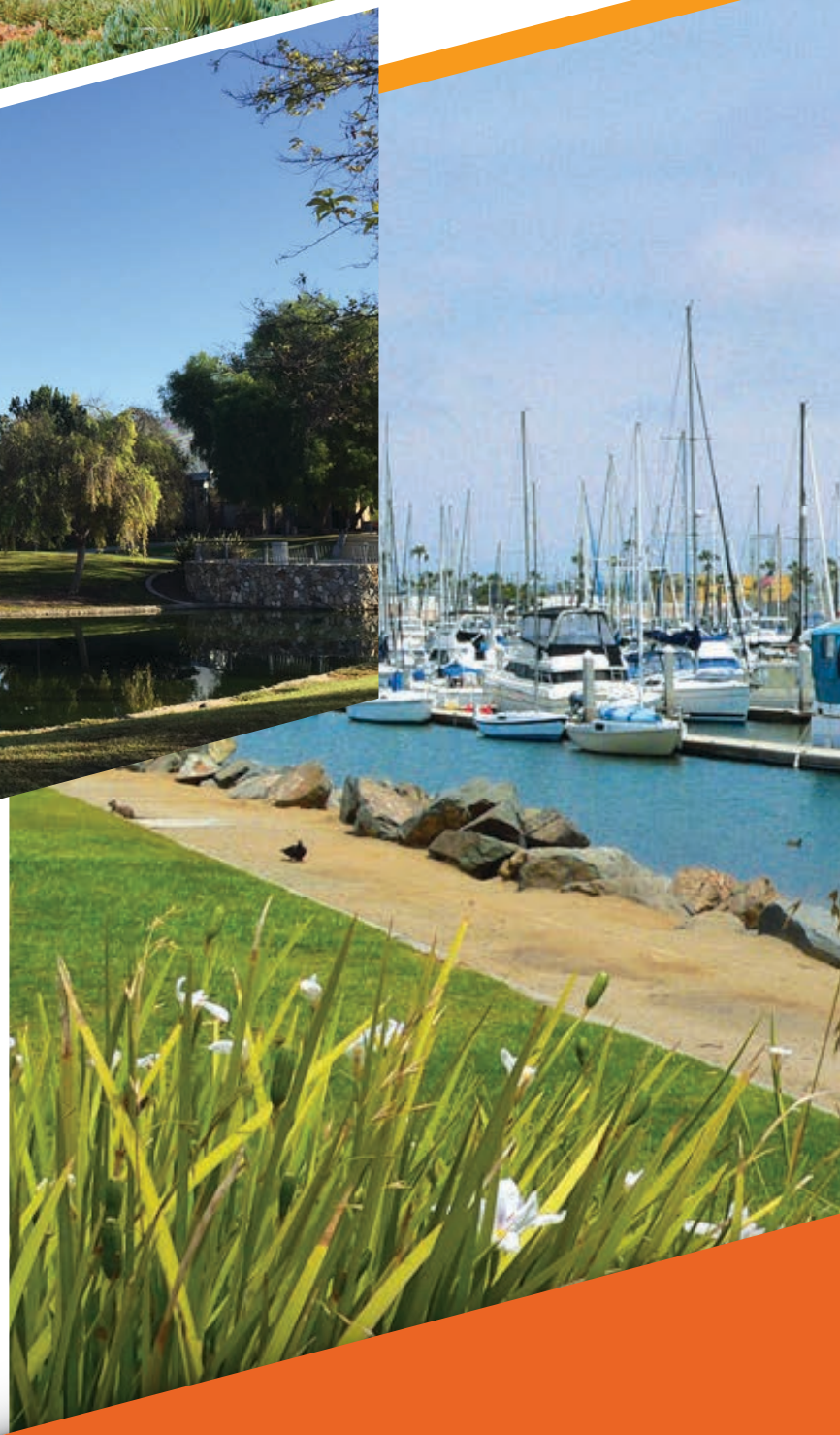




CITY OF
CHULA VISTA

California



PROPOSED BUDGET

FISCAL YEAR **2018-19**



PROPOSED BUDGET FISCAL YEAR 2019

MARY CASILLAS SALAS
MAYOR

PATRICIA AGUILAR
COUNCILMEMBER

MIKE DIAZ
COUNCILMEMBER

JOHN MCCANN
COUNCILMEMBER

STEPHEN PADILLA
COUNCILMEMBER

GARY HALBERT
City Manager

KERRY BIGELOW
City Clerk

GLEN R. GOOGINS
City Attorney



ADMINISTRATION

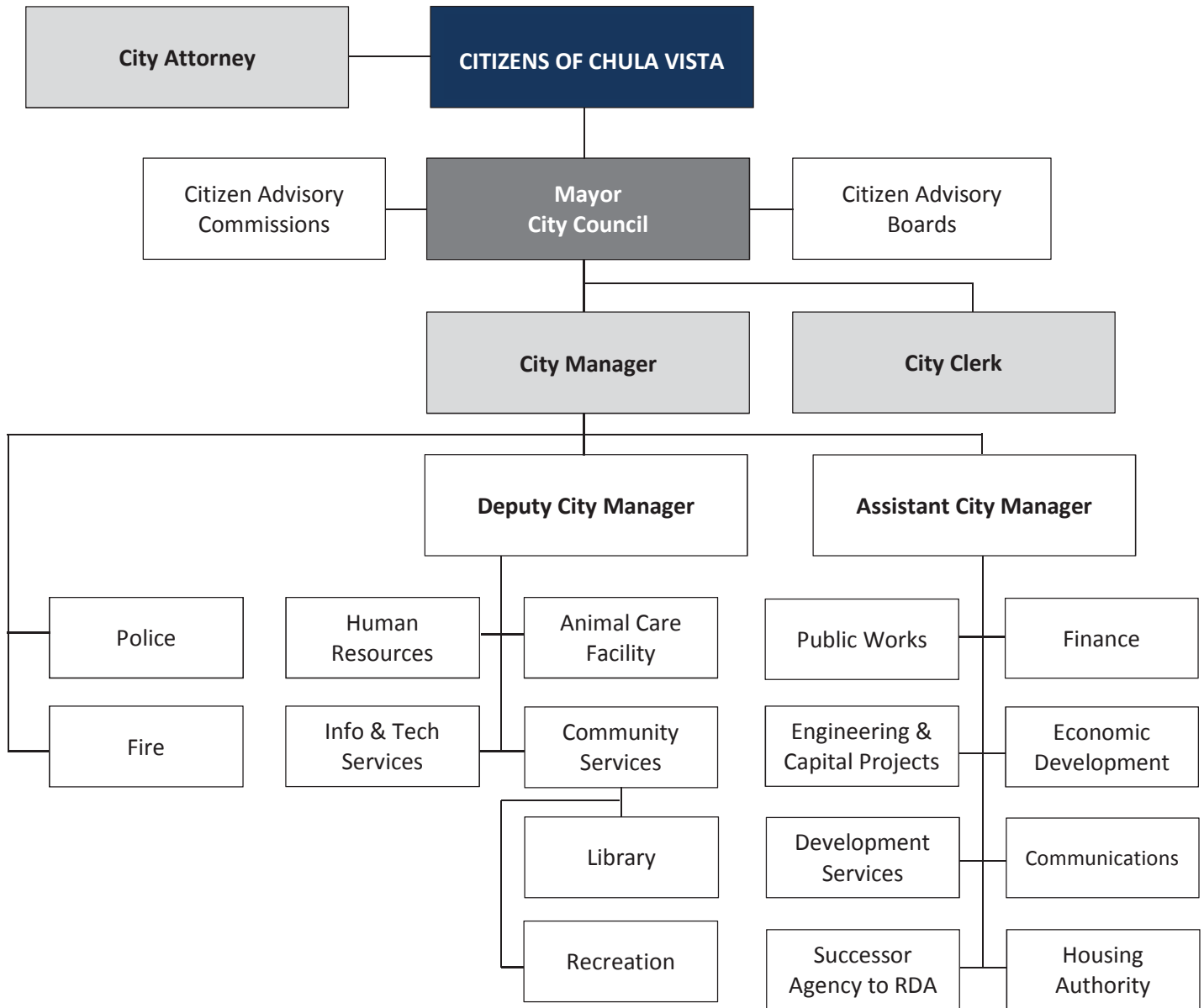
Gary Halbert	City Manager
Maria Kachadoorian	Assistant City Manager
Kelley Bacon	Deputy City Manager

DIRECTORS

Tracy Lamb	Director of Community Services
Kelly Broughton	Director of Development Services
Eric Crockett	Director of Economic Development
William Valle	Director of Engineering and Capital Projects
David Bilby	Director of Finance
Jim Geering	Fire Chief
Courtney Chase	Director of Human Resources
Edward Chew	Director of Information Technology Services
Roxana Kennedy	Chief of Police
Richard Hopkins	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 267,000. Chula Vista boasts more than 50 square miles of coastal landscape, canyons, rolling hills, mountains, quality parks, and miles of trails. Chula Vista is a leader in conservation and renewable energy, has outstanding public schools, and has been named one of the top safest cities in the country. Thus, the city serves as a base for strong education, clean technology, and advanced manufacturing to its growing and well-educated middle-class.

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

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

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

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

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

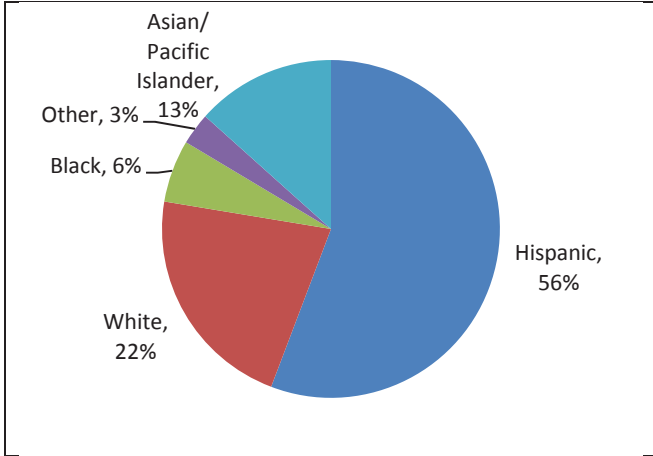
General Information

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

Population

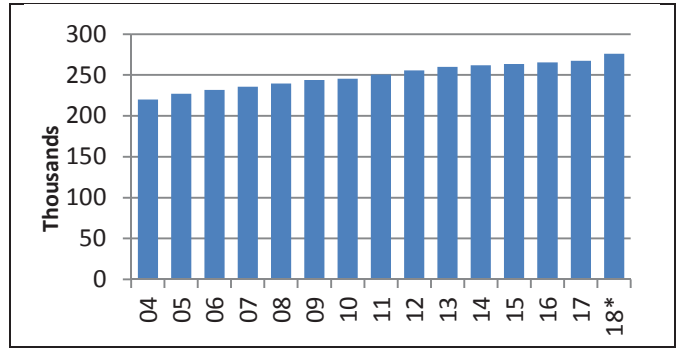
Population.....267,503
 Median Age..... 34.2
 Source: Population data, California Department of Finance.
 Median Age, San Diego Association of Governments estimates.

Population by Ethnic Group



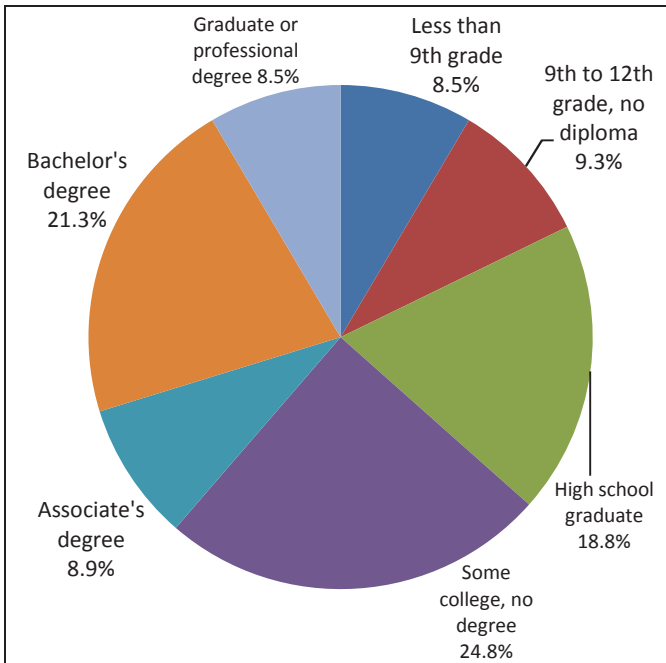
Source: San Diego Association of Governments, Current Estimates

Chula Vista Population Growth



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

Educational Attainment ¹



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

Elementary Schools

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

Secondary Schools

Sweetwater Union High School District
 FY2018 Data
www.sweetwaterschools.org
 (619) 691-5500
 Number of Schools¹.....32
 Projected Enrollment.....42,000
¹Includes middle schools, high schools, adult schools, and alternative education sites.

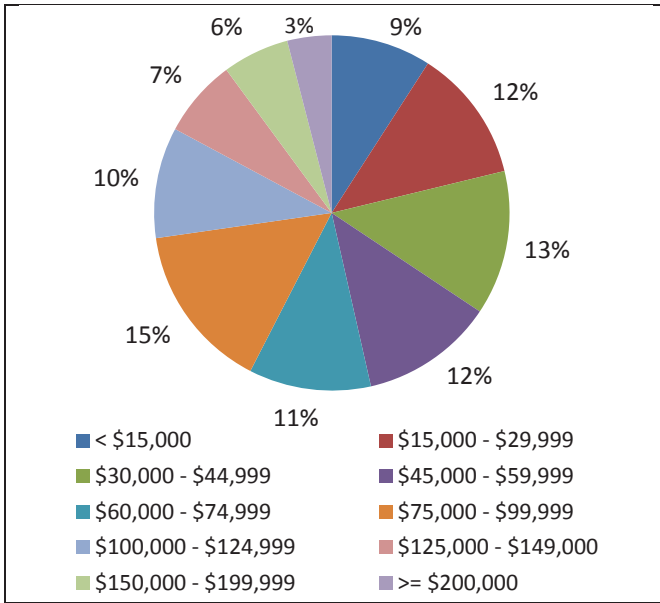
Housing

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

Housing Type

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

Household Income



Source: San Diego Association of Governments, Current Estimates

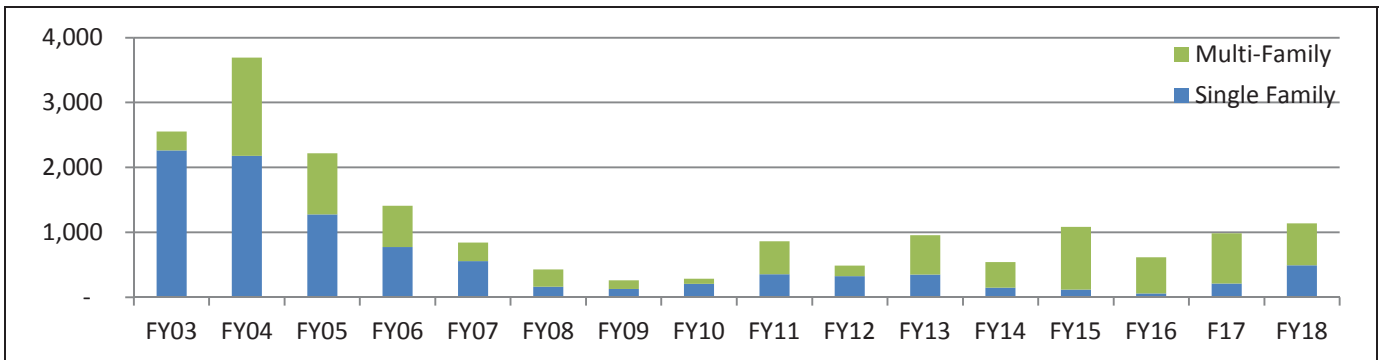
Public Safety

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

Community Facilities

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

Construction Permits



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



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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 P Summary, Summary Tables, and Appendix.

BUDGET MESSAGE

This section provides an executive summary of the City's all funds budget, summarizes the region's economic outlook, and highlights significant budgetary changes for fiscal year 2019. It also highlights the sources and uses of funds and provides information on the General Fund reserves. A summary of staffing changes is provided at the end of this section.

GENERAL FUND

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

OTHER FUNDS

In order to facilitate understanding of the different funding sources, this portion of the document has been organized into the following categories: Development Services Fund, 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 P SUMMARY

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

SUMMARY TABLES AND APPENDIX

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Chula Vista
California**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

BUDGET MESSAGE

Letter from the City Manager

Budget Process

Economic Overview

All Funds Summary

Summary of Staffing Changes



OFFICE OF THE CITY MANAGER

May 22, 2018

HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

I am pleased to submit for your consideration the operating budget and capital improvement program for fiscal year 2019. The combined budget for all City funds totals \$347.5 million. This amount includes a General Fund operating budget of \$174.7 million and a Capital Improvement Program (CIP) budget of \$30.1 million. The General Fund presented in this document is balanced and includes funding for programs supported by the City Council in prior fiscal years.

Despite an extremely strained financial outlook, the City continues to see revenue growth, infrastructure improvements, and growth in commercial and residential development. Positive revenue growth is being outpaced by pension and health care cost increases and will continue to be a challenge in the coming years. The City will continue to implement efficiency measures to help mitigate the impacts of the cost increases.

The City continues to implement new ways to maximize limited resources to deliver high quality services to our community. In preparing the General Fund budget for fiscal year 2018-19, staff focused on the following budget development goals:

- Maintain service levels and operating hours as reflected in the City Council's 2018 adopted budget
- Fund the highest level of municipal services possible based on available resources
- Make significant progress on key programs and projects in support of the City's Strategic Plan
- Continue growing Chula Vista's financial base
- Continue to improve efficiency and effectiveness of government services through the implementation of Continuous Improvement principles
- Use one-time funds to balance the budget

The City's General Fund reflects modest growth in most major revenue sources. In preparing the operating budget, significant increases in pension and health care expenditures outweighed anticipated revenue growth which resulted in a projected budget deficit. As a result, departments were asked to identify cost saving measures or program revenue increases to balance the budget. Those measures have resulted in the balanced budget being presented to you for your consideration.

Budget Highlights

The following highlights some of the fiscal year 2019 City services and programs:

- Increase in public safety personnel and equipment
 - The adopted budget includes the funding of 5 Peace Officers to the Police Department
 - Deployment of 12 full time firefighters using the SAFER grant received in fiscal year 2017-18
 - Replacement of obsolete and aging fire and police vehicles
- Significant increase in infrastructure funding
 - Second full-year of Measure P funding with \$16.7 million allocated for infrastructure improvements.
 - Adopted Measure P budget includes funding for residential street repair, sport court repairs, renovation of Loma Verde Recreation Center, Woman's Club, Civic Center and South Libraries, Norman Park Senior Center, parks enhancements, traffic signal system improvements and other much needed infrastructure improvement projects.
 - Citizens' Oversight Committee affirmed that the adopted fiscal year budget is in compliance with the *Infrastructure, Facilities and Equipment Expenditure Plan*.

- Funding of several City initiatives:
 - Bayfront Development
 - Smart City Strategic Action Plan
 - Master Plan for University and Innovation District
 - Climate Action Plan 2020 Update with CCA outreach and analysis
- Supports residential and commercial development
 - Increased hotel tax revenue with opening of a new hotel on the east side of Chula Vista
 - Development underway for more than 1,000 residential units
 - New 300,000-square-foot Class A Office complex in Millenia in process
- The City Manager's Proposed Budget for Fiscal year 2019 is balanced with no impact to the General Fund reserves

I would like to thank the City Council and Executive Team for their leadership and support. Finally, I would like to recognize the Finance Department for their exceptional work in once again preparing a balanced budget using good financial management practices.

Respectfully,



Gary Halbert
City Manager

ACKNOWLEDGEMENT

Staff developed a budget for fiscal year 2019 that is both responsive to community needs and continues to fund core services most important to our community. City staff is the key component in delivering high quality municipal services to our residents. I am proud of the men and women who work for the City of Chula. They work tirelessly to deliver the best services we can to our community with the resources we have.

BUDGET PROCESS

Budget Process

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

The fiscal year 2019 budget cycle began in January 2018 with the development of a preliminary base budget by the Finance Department's Budget and Analysis staff. The base budget accounts for the normal operating costs of the City. Through April, Finance worked with departments to refine the base budgets and incorporate departmental changes to align the budgets with current 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 5th, a public hearing will be held for City Council to consider and adopt an amendment to the TransNet Local Street Improvement Program of projects for fiscal years 2019 through 2023.

Finance will present the City Council with a balanced General Fund budget on May 22, 2018. The City Council will then set a public hearing date prior to Council taking action on the adoption of the budget.

Copies of the Proposed Budget will be made available for public review in the Office of the City Clerk, City libraries, and the City's website at least 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 members. Throughout the year, the Finance Department provides the City

Council with quarterly financial status reports comparing expenditure and revenue projections to budgeted amounts, highlighting any variances and recommending corrective actions as necessary.

BUDGET DEVELOPMENT MILESTONES

- May 9 and May 10, 2018
Public workshops to provide an overview of the City Manager's Proposed Budget

- May 18, 2018
Budget Document submitted to City Council

As required by City Charter, the City Manager's Proposed Budget was submitted to the City Council at least thirty-five 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 22, 2018
Presentation to City Council of the Fiscal Year 2019 City Manager's Proposed Budget and Council consideration and acceptance of the Budget as the City Council's Proposed Budget.

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

- June 5, 2018
Public hearing to adopt an amendment to the TransNet Local Street Improvement Program

- June 12, 2018
After at least one public hearing, the City Council will consider public testimony, make any required or appropriate changes, and adopt the Budget. Adoption of the budget requires the affirmative votes of at least three members of the Council.



ECONOMIC OVERVIEW

Economic Overview

This section of the budget document identifies and outlines economic indicators that impact revenue forecasts at the local level. Several sources are used to forecast City revenues using national, state, and local area economic trends. Sources include: the UCLA Anderson Forecast (National and State), U.S. Department of Commerce (National), California Employment Development Department (National, State, and Local), California Department of Finance (State and Local), Bureau of Economic Analysis, Zillow real estate group, and the University of San Diego Index of Leading Economic Indicators (San Diego region).

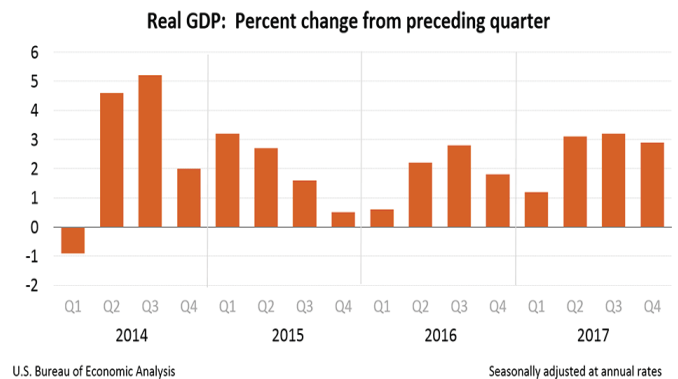
NATIONAL

UCLA Anderson Forecast opened its March 2018 report by declaring the United States has officially entered an economic “Regime Change”, maintaining consistency with their predictions from recent years. First quarter of 2018 marked this new economic chapter with stock prices taking an abrupt 10% dip and with a long-term interest rate increase¹. UCLA Anderson Forecast affirms, “the economic environment shifts from one of sluggish growth and low inflation to one of accelerating growth and moderate inflation.”

The 2007 housing crisis triggered accommodative monetary policy, where Federal fund rates continuously declined in an attempt to revive the country’s economy¹. The December 2017 Anderson report notes a trend reversal to this policy, normalization, which they expect to continue into 2019². Monetary policy normalization aims to keep a growing economy under control by increasing federal fund rates to more standard levels; there are four federal fund rate hikes in 2018¹.

Fiscal policy changes are expected to increase the trade deficit. UCLA Anderson Forecast lists the 10-year tax cut legislation, excessive spending, and resource tariff plans as reasons for this increasing trade imbalance¹. The December 2017 report also touches on this, citing additional imbalance risks were the U.S. to leave NAFTA².

UCLA Anderson Forecast claims it is possible this bustling economy will slow down during 2019. Labor growth cannot keep up with employment demand, thus the current 3% GDP growth rate trend will likely “slow to 2.6% in 2019 and a sluggish 1.6% in 2020”. This 2019 growth slowdown also extends to housing activity due to increasing interest rates and higher home prices, “the Forecast anticipates 1.3 million units in 2018 and 1.38 million and 1.36 million units in 2019 and 2020, respectively”¹.



CALIFORNIA



Rapid, countrywide economic change has not impeded California from remaining the nation’s job growth leader. UCLA Anderson Forecast’s March 2018 report extends its analysis to the Golden State, noting fourth quarter 2017 experienced quick employment growth that peaked with record high employment in December 2017. The report continues, “California’s unemployment rate will have its normal differential to the U.S. rate at 4.3% by the end of the forecast period (2020)”¹.

Southern California is in prime position for administering incoming manufacturing and engineering demand after Congress’ 2018 budget resolution¹. The resolution permits heavy spending on defense goods meaning California’s tech industries are set for increased production. However, according to the aforementioned UCLA Anderson Forecast, the demand will be strong enough where wages may need to increase to draw in labor from a broad national base.

¹ UCLA Anderson Forecast, *March 2018 “Regime Change”*

² UCLA Anderson Forecast, *December 2017*

The California Report

UCLA Anderson Forecast March 2018

Source: <http://blogs.anderson.ucla.edu/anderson/2018/03/>

Performance Measure	Forecasted Percent Change in Growth		
	2018	2019	2020
Total Employment	2.2%	1.7%	0.9%
Payrolls	2.2%	1.7%	0.9%
Real Personal Income	3.1%	3.6%	2.8%

COUNTY



The National Economy’s uninterrupted climb stretches back to September 2016. First quarter of 2018 winds down with this trend intact amidst back-to-back all-time highs for USD Index³. This economic index projects positive growth throughout 2018. It describes a

strong local economy that may have to deal with long-term issues depending on how employment opportunities adapt to technological improvements.

The University of San Diego’s Index of Leading Economic Indicators summarizes its February 2018 performance categories as follows³:

- **Residential units authorized by building permits** continued to advance, although not at the same pace as the last two months. The USD Index uses a moving average to smooth month-to-month fluctuations and capture the trend in a component, so the big gains in December and January still contribute significantly to the up move in February.
- **Initial claims for unemployment insurance** had its biggest gain in almost three years (since March 2015).
- **Help wanted advertising** up for the fourth month in a row and up sharply for the third month in a row. The net result was that the seasonally adjusted unemployment rate for San Diego County was 3.5 percent in February, which was unchanged from January’s rate but down from the 4.4 percent rate in February 2017.

- **Local stock prices** fell for the first time since late August 2016. February saw great stock market volatility, with the Dow Jones Industrial Average falling more than 1,000 points in a day twice during the month. This affected local stocks, even though most San Diego companies are smaller ones that trade in the over-the-counter market.
- **Consumer confidence** in San Diego County continues to chug along, registering its 20th consecutive monthly increase.
- The **National Index of Leading Economic Indicators** is up for the 17th time in 18 months. While the national labor market remains strong, GDP growth continues to lag behind historic standards. For 2017, real GDP increased by 2.3 percent, which is higher than the 1.6 percent growth of 2016 but well below the 3.5 percent average growth rate from the post-World War II period to the start of the Great Recession.

San Diego Index of Leading Economic Indicators
San Diego County, 2013 – 2018



³ USD Burnham-Moores Index of Leading Economic Indicators, *Leading Economic Indicators up in February*

CITY



The City’s General Fund reflects positive growth in its major revenue sources⁴. The City’s property taxes continued to recover as they are projected to increase by \$2.4 million or 7.9% over the previous fiscal year budget. It should be noted however that \$0.7 million of this increase represents an estimated loan repayment from the redevelopment agency. The increase in property taxes however, is offset by a lower growth rate in the other local taxes revenue category. Other local taxes (excluding new Measure P sales tax) total \$58.5 million in the fiscal year 2018 Adopted Budget, and include the following major City revenue sources: sales taxes, franchise fees, utility taxes, transient occupancy taxes and business licenses. In total, this accounts for 35.1% of General Fund revenues⁴. Based on the trends observed in fiscal year 2017, the projection for various revenue sources within this revenue category were reduced or remained flat in the fiscal year 2018 budget. As a result, the other local taxes revenue category reflects a modest 1.9% increase in the fiscal year 2018 Adopted Budget. Overall General Fund revenues are expected to increase. However, this may not be sufficient enough to close a \$4.3 million budget gap that was identified in the initial stages of the budget development process⁴. This gap required various departmental budget reductions and identification of additional non-discretionary revenue sources in order to balance the fiscal year 2018 Adopted Budget.

The City of Chula Vista marks progress with Measure P – a temporary, ten-year, half-cent sales tax to fund high priority infrastructure needs. Collection of the sales tax began on April 1, 2017. The sales tax is projected to raise \$178 million over the duration of the measure. The fiscal year 2019 Proposed Budget includes an estimated \$16.6 million in Measure P sales tax revenues.

The City’s housing market recovery advanced as the City’s median home value surged by 10.4% from March 2017 to March 2018. The recovery should continue but it may be slowing as the median home price is

projected to rise by 5.7% in 2019 (based on Zillow estimate)⁵.

The performance in the housing market is reflected in the assumptions used to formulate property tax revenues in the fiscal year 2018 Adopted Budget. Property Tax revenues for fiscal year 2017-18 are based on 3.0% increase in assessed valuations for existing property within the City and an additional 1.5% increase due to projected growth from new development.

In general, a 2% growth rate in assessed valuation of taxable property is legally permitted under Proposition 13 law assuming that there is a commensurate increase in the State’s consumer price index (CPI) of 2% or greater. The City is projecting to receive the full 2% increase for fiscal year 2019 as the state CPI continues to increase. This valuation increase in the City’s assessment role provides an important yearly boost to property tax revenues as the increase is applied to the entire assessment roll. It is important to note that during the economic downturn the City did not benefit from the increase as the CPI had also failed to reach the 2% threshold due to the recession. In those years, where the City did not receive the 2% base increase in assessment roll valuation, the City relied on re-assessments of properties that were re-sold at increased price levels or re-assessments of properties that increased values under Proposition 8 law for property revenue growth. Under Proposition 8, property owners may apply for an assessment appeal and be granted a lower assessed valuation for property tax purposes when their property values decrease. The lower assessed valuations are granted under the stipulation that their property assessments will be re-assessed in the future when property values recover.

The California Employment Development Department shows the City’s unemployment situation improved to 3.8% in February of 2018 down from 5.4% for the same month of the prior year⁶. Chula Vista city’s unemployment rate is now higher than the state (4.3%) and the national unemployment rate of 4.1%.

⁴ City of Chula Vista, *Adopted Budget Fiscal Year 2017 - 2018*

⁵ Zillow, Inc. *“Chula Vista CA Home Prices & Home Values*

⁶ State of California Employment Development Department, *Labor Force and Unemployment Rate for Cities and Census Designated Places*

Additionally, Chula Vista’s population remains stable as it continues to maintain its place as the 14th largest incorporated city in the state according to the California Department of Finance.

The table below provides a year over year summary of median home value changes that have taken place within the City’s zip codes⁵. The improvement in home values will also help to improve the City’s property tax base.

Chula Vista Home Prices
 March 2017 Compared to March 2018

Zip Code	Locale	Zillow Index Price		1-Year Change	1-Year Forecast
		2017	2018		
91910	North	471,000	518,900	10.1%	5.9%
91911	South	434,000	469,300	8.5%	5.3%
91913	Eastlake	521,000	562,000	8.3%	5.1%
91914	NE	653,000	702,000	7.5%	5.2%
91915	SE	523,000	557,800	7.1%	5.0%

Source Zillow.com/home-values/

ALL FUNDS SUMMARY

All Funds Summary

The following section provides an overview of the combined all funds budget. Detailed descriptions, funding, and staffing levels are provided for each fund under the corresponding fund section in this document. This section is intended to provide a citywide overview of the proposed budget for fiscal year 2019.

ALL FUNDS REVENUE SUMMARY

The combined revenue budget for all City funds totals \$337.0 million; \$48.9 million represents inter-fund transfer. Projected revenues for all funds are anticipated to decrease by \$26.8 million when compared to the fiscal year 2018 Adopted Budget revenue of \$363.8 million.

Other Revenue is the category with the largest revenue change when compared to the fiscal year 2018 Adopted Budget with a net decrease of \$41.6 million. The changes in this category are due to the following:

- The largest change in this category is reflected in the 2016 Measure P Sales Tax Fund, which reflects a \$44.2 million decrease when compared to the prior year. This change includes the removal of the bond proceeds estimated for the Measure P debt financing which occurred in fiscal year 2018. The bond proceeds are recorded as one-time revenues in the year they are received with a corresponding decrease the following year. The amount of bond proceeds achieved through the financing was considerably higher (\$70.8 million versus \$44.2 million) than anticipated during the development of the fiscal year 2018 budget. As this document is comparing the fiscal year 2019 Proposed Budget to the 2018 Adopted budget, the amount of the change is only \$44.2 million. An adjustment to the fiscal year 2018 Adopted Budget was completed in the First Quarter of fiscal year 2018 to address the additional bond proceeds received. The bond proceeds remain in the fund (fund balance) though not shown as revenue for the proposed budget for the upcoming year. Funding for the debt service for the bond will be addressed from the ½ cent sales tax approved by voters in November 2016.

The next largest change is reflected in the Property Taxes category, which reflects a net increase of \$23.5 million when compared to the prior fiscal year. The most

significant of the changes (approximately \$21.8 million) occurs in the General Fund. The change shown in the table reflects a change in the revenue categorization for motor vehicle license fees the City receives from the State. In fiscal year 2018, the Motor Vehicle License Fees (MVLF) was classified as Revenue from Other Agencies. However, for the fiscal year 2019 Proposed Budget, MVLF revenues are classified with property taxes to better represents similar revenues. Additional information on the MVLF is presented in the General Fund Revenue Summary.

The Revenues from Other Agencies category reflects a net reduction of approximately \$15.5 million primarily as a result of the re-classification of the \$21.8 million in MVLF revenue. Partially offsetting the decrease to this category is an increase of approximately \$5.3 million in grants and miscellaneous funds.

The Transfers In revenue category reflects a net increase of \$2.3 million when compared to the prior fiscal year. The net increase is reflective of multiple transfers including: increase of approximately \$1.2 million related to one-time receipt of a loan repayment from the Public Facilities Development Impact Fee Fund (PFDIF) to the General Fund; approximately \$0.9 million in funding from a Federal Emergency Management Agency (FEMA) Staffing for Adequate Fire & Emergency Response (SAFER) grant; and an increase of \$1.7 million in estimated Measure P Sales Tax revenues. These increases were primarily offset by a transfer of \$1.4 million for long-term debt payments.

The Licenses and Permits category is estimated to increase by \$1.7 million in fiscal year 2019 when compared to prior year. The General Fund is anticipating an increase of approximately \$0.1 million as result of higher anticipated security alarm permit revenues. The remaining \$1.6 million increase is in the Development Services Fund for a projected increase in building permit activity.

The Schedule of Revenues report, included in the Summary Tables section, reflects the projected revenues for fiscal year 2019 at the fund and revenue type level. The following table reflects a summary of all City revenues by category.

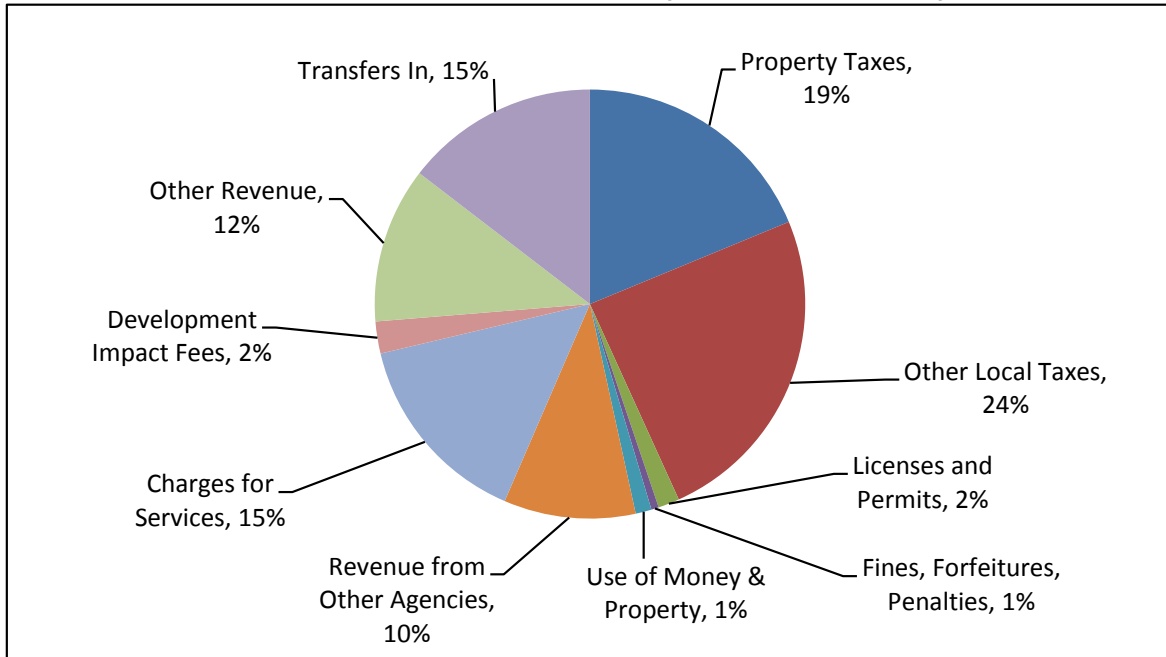
Sources of Funds (All Funds Combined)

Fiscal Year 2016 - 2019 Revenues

In Thousands (000)

Revenue Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed	Change
Property Taxes	\$ 36,788	\$ 36,412	\$ 39,762	\$ 63,220	\$ 23,458
Other Local Taxes	60,486	68,527	80,670	82,561	1,891
Licenses and Permits	3,439	3,914	3,676	5,396	1,720
Fines, Forfeitures, Penalties	1,943	1,806	1,718	1,884	166
Use of Money & Property	8,210	4,488	3,534	4,055	521
Revenue from Other Agencies	44,502	45,133	48,898	33,368	(15,530)
Charges for Services	56,193	52,414	49,542	49,855	313
Development Impact Fees	11,900	8,922	8,137	8,137	-
Other Revenue	73,022	87,566	81,220	39,582	(41,638)
Transfers In	84,256	114,656	46,670	48,934	2,263
Total	\$ 380,740	\$ 423,838	\$ 363,827	\$ 336,992	\$ (26,835)

Total Revenues Fiscal Year 2019 (All Funds Combined)



ALL FUNDS EXPENDITURE SUMMARY

The combined expenditure budget for all City funds for fiscal year 2019 totals \$347.5 million, of which \$48.9 million represents inter-fund transfers. The combined budget amount includes a General Fund operating budget of \$174.7 million and a Capital Improvement Program (CIP) budget of \$30.1 million. When compared to the prior year budget, the fiscal year 2019 Proposed Budget reflects a decrease of \$25.4 million.

The CIP Project Expenditure category reflects the largest change when compared to the fiscal year 2018 Adopted Budget. This category is projected to decrease by \$43.8 million from the prior year. The decrease is mainly attributed to a reduction of budgeted capital improvement projects within the 2016 Measure P Sales Tax Fund. The fiscal year 2018 Adopted Budget includes the receipt of \$44.2 million in Measure P bond proceeds as one-time revenues; and allocation of these proceeds for capital improvement projects. The fiscal year 2019 Proposed Budget reflects the exclusion of these one-time revenues and corresponding expenses. Other major changes projected within this category include the following funds: Other Transportation Funds (reduction of \$5.8 million), Development Impact Fees (reduction of \$2.8 million), Miscellaneous CIP Funds (increase of \$2.1 million), Transportation Funds (increase of \$6.0 million), and Grants & Miscellaneous Funds (increase of \$2.1 million).

The Other Expense category reflects the second largest change from fiscal year 2018. This category is projected to increase by \$9.5 million over fiscal year 2018 Adopted Budget amounts. Debt service payments are included within this category and can vary based on any bond refunding/refinancing that are completed in the prior year. The primary driver for the change in this category is the debt service for the Measure P bonds. This represents approximately \$8.6 million of the net increase of \$9.5 million for this category.

The Personnel Services expense category is set to grow by \$6.0 million in the fiscal year 2019 Proposed Budget. This increase reflects the following changes:

- The fiscal year 2019 budget reflects a net increase of 16.50 positions when compared to the fiscal year 2018 Adopted Budget. This includes 14.50 positions that were approved during fiscal year 2018 and 2.0 positions being added as part of the fiscal year 2019

Proposed Budget. These position changes are reflected in the General Fund, Development Services Fund, and Fleet Management funds.

- Increased costs related to retirement and medical (flex) benefits.
- Funding for the annualized costs of negotiated salary increases approved per the current Memoranda of Understanding (MOU) with the City’s employee groups to become effective in fiscal year 2019.

The Internal Services category is a newly created expense category for the fiscal year 2019. The \$3.4 million increase in this category corresponds to the reduction within the Supplies and Services category. The creation of this expense category will assist to better track certain expenses and is in line with best budgeting practices.

The next largest change in expenditures is reflected in the Transfers Out expense category. This category is estimated to increase by \$2.3 million when compared to prior fiscal year. The increase is the net impact of increases and decreases in multiple funds. The most significant changes are reflected in the following:

- The General Fund has a net increase in Transfers Out expenditures of \$1.3 million. The largest contributor to this increase is the transfer out of the voter approved ½ cent sales tax to the 2016 Measure P Sales Tax Fund. The fiscal year 2019 Proposed Budget includes an increase of \$1.7 million related to the Measure P funds.
- The Federal Grants fund reflects an increase of \$0.9 million for the receipt of funding from the FEMA SAFER Grant.

The total number of recommended permanent positions for fiscal year 2019 is 1010.25 for all funds. This is a net increase of 16.50 positions when compared to fiscal year 2018. 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.

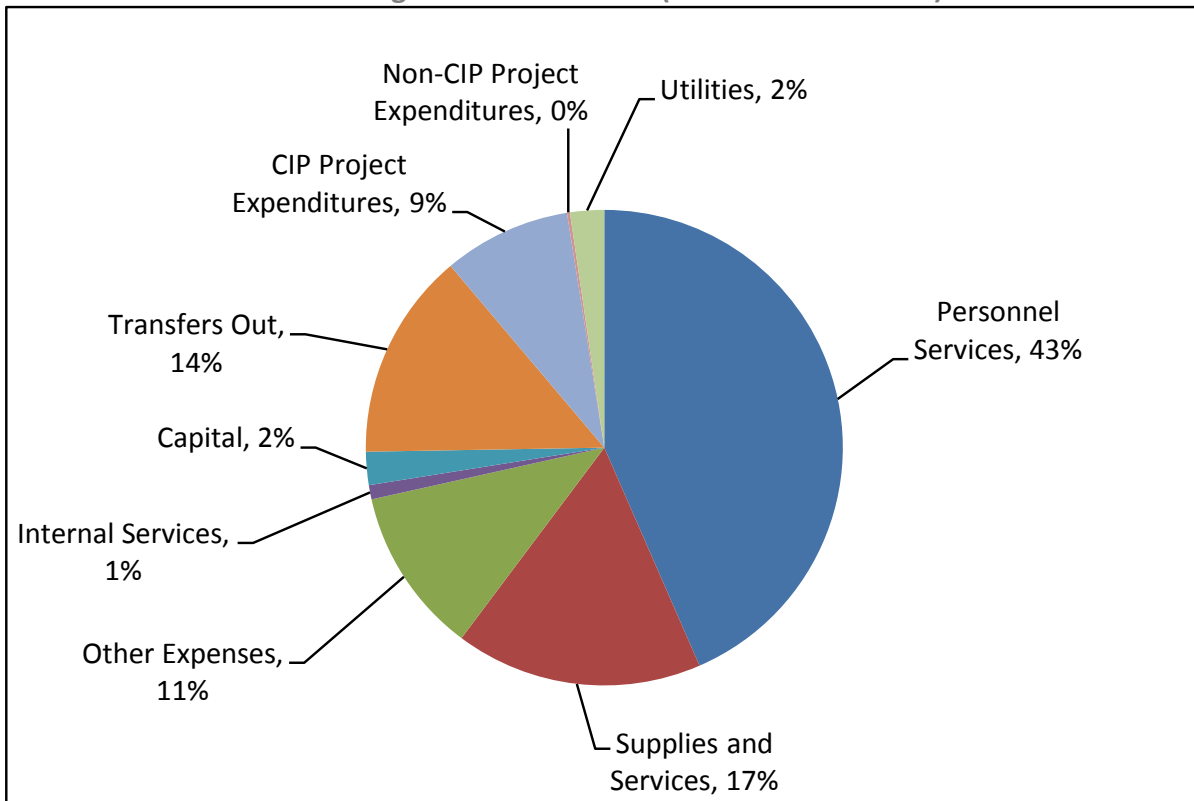
Uses of Funds (All Funds Combined)

Fiscal Years 2016 - 2019 Expenditures

In Thousands (000)

Expenditure Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed	Change
Personnel Services	\$ 133,097	\$ 136,939	\$ 145,123	\$ 151,102	\$ 5,979
Supplies and Services	50,458	55,217	60,067	58,255	(1,812)
Other Expenses	77,359	72,518	29,729	39,264	9,535
Internal Services	0	0	0	3,370	3,370
Capital	2,089	2,691	8,884	7,829	(1,055)
Transfers Out	84,256	114,628	46,670	48,934	2,263
CIP Project Expenditures	14,906	19,034	73,872	30,059	(43,813)
Non-CIP Project Expenditures	2,987	2,129	69	697	628
Utilities	7,145	7,690	8,556	8,016	(540)
Total	\$ 372,296	\$ 410,846	\$ 372,971	\$ 347,526	\$ (25,445)

Total Budget Fiscal Year 2019 (All Funds Combined)



GENERAL FUND RESERVES

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

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

Achieving these reserve levels is a long-term goal; once fully implemented, the new General Fund Reserve policy will require higher reserve levels. This will help mitigate the negative impact on revenues from economic fluctuations, position the City to withstand potential State revenue takeaways, provide debt service coverage, and provide a resource to fund unforeseen expenditure requirements.

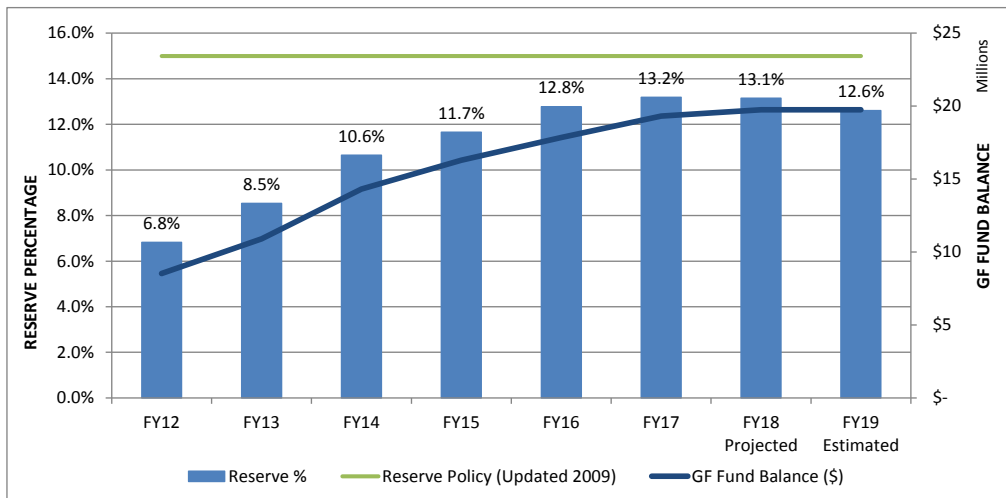
The Third Quarter Financial Report for fiscal year 2018 is projecting that the General Fund would end the fiscal year balanced or with a slight surplus. As reflected on the following table, General Fund reserve levels have not only stabilized but have increased slightly since fiscal

year 2009. It is important that the City maintain reserves in order to address the following potential issues:

- Dramatic economic fluctuations
- Debt service coverage
- Development impacts – there may be gaps in timing when services will need to be provided to new developments but the development area has not yet generated the revenues needed to fully offset the cost of those services
- Unfunded liabilities – deferred building and equipment repairs, equipment replacement, deteriorating infrastructure, and pension obligations.

The following chart depicts the General Fund operating reserves since fiscal year 2012 as a percentage of the Adopted Budget. As the reserve is intended to be a gauge of the General Fund, Measure P funding is not included in the calculation of the General Fund reserve as the General Fund only serves as a pass-through fund for these revenues. The fiscal year 2019 Proposed General Fund Budget is balanced and there is no budgeted impact to the General Fund reserves percentage

General Fund Operating Reserves
Fiscal Year 2012 to Fiscal Year 2019



Note: The preceding chart reflects only the General Fund Operating Reserves. It does not include the Economic Contingency Reserve, which has a balance of approximately \$3.6 million. Combined with the operating reserve, these two reserve funds total approximately 13.4% of the fiscal year 2019 Proposed General Fund budget.



SUMMARY OF STAFFING CHANGES

Summary of Staffing Changes

The fiscal year 2019 Proposed Budget includes 1010.25 positions for all funds. This is a net increase of 16.50 positions when compared to the fiscal year 2018 Adopted Budget that included 993.75 authorized positions. The summary of staffing changes is divided into two sections – the staffing changes that were approved by Council during fiscal year 2018 and changes made as part of the development of the fiscal year 2019 budget.

POSITION CHANGES AUTHORIZED DURING FISCAL YEAR 2018

During fiscal year 2018, Council approved the addition of 14.50 FTEs citywide as well as several reclassifications to reflect changes in duties. Changes in the General Fund resulted in a net 10.50 FTEs increase and changes to other funds resulted in a net increase of 4.00 FTEs. These changes included the following:

- Animal Care Facility – The department received approval to reduce 1.00 Animal Care Specialist and add 0.50 Animal Control Officer.
- Development Services Fund – As a result of development needs, there was an addition of 1.00 Development Services Tech II, 1.00 Development Services Tech III and 1.00 Senior Planner. There was also a transfer of 1.00 Senior Landscape Inspector from Public Works Department.
- Engineering and Capital Projects – The department reclassified positions to better reflect assignments and responsibilities. This included 1.00 Principal Civil Engineer to a Principal Traffic Engineer and 1.00 Senior Civil Engineer to a Stormwater Program Manager.
- Finance – As a result of a classification study, an Accountant was reclassified to an Associate Accountant to better represent the assignment of responsibilities of the position.
- Fire – There was an addition of 12.00 Firefighters that are partially funded for a period of three years by FEMA’s SAFER Grant.
- Library – Mid-Year position changes included the addition of 0.50 Director of Community Services, which is a full time position split between the Library and Recreation Departments. There was also a reclassification of 1.00 Director of Library to a City Librarian.
- Public Works – There was a transfer of 1.00 Senior Landscape Inspector to the Development Services Fund. The department also received approval for the reclassification of 1.00 Custodial Supervisor to Building Services Supervisor, 1.00 Maintenance Worker I to Maintenance Worker II, 1.00 Parks Operations Manager to Parks Manager, and 1.00 Signing and Striping Supervisor to Public Works Supervisor.
- Recreation – Approved position changes included the reduction of 1.00 Director of Recreation and the addition of a 0.50 Director of Community Services, which is a full time position split between the Library and Recreation. Reclassifications included 1.00 Management Analyst to Administrative Technician, 1.00 Senior Recreation Manager to a Parks and Recreation Administrator.

The following table summarizes the position changes Council authorized during fiscal year 2018.

Summary of Fiscal Year 2018 Staffing Changes
 Approved by City Council

Department/Fund	Program	Position	FTE
Animal Care Facility (-0.5)	Reclassification	Animal Care Specialist	(1.00)
		Animal Control Officer	0.50
Development Services Fund (4.00)	Development Services	Development Services Tech II	1.00
		Development Services Tech III	1.00
		Senior Planner	1.00
	Transfer from Public Works	Senior Landscape Inspector	1.00
Engineering and Capital Projects (0.00)	Reclassifications	Principal Civil Engineer	(1.00)
		Principal Traffic Engineer	1.00
		Senior Civil Engineer	(1.00)
		Stormwater Program Manager	1.00
Finance (0.00)	Reclassification	Accountant	(1.00)
		Associate Accountant	1.00
Fire (12.00)	Fire Operations	Firefighters	12.00
Library (0.50)	Reclassification	Director of Library	(1.00)
		City Librarian	1.00
	Library Administration	Director of Community Services	0.50
Public Works (-1.00)	Reclassifications	Custodial Supervisor	(1.00)
		Building Services Supervisor	1.00
		Maintenance Worker I	(1.00)
		Maintenance Worker II	1.00
		Parks Operations Manager	(1.00)
		Parks Manager	1.00
		Signing and Striping Supervisor	(1.00)
	Public Works Supervisor	1.00	
Transfer to Dev Srvs Fund	Senior Landscape Inspector	(1.00)	
Recreation (-0.50)	Reclassification	Management Analyst	(1.00)
		Administrative Technician	1.00
		Director of Recreation	(1.00)
		Senior Recreation Manager	(1.00)
		Parks and Recreation Administrator	1.00
	Recreation Administration	Director of Community Services	0.50
TOTAL CITYWIDE			14.50

FISCAL YEAR 2019 CHANGES

The fiscal year 2019 budget reflects specific program expansions based on the resources available. In total, the changes result in a net increase of 2.00 FTEs when compared to the fiscal year 2018 amended budget. These include the following changes summarized by department:

- Development Services – General Fund – The reclassification of 1.00 Administrative Technician to a Senior Management Analyst in order to fill the needs of the department.
- Development Services Fund – Includes the addition of 1.00 Associate Plan Check Engineer to meet the demands of increased development activity.
- Economic Development – As part of the Proposed Budget, 1.00 Cultural Arts Program Manager is being transferred to the Library.
- Fleet Management Fund – The correction of 1.00 Fiscal Office Specialist to Public Works.
- Library – Transfer of 1.00 Cultural Arts Program Manager from Economic Development.
- Police – The fiscal year 2019 Proposed Budget includes the unfreezing of 5.00 Peace Officers for Community Patrol.
- Public Works – In addition to the transfer of 38.00 FTEs from the Public Works, Parks divisions to Recreation, the fiscal year 2019 Proposed Budget includes an addition of 1.00 Public Works Superintendent and a transfer of 1.00 Fiscal Office Specialist from the Fleet Management Fund. Together, these changes result in a net decrease of 36.00 FTEs for the department.
- Recreation – In an effort to enhance service delivery the Parks divisions are being transferred from the Public Works Department. This change transfers 22.00 Gardener II, 1.00 Park Ranger Supervisor, 1.00 Parks Manager, 4.00 Parks Supervisors, 9.00 Senior Gardeners, and 1.00 Senior Park Ranger. These changes result in a net increase of 38.00 FTEs to the department.

The following table summarizes the changes reflected in the fiscal year 2019 budget.

Summary of Proposed Fiscal Year 2019 Staffing Changes

Department/Fund	Program	Position	FTE
Development Services (0.00)	Reclassification	Administrative Technician	(1.00)
		Sr. Management Analyst	1.00
Development Services Fund (1.00)	Development Services	Assoc Plan Check Engineer	1.00
Economic Development (-1.00)	Transfer to Library	Cultural Arts Program Mgr	(1.00)
Fleet Management (-1.00)	Transfer to Public Works	Fiscal Office Specialist	(1.00)
Library (1.00)	Transfer from Economic Dev	Cultural Arts Program Mgr	1.00
Recreation (38.00)	Transfer from Public Works	Gardener II	22.00
		Park Ranger Supervisor	1.00
		Parks Manager	1.00
		Parks Supervisor	4.00
		Sr. Gardener	9.00
		Sr Park Ranger	1.00
Public Works (-36.00)	Transfer from Fleet Mgmt	Fiscal Office Specialist	1.00
	PW Operations Admin	Public Works Superintendent	1.00
	Transfer to Recreation	Gardener II	(22.00)
		Park Ranger Supervisor	(1.00)
		Parks Manager	(1.00)
		Parks Supervisor	(4.00)
		Sr. Gardener	(9.00)
		Sr Park Ranger	(1.00)
TOTAL CITYWIDE			2.00

SUMMARY OF FROZEN POSITIONS

Due to continued fiscal constraints, the majority of prior fiscal year frozen (not funded) positions remain frozen. As part of the fiscal year 2019 Proposed Budget, the following departments had changes to their frozen positions.

- Police – The frozen (not funded) Peace Officer count for Community Patrol had decreased by 5.00 Peace Officers due to the identification of funding for these positions.

funded) by 3.00 positions from the previous fiscal year.

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 2019 Proposed Budget reflects 13.00 frozen positions. The frozen positions are summarized by department on the following table.

These changes have reduced the number of frozen (not

Summary of Fiscal Year 2019 Frozen Positions

Department/Fund	Program	Position	FTE
Administration (1.00)	Administration	Deputy City Manager	1.00
Information Technology Services (2.00)	Computer Operations	Telecommunications Specialist	1.00
	Micro-Computers	Information Technology Technician	1.00
Finance (1.00)	Budget and Analysis	Fiscal & Management Analyst	1.00
Police (14.00)	Community Patrol	Peace Officer	6.00
	Street Crime/Gang Suppression	Peace Officer	1.00
	City Jail	Detention Facility Manager	1.00
	Police Dispatch	Police Communications Systems Manager	1.00
TOTAL CITYWIDE			13.00

SUMMARY OF STAFFING CHANGES BY DEPARTMENT AND BARGAINING UNIT

The following tables summarize the staffing changes occurring between the fiscal year 2018 Adopted Budget

and the fiscal year 2019 Proposed Budget, by bargaining unit and by department.

Summary of Staffing Changes by Bargaining Unit

Bargaining Unit	FY 2018 Adopted Staffing	FY 2018 Mid Year Changes	FY 2019 Changes	FY 2019 Proposed Staffing	% Change
Unrepresented Professionals and Mid Managers	49.00	-	-	49.00	0.0%
Executives	18.00	(1.00)	-	17.00	-5.6%
Chula Vista Mid Managers and Professionals Association	70.75	1.00	1.00	72.75	2.8%
Association of Chula Vista Employees	397.00	1.50	(1.00)	397.50	0.1%
City Council	5.00	-	-	5.00	0.0%
International Association of Firefighters	126.00	12.00	-	138.00	9.5%
Peace Officer's Association	240.00	-	-	240.00	0.0%
Western Council of Engineers	30.00	(1.00)	1.00	30.00	0.0%
Senior Managers	30.00	2.00	1.00	33.00	10.0%
Confidential	28.00	-	-	28.00	0.0%
TOTAL	993.75	14.50	2.00	1,010.25	1.7%

Summary of Staffing Changes by Department

Department/Fund	FY 2018 Adopted Staffing	FY 2018 Mid Year Changes	FY 2019 Changes	FY 2019 Proposed Staffing	% Change
Administration	10.00	-	-	10.00	0.0%
Animal Care Facility	21.75	(0.50)	-	21.25	-2.3%
City Attorney	14.00	-	-	14.00	0.0%
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	15.00	-	(1.00)	14.00	-6.7%
Engineering and Capital Projects	46.00	-	-	46.00	0.0%
Finance	28.00	-	-	28.00	0.0%
Fire	136.00	12.00	-	148.00	8.8%
Human Resources	16.00	-	-	16.00	0.0%
Information Technology Services	17.00	-	-	17.00	0.0%
Library	22.50	0.50	1.00	24.00	6.7%
Police	332.50	-	-	332.50	0.0%
Public Works	116.00	(1.00)	(36.00)	79.00	-31.9%
Recreation	17.00	(0.50)	38.00	54.50	220.6%
General Fund Total	831.75	10.50	2.00	844.25	1.5%
Other Funds					
Federal Grants Fund	2.00	-	-	2.00	0.0%
Fleet Management	9.00	-	(1.00)	8.00	-11.1%
Police Grants Fund	43.00	-	-	43.00	0.0%
Development Services Fund	50.00	4.00	1.00	55.00	10.0%
Advanced Life Support	1.00	-	-	1.00	0.0%
CV Housing	4.00	-	-	4.00	0.0%
Environmental Services Fund	7.00	-	-	7.00	0.0%
Sewer Fund	46.00	-	-	46.00	0.0%
Other Funds Total	162.00	4.00	-	166.00	2.5%
CITYWIDE TOTAL	993.75	14.50	2.00	1,010.25	1.7%



GENERAL FUND

General Fund Expenditure Summary

General Fund Revenue Summary

Department Summary Reports

**GENERAL FUND EXPENDITURE
SUMMARY**

General Fund Expenditure Summary

Chula Vista General Operating Budget in thousands (000)	
FY 2017 Actual Expenditures	\$146,421
FY 2018 Adopted Budget	\$166,587
FY 2019 Proposed Budget	\$174,677
% Change FY 2018 to FY 2019	4.9%

The fiscal year 2019 Proposed Budget for General Fund expenditures total \$174.7 million. This is an increase of \$8.1 million or 4.9 percent when compared to the fiscal year 2018 Adopted Budget. Capital improvement fiscal year fiscal year projects will be funded by the Measure P commitment.

The fiscal year 2019 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 Proposed Budget includes funding for programs and services supported by the City Council in previous fiscal years such as the addition of public safety staff. The fiscal year 2019 Proposed Budget includes funding for twelve new firefighter positions added during the fiscal year 2018 Mid-Year actions, and funding for five previously frozen Peace Officer positions within the Police Department’s Community Patrol Division.

The fiscal year 2019 Proposed Budget reflects positive growth in its revenue source, albeit a slower rate than previous years. Cognizant of the softening in the revenue growth, the fiscal year 2019 Proposed budget expenditures focus on maintaining current levels of service with limited significant additions. Increasing personnel expenses, primarily pension and healthcare costs, have limited the flexibility of the General Fund. 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 2019 remains fiscally challenged. The City has identified several one-time resources to remain balanced with the proposed expenditure budget. Staff will develop and evaluate potential options to address the structural imbalance in the upcoming year.

Measure P – a temporary, ten-year, half-cent sales tax funding is dedicated to funding high priority infrastructure, fleet replacement, technology and other capital equipment resources. The General Fund Expenditures section provides information related to the significant changes within the individual expenditure categories.

The following table compares all the expenditure categories for the fiscal year 2019 Proposed Budget to the fiscal year 2018 Adopted Budget expenditure categories and provides the actual expenditures for fiscal year 2016 and fiscal year 2017 for historical data.

General Fund Expenditure Summary
In Thousands (000)

Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed	Change
Personnel Services	\$ 112,647	\$ 118,623	\$ 123,556	\$ 128,212	\$ 4,656
Supplies and Services	16,322	14,114	14,214	13,674	(540)
Other Expenses	703	559	642	696	54
Internal Service	-	-	-	2,972	2,972
Capital	505	1,595	150	220	70
Transfers Out	6,775	5,999	22,943	24,119	1,177
Non-CIP Project Expenditures	359	19	19	-	(19)
Utilities	4,850	5,512	5,063	4,783	(280)
Total Operating Budget	\$ 142,162	\$ 146,421	\$ 166,587	\$ 174,677	\$ 8,090
CIP Project Expenditures	1,607	40	-	-	-
Total General Fund Budget	\$ 143,769	\$ 146,461	\$ 166,587	\$ 174,677	\$ 8,090

SIGNIFICANT EXPENDITURE CHANGES

Despite the fiscal challenges present in fiscal year 2019, the Proposed Budget does include several additions from the fiscal year 2018 Adopted Budget. These include, but are not limited to:

- Funding of 5 previously frozen Peace Officers positions
- Approximately \$1.3 million in funding to initiate the Bayfront Development Project
- Re-structuring the Parks Division from Public Works to the Recreation Department to create a Community Services Department.
- \$0.08 million for undertaking a Consumer Choice Aggregation feasibility study
- Increase of \$1.8 million in transfers to the Measure P Fund.

MAJOR EXPENDITURE CHANGES BY CATEGORY

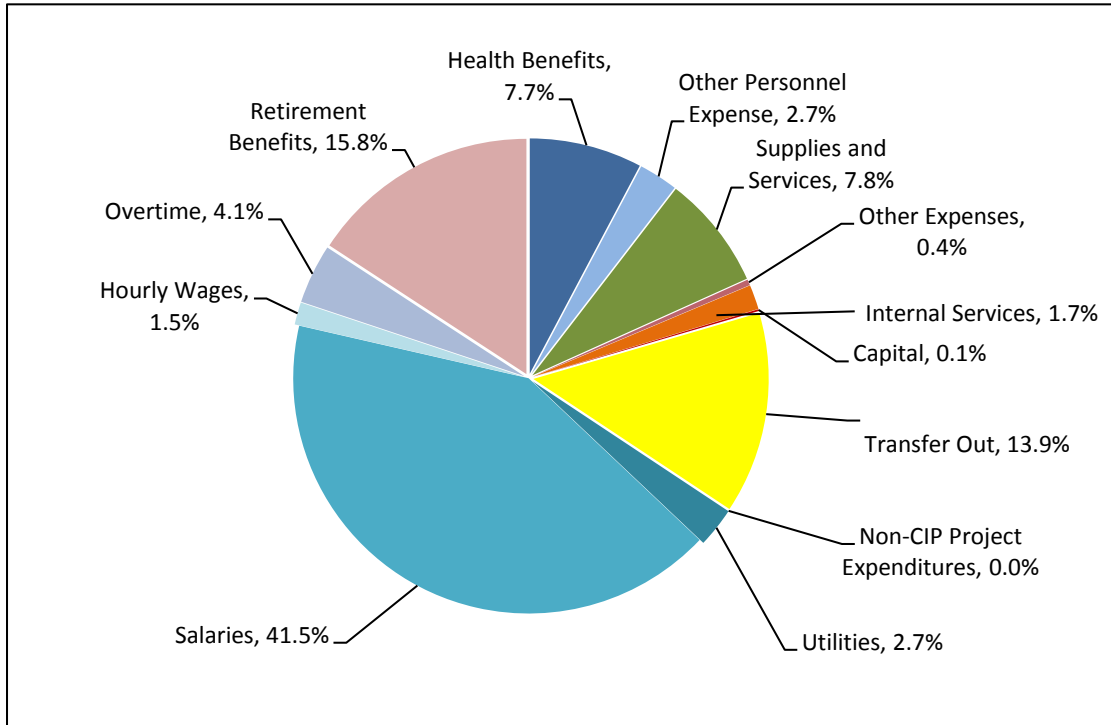
- The Personnel Services category reflects an increase of \$4.7 million; the largest change in expenditures from the fiscal year 2018 Adopted Budget. A breakdown of the personnel services category changes include:
 - A \$3.0 million increase for retirement costs which reflects the increased contribution rates based on the June 30, 2016 valuation report from CalPERS. These costs are discussed in detail later in the expenditure section.
 - Net increase of \$0.7 million increase in budgeted salaries - this increase reflects the annualized cost of, negotiated wage increases per current MOUs with the City's employee groups to be effective within fiscal year 2019, step increases, the addition of 16.5 FTEs and targeted salary savings of \$4.2 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 \$1.2 million related to increased costs for healthcare benefits. Healthcare costs are estimated to increase by 9.7 percent over fiscal year 2018 costs. These costs are discussed in detail later in the expenditure section.
 - The adopted budget reflects a \$0.1 million increase in budgeted overtime when compared to prior year adopted budget. This increase is due to the annualized cost of approved wage increases, and estimated wage inflation.
- The Transfers Out category is anticipated to increase by \$1.2 million over fiscal year 2018. This is a net increase resulting from an increase of \$1.5 million in Measure P transfers to the Measure P Fund for infrastructure expenditures. The General Fund serves as a pass-through for the Measure P Sales Tax revenues, and this expenditure represents the transfer of funds to the Measure P Sales Tax Fund. These revenues will be used to fund specific infrastructure projects and equipment purchases throughout the City.
- The Supplies and Services expense category decreased by \$0.5 million when compared to the fiscal year 2018 Adopted Budget. The \$0.5 million reduction in expenses is the result of several offsetting actions. The largest actions include:
 - The transfer of \$3.0 million in Fleet Maintenance charges from the Supplies and Services category to the newly created Internal Services category. The Internal Services category is being created to better track specific expenses and better align with budgeting best practices.
 - An increase of approximately \$1.4 related to expenses in contractual services due to an increase of \$1.3 million related to the Bayfront Development Project and \$0.1 million allocated for a feasibility study on Consumer Choice Aggregation.
 - An increase of \$0.3 million in computer hardware expenses.
 - An increase of \$0.2 million related to increased cell phone services for the Police Department.
- The Internal Services category is a newly created expense category for the fiscal year 2019 Proposed Budget. The \$3.0 million increase in this category corresponds to the transfer from the Supplies and Services category for fleet maintenance charges.
- The Utilities expense category has been decreased by \$0.3 million as a result of projected utility savings from renewable energy projects funded through the Clean Renewable Energy Bonds (CREBS). Departmental Utility budgets have been adjusted to reflect projected expenditures for fiscal

year 2019 based on projected savings as a result of renewable energy projects.

The chart below illustrates the projected fiscal year 2019 expenditures by category, followed by a chart

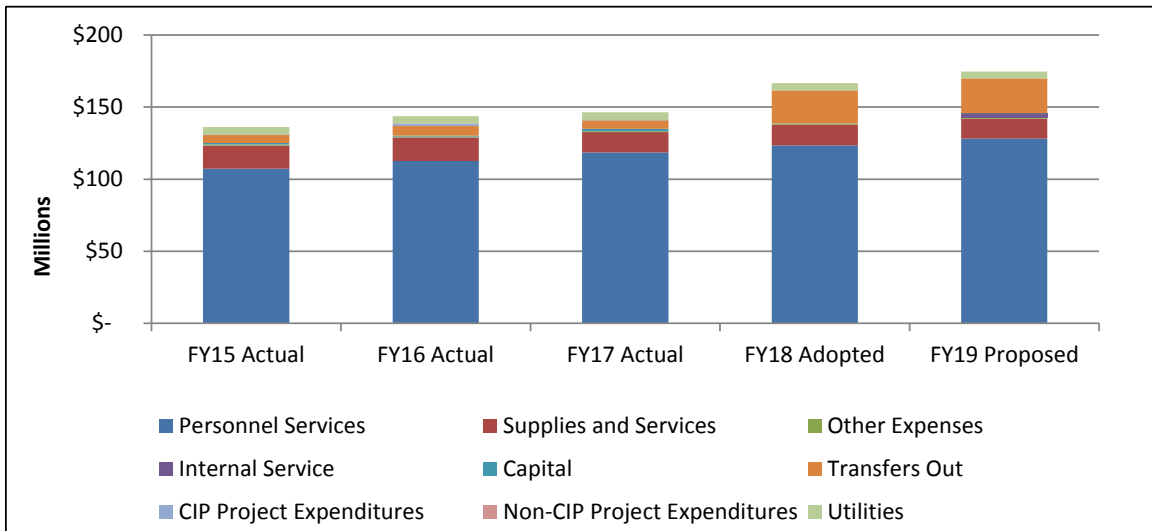
showing the City’s historical General Fund expenditures from fiscal year 2015 to 2017 as well as the fiscal year 2018 Adopted Budget and the fiscal year 2019 projected expenditure amounts.

General Fund Expenditures by Category
Fiscal Year 2019



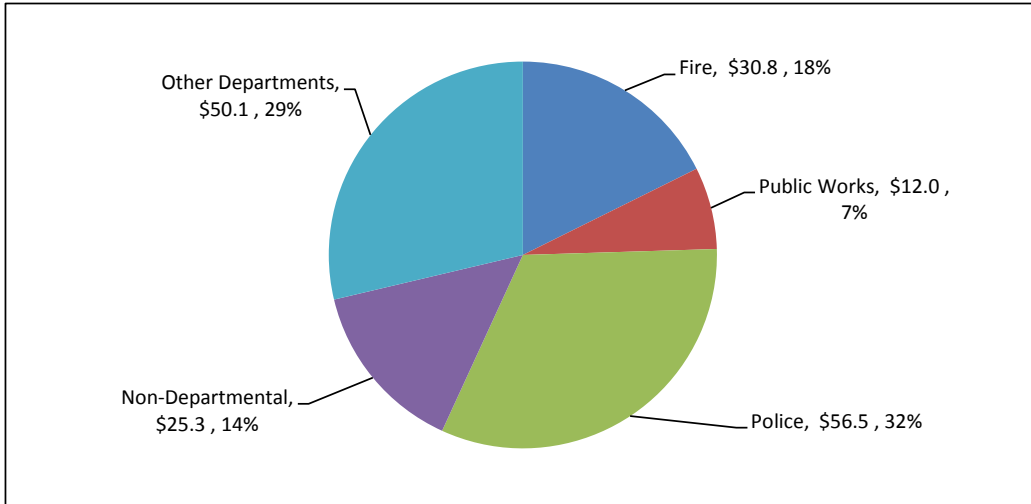
Note: Personnel Services accounts for 73.6% of General Fund expenditures in the fiscal year 2019 Proposed Budget.

General Fund Expenditures History by Category
Fiscal Years 2015 - 2019



The following chart illustrates the fiscal year 2019 Proposed General Fund Expenditure budget by department. A note of significance is the public safety departments, Police and Fire, represent approximately 50 percent of the General Fund budget for fiscal year 2019.

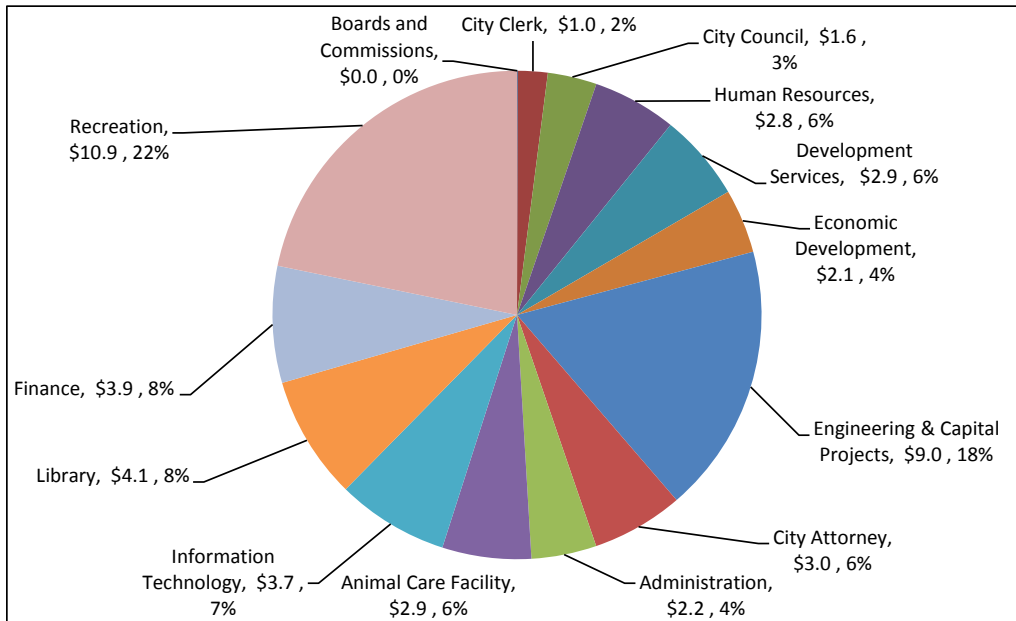
General Fund Expenditure by Department
Fiscal Year 2019



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 \$50.1 million of the General Fund department budgeted expenditures.

General Fund Expenditure by Department (Other Department Detail – totals \$50.1 million)
Fiscal Year 2019



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. As shown on table below, with the proposed General Fund staffing levels in fiscal year 2019, the City will have been able to achieve a 4.7 percent increase in staffing since fiscal year 2015. This increase equates to the addition of 38.0 FTEs being added to city services since fiscal year 2015, of which, 23 FTEs or 61 percent fall into the Public Safety staffing category.

For fiscal year 2019, the reorganization of the Parks Division from the Public Works Department (Development and Maintenance staffing category) to the Recreation Department (Community Services) skews the changes for these two staffing categories. The result of the reorganization is a net increase to overall FTE count by 0.5 FTEs. For the Public Safety

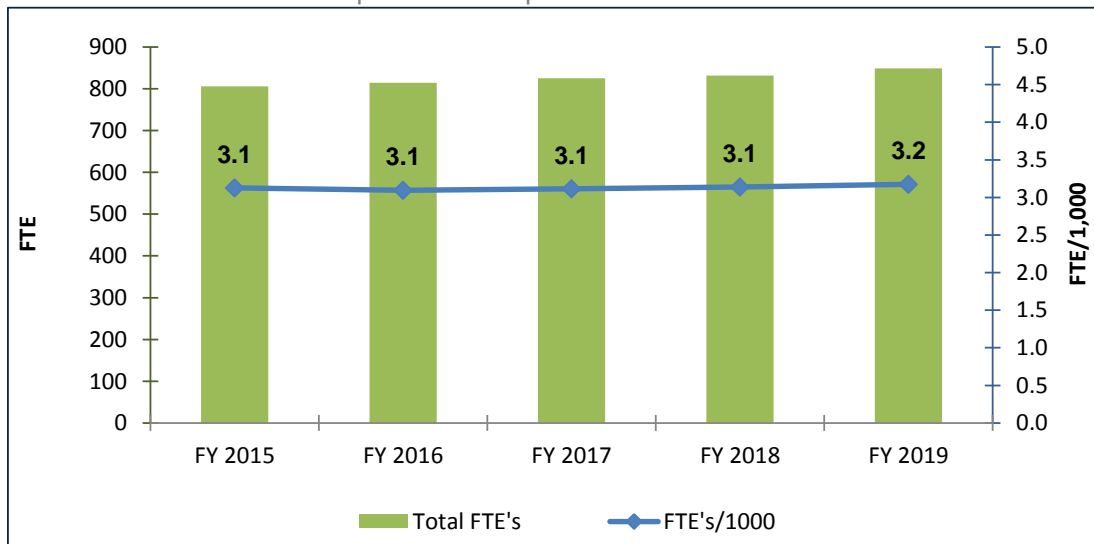
staffing category, the increase of 12 FTEs from the fiscal year 2018 Adopted Budget to the fiscal year 2019 Proposed Budget includes twelve firefighter positions added during the fiscal year 2018 Mid-Year actions and funding of five previously frozen Peace Officer positions for fiscal year 2019. The additions to the Public Safety category make up 72% of the change in staffing from fiscal year 2018. Staffing for the Legislative and Administrative service category has remained flat with no change over fiscal year 2018.

Budget constraints necessitated the net elimination of 331.4 full time equivalent (FTE) positions from the City's peak employment of 1,263.75 FTEs during fiscal year 2007. The last major staffing reduction occurred in 2011 and was carried forward into the fiscal year 2013 Budget. As shown in the following graph, the number of FTEs per thousand per capita has remained relatively unchanged since fiscal year 2015.

Staffing Level Fiscal Years 2015 - 2019

General Fund Budget	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	% Chg.
Legislative and Administrative	106.00	111.00	105.00	105.00	105.00	0.0%
Development and Maintenance	204.25	205.75	218.25	218.75	180.25	-17.6%
Public Safety	457.50	458.50	462.50	468.50	480.50	2.6%
Community Services	38.50	39.50	39.50	39.50	78.50	98.7%
Total GF City Staff	806.25	814.75	825.25	831.75	844.25	1.5%

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 new 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. However, ongoing increases in retirement and health premium costs (discussed in the following sections), have strained the City's ability to provide wage increases to its employees. The fiscal year 2109 Proposed General Fund Budget includes \$128.2 million or 73.4 percent of the proposed budget in personnel expenditures, including salaries and benefits.

The fiscal year 2019 Proposed General Fund Budget includes funding for the annualized costs of negotiated salary increases approved per the current Memoranda of Understanding (MOU) with the City's employee groups. The current MOUs between the City and the Association of Chula Vista Employees (ACE), Western Council of Engineers (WCE), and Unclassified Employees provide for a 2.0% salary increase in July 2018; 2.5% salary increase for the members of the Chula Vista Police Officers' Association in July 2018; and 2.5% salary increase for members of the International Association of Fire Fighters (IAFF) in January 2019. At the time of the development of the fiscal year 2019 Proposed Budget, the City was in negotiations with the Chula Vista Mid-Managers/Professional Association (MM/PROF) as this MOU is set to expire on June 30, 2018.

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 \$27.6 million or 15.8 percent of the City's fiscal year 2019 Proposed General Fund. This represents an increase of \$3.0 million from the fiscal year 2018 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 percent in fiscal year 2019, decreasing to 7.250 percent in fiscal year 2020, and settling at 7.00 percent in fiscal year 2021. CalPERS is implementing this change for the following reasons:

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

In addition, as outlined in their June 15, 2015 valuation report to the City, beginning in fiscal year 2018, CalPERS will collect employer contributions toward the plan's

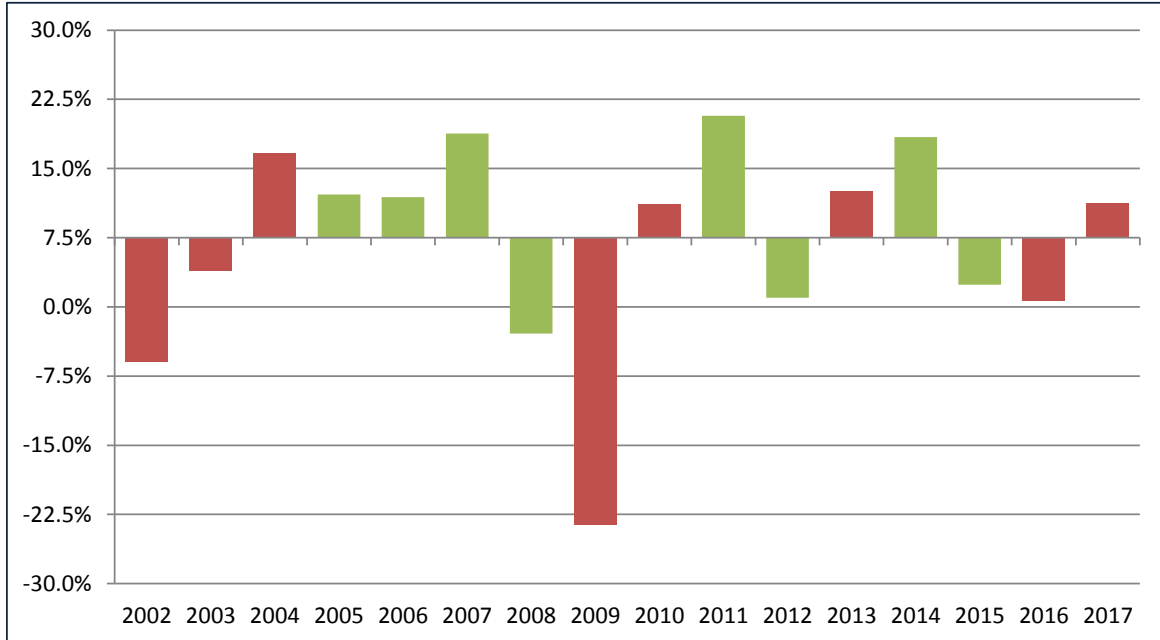
unfunded liability as dollar amounts instead of the prior method of a contribution rate. This change will address potential funding issues that could arise from a declining payroll or reduction in the number of active members in the plan. Funding the unfunded liability as a percentage of payroll could lead to the underfunding of the plans. Although employers will be invoiced at the beginning of the fiscal year for their unfunded liability payment, the plan's normal cost contribution will continue to be collected as a percentage of payroll.

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

in future years.

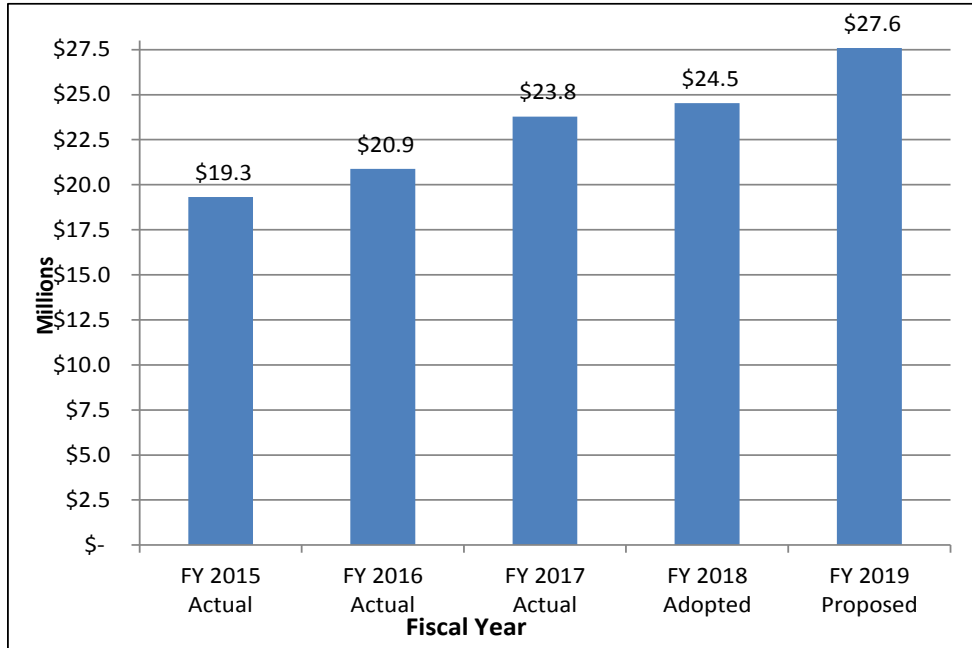
The budgetary impacts caused by the increased employer contribution rates for retirement costs due to lower CalPERS investment returns and corrective policy changes, have been significant and will continue to challenge the City in future years. To follow is a series of charts related to pension costs. The first chart depicts the actual market rates of return for the CalPERS investment portfolio relative to the assumed 7.5% rate of return. This chart will be restructured in future fiscal years to display actual rates of return for the CalPERS assumed rates as they are updated. The second chart reflects actual CalPERS costs in the General Fund for fiscal years 2015 to 2018 Adopted Budgets and the 2019 Proposed Budget cost. The final chart reflects historical CalPERS contributions illustrating the employer (City) contribution rates from fiscal years 2004 to 2018 and projected rates for fiscal years 2019 through 2023.

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



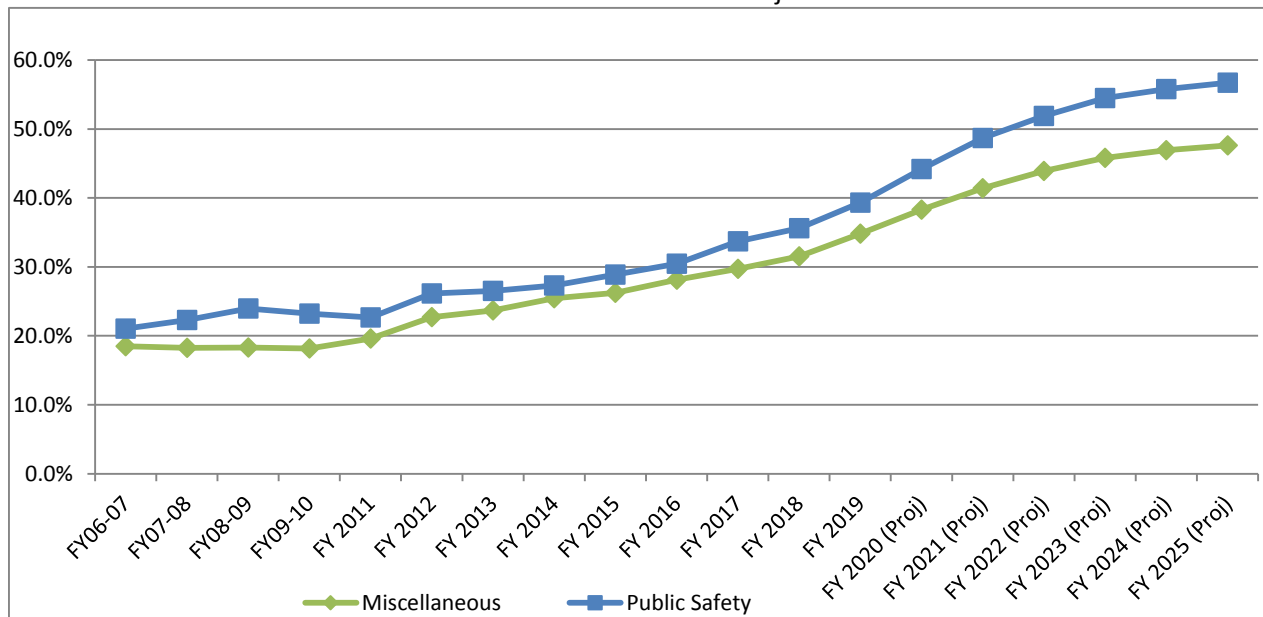
**Retirement Costs
(General Fund)**

Fiscal Years 2015 - 2019



CalPERS Employer Contribution Rates

Fiscal Years 2007 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 2020 - 2025), based on CalPER's Annual Valuation Report as of June 30, 2016.

HEALTH CARE COSTS

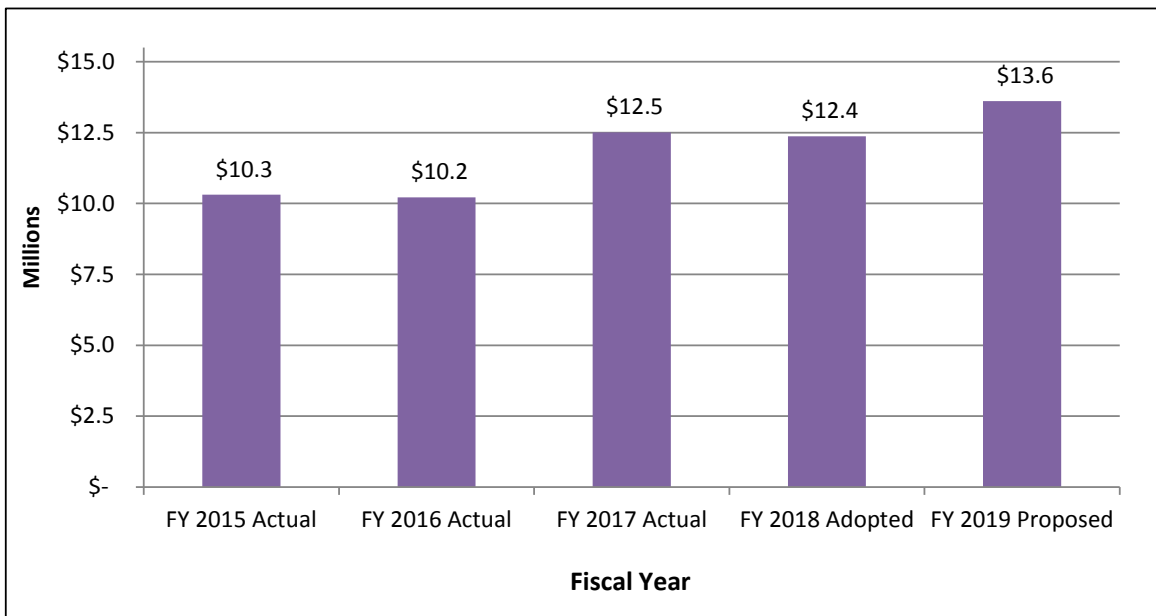
Flex/Health insurance expenses total approximately \$13.6 million or 7.7 percent of the fiscal year 2019 Proposed Budget expenditures. This represents an increase of \$1.2 million or 9.7 percent from the fiscal year 2018 Adopted Budget. The fiscal year 2018 Adopted Budget reflected a slight decrease from fiscal year 2017 actual expenses due to a residual effect of switching health insurance provider in 2017 (City switched from AETNA to United Healthcare UHC). However, for the fiscal year 2019 Proposed Budget, it is anticipated that there will be an increase in costs from both of the City’s selected healthcare providers (Kaiser and United Healthcare UHC). The fiscal year 2019 Proposed Budget estimates an increase of 9.7 percent in healthcare premiums in calendar year 2019.

To follow are charts and tables reflecting the increased expenditures related to flex/health insurance. The first chart illustrates the actual Flex/Health insurance costs

in the General Fund for fiscal year 2015 to 2017, the fiscal year 2018 Adopted Budget, and the fiscal year 2019 Proposed Budget. Actual Flex/Health insurance costs have increased since 2015 and 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 2014 to Calendar Year 2018. 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 2013. Flex allotment costs for 2019 were not available at the time the proposed budget was developed.

**Flex/Health Insurance Costs
(General Fund)**
Fiscal Years 2015 - 2019



Flex Allotment Increases by Bargaining Group
Calendar Year 2015 to Calendar Year 2018

FLEX Allotment Increases by Bargaining Unit					
Bargaining Group	2015	2016	2017	2018	2014-2018 % Change
Confidential	\$ 13,524	\$ 13,682	\$ 13,760	\$ 14,614	6.2%
Chula Vista Employees Association	\$ 13,024	\$ 13,182	\$ 13,260	\$ 14,114	6.4%
Executive	\$ 16,300	\$ 16,458	\$ 16,536	\$ 17,390	5.2%
Mid Managers and Professionals	\$ 13,900	\$ 14,058	\$ 14,136	\$ 14,990	6.0%
Senior Managers	\$ 14,900	\$ 15,058	\$ 15,136	\$ 15,990	5.6%
Western Council of Engineers	\$ 13,900	\$ 14,058	\$ 14,136	\$ 14,990	6.0%
Mayor & Council	\$ 16,300	\$ 16,458	\$ 16,536	\$ 17,390	5.2%

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. Previously public safety employees who chose a non-Kaiser HMO coverage paid a flat annual amount regardless of the number of dependents covered. However, the new labor agreements reached with public safety employees stipulate that public safety employees who choose a non-Kaiser HMO coverage will be assuming a share of the cost difference between the Kaiser premium and the non-Kaiser HMO coverage. For example, effective January 1, 2018, for any Police Officer's Association (POA) members enrolling in a non-Kaiser HMO, the City will pay 2/3 of the premium difference, less \$50 per month. International Association of Firefighters (IAFF)

members hired on or after April 25, 2017 enrolling in any non-Kaiser plan are responsible to pay any amount greater than the cost of the Kaiser Plan. Employees choosing the Cigna DPPO preferred provider plan are responsible for any additional costs over and above the Cigna DHMO pre-paid plan. Due to the annual increase of flex/health insurance costs the amount the City has paid in insurance premiums have risen. As illustrated in the table below, medical premiums the City pays on behalf of public safety employees have increased between 15 percent and 44 percent (depending on medical group elections) since Calendar Year 2015. The City has seen an increase of 7 percent to 8 percent in dental premiums over the same period of time.

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

City Provided Public Safety Flex Benefit Ranges
Calendar Year 2015 to Calendar Year 2018

Public Safety FLEX Benefit Ranges					
Benefit	2015	2016	2017	2018	2014-2018 % Change
Medical	\$5,784 - \$19,848	\$5,568 - \$20,628	\$6,408 - \$19,776	\$6,624 - \$28,526	10% - 55%
Dental ⁽¹⁾	\$180 - \$432	\$180 - \$433	\$192 - \$456	\$194 - \$468	15% - 18%

⁽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 4.3 percent and 5.9 percent per year respectively since the beginning of Calendar Year 2014. As noted in the table below, Kaiser premiums have increased a total of 21.5 percent during this time while AETNA/UHC premiums have increased 29.4 percent over the same period. Premiums decreased by 3.8 percent in 2017 as the City switched its insurance provider from AETNA to UHC. The annual budget for Flex/Health Insurance has increased from \$10.3 million in fiscal year 2015 to \$13.6 million in the fiscal year 2019 Proposed Budget. Recent discussions

with health care professionals indicate these high trends in health care costs are likely to continue for the foreseeable future. For fiscal year 2019, the proposed budget reflects an anticipated premium increase of 9.7 percent based on the preliminary information provided by the health care providers.

The following table reflects the changes in health care rate premiums the City has experienced from January 2014 to January 2018. The final rate premium that will be in effect for January 2019 will not be known until late summer or early fall.

Premium Increases by Health Care Provider
 Calendar Year 2014 to Calendar Year 2018

Date of Increase	Kaiser	AETNA/ UHC	Average
January 2014	10.2%	8.5%	9.3%
January 2015	-3.4%	8.9%	2.7%
January 2016	-3.8%	3.8%	0.0%
January 2017	15.1%	-3.8%	5.6%
January 2018	3.4%	12.0%	7.7%
Annual Average Premium Increase	4.3%	5.9%	5.1%
Total Increase (Jan 2014 - Jan 2018)	21.5%	29.4%	25.4%

Total increase reflects average changes in premium costs from 2014-2018 for Kaiser and AETNA/UHC



GENERAL FUND REVENUE SUMMARY

General Fund Revenue Summary

Chula Vista General Operating Budget in thousands (000)

FY 2017 Actual Revenues	\$158,139
FY 2018 Adopted Budget	\$166,587
FY 2019 Proposed Budget	\$174,677
% Change FY 2018 to FY 2019	4.9%
*Excludes CIP Revenues	

section provides information related to the significant changes within the individual revenue categories and brief descriptions of issues impacting the City’s major revenue sources: Property Tax, Sales Tax, Measure P Sales Tax, Franchise Fees, Transient Occupancy Tax (TOT), Utility User Tax, and Property Tax collected in-lieu of Motor Vehicle License Fees. The major revenue sources, listed above, account for 74.6 percent of the City’s General Fund revenue for the fiscal year 2019 Proposed Budget and are anticipated to increase by \$4.5 million over the fiscal year 2018 Adopted Budget.

The fiscal year 2019 Proposed General Fund revenue budget is \$174.7 million. This reflects an increase of \$8.1 million or 4.9 percent when compared to the fiscal year 2018 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

The following table compares all the revenue categories for the fiscal year 2019 Proposed Budget to the fiscal year 2018 Adopted Budget revenue categories and provides the actual revenues for fiscal year 2016 and fiscal year 2017 for historical information.

General Fund Revenues In Thousands (000)

Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed	Change
Property Taxes	\$ 30,220	\$ 31,484	\$ 33,621	\$ 35,302	\$ 1,681
Sales Tax	33,317	32,562	32,935	33,698	763
Sales Tax - Measure P	-	3,907	16,320	18,085	1,765
Franchise Fees	11,710	11,516	11,969	11,692	(277)
Utility Users Taxes	5,844	5,786	5,860	5,605	(255)
Transient Occupancy Taxes	3,827	3,650	4,316	4,103	(213)
Motor Vehicle License Fees	18,935	19,966	20,844	21,886	1,042
Development Revenue	1,210	1,449	1,205	1,250	45
Licenses and Permits	1,165	1,117	1,364	1,448	84
Fines, Forfeitures & Penalties	1,249	1,123	1,075	1,241	166
Use of Money and Property	2,880	2,536	2,421	2,953	532
Other Local Taxes	2,792	2,616	2,598	2,598	-
Police Grants	851	894	758	837	80
Other Agency Revenue	2,765	2,121	2,026	2,249	224
Charges for Services	6,714	7,470	7,211	7,318	108
Interfund Reimbursements	10,411	15,810	9,823	9,649	(174)
Other Revenues	1,925	2,194	1,034	1,066	32
Transfers From Other Funds	9,838	11,937	11,207	13,695	2,488
Total Operating Budget	\$ 145,654	\$ 158,139	\$ 166,587	\$ 174,677	\$ 8,090
Capital Projects	31	40	-	-	-
TOTAL General Fund Revenues	\$ 145,685	\$ 158,179	\$ 166,587	\$ 174,677	\$ 8,090

SIGNIFICANT REVENUE CHANGES

Significant changes impacting the fiscal year 2019 Proposed Budget revenues include:

- Projected increase of approximately \$1.7 million in property taxes
- Increase of approximately \$1.0 million in Motor Vehicle License Fees over the fiscal year 2018 Adopted Budget amounts
- Receipt of \$1.5 million as a one-time interfund loan repayment
- Increase of \$1.8 million in Measure P Sales Tax revenues over the fiscal year 2018 Adopted Budget projections
- Collective reduction of approximately \$0.7 million in projected Franchise Fees, Utility User Taxes, and TOT.

MAJOR REVENUE CHANGES BY CATEGORY

- **Property Taxes** – For fiscal year 2019, property taxes are anticipated to total \$35.3 million, which accounts for 20 percent of the General Fund revenue budget. This category reflects an increase of \$1.7 million or 5 percent over the prior year adopted budget. When compared to the most recent fiscal year 2018 quarterly projections, property taxes are trending higher than budgeted due to better than estimated assessed valuation for fiscal year 2018. The trend is anticipated to continue and a total 5.0 percent increase in assessed valuation is projected in fiscal year 2019.
- **Sales Tax** – Sales tax revenue represents the second largest revenue source for the City, falling closely behind property taxes. The fiscal year 2019 Proposed Budget projects \$33.7 million to be collected in sales tax revenue. This revenue source represents 19.3 percent of the fiscal year 2019 Proposed General Fund revenue budget. When compared to the prior fiscal year adopted budget, Sales Tax revenues for fiscal year 2019 are projected to increase slightly by \$0.8 million or 2.3 percent. This is exclusive of the Measure P Sales Tax revenues.
- **Measure P Sales Tax** – The City of Chula Vista voters approved the Measure P Sales Tax Measure in December 2016, receiving the sales tax funding for one quarter in fiscal year 2017. Fiscal year 2018 was the first full year the City received Measure P

Sales Tax funds. The fiscal year 2019 Proposed Budget estimates the collection of \$18.1 million in Measure P Sales Tax revenue, which is an increase of \$1.8 million or 10.8 percent over the fiscal year 2018 Adopted Budget amount. The large increase is due to an uptick in sales tax receipts and additional information (longer history) to base future projections upon. The General Fund is a pass-through for these revenues; these funds will ultimately be recognized as a Transfer Out to the 2016 Measure P Sales Tax Fund resulting in no net fiscal impact to the General Fund.

- **Property tax collected In-lieu of Motor Vehicle License Fees (MVLFF)** – The fiscal year 2019 Proposed Budget for the MVLFF is \$21.9 million, reflecting an increase of approximately \$1.0 million over the fiscal year 2018 Adopted Budget amount. Beginning in fiscal year 2006, due to a change in revenue allocation resulting from the Budget Act of 2006, MVLFF revenues are projected to grow in proportion to the change in gross assessed property valuation. As such, this revenue category reflects a 5 percent increase from fiscal year 2018 amounts, similar to the property tax revenue category.
- **Transfers from Other Funds** – This category reflects an increase of approximately \$2.4 million when compared to the fiscal year 2018 Adopted Budget. This increase is primarily driven by the anticipated receipt of a one-time \$1.5 million transfer to the General Fund from the Public Facilities Development Impact Fee (PFDIF) for a loan repayment; and collection of \$0.9 million from the FEMA Staffing for Adequate Fire & Emergency Response (SAFER) grant for reimbursement to partially offset the costs for additional firefighter positions added in fiscal year 2018.

These projected revenue increases for fiscal year 2019 over the 2018 Adopted Budget are partially offset by the projected decreases in the following revenue categories from the fiscal year 2018 Adopted Budget:

- **Franchise Fees** – For the fiscal year 2019 Proposed Budget, revenue from Franchise Fees is anticipated to decrease by \$0.3 million from the fiscal year 2018 Adopted Budget amount of \$12.0 million to \$11.7 million. Franchise fees are collected from

three primary sources: gas & electric, trash collection, and cable receipts. While the gas & electric and trash components are anticipated to remain stable for fiscal year 2019, cable receipts are anticipated to see a decline from fiscal year 2018. As such, the projection for Franchise Fees is being lowered slightly from the fiscal year 2018 Adopted Budget amounts.

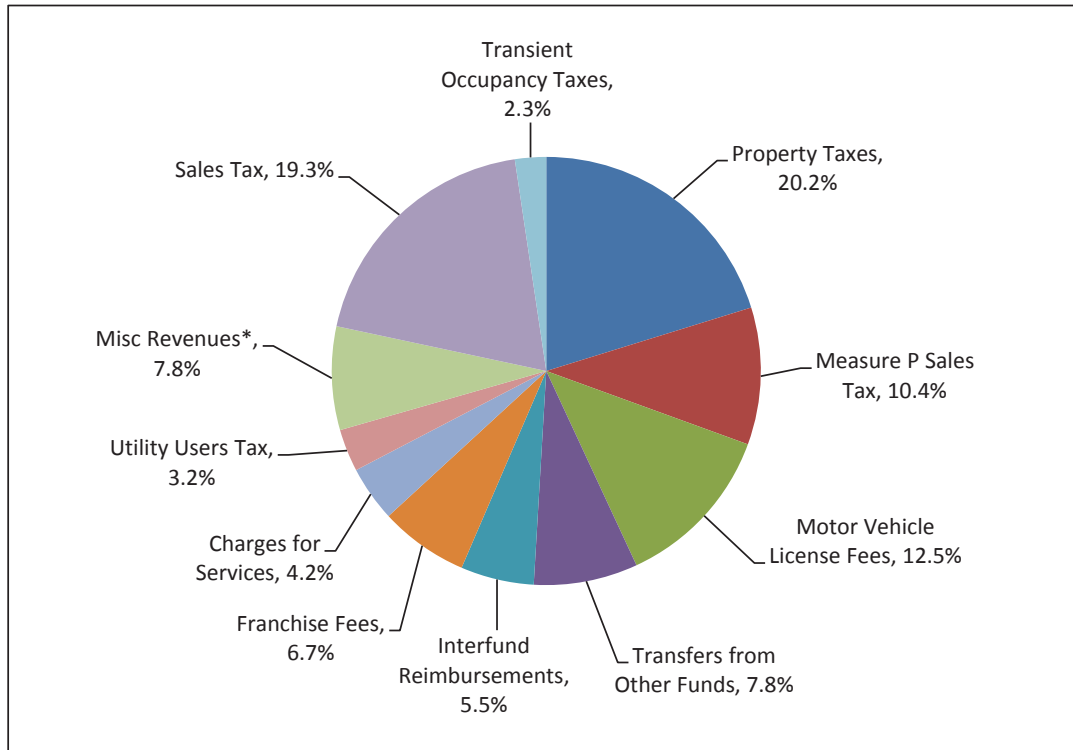
- **Transient Occupancy Taxes (TOT)** – Transient occupancy tax revenues are projected to decrease from \$4.3 million in fiscal year 2018 to \$4.1 million in fiscal year 2019, a reduction of \$0.2 million or 5.0 percent from the fiscal year 2018 Adopted Budget. Based on current information, TOT revenues are projected to increase over prior year actual receipts but not reach the projected growth in revenues that was originally anticipated in fiscal year 2018. As such, the projected revenue for Fiscal Year 2019 is being decreased by approximately \$0.2 million from the projected \$4.3 million in fiscal year 2018 to \$4.1 million for fiscal year 2019. This is a more

conservative growth projection for this revenue category.

- **Utility Users Tax (UUT)** – UUT revenues are estimated at \$5.6 million for fiscal year 2019, \$0.3 million lower than the \$5.9 million estimated in the prior year adopted budget. The reduction of \$0.3 million represents a 4.4 percent reduction from the fiscal year 2018 Adopted Budget. The most recent fiscal year 2018 quarterly projections estimate that the City will receive approximately \$5.6 million in UUT in fiscal year 2018. The fiscal year 2019 Proposed Budget is projecting no growth from the \$5.6 million estimated to be received in fiscal year 2018.

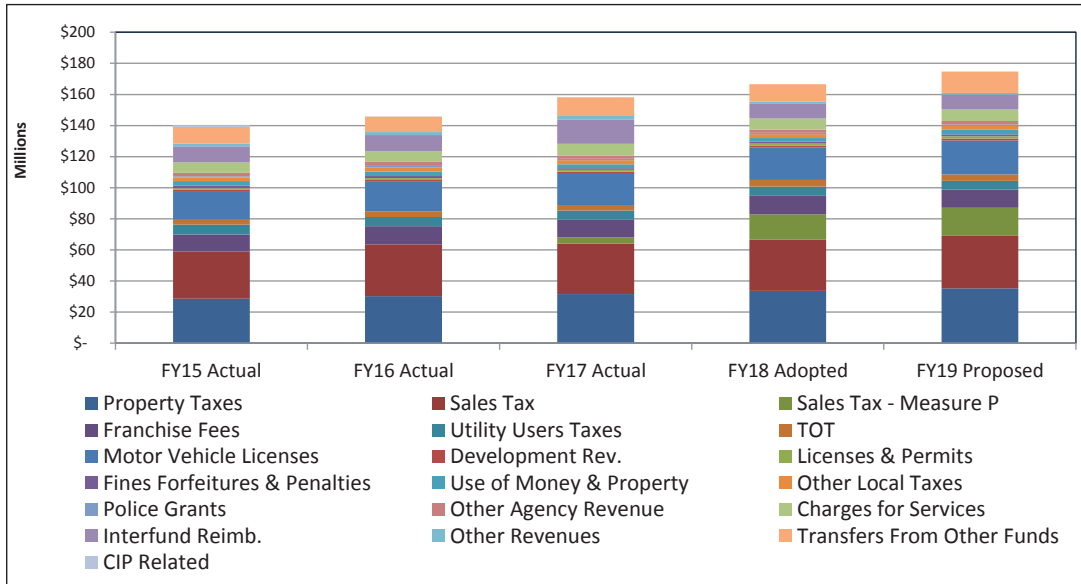
The chart below illustrates the projected fiscal year 2019 revenues by category, followed by a chart showing the City’s historical revenue collection from fiscal year 2014 to 2017 as well as the fiscal year 2018 Adopted Budget and the fiscal year 2019 projected revenue amounts.

General Fund Revenues by Category
Fiscal Year 2019



*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.

Historical and Estimated General Fund Revenue Sources
Fiscal Years 2015 – 2019



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 2019.

Sales Tax

With the approval of Measure P, the City receives 1.5% of sales tax revenue applied to all taxable retail sales occurring within the City limits. In addition, Measure P will produce additional sales taxes on vehicles purchased outside of City limits by Chula Vista residents. Chula Vista voters approved Measure P – a temporary, ten-year, half-cent sales tax to fund high priority infrastructure needs. Collection of the sales tax began on April 1, 2017. The sales tax was projected to raise \$178 million over the ten year period. 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 Sales Tax Fund. Any funding received over the initially projected \$178 million will also be transferred to the Measure P Sales Tax Fund. Plans to address any additional received funding will be presented to the Measure P Oversight Committee for approval. There is no net fiscal impact to the General Fund as a result of these new sales tax revenues.

Sales tax revenues are collected at the point of sale and remitted to the State Board of Equalization. It is collected at a rate of 8.25% 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)	3.9375%
Local Jurisdiction (City or County of place sale/use) (City Share)	1.0000%
City Transaction Tax (Measure P)	0.5000%
Public Safety (Prop 172)	0.5000%
County Realignment (Mental Health/Welfare/Public Safety)	1.5625%
Countywide Transportation Fund	0.2500%
San Diego County Regional Transportation Commission (TransNet)	0.5000%
Total Sales Tax Rate – Chula Vista ¹	8.2500%

¹ Total sales tax rates will vary by City due to local sales tax initiatives. For example, National City’s sales tax rate is 8.75% due to voter approved increase of 1% funding public services.

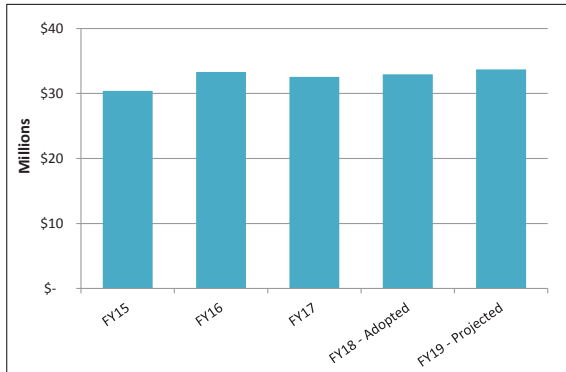
Sales tax revenue is highly sensitive to economic conditions, and reflects the factors that drive taxable sales, including the levels of unemployment, consumer confidence, per-capita income, and business investment.

Sales tax revenue is the City’s largest discretionary revenue source, accounting for 29.6 percent of total revenue for the General Fund in the fiscal year 2019 Proposed Budget – this includes Measure P revenues.

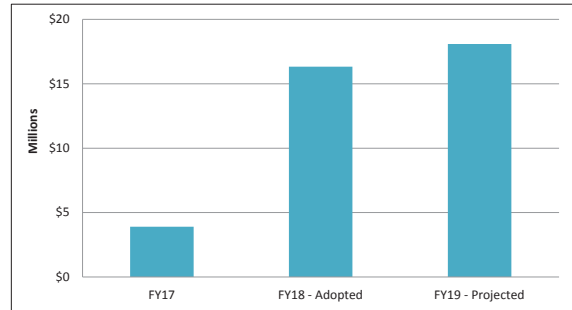
Consumer spending has slowly increased since the economic recession. The positive trend is expected to continue in fiscal year 2019 and Sale Tax revenue is estimated at \$33.7 million (net of Measure P revenues) in the proposed budget. This is a change of approximately 2.3 percent or \$0.8 million when compared to the fiscal year 2018 Adopted Budget. With the addition of Measure P revenues, Sales Tax revenues for fiscal year 2019 total \$51.8 million.

The following graphs illustrate the gradually increasing trend in Sales Tax revenues (exclusive of Measure P Sales Tax revenues) from fiscal year 2015 to the projected amounts for fiscal year 2019; and the amounts of Measure P funding collected in fiscal year 2017 to the projected amounts for fiscal year 2018 and 2019.

City of Chula Vista Sales Tax Revenues
Fiscal Years 2015 - 2019



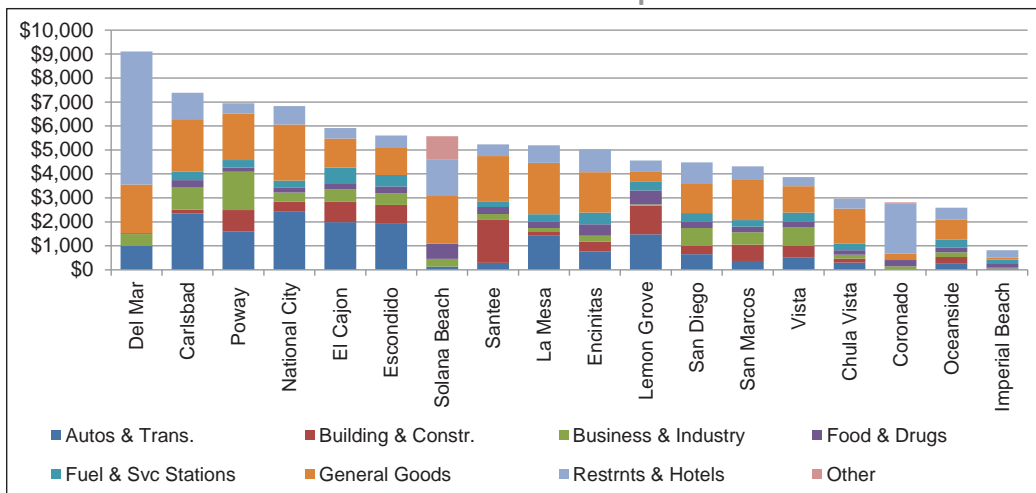
City of Chula Vista Measure P Sales Tax
Revenues
Fiscal Years 2017 – 2019



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

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

Taxable Sales Per Capita



Notes:

1. Based on 4th Quarter 2017 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 County cities. As noted on the previous chart, taxable sales per capita for the City is only \$2,966 while Del Mar has the highest taxable sales per capita at a rate of \$9,734. This comparison indicates that the City’s residents spend a high percentage of their retail dollars elsewhere.

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.

The City approved an agreement for the development of a new BMW dealership within the Chula Vista AutoPark. In Eastern Chula Vista the development of the Eastern Urban Center (Millenia) is moving forward and a developer purchased and is processing the construction documents through the City for the development of 350,000 square feet of new office space which would increase employment opportunities in the City. While all of these opportunities could provide more employees and

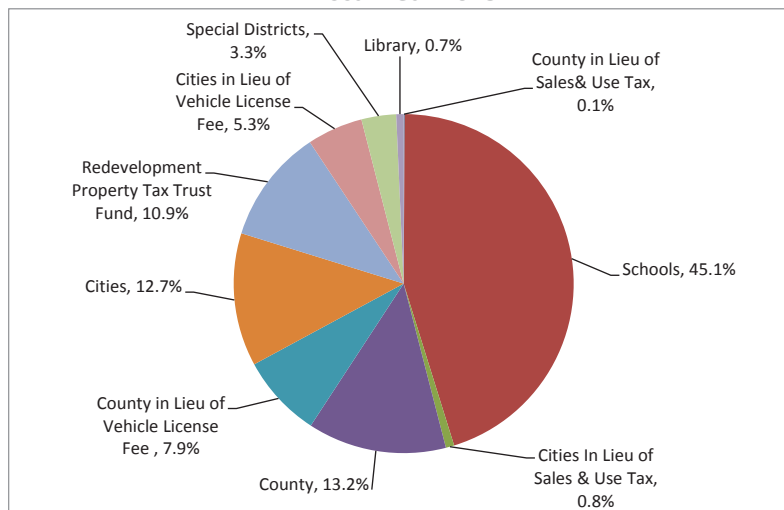
residents to the City that would shop and dine in these areas, the projects are several years away from actually being built and occupied. In the short term, the City continues to focus on providing a single point of contact and process their applications on-time for new businesses looking to open in Chula Vista as well as assist existing businesses with whatever needs they might have 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 12.7% of each property tax dollar. The distribution of the property tax dollar among the other local jurisdictions is depicted below.

Property Tax Dollar Distribution by Jurisdiction
Fiscal Year 2019

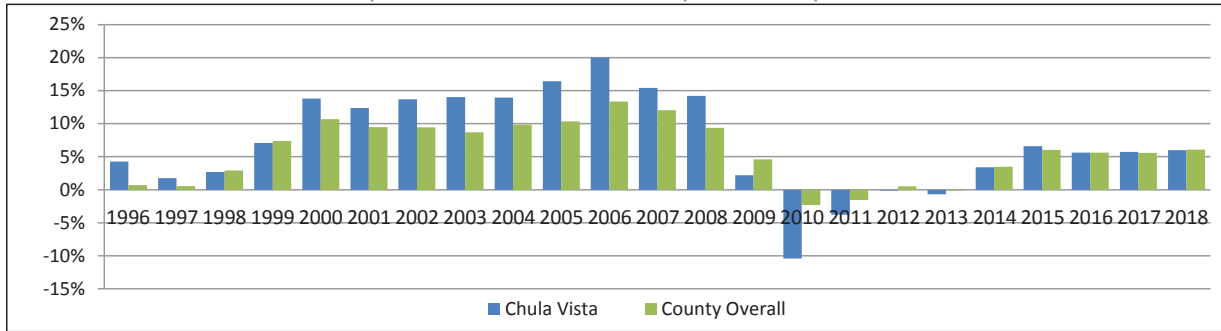


¹ Represents the exchange of Property Tax for Cities and County Sales and Use Tax as authorized under Assembly Bill 1766, chaptered August 2, 2003.
² Represents the exchange of Property Tax for Cities and County Vehicle License Fees as authorized under Senate Bill 1096, chaptered August 5, 2004.
³ Revenue for Schools has been reduced by the ERAF deficit as authorized under Senate Bill 1096, chaptered August 5, 2004.
⁴ Effective February 1, 2012 Redevelopment Agencies were dissolved and related revenue is allocated as provided by Health & Safety Code, Division 24, Part 1.85.

Property tax revenues fell 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 2018. This positive trend is reflected in the estimated property tax revenues.

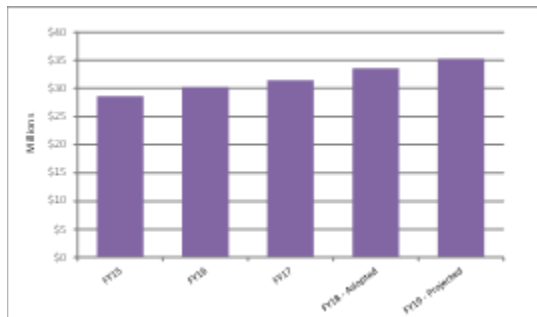
Historical Change in Assessed Value
City of Chula Vista and Countywide Comparison



Source: County of San Diego Assessors Office.

Property tax revenues comprise the City's second largest discretionary revenue source and accounts for 20.2 percent of the total revenue for the General Fund. This revenue source is estimated at \$35.3 million in the fiscal year 2019 Proposed Budget and represents 5.0 percent or \$1.7 million increase from the fiscal year 2018 Adopted Budget. The following table illustrates the City's property tax from fiscal year 2015 to the projected amounts for fiscal year 2019.

Property Tax Revenues
Fiscal Year 2015 - 2019



*Fiscal Year 2013 Property Tax includes a one-time payment related to the elimination of the City's Redevelopment Agency.

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

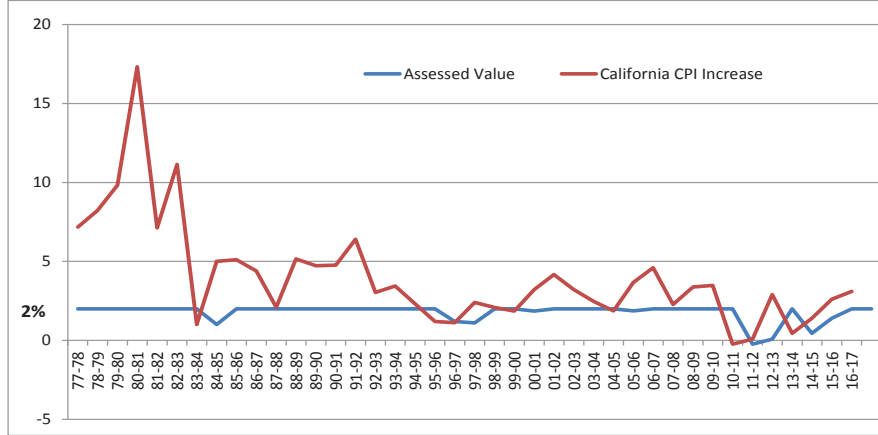
assessed value are limited by either the California Consumer Price Index (CPI) or the 2% cap, whichever is less.

The recent 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.

As recently as fiscal year 2013, assessed values decreased by 0.7 percent based on data from the County of San Diego Assessor's Office. 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 chart on the following page provides a historical comparison of the assessed valuation and the CPI from 1978 to 2017.

The most recent change in the October to October CPI was 3.1 percent, which will allow for the full 2% growth rate to be applied to the assessment roll. The fiscal year 2019 Proposed Budget has been increased to reflect this projected rate, as well as another estimated 3.0 percent growth in reassessed properties, for a total increase of 5.0 percent in assessed valuation.

Historical Change in Assessed Value vs Changes in the California CPI



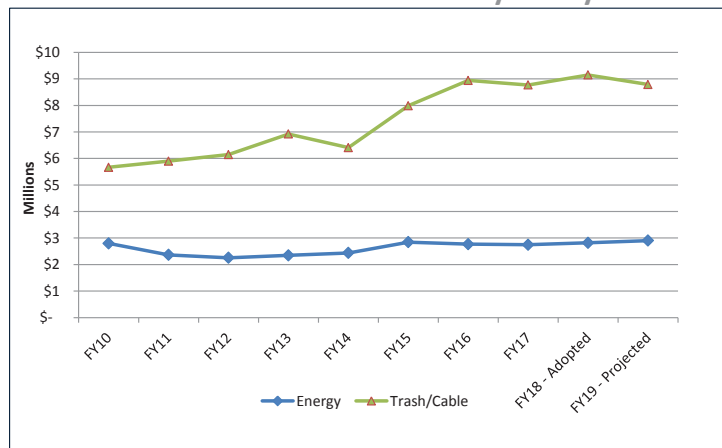
Franchise Fees

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 cable fees are more predictable due to the fixed rates charged and the monthly and quarterly receipt of the revenues respectively. Revenue growth is projected based on population and inflation factors.

The following chart illustrates the historic and projected revenue trends for the City’s Franchise Fee revenue.

Overall, fiscal year 2019 Proposed Budget franchise fee revenues are projected to decrease by \$0.3 million and represent 6.7 percent of the total fiscal year 2019 anticipated General Fund revenues.

Franchise Fee Revenues by Utility



Motor Vehicle License Fees

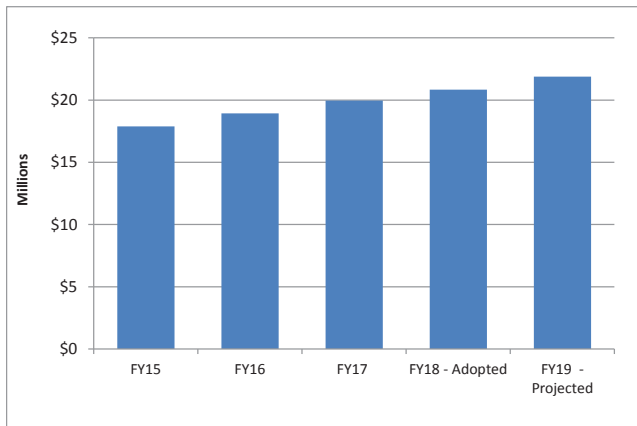
With the State Budget Act of 2004, the allocation of MVLF revenues to cities and counties was substantially changed. Since 2006 the majority of MVLF revenues for each city grew essentially in proportion to the growth in the change in gross assessed valuation. Due to the new

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.

MVLF Revenues
Fiscal Year 2015 - 2019



The chart above represents actual MVLF revenues since fiscal year 2015, the fiscal year 2018 Adopted Budget, and the fiscal year 2019 estimates. In total the fiscal year 2019 Proposed Budget VLF revenues are projected to increase by \$1.0 million or 5.0 percent when compared to the fiscal year 2018 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 the growth anticipated for Fiscal Year 2018. As the UUT fees are trending lower than anticipated for fiscal year 2018, the revenue projections for Fiscal Year 2019 are being reduced by approximately \$0.3 million from the fiscal year 2018 Adopted Budget, from \$5.9 million to \$5.6 million.

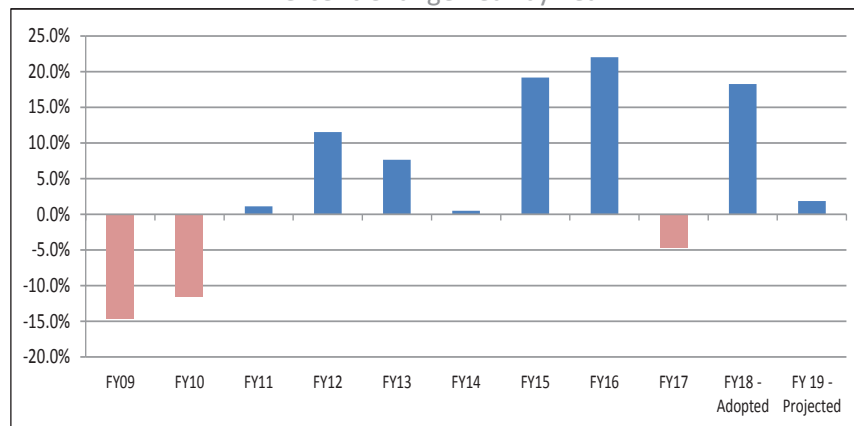
Transient Occupancy Tax (TOT)

The City of Chula Vista imposes a Transient Occupancy Tax (TOT) upon all hotel stays within the City boundaries. The TOT tax rate in the City is 10%. 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. Several potential new hotel developments are being adopted in the City, primarily in the Millenia project and the Bayfront.

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 2011 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 in anticipated for fiscal year 2018 and 2019.

TOT Revenues
Percent Change Year by Year



Estimated TOT revenues for fiscal year 2018 are \$4.3 million. This is a \$0.66 million, or 18.1%, increase from the fiscal year 2017 Adopted Budget. The fiscal year 2018 Adopted Budget included a \$0.6 million increase in TOT revenues due to the additional hotel in Eastern Chula Vista projected to open in fiscal year 2018. While the new hotel did open in fiscal year 2018, the increased revenue projections appear to be lofty as the new hotel actual drew business from other neighboring hotels, reducing the net impact of the new hotel. Fiscal year 2018 TOT revenues are projected to increase over fiscal year 2017 actuals but not to the extent originally projected. As a result, the fiscal year 2019 Proposed Budget TOT projections are returning to a conservative growth projection.

Other Revenue

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

DEPARTMENT SUMMARY REPORTS

General Fund Department Summary



The General Fund budget funds the day-to-day operations of most City services. For FY 2019 the proposed General Fund operating budget totals \$174.7 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
- 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	1,626,561	-	1,626,561
(02) Boards & Commissions	27,783	-	27,783
(03) City Clerk	984,447	(9,000)	975,447
(04) City Attorney	3,042,225	(168,820)	2,873,405
(05) Administration	2,160,430	(38,000)	2,122,430
(06) Information Technology	3,717,967	(38,900)	3,679,067
(07) Human Resources	2,779,499	(286,389)	2,493,110
(08) Finance	3,869,938	(1,167,634)	2,702,304
(09) Non-Departmental	25,259,195	(140,492,127)	(115,232,932)
(10) Animal Care Facility	2,949,106	(1,254,070)	1,695,036
(11) Economic Development	2,127,278	(1,073,304)	1,053,974
(12) Development Services	2,900,096	(2,173,619)	726,477
(13) Engineering/Capital Projects	8,953,842	(6,737,563)	2,216,279
(14) Police	56,457,994	(7,098,444)	49,359,550
(15) Fire	30,827,479	(4,161,941)	26,665,538
(16) Public Works	11,984,859	(6,866,602)	5,118,257
(17) Recreation	10,915,734	(2,609,353)	8,306,381
(18) Library	4,092,746	(501,413)	3,591,333
100 GENERAL FUND TOTAL	174,677,179	(174,677,179)	0



(01) CITY COUNCIL

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	652,099	766,349	897,472	884,966
Hourly Wages	208,971	102,144	-	-
Overtime	1,347	72	-	-
Health Benefits	143,205	176,688	217,308	225,284
Retirement Benefits	211,528	248,340	277,847	297,054
Other Personnel Expense	85,443	89,217	109,167	108,913
Personnel Expenses Subtotal	1,302,593	1,382,810	1,501,794	1,516,217
Non-Personnel Expenses				
Supplies & Services	50,619	48,726	105,847	105,847
Capital	2,302	-	3,190	3,190
Utilities	817	580	1,307	1,307
Non-Personnel Expenses Subtotal	53,738	49,306	110,344	110,344
TOTAL EXPENDITURES	\$ 1,356,331	\$ 1,432,116	\$ 1,612,138	\$ 1,626,561
REVENUES				
Other Revenue	(5,200)	(1,500)	-	-
TOTAL REVENUES	\$ (5,200)	\$ (1,500)	\$ -	\$ -
NET PROGRAM EXPENDITURES	\$ 1,351,131	\$ 1,430,616	\$ 1,612,138	\$ 1,626,561
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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Overtime	98	-	424	435
Other Personnel Expense	1	-	6	7
Personnel Expenses Subtotal	99	-	430	442
Non-Personnel Expenses				
Supplies & Services	50,639	32,602	11,841	27,341
Non-Personnel Expenses Subtotal	50,639	32,602	11,841	27,341
TOTAL EXPENDITURES	\$ 50,738	\$ 32,602	\$ 12,271	\$ 27,783
NET PROGRAM EXPENDITURES	\$ 50,738	\$ 32,602	\$ 12,271	\$ 27,783
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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	489,038	486,916	393,122	369,698
Hourly Wages	-	-	19,380	19,380
Health Benefits	75,572	78,084	92,291	97,104
Retirement Benefits	136,723	147,023	163,498	168,417
Other Personnel Expense	39,667	41,788	53,361	52,810
Personnel Expenses Subtotal	741,000	753,811	721,652	707,409
Non-Personnel Expenses				
Supplies & Services	81,070	171,245	219,350	276,350
Utilities	653	444	688	688
Non-Personnel Expenses Subtotal	81,723	171,689	220,038	277,038
TOTAL EXPENDITURES	\$ 822,723	\$ 925,500	\$ 941,690	\$ 984,447
REVENUES				
Revenue from Other Agencies	(2,465)	-	-	-
Charges for Services	(2,799)	(4,140)	(5,500)	(5,000)
Other Revenue	(3,622)	(2,312)	-	(4,000)
TOTAL REVENUES	\$ (8,886)	\$ (6,452)	\$ (5,500)	\$ (9,000)
NET PROGRAM EXPENDITURES	\$ 813,837	\$ 919,048	\$ 936,190	\$ 975,447
REVENUE RECOVERY %	1%	1%	1%	1%
AUTHORIZED FULL TIME POSITIONS	6.00	6.00	6.00	6.00

(04) CITY ATTORNEY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,604,367	1,621,128	1,769,194	1,778,487
Hourly Wages	-	-	1,852	1,852
Overtime	100	58	-	-
Health Benefits	185,152	182,149	219,977	221,719
Retirement Benefits	456,565	500,829	557,487	607,693
Other Personnel Expense	87,968	94,725	121,745	122,370
Personnel Expenses Subtotal	2,334,152	2,398,889	2,670,255	2,732,121
Non-Personnel Expenses				
Supplies & Services	562,187	423,130	303,300	303,300
Capital	2,639	-	4,948	4,948
Utilities	1,656	1,484	1,856	1,856
Non-Personnel Expenses Subtotal	566,482	424,614	310,104	310,104
TOTAL EXPENDITURES	\$ 2,900,634	\$ 2,823,503	\$ 2,980,359	\$ 3,042,225
REVENUES				
Charges for Services	(59,683)	(72,894)	(73,694)	(73,694)
Other Revenue	(73,512)	(44,995)	(95,126)	(95,126)
TOTAL REVENUES	\$ (133,195)	\$ (117,889)	\$ (168,820)	\$ (168,820)
NET PROGRAM EXPENDITURES	\$ 2,767,439	\$ 2,705,614	\$ 2,811,539	\$ 2,873,405
REVENUE RECOVERY %	5%	4%	6%	6%
AUTHORIZED FULL TIME POSITIONS	14.00	14.00	14.00	14.00

(05) ADMINISTRATION

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,871,868	1,225,720	1,244,955	1,309,038
Hourly Wages	27,599	3,732	-	-
Overtime	2,148	2,608	-	-
Health Benefits	208,751	139,233	144,549	154,014
Retirement Benefits	605,526	349,622	393,829	432,780
Other Personnel Expense	131,506	159,624	170,604	171,538
Personnel Expenses Subtotal	2,847,398	1,880,539	1,953,937	2,067,370
Non-Personnel Expenses				
Supplies & Services	372,558	168,018	88,812	88,812
Capital	85	-	3,416	3,416
Utilities	1,668	660	832	832
Non-Personnel Expenses Subtotal	374,311	168,678	93,060	93,060
TOTAL EXPENDITURES	\$ 3,221,709	\$ 2,049,217	\$ 2,046,997	\$ 2,160,430
REVENUES				
Charges for Services	(10,379)	(9,937)	(5,000)	(5,000)
Other Revenue	(192,957)	(21,472)	(33,000)	(33,000)
TOTAL REVENUES	\$ (203,336)	\$ (31,409)	\$ (38,000)	\$ (38,000)
NET PROGRAM EXPENDITURES	\$ 3,018,373	\$ 2,017,808	\$ 2,008,997	\$ 2,122,430
REVENUE RECOVERY %	6%	2%	2%	2%
AUTHORIZED FULL TIME POSITIONS	17.00	10.00	10.00	10.00

Budget Restructuring:

⁽¹⁾ The Economic Development Department was formerly a division within the Administration Department in FY 2016.

(06) INFORMATION TECHNOLOGY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,547,757	1,550,651	1,479,232	1,480,186
Hourly Wages	28,998	35,312	-	-
Overtime	-	785	-	-
Health Benefits	209,655	216,507	226,021	228,849
Retirement Benefits	468,139	463,629	468,429	508,769
Other Personnel Expense	117,184	114,430	148,650	149,221
Personnel Expenses Subtotal	2,371,733	2,381,314	2,322,332	2,367,025
Non-Personnel Expenses				
Supplies & Services	1,203,454	1,256,109	1,358,580	1,251,145
Capital	52,540	20,284	87,890	87,890
Utilities	34,329	2,915	11,907	11,907
Non-Personnel Expenses Subtotal	1,290,323	1,279,308	1,458,377	1,350,942
TOTAL EXPENDITURES	\$ 3,662,056	\$ 3,660,622	\$ 3,780,709	\$ 3,717,967
REVENUES				
Charges for Services	(10,622)	(21,973)	(10,000)	(10,000)
Other Revenue	(176)	-	(20,000)	(20,000)
Transfers In	-	-	(8,900)	(8,900)
TOTAL REVENUES	\$ (10,798)	\$ (21,973)	\$ (38,900)	\$ (38,900)
NET PROGRAM EXPENDITURES	\$ 3,651,258	\$ 3,638,649	\$ 3,741,809	\$ 3,679,067
REVENUE RECOVERY %	0%	1%	1%	1%
AUTHORIZED FULL TIME POSITIONS	17.00	17.00	17.00	17.00

(07) HUMAN RESOURCES

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,386,473	1,346,624	1,489,047	1,458,640
Hourly Wages	33,831	31,875	28,560	28,560
Overtime	-	-	212	217
Health Benefits	192,952	220,763	241,316	245,138
Retirement Benefits	384,258	415,501	470,275	500,484
Other Personnel Expense	86,099	97,608	124,204	124,061
Personnel Expenses Subtotal	2,083,613	2,112,371	2,353,614	2,357,100
Non-Personnel Expenses				
Supplies & Services	338,753	320,484	411,670	411,670
Other Expenses	65	-	-	-
Capital	9,207	9,446	9,272	9,272
Utilities	2,020	1,731	1,457	1,457
Non-Personnel Expenses Subtotal	350,045	331,661	422,399	422,399
TOTAL EXPENDITURES	\$ 2,433,658	\$ 2,444,032	\$ 2,776,013	\$ 2,779,499
REVENUES				
Charges for Services	(31,999)	(54,487)	(261,389)	(181,389)
Other Revenue	(126,679)	(123,317)	(70,000)	(70,000)
Transfers In	(32,771)	(50,652)	(35,000)	(35,000)
TOTAL REVENUES	\$ (191,449)	\$ (228,456)	\$ (366,389)	\$ (286,389)
NET PROGRAM EXPENDITURES	\$ 2,242,209	\$ 2,215,576	\$ 2,409,624	\$ 2,493,110
REVENUE RECOVERY %	8%	9%	13%	10%
AUTHORIZED FULL TIME POSITIONS	16.00	16.00	16.00	16.00

(08) FINANCE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	2,033,412	2,021,367	2,176,554	2,140,034
Hourly Wages	46,576	26,559	64,380	64,380
Overtime	519	12,827	-	-
Health Benefits	304,983	339,257	396,860	420,778
Retirement Benefits	586,357	615,448	709,671	741,234
Other Personnel Expense	167,250	174,828	226,378	224,736
Personnel Expenses Subtotal	3,139,097	3,190,286	3,573,843	3,591,162
Non-Personnel Expenses				
Supplies & Services	241,080	246,472	201,736	261,065
Other Expenses	14	1,026	-	-
Capital	8,703	91	15,499	15,499
Utilities	2,086	1,652	2,212	2,212
Non-Personnel Expenses Subtotal	251,883	249,241	219,447	278,776
TOTAL EXPENDITURES	\$ 3,390,980	\$ 3,439,527	\$ 3,793,290	\$ 3,869,938
REVENUES				
Other Local Taxes	(46,569)	(45,647)	(55,000)	(55,000)
Licenses & Permits	-	-	(14,000)	(14,000)
Fines and Penalties	(38,319)	(12,256)	(30,000)	(30,000)
Use of Money & Property	(5,440)	(2,544)	-	-
Charges for Services	(40,470)	(67,448)	(36,500)	(36,500)
Other Revenue	(399,991)	(710,536)	(683,634)	(683,634)
Transfers In	(348,618)	(406,796)	(348,500)	(348,500)
TOTAL REVENUES	\$ (879,407)	\$ (1,245,227)	\$ (1,167,634)	\$ (1,167,634)
NET PROGRAM EXPENDITURES	\$ 2,511,573	\$ 2,194,300	\$ 2,625,656	\$ 2,702,304
REVENUE RECOVERY %	26%	36%	31%	30%
AUTHORIZED FULL TIME POSITIONS	27.00	28.00	28.00	28.00

(09) NON-DEPARTMENTAL

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	-	422	-	(2,645,832)
Overtime	-	96,388	-	-
Health Benefits	4,396	1,342	-	41,010
Retirement Benefits	93,208	85,781	100,000	100,000
Other Personnel Expense	162,660	184,322	209,800	234,800
Personnel Expenses Subtotal	260,264	368,255	309,800	(2,270,022)
Non-Personnel Expenses				
Supplies & Services	2,576,372	3,402,184	1,839,061	3,503,533
Other Expenses	165,877	147,736	167,500	352,176
Capital	2,500	1,285,053	-	-
Utilities	35,354	1,038	8,255	7,645
Transfers Out	6,319,951	11,225,039	22,490,479	23,665,863
CIP Project Expenditures	1,607,197	533,503	-	-
Non-CIP Project Expenditures	260,278	376,604	-	-
Non-Personnel Expenses Subtotal	10,967,529	16,971,157	24,505,295	27,529,217
TOTAL EXPENDITURES	\$ 11,227,793	\$ 17,339,412	\$ 24,815,095	\$ 25,259,195
REVENUES				
Property Taxes	(31,473,659)	(32,541,180)	(34,794,482)	(58,252,471)
Other Local Taxes	(57,053,751)	(59,822,483)	(73,602,350)	(75,493,298)
Licenses & Permits	(980)	(12,812)	-	-
Use of Money & Property	(1,741,767)	(1,329,630)	(1,284,137)	(1,825,188)
Revenue from Other Agencies	(19,727,080)	(20,188,270)	(21,072,285)	(337,545)
Charges for Services	(26,374)	(1,184)	-	-
Other Revenue	(1,862,845)	(7,829,875)	(1,088,221)	(1,088,221)
Transfers In	(1,904,240)	(1,941,551)	(2,302,297)	(3,495,405)
TOTAL REVENUES	\$ (113,790,696)	\$ (123,666,985)	\$ (134,143,772)	\$ (140,492,127)
NET PROGRAM EXPENDITURES	\$ (102,562,903)	\$ (106,327,573)	\$ (109,328,677)	\$ (115,232,932)
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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,164,467	1,213,722	1,349,178	1,327,929
Hourly Wages	194,339	217,944	176,369	176,369
Overtime	66,602	71,216	50,317	51,575
Health Benefits	246,527	276,939	306,535	318,817
Retirement Benefits	344,783	384,610	430,583	463,466
Other Personnel Expense	119,090	123,983	159,451	155,721
Personnel Expenses Subtotal	2,135,808	2,288,414	2,472,433	2,493,877
Non-Personnel Expenses				
Supplies & Services	580,783	546,579	477,665	351,949
Other Expenses	4,028	4,620	4,500	4,500
Capital	143,531	2,323	6,282	6,282
Utilities	50,051	55,288	45,347	39,297
Internal Service Charges	-	-	-	53,200
Non-Personnel Expenses Subtotal	778,393	608,810	533,794	455,228
TOTAL EXPENDITURES	\$ 2,914,201	\$ 2,897,224	\$ 3,006,227	\$ 2,949,106
REVENUES				
Licenses & Permits	(123,357)	(112,308)	(175,300)	(175,300)
Fines and Penalties	(25,370)	(41,683)	(20,000)	(20,000)
Use of Money & Property	(97)	(183)	-	-
Charges for Services	(256,493)	(226,350)	(279,800)	(279,800)
Other Revenue	(1,052,145)	(1,121,766)	(971,070)	(778,970)
TOTAL REVENUES	\$ (1,457,462)	\$ (1,502,290)	\$ (1,446,170)	\$ (1,254,070)
NET PROGRAM EXPENDITURES	\$ 1,456,739	\$ 1,394,934	\$ 1,560,057	\$ 1,695,036
REVENUE RECOVERY %	50%	52%	48%	43%
AUTHORIZED FULL TIME POSITIONS	21.00	21.75	21.75	21.25

(11) ECONOMIC DEVELOPMENT

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	-	1,097,406	1,277,172	1,203,003
Hourly Wages	-	23,887	6,151	6,151
Overtime	-	687	-	-
Health Benefits	-	172,362	219,583	218,767
Retirement Benefits	-	323,097	402,513	414,719
Other Personnel Expense	-	90,591	119,017	112,199
Personnel Expenses Subtotal	-	1,708,030	2,024,436	1,954,839
Non-Personnel Expenses				
Supplies & Services	-	192,992	168,422	168,422
Capital	-	-	1,520	1,520
Utilities	-	3,487	2,497	2,497
Non-Personnel Expenses Subtotal	-	196,479	172,439	172,439
TOTAL EXPENDITURES	\$ -	\$ 1,904,509	\$ 2,196,875	\$ 2,127,278
REVENUES				
Use of Money & Property	-	(195)	-	-
Other Revenue	-	(982,051)	(1,062,970)	(1,062,970)
Transfers In	-	-	(10,334)	(10,334)
TOTAL REVENUES	\$ -	\$ (982,246)	\$ (1,073,304)	\$ (1,073,304)
NET PROGRAM EXPENDITURES	\$ -	\$ 922,263	\$ 1,123,571	\$ 1,053,974
REVENUE RECOVERY %	N/A	52%	49%	50%
AUTHORIZED FULL TIME POSITIONS	0.00	14.00	15.00	14.00

Budget Restructuring:

⁽¹⁾ The Economic Development Department was formerly a division within the Administration Department in FY 2016.

⁽²⁾ 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,384,903	1,364,650	1,550,732	1,667,408
Hourly Wages	28,198	32,634	28,517	28,517
Overtime	79	250	1,592	1,632
Health Benefits	215,204	244,380	286,718	305,943
Retirement Benefits	421,108	444,646	512,169	568,995
Other Personnel Expense	102,091	101,232	139,696	140,213
Personnel Expenses Subtotal	2,151,583	2,187,792	2,519,424	2,712,708
Non-Personnel Expenses				
Supplies & Services	110,936	121,181	173,766	148,878
Other Expenses	10,950	15	12,000	12,000
Capital	40	-	500	500
Utilities	2,629	1,765	2,375	2,375
Internal Service Charges	-	-	-	23,635
Non-Personnel Expenses Subtotal	124,555	122,961	188,641	187,388
TOTAL EXPENDITURES	\$ 2,276,138	\$ 2,310,753	\$ 2,708,065	\$ 2,900,096
REVENUES				
Licenses & Permits	(390,691)	(400,457)	(395,000)	(395,000)
Fines and Penalties	(427,521)	(206,202)	(319,000)	(319,000)
Charges for Services	(111,067)	(168,406)	(195,170)	(195,170)
Other Revenue	(301,608)	(106,273)	(168,977)	(168,977)
Transfers In	(336,568)	(968,472)	(968,472)	(1,095,472)
TOTAL REVENUES	\$ (1,567,455)	\$ (1,849,810)	\$ (2,046,619)	\$ (2,173,619)
NET PROGRAM EXPENDITURES	\$ 708,683	\$ 460,943	\$ 661,446	\$ 726,477
REVENUE RECOVERY %	69%	80%	76%	75%
AUTHORIZED FULL TIME POSITIONS	20.25	20.00	20.00	20.00

(13) ENGINEERING/CAPITAL PROJECTS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	-	-	4,289,433	4,356,140
Hourly Wages	-	-	38,307	38,307
Overtime	-	-	120,394	123,403
Health Benefits	-	-	673,373	714,570
Retirement Benefits	-	-	1,375,276	1,494,830
Other Personnel Expense	-	-	355,429	363,482
Personnel Expenses Subtotal	-	-	6,852,212	7,090,732
Non-Personnel Expenses				
Supplies & Services	-	-	459,750	341,834
Other Expenses	-	-	108,500	108,500
Capital	-	-	10,000	10,000
Utilities	-	-	867,081	867,081
Internal Service Charges	-	-	-	144,695
Transfers Out	-	-	389,700	391,000
Non-Personnel Expenses Subtotal	-	-	1,835,031	1,863,110
TOTAL EXPENDITURES	\$ -	\$ -	\$ 8,687,243	\$ 8,953,842
REVENUES				
Licenses & Permits	-	-	(105,966)	(105,966)
Charges for Services	-	-	(800,885)	(845,885)
Other Revenue	-	-	(4,575,984)	(4,700,984)
Transfers In	-	-	(1,084,728)	(1,084,728)
TOTAL REVENUES	\$ -	\$ -	\$ (6,567,563)	\$ (6,737,563)
NET PROGRAM EXPENDITURES	\$ -	\$ -	\$ 2,119,680	\$ 2,216,279
REVENUE RECOVERY %	N/A	N/A	76%	75%
AUTHORIZED FULL TIME POSITIONS	0.00	0.00	46.00	46.00

Budget Restructuring:

⁽¹⁾ Engineering/Capital Projects Department was a division within the Public Works Department in FY 2016 and FY 2017 .

(14) POLICE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	25,797,327	27,223,117	28,964,342	29,899,305
Hourly Wages	448,068	344,872	218,110	218,110
Overtime	3,884,938	3,371,886	2,885,869	2,958,013
Health Benefits	3,985,148	4,305,639	4,807,105	5,128,384
Retirement Benefits	8,589,182	9,044,993	10,450,077	11,705,605
Other Personnel Expense	2,121,184	2,130,849	2,663,070	2,647,253
Personnel Expenses Subtotal	44,825,847	46,421,356	49,988,573	52,556,670
Non-Personnel Expenses				
Supplies & Services	3,605,073	3,208,017	2,767,798	2,389,185
Other Expenses	231,382	114,864	123,243	123,243
Capital	21,599	-	-	-
Utilities	488,911	498,220	451,602	388,473
Internal Service Charges	-	-	-	1,000,423
Transfers Out	4,777	-	-	-
Non-Personnel Expenses Subtotal	4,351,742	3,821,101	3,342,643	3,901,324
TOTAL EXPENDITURES	\$ 49,177,589	\$ 50,242,457	\$ 53,331,216	\$ 56,457,994
REVENUES				
Licenses & Permits	(195,857)	(219,532)	(396,847)	(230,847)
Fines and Penalties	(641,856)	(761,925)	(588,423)	(754,423)
Use of Money & Property	(14,082)	(15,804)	(8,000)	(8,000)
Revenue from Other Agencies	(1,268,344)	(1,221,322)	(1,049,701)	(1,244,786)
Charges for Services	(3,984,468)	(4,216,983)	(4,197,057)	(4,313,583)
Other Revenue	(82,541)	(127,403)	(83,580)	(142,360)
Transfers In	(404,445)	(404,445)	(404,445)	(404,445)
TOTAL REVENUES	\$ (6,591,593)	\$ (6,967,414)	\$ (6,728,053)	\$ (7,098,444)
NET PROGRAM EXPENDITURES	\$ 42,585,996	\$ 43,275,043	\$ 46,603,163	\$ 49,359,550
REVENUE RECOVERY %	13%	14%	13%	13%
AUTHORIZED FULL TIME POSITIONS	322.50	326.50	332.50	332.50

(15) FIRE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	12,203,275	12,666,716	13,118,702	14,622,762
Hourly Wages	62,654	47,422	4,940	4,940
Overtime	4,834,095	5,175,043	3,821,323	3,889,651
Health Benefits	2,017,304	2,167,726	2,346,228	2,825,700
Retirement Benefits	4,300,900	4,556,420	4,836,157	5,877,811
Other Personnel Expense	907,117	902,819	1,111,550	1,091,608
Personnel Expenses Subtotal	24,325,345	25,516,146	25,238,900	28,312,472
Non-Personnel Expenses				
Supplies & Services	2,049,885	2,497,935	2,271,285	1,316,274
Capital	155,311	48,603	-	-
Utilities	203,352	200,540	201,327	180,529
Internal Service Charges	-	-	-	955,878
Transfers Out	61,620	62,326	62,326	62,326
Non-Personnel Expenses Subtotal	2,470,168	2,809,404	2,534,938	2,515,007
TOTAL EXPENDITURES	\$ 26,795,513	\$ 28,325,550	\$ 27,773,838	\$ 30,827,479
REVENUES				
Licenses & Permits	(432,705)	(448,689)	(437,519)	(687,519)
Use of Money & Property	(15,600)	(15,600)	(15,600)	(15,600)
Revenue from Other Agencies	(669,000)	(669,407)	(664,000)	(664,000)
Charges for Services	(586,479)	(1,015,743)	(584,782)	(706,257)
Other Revenue	(1,370,672)	(1,406,640)	(198,085)	(198,085)
Transfers In	(828,194)	(968,882)	(972,453)	(1,890,480)
TOTAL REVENUES	\$ (3,902,650)	\$ (4,524,961)	\$ (2,872,439)	\$ (4,161,941)
NET PROGRAM EXPENDITURES	\$ 22,892,863	\$ 23,800,589	\$ 24,901,399	\$ 26,665,538
REVENUE RECOVERY %	15%	16%	10%	14%
AUTHORIZED FULL TIME POSITIONS	136.00	136.00	136.00	148.00

(16) PUBLIC WORKS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	10,876,510	11,045,776	7,142,502	5,514,766
Hourly Wages	396,195	423,509	330,829	84,363
Overtime	346,802	338,207	110,715	105,949
Health Benefits	1,935,753	2,089,632	1,628,106	1,186,614
Retirement Benefits	3,539,663	3,314,206	2,364,133	1,821,955
Other Personnel Expense	889,216	945,268	868,361	617,478
Personnel Expenses Subtotal	17,984,139	18,156,598	12,444,646	9,331,125
Non-Personnel Expenses				
Supplies & Services	3,666,610	4,000,195	2,568,865	1,543,196
Other Expenses	157,656	99,297	19,500	15,000
Capital	103,741	97,008	5,171	75,171
Utilities	3,389,240	3,901,140	2,838,832	555,619
Internal Service Charges	-	-	-	464,748
Transfers Out	389,003	388,668	-	-
Non-CIP Project Expenditures	98,860	-	18,700	-
Non-Personnel Expenses Subtotal	7,805,110	8,486,308	5,451,068	2,653,734
TOTAL EXPENDITURES	\$ 25,789,249	\$ 26,642,906	\$ 17,895,714	\$ 11,984,859
REVENUES				
Licenses & Permits	(157,653)	(73,087)	-	-
Fines and Penalties	(100)	(100)	-	-
Use of Money & Property	(282,242)	(321,470)	(247,700)	(27,700)
Revenue from Other Agencies	(11,597)	(1,000)	-	-
Charges for Services	(960,064)	(1,136,245)	(17,655)	32,345
Other Revenue	(6,735,248)	(6,120,202)	(1,695,601)	(1,549,930)
Transfers In	(5,983,121)	(5,840,917)	(5,071,374)	(5,321,317)
TOTAL REVENUES	\$ (14,130,025)	\$ (13,493,021)	\$ (7,032,330)	\$ (6,866,602)
NET PROGRAM EXPENDITURES	\$ 11,659,224	\$ 13,149,885	\$ 10,863,384	\$ 5,118,257
REVENUE RECOVERY %	55%	51%	39%	57%
AUTHORIZED FULL TIME POSITIONS	164.50	162.50	116.00	79.00

Budget Restructuring:

⁽¹⁾ The Engineering/Capital Projects Department was formerly a division within the Public Works Department in FY 2016 and FY 2017.

⁽²⁾ The Parks Division was moved from the Public Works Department to the Recreation Department in FY 2019.

(17) RECREATION

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,228,930	1,257,785	1,356,258	3,280,970
Hourly Wages	1,000,731	1,075,461	1,084,843	1,331,839
Overtime	3,308	2,350	5,302	12,968
Health Benefits	213,643	225,225	244,406	832,779
Retirement Benefits	424,770	435,938	464,036	1,221,754
Other Personnel Expense	110,192	119,659	143,702	380,723
Personnel Expenses Subtotal	2,981,574	3,116,418	3,298,547	7,061,033
Non-Personnel Expenses				
Supplies & Services	587,100	598,538	583,845	983,466
Other Expenses	131,767	171,180	206,796	80,500
Capital	2,438	23,140	2,523	2,523
Utilities	357,358	357,471	328,024	2,461,897
Internal Service Charges	-	-	-	326,315
Non-Personnel Expenses Subtotal	1,078,663	1,150,329	1,121,188	3,854,701
TOTAL EXPENDITURES	\$ 4,060,237	\$ 4,266,747	\$ 4,419,735	\$ 10,915,734
REVENUES				
Use of Money & Property	(777,749)	(812,115)	(808,128)	(1,019,128)
Revenue from Other Agencies	(7,558)	(7,351)	(7,233)	(7,233)
Charges for Services	(1,353,023)	(1,239,120)	(1,472,810)	(1,472,810)
Other Revenue	(106,973)	(112,621)	(102,182)	(110,182)
TOTAL REVENUES	\$ (2,245,303)	\$ (2,171,207)	\$ (2,390,353)	\$ (2,609,353)
NET PROGRAM EXPENDITURES	\$ 1,814,934	\$ 2,095,540	\$ 2,029,382	\$ 8,306,381
REVENUE RECOVERY %	55%	51%	54%	24%
AUTHORIZED FULL TIME POSITIONS	17.00	17.00	17.00	54.50

Budget Restructuring:

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

(18) LIBRARY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,568,605	1,616,183	1,581,080	1,790,226
Hourly Wages	649,051	731,344	679,021	679,021
Overtime	1,982	-	-	-
Health Benefits	276,365	309,689	322,742	366,058
Retirement Benefits	536,359	564,257	552,423	622,755
Other Personnel Expense	130,670	142,925	173,974	171,243
Personnel Expenses Subtotal	3,163,032	3,364,398	3,309,240	3,629,303
Non-Personnel Expenses				
Supplies & Services	245,641	213,462	202,838	201,994
Other Expenses	660	550	400	400
Utilities	280,142	289,691	297,306	257,704
Internal Service Charges	-	-	-	3,345
Non-Personnel Expenses Subtotal	526,443	503,703	500,544	463,443
TOTAL EXPENDITURES	\$ 3,689,475	\$ 3,868,101	\$ 3,809,784	\$ 4,092,746
REVENUES				
Fines and Penalties	(116,291)	(100,844)	(118,000)	(118,000)
Use of Money & Property	(42,889)	(38,968)	(57,550)	(57,550)
Revenue from Other Agencies	(2,274)	(6,010)	(2,000)	(2,000)
Charges for Services	(353,890)	(533,824)	(315,013)	(315,013)
Other Revenue	(52,626)	(7,861)	(8,850)	(8,850)
TOTAL REVENUES	\$ (567,970)	\$ (687,507)	\$ (501,413)	\$ (501,413)
NET PROGRAM EXPENDITURES	\$ 3,121,505	\$ 3,180,594	\$ 3,308,371	\$ 3,591,333
REVENUE RECOVERY %	15%	18%	13%	12%
AUTHORIZED FULL TIME POSITIONS	22.50	22.50	22.50	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.

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

REVENUES

The proposed fiscal year 2019 budget reflects the continued effort of balancing development related resources along with the demand for development related services. Fiscal year 2019 revenues are projected to be sufficient to support projected expenditures.

Development related revenues consist of two categories: development processing fee revenues and deposit based revenues. Development processing fee revenues include building permits, planning fees, other building department fees, and engineering fees. Deposit based revenues are generated through staff time reimbursements related to specific projects. The City is anticipating that the following major projects will continue to move forward in fiscal year 2019:

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

The following table compares the fiscal year 2018 Adopted Budget revenues to the fiscal year 2019 Proposed Budget revenues.

Development Services Fund Revenues

Fiscal Years 2018 to 2019

Category	FY 2018 ADOPTED	FY2019 PROPOSED	Change	% Change
Other Local Taxes	\$ 7,000	\$ 7,000	\$ -	0.0%
Licenses and Permits	\$ 2,062,629	\$ 3,699,005	\$ 1,636,376	79.3%
Charges for Services	\$ 5,697,122	\$ 5,858,114	\$ 160,992	2.8%
Other Revenue	\$ 1,209,147	\$ 390,464	\$ (818,683)	-67.7%
Transfers In	\$ 863,791	\$ 463,791	\$ (400,000)	-46.3%
Total Revenues	\$ 9,839,689	\$ 10,418,374	\$ 578,685	5.9%

Projections for fiscal year 2019 revenues were based on a trend analysis of fiscal year 2017 actual revenues and current fiscal year 2018 projections. Staff has taken into account the revenue changes needed as part of resource realignment and cost recovery model. A summary of the notable changes by category are listed below:

- Licenses and Permits – The increase in this category of \$1.6 million, reflects revenue increases for projected development activity and re-categorization of revenues from the Other Revenue category.
- Charges for Service – The \$0.2 million increase in this category reflects increases in staff time reimbursements related to the workload anticipated for major projects.
- Other Revenue – Based on trends of current revenues, this category has been reduced by \$0.8 million and re-categorized to Licenses and Permits.
- Transfers In – The decrease of \$0.4 million is due to the elimination of a general fund subsidy.

EXPENDITURES

The fiscal year 2019 Proposed Budget includes funding for 55.0 positions in the Development Services Fund.

A summary of the notable changes between the fiscal year 2018 Adopted Budget to the fiscal year 2019 Proposed Budget by category are listed as follows:

- Personnel Services – This category reflects a net increase of \$0.8 million when compared to the

fiscal year 2018 Adopted Budget. The increase can be attributed to the additional positions, the annualized costs of salary increases to various personnel costs including position increases, any approved MOU negotiated salary increases, scheduled step increases, a 2% wage inflation estimate, overtime, PERS, flex/insurance, and Worker’s Comp charges.

- Supplies and Services – The proposed budget reflects an increase of \$0.2 million in this category. This increase is due to software expenses and adjustments based on prior year actuals, in order to provide sufficient resources to process pending development projects.
- Internal Service Charges – This a newly created category breaking out service charges from other departments, such as fleet management. This category was previously a part of the supplies and services category.
- Transfers Out – The Proposed Budget reflects an increase of staff time reimbursements of \$0.1 million.

As illustrated in the following table, Personnel Services expenditures in the Development Services Fund are the largest component of the Fund’s expenditures, much the same as the City’s General Fund budget. The Transfers Out expenditure category reimburses the General Fund for citywide and departmental overhead. Reimbursed citywide overhead includes support costs associated with Finance, Human Resources, Information Technology Services, Custodial Services, and City Attorney.

Development Services Fund Expenditures
Fiscal Year 2018 to 2019

Category	FY 2018 ADOPTED	FY 2019 PROPOSED	Change	% Change
Personnel Services	\$ 7,167,896	\$ 7,972,944	\$ 805,048	11.2%
Supplies and Services	\$ 588,095	\$ 823,938	\$ 235,843	40.1%
Other Expenses	\$ 195,000	\$ 195,000	\$ -	0.0%
Capital	\$ 85,500	\$ 85,500	\$ -	0.0%
Utilities	\$ 5,650	\$ 5,650	\$ -	0.0%
Internal Service Charges	\$ -	\$ 38,622	\$ 38,622	100.0%
Transfers Out	\$ 1,796,648	\$ 1,923,648	\$ 127,000	7.1%
Total Expenditures	\$ 9,838,789	\$ 11,045,302	\$ 1,206,513	12.3%

DEVELOPMENT SERVICES FUND (408)

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Services	6,614,261	6,049,543	7,167,896	7,972,944
Supplies & Services	348,734	384,463	588,095	823,938
Other Expenses	251,692	127,694	195,000	195,000
Other Capital	9,072	9,243	85,500	85,500
Utilities	6,194	5,062	5,650	5,650
Internal Service Charges	-	-	-	38,622
Transfers Out	1,187,557	1,796,648	1,796,648	1,923,648
Non-CIP Project Expenditures	-	22,851	-	-
TOTAL EXPENDITURES	\$ 8,417,510	\$ 8,395,504	\$ 9,838,789	\$ 11,045,302
REVENUES				
Taxes	(8,114)	(8,359)	(7,000)	(7,000)
Licenses & Permits	(2,070,899)	(2,583,881)	(2,062,629)	(3,699,005)
Charges for Services	(4,012,746)	(4,194,028)	(5,697,122)	(5,858,114)
Other Revenue	(472,010)	(506,260)	(1,209,147)	(390,464)
Transfers In	(626,616)	(841,760)	(863,791)	(463,791)
TOTAL REVENUES	\$ (7,190,385)	\$ (8,134,288)	\$ (9,839,689)	\$ (10,418,374)
NET PROGRAM EXPENDITURES	\$ 1,227,125	\$ 261,216	\$ (900)	\$ 626,928

**SUCCESSOR AGENCY AND
HOUSING FUNDS**

Successor Agency Funds

Housing Authority Funds

Successor Agency Funds

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

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

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

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

governmental administrative centers, corporation yards, streets, etc.).

FUND DESCRIPTIONS

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

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

Operating Funds

- Fund 318: Redevelopment Obligation Retirement Fund (RORF)

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

Debt Service Funds

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

- Fund 661: 2005 Taxable Revenue Bonds Series A – CRA/ERAF Loan Program

In April 2005, the Agency entered into a Loan Agreement with the California Statewide Communities Development Authority to borrow the amount of \$765,000. This amount was used to pay the Agency's portion of the 2005 Educational Revenue Augmentation Fund (ERAF) to the County of San Diego pursuant to Section 33681.12 of the

California Health and Safety Code. This loan was paid off in fiscal year 2015.

- Fund 662: 2006 Taxable Revenue Bonds Series A – CRA/ERAF Loan Program

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

- Fund 663: 2006 Senior Tax Allocation Refunding Bonds, Series A

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

- Fund 664: 2006 Subordinate Tax Allocation Refunding Bonds, Series B

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

- Fund 665: RDA 2008 Tax Allocation Refunding Bonds (TARBs)

This fund was established to account for the debt service payments for the refunding of the Redevelopment Agency 2000 Tax Allocation Bonds (Merged Redevelopment Project) in the amount of \$21,625,000. The Merged

Redevelopment Project was created on August 22, 2000, pursuant to an amendment to the redevelopment plans for three of the Agency's four existing redevelopment projects, the Town Centre II Project Area, the Otay Valley Project Area and the Southwest Project Area. The Merged Project Area was amended in 2004 adding 494 acres. The Bonds were issued to provide funds for the repayment of certain obligations of the Merged Redevelopment Project and other interfund loans, and for general redevelopment purposes. The bonds have been refinanced as a part of the 2016 Tax Allocation Refunding Bonds.

- Fund 666: 2016 Tax Allocation Refunding Bonds

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

- Fund 692: Long Term Advances Debt Service Fund – Redevelopment Agency

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

REVENUES

A summary of revenues by category are listed below:

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

- Transfers In – The Transfer-In amount for the fiscal year 2019 Proposed Budget has remained the same as the previous year.

The table below provides a revenue comparison of the fiscal year 2018 Adopted Budget to the fiscal year 2019 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

Fiscal Years 2018 to 2019

Category	Fund 318 FY 2018 ADOPTED	Fund 318 FY 2019 PROPOSED	Change	% Change
Property Taxes	\$ 4,967,150	\$ 4,967,150	\$ -	0.0%
Transfers In	\$ 3,709	\$ 3,709	\$ -	0.0%
Total Revenues	\$ 4,970,859	\$ 4,970,859	\$ -	0.0%

EXPENDITURES

Expenditures for fiscal year 2019 are winding down for the former Redevelopment Agency activities and documented enforceable obligations.

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

payments related to the 2016 Tax Allocation Refunding Bonds.

The table below provides a comparison of the 2018 Adopted Budget expenditures to the fiscal year 2019 Proposed Budget expenditures. The table does not reflect the debt service expenditure budget which is discussed in the debt service section of this document.

Redevelopment/Successor Agency Operating Fund Expenditures
Fiscal Year 2018 to 2019

Category	Funds 318 FY 2018 ADOPTED	Funds 318 FY 2019 PROPOSED	Change	% Change
Supplies and Services	\$ 6,000	\$ 6,000	\$ -	0.0%
Other Expenses	\$ 629,000	\$ 629,000	\$ -	0.0%
Transfers Out	\$ 2,563,000	\$ 2,802,925	\$ 239,925	9.4%
Total Expenditures	\$ 3,198,000	\$ 3,437,925	\$ 239,925	7.5%

RDA SUCCESSOR AGENCY FUND (318)

FUND SUMMARY				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	35,030	17,565	6,000	6,000
Other Expenses	792,705	748,110	629,000	629,000
Utilities	1,484	857	-	-
Transfers Out	5,062,975	4,305,726	2,563,000	2,802,925
TOTAL EXPENDITURES	\$ 5,892,194	\$ 5,072,258	\$ 3,198,000	\$ 3,437,925
REVENUES				
Taxes	(5,314,687)	(3,870,883)	(4,967,150)	(4,967,150)
Use of Money and Property	(42,310)	(6,027)	-	-
Transfers In	-	(3,706)	(3,709)	(3,709)
TOTAL REVENUES	\$ (5,356,997)	\$ (3,880,616)	\$ (4,970,859)	\$ (4,970,859)
NET PROGRAM EXPENDITURES	\$ 535,197	\$ 1,191,642	\$ (1,772,859)	\$ (1,532,934)

DEBT SERVICE - SUCCESSOR AGENCY FUNDS (661 - 692)

FUND SUMMARY				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	12,595	4,075	5,000	5,000
Other Expenses	2,069,162	1,899,380	1,523,000	1,482,925
Transfers Out	-	44,368,383	3,709	3,709
TOTAL EXPENDITURES	\$ 2,081,757	\$ 46,271,838	\$ 1,531,709	\$ 1,491,634
REVENUES				
Use of Money and Property	(52,069)	(344,896)	-	-
Other Revenue	(800)	(4,454,034)	-	-
Transfers In	(5,062,975)	(48,661,651)	(2,563,000)	(2,802,925)
TOTAL REVENUES	\$ (5,115,844)	\$ (53,460,581)	\$ (2,563,000)	\$ (2,802,925)
NET PROGRAM EXPENDITURES	\$ (3,034,087)	\$ (7,188,743)	\$ (1,031,291)	\$ (1,311,291)

DEBT SERVICE - SUCCESSOR AGENCY FUNDS (661 - 692)

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
661-05 ERAF - SA	-	1,847	1,848	1,848
662-06 ERAF - SA	5,868	1,858	1,861	1,861
663-06 TABs Series A - SA	395,656	1,853,436	-	-
664-06 TABs Series B - SA	436,242	2,136,116	-	-
665-08 TABs - SA	923,990	2,619,769	-	-
666-2016 TARBs	-	39,658,812	1,178,000	1,137,925
692-Long-Term Advances DSF-RDA SA	320,001	-	350,000	350,000
TOTAL EXPENDITURES	\$ 2,081,757	\$ 46,271,838	\$ 1,531,709	\$ 1,491,634
REVENUES				
661-05 ERAF - SA	(833)	-	-	-
662-06 ERAF - SA	(127,785)	(646)	-	-
663-06 TABs Series A - SA	(1,027,739)	(9,730,362)	-	-
664-06 TABs Series B - SA	(995,724)	(9,456,094)	-	-
665-08 TABs - SA	(1,541,088)	(21,842,593)	-	-
666-2016 TARBs	-	(11,639,467)	(2,563,000)	(2,802,925)
692-Long-Term Advances DSF-RDA SA	(1,422,675)	(791,419)	-	-
TOTAL REVENUES	\$ (5,115,844)	\$ (53,460,581)	\$ (2,563,000)	\$ (2,802,925)
NET PROGRAM EXPENDITURES	\$ (3,034,087)	\$ (7,188,743)	\$ (1,031,291)	\$ (1,311,291)

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 rental assistance 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 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, administering State and Federal Grant Programs, and for monitoring bond covenants for affordable housing 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
- Provide rental assistance
- Expand home ownership opportunities for first-time homebuyers
- Assistance to homeless shelter/service providers
- Oversee contracts with social service agencies for the provision of services to low/moderate income residents

- Develop and implement 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.



Duetta and Volta Affordable Apartments in Millenia, are the newest additions to affordable rental housing in Chula Vista, made possible through HOME and Low/Mod funding. The development provides residents an ideal location, with easy access to employment and education opportunities, and direct access to public transportation.

REVENUES

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

- Other Revenue – The revenue in this category has increased by \$0.1 million due to an expected residual receipt increase.

The table below provides a comparison of the fiscal year 2018 Adopted Budget to the fiscal year 2019 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

Fiscal Years 2018 to 2019

Category	Funds 313/319	Funds 313/319	Change	% Change
	FY 2018 ADOPTED	FY 2019 PROPOSED		
Use of Money & Property	\$ 215,000	\$ 215,000	\$ -	0.0%
Charges for Services	\$ 100,000	\$ 100,000	\$ -	0.0%
Other Revenue	\$ 1,194,983	\$ 1,359,060	\$ 164,077	13.7%
Total Revenues	\$ 1,509,983	\$ 1,674,060	\$ 164,077	10.9%

EXPENDITURES

Expenditure changes for fiscal year 2019 for the Housing Authority are summarized below:

- Personnel Services – Increases in personnel services are attributed to increased costs for personnel services.
- Supplies and Services – The budget has increased by \$0.1 million from the fiscal year 2018 Adopted Budget. This is due to the increased need for consultant services as the Housing Authority undertakes new affordable housing projects and programs.

- Other Expenses – The Other Expenses category reflects a decrease of \$1.3 million. This decrease is the result of an increase in reimbursements for housing-related activities from other funding sources, resulting in a lower contribution from the Low/Mod Housing Fund.

The table below provides a comparison of the fiscal year 2018 Adopted Budget to fiscal year 2019 Proposed Budget expenditures. The table does not reflect the debt service expenditure budget which is discussed in the debt service section of this document.

Successor Housing Agency Operating Fund Expenditures
Fiscal Year 2018 to 2019

Category	Funds 313/319		Change	% Change
	FY 2018 ADOPTED	FY 2019 PROPOSED		
Personnel Services	\$ 650,131	\$ 669,801	\$ 19,670	3.0%
Supplies and Services	\$ 184,600	\$ 332,300	\$ 147,700	80.0%
Other Expenses	\$ 5,625,983	\$ 4,311,737	\$ (1,314,246)	-23.4%
Capital	\$ 6,000	\$ 6,000	\$ -	0.0%
Transfers Out	\$ 254,697	\$ 254,697	\$ -	0.0%
Utilities	\$ 1,155	\$ 1,155	\$ -	0.0%
Total Expenditures	\$ 6,722,566	\$ 5,575,690	\$ (1,146,876)	-17.1%

CHULA VISTA HOUSING AUTHORITY (313)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Services	583,588	602,803	650,131	669,801
Supplies & Services	54,608	29,320	179,000	268,800
Other Expenses	372,914	659	1,010,000	272,500
Utilities	370	14	1,155	1,155
Transfers Out	155,968	254,697	254,697	254,697
TOTAL EXPENDITURES	\$ 1,167,448	\$ 887,493	\$ 2,094,983	\$ 1,466,953
REVENUES				
Use of Money and Property	(16,424)	(19,380)	-	-
Charges for Services	(195,116)	(1,123,478)	(100,000)	(100,000)
Other Revenue	(659,987)	(956,118)	(994,983)	(1,104,060)
TOTAL REVENUES	\$ (871,527)	\$ (2,098,976)	\$ (1,094,983)	\$ (1,204,060)
NET PROGRAM EXPENDITURES	\$ 295,921	\$ (1,211,483)	\$ 1,000,000	\$ 262,893

HOUSING SUCCESSOR AGENCY FUND (319)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	42,982	4,015	5,600	63,500
Other Expenses	1,928,529	119,178	4,615,983	4,039,237
Other Capital	2,535	2,700	6,000	6,000
TOTAL EXPENDITURES	\$ 1,974,046	\$ 125,893	\$ 4,627,583	\$ 4,108,737
REVENUES				
Use of Money and Property	(1,009,288)	(480,401)	(215,000)	(215,000)
Charges for Services	(6,208)	(12,000)	-	-
Other Revenue	(629,292)	(688,573)	(200,000)	(255,000)
TOTAL REVENUES	\$ (1,644,788)	\$ (1,180,974)	\$ (415,000)	\$ (470,000)
NET PROGRAM EXPENDITURES	\$ 329,258	\$ (1,055,081)	\$ 4,212,583	\$ 3,638,737



SEWER FUNDS

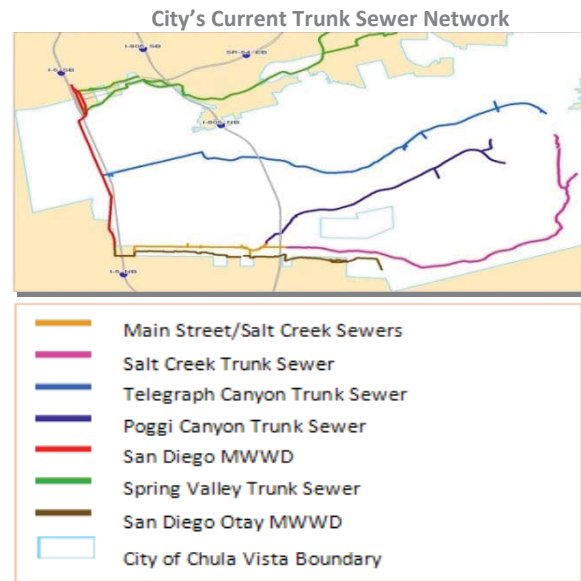
Sewer Funds

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 55,000 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 (SDMWS) provides wastewater treatment services to the City of Chula Vista and most of the region on a contract. The latest Point Loma Treatment Plant Advanced Primary waiver application was submitted in 2015 to the Regional Water Quality Control Board (RWQCB) and the Environmental Protection Agency (EPA). The Waiver was approved by said entities in April 2017 and is now ready for the concurrence hearing by the California Coastal Commission. The costs associated with the special conditions on the waiver related to the Pure Water Program are still unknown but are expected to increase the City’s sewer treatment budget as shown above. The City is currently analyzing options to secure sufficient treatment capacity to see the City through build out. Per the 2014 Wastewater Master Plan, the City will need approximately 29.89 MGD (million gallons per day) at build out. However, the drought state mandated water usage cuts and the public conservation trends will substantially lower the City’s required sewer treatment capacity. This treatment capacity may be provided by either purchasing additional treatment capacity in the San Diego Metro Wastewater System or construction of a wastewater reclamation plant in Chula Vista.

The following figure illustrates the City’s current trunk sewer network, which conveys flows to the San Diego Metro trunk sewer (shown in red). For efficiency, some sewer lines are shared by the County of San Diego (County) and the City through transportation agreements.

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. Sewer revenues are projected to remain the same in the fiscal year 2019 Proposed Budget. Sewer Fund revenues are summarized in the following table:

Sewer Fund Revenues

Category	FY 2018 ADOPTED	FY2019 PROPOSED	Change	% Change
Licenses and Permits	\$ 40,000	\$ 40,000	\$ -	0.0%
Use of Money & Property	\$ 51,726	\$ 51,726	\$ -	0.0%
Charges for Services	\$ 32,231,199	\$ 32,231,199	\$ -	0.0%
Other Revenue	\$ 415,000	\$ 415,000	\$ -	0.0%
Transfers In	\$ 150,000	\$ 150,000	\$ -	0.0%
Total Revenues	\$ 32,887,925	\$ 32,887,925	\$ -	0.0%

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

EXPENDITURES

Sewer fund operations and capital programming contains no General Fund contribution. Sewer fund operations and capital programming costs are offset by fees paid by residential and non-residential users. In addition, other revenue sources generated within the Sewer fund through normal operations that fund 46.0 permanent positions that are contained in the fiscal year 2019 Proposed Budget. Changes to the Sewer Fund Proposed Budget for fiscal year 2019 are as follows:

- Personnel Services – Personnel services in the fiscal year 2019 are increasing by \$0.1 million. This increase represents the annualized cost of wage increases previously approved by City Council, and an estimated 2% wage inflation for all employee groups in fiscal year 2019. Personnel Services also reflects cost increases in Workers Compensation Charges, Flex (medical insurance), and PERS (retirement benefits).
- Supplies and Services – Supplies and services costs are decreasing by \$0.2 million. This decrease is primarily due to the transfer of Fleet Maintenance Charges to the new Internal Service Charge budget category.
- Capital – Expenses are decreasing by \$0.06 million in comparison to the fiscal year 2018 Adopted Budget.
- CIP Project Expenditures – The proposed fiscal year 2019 CIP Expenditures are increasing by \$4.1 million for anticipated projects.

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



Pictured above: Point Loma Treatment Facility

In order to ensure the future adequacy of the sewer funds, the City Council has adopted an updated sewer rate case study that set the sewer rates for the next five years that went into effect July 2014. One of the issues considered of significant impact to the sewer rates for the City is the Point Loma Treatment Plant (PLTP) Secondary Treatment Waiver. In 2010, the City

of San Diego was successful in obtaining a five-year waiver that allowed the continued operation of the PLTP at an advance primary level of sewer treatment before discharging into the ocean. The application for the last waiver was submitted in 2015. The Waiver was approved in April 2017 by the RWQCB (regional water quality control boards) and the EPA and is now ready for the concurrence hearing by the California Coastal Commission. Expensive infrastructure investments are expected as a condition of the next waiver.

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

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

2019.

CAPITAL IMPROVEMENT PROJECTS

The second highest commitment of CIP funding is for the Wastewater Management System (WMS). The appropriation for Wastewater projects is \$5.45 million which represents 18.13% of the adopted CIP budget. The WMS is divided into two categories: Sewer Rehabilitation & Specific Sewer Improvements, and Sewer Pump Stations & Access Roads.

Sewer Rehabilitation & Specific Sewer Improvements

The annual Sewer and Manhole Rehabilitation project commits \$0.8 million for citywide work. Of this amount, \$0.3 million is included to complete sewer pipe improvements at various locations. Funding of \$0.5 million is included to complete sewer manhole rehabilitation efforts citywide and continue manhole inspections to establish a baseline condition in order to preserve and extend service life and avoid failures of existing structures.

Sewer Pump Stations and Access Roads

Funds of \$2.75 million are programmed to upgrade the G Street Pump Station to provide sufficient emergency storage for the Bayfront. More than \$1 million is included to complete upgrades to the Parkside Drive Lift Station. A total of \$0.5 million is programmed to complete improvements to the J Street Sewer Junction Structure. Sewer access roads at various locations will be rehabilitated, at a cost of \$0.3 million.

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

Sewer Fund Expenditures

Category	FY 2018 ADOPTED	FY2019 PROPOSED	Change	% Change
Personnel Services	\$ 4,818,934	\$ 4,996,728	\$ 177,794	3.7%
Supplies and Services	\$ 28,379,810	\$ 28,092,233	\$ (287,577)	-1.0%
Other Expenses	\$ 75,000	\$ 75,000	\$ -	0.0%
Capital	\$ 1,409,200	\$ 1,349,200	\$ (60,000)	-4.3%
Utilities	\$ 331	\$ 331	\$ -	0.0%
Internal Service Charges	\$ -	\$ 316,705	\$ 316,705	100.0%
Transfers Out	\$ 3,303,234	\$ 3,448,234	\$ 145,000	4.4%
CIP Project Expenditures	\$ 1,330,000	\$ 5,480,000	\$ 4,150,000	312.0%
Non-CIP Project Expenditures	\$ -	\$ 64,600	\$ 64,600	100.0%
Total Expenditures	\$ 39,316,509	\$ 43,823,031	\$ 4,506,522	11.5%

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

FUND DESCRIPTIONS

- Fund 411: Sewer Income Fund**
 This fund is used to account for all revenues collected to recover the City’s costs incurred constructing the public wastewater system. The funds are collected from new properties receiving a permit to connect to the City’s wastewater collection system. The owner or person making the application for connection pays fees to the City as designated in the master fee schedule. All funds received may be used only for the acquisition, construction, reconstruction, maintenance and operation of sanitation or sewerage facilities, or to reimburse a subdivider or any person who has constructed sewer facilities benefiting other properties. The fund may also be used to reimburse the City for any expense incurred in connection with the construction and installation of any sewer facility including engineering work and acquisition of rights-of-way.
- Fund 412: Special Sewer Fund**
 The Special Sewer Fund is used to account for the sale of the City’s excess Metropolitan Sewerage capacity. On December 17, 2013 Council approved closing this fund.
- Fund 414: Sewer Service Revenue Fund**
 The Sewer Service Revenue Fund is used to account for all monies collected from the monthly sewer service charge. Monies in this fund may be used for any and all sewer related activities. The primary use of these funds is the payment of the City’s annual San Diego Metropolitan Sewer Capacity and Maintenance fees and to pay the

operational costs of the ‘in-city’ sewer collection system.

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

The City Council can appropriate the funds for another purpose provided such purpose is for the construction, maintenance, or operation of sewers or incidental thereto, including any charge for its collection.
- Funds 430: Sewer Development Impact Fee Funds**
 These fees are levied against new development in specific areas of the City, based upon the sewer facility their project will impact. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand.

SEWER FUNDS (411 - 428)

FUND SUMMARY				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Services	5,200,372	4,639,368	4,818,934	4,996,728
Supplies & Services	19,461,792	21,085,079	28,379,810	28,092,233
Other Expenses	353,655	902,204	75,000	75,000
Other Capital	17,679	-	1,409,200	1,349,200
Utilities	265	250	331	331
Internal Service Charges	-	-	-	316,705
Transfers Out	3,092,522	3,530,608	3,303,234	3,448,234
CIP Project Expenditures	(2,597,576)	(37,936)	1,330,000	5,480,000
Non-CIP Project Expenditures	-	47,878	-	64,600
TOTAL EXPENDITURES	\$ 25,528,709	\$ 30,167,451	\$ 39,316,509	\$ 43,823,031
REVENUES				
Licenses & Permits	(40,502)	(38,756)	(40,000)	(40,000)
Use of Money and Property	(773,752)	(285,859)	(51,726)	(51,726)
Charges for Services	(33,216,767)	(33,813,880)	(32,231,199)	(32,231,199)
Other Revenue	(891,633)	(1,324,598)	(415,000)	(415,000)
Transfers In	(476,596)	(150,349)	(150,000)	(150,000)
TOTAL REVENUES	\$ (35,399,250)	\$ (35,613,442)	\$ (32,887,925)	\$ (32,887,925)
NET PROGRAM EXPENDITURES	\$ (9,870,541)	\$ (5,445,991)	\$ 6,428,584	\$ 10,935,106

SEWER FUNDS (411 - 428)

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
411-Sewer Income	1,471	1,884	-	2,000,000
412-Special Sewer	-	-	-	-
414-Sewer Service Revenue	27,961,996	29,963,007	37,866,509	38,973,031
428-Sewer Facility Replacement	(2,434,758)	202,560	1,450,000	2,850,000
TOTAL EXPENDITURES	\$ 25,528,709	\$ 30,167,451	\$ 39,316,509	\$ 43,823,031
REVENUES				
411-Sewer Income	(35,324)	(6,705)	-	-
412-Special Sewer	(4)	(5)	-	-
414-Sewer Service Revenue	(33,107,865)	(34,105,570)	(31,431,199)	(31,431,199)
428-Sewer Facility Replacement	(2,256,057)	(1,501,162)	(1,456,726)	(1,456,726)
TOTAL REVENUES	\$ (35,399,250)	\$ (35,613,442)	\$ (32,887,925)	\$ (32,887,925)
NET PROGRAM EXPENDITURES	\$ (9,870,541)	\$ (5,445,991)	\$ 6,428,584	\$ 10,935,106

SEWER DIF FUNDS (430)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	20,731	20,464	100,000	-
Other Expenses	5,425,521	5,493,386	432,000	455,000
Transfers Out	7,587,600	22,627	200,000	200,000
CIP Project Expenditures	(1,543,797)	3,135	-	-
Non-CIP Project Expenditures	1,139,787	-	-	-
TOTAL EXPENDITURES	\$ 12,629,842	\$ 5,539,612	\$ 732,000	\$ 655,000
REVENUES				
Use of Money and Property	(576,497)	(155,028)	(250,000)	(227,000)
Charges for Services	(2,338,605)	(2,320,644)	(1,400,000)	(1,400,000)
Other Revenue	(306,884)	-	-	-
Transfers In	(7,964,912)	(22,627)	(200,000)	(200,000)
TOTAL REVENUES	\$ (11,186,898)	\$ (2,498,299)	\$ (1,850,000)	\$ (1,827,000)
NET PROGRAM EXPENDITURES	\$ 1,442,944	\$ 3,041,313	\$ (1,118,000)	\$ (1,172,000)

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.

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 \$5.6 million is allocated in the fiscal year 2019 Proposed Budget for the replacement of public safety and non-public safety vehicles within the Measure P Fund. Efficiencies are expected as a result of the purchase of new vehicles as this is projected to result in a greater focus on preventive maintenance activities undertaken by fleet maintenance staff instead of undertaking costlier major repair work on the city’s fleet.

For fiscal year 2019, the proposed revenue budget for the Fleet Fund is \$3.4 million. This represents a net decrease of \$0.08 million over the fiscal year 2018 Adopted Budget. The major revenue changes are as follows:

- Transfers In - A decrease of \$0.09 million is attributed to the correction of a Fiscal Office Specialist position that is being transferred to Public Works within the fiscal year 2019 Proposed Budget.

Fleet Fund Revenues

CATEGORY	FY 2018 ADOPTED	FY 2019 PROPOSED	CHANGE	% CHANGE
Charges for Services	\$ 35,000	\$ 35,000	\$ -	0.0%
Other Revenue	\$ 3,384,276	\$ 3,389,835	\$ 5,559	0.2%
Transfers In	\$ 85,267		\$ (85,267)	-100.0%
Total	\$ 3,504,543	\$ 3,424,835	\$ (79,708)	-2.3%

EXPENDITURES

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

The fiscal year 2019 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 2019.

- Personnel Services – This category is decreasing by a net \$0.03 million from the fiscal year 2018

budgeted personnel services costs. This change reflects the transfer of 1.00 fiscal office specialist to Public Works. The reduction was offset by an increase in salaries due to the estimated 2% wage inflation and increases in retirement costs.

- Supplies and Services – The category is decreasing by \$0.07 million from the fiscal year 2018 Adopted Budget due to reduced fleet maintenance expenses and the transfer of charges to the new internal service charges category.
- Internal Service Charges – This is a new category created for expenses provided by other departments. These expenses were previously included under the supplies and services category.

Fleet Fund Expenditures

CATEGORY	FY 2018 ADOPTED	FY 2019 PROPOSED	CHANGE	% CHANGE
Personnel Services	\$ 1,012,079	\$ 982,653	\$ (29,426)	-2.9%
Supplies and Services	\$ 2,360,974	\$ 2,288,945	\$ (72,029)	-3.1%
Other Expenses	\$ 400	\$ 400	\$ -	0.0%
Utilities	\$ 131,090	\$ 131,090	\$ -	0.0%
Internal Service Charges	\$ -	\$ 21,748	\$ 21,748	100.0%
Total	\$ 3,504,543	\$ 3,424,836	\$ (79,707)	-2.3%

FLEET MANAGEMENT (391)

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Services	1,234,111	1,042,166	1,012,079	982,653
Supplies & Services	2,255,155	2,001,642	2,360,974	2,288,945
Other Expenses	-	-	400	400
Utilities	73,785	86,212	131,090	131,090
Internal Service Charges	-	-	-	21,748
TOTAL EXPENDITURES	\$ 3,563,051	\$ 3,130,020	\$ 3,504,543	\$ 3,424,835
REVENUES				
Charges for Services	(67,419)	(97,624)	(35,000)	(35,000)
Other Revenue	(3,456,262)	(3,131,090)	(3,384,276)	(3,389,835)
Transfers In	-	-	(85,267)	-
TOTAL REVENUES	\$ (3,523,681)	\$ (3,228,714)	\$ (3,504,543)	\$ (3,424,835)
NET FUND ACTIVITY	\$ 39,370	\$ (98,694)	\$ -	\$ -

EQUIPMENT VEHICLE REPLACEMENT (392)

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	415	409	-	-
Other Expenses	329,851	393,291	-	-
Other Capital	180,037	1,049	-	-
TOTAL EXPENDITURES	\$ 510,303	\$ 394,749	\$ -	\$ -
REVENUES				
Use of Money and Property	(18,631)	(18,668)	-	-
Other Revenue	(270,825)	(14,999)	-	-
Transfers In	(340,035)	-	-	-
TOTAL REVENUES	\$ (629,491)	\$ (33,667)	\$ -	\$ -
NET FUND ACTIVITY	\$ (119,188)	\$ 361,082	\$ -	\$ -

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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	968	955	2,500	-
Other Expenses	300	541	-	-
Transfers Out	65,499	33,026	66,790	-
CIP Project Expenditures	193,711	47,040	-	-
TOTAL EXPENDITURES	\$ 260,478	\$ 81,562	\$ 69,290	\$ -
REVENUES				
Use of Money and Property	(39,679)	(7,580)	-	-
Charges for Services	(3,861)	-	-	-
Other Revenue	(18,786)	(9,429)	-	-
Transfers In	(285,803)	(24,864)	-	-
TOTAL REVENUES	\$ (348,129)	\$ (41,873)	\$ -	\$ -
NET FUND ACTIVITY	\$ (87,651)	\$ 39,689	\$ 69,290	\$ -

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS (507 - 518)

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
507-Otay Valley Rd AD 90-2 Impvt	-	-	2,500	-
508-Assessment District 97-2	193,711	76,066	-	-
511-OV Rd Fee Recovery District	434	428	-	-
512-EL Greens II AD 94-1 Imprvmnt	834	1,068	-	-
517-AD2004-1 Dixon Drive	-	1,000	31,600	-
518-AD2005-1 Tobias Drive	65,499	3,000	35,190	-
TOTAL EXPENDITURES	\$ 260,478	\$ 81,562	\$ 69,290	\$ -
REVENUES				
507-Otay Valley Rd AD 90-2 Impvt	(1,421)	(276)	-	-
508-Assessment District 97-2	(287,815)	(25,002)	-	-
511-OV Rd Fee Recovery District	(19,569)	(3,087)	-	-
512-EL Greens II AD 94-1 Imprvmnt	(19,352)	(3,799)	-	-
515-Twin Oaks Ave AD 96-1 Imprvmn	(371)	(79)	-	-
516-Oxford St AD 97-1 Improvement	(78)	(11)	-	-
517-AD2004-1 Dixon Drive	(9,773)	(102)	-	-
518-AD2005-1 Tobias Drive	(9,750)	(9,517)	-	-
TOTAL REVENUES	\$ (348,129)	\$ (41,873)	\$ -	\$ -
NET FUND ACTIVITY	\$ (87,651)	\$ 39,689	\$ 69,290	\$ -

DEVELOPMENT IMPACT FEES FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	23,862	25,835	56,900	55,300
Other Expenses	588,510	323,187	905,000	916,000
Transfers Out	7,711,770	5,078,179	6,537,308	7,737,472
CIP Project Expenditures	1,814,117	3,145,212	3,708,499	919,044
TOTAL EXPENDITURES	\$ 10,138,259	\$ 8,572,413	\$ 11,207,707	\$ 9,627,816
REVENUES				
Use of Money and Property	(629,398)	10,509	-	(9,000)
Charges for Services	(8,638,052)	(8,523,275)	(7,236,600)	(7,236,600)
Other Revenue	(225)	-	-	-
Transfers In	(2,609,582)	(13,485)	(1,035,000)	(1,035,000)
TOTAL REVENUES	\$ (11,877,257)	\$ (8,526,251)	\$ (8,271,600)	\$ (8,280,600)
NET FUND ACTIVITY	\$ (1,738,998)	\$ 46,162	\$ 2,936,107	\$ 1,347,216

DEVELOPMENT IMPACT FEES FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
542-Drainage DIF	773,634	77,621	10,000	10,000
560-Public Facilities DIF	7,830,107	5,225,708	6,843,408	8,053,772
580-Pedestrian Bridge DIFs	12,087	3,950	110,000	110,000
590-Transportation DIFs	1,522,431	3,265,134	4,244,299	1,454,044
TOTAL EXPENDITURES	\$ 10,138,259	\$ 8,572,413	\$ 11,207,707	\$ 9,627,816
REVENUES				
542-Drainage DIF	(76,056)	(13,531)	-	-
560-Public Facilities DIF	(6,752,137)	(4,428,277)	(5,300,000)	(5,300,000)
580-Pedestrian Bridge DIFs	(327,418)	(300,613)	(145,000)	(145,000)
590-Transportation DIFs	(4,721,646)	(3,783,830)	(2,826,600)	(2,835,600)
TOTAL REVENUES	\$ (11,877,257)	\$ (8,526,251)	\$ (8,271,600)	\$ (8,280,600)
NET FUND ACTIVITY	\$ (1,738,998)	\$ 46,162	\$ 2,936,107	\$ 1,347,216

OTHER TRANSPORTATION FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	21,137	78,832	65,000	65,000
Transfers Out	-	6,400	-	-
CIP Project Expenditures	3,279,735	3,521,525	8,002,203	2,176,107
TOTAL EXPENDITURES	\$ 3,300,872	\$ 3,606,757	\$ 8,067,203	\$ 2,241,107
REVENUES				
Use of Money and Property	(1,269)	(121)	-	-
Revenue from Other Agencies	(3,300,874)	(3,365,897)	(8,067,203)	(2,241,107)
TOTAL REVENUES	\$ (3,302,143)	\$ (3,366,018)	\$ (8,067,203)	\$ (2,241,107)
NET FUND ACTIVITY	\$ (1,271)	\$ 240,739	\$ -	\$ -

OTHER TRANSPORTATION FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
723-Bicycle Facilities Fund	21,137	78,832	65,000	65,000
735-Transportation Partnership	-	29,755	-	-
736-Other Transportation Program	3,279,735	3,452,120	8,002,203	2,176,107
741-Prop 1B Highway Safety	-	46,050	-	-
TOTAL EXPENDITURES	\$ 3,300,872	\$ 3,606,757	\$ 8,067,203	\$ 2,241,107
REVENUES				
723-Bicycle Facilities Fund	(21,137)	(74,372)	(65,000)	(65,000)
735-Transportation Partnership	(492)	(49)	-	-
736-Other Transportation Program	(3,279,737)	(3,291,525)	(8,002,203)	(2,176,107)
741-Prop 1B Highway Safety	(777)	(72)	-	-
TOTAL REVENUES	\$ (3,302,143)	\$ (3,366,018)	\$ (8,067,203)	\$ (2,241,107)
NET FUND ACTIVITY	\$ (1,271)	\$ 240,739	\$ -	\$ -

MISCELLANEOUS CIP FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	14,772	14,581	50,000	50,000
Other Expenses	8,297	888,946	60,000	71,000
Transfers Out	1,329,160	742,149	718,278	717,776
CIP Project Expenditures	531,778	345,159	-	2,100,620
TOTAL EXPENDITURES	\$ 1,884,007	\$ 1,990,835	\$ 828,278	\$ 2,939,396
REVENUES				
Taxes	(185,625)	(416,050)	(325,505)	(325,505)
Use of Money and Property	(479,343)	(109,677)	-	11,000
Charges for Services	(3,203,613)	(470,567)	(700,000)	(700,000)
Other Revenue	(445,508)	-	-	(2,100,620)
Transfers In	(1,133,837)	(370,286)	(460,396)	(50,000)
TOTAL REVENUES	\$ (5,447,926)	\$ (1,366,580)	\$ (1,485,901)	\$ (3,165,125)
NET FUND ACTIVITY	\$ (3,563,919)	\$ 624,255	\$ (657,623)	\$ (225,729)

MISCELLANEOUS CIP FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
713-Capital Improvement Projects	507,025	331,013	-	2,100,620
715-Parkland Acquisition & DevFees	47,863	917,673	85,000	85,000
716-Western-Park Acquisition & Dev	805,000	80,000	75,000	86,000
717-Residential Construction Tax	524,119	662,149	668,278	667,776
TOTAL EXPENDITURES	\$ 1,884,007	\$ 1,990,835	\$ 828,278	\$ 2,939,396
REVENUES				
713-Capital Improvement Projects	(448,861)	(15,444)	-	(2,100,620)
715-Parkland Acquisition & DevFees	(4,381,959)	(592,957)	(650,000)	(639,000)
716-Western-Park Acquisition & Dev	(96,162)	(354)	(100,000)	(100,000)
717-Residential Construction Tax	(520,944)	(757,824)	(735,901)	(325,505)
725-Industrial Development Auth.	-	(1)	-	-
TOTAL REVENUES	\$ (5,447,926)	\$ (1,366,580)	\$ (1,485,901)	\$ (3,165,125)
NET FUND ACTIVITY	\$ (3,563,919)	\$ 624,255	\$ (657,623)	\$ (225,729)

DEBT SERVICE FUNDS

Debt Service Funds

The debt service requirement for the City, Public Financing Authority and Municipal Financing Authority is \$11.4 million for fiscal year 2019. Successor Agency to the Redevelopment Agency debt is reported in the "Debt Administration" section of the budget. The \$11.4 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 Funds in accordance with the legal documents governing each borrowing. Present debt is in the form of Certificates of Participation, 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 and 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.

- Fund 451: Long Term Advances DSF – City
This fund was established to account for inter-fund loans.
- Fund 452: Equipment Lease Fund
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 March 2015, the City entered into a lease purchase agreement with Marlin Leasing Corporation to purchase mobile data computers and associated software.

- Fund 453: Energy Conservation Loans
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 \$2.7 million with offsetting revenues of \$2.7 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 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 the 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Other Expenses	1,669,044	2,019,635	1,995,140	1,914,000
Transfers Out	4,115,118	22,320	1,385,000	-
TOTAL EXPENDITURES	\$ 5,784,162	\$ 2,041,955	\$ 3,380,140	\$ 1,914,000
REVENUES				
Use of Money and Property	(9,378)	(1,860)	-	-
Other Revenue	(197,016)	(410,010)	(168,000)	(292,000)
Transfers In	(5,415,614)	(2,100,021)	(3,212,140)	(1,635,600)
TOTAL REVENUES	\$ (5,622,008)	\$ (2,511,891)	\$ (3,380,140)	\$ (1,927,600)
NET FUND ACTIVITY	\$ 162,154	\$ (469,936)	\$ -	\$ (13,600)

DEBT SERVICE - CITY FUNDS (442 - 453)

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
442-CDBG Section 108 Loan	758,243	759,858	762,200	764,000
451-Long Term Debt - City of CV	3,778,863	22,320	1,385,000	-
452-Equipment Lease Fund	435,207	599,484	594,540	590,400
453-Energy Conservation Loans	811,849	660,293	638,400	559,600
TOTAL EXPENDITURES	\$ 5,784,162	\$ 2,041,955	\$ 3,380,140	\$ 1,914,000
REVENUES				
442-CDBG Section 108 Loan	(758,243)	(759,858)	(762,200)	(764,000)
451-Long Term Debt - City of CV	(3,678,423)	(290,000)	(1,385,000)	-
452-Equipment Lease Fund	(351,363)	(563,964)	(594,540)	(346,000)
453-Energy Conservation Loans	(833,979)	(898,069)	(638,400)	(817,600)
TOTAL REVENUES	\$ (5,622,008)	\$ (2,511,891)	\$ (3,380,140)	\$ (1,927,600)
NET FUND ACTIVITY	\$ 162,154	\$ (469,936)	\$ -	\$ (13,600)

DEBT SERVICE - PUBLIC FINANCING AUTHORITY (472 - 478)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	11,725	10,300	21,000	21,001
Other Expenses	46,971,130	48,819,213	8,950,700	9,490,130
Transfers Out	40,051,517	35,919,450	-	-
TOTAL EXPENDITURES	\$ 87,034,372	\$ 84,748,963	\$ 8,971,700	\$ 9,511,131
REVENUES				
Use of Money and Property	(685,149)	(43,860)	-	-
Other Revenue	(36,592,493)	(37,321,273)	-	(314,139)
Transfers In	(49,358,973)	(44,701,968)	(8,971,700)	(9,175,817)
TOTAL REVENUES	\$ (86,636,615)	\$ (82,067,101)	\$ (8,971,700)	\$ (9,489,956)
NET FUND ACTIVITY	\$ 397,757	\$ 2,681,862	\$ -	\$ 21,175

DEBT SERVICE - PUBLIC FINANCING AUTHORITY (472 - 478)

FUND DETAIL

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
472-2004 COP Civ Ctr Proj Phase I	33,291,613	30	-	-
473-2006 COP Civ Ctr Proj Phase 2	8,545,361	8,957,945	-	-
474-2010 COP Refinance	2,490,319	30,638,511	-	-
475-2014 COP Refunding	3,611,381	3,603,231	3,603,500	3,608,000
476-2015 Refunding COP	39,095,698	2,921,214	2,931,200	2,929,000
477-2016 Ref COP Civic Ctr/Nature	-	8,079,752	288,000	288,000
478-2016 LRRB PFDIF/COP	-	30,548,280	2,149,000	2,158,000
479-2017 CREBs LRBs	-	-	-	528,131
TOTAL EXPENDITURES	\$ 87,034,372	\$ 84,748,963	\$ 8,971,700	\$ 9,511,131
REVENUES				
472-2004 COP Civ Ctr Proj Phase I	(30,828,149)	-	-	-
473-2006 COP Civ Ctr Proj Phase 2	(8,394,974)	(7,791,170)	-	-
474-2010 COP Refinance	(2,487,869)	(28,091,733)	-	-
475-2014 COP Refunding	(3,607,949)	(3,600,437)	(3,603,500)	(3,608,000)
476-2015 Refunding COP	(41,317,674)	(2,920,897)	(2,931,200)	(2,929,000)
477-2016 Ref COP Civic Ctr/Nature	-	(9,089,691)	(288,000)	(288,000)
478-2016 LRRB PFDIF/COP	-	(30,573,173)	(2,149,000)	(2,158,000)
479-2017 CREBs LRBs	-	-	-	(506,956)
TOTAL REVENUES	\$ (86,636,615)	\$ (82,067,101)	\$ (8,971,700)	\$ (9,489,956)
NET FUND ACTIVITY	\$ 397,757	\$ 2,681,862	\$ -	\$ 21,175



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.
- Fund 256: Asset Seizure
This fund is a depository for assets seized under Federal statutes through the process of "equitable sharing" of drug money and real property. By law these funds may only be used for law enforcement purposes and are intended to supplement, not supplant, existing funds.

LIBRARY/CULTURAL ARTS FUNDS

Included in this group are the following funds:

- Fund 267: Permanent Endowments Fund
The Permanent Endowments Fund was established from a contribution from Gayle McCandliss in 1991 shortly after she passed away. Consistent with her

wishes, it was established as a perpetual fund to recognize and provide monetary support or recognition to individuals or groups who make substantial contribution to the arts in the City of Chula Vista.

SUNDRY GRANT & MISCELLANEOUS FUNDS

Included as part of this group are the following funds:

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

ENVIRONMENTAL SERVICES AND CONSERVATION FUNDS

Included as part of this group are the following funds:

- Fund 282: Environmental Services
The Environmental Services fund is a depository for

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

STORM DRAIN FUND

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

COMMUNITY DEVELOPMENT BLOCK GRANT HOUSING PROGRAM FUND

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

- 311: CDBG Housing Program
These funds are depositories of grant entitlement monies received from the Department of Housing and Urban Development for the Housing Program. The purpose of these monies is for community development projects; eligible activities include those that:
 - Benefit low and moderate income people.
 - Eliminate slums and blight.
 - Alleviate conditions posing a serious health and/or safety hazard.

OPEN SPACE DISTRICT FUNDS

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

The total assessment amount for each Open Space District is calculated each year based upon the cost of providing services within the district. This assessment

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

MISCELLANEOUS SPECIAL REVENUE FUNDS

Included in this grouping are the following fund:

- Fund 316: Public Educational & Government Fee Fund

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

INTERNAL SERVICE FUNDS

Included as part of this group are the following funds:

- Fund 234: Advanced Life Support (ALS) Fund
This fund accounts for the receipt of pass-through revenue from ambulance services to fund First Responder Advanced Life Support program.
- Fund 235: Legislative Counsel Fund
This fund accounts for the expenditures and revenues used to fund outside legal counsel services as necessary to implement Proposition C.
- 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 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 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 409: Chula Vista Elite Athlete Training Center
This fund accounts for the revenues and expenditures related to the management of the Chula Vista Elite Athlete Training Center.

OTHER FUNDS - TRANSPORTATION FUNDS (221 - 227)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	6,279	2,644	-	-
Other Expenses	4,120	2,712	-	-
Transfers Out	4,259,428	4,265,447	4,259,428	4,364,371
CIP Project Expenditures	11,388,913	9,149,869	8,418,612	14,439,251
Non-CIP Project Expenditures	391,919	325	-	-
TOTAL EXPENDITURES	\$ 16,050,659	\$ 13,420,997	\$ 12,678,040	\$ 18,803,622
REVENUES				
Taxes	(2,535,464)	(7,643,598)	(6,087,000)	(6,087,000)
Use of Money and Property	(97,061)	682	-	-
Revenue from Other Agencies	(6,622,809)	(5,415,335)	(5,537,543)	(11,267,850)
Other Revenue	(114,182)	(62,358)	-	-
Transfers In	-	(44,922)	-	-
TOTAL REVENUES	\$ (9,369,516)	\$ (13,165,531)	\$ (11,624,543)	\$ (17,354,850)
NET FUND ACTIVITY	\$ 6,681,143	\$ 255,466	\$ 1,053,497	\$ 1,448,772

OTHER FUNDS - TRANSPORTATION FUNDS (221 - 227)

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
221-Transportation Grants-Gas Tax	8,713,800	6,051,376	5,877,428	12,384,583
227-Transportation Sales Tax	7,336,859	7,369,621	6,800,612	6,419,039
TOTAL EXPENDITURES	\$ 16,050,659	\$ 13,420,997	\$ 12,678,040	\$ 18,803,622
REVENUES				
221-Transportation Grants-Gas Tax	(5,707,250)	(5,081,811)	(5,537,543)	(11,267,850)
227-Transportation Sales Tax	(3,662,266)	(8,083,720)	(6,087,000)	(6,087,000)
TOTAL REVENUES	\$ (9,369,516)	\$ (13,165,531)	\$ (11,624,543)	\$ (17,354,850)
NET FUND ACTIVITY	\$ 6,681,143	\$ 255,466	\$ 1,053,497	\$ 1,448,772

OTHER FUNDS - PARKING FUNDS (241 - 243)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	245,040	279,505	345,700	360,700
Other Expenses	132,934	158,964	163,500	198,500
Utilities	9,949	9,964	13,070	13,070
CIP Project Expenditures	55	37,601	-	250,000
TOTAL EXPENDITURES	\$ 387,978	\$ 486,034	\$ 522,270	\$ 822,270
REVENUES				
Licenses & Permits	(26,777)	(24,082)	(25,000)	(25,000)
Fines and Penalties	(173,317)	(194,376)	(200,000)	(200,000)
Use of Money and Property	(381,381)	(327,148)	(365,000)	(365,000)
TOTAL REVENUES	\$ (581,475)	\$ (545,606)	\$ (590,000)	\$ (590,000)
NET FUND ACTIVITY	\$ (193,497)	\$ (59,572)	\$ (67,730)	\$ 232,270

OTHER FUNDS - PARKING FUNDS (241 - 243)

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
241-Parking Meter	387,978	486,034	522,270	822,270
TOTAL EXPENDITURES	\$ 387,978	\$ 486,034	\$ 522,270	\$ 822,270
REVENUES				
241-Parking Meter	(580,610)	(545,424)	(590,000)	(590,000)
243-Town Center I Parking District	(865)	(182)	-	-
TOTAL REVENUES	\$ (581,475)	\$ (545,606)	\$ (590,000)	\$ (590,000)
NET FUND ACTIVITY	\$ (193,497)	\$ (59,572)	\$ (67,730)	\$ 232,270

OTHER FUNDS - PUBLIC SAFETY FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	23,013	24,296	163,452	68,500
Transfers Out	399,140	399,140	399,140	399,140
TOTAL EXPENDITURES	\$ 422,153	\$ 423,436	\$ 562,592	\$ 467,640
REVENUES				
Fines and Penalties	(508,082)	(483,114)	(437,640)	(437,640)
Use of Money and Property	(1,675)	(458)	-	-
Revenue from Other Agencies	-	-	(10,000)	(10,000)
Other Revenue	-	-	(20,000)	(20,000)
TOTAL REVENUES	\$ (509,757)	\$ (483,572)	\$ (467,640)	\$ (467,640)
NET FUND ACTIVITY	\$ (87,604)	\$ (60,136)	\$ 94,952	\$ -

OTHER FUNDS - PUBLIC SAFETY FUNDS

FUND DETAIL

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
245-Traffic Safety	422,153	423,436	437,640	437,640
256-Asset Seizure	-	-	124,952	30,000
TOTAL EXPENDITURES	\$ 422,153	\$ 423,436	\$ 562,592	\$ 467,640
REVENUES				
245-Traffic Safety	(509,757)	(483,572)	(437,640)	(437,640)
256-Asset Seizure	-	-	(30,000)	(30,000)
TOTAL REVENUES	\$ (509,757)	\$ (483,572)	\$ (467,640)	\$ (467,640)
NET FUND ACTIVITY	\$ (87,604)	\$ (60,136)	\$ 94,952	\$ -

OTHER FUNDS - PERMANENT ENDOWMENTS FUND (267)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	-	-	400	400
Other Expenses	500	1,500	1,200	1,200
TOTAL EXPENDITURES	\$ 500	\$ 1,500	\$ 1,600	\$ 1,600
REVENUES				
Use of Money and Property	(215)	(49)	-	-
TOTAL REVENUES	\$ (215)	\$ (49)	\$ -	\$ -
NET FUND ACTIVITY	\$ 285	\$ 1,451	\$ 1,600	\$ 1,600

OTHER FUNDS - SUNDRY GRANT & MISC FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Services	5,843,906	6,468,662	6,963,502	7,273,275
Supplies & Services	2,822,914	2,671,789	1,949,089	1,900,893
Other Expenses	1,581,346	1,441,585	1,209,507	2,852,130
Other Capital	933,972	705,485	228,063	215,933
Utilities	-	1,102	8,530	10,660
Internal Service Charges	-	-	-	9,505
Transfers Out	794,756	880,100	783,713	1,682,027
CIP Project Expenditures	199,763	1,499,931	350,000	2,474,016
Non-CIP Project Expenditures	1,096,285	1,660,761	50,100	632,517
TOTAL EXPENDITURES	\$ 13,272,942	\$ 15,329,415	\$ 11,542,504	\$ 17,050,956
REVENUES				
Use of Money and Property	(170,307)	(102,069)	(99,000)	(113,000)
Revenue from Other Agencies	(11,413,928)	(12,683,124)	(10,540,428)	(15,916,911)
Charges for Services	(209,631)	(199,247)	(205,296)	(205,296)
Other Revenue	(367,935)	(230,105)	(42,333)	(42,333)
Transfers In	(138,759)	(266,017)	(294,884)	(165,305)
TOTAL REVENUES	\$ (12,300,560)	\$ (13,480,562)	\$ (11,181,941)	\$ (16,442,845)
NET FUND ACTIVITY	\$ 972,382	\$ 1,848,853	\$ 360,563	\$ 608,111

OTHER FUNDS - SUNDRY GRANT & MISC FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
223-Utility Tax Settlement	991,125	646,886	-	-
269-Other Grants	928,519	1,051,441	1,787,928	1,716,262
270-Mobile Park Fee	33,021	50,707	65,000	65,000
271-Local Grants	270,094	229,370	134,776	136,087
272-Federal Grants	9,834,629	11,182,149	8,727,099	12,908,965
273-State Grants	1,215,554	2,168,862	827,701	2,224,642
TOTAL EXPENDITURES	\$ 13,272,942	\$ 15,329,415	\$ 11,542,504	\$ 17,050,956
REVENUES				
223-Utility Tax Settlement	(27,314)	(2,511)	-	-
269-Other Grants	(957,624)	(720,533)	(1,787,928)	(1,787,928)
270-Mobile Park Fee	(88,931)	(68,120)	(65,000)	(65,000)
271-Local Grants	(223,955)	(339,451)	(92,426)	(92,426)
272-Federal Grants	(9,593,032)	(10,621,651)	(8,408,886)	(12,272,574)
273-State Grants	(1,409,704)	(1,728,296)	(827,701)	(2,224,917)
TOTAL REVENUES	\$ (12,300,560)	\$ (13,480,562)	\$ (11,181,941)	\$ (16,442,845)
NET FUND ACTIVITY	\$ 972,382	\$ 1,848,853	\$ 360,563	\$ 608,111

OTHER FUNDS - ENVIRONMENTAL SERVICES (281)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Services	657,298	599,232	741,914	777,863
Supplies & Services	646,505	577,732	864,678	858,352
Other Expenses	45,828	230,733	218,351	218,351
Other Capital	137	49,975	64,600	64,600
Utilities	4,494	7,858	10,355	10,355
Internal Service Charges	-	-	-	7,254
Transfers Out	107,585	107,585	107,585	107,585
Non-CIP Project Expenditures	-	3,877	-	-
TOTAL EXPENDITURES	\$ 1,461,847	\$ 1,576,992	\$ 2,007,483	\$ 2,044,360
REVENUES				
Use of Money and Property	(21,595)	(4,364)	-	-
Charges for Services	(1,161,539)	(1,192,848)	(1,262,279)	(1,262,279)
Other Revenue	(313,684)	(310,954)	(139,726)	(139,726)
TOTAL REVENUES	\$ (1,496,818)	\$ (1,508,166)	\$ (1,402,005)	\$ (1,402,005)
NET FUND ACTIVITY	\$ (34,971)	\$ 68,826	\$ 605,478	\$ 642,355

OTHER FUNDS - STORM DRAIN FUND (301)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	238,069	236,641	348,100	348,100
Other Expenses	-	20	-	-
Utilities	-	-	840	840
Transfers Out	697,599	210,000	-	-
TOTAL EXPENDITURES	\$ 935,668	\$ 446,661	\$ 348,940	\$ 348,940
REVENUES				
Licenses & Permits	-	-	(23,750)	(23,750)
Fines and Penalties	(11,800)	(5,008)	(5,000)	(5,000)
Use of Money and Property	(3,482)	(1,192)	-	-
Charges for Services	(605,207)	(619,708)	(555,500)	(555,500)
Other Revenue	(1,393)	(1,818)	-	-
TOTAL REVENUES	\$ (621,882)	\$ (627,726)	\$ (584,250)	\$ (584,250)
NET FUND ACTIVITY	\$ 313,786	\$ (181,065)	\$ (235,310)	\$ (235,310)

OTHER FUNDS - CDBG HOUSING PROGRAM (311)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	-	16	5,100	5,100
Other Expenses	34,025	12,553	46,000	46,000
Non-CIP Project Expenditures	-	17,000	-	-
TOTAL EXPENDITURES	\$ 34,025	\$ 29,569	\$ 51,100	\$ 51,100
REVENUES				
Revenue from Other Agencies	-	(26,352)	(51,100)	(51,100)
Other Revenue	(4,175)	(29,365)	-	-
TOTAL REVENUES	\$ (4,175)	\$ (55,717)	\$ (51,100)	\$ (51,100)
NET FUND ACTIVITY	\$ 29,850	\$ (26,148)	\$ -	\$ -

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

FUND SUMMARY				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	6,486,597	6,450,845	7,101,254	7,285,073
Other Expenses	1,816,940	1,941,195	2,184,759	2,184,759
Other Capital	38,464	-	100,002	100,002
Utilities	2,198,014	2,122,253	2,982,435	3,059,279
Transfers Out	-	-	-	67,823
CIP Project Expenditures	16,313	175,739	-	-
TOTAL EXPENDITURES	\$ 10,556,328	\$ 10,690,032	\$ 12,368,450	\$ 12,696,936
REVENUES				
Use of Money and Property	(227,663)	(48,920)	-	-
Other Revenue	(11,450,924)	(13,423,105)	(14,513,404)	(15,367,743)
Transfers In	-	-	-	(67,823)
TOTAL REVENUES	\$ (11,678,587)	\$ (13,472,025)	\$ (14,513,404)	\$ (15,435,566)
NET FUND ACTIVITY	\$ (1,122,259)	\$ (2,781,993)	\$ (2,144,954)	\$ (2,738,630)

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

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
342-CFD 11-M Rolling Hills McM	122,176	120,445	152,496	166,443
343-CFD 12-M Otay Ranch Village 7	310,541	304,756	365,547	365,647
344-CFD 13-M Otay Ranch Village 2	145,752	173,632	232,968	232,968
345-CFD 12M Village 7 Otay Ranch	344,795	382,473	497,287	503,544
346-CFD 14M-A-EUC Millenia	2,508	12,886	158,124	231,062
347-CFD 14M-B-EUC Millenia	-	-	61,503	116,831
348-CFD 18M Village 3 Otay Ranch	-	-	5,000	5,000
349-CFD 19M Freeway Commercial 2	-	-	59,616	59,616
352-Bay Blvd Landscape District	3,598	4,945	12,500	12,500
353-Eastlake Maintenance Dist I	348,733	303,060	332,054	330,026
354-Open Space District #01	97,028	86,684	85,441	85,441
355-Open Space District #02	18,504	14,633	14,917	14,917
356-Open Space District #03	60,957	62,523	52,602	53,094
357-Open Space District #04	102,828	88,444	91,867	92,021
358-Open Space District #05	51,721	48,286	52,045	51,296
359-Open Space District #06	31,189	27,504	34,178	34,178
361-Open Space District #07	4,669	4,001	14,736	17,472
362-Open Space District #08	87,263	73,016	74,058	77,196
363-Open Space District #09	95,802	78,672	73,459	74,742
364-Open Space District #10	95,675	84,020	84,563	86,547
365-Open Space District #11	172,128	179,246	172,143	183,894
367-Open Space District #14	384,591	325,507	361,460	365,806
368-Open Space District #15	38,203	25,821	22,905	23,610
369-Open Space District #17	10,084	5,144	8,848	8,646
371-Open Space District #18	149,790	151,442	177,836	178,315
372-Open Space District #20	1,444,371	1,377,093	1,477,100	1,531,662
373-Open Space District #23	37,477	41,142	49,966	51,676
374-Open Space District #24	42,602	32,606	31,150	31,150
375-Open Space District #26	14,633	11,098	11,613	11,612
376-Open Space District #31	130,023	123,362	178,339	173,895
378-CFD 07M Eastlake Woods & Vista	585,709	584,101	685,373	686,966
379-CFD 08M Vlg 6 McMillin & OR	771,748	856,131	1,019,508	1,033,508
380-CFD 09M ORV II Brookfield-Shea	738,156	850,119	1,005,296	1,018,766
382-CFD 99-2 Otay Ranch Vlg 1 West	777,204	729,002	792,483	792,483
386-Otay Ranch Preserve	495,083	621,650	602,500	602,500
387-CFD 98-3 Sunbow 2	811,689	829,982	915,889	930,489
388-CFD 97-1 Otay Ranch	2,026,756	2,075,607	2,401,080	2,461,417
389-Otay Ranch Village 1,2,6,7,12	2,342	999	-	-
TOTAL EXPENDITURES	\$ 10,556,328	\$ 10,690,032	\$ 12,368,450	\$ 12,696,936

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	(99,279)	(168,191)	(169,681)	(180,505)
343-CFD 12-M Otay Ranch Village 7	(202,245)	(359,333)	(365,547)	(511,707)
344-CFD 13-M Otay Ranch Village 2	(197,185)	(333,375)	(340,796)	(474,860)
345-CFD 12M Village 7 Otay Ranch	(459,001)	(496,659)	(503,247)	(538,749)
346-CFD 14M-A-EUC Millenia	(285,162)	(221,301)	(224,334)	(231,062)
347-CFD 14M-B-EUC Millenia	-	-	(67,823)	(193,665)
348-CFD 18M Village 3 Otay Ranch	-	-	(657,277)	(33,298)
349-CFD 19M Freeway Commercial 2	-	-	(130,546)	(133,157)
351-Town Center Landscape Dist I	(419)	(74)	-	-
352-Bay Blvd Landscape District	(698)	(10,719)	(12,500)	(12,875)
353-Eastlake Maintenance Dist I	(303,037)	(333,678)	(351,035)	(361,567)
354-Open Space District #01	(84,586)	(83,961)	(85,441)	(88,004)
355-Open Space District #02	(14,530)	(14,636)	(15,063)	(15,515)
356-Open Space District #03	(50,352)	(53,906)	(52,602)	(54,180)
357-Open Space District #04	(89,499)	(98,558)	(91,867)	(94,623)
358-Open Space District #05	(52,892)	(51,189)	(52,045)	(53,606)
359-Open Space District #06	(33,555)	(33,425)	(34,178)	(35,203)
361-Open Space District #07	(3,796)	(8,925)	(14,736)	(15,178)
362-Open Space District #08	(71,325)	(75,901)	(74,058)	(76,280)
363-Open Space District #09	(72,088)	(72,003)	(73,459)	(75,663)
364-Open Space District #10	(82,773)	(83,213)	(84,563)	(87,100)
365-Open Space District #11	(169,488)	(169,239)	(172,143)	(177,307)
366-Open Space District #13	(5)	(6)	-	-
367-Open Space District #14	(348,891)	(355,109)	(361,460)	(372,304)
368-Open Space District #15	(22,104)	(22,123)	(22,905)	(23,592)
369-Open Space District #17	(8,658)	(8,694)	(8,848)	(9,113)
371-Open Space District #18	(174,721)	(177,524)	(177,836)	(183,171)
372-Open Space District #20	(1,398,633)	(1,456,167)	(1,479,914)	(1,524,326)
373-Open Space District #23	(52,097)	(50,268)	(49,966)	(52,483)
374-Open Space District #24	(30,567)	(30,495)	(31,150)	(32,085)
375-Open Space District #26	(11,217)	(11,377)	(11,613)	(11,961)
376-Open Space District #31	(175,316)	(186,557)	(189,419)	(195,121)
378-CFD 07M Eastlake Woods & Vista	(284,689)	(678,029)	(686,876)	(889,417)
379-CFD 08M Vlg 6 McMillin & OR	(1,115,153)	(1,299,406)	(1,317,286)	(1,496,836)
380-CFD 09M ORV II Brookfield-Shea	(961,696)	(1,107,075)	(1,122,910)	(1,314,802)
382-CFD 99-2 Otay Ranch Vlg 1 West	(773,549)	(876,249)	(887,430)	(1,006,630)
383-Town Ctr Business Improv Dist	2,289	(203)	-	-
386-Otay Ranch Preserve	(670,716)	(735,323)	(743,651)	(765,961)
387-CFD 98-3 Sunbow 2	(848,662)	(981,809)	(998,072)	(1,027,986)
388-CFD 97-1 Otay Ranch	(2,529,517)	(2,826,779)	(2,851,127)	(3,085,674)
389-Otay Ranch Village 1,2,6,7,12	(2,775)	(546)	-	-
TOTAL REVENUES	\$ (11,678,587)	\$ (13,472,025)	\$ (14,513,404)	\$ (15,435,566)
NET FUND ACTIVITY	\$ (1,122,259)	\$ (2,781,993)	\$ (2,144,954)	\$ (2,738,630)

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

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	157,842	226,333	300,000	300,000
Other Expenses	265	478	-	-
Other Capital	204,160	60,109	300,000	300,000
TOTAL EXPENDITURES	\$ 362,267	\$ 286,920	\$ 600,000	\$ 600,000
REVENUES				
Taxes	(664,470)	(599,685)	(600,000)	(600,000)
Use of Money and Property	(17,109)	(4,350)	-	-
TOTAL REVENUES	\$ (681,579)	\$ (604,035)	\$ (600,000)	\$ (600,000)
NET FUND ACTIVITY	\$ (319,312)	\$ (317,115)	\$ -	\$ -

OTHER FUNDS - INTERNAL SERVICE FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Personnel Services	280,948	309,752	212,824	217,422
Supplies & Services	1,155,962	2,287,430	1,394,444	1,387,704
Other Expenses	5,573,926	6,108,701	4,521,934	4,521,934
Other Capital	197,893	-	193,469	193,469
Internal Service Charges	-	-	-	3,478
Transfers Out	862,144	1,009,932	972,453	972,453
TOTAL EXPENDITURES	\$ 8,070,873	\$ 9,715,815	\$ 7,295,124	\$ 7,296,460
REVENUES				
Revenue from Other Agencies	(1,476,315)	(1,549,195)	(1,556,923)	(1,556,923)
Other Revenue	(4,437,087)	(5,753,926)	(5,029,123)	(5,029,123)
Transfers In	(1,004,027)	(2,811,474)	(1,284,078)	(1,284,078)
TOTAL REVENUES	\$ (6,917,429)	\$ (10,114,595)	\$ (7,870,124)	\$ (7,870,124)
NET FUND ACTIVITY	\$ 1,153,444	\$ (398,780)	\$ (575,000)	\$ (573,664)

OTHER FUNDS - INTERNAL SERVICE FUNDS

FUND DETAIL

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
234-Advanced Life Support Program	1,435,274	1,438,292	1,556,923	1,560,013
235-Legislative Counsel Fund	33,950	41,050	5,000	-
341-Public Liability Trust	1,178,696	4,383,415	1,204,078	1,204,078
393-Technology Replacement	12,125	127,349	-	-
398-Workers Compensation Fund	5,410,828	3,725,709	4,529,123	4,532,369
TOTAL EXPENDITURES	\$ 8,070,873	\$ 9,715,815	\$ 7,295,124	\$ 7,296,460
REVENUES				
234-Advanced Life Support Program	(1,476,315)	(1,549,287)	(1,556,923)	(1,556,923)
341-Public Liability Trust	(500,681)	(3,470,080)	(1,284,078)	(1,284,078)
398-Workers Compensation Fund	(4,940,433)	(5,095,228)	(5,029,123)	(5,029,123)
TOTAL REVENUES	\$ (6,917,429)	\$ (10,114,595)	\$ (7,870,124)	\$ (7,870,124)
NET FUND ACTIVITY	\$ 1,153,444	\$ (398,780)	\$ (575,000)	\$ (573,664)

OTHER FUNDS - OTHER ENTERPRISE FUNDS (406 - 409)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	-	36,915	5,280	125,300
Other Expenses	-	-	-	63,200
Other Capital	-	93,960	-	-
Utilities	-	137,989	339,263	-
Transfers Out	-	-	132,580	132,580
TOTAL EXPENDITURES	\$ -	\$ 268,864	\$ 477,123	\$ 321,080
REVENUES				
Use of Money and Property	-	-	(132,580)	(132,580)
Revenue from Other Agencies	-	-	(339,263)	(68,500)
Transfers In	-	(154,370)	(20,000)	(120,000)
TOTAL REVENUES	\$ -	\$ (154,370)	\$ (491,843)	\$ (321,080)
NET FUND ACTIVITY	\$ -	\$ 114,494	\$ (14,720)	\$ -

OTHER FUNDS - OTHER ENTERPRISE FUNDS (406 - 409)

FUND DETAIL

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
406-Chula Vista Muni Golf Course	-	27,092	132,580	132,580
409-CV Elite Athlete Training Ctr	-	241,772	344,543	188,500
TOTAL EXPENDITURES	\$ -	\$ 268,864	\$ 477,123	\$ 321,080
REVENUES				
406-Chula Vista Muni Golf Course	-	-	(132,580)	(132,580)
409-CV Elite Athlete Training Ctr	-	(154,370)	(359,263)	(188,500)
TOTAL REVENUES	\$ -	\$ (154,370)	\$ (491,843)	\$ (321,080)
NET FUND ACTIVITY	\$ -	\$ 114,494	\$ (14,720)	\$ -

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Summary

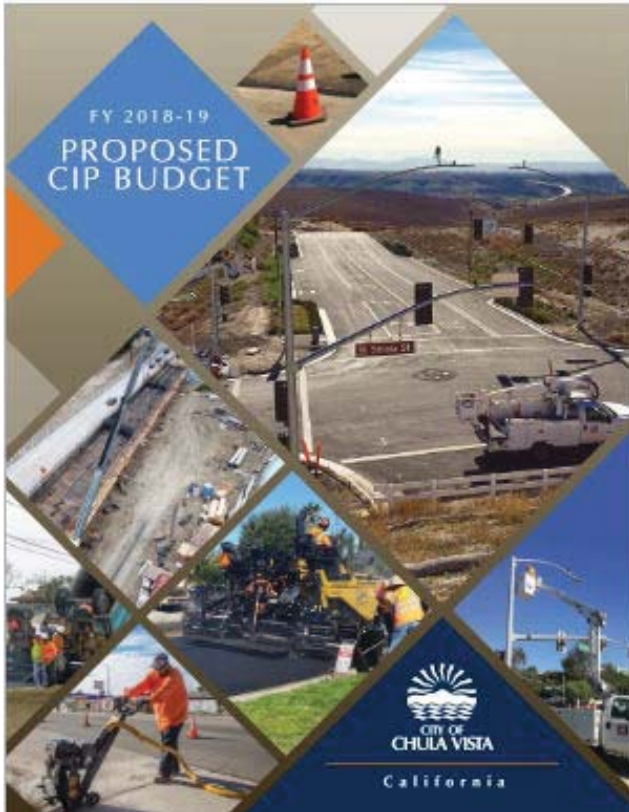
CIP Revenue Summary

CIP Expenditure Summary

Capital Improvement Projects Summary

Five-Year CIP Project Summary Schedule

Capital Improvement Program Summary



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 5, 2018, a public hearing will be held for City Council to consider and adopt the TransNet Local Street Improvement Program of projects for fiscal years 2019 through 2023.

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

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

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

The adopted 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.

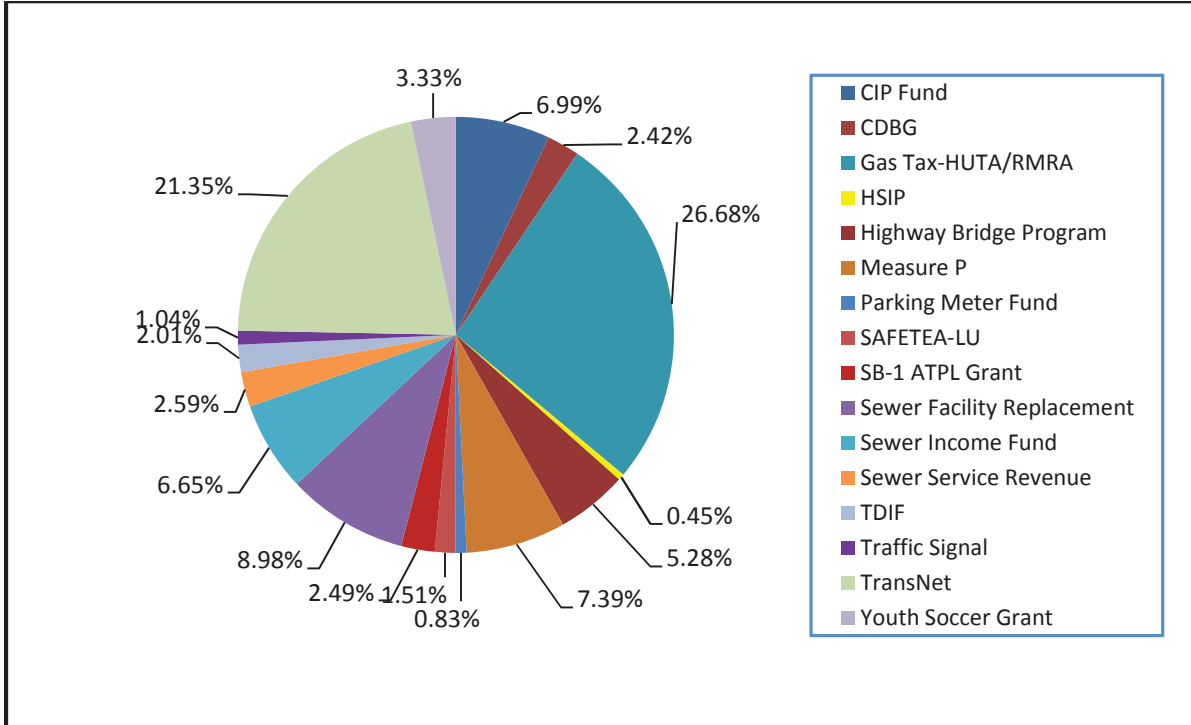
The City will continue to collaborate with regional agencies, such as the Port, SANDAG, and Caltrans, to ensure that the needs of our City residents are met, taking into account the unique characteristics of our City and recognizing our role as the County's second largest city and a leader in the South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

CIP Revenue Summary

The Capital Improvement Program is supported by a number of funding sources. City staff continuously explores opportunities to diversify revenue and

leverage funding for infrastructure improvements. The following chart and table summarizes the funding sources for the FY 2019 CIP budget.

Fiscal Year 2019 CIP by Funding Source



Fund Source	Percentage	Amount
CIP Fund	6.99%	\$ 2,100,620
CDBG	2.42%	\$ 726,800
Gas Tax-HUTA/RMRA	26.68%	\$ 8,020,212
HSIP	0.45%	\$ 135,589
Highway Bridge Program	5.28%	\$ 1,586,573
Measure P	7.39%	\$ 2,220,238
Parking Meter Fund	0.83%	\$ 250,000
SAFETEA-LU	1.51%	\$ 453,945
SB-1 ATPL Grant	2.49%	\$ 747,216
Sewer Facility Replacement	8.98%	\$ 2,700,000
Sewer Income Fund	6.65%	\$ 2,000,000
Sewer Service Revenue	2.59%	\$ 780,000
TDIF	2.01%	\$ 605,558
Traffic Signal	1.04%	\$ 313,486
TransNet	21.35%	\$ 6,419,039
Youth Soccer Grant	3.33%	\$ 1,000,000
Total:	100%	\$ 30,059,276

The Capital Improvement Budget is primarily supported by Transportation Sales Tax (TransNet), Gas Tax, Measure P funds, and revenues from the Highway Bridge Program (HBP) for Willow Street and Heritage Bridges. 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. The HBP is a safety program that provides federal-aid to local agencies to replace and rehabilitate deficient locally owned public highway bridges. Other major revenues in this year's budget include Transportation Development Impact Fees for street related projects and 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. Revenue decreases include the end of funds available from Proposition 1B.

The following is a brief description of key funding sources which support the fiscal year 2019 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 \$13,486 is programmed in fiscal year 2019 for traffic signal modifications and pedestrian improvements.

Transportation Development Impact Fee (TDIF)

The City's TDIF Program was established on January 12, 1988, by Ordinance 2251 for the collection of development impact fees to be used to construct transportation facilities to accommodate increased traffic generated by new development within the City's eastern territories. A total of \$605,558 is programmed as part of the fiscal year 2019 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. No WTDIF is programmed as part of the fiscal year 2019 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 2019 CIP.

Salt Creek Sewer DIF

The City's Salt Creek Sewer DIF was established in 1994 by Ordinance 2617 to finance the sewer improvements within the Salt Creek Sewer Basin. No Salt Creek Sewer Basin funds are programmed as part of the fiscal year 2019 CIP.

GRANTS

Active Transportation Grant Program

The Legislature created the Active Transportation Program (ATP) in 2013 to encourage increased use of active modes of transportation, such as biking and walking. The ATP consolidates various transportation programs - including the federal Transportation Alternatives Program, state Bicycle Transportation Account, and federal and state Safe Routes to School programs - into a single program with roughly \$123 million per year available for projects chosen through a competitive program administered by the Commission. SB 1 directs \$100 million annually from the Road Maintenance and Rehabilitation Account to the ATP, significantly augmenting the available funding for this popular program. On June 28, 2017, the Commission adopted an amendment to the 2017 ATP Guidelines for the augmentation of the program with funds derived from SB 1. Specifically, the ATP Augmentation Guidelines set forth the process to augment the 2017 ATP for funds made available for fiscal years 2018 and 2019. A total of \$747,216 is programmed as part of the fiscal year 2019 CIP.

Bicycle Transportation Account

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

Community Development Block Grant Funds

Each year, the City receives approximately \$1.7 million in Community Development Block Grant (CDBG) funds. Of this amount approximately \$1.3 million is available for community development activities, which include capital improvement projects. In 2006, the City of Chula Vista received a CDBG Section 108 loan in the amount of \$9.5 million for the completion of the Castle Park Infrastructure Projects. The debt service payment is paid back from the City's annual allotment of CDBG funds (approximately \$750,000 annually). This reduces the amount of CDBG funds available for other capital projects to approximately \$0.3-0.5 million annually for a total of 10 years. A total of \$726,800 in CDBG funds has been programmed in the fiscal year 2019 CIP Program.

Highway Bridge Program

Included in the fiscal year 2019 Capital Improvement Program are two major bridge replacement projects: STL-261, "Willow Street Bridge Widening," at the Sweetwater River and STM-386, "Heritage Road Bridge Replacement," at the Otay River. Both projects will be designed and constructed primarily using Federal Highway Bridge Program (HBP) funds totaling approximately \$43.3 million, leveraged with a relatively small local TDIF contribution of about \$6.7 million. The environmental documentation and engineering design for STM-364 was partially funded by a \$2.5 million SAFETEA-LU grant.

The Highway Bridge Program (HBP) provides funding to enable states to improve the condition of their highway bridges through replacement, rehabilitation, and systematic preventive maintenance of deficient bridges. The existing bridge at Willow Street was constructed in 1940 and, through a series of studies, was determined that it was not practical to rehabilitate the bridge and funding for full replacement was subsequently

approved by the Federal Highway Administration (FHWA) and Caltrans, which administers the HBP Grant Program in California. The existing bridge at Heritage Road was built as an interim facility in 1993 when heavy flood waters destroyed the river crossing; this interim bridge was recently approved by FHWA and Caltrans for replacement because it is inadequate for peak traffic volumes, does not accommodate pedestrians, and is unable to convey the 50-year storm without being overtopped. Approximately \$1.6 million in HBP funds is programmed as part of the fiscal year 2019 CIP.

Highway Safety Improvement Program

The Highway Safety Improvement Program (HSIP) was established to attain a significant reduction in traffic fatalities and serious injuries on all public roads through the implementation of infrastructure-related highway safety improvements. A total of \$135,589 in HSIP funding has been programmed as part of the fiscal year 2019 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 2019 CIP.

Safe Routes to School

The State Safe Routes to School (SR2s) program goal is to reduce injuries and fatalities to schoolchildren and to encourage increased walking and bicycling among students. Competitive grants are available to local government agencies for construction of facilities that enhance safety for pedestrians and bicyclists, primarily students in grades K-12 who walk or bicycle to school. No Safe Routes to School funds are programmed in the fiscal year 2019 CIP. The Active Transportation Program (ATP) consolidated the Safe Routes to School Program along with a number of other programs into one program.

Smart Growth Incentive Grant

The TransNet Smart Growth Initiative Program (SGIP) funds transportation related infrastructure improvements and planning efforts that support smart growth development. The SGIP will award two percent of the annual TransNet revenues for the next 40 years to local governments through a competitive grant

program to support projects that will help better coordinate transportation and land use in the San Diego region. It is anticipated that SANDAG will release a Notice of Funding Availability during fiscal year 2018 for the SGIP. Staff will be submitting for an Active SGIP grant for the Third Avenue Streetscape Improvement Project Phase III from “F” Street to “E” Street. No SGIP funds are programmed as part of the fiscal year 2019 CIP.

Rubberized Pavement (TRP) Grant

The Department of Resources Recycling and Recovery (CalRecycle) offers funding opportunities authorized by legislation to assist public and private entities in the safe and effective management of the waste stream. CalRecycle’s tire grant programs are designed to encourage activities that promote reducing the number of waste tires going to landfills for disposal and eliminating the stockpile of waste tires. Revenue for the grants is generated from a tire fee on each new tire sold in California. The Rubberized Pavement (TRP) Grant Program provides assistance to local governments to fund rubberized asphalt (RAC) projects including hot mix and chip seal. RAC is a proven road paving material that has been used in California since the 1970’s it is made by blending ground tire rubber with asphalt binder which is then mixed with conventional aggregate materials. No TRP Grant funds are programmed as part of the fiscal year 2019 CIP.

Youth Soccer Grant

The State of California Department of Parks and Recreation Office of Grants and Local Services offer funding for the California Youth Soccer and Recreation Development Program. The program provides funding for development projects that create new opportunities for youth soccer, baseball, soccer, and basketball; with the intent of the project to serve low-income urban areas with a high youth crime and unemployment rate. Based on community input, staff recommendations, and demographic data, Lauderbach Park was identified as the location for potential development of sports facilities. A total of \$1 million is programmed for improvements associated with Lauderbach Park as part of the fiscal year 2019 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 2019 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 2019 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. More than \$2.1 million is programmed as part of the fiscal year 2019 CIP.

VOTER APPROVED FUNDS

Proposition 1B Highway Funds

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

Gas Tax

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. These

allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades, and the Road Maintenance and Rehabilitation Account which allocates much 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 2019, the Gas Tax 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 2019 CIP, the TransNet budget is more than \$6.4 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 newly created Citizens' Oversight Committee (COC). More than \$2.2 million in Measure P funds are programmed as part of the fiscal year 2019 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. A total of \$780,000 in Special Service funds are programmed in the fiscal year 2019 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 Trunk Sewer Capital Reserve funds are programmed in the fiscal year 2019 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 \$2.7 million is programmed in the fiscal year 2019 CIP.

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 system. The funds can be used for the acquisition, reconstruction, maintenance and operation of sanitation or sewerage facilities. A total of \$2 million is programmed in the fiscal year 2019 CIP.

CIP Expenditure Summary

The 2019-2023 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 proposed fiscal year 2019 capital expenditure budget is approximately \$29.3 million. The forecasted five-year program is estimated at \$91 million. The 2019-2023 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.

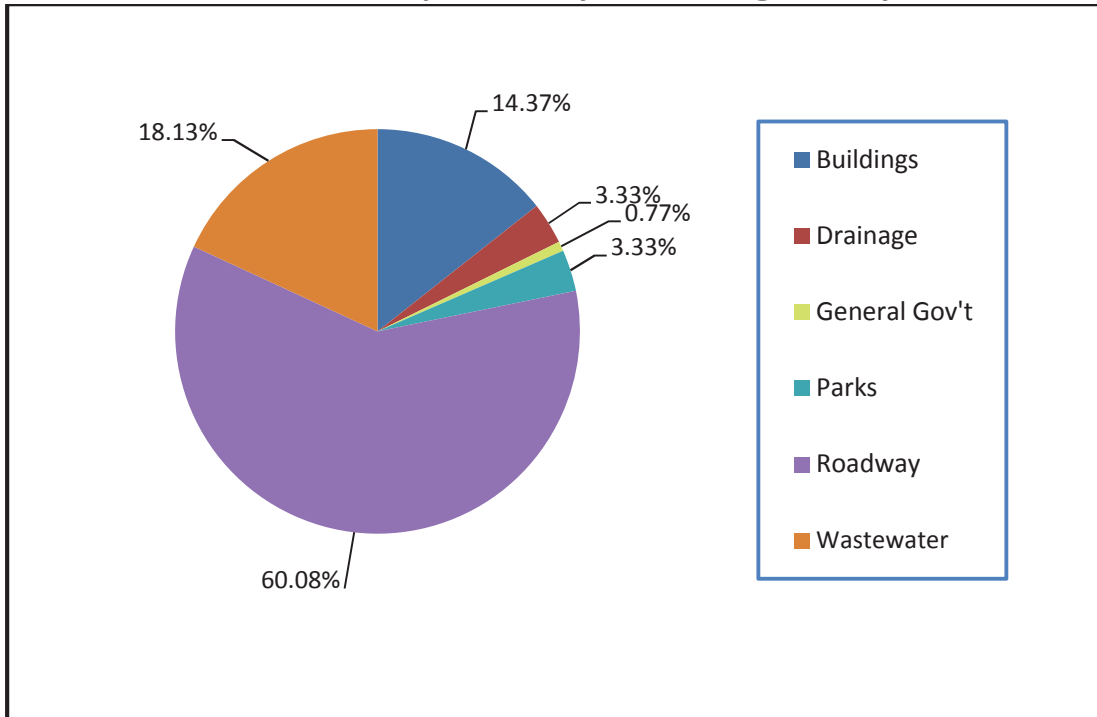
Projects in this year's Capital Improvement Budget have been sorted by the nine-asset management systems identified in the City's Fiscal Recovery Plan and the Infrastructure Workshop with the City Council. This provides a mechanism to track CIP allocations by Asset Management System (AMS). The nine AMS's 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 \$29.3 million of recommended appropriations:

Fiscal Year 2019 Proposed CIP by Asset Management System



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 \$18 million, which represents 59.09% of the proposed 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	36.04%	\$ 6,508,064
Major Streets	48.03%	\$ 8,673,259
Traffic	15.93%	\$ 2,877,095
Total	100%	\$ 18,058,418

RMS Projects

- Major Streets*

Approximately \$8.7 million in funding includes the Pavement Major Rehabilitation Project (citywide), Bike Lanes on Broadway (Class 2) project, sidewalk improvements on East “H” Street, and Heritage Road bridge improvements. 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*

A total of \$2.2 million has been identified as matching funds associated with a potential Smart Growth Incentive Program (SGIP) Grant from San Diego Association of Governments (SANDAG) for the Third Avenue Streetscape Improvement Project Phase 3 from “F” Street to “E” Street.

Approximately \$1.7 million in funding includes the annual Pavement Minor Rehabilitation and Cross Gutter Rehabilitation Program Projects.

More than \$1.6 million is programmed for the Willow Street Bridge Widening Project.

Approximately \$1 million is programmed for sidewalk replacement citywide.

- Traffic*

Approximately \$1.8 million in funding 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, and other traffic related programs.

More than \$1 million has been programmed for the retiming of Traffic Signals and installation of Fiber Optic/Ethernet Communication System and traffic signal modifications and upgrades citywide.

WASTEWATER MANAGEMENT SYSTEM (WMS)

The appropriation for Wastewater Management System (WMS) is \$5.45 million, which represents 18.13% of the adopted CIP budget. The WMS is divided into two categories: Sewer Rehabilitation & Specific Sewer Improvements, and Sewer Pump Stations & Access Roads.

Sewer Rehabilitation & Specific Sewer Improvements

The annual Sewer and Manhole Rehabilitation project commits \$800,000 for citywide work. Of this amount, \$200,000 is included to complete sewer pipe improvements at various locations. Funding of \$600,000 is included to complete sewer manhole rehabilitation efforts citywide and continue manhole inspections to establish a baseline condition in order to preserve and extend service life and avoid failures of existing structures.

Sewer Pump Stations and Access Roads

Funds of \$2.75 million are programmed to upgrade the G Street Pump Station to provide sufficient emergency storage for the Bayfront. More than \$1 million is included to complete upgrades to the Parkside Drive Lift Station. A total of \$500,000 is programmed to complete improvements to the J Street Sewer Junction Structure. Sewer access roads at various locations will be rehabilitated, at a cost of \$350,000.

DRAINAGE MANAGEMENT SYSTEM (DMS)

The appropriation for Drainage Management System (DMS) projects is \$1 million which represents 3.33% of the adopted CIP budget.

DMS Projects

- *Drainage*
Funding of \$1 million has been programmed for CMP rehabilitation. The rehabilitation of CMP at various locations within the right-of-way will be addressed with this project.

BUILDING MANAGEMENT SYSTEM (BMS)

The appropriation for Building Management System (BMS) projects is \$4.3 million, which represents 14.37% of the adopted CIP budget.

More than \$2.2 million in Measure P funds is programmed to complete repairs at various fire stations and for replacement of Fire Stations 5 and 9. The Fire Department currently operates nine fire stations to provide a network of emergency response service delivery.

Approximately \$2.1 million is programmed to stabilize the offices on the south side of the Public Works Center to eliminate further settlement.

FLEET MANAGEMENT SYSTEM (FMS)

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

PARKS MANAGEMENT SYSTEM (PMS)

The appropriation for Park Management System (PMS) projects is \$1 million, which represents 3.33% of the adopted CIP budget.

The City was awarded a Youth Soccer Grant from the State of California Department of Parks and Recreation Office of Grants and Local Services. The program provides funding for development projects that create new opportunities for youth soccer, baseball, soccer, and basketball; with the intent of the project to serve low-income urban areas with a high youth crime and unemployment rate. Based on community input, staff recommendations, and demographic data, Lauderbach Park was identified as the location for potential development of sports facilities. A total of \$1 million is programmed for improvements associated with Lauderbach Park.

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. Maintenance of City trees is primarily funded via Gas Tax Funds.

GENERAL GOVERNMENT MANAGEMENT SYSTEM (GGMS)

The appropriation for General Government System (GGS) projects is \$230,000, which represents 0.77% of the adopted CIP budget.

GGMS Projects

- *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 most recent completed projects are the Phase I Bayfront project at \$20 million, and Fourth Avenue from L Street to Orange Avenue and L Street from Monserate Avenue to Nacion Avenue, at \$9.3 million. The City's 20A fund allocation has a positive balance of \$2.13 million. According to Rule 20A, municipalities can incur debt up to five times the annual allocation.

On October 17, 2017, staff presented a report to the Council and recommended that two new Utility

Undergrounding Districts (UUD) be established 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.

On November 21, 2017, the City Council held a Public Hearing and formed the two F Street UUD's. Design work has commenced with SDG&E on UUD #141 and the undergrounding of the utilities will begin in 2019 with pavement rehabilitation work in 2020.

A total of \$95,000 is programmed for advance planning associated with the citywide CIP Program.

Funding of \$135,000 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.

REGIONAL PROJECTS

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

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

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

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

Phase II, the Chula Vista Light Rail Corridor Improvements Project Study Report, is a grade separation study for each of the three light rail trolley stations at E Street, H Street and Palomar Street. This document, completed in August 2012, has planning level work for the ultimate rail corridor improvements in Chula Vista. Final recommendations from the 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) light rail train (LRT) tracks from the roadway crossings at E and H Streets by combining the two grade separations into one project. Since F Street is between E and H Streets, this combined project would also grade-separate the F Street crossing. The grade separated tracks are also used by the freight trains that travel through this corridor

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

The completed Phase I and Phase II studies serve to identify an accurate project description for Phase III, a future LRT grade-separation Environmental Impact Report (EIR) for the Palomar Street rail crossing that commenced in FY 2013-14 and completed this fiscal year. This environmental and preliminary design work is the last phase of the I-5 Multi-modal Corridor Study. The Palomar Street crossing is the highest priority LRT grade-separation project out of 27 study locations evaluated within San Diego County.

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 for this corridor and preliminary opinion of probable costs.

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

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

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 (see STM 357).

- *Interstate-805/East Palomar Street Direct Access Ramp (DAR) Project*

The Caltrans work on Interstate-805 will provide a new access point to/from the East Palomar Street Bridge to and from the north freeway via Direct Access Ramps which are ramps that lead to/from the center median area of the freeway instead of from the right side of the freeway. The project started construction in April 2013 and was opened to the public in time for the morning commuters on Wednesday, January 4, 2017. The freeway DAR project connects to the recently completed High Occupancy Vehicle (HOV) lanes that extend from East Naples Street to State Route-94.

The next project in this area to go into the construction phase will be the sound walls between East Naples Street and SR-54. Construction is scheduled to begin in early fiscal year 2019. Later in fiscal year 2019 another project to widen and retrofit the I-805 Sweetwater Bridge decks and inside shoulders will commence. Caltrans has secured construction funding for the Sweetwater Bridge project and the tentative schedule is to begin construction work in the spring of 2019 and be completed in 2020. This work will ultimately widen the I-805 Sweetwater River Bridge south of the SR-54 interchange so that there is more left and northbound right shoulder area, complete the seismic retrofit and make other improvements for the northbound direction.

- *The South Bay Bus Rapid Transit (SBBRT) Project*
Significant construction work was completed for South Bay Rapid in 2017. When complete, this project will include 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. The project also will include a nearly six-mile-long transit-only lane being constructed in the 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. The other three segments (Olympic Parkway to Birch Road, Otay Mesa Transit Center, and Oleander Avenue to Heritage Road) all began at various points throughout 2017 and currently are ongoing. Construction of these three segments is expected to be complete and open to users by spring 2019.

Construction through Chula Vista is in three (3) phases by SANDAG plus one 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 is anticipated to be completed in fiscal year 2019.
2. Phase 1B from Heritage Road to Olympic Parkway. Construction began in February 2016 and was completed in fiscal year 2018.
3. Phase 2, from Olympic Parkway and across the SR-125 Toll Road via a new pedestrian and bus bridge overcrossing. Then around the northerly and easterly frontage of the Otay Ranch Mall to Birch Road. Construction began in September 2016. This phase will be completed in fiscal year 2019.
4. Millenia Station. Work by the developer south of Birch Road within the Millenia project area is generally completed.

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

www.keepsandiegomoving.com

CIP DOCUMENT

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

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

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

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



CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

BUILDING

		FY 2018-19 PROPOSED
GGV0230	Fire Stations Repairs/Replacements (Measure P)	\$2,220,238
GGV0240	Public Works Center Settlement Stabilization	\$2,100,620
BUILDING TOTAL		\$4,320,858

DRAINAGE

		FY 2018-19 PROPOSED
DRN0212	CMP Rehabilitation In Right of Way FY2018/2019	\$1,000,000
DRAINAGE TOTAL		\$1,000,000

GENERAL GOVERNMENT

		FY 2018-19 PROPOSED
CTY0202	CIP Advance Planning	\$95,000
CTY0219	Pavement Management System	\$135,000
GENERAL GOVERNMENT TOTAL		\$230,000

PARKS

		FY 2018-19 PROPOSED
PRK0329	Lauderbach Park Rehabilitation	\$1,000,000
PARKS TOTAL		\$1,000,000

ROADWAY

		FY 2018-19 PROPOSED
STL0261	Willow Street Bridge (Widening)- Phase II	\$1,582,131
STL0382	Cross Gutter Rehabilitation Program	\$229,133
STL0406	Third Avenue Streetscape Improvement Project - Phase III	\$2,200,000
STL0410	Kellogg Elementary School Pedestrian Improvements	\$20,000
STL0425	Sidewalk Installation on Palomar Street and Anita Street	\$0

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

ROADWAY

		FY 2018-19 PROPOSED
STL0426	Sidewalk Installation on Third Avenue south of Orange Avenue	\$0
STL0431	Sidewalk Replacement Program Citywide FY2018-19	\$250,000
STL0432	ADA Pedestrian Curb Ramps Program FY2018/2019	\$250,000
STL0433	Pavement Minor Rehabilitation FY2018/19	\$1,500,000
STL0435	Anita Street Sidewalk Project	\$300,000
STL0436	D Street Sidewalk Project	\$426,800
STM0369	Bikeway Facilities Gap Program	\$75,000
STM0385	Bridge Maintenance Program	\$85,000
STM0386	Heritage Road Bridge Improvements	\$560,000
STM0392	Class 2 Bike Lanes on Broadway	\$747,216
STM0396	RMRA Major Pavement Rehabilitation Phase II FY2018-19	\$4,449,043
STM0397	Major Pavement Rehabilitation FY2018/19	\$1,507,000
STM0398	East "H" Street Sidewalk Improvements	\$1,000,000
TRF0274	Traffic Count Station Program	\$50,000
TRF0321	Citywide Traffic Count Program	\$70,000
TRF0327	Neighborhood Traffic and Pedestrian Safety Program	\$290,000
TRF0332	Signing and Striping Program	\$100,000
TRF0345	Traffic Calming Program	\$200,000
TRF0350	Traffic Signal System Optimization Program	\$249,500
TRF0354	Traffic Congestion Relief Program	\$304,575
TRF0366	Traffic Signal and Streetlight Systems Upgrade and Modification Program	\$250,000
TRF0388	Traffic Signal Modifications at four intersections: Fourth Avenue/"J" Street; Hilltop Drive/"L" Street; Third Avenue/"H" Street & Third Avenue/"I" Street	\$74,589
TRF0389	Expansion of Adaptive Traffic Signal System at: East "H" Street and Telegraph Canyon Road	\$61,000
TRF0402	Traffic Signal Modifications Broadway/F Street and Broadway/G Street	\$80,000
TRF0404	Retiming of Traffic Signals and Installation of Fiber Optic/Ethernet Communication System	\$300,000
TRF0405	Installation of Pedestrian Countdown Indications and Traffic Signal Modifications	\$120,000
TRF0411	Pedestrian Improvements at Uncontrolled Mid-block Crosswalks at Castle Park Middle School	\$110,000
TRF0412	Traffic Signal Upgrades at Two Locations	\$567,431
TRF0413	Ladder Crosswalks at all Controlled Intersections Program	\$50,000
ROADWAY TOTAL		\$18,058,418

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

WASTEWATER

		FY 2018-19 PROPOSED
SWR0291	J Street Sewer Junction Structure Improvement	\$500,000
SWR0293	Parkside Drive Lift Station Upgrades	\$1,050,000
SWR0305	Sewer Pipe Rehabilitation Program FY 2018/19	\$300,000
SWR0306	Manhole Inspection Program FY 2018/19	\$300,000
SWR0307	Sewer Manhole Rehabilitation Program FY 2018/19	\$200,000
SWR0308	Sewer Access Road Rehabilitation Program FY 2018/19	\$350,000
SWR0309	G Street Pump Station Upgrade	\$2,750,000
WASTEWATER TOTAL		\$5,450,000
GRAND TOTAL - ALL PROJECTS:		\$30,059,276



**City of Chula Vista
2018/19 - 2022/23 Capital Improvement Program**

CIP #	Project Name	Category	2018 /19	2019/20	2020/21	2021/22	2022/23	Total
CTY0202	CIP Advance Planning	CIP Advanced Planning	\$95,000	\$65,000	\$65,000	\$65,000	\$65,000	\$355,000
CTY0219	Pavement Management System	Pavement Management	\$135,000	\$50,000	\$50,000	\$50,000	\$50,000	\$335,000
DRN0209	CMP Rehabilitation Outside Right of Way FY2017/18 (Measure P)	Drainage	\$0	\$0	\$0	\$0	\$1,057,003	\$1,057,003
DRN0212	CMP Rehabilitation In Right of Way FY2018/2019	Drainage	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
GGV0230	Fire Stations Repairs/Replacements (Measure P)	Building	\$2,220,238	\$3,104,447	\$1,941,091	\$2,527,773	\$0	\$9,793,549
GGV0240	Public Works Center Settlement Stabilization	Building	\$2,100,620	\$0	\$0	\$0	\$0	\$2,100,620
PRK0326	Park Infrastructure (Measure P)	Parks	\$0	\$0	\$0	\$0	\$386,548	\$386,548
PRK0327	Sport Courts and Fields Renovation (Measure P)	Parks	\$0	\$0	\$0	\$240,921	\$2,428,135	\$2,669,056
PRK0329	Lauderbach Park Rehabilitation	Parks	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
STL0261	Willow Street Bridge (Widening) - Phase II	Local Streets	\$1,582,131	\$0	\$0	\$0	\$0	\$1,582,131
STL0382	Cross Gutter Rehabilitation Program	Local Streets	\$229,133	\$50,000	\$50,000	\$50,000	\$50,000	\$429,133
STL0406	Third Avenue Streetscape Improvement Project - Phase III	Local Streets	\$2,200,000	\$0	\$0	\$0	\$0	\$2,200,000
STL0410	Kellogg Elementary School Pedestrian Improvements	Local Streets	\$20,000	\$0	\$0	\$0	\$0	\$20,000
STL0425	Sidewalk Installation on Palomar Street and Anita Street	Local Streets	\$0	\$0	\$0	\$0	\$0	\$0
STL0426	Sidewalk Installation on Third Avenue south of Orange Avenue	Local Streets	\$0	\$0	\$0	\$0	\$0	\$0
STL0427	Street Pavement Rehabilitation (Measure P)	Major Streets	\$0	\$0	\$0	\$0	\$2,148,074	\$2,148,074
STL0431	Sidewalk Replacement Program Citywide FY2018-19	Local Streets	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
STL0432	ADA Pedestrian Curb Ramps Program FY2018/2019	Major Streets	\$250,000	\$150,000	\$150,000	\$150,000	\$150,000	\$850,000
STL0433	Pavement Minor Rehabilitation FY2018/19	Local Streets	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,500,000
STL0435	Anita Street Sidewalk Project	Local Streets	\$300,000	\$0	\$0	\$0	\$0	\$0
STL0436	D Street Sidewalk Project	Local Streets	\$426,800	\$0	\$0	\$0	\$0	\$0
STM0369	Bikeway Facilities Gap Program	Major Streets	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$275,000
STM0385	Bridge Maintenance Program	Major Streets	\$85,000	\$65,000	\$65,000	\$65,000	\$65,000	\$345,000
STM0386	Heritage Road Bridge Improvements	Major Streets	\$560,000	\$0	\$0	\$0	\$0	\$560,000
STM0392	Class 2 Bike Lanes on Broadway	Major Streets	\$747,216	\$0	\$0	\$0	\$0	\$747,216
STM0396	RMRA Major Pavement Rehabilitation Phase II FY2018-19	Major Streets	\$4,449,043	\$4,250,000	\$4,250,000	\$4,250,000	\$4,250,000	\$21,449,043
STM0397	Major Pavement Rehabilitation FY2018/19	Major Streets	\$1,507,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$9,507,000
STM0398	East "H" Street Sidewalk Improvements	Major Streets	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
SWR0291	J Street Sewer Junction Structure Improvement	Sewer	\$500,000	\$0	\$0	\$0	\$0	\$500,000



City of Chula Vista
2018/19 - 2022/23 Capital Improvement Program

CIP #	Project Name	Category	2018 /19	2019/20	2020/21	2021/22	2022/23	Total
SWR0293	Parkside Drive Lift Station Upgrades	Sewer	\$1,050,000	\$0	\$0	\$0	\$0	\$1,050,000
SWR0305	Sewer Pipe Rehabilitation Program FY 2018/19	Sewer	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
SWR0306	Manhole Inspection Program FY 2018/19	Sewer	\$300,000	\$150,000	\$150,000	\$150,000	\$150,000	\$900,000
SWR0307	Sewer Manhole Rehabilitation Program FY 2018/19	Sewer	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
SWR0308	Sewer Access Road Rehabilitation Program FY 2018/19	Sewer	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000
SWR0309	G Street Pump Station Upgrade	Sewer	\$2,750,000	\$0	\$0	\$0	\$0	\$2,750,000
TRF0274	Traffic Count Station Program	Traffic	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
TRF0321	Citywide Traffic Count Program	Traffic	\$70,000	\$50,000	\$50,000	\$50,000	\$50,000	\$270,000
TRF0327	Neighborhood Traffic and Pedestrian Safety Program	Traffic	\$290,000	\$290,000	\$290,000	\$250,000	\$250,000	\$1,370,000
TRF0332	Signing and Striping Program	Traffic	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
TRF0345	Traffic Calming Program	Traffic	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
TRF0350	Traffic Signal System Optimization Program	Traffic	\$249,500	\$265,000	\$265,000	\$265,000	\$265,000	\$1,309,500
TRF0354	Traffic Congestion Relief Program	Traffic	\$304,575	\$50,000	\$50,000	\$50,000	\$0	\$454,575
TRF0366	Traffic Signal and Streetlight Systems Upgrade and Modification Program	Traffic	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
TRF0388	Traffic Signal Modifications at four intersections: Fourth Avenue/"J" Street; Hilltop Drive/"L" Street; Third Avenue/"H" Street & Third Avenue/"I" Street	Traffic	\$74,589	\$0	\$0	\$0	\$0	\$74,589
TRF0389	Expansion of Adaptive Traffic Signal System at: East "H" Street and Telegraph Canyon Road	Traffic	\$61,000	\$0	\$0	\$0	\$0	\$61,000
TRF0402	Traffic Signal Modifications Broadway/F Street and Broadway/G Street	Traffic	\$80,000	\$0	\$0	\$0	\$0	\$80,000
TRF0404	Retiming of Traffic Signals and Installation of Fiber Optic/Ethernet Communication System	Traffic	\$300,000	\$0	\$0	\$0	\$0	\$300,000
TRF0405	Installation of Pedestrian Countdown Indications and Traffic Signal Modifications	Traffic	\$120,000	\$0	\$0	\$0	\$0	\$120,000
TRF0408	Traffic Signal System - Fiber Network (Measure P)	Traffic	\$0	\$0	\$0	\$0	\$1,250,000	\$1,250,000
TRF0411	Pedestrian Improvements at Uncontrolled Mid-block Crosswalks at Castle Park Middle School	Traffic	\$110,000	\$0	\$0	\$0	\$0	\$110,000
TRF0412	Traffic Signal Upgrades at Two Locations	Traffic	\$567,431	\$0	\$0	\$0	\$0	\$567,431
TRF0413	Ladder Crosswalks at all Controlled Intersections Program	Traffic	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total: 52			\$30,059,276	\$14,789,447	\$13,626,091	\$14,413,694	\$18,864,760	\$91,026,468

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 \$178 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 2019 Proposed Budget reflects the allocation of approximately \$18 million in Measure P sales tax revenues, which is an increase of approximately \$1.4 million from prior estimates.

Sales tax revenues are received in the City’s General Fund, and then transferred into the Measure P Sales Tax Fund.

The following table reflects the Measure P revenues by category.

Measure P Fund Revenues

CATEGORY	FY 2018 ADOPTED	FY 2019 PROPOSED	CHANGE	% CHANGE
Other Revenue	\$ 44,239,992	\$ -	\$ (44,239,992)	-100.0%
Transfers In	\$ 16,320,000	\$ 18,085,000	\$ 1,765,000	10.8%
Total	\$ 60,559,992	\$ 18,085,000	\$ (42,474,992)	-70.1%

EXPENDITURES

The fiscal year 2019 Proposed Measure P Budget includes approximately \$16.6 million in expenditures for Fire Station repair/replacement, 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 – Includes funding for repairs to various fire stations throughout the city.
- Police Equipment – Includes lease payments on the Computer Aided Dispatch System and Regional Communication System & radios.
- Debt Service – Includes the principal and interest payments for the Measure P bonds.

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

Measure P Fund Expenditures

Project	FY 2019 PROPOSED
Fire Vehicles	\$ 3,192,500
Police Vehicles	\$ 653,000
Non-Safety city Vehicles	\$ 1,749,000
Police Communications & Dipatch System	\$ 361,412
Regional Communications System (RCS)	\$ 350,000
Fire Stations Repair/Replacement	\$ 2,220,238
Total Project Expenditures	\$ 8,526,150
Administrative Expenses	\$ 10,000
Annual Debt Service Payments	\$ 8,121,000
Total Expenditures	\$ 16,657,150

2016 MEASURE P SALES TAX FUND (220)

FUND SUMMARY

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
EXPENDITURES				
Supplies & Services	-	1,297,090	1,555,499	201,173
Other Expenses	-	345,261	350,000	8,941,239
Other Capital	-	282,328	6,347,440	5,294,500
Transfers Out	-	-	244,400	-
CIP Project Expenditures	-	526,174	52,062,653	2,220,238
TOTAL EXPENDITURES	\$ -	\$ 2,450,853	\$ 60,559,992	\$ 16,657,150
REVENUES				
Other Revenue	-	-	(44,239,992)	-
Transfers In	-	(3,906,919)	(16,320,000)	(18,085,000)
TOTAL REVENUES	\$ -	\$ (3,906,919)	\$ (60,559,992)	\$ (18,085,000)
NET FUND ACTIVITY	\$ -	\$ (1,456,066)	\$ -	\$ (1,427,850)



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 2019
100 General Fund										
01 City Council	1,516,217	105,847	1,307	-	3,190	-	-	-	-	1,626,561
02 Boards & Commissions	442	27,341	-	-	-	-	-	-	-	27,783
03 City Clerk	707,409	276,350	688	-	-	-	-	-	-	984,447
04 City Attorney	2,732,121	303,300	1,856	-	4,948	-	-	-	-	3,042,225
05 Administration	2,067,370	88,812	832	-	3,416	-	-	-	-	2,160,430
06 Information Technology	2,367,025	1,251,145	11,907	-	87,890	-	-	-	-	3,717,967
07 Human Resources	2,357,100	411,670	1,457	-	9,272	-	-	-	-	2,779,499
08 Finance	3,591,162	261,065	2,212	-	15,499	-	-	-	-	3,869,938
09 Non-Departmental	(2,270,022)	3,503,533	7,645	352,176	-	-	23,665,863	-	-	25,259,195
10 Animal Care Facility	2,493,877	351,949	39,297	4,500	6,282	53,200	-	-	-	2,949,105
11 Economic Development	1,954,839	168,422	2,497	-	1,520	-	-	-	-	2,127,278
12 Development Services	2,712,708	148,878	2,375	12,000	500	23,635	-	-	-	2,900,096
13 Engineering/Capital Projects	7,090,732	341,834	867,081	108,500	10,000	144,695	391,000	-	-	8,953,842
14 Police	52,556,670	2,389,185	388,473	123,243	-	1,000,423	-	-	-	56,457,994
15 Fire	28,312,472	1,316,274	180,529	-	-	955,878	62,326	-	-	30,827,479
16 Public Works	9,331,125	1,543,196	555,619	15,000	75,171	464,748	-	-	-	11,984,859
17 Recreation	7,061,033	983,466	2,461,897	80,500	2,523	326,315	-	-	-	10,915,734
18 Library	3,629,303	201,994	257,704	400	-	3,345	-	-	-	4,092,746
100 GENERAL FUND TOTAL	128,211,583	13,674,261	4,783,376	696,319	220,211	2,972,239	24,119,189	-	-	174,677,178
220 2016 Measure P Sales Tax	-	201,173	-	8,941,239	5,294,500	-	-	2,220,238	-	16,657,150
221 Transportation Grants-Gas Tax	-	-	-	-	-	-	4,364,371	8,020,212	-	12,384,583
227 Transportation Sales Tax	-	-	-	-	-	-	-	6,419,039	-	6,419,039
234 Advanced Life Support Program	217,422	173,191	-	-	193,469	3,478	972,453	-	-	1,560,013
241 Parking Meter	-	360,700	13,070	198,500	-	-	399,140	250,000	-	822,270
245 Traffic Safety	-	38,500	-	-	-	-	-	-	-	437,640
256 Asset Seizure	-	30,000	-	-	-	-	-	-	-	30,000
267 Permanent Endowments	-	400	-	1,200	-	-	-	-	-	1,600
269 Other Grants	340,320	765,354	-	600,787	2,593	7,208	-	-	-	1,716,262
270 Mobile Park Fee	-	28,000	-	37,000	-	-	-	-	-	65,000
271 Local Grants	83,087	51,000	-	2,000	-	-	-	-	-	136,087
272 Federal Grants	6,821,671	672,882	10,660	2,149,068	213,340	-	1,682,027	726,800	632,517	12,908,965
273 State Grants	28,197	383,657	-	63,275	-	2,297	-	1,747,216	-	2,224,642
282 Environmental Services	777,863	858,352	10,355	218,351	64,600	7,254	107,585	-	-	2,044,360
301 Storm Drain	-	348,100	840	-	-	-	-	-	-	348,940
311 CDBG Housing Program	-	5,100	-	46,000	-	-	-	-	-	51,100
313 Chula Vista Housing Authority	669,801	268,800	1,155	272,500	-	-	254,697	-	-	1,466,953
316 Public Educational & Govt Fee	-	300,000	-	-	300,000	-	-	-	-	600,000
318 RDA Successor Agency Fund	-	6,000	-	629,000	-	-	2,802,925	-	-	3,437,925
319 Housing Successor Agency	-	63,500	-	4,039,237	6,000	-	-	-	-	4,108,737
341 Public Liability Trust	-	384,908	-	819,170	-	-	-	-	-	1,204,078
342 CFD 11-M Rolling Hills MCM	-	98,725	22,836	43,174	1,708	-	-	-	-	166,443
343 CFD 12-M Otay Ranch Village 7	-	160,686	120,847	77,950	6,164	-	-	-	-	365,647
344 CFD 13-M Otay Ranch Village 2	-	111,893	73,290	47,785	-	-	-	-	-	232,968

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 2019
345	CFD 12M Village 7 Otay Ranch	-	245,286	173,775	78,269	6,214	-	-	-	-	503,544
346	CFD 14M-A-EUC Millenia	-	141,739	10,500	11,000	-	-	67,823	-	-	231,062
347	CFD 14M-B-EUC Millenia	-	84,356	22,475	10,000	-	-	-	-	-	116,831
348	CFD 18M Village 3 Otay Ranch	-	-	-	5,000	-	-	-	-	-	5,000
349	CFD 19M Freeway Commercial 2	-	43,364	11,252	5,000	-	-	-	-	-	59,616
352	Bay Blvd Landscape District	-	5,842	3,102	3,556	-	-	-	-	-	12,500
353	Eastlake Maintenance Dist I	-	178,964	88,887	62,175	-	-	-	-	-	330,026
354	Open Space District #01	-	38,314	27,972	19,155	-	-	-	-	-	85,441
355	Open Space District #02	-	10,796	4,121	-	-	-	-	-	-	14,917
356	Open Space District #03	-	29,775	15,900	7,419	-	-	-	-	-	53,094
357	Open Space District #04	-	50,730	20,020	21,271	-	-	-	-	-	92,021
358	Open Space District #05	-	22,377	17,456	11,463	-	-	-	-	-	51,296
359	Open Space District #06	-	13,493	11,550	9,135	-	-	-	-	-	34,178
361	Open Space District #07	-	10,784	2,250	4,438	-	-	-	-	-	17,472
362	Open Space District #08	-	50,900	16,150	10,146	-	-	-	-	-	77,196
363	Open Space District #09	-	39,496	23,928	11,318	-	-	-	-	-	74,742
364	Open Space District #10	-	43,749	29,286	13,512	-	-	-	-	-	86,547
365	Open Space District #11	-	82,190	66,950	34,754	-	-	-	-	-	183,894
367	Open Space District #14	-	157,102	163,596	45,108	-	-	-	-	-	365,806
368	Open Space District #15	-	20,141	3,469	-	-	-	-	-	-	23,610
369	Open Space District #17	-	6,680	-	1,966	-	-	-	-	-	8,646
371	Open Space District #18	-	74,049	68,824	35,442	-	-	-	-	-	178,315
372	Open Space District #20	-	874,219	404,333	253,110	-	-	-	-	-	1,531,662
373	Open Space District #23	-	27,512	8,146	16,018	-	-	-	-	-	51,676
374	Open Space District #24	-	17,250	13,900	-	-	-	-	-	-	31,150
375	Open Space District #26	-	8,851	2,761	-	-	-	-	-	-	11,612
376	Open Space District #31	-	77,180	46,650	50,065	-	-	-	-	-	173,895
378	CFD 07M Eastlake Woods & Vista	-	365,600	130,703	182,028	8,635	-	-	-	-	686,966
379	CFD 08M Vlg 6 McMillin & OR	-	484,005	302,915	233,903	12,685	-	-	-	-	1,033,508
380	CFD 09M ORV II Brookfield-Shea	-	615,366	210,087	180,619	12,694	-	-	-	-	1,018,766
382	CFD 99-2 Otay Ranch Vlg 1 West	-	442,912	209,029	130,588	9,954	-	-	-	-	792,483
386	Otay Ranch Preserve	-	542,500	-	60,000	-	-	-	-	-	602,500
387	CFD 98-3 Sunbow 2	-	562,668	210,970	145,314	11,537	-	-	-	-	930,489
388	CFD 97-1 Otay Ranch	-	1,545,579	521,349	364,078	30,411	-	-	-	-	2,461,417
391	Central Garage Fund	982,653	2,288,945	131,090	400	-	21,748	-	-	-	3,424,836
398	Workers Compensation Fund	-	829,605	-	3,702,764	-	-	-	-	-	4,532,369
406	Chula Vista Muni Golf Course	-	-	-	-	-	-	132,580	-	-	132,580
408	Development Services Fund	7,972,944	823,938	5,650	195,000	85,500	38,622	1,923,648	-	-	11,045,302
409	CV Elite Athlete Training Ctr	-	125,300	-	63,200	-	-	-	-	-	188,500
411	Sewer Income	-	-	-	-	-	-	-	2,000,000	-	2,000,000
414	Sewer Service Revenue	4,996,728	28,092,233	331	75,000	1,349,200	316,705	3,298,234	780,000	64,600	38,973,031
428	Sewer Facility Replacement	-	-	-	-	-	-	150,000	2,700,000	-	2,850,000
430	Sewer DIFs	-	-	-	-	-	-	200,000	-	-	200,000
442	CDBG Section 108 Loan	-	-	-	455,000	-	-	-	-	-	455,000
452	Equipment Lease Fund	-	-	-	764,000	-	-	-	-	-	764,000
453	Energy Conservation Loans	-	-	-	590,400	-	-	-	-	-	590,400
		-	-	-	559,600	-	-	-	-	-	559,600

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 2019
475 2014 COP Refunding	-	5,000	-	3,603,000	-	-	-	-	-	3,608,000
476 2015 Refunding COP	-	5,001	-	2,923,999	-	-	-	-	-	2,929,000
477 2016 Ref COP Civic Ctr/Nature	-	5,000	-	283,000	-	-	-	-	-	288,000
478 2016 LRRB PFDIF/COP	-	6,000	-	2,152,000	-	-	-	-	-	2,158,000
479 2017 CREBs LRBS	-	-	-	528,131	-	-	-	-	-	528,131
517 AD2004-1 Dixon Drive	-	-	-	-	-	-	-	-	-	-
518 AD2005-1 Tobias Drive	-	-	-	-	-	-	-	-	-	-
542 Drainage DIF	-	-	-	10,000	-	-	-	-	-	10,000
560 Public Facilities DIF	-	55,300	-	261,000	-	7,737,472	-	-	-	8,053,772
580 Pedestrian Bridge DIFs	-	-	-	110,000	-	-	-	-	-	110,000
590 Transportation DIFs	-	-	-	535,000	-	-	-	919,044	-	1,454,044
661 05 ERAF - SA	-	-	-	-	-	-	1,848	-	-	1,848
662 06 ERAF - SA	-	-	-	-	-	-	1,861	-	-	1,861
666 2016 TARBS	-	5,000	-	1,132,925	-	-	-	-	-	1,137,925
692 Long-Term Advances DSF-RDA SA	-	-	-	350,000	-	-	-	-	-	350,000
713 Capital Improvement Projects	-	-	-	-	-	-	-	2,100,620	-	2,100,620
715 Parkland Acquisition & DevFees	-	50,000	-	35,000	-	-	-	-	-	85,000
716 Western-Park Acquisition & Dev	-	-	-	36,000	-	-	50,000	-	-	86,000
717 Residential Construction Tax	-	-	-	-	-	-	667,776	-	-	667,776
723 Bicycle Facilities Fund	-	65,000	-	-	-	-	-	-	-	65,000
736 Other Transportation Program	-	-	-	-	-	-	-	2,176,107	-	2,176,107
GRAND TOTAL, ALL FUNDS	151,102,269	58,255,273	8,015,806	39,263,824	7,829,415	3,369,551	48,933,629	30,059,276	697,117	347,526,160



SCHEDULE OF REVENUES

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
100 General Fund				
Property Taxes				
4001 Current Taxes Secured	(28,483,947)	(29,743,373)	(31,893,915)	(33,488,611)
4002 State Secured Unitary	(643,468)	(621,574)	(651,030)	(683,582)
4003 Current Taxes Unsecured	(914,383)	(967,849)	(964,181)	(1,012,390)
4004 Delinquent Taxes	(177,383)	(138,896)	(111,806)	(117,396)
4005 Prop Tax in Lieu	(999)	(11,877)	-	-
4006 Property Tax in Lieu of VLF	-	-	-	(21,776,942)
4071 Real Property Transfer Tax	(1,253,479)	(1,057,611)	(1,173,550)	(1,173,550)
Property Taxes Total	(31,473,659)	(32,541,180)	(34,794,482)	(58,252,471)
Other Local Taxes				
4011 Sales and Use Taxes	(27,258,426)	(32,561,430)	(32,935,356)	(33,698,020)
4012 Sales Tax Pub Safety Augment	(862,876)	(887,592)	(832,110)	(940,600)
4014 Sales Tax in lieu	(6,058,954)	(684)	-	-
4015 Sales Tax - Measure P	-	(3,906,919)	(16,320,000)	(18,085,000)
4021 Franchise Fees	(11,709,977)	(11,515,850)	(11,968,646)	(11,691,841)
4031 Utility Taxes	(5,844,248)	(5,786,326)	(5,860,328)	(5,605,396)
4041 Business License Tax	(1,492,026)	(1,513,240)	(1,369,643)	(1,369,643)
4042 Business License Tax Penalty	(46,569)	(45,647)	(55,000)	(55,000)
4051 Transient Occupancy Taxes	(3,827,244)	(3,650,442)	(4,316,267)	(4,102,798)
Other Local Taxes Total	(57,100,320)	(59,868,130)	(73,657,350)	(75,548,298)
Licenses & Permits				
4201 Animal Licenses	(123,357)	(112,308)	(175,300)	(175,300)
4202 Bicycle Licenses	(1,569)	(153)	-	-
4211 Building Permits	(135,768)	(149,758)	(160,489)	(160,489)
4215 Utility Permits	(157,653)	(73,087)	(105,966)	(105,966)
4225 Temporary Sign Permits	-	-	-	-
4221 Fire Permits	(341,841)	(338,618)	(322,030)	(572,030)
4222 Security Alarm Permits	(194,288)	(219,379)	(396,847)	(230,847)
4223 Housing Permits	(345,787)	(360,770)	(350,000)	(350,000)
4224 Parking Permits	(980)	(12,812)	(14,000)	(14,000)
Licenses & Permits Total	(1,301,243)	(1,266,885)	(1,524,632)	(1,608,632)
Fines and Penalties				
4301 Negligent Veh Impound Proc Fee	(242,582)	(245,911)	(220,423)	(220,423)
4302 Code Enforcement Violations	(387,552)	(171,446)	(250,000)	(250,000)
4311 Booking Fees	(14,561)	(16,444)	(8,000)	(8,000)
4312 False Alarm Penalty	(128,065)	(253,582)	(119,000)	(285,000)
4314 Ordinance Violation Fines	(89,563)	(96,065)	(109,000)	(109,000)
4315 CVHF Booking Fees	(1,390)	(2,015)	(1,000)	(1,000)
4331 Parking Citation	(269,453)	(236,703)	(250,000)	(250,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
4341 Library Fines	(116,291)	(100,844)	(118,000)	(118,000)
Fines and Penalties Total	(1,249,457)	(1,123,010)	(1,075,423)	(1,241,423)
Use of Money & Property				
4401 Investment Earnings City Pool	(119,945)	(43,201)	(200,000)	(800,000)
4402 Investment Earnings Others	489	(16,820)	-	(2,000)
4404 Change in Fair Value of Invts	(92,982)	25,502	-	-
4421 Sale of Other Personal Prop	(48,221)	(76,697)	(8,000)	(8,000)
4431 Coin Operated Machine Revenue	(37,398)	(37,862)	(22,922)	(18,997)
4432 Rentals Leases of Equipment	(4)	-	-	-
4433 Film Video Insurance Charge	(18,473)	(14,702)	(35,850)	(35,850)
4441 Pay Phones Revenue	-	235	-	-
4442 Rental Leases Picnic Shelters	(254,738)	(294,226)	(220,000)	(220,000)
4443 Rentals Leases Baseball Fields	(106,241)	(91,643)	(134,325)	(129,250)
4446 Rentals Leases Land Space	(12)	(12)	-	-
4447 Rental Telecom Site Lic Fee	(793,709)	(837,993)	(772,693)	(772,693)
4461 Rental Leases P R Centers	(662,203)	(694,488)	(676,581)	(676,581)
4462 Rentals Leases Buildings	(746,429)	(454,602)	(350,744)	(289,795)
Use of Money & Property Total	(2,879,866)	(2,536,509)	(2,421,115)	(2,953,166)
Revenue from Other Agencies				
4503 PD State Grant RATT	(326,615)	(312,397)	(299,826)	(335,000)
4511 State Grant	(350,311)	(326,918)	(292,000)	(407,346)
4521 State Hmowners PropTax Relief	(223,198)	(221,942)	(228,246)	(228,246)
4531 St Motor Vehicle Licenses	(104,094)	(118,747)	(104,094)	(109,299)
4532 St Mtr Veh License in lieu	(18,830,562)	(19,847,161)	(20,739,945)	-
4551 Reimb State Mandated Costs	(534,300)	(420)	-	-
4552 Reimb Human Services Agen	(7,558)	(7,351)	(7,233)	(7,233)
4601 PD Fed Grant-Cops Univ Hiring	(250,008)	(205,445)	(31,251)	-
4602 PD Fed Grant - HIDTA (CBAG)	(73,536)	(121,405)	(94,624)	(117,084)
4603 PD Fed Grant-HIDTA Task Force	(140,033)	(164,702)	(290,000)	(287,000)
4611 Federal Grant - Other	(114,455)	(67,441)	-	(56,356)
4621 PD POST Reimb Prog	(54,423)	(17,162)	(35,000)	(35,000)
4622 PD STC Reimb Prog	(6,760)	(5,852)	(7,000)	(7,000)
4701 Grant - Other Agency	(7,465)	(11,010)	(2,000)	(2,000)
4711 Contributions - Other Agencies	(665,000)	(665,407)	(664,000)	(664,000)
Revenue from Other Agencies Total	(21,688,318)	(22,093,360)	(22,795,219)	(2,255,564)
Charges for Services				
4751 Planning Fees	(8,261)	(5,367)	(40,000)	(40,000)
4752 Dev Fees - Deposit Based	(1,065,296)	(1,293,445)	(1,004,664)	(1,049,664)
4761 Sale of Maps & Publication	(1,475)	(3,127)	(7,224)	(6,724)
4763 Passport Fees	(353,850)	(533,374)	(315,013)	(315,013)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
4764 Lien Release Fees	(2,525)	(4,125)	(5,000)	(5,000)
4765 Document Certification Fees	(15)	(15)	-	-
4771 Plan Checking Fees	(301)	(1,050)	-	(25,000)
4781 Engineering Fees	(58,433)	(85,780)	(66,000)	(41,000)
4782 Fire Construction Fees	(420,850)	(729,186)	(419,080)	(534,080)
4784 State Mobilehome Park Act Fee	(10,930)	(11,340)	(12,000)	(12,000)
4785 Microfilming Fees	-	(815)	-	-
4791 Prop Transfer Report Fee	(40)	-	-	-
4811 Subdivision Traffic Sign Fees	-	(50)	-	-
4901 National City - Impounds	(3,159)	(8,725)	(2,500)	(2,500)
4902 Imperial Beach - Impounds	(3,979)	(5,480)	(2,600)	(2,600)
4903 Lemon Grove - Impounds	(5,675)	(6,555)	(1,500)	(1,500)
4911 Port District Fees	(986,625)	(1,010,304)	(1,010,304)	(1,059,364)
4921 Reimb fr Other Agencies-Jail	(1,378,146)	(1,450,482)	(1,400,993)	(1,477,634)
4951 Swimming Pool Fees	(253,690)	(174,640)	(253,190)	(253,190)
4952 Recreation Program Fees	(646,960)	(644,955)	(724,888)	(724,888)
4953 Other Recreation Fees	(49,926)	(38,193)	(55,233)	(55,233)
4955 Norman Park Ctr Prog Fees	-	(83)	-	-
4961 Special Interest Class Fees	(401,740)	(376,244)	(437,875)	(437,875)
4971 Tow Referral Fee	(207,597)	(136,609)	(138,277)	(128,659)
5061 Special Police Department Serv	(68,874)	(62,320)	(53,150)	(53,150)
5062 Police Reimbursements	(1,433,653)	(1,652,271)	(1,692,675)	(1,699,593)
5064 Witness Fee	(6,600)	(6,325)	(5,000)	(5,000)
5065 City Staff Time & Cost Recover	(120,435)	(274,160)	(283,889)	(203,889)
5066 Live Scan Services	(33,465)	(33,933)	(30,000)	(30,000)
5201 Animal Shelter Fees	(243,680)	(205,590)	(273,200)	(273,200)
5220 Measure P Reimbursements	-	-	-	50,000
5231 Traffic Control Plan Fee	(7,770)	(4,831)	(6,200)	(6,200)
5241 Distressed Property Mgt Fee	(7,910)	(3,710)	(9,800)	(9,800)
5251 Special Event Fees	(4,500)	(4,200)	(3,000)	(3,000)
5252 Block Party Fees	(400)	(400)	(500)	(500)
5253 Professional Filming Fees	(1,050)	(1,050)	(1,500)	(1,500)
Charges for Services Total	(7,787,810)	(8,768,734)	(8,255,255)	(8,407,756)
Other Revenue				
5301 Reimb - DIF	(203,429)	(55,109)	(163,975)	(163,975)
5331 Reimb - RDA Housing	(4,975)	(27)	-	-
5332 Reimb - CHIP	(585)	-	(1,800)	(1,800)
5341 Reimb - Open Space Dist	(1,553,427)	(1,574,631)	(1,581,271)	(1,437,349)
5342 Reimb - Assessment Dist	(34,821)	(19,866)	(35,499)	(35,499)
5343 Reimb - Comm Fac Distr	(384,448)	(483,191)	(394,933)	(394,933)
5351 Reimb - CIP Projects	(3,937,318)	(3,745,884)	(4,475,271)	(4,600,271)
5352 Reimb - DIF CIP	(496,829)	(507,453)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
5361 Reimb - CDBG Admin	(3,794)	(3,932)	(6,000)	(6,000)
5362 Reimb - HOME Prog	(3,637)	(2,686)	(4,000)	(4,000)
5363 Reimb - CDBG CIP	(36,805)	(11,732)	-	-
5364 Reimb - CDBG Others	(50,242)	(50,095)	(50,100)	(50,100)
5365 Reimb - ESG Program	-	(884)	-	-
5371 Reimb - Other	(2,918,536)	(8,356,811)	(1,679,304)	(1,525,684)
5372 Reimb - Other City Funds	(761,828)	(1,251,164)	(1,379,313)	(1,379,313)
5373 Reimb - Parking Meter	(51,570)	(70,872)	(51,749)	(50,000)
5451 Proceeds of Long Term Debt	(377,487)	(1,285,053)	-	-
5453 Loan Repayments	(1,304)	(1,320)	-	-
5462 Gain on Disposal of Property	(506)	-	(1,200)	(1,200)
5463 Recoveries on Damaged Property	(126,275)	(202,086)	(70,000)	(70,000)
5481 Entertainment Facility Contrib	(538,703)	(610,997)	(576,270)	(576,270)
5491 P.Y. Revenue	(314,314)	(37,623)	-	-
5492 Cash Overage	(902)	(27,786)	-	-
5501 Donations	(115,294)	(55,722)	(119,351)	(98,251)
5502 Donated Assets	(3)	-	-	-
5511 Rebates/Refunds	(233,491)	(118,253)	(72,214)	(72,214)
5521 Miscellaneous Revenues	(20,656)	(54,980)	-	(8,000)
5522 Litigation Recovery	(12,806)	-	-	-
5523 City Administration Fee	(75,167)	(125,630)	(82,380)	(127,780)
5601 District Assessments	(36,939)	-	(30,000)	(30,000)
5651 Service Charge - A/R	(65,485)	(59,670)	(75,000)	(75,000)
5652 Past Due A/R - General	(196)	-	-	-
5653 Past Due A/R - Library	-	(10)	-	-
5656 Service Chg - Returned Cks	(3,315)	(4,181)	(5,000)	(5,000)
5702 Sales - Food/Beverage	(1,708)	(1,176)	(2,400)	(2,400)
5703 Sales - Supplies	-	-	(250)	(250)
Other Revenue Total	(12,366,795)	(18,718,824)	(10,857,280)	(10,715,289)
Transfers In				
5999 Transfers In	(9,837,957)	(10,581,715)	(11,206,503)	(13,694,581)
Transfers In Total	(9,837,957)	(10,581,715)	(11,206,503)	(13,694,581)
100 GENERAL FUND TOTAL	(145,685,425)	(157,498,347)	(166,587,259)	(174,677,180)
220 2016 Measure P Sales Tax				
5452 Proceeds from Bond Sale	-	-	(44,239,992)	-
5999 Transfers In	-	(3,906,919)	(16,320,000)	(18,085,000)
220 2016 Measure P Sales Tax Total	-	(3,906,919)	(60,559,992)	(18,085,000)
221 Transportation Grants-Gas Tax				
4401 Investment Earnings City Pool	(42,291)	(30,737)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
4404 Change in Fair Value of Invts	(32,600)	22,439	-	-
4522 St Gas Tax Section 2105	(1,448,479)	(1,489,407)	(1,540,653)	(1,542,471)
4523 St Gas Tax Section 2106	(962,483)	(978,295)	(935,307)	(993,995)
4524 St Gas Tax Section 2107	(1,886,118)	(1,888,326)	(1,990,300)	(1,913,750)
4525 St Gas Tax Section 2107 5	(10,000)	(10,000)	(10,000)	(10,000)
4526 St Gas Tax Section 2103	(1,325,279)	(707,485)	(1,061,283)	(2,054,016)
4527 St Gas Tax RMRA	-	-	-	(4,449,043)
4528 St Gas Tax SB-1 Loan Repayment	-	-	-	(304,575)
221 Transportation Grants-Gas Tax Total	(5,707,250)	(5,081,811)	(5,537,543)	(11,267,850)
223 Utility Tax Settlement				
4401 Investment Earnings City Pool	(15,422)	(9,307)	-	-
4404 Change in Fair Value of Invts	(11,892)	6,796	-	-
223 Utility Tax Settlement Total	(27,314)	(2,511)	-	-
227 Transportation Sales Tax				
4013 Sales Tax for Transportation	(2,535,464)	(7,643,598)	(6,087,000)	(6,087,000)
4401 Investment Earnings City Pool	(12,518)	8,980	-	-
4404 Change in Fair Value of Invts	(9,652)	-	-	-
4701 Grant - Other Agency	(990,450)	(341,822)	-	-
5371 Reimb - Other	(114,182)	(62,358)	-	-
5999 Transfers In	-	(44,922)	-	-
227 Transportation Sales Tax Total	(3,662,266)	(8,083,720)	(6,087,000)	(6,087,000)
234 Advanced Life Support Program				
4711 Contributions - Other Agencies	(1,476,315)	(1,549,195)	(1,556,923)	(1,556,923)
5511 Rebates/Refunds	-	(92)	-	-
234 Advanced Life Support Program Total	(1,476,315)	(1,549,287)	(1,556,923)	(1,556,923)
241 Parking Meter				
4231 Parking Permits Space Rental	(26,777)	(24,082)	(25,000)	(25,000)
4331 Parking Citation	(173,317)	(194,376)	(200,000)	(200,000)
4401 Investment Earnings City Pool	(12,408)	(17,215)	-	-
4404 Change in Fair Value of Invts	(9,563)	12,579	-	-
4444 Parking Meters On Street	(209,596)	(193,782)	(220,000)	(220,000)
4445 Parking Meters Off Street	(148,949)	(128,548)	(145,000)	(145,000)
241 Parking Meter Total	(580,610)	(545,424)	(590,000)	(590,000)
243 Town Center I Parking District				
4401 Investment Earnings City Pool	(492)	(635)	-	-
4404 Change in Fair Value of Invts	(373)	453	-	-
243 Town Center I Parking District Total	(865)	(182)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
245 Traffic Safety				
4313 Vehicle Code Fines	(508,082)	(483,114)	(437,640)	(437,640)
4401 Investment Earnings City Pool	(946)	(1,688)	-	-
4404 Change in Fair Value of Invts	(729)	1,230	-	-
245 Traffic Safety Total	(509,757)	(483,572)	(437,640)	(437,640)
256 Asset Seizure				
4711 Contributions - Other Agencies	-	-	(10,000)	(10,000)
5524 Confiscated Funds	-	-	(20,000)	(20,000)
256 Asset Seizure Total	-	-	(30,000)	(30,000)
267 Permanent Endowments				
4401 Investment Earnings City Pool	(126)	(157)	-	-
4404 Change in Fair Value of Invts	(89)	108	-	-
267 Permanent Endowments Total	(215)	(49)	-	-
269 Other Grants				
4701 Grant - Other Agency	(856,480)	(576,902)	(1,685,595)	(1,685,595)
4711 Contributions - Other Agencies	(56,140)	(60,271)	(30,000)	(30,000)
5371 Reimb - Other	(1,026)	(4,540)	-	-
5453 Loan Repayments	(43,891)	(20,340)	(22,333)	(22,333)
5501 Donations	-	(8,405)	-	-
5521 Miscellaneous Revenues	(87)	(75)	-	-
5999 Transfers In	-	(50,000)	(50,000)	(50,000)
269 Other Grants Total	(957,624)	(720,533)	(1,787,928)	(1,787,928)
270 Mobile Park Fee				
4401 Investment Earnings City Pool	(1,772)	(2,630)	-	-
4404 Change in Fair Value of Invts	(1,369)	1,920	-	-
5065 City Staff Time & Cost Recover	(85,790)	(67,410)	(65,000)	(65,000)
270 Mobile Park Fee Total	(88,931)	(68,120)	(65,000)	(65,000)
271 Local Grants				
4401 Investment Earnings City Pool	(709)	(1,334)	-	-
4404 Change in Fair Value of Invts	(551)	971	-	-
4441 Pay Phones Revenue	(24,079)	(47,142)	(20,000)	(20,000)
4711 Contributions - Other Agencies	(144,009)	(218,641)	(52,426)	(52,426)
5492 Cash Overage	-	(5)	-	-
5524 Confiscated Funds	(14,710)	(36,081)	-	-
5701 Sales - Sundries	(39,897)	(37,219)	(20,000)	(20,000)
271 Local Grants Total	(223,955)	(339,451)	(92,426)	(92,426)
272 Federal Grants				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
4401 Investment Earnings City Pool	(18,574)	(18,756)	-	-
4402 Investment Earnings Others	(5,349)	(118)	-	-
4403 Trustee Investment Earnings	(39)	(51)	-	-
4404 Change in Fair Value of Invts	(14,310)	13,464	-	-
4446 Rentals Leases Land Space	(76,233)	(44,862)	(79,000)	(93,000)
4501 State Grant SLESF	(462,392)	(526,474)	(401,014)	(401,014)
4503 PD State Grant RATT	(1)	-	-	-
4602 PD Fed Grant - HIDTA (CBAG)	(2,274,892)	(2,511,240)	(2,541,856)	(2,541,856)
4604 PD Fed Grant - OTS	(440,375)	(363,855)	(75,168)	(75,168)
4611 Federal Grant - Other	(5,139,482)	(6,452,168)	(4,746,668)	(8,725,935)
4612 PD DOJ	(83,080)	(153,181)	(170,000)	(170,000)
4613 PD Treasury	(165,768)	(10,469)	(10,000)	(10,000)
4701 Grant - Other Agency	(383,554)	(82,647)	-	-
5062 Police Reimbursements	(123,841)	(131,837)	(140,296)	(140,296)
5364 Reimb - CDBG Others	(14,000)	-	-	-
5371 Reimb - Other	-	(800)	-	-
5453 Loan Repayments	(252,383)	(122,640)	-	-
5999 Transfers In	(138,759)	(216,017)	(244,884)	(115,305)
272 Federal Grants Total	(9,593,032)	(10,621,651)	(8,408,886)	(12,272,574)
273 State Grants				
4401 Investment Earnings City Pool	170	(3,803)	-	-
4404 Change in Fair Value of Invts	(178)	2,783	-	-
4511 State Grant	(1,272,755)	(1,727,276)	(753,426)	(2,150,642)
4701 Grant - Other Agency	(135,000)	-	(74,275)	(74,275)
5371 Reimb - Other	(1,941)	-	-	-
273 State Grants Total	(1,409,704)	(1,728,296)	(827,701)	(2,224,917)
282 Environmental Services				
4401 Investment Earnings City Pool	(12,192)	(16,166)	-	-
4404 Change in Fair Value of Invts	(9,403)	11,802	-	-
4752 Dev Fees - Deposit Based	(171)	(1,202)	-	-
4953 Other Recreation Fees	(264)	-	-	-
5065 City Staff Time & Cost Recover	(1,330)	(1,060)	-	-
5221 Trash/Recyc AB939 Admin Fee	(1,159,774)	(1,190,586)	(1,262,279)	(1,262,279)
5371 Reimb - Other	(267,368)	(262,132)	(110,000)	(110,000)
5372 Reimb - Other City Funds	(46,316)	(48,822)	(29,726)	(29,726)
282 Environmental Services Total	(1,496,818)	(1,508,166)	(1,402,005)	(1,402,005)
301 Storm Drain				
4211 Building Permits	-	-	(23,750)	(23,750)
4321 Storm Drain Ord Violation Fee	(11,800)	(5,008)	(5,000)	(5,000)
4401 Investment Earnings City Pool	(1,971)	(4,407)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
4404 Change in Fair Value of Invts	(1,511)	3,215	-	-
5011 Storm Drain Fees	(605,207)	(619,708)	(555,500)	(555,500)
5651 Service Charge - A/R	(1,393)	(1,818)	-	-
301 Storm Drain Total	(621,882)	(627,726)	(584,250)	(584,250)
311 CDBG Housing Program				
4611 Federal Grant - Other	-	(26,352)	(51,100)	(51,100)
5453 Loan Repayments	(4,175)	(29,365)	-	-
311 CDBG Housing Program Total	(4,175)	(55,717)	(51,100)	(51,100)
313 Chula Vista Housing Authority				
4401 Investment Earnings City Pool	(9,278)	(13,834)	-	-
4402 Investment Earnings Others	-	(15,643)	-	-
4404 Change in Fair Value of Invts	(7,146)	10,097	-	-
4752 Dev Fees - Deposit Based	(592)	(4,854)	-	-
4801 Dev Fees - Others	-	(919,228)	-	-
5065 City Staff Time & Cost Recover	(1,000)	-	-	-
5242 Bond Administrative Fees	(193,524)	(199,396)	(100,000)	(100,000)
5301 Reimb - DIF	-	(5,613)	-	-
5331 Reimb - RDA Housing	(93,995)	(115,713)	(717,483)	(385,937)
5332 Reimb - CHIP	(8,878)	(11,512)	(35,000)	(35,000)
5361 Reimb - CDBG Admin	(300,976)	(337,837)	-	(417,827)
5362 Reimb - HOME Prog	(61,074)	(81,624)	(64,500)	(91,814)
5364 Reimb - CDBG Others	(84,538)	(39,788)	(50,000)	(50,000)
5365 Reimb - ESG Program	(16,926)	(11,060)	-	(13,482)
5371 Reimb - Other	(31,488)	(18,000)	(30,000)	(30,000)
5372 Reimb - Other City Funds	(53,802)	(142,320)	(98,000)	(80,000)
5453 Loan Repayments	(8,310)	(192,651)	-	-
313 Chula Vista Housing Authority Total	(871,527)	(2,098,976)	(1,094,983)	(1,204,060)
316 Public Educational & Govt Fee				
4022 Public Educational & Govt. Fee	(664,470)	(599,685)	(600,000)	(600,000)
4401 Investment Earnings City Pool	(9,661)	(16,152)	-	-
4404 Change in Fair Value of Invts	(7,448)	11,802	-	-
316 Public Educational & Govt Fee Total	(681,579)	(604,035)	(600,000)	(600,000)
318 RDA Successor Agency Fund				
4005 Prop Tax in Lieu	(271,708)	(281,541)	-	-
4081 Property Tax Increment TCI	(1,050,470)	(698,332)	(1,206,866)	(1,206,866)
4082 Property Tax Increment Bayfron	(834,987)	(548,161)	(1,343,080)	(1,343,080)
4083 Prop Tax Increment Southwest	(912,540)	(725,885)	(666,328)	(666,328)
4084 Property Tax Increment TC II	(516,640)	(369,321)	(480,043)	(480,043)
4085 Property Tax Increment Otay VI	(849,504)	(617,319)	(697,538)	(697,538)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
4086 Prop Tax Increment Merged Proj	(878,838)	(630,324)	(573,295)	(573,295)
4401 Investment Earnings City Pool	(23,895)	(22,338)	-	-
4404 Change in Fair Value of Invt	(18,415)	16,311	-	-
5999 Transfers In	-	(3,706)	(3,709)	(3,709)
318 RDA Successor Agency Fund Total	(5,356,997)	(3,880,616)	(4,970,859)	(4,970,859)
319 Housing Successor Agency				
4401 Investment Earnings City Pool	(54,895)	(79,184)	-	-
4402 Investment Earnings Others	(900,442)	(444,970)	(200,000)	(200,000)
4404 Change in Fair Value of Invt	(42,323)	57,823	-	-
4446 Rentals Leases Land Space	(11,628)	(14,070)	(15,000)	(15,000)
5065 City Staff Time & Cost Recover	(6,208)	(12,000)	-	-
5453 Loan Repayments	(629,292)	(688,573)	(200,000)	(255,000)
319 Housing Successor Agency Total	(1,644,788)	(1,180,974)	(415,000)	(470,000)
341 Public Liability Trust				
5371 Reimb - Other	-	(2,158,606)	-	-
5999 Transfers In	(500,681)	(1,311,474)	(1,284,078)	(1,284,078)
341 Public Liability Trust Total	(500,681)	(3,470,080)	(1,284,078)	(1,284,078)
342 CFD 11-M Rolling Hills McM				
4401 Investment Earnings City Pool	(2,126)	(2,707)	-	-
4404 Change in Fair Value of Invt	(1,635)	1,985	-	-
5601 District Assessments	(95,518)	(167,469)	(169,681)	(180,505)
342 CFD 11-M Rolling Hills McM Total	(99,279)	(168,191)	(169,681)	(180,505)
343 CFD 12-M Otay Ranch Village 7				
4401 Investment Earnings City Pool	(4,152)	(4,582)	-	-
4404 Change in Fair Value of Invt	(3,200)	3,344	-	-
5601 District Assessments	(194,893)	(358,095)	(365,547)	(511,707)
343 CFD 12-M Otay Ranch Village 7 Total	(202,245)	(359,333)	(365,547)	(511,707)
344 CFD 13-M Otay Ranch Village 2				
4401 Investment Earnings City Pool	(3,832)	(5,865)	-	-
4404 Change in Fair Value of Invt	(2,951)	4,272	-	-
5601 District Assessments	(190,402)	(331,782)	(340,796)	(474,860)
344 CFD 13-M Otay Ranch Village 2 Total	(197,185)	(333,375)	(340,796)	(474,860)
345 CFD 12M Village 7 Otay Ranch				
4401 Investment Earnings City Pool	(5,233)	(7,970)	-	-
4404 Change in Fair Value of Invt	(4,035)	5,825	-	-
5601 District Assessments	(449,733)	(494,514)	(503,247)	(538,749)
345 CFD 12M Village 7 Otay Ranch Total	(459,001)	(496,659)	(503,247)	(538,749)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
346 CFD 14M-A-EUC Millenia				
4401 Investment Earnings City Pool	(1,255)	(4,421)	-	-
4404 Change in Fair Value of Invts	(960)	3,236	-	-
5601 District Assessments	(282,947)	(220,116)	(224,334)	(231,062)
346 CFD 14M-A-EUC Millenia Total	(285,162)	(221,301)	(224,334)	(231,062)
347 CFD 14M-B-EUC Millenia				
5601 District Assessments	-	-	(67,823)	(125,842)
5999 Transfers In	-	-	-	(67,823)
347 CFD 14M-B-EUC Millenia Total	-	-	(67,823)	(125,842)
348 CFD 18M Village 3 Otay Ranch				
5601 District Assessments	-	-	(657,277)	(33,298)
348 CFD 18M Village 3 Otay Ranch Total	-	-	(657,277)	(33,298)
349 CFD 19M Freeway Commercial 2				
5601 District Assessments	-	-	(130,546)	(133,157)
349 CFD 19M Freeway Commercial 2 Total	-	-	(130,546)	(133,157)
351 Town Center Landscape Dist I				
4401 Investment Earnings City Pool	(241)	(311)	-	-
4404 Change in Fair Value of Invts	(178)	237	-	-
351 Town Center Landscape Dist I Total	(419)	(74)	-	-
352 Bay Blvd Landscape District				
4401 Investment Earnings City Pool	(396)	(505)	-	-
4404 Change in Fair Value of Invts	(302)	367	-	-
5601 District Assessments	-	(10,581)	(12,500)	(12,875)
352 Bay Blvd Landscape District Total	(698)	(10,719)	(12,500)	(12,875)
353 Eastlake Maintenance Dist I				
4401 Investment Earnings City Pool	(3,394)	(4,121)	-	-
4404 Change in Fair Value of Invts	(2,613)	2,999	-	-
5511 Rebates/Refunds	(20,544)	-	-	-
5601 District Assessments	(276,486)	(332,556)	(351,035)	(361,567)
353 Eastlake Maintenance Dist I Total	(303,037)	(333,678)	(351,035)	(361,567)
354 Open Space District #01				
4401 Investment Earnings City Pool	(675)	(695)	-	-
4404 Change in Fair Value of Invts	(515)	518	-	-
5601 District Assessments	(83,396)	(83,784)	(85,441)	(88,004)
354 Open Space District #01 Total	(84,586)	(83,961)	(85,441)	(88,004)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
355 Open Space District #02				
4401 Investment Earnings City Pool	19	66	-	-
5601 District Assessments	(14,549)	(14,702)	(15,063)	(15,515)
355 Open Space District #02 Total	(14,530)	(14,636)	(15,063)	(15,515)
356 Open Space District #03				
4401 Investment Earnings City Pool	(316)	(317)	-	-
4404 Change in Fair Value of Invts	(249)	237	-	-
5601 District Assessments	(49,787)	(53,826)	(52,602)	(54,180)
356 Open Space District #03 Total	(50,352)	(53,906)	(52,602)	(54,180)
357 Open Space District #04				
4401 Investment Earnings City Pool	(866)	(1,079)	-	-
4404 Change in Fair Value of Invts	(675)	798	-	-
5601 District Assessments	(87,958)	(98,277)	(91,867)	(94,623)
357 Open Space District #04 Total	(89,499)	(98,558)	(91,867)	(94,623)
358 Open Space District #05				
4401 Investment Earnings City Pool	(393)	(503)	-	-
4404 Change in Fair Value of Invts	(302)	367	-	-
5601 District Assessments	(52,197)	(51,053)	(52,045)	(53,606)
358 Open Space District #05 Total	(52,892)	(51,189)	(52,045)	(53,606)
359 Open Space District #06				
4401 Investment Earnings City Pool	(328)	(439)	-	-
4404 Change in Fair Value of Invts	(249)	324	-	-
5601 District Assessments	(32,978)	(33,310)	(34,178)	(35,203)
359 Open Space District #06 Total	(33,555)	(33,425)	(34,178)	(35,203)
361 Open Space District #07				
4401 Investment Earnings City Pool	(234)	(298)	-	-
4404 Change in Fair Value of Invts	(178)	216	-	-
5601 District Assessments	(3,384)	(8,843)	(14,736)	(15,178)
361 Open Space District #07 Total	(3,796)	(8,925)	(14,736)	(15,178)
362 Open Space District #08				
4401 Investment Earnings City Pool	(461)	(458)	-	-
4404 Change in Fair Value of Invts	(356)	324	-	-
5601 District Assessments	(70,508)	(75,767)	(74,058)	(76,280)
362 Open Space District #08 Total	(71,325)	(75,901)	(74,058)	(76,280)
363 Open Space District #09				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
4401 Investment Earnings City Pool	(347)	(214)	-	-
4404 Change in Fair Value of Invts	(267)	151	-	-
5601 District Assessments	(71,474)	(71,940)	(73,459)	(75,663)
363 Open Space District #09 Total	(72,088)	(72,003)	(73,459)	(75,663)
364 Open Space District #10				
4401 Investment Earnings City Pool	(777)	(865)	-	-
4404 Change in Fair Value of Invts	(604)	626	-	-
5601 District Assessments	(81,392)	(82,974)	(84,563)	(87,100)
364 Open Space District #10 Total	(82,773)	(83,213)	(84,563)	(87,100)
365 Open Space District #11				
4401 Investment Earnings City Pool	(1,651)	(2,058)	-	-
4404 Change in Fair Value of Invts	(1,280)	1,510	-	-
5601 District Assessments	(166,557)	(168,691)	(172,143)	(177,307)
365 Open Space District #11 Total	(169,488)	(169,239)	(172,143)	(177,307)
366 Open Space District #13				
4401 Investment Earnings City Pool	(5)	(6)	-	-
366 Open Space District #13 Total	(5)	(6)	-	-
367 Open Space District #14				
4401 Investment Earnings City Pool	(217)	(32)	-	-
4404 Change in Fair Value of Invts	(160)	22	-	-
5601 District Assessments	(348,514)	(355,099)	(361,460)	(372,304)
367 Open Space District #14 Total	(348,891)	(355,109)	(361,460)	(372,304)
368 Open Space District #15				
4401 Investment Earnings City Pool	2	149	-	-
5601 District Assessments	(22,106)	(22,272)	(22,905)	(23,592)
368 Open Space District #15 Total	(22,104)	(22,123)	(22,905)	(23,592)
369 Open Space District #17				
4401 Investment Earnings City Pool	(68)	(82)	-	-
4404 Change in Fair Value of Invts	(53)	65	-	-
5601 District Assessments	(8,537)	(8,677)	(8,848)	(9,113)
369 Open Space District #17 Total	(8,658)	(8,694)	(8,848)	(9,113)
371 Open Space District #18				
4401 Investment Earnings City Pool	(1,740)	(2,621)	-	-
4404 Change in Fair Value of Invts	(1,333)	1,920	-	-
5601 District Assessments	(171,648)	(176,823)	(177,836)	(183,171)
371 Open Space District #18 Total	(174,721)	(177,524)	(177,836)	(183,171)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
372 Open Space District #20				
4401 Investment Earnings City Pool	(14,257)	(17,804)	-	-
4404 Change in Fair Value of Invts	(10,985)	13,010	-	-
5601 District Assessments	(1,373,391)	(1,451,373)	(1,479,914)	(1,524,326)
372 Open Space District #20 Total	(1,398,633)	(1,456,167)	(1,479,914)	(1,524,326)
373 Open Space District #23				
4401 Investment Earnings City Pool	(652)	(988)	-	-
4404 Change in Fair Value of Invts	(498)	712	-	-
5601 District Assessments	(50,947)	(49,992)	(49,966)	(52,483)
373 Open Space District #23 Total	(52,097)	(50,268)	(49,966)	(52,483)
374 Open Space District #24				
4401 Investment Earnings City Pool	(36)	65	-	-
4404 Change in Fair Value of Invts	(36)	-	-	-
5601 District Assessments	(30,495)	(30,560)	(31,150)	(32,085)
374 Open Space District #24 Total	(30,567)	(30,495)	(31,150)	(32,085)
375 Open Space District #26				
4401 Investment Earnings City Pool	(8)	15	-	-
5601 District Assessments	(11,209)	(11,392)	(11,613)	(11,961)
375 Open Space District #26 Total	(11,217)	(11,377)	(11,613)	(11,961)
376 Open Space District #31				
4401 Investment Earnings City Pool	(1,505)	(2,622)	-	-
4404 Change in Fair Value of Invts	(1,155)	1,920	-	-
5601 District Assessments	(172,656)	(185,855)	(189,419)	(195,121)
376 Open Space District #31 Total	(175,316)	(186,557)	(189,419)	(195,121)
378 CFD 07M Eastlake Woods & Vista				
4401 Investment Earnings City Pool	(6,487)	(6,270)	-	-
4404 Change in Fair Value of Invts	(4,995)	4,574	-	-
5601 District Assessments	(273,207)	(676,333)	(686,876)	(889,417)
378 CFD 07M Eastlake Woods & Vista Total	(284,689)	(678,029)	(686,876)	(889,417)
379 CFD 08M Vlg 6 McMillin & OR				
4401 Investment Earnings City Pool	(14,284)	(22,562)	-	-
4404 Change in Fair Value of Invts	(11,021)	16,484	-	-
5601 District Assessments	(1,089,848)	(1,293,328)	(1,317,286)	(1,496,836)
379 CFD 08M Vlg 6 McMillin & OR Total	(1,115,153)	(1,299,406)	(1,317,286)	(1,496,836)
380 CFD 09M ORV II Brookfield-Shea				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
4401 Investment Earnings City Pool	(8,723)	(13,867)	-	-
4404 Change in Fair Value of Invts	(6,719)	10,119	-	-
5601 District Assessments	(946,254)	(1,103,327)	(1,122,910)	(1,314,802)
380 CFD 09M ORV II Brookfield-Shea Total	(961,696)	(1,107,075)	(1,122,910)	(1,314,802)
382 CFD 99-2 Otay Ranch Vlg 1 West				
4401 Investment Earnings City Pool	(8,751)	(11,641)	-	-
4404 Change in Fair Value of Invts	(6,755)	8,501	-	-
5601 District Assessments	(758,043)	(873,109)	(887,430)	(1,006,630)
382 CFD 99-2 Otay Ranch Vlg 1 West Total	(773,549)	(876,249)	(887,430)	(1,006,630)
383 Town Ctr Business Improv Dist				
4401 Investment Earnings City Pool	(399)	(786)	-	-
4404 Change in Fair Value of Invts	(302)	583	-	-
5601 District Assessments	2,990	-	-	-
383 Town Ctr Business Improv Dist Total	2,289	(203)	-	-
386 Otay Ranch Preserve				
4401 Investment Earnings City Pool	(4,364)	(7,455)	-	-
4404 Change in Fair Value of Invts	(3,360)	5,437	-	-
5601 District Assessments	(662,992)	(733,305)	(743,651)	(765,961)
386 Otay Ranch Preserve Total	(670,716)	(735,323)	(743,651)	(765,961)
387 CFD 98-3 Sunbow 2				
4401 Investment Earnings City Pool	(7,317)	(9,775)	-	-
4404 Change in Fair Value of Invts	(5,635)	7,142	-	-
5601 District Assessments	(835,710)	(979,176)	(998,072)	(1,027,986)
387 CFD 98-3 Sunbow 2 Total	(848,662)	(981,809)	(998,072)	(1,027,986)
388 CFD 97-1 Otay Ranch				
4401 Investment Earnings City Pool	(31,547)	(46,621)	-	-
4404 Change in Fair Value of Invts	(24,316)	34,046	-	-
5601 District Assessments	(2,473,654)	(2,814,204)	(2,851,127)	(3,085,674)
388 CFD 97-1 Otay Ranch Total	(2,529,517)	(2,826,779)	(2,851,127)	(3,085,674)
389 Otay Ranch Village 1,2,6,7,12				
4401 Investment Earnings City Pool	(1,566)	(1,992)	-	-
4404 Change in Fair Value of Invts	(1,209)	1,446	-	-
389 Otay Ranch Village 1,2,6,7,12 Total	(2,775)	(546)	-	-
391 Central Garage Fund				
5065 City Staff Time & Cost Recover	(67,419)	(97,624)	(35,000)	(35,000)
5463 Recoveries on Damaged Property	(16,854)	(20,462)	(20,168)	(20,168)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
5471 Billings to Other Departments	(3,439,074)	(3,108,681)	(3,364,108)	(3,369,667)
5511 Rebates/Refunds	(334)	(1,947)	-	-
5999 Transfers In	-	-	(85,267)	-
391 Central Garage Fund Total	(3,523,681)	(3,228,714)	(3,504,543)	(3,424,835)
392 Equipment Vehicle Replacement				
4401 Investment Earnings City Pool	(8,490)	(14,448)	-	-
4404 Change in Fair Value of Invts	(6,541)	10,550	-	-
4421 Sale of Other Personal Prop	(3,600)	(14,770)	-	-
5462 Gain on Disposal of Property	(36,094)	(8,970)	-	-
5463 Recoveries on Damaged Property	(234,731)	(6,029)	-	-
5999 Transfers In	(340,035)	-	-	-
392 Equipment Vehicle Replacement Total	(629,491)	(33,667)	-	-
398 Workers Compensation Fund				
5371 Reimb - Other	(1,189,728)	-	(25,000)	(25,000)
5461 Recoveries on Lien & W/C Overp	(130,230)	(200,513)	(100,000)	(100,000)
5471 Billings to Other Departments	(3,117,129)	(3,394,715)	(4,904,123)	(4,904,123)
5999 Transfers In	(503,346)	(1,500,000)	-	-
398 Workers Compensation Fund Total	(4,940,433)	(5,095,228)	(5,029,123)	(5,029,123)
401 Bayfront Trolley Station				
4401 Investment Earnings City Pool	(778)	(1,005)	-	-
4404 Change in Fair Value of Invts	(604)	734	-	-
5343 Reimb - Comm Fac Distr	-	(257)	-	-
401 Bayfront Trolley Station Total	(1,382)	(528)	-	-
402 Chula Vista Transit				
4401 Investment Earnings City Pool	842	1,848	-	-
4421 Sale of Other Personal Prop	(18,362)	-	-	-
5521 Miscellaneous Revenues	(16,429)	-	-	-
402 Chula Vista Transit Total	(33,949)	1,848	-	-
403 Transit Capital Projects				
4401 Investment Earnings City Pool	(4,041)	(4,902)	-	-
4404 Change in Fair Value of Invts	(3,111)	3,582	-	-
403 Transit Capital Projects Total	(7,152)	(1,320)	-	-
406 Chula Vista Muni Golf Course				
4462 Rentals Leases Buildings	-	-	(132,580)	(132,580)
406 Chula Vista Muni Golf Course Total	-	-	(132,580)	(132,580)
408 Development Services Fund				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
4101 State Fee SB1186	(8,114)	(8,359)	(7,000)	(7,000)
4211 Building Permits	(1,591,437)	(2,109,476)	(1,539,399)	(3,225,405)
4212 Plumbing Permits	(292,560)	(286,936)	(333,785)	(333,785)
4213 Electrical Permits	(113,751)	(121,977)	(146,745)	(82,115)
4214 Sewer Connection Permits	(20,553)	(33,144)	(15,000)	(30,000)
4215 Utility Permits	(52,598)	(32,348)	(27,700)	(27,700)
4751 Planning Fees	(258,262)	(228,562)	(118,884)	(245,884)
4752 Dev Fees - Deposit Based	(1,896,871)	(2,021,181)	(2,916,943)	(3,388,935)
4761 Sale of Maps & Publication	(220)	(397)	(500)	(500)
4771 Plan Checking Fees	(1,801,080)	(1,871,614)	(2,504,755)	(2,136,755)
4781 Engineering Fees	(22,813)	(27,181)	(119,040)	(49,040)
4783 Strong Motion Instrument Prog	(33,250)	(44,818)	(35,000)	(35,000)
4813 Certificate of Occupancy Fee	-	-	(2,000)	(2,000)
5065 City Staff Time & Cost Recover	(250)	(275)	-	-
5301 Reimb - DIF	(42,264)	(240,809)	(489,407)	(76,000)
5332 Reimb - CHIP	-	(171)	-	-
5343 Reimb - Comm Fac Distr	(4,660)	(25,602)	(175,000)	(100,000)
5351 Reimb - CIP Projects	(136,602)	(145,105)	(510,255)	(179,979)
5352 Reimb - DIF CIP	(11,536)	(20,117)	-	-
5363 Reimb - CDBG CIP	(2,038)	-	-	-
5372 Reimb - Other City Funds	(258,076)	(72,836)	(34,485)	(34,485)
5463 Recoveries on Damaged Property	(13,200)	-	-	-
5491 P.Y. Revenue	(3,634)	(1,620)	-	-
5999 Transfers In	(626,616)	(841,760)	(863,791)	(463,791)
408 Development Services Fund Total	(7,190,385)	(8,134,288)	(9,839,689)	(10,418,374)
409 CV Elite Athlete Training Ctr				
4711 Contributions - Other Agencies	-	-	(339,263)	(68,500)
5999 Transfers In	-	(154,370)	(20,000)	(120,000)
409 CV Elite Athlete Training Ctr Total	-	(154,370)	(359,263)	(188,500)
411 Sewer Income				
4401 Investment Earnings City Pool	(19,264)	(24,850)	-	-
4404 Change in Fair Value of Invts	(14,860)	18,145	-	-
5005 Sewer Income Assessments	(1,200)	-	-	-
411 Sewer Income Total	(35,324)	(6,705)	-	-
412 Special Sewer				
4401 Investment Earnings City Pool	(4)	(5)	-	-
412 Special Sewer Total	(4)	(5)	-	-
414 Sewer Service Revenue				
4214 Sewer Connection Permits	(40,502)	(38,756)	(40,000)	(40,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
4401 Investment Earnings City Pool	(309,260)	(447,760)	-	-
4404 Change in Fair Value of Invts	(238,455)	326,956	-	-
4421 Sale of Other Personal Prop	-	(119,699)	-	-
4752 Dev Fees - Deposit Based	(36,706)	(64,931)	(18,500)	(18,500)
5001 Sewer Service Charges	(28,622,255)	(28,980,176)	(27,112,322)	(27,112,322)
5006 Montgomery Sewer Charges	(3,115,699)	(3,235,804)	(3,695,377)	(3,695,377)
5051 Pump Sta Maintenance	(58,202)	(68,881)	-	-
5065 City Staff Time & Cost Recover	(4,615)	(9,512)	-	-
5341 Reimb - Open Space Dist	(1,621)	(1,306)	-	-
5343 Reimb - Comm Fac Distr	-	(33,333)	-	-
5351 Reimb - CIP Projects	(64,231)	(72,439)	(15,000)	(15,000)
5352 Reimb - DIF CIP	-	(587)	-	-
5372 Reimb - Other City Funds	-	(703)	-	-
5462 Gain on Disposal of Property	(4,196)	(115,702)	-	-
5491 P.Y. Revenue	(28,991)	-	-	-
5511 Rebates/Refunds	-	(658,626)	-	-
5601 District Assessments	(246)	(490)	-	-
5651 Service Charge - A/R	(167,052)	(129,359)	(100,000)	(100,000)
5652 Past Due A/R - General	(265,834)	(304,462)	(300,000)	(300,000)
5999 Transfers In	(150,000)	(150,000)	(150,000)	(150,000)
414 Sewer Service Revenue Total	(33,107,865)	(34,105,570)	(31,431,199)	(31,431,199)
428 Sewer Facility Replacement				
4401 Investment Earnings City Pool	(110,898)	(143,266)	-	-
4402 Investment Earnings Others	4,488	-	(51,726)	(51,726)
4404 Change in Fair Value of Invts	(85,499)	104,620	-	-
5003 Sewer Facility Replacement Fee	(1,378,090)	(1,454,576)	(1,405,000)	(1,405,000)
5371 Reimb - Other	(352,545)	-	-	-
5521 Miscellaneous Revenues	(568)	-	-	-
5651 Service Charge - A/R	(6,349)	(7,591)	-	-
5999 Transfers In	(326,596)	(349)	-	-
428 Sewer Facility Replacement Total	(2,256,057)	(1,501,162)	(1,456,726)	(1,456,726)
430 Sewer DIFs				
4401 Investment Earnings City Pool	(424,571)	(573,703)	-	-
4402 Investment Earnings Others	175,050	-	(250,000)	(227,000)
4404 Change in Fair Value of Invts	(326,976)	418,675	-	-
5002 Sewerage Facility Participatn	(2,093,172)	(2,208,737)	(1,000,000)	(1,000,000)
5004 Sewer Connection Fees	(6,290)	-	-	-
5501 Donations	(306,884)	-	-	-
5792 DIF - Swr Basin Salt Creek	(175,320)	(11,559)	(380,000)	(380,000)
5793 DIF - Swr Basin Poggi Cyn	(63,823)	(100,348)	(20,000)	(20,000)
5999 Transfers In	(7,964,912)	(22,627)	(200,000)	(200,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
430 Sewer DIFs Total	(11,186,898)	(2,498,299)	(1,850,000)	(1,827,000)
442 CDBG Section 108 Loan				
5999 Transfers In	(758,243)	(759,858)	(762,200)	(764,000)
442 CDBG Section 108 Loan Total	(758,243)	(759,858)	(762,200)	(764,000)
451 Long Term Debt - City of CV				
5999 Transfers In	(3,678,423)	(290,000)	(1,385,000)	-
451 Long Term Debt - City of CV Total	(3,678,423)	(290,000)	(1,385,000)	-
452 Equipment Lease Fund				
4401 Investment Earnings City Pool	(1,811)	(2,360)	-	-
4404 Change in Fair Value of Invts	(1,404)	1,726	-	-
5371 Reimb - Other	(52,048)	(45,168)	(39,000)	(34,000)
5999 Transfers In	(296,100)	(518,162)	(555,540)	(312,000)
452 Equipment Lease Fund Total	(351,363)	(563,964)	(594,540)	(346,000)
453 Energy Conservation Loans				
4401 Investment Earnings City Pool	(3,479)	(4,570)	-	-
4404 Change in Fair Value of Invts	(2,684)	3,344	-	-
5371 Reimb - Other	(144,968)	(364,842)	(129,000)	(258,000)
5999 Transfers In	(682,848)	(532,001)	(509,400)	(559,600)
453 Energy Conservation Loans Total	(833,979)	(898,069)	(638,400)	(817,600)
472 2004 COP Civ Ctr Proj Phase I				
4401 Investment Earnings City Pool	(12)	-	-	-
4403 Trustee Investment Earnings	(546,503)	-	-	-
4404 Change in Fair Value of Invts	(18)	-	-	-
5999 Transfers In	(30,281,616)	-	-	-
472 2004 COP Civ Ctr Proj Phase I Total	(30,828,149)	-	-	-
473 2006 COP Civ Ctr Proj Phase 2				
4401 Investment Earnings City Pool	356	(48)	-	-
4403 Trustee Investment Earnings	(59,438)	(22,686)	-	-
4404 Change in Fair Value of Invts	-	43	-	-
5999 Transfers In	(8,335,892)	(7,768,479)	-	-
473 2006 COP Civ Ctr Proj Phase 2 Total	(8,394,974)	(7,791,170)	-	-
474 2010 COP Refinance				
4401 Investment Earnings City Pool	936	(331)	-	-
4403 Trustee Investment Earnings	(1,768)	(637)	-	-
4404 Change in Fair Value of Invts	-	237	-	-
5999 Transfers In	(2,487,037)	(28,091,002)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
474 2010 COP Refinance Total	(2,487,869)	(28,091,733)	-	-
475 2014 COP Refunding				
4403 Trustee Investment Earnings	(1,061)	(2,601)	-	-
5999 Transfers In	(3,606,888)	(3,597,836)	(3,603,500)	(3,608,000)
475 2014 COP Refunding Total	(3,607,949)	(3,600,437)	(3,603,500)	(3,608,000)
476 2015 Refunding COP				
4401 Investment Earnings City Pool	35	(13,576)	-	-
4403 Trustee Investment Earnings	(77,676)	(3,000)	-	-
5452 Proceeds from Bond Sale	(34,330,000)	-	-	-
5454 Bond Premium	(2,262,493)	-	-	-
5999 Transfers In	(4,647,540)	(2,904,321)	(2,931,200)	(2,929,000)
476 2015 Refunding COP Total	(41,317,674)	(2,920,897)	(2,931,200)	(2,929,000)
477 2016 Ref COP Civic Ctr/Nature				
4403 Trustee Investment Earnings	-	(1,150)	-	-
5452 Proceeds from Bond Sale	-	(7,681,520)	-	-
5454 Bond Premium	-	(1,238,132)	-	-
5999 Transfers In	-	(168,889)	(288,000)	(288,000)
477 2016 Ref COP Civic Ctr/Nature Total	-	(9,089,691)	(288,000)	(288,000)
478 2016 LRRB PFDIF/COP				
4403 Trustee Investment Earnings	-	(111)	-	-
5452 Proceeds from Bond Sale	-	(25,885,000)	-	-
5454 Bond Premium	-	(2,516,621)	-	-
5999 Transfers In	-	(2,171,441)	(2,149,000)	(2,158,000)
478 2016 LRRB PFDIF/COP Total	-	(30,573,173)	(2,149,000)	(2,158,000)
479 2017 CREBs LRBs				
5371 Reimb - Other	-	-	-	(314,139)
5999 Transfers In	-	-	-	(192,817)
479 2017 CREBs LRBs Total	-	-	-	(506,956)
507 Otay Valley Rd AD 90-2 Impvt				
4401 Investment Earnings City Pool	(799)	(1,031)	-	-
4404 Change in Fair Value of Invts	(622)	755	-	-
507 Otay Valley Rd AD 90-2 Impvt Total	(1,421)	(276)	-	-
508 Assessment District 97-2				
4401 Investment Earnings City Pool	(1,141)	(505)	-	-
4404 Change in Fair Value of Invts	(871)	367	-	-
5999 Transfers In	(285,803)	(24,864)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
508 Assessment District 97-2 Total	(287,815)	(25,002)	-	-
511 OV Rd Fee Recovery District				
4401 Investment Earnings City Pool	(8,865)	(11,458)	-	-
4404 Change in Fair Value of Invts	(6,843)	8,371	-	-
5782 Thoroughfare Fee (Recov Dist)	(3,861)	-	-	-
511 OV Rd Fee Recovery District Total	(19,569)	(3,087)	-	-
512 EL Greens II AD 94-1 Imprvmnt				
4401 Investment Earnings City Pool	(10,927)	(14,091)	-	-
4404 Change in Fair Value of Invts	(8,425)	10,292	-	-
512 EL Greens II AD 94-1 Imprvmnt Total	(19,352)	(3,799)	-	-
515 Twin Oaks Ave AD 96-1 Imprvmnt				
4401 Investment Earnings City Pool	(211)	(273)	-	-
4404 Change in Fair Value of Invts	(160)	194	-	-
515 Twin Oaks Ave AD 96-1 Imprvmnt Tot:	(371)	(79)	-	-
516 Oxford St AD 97-1 Improvement				
4401 Investment Earnings City Pool	(42)	(54)	-	-
4404 Change in Fair Value of Invts	(36)	43	-	-
516 Oxford St AD 97-1 Improvement Total	(78)	(11)	-	-
517 AD2004-1 Dixon Drive				
4401 Investment Earnings City Pool	(236)	(382)	-	-
4404 Change in Fair Value of Invts	(178)	280	-	-
5602 Special Assessment Receipts	(9,359)	-	-	-
517 AD2004-1 Dixon Drive Total	(9,773)	(102)	-	-
518 AD2005-1 Tobias Drive				
4401 Investment Earnings City Pool	(181)	(347)	-	-
4404 Change in Fair Value of Invts	(142)	259	-	-
5602 Special Assessment Receipts	(9,427)	(9,429)	-	-
518 AD2005-1 Tobias Drive Total	(9,750)	(9,517)	-	-
542 Drainage DIF				
4401 Investment Earnings City Pool	(42,941)	(50,166)	-	-
4404 Change in Fair Value of Invts	(33,115)	36,635	-	-
542 Drainage DIF Total	(76,056)	(13,531)	-	-
560 Public Facilities DIF				
4401 Investment Earnings City Pool	(92,563)	(114,506)	-	-
4404 Change in Fair Value of Invts	(182,906)	215,885	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
5521 Miscellaneous Revenues	(225)	-	-	-
5751 DIF PF - Admin	(400,211)	(335,837)	(400,000)	(400,000)
5752 DIF PF - Civic Ctr Expansion	(1,863,467)	(739,229)	(760,000)	(760,000)
5753 DIF PF - Police Fac Remodel	(1,251,452)	(996,554)	(1,360,000)	(1,360,000)
5754 DIF PF - Corp Yard Relocation	(293,095)	(224,922)	(260,000)	(260,000)
5755 DIF PF - Libraries-East Terr	(1,097,335)	(921,107)	(1,190,000)	(1,190,000)
5756 DIF PF - Fire Supp Sys Exp	(735,374)	(612,534)	(780,000)	(780,000)
5771 DIF PF - Recreation Facilities	(832,957)	(699,473)	(550,000)	(550,000)
5999 Transfers In	(2,552)	-	-	-
560 Public Facilities DIF Total	(6,752,137)	(4,428,277)	(5,300,000)	(5,300,000)
580 Pedestrian Bridge DIFs				
4401 Investment Earnings City Pool	(41,726)	(57,518)	-	-
4404 Change in Fair Value of Invts	(32,155)	42,007	-	-
5811 DIF - Ped Bridge - Otay Ranch	(253,537)	(285,102)	(145,000)	(145,000)
580 Pedestrian Bridge DIFs Total	(327,418)	(300,613)	(145,000)	(145,000)
590 Transportation DIFs				
4401 Investment Earnings City Pool	(156,885)	(229,190)	-	-
4402 Investment Earnings Others	73,872	-	-	(9,000)
4404 Change in Fair Value of Invts	(120,979)	167,362	-	-
4812 Traffic Signal Fee	(184,401)	(183,663)	(200,000)	(200,000)
5781 DIF - Transportation	(1,726,223)	(3,524,854)	(1,591,600)	(1,591,600)
5999 Transfers In	(2,607,030)	(13,485)	(1,035,000)	(1,035,000)
590 Transportation DIFs Total	(4,721,646)	(3,783,830)	(2,826,600)	(2,835,600)
661 05 ERAF - SA				
4401 Investment Earnings City Pool	(15)	(22)	-	-
4404 Change in Fair Value of Invts	(18)	22	-	-
5371 Reimb - Other	(800)	-	-	-
661 05 ERAF - SA Total	(833)	-	-	-
662 06 ERAF - SA				
4401 Investment Earnings City Pool	7	(21)	-	-
4404 Change in Fair Value of Invts	-	-	-	-
5371 Reimb - Other	-	(625)	-	-
5999 Transfers In	(127,792)	-	-	-
662 06 ERAF - SA Total	(127,785)	(646)	-	-
663 06 TABs Series A - SA				
4401 Investment Earnings City Pool	164	(56)	-	-
4403 Trustee Investment Earnings	(662)	(207)	-	-
4404 Change in Fair Value of Invts	-	43	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
5999 Transfers In	(1,027,241)	(9,730,142)	-	-
663 06 TABs Series A - SA Total	(1,027,739)	(9,730,362)	-	-
664 06 TABs Series B - SA				
4401 Investment Earnings City Pool	344	(23)	-	-
4403 Trustee Investment Earnings	(51,225)	(344,414)	-	-
5999 Transfers In	(944,843)	(9,111,657)	-	-
664 06 TABs Series B - SA Total	(995,724)	(9,456,094)	-	-
665 08 TABs - SA				
4401 Investment Earnings City Pool	351	175	-	-
4403 Trustee Investment Earnings	(1,015)	(314)	-	-
5999 Transfers In	(1,540,424)	(21,842,454)	-	-
665 08 TABs - SA Total	(1,541,088)	(21,842,593)	-	-
666 2016 TARBs				
4403 Trustee Investment Earnings	-	(79)	-	-
5454 Bond Premium	-	(4,453,409)	-	-
5999 Transfers In	-	(7,185,979)	(2,563,000)	(2,802,925)
666 2016 TARBs Total	-	(11,639,467)	(2,563,000)	(2,802,925)
692 Long-Term Advances DSF-RDA SA				
5999 Transfers In	(1,422,675)	(791,419)	-	-
692 Long-Term Advances DSF-RDA SA Total	(1,422,675)	(791,419)	-	-
713 Capital Improvement Projects				
4401 Investment Earnings City Pool	(1,895)	150	-	-
4404 Change in Fair Value of Invt	(1,458)	-	-	-
5371 Reimb - Other	(445,508)	-	-	(2,100,620)
5999 Transfers In	-	(15,594)	-	-
713 Capital Improvement Projects Total	(448,861)	(15,444)	-	(2,100,620)
715 Parkland Acquisition & DevFees				
4401 Investment Earnings City Pool	(302,161)	(413,666)	-	-
4402 Investment Earnings Others	72,200	-	-	11,000
4404 Change in Fair Value of Invt	(232,980)	302,058	-	-
5801 Park Dedication Fee	(3,114,018)	(470,567)	(600,000)	(600,000)
5999 Transfers In	(805,000)	(10,782)	(50,000)	(50,000)
715 Parkland Acquisition & DevFees Total	(4,381,959)	(592,957)	(650,000)	(639,000)
716 Western-Park Acquisition & Dev				
4401 Investment Earnings City Pool	(3,705)	(1,282)	-	-
4404 Change in Fair Value of Invt	(2,862)	928	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 PROPOSED
5801 Park Dedication Fee	(89,595)	-	(100,000)	(100,000)
716 Western-Park Acquisition & Dev Total	(96,162)	(354)	(100,000)	(100,000)
717 Residential Construction Tax				
4061 Residential Construction Tax	(185,625)	(416,050)	(325,505)	(325,505)
4401 Investment Earnings City Pool	(3,656)	2,136	-	-
4404 Change in Fair Value of Invts	(2,826)	-	-	-
5999 Transfers In	(328,837)	(343,910)	(410,396)	-
717 Residential Construction Tax Total	(520,944)	(757,824)	(735,901)	(325,505)
723 Bicycle Facilities Fund				
4701 Grant - Other Agency	(21,137)	(74,372)	(65,000)	(65,000)
723 Bicycle Facilities Fund Total	(21,137)	(74,372)	(65,000)	(65,000)
725 Industrial Development Auth.				
4401 Investment Earnings City Pool	-	(1)	-	-
725 Industrial Development Auth. Total	-	(1)	-	-
735 Transportation Partnership				
4401 Investment Earnings City Pool	(279)	(222)	-	-
4404 Change in Fair Value of Invts	(213)	173	-	-
735 Transportation Partnership Total	(492)	(49)	-	-
736 Other Transportation Program				
4511 State Grant	-	6,400	-	-
4611 Federal Grant - Other	(3,256,871)	(3,146,676)	(8,002,203)	(2,176,107)
4701 Grant - Other Agency	(22,866)	(151,249)	-	-
736 Other Transportation Program Total	(3,279,737)	(3,291,525)	(8,002,203)	(2,176,107)
741 Prop 1B Highway Safety				
4401 Investment Earnings City Pool	(439)	(266)	-	-
4404 Change in Fair Value of Invts	(338)	194	-	-
741 Prop 1B Highway Safety Total	(777)	(72)	-	-
GRAND TOTAL, ALL FUNDS	(374,042,840)	(423,626,491)	(363,826,644)	(336,992,006)



SCHEDULE OF INTERFUND TRANSFERS

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2019 Proposed
100 GENERAL FUND		
221 Gas Tax	Reimbursement for street related staff time, materials, and utilities	\$ 4,364,371
234 Advanced Life Support Fund	Staff time reimbursement	\$ 972,453
245 Traffic Safety	Reimbursement for Police fleet maintenance costs	\$ 399,140
272 Federal Grants Fund	Staff time reimbursement	\$ 918,027
282 Environmental Services	Reimbursement for allocated overhead costs	\$ 107,585
313 CV Housing Authority Fund	Reimbursement for allocated overhead costs	\$ 181,572
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
451 Long-term Advances DSF - City	Interfund loan payment	\$ 1,493,108
TOTAL TRANSFERS IN - 100 GENERAL FUND		\$ 13,694,581
201 MEASURE P SALES TAX FUND		
100 General Fund	Transfer Measure P Sales Tax from General Fund	\$ 18,085,000
TOTAL TRANSFERS IN - 201		\$ 18,085,000
269 Other Grant Funds		
100 General Fund	General Fund match for grant	\$ 50,000
TOTAL TRANSFERS IN - 269		\$ 50,000
272 FEDERAL GRANTS FUND		
100 General Fund	General Fund match for grant	\$ 115,305
TOTAL TRANSFERS IN - 272		\$ 115,305
318 Redevelopment Obligation Retirement		
661 05 ERAF - SA	Transfer to close out 05 ERAF	\$ 1,848
662 06 ERAF - SA	Transfer to close out 06 ERAF	\$ 1,861
TOTAL TRANSFERS IN - 318		\$ 3,709
341 PUBLIC LIABILITY TRUST		
100 General Fund	General Fund transfer for public liability expenses	\$ 1,204,078
414 Sewer Service Revenue	Sewer Fund transfer for public liability expenses	\$ 80,000
TOTAL TRANSFERS IN - 341		\$ 1,284,078
347 CFD 14M-B-EUC Millenia		
346 CFD 14M- A - EUC Millenia	Reimbursement for operational costs	\$ 67,823
TOTAL TRANSFERS IN - 347		\$ 67,823
408 DEVELOPMENT SERVICES FUND		
100 General Fund	Staff time and Accela reimbursement	\$ 374,529
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		\$ 463,791
409 CV Elite Athlete Center		
100 General Fund	Transfer cell site tower lease revenue	\$ 120,000
TOTAL TRANSFERS IN - 409		\$ 120,000
430 SEWER DIF		
430 Sewer DIF	Interfund loan payment	\$ 200,000
TOTAL TRANSFERS IN - 413		\$ 200,000

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2019 Proposed
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	\$ 764,000
TOTAL TRANSFERS IN - 442		\$ 764,000
452 EQUIPMENT LEASE FUND		
100 General Fund	Debt service payment - Mobile data computers & QECB	\$ 312,000
TOTAL TRANSFERS IN - 452		\$ 312,000
453 ENERGY LOAN REPAYMENTS		
100 General Fund	Debt service payment - California Energy Commission loan	\$ 559,600
TOTAL TRANSFERS IN - 453		\$ 559,600
475 2014 REFUNDING COP		
100 General Fund	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 2,007,852
573 Police Facilities Remodel	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 1,600,148
TOTAL TRANSFERS IN - 475		\$ 3,608,000
476 2015 REFUNDING COP		
100 General Fund	Debt Service Payment	\$ 425,428
572 PFDIF - Civic Center Expansion	Debt Service Payment	\$ 1,835,796
717 Resid. Construction/Conversion	Debt Service Payment - 2015 Refunding COP	\$ 667,776
TOTAL TRANSFERS IN - 476		\$ 2,929,000
477 2016 REF COP CIVIC CENTER/NATURE CNTR		
100 General Fund	Debt service payment	\$ 58,232
572 PFDIF - Civic Center Expansion	Debt service payment	\$ 229,768
TOTAL TRANSFERS IN - 477		\$ 288,000
478 2016 LRRB PFDIF/COP		
100 General Fund	Debt service payment	\$ 614,348
572 PFDIF - Civic Center Expansion	Debt service payment	\$ 814,686
574 Corporation Yard Relocation	Debt service payment	\$ 728,966
TOTAL TRANSFERS IN - 478		\$ 2,158,000
479 2017 CREBs LRBs		
100 General Fund	Debt service payment	\$ 192,817
TOTAL TRANSFERS IN - 479		\$ 192,817
591 TRANSPORTATION DIF		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 1,035,000
TOTAL TRANSFERS IN - 591		\$ 1,035,000
666 2016 TARBS		
318 Redevelopment Obligation Retirement Fund	Debt service payments	\$ 2,802,925
TOTAL TRANSFERS IN - 666		\$ 2,802,925
715 PARK ACQUISITION & DEVELOPMENT		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 50,000
TOTAL TRANSFERS IN - 715		\$ 50,000

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2019 Proposed
GRAND TOTAL ALL FUNDS		\$ 48,933,629

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2019 Proposed
100 GENERAL FUND		
201 Measure P Sales Tax	Transfer Measure P Sales Tax from General Fund	\$ 18,085,000
269 Other Grant Fund	General Fund match for grant	\$ 50,000
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
408 Development Services	Staff time reimbursement	\$ 374,529
409 CV Elite Athlete Center	Transfer cell site tower lease revenue	\$ 120,000
452 Equipment Lease Fund	Debt service payment - Mobile data computers & QECB	\$ 312,000
453 Energy Loan Repayments	Debt service payment - California Energy Commission loan	\$ 559,600
475 2014 Refunding COP	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 2,007,852
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	\$ 425,428
477 2016 Refunding COP	Debt Service	\$ 58,232
478 2016 Refunding COP	Debt Service	\$ 614,348
479 2017 CREBs LRBs	Debt Service	\$ 192,817
TOTAL TRANSFERS OUT - 100		\$ 24,119,189
221 GAS TAX FUND		
100 General Fund	Reimbursement for street related staff time, materials, and utilities	\$ 4,364,371
TOTAL TRANSFERS OUT - 221		\$ 4,364,371
234 ADVANCED LIFE SUPPORT FUND		
100 General Fund	Staff time reimbursement	\$ 972,453
TOTAL TRANSFERS OUT - 234		\$ 972,453
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	\$ 919,827
442 CDBG Section 108 Loan	Project cost reimbursement from AD	\$ 762,200
TOTAL TRANSFERS OUT - 272		\$ 1,682,027
282 ENVIRONMENTAL SERVICES		
100 General Fund	Reimbursement for allocated overhead costs	\$ 107,585
TOTAL TRANSFERS OUT - 282		\$ 107,585
313 CV HOUSING AUTHORITY		
100 General Fund	Reimbursement for allocated overhead costs	\$ 181,572
408 Development Services	Reimbursement for allocated overhead costs	\$ 73,125
TOTAL TRANSFERS OUT - 313		\$ 254,697
318 Redevelopment Obligation Retirement Fund		
666 2016 TARBs	Debt service payment	\$ 2,802,925
TOTAL TRANSFERS OUT - 318		\$ 2,802,925
346 CFD 14M-A-EUC Millenia		
347 CFD 14M-B-EUC Millenia	Project cost reimbursement from AD	\$ 67,823
TOTAL TRANSFERS OUT - 333		\$ 67,823
406 CV MUNICIPAL GOLF COURSE		
100 General Fund	City's share of golf course operational revenues	\$ 132,580
TOTAL TRANSFERS OUT - 406		\$ 132,580

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2019 Proposed
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 - 433		\$ 200,000
560 PFDIF - CIVIC CENTER EXPANSION		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 1,493,108
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	\$ 1,835,796
477 2016 Ref COP Civic Center/Nature Center	Debt Service Payment	\$ 229,768
478 2016 LRRB PFDIF/COP	Debt Service Payment	\$ 814,686
TOTAL TRANSFERS OUT - 572		\$ 4,373,358
573 POLICE FACILITIES REMODEL		
475 2014 Refunding COP	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 1,600,148
TOTAL TRANSFERS OUT - 573		\$ 1,600,148
574 CORP YARD RELOCATION		
478 2016 LRRB PFDIF/COP	Debt Service Payment	\$ 728,966
TOTAL TRANSFERS OUT - 574		\$ 728,966
576 FIRE SUPPRESSION SYS EXPANSION		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 1,035,000
TOTAL TRANSFERS OUT - 576		\$ 1,035,000
661 05 ERAF - SA		
318 Redevelopment Obligation Retirement Fund	Transfer to close out 05 ERAF	\$ 1,848
TOTAL TRANSFERS OUT - 661		\$ 1,848
662 06 ERAF - SA		
318 Redevelopment Obligation Retirement Fund	Transfer to close out 06 ERAF	\$ 1,861
TOTAL TRANSFERS OUT - 662		\$ 1,861
716 WESTERN - PARK ACQUISITION & DEV		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 49,498
TOTAL TRANSFERS OUT - 716		\$ 49,498
717 RESID. CONSTRUCTION/CONVERSION		
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	\$ 668,278
TOTAL TRANSFERS OUT - 717		\$ 668,278
GRAND TOTAL ALL FUNDS		\$ 48,933,629



**AUTHORIZED POSITIONS BY
DEPARTMENT**

CLASSIFICATION	FY 2018 ADOPTED BUDGET	FY 2018 MIDYEAR CHANGES	FY 2019 PROPOSED CHANGES	FY 2019 PROPOSED BUDGET
ADMINISTRATION				
ASST CITY MANAGER/ADMIN	1.00	0.00	0.00	1.00
CITY MANAGER	1.00	0.00	0.00	1.00
DEPUTY CITY MANAGER	1.00	0.00	0.00	1.00
DEPUTY CITY MANAGER - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
EXECUTIVE SECRETARY	1.00	0.00	0.00	1.00
MARKETING & COMMUNICATIONS MGR	1.00	0.00	0.00	1.00
PUBLIC INFORMATION SPECIALIST	1.00	0.00	0.00	1.00
SPECIAL EVENTS COORDINATOR	1.00	0.00	0.00	1.00
SR GRAPHIC DESIGNER	1.00	0.00	0.00	1.00
SR WEBMASTER	1.00	0.00	0.00	1.00
ADMINISTRATION	TOTAL	10.00	0.00	10.00
ANIMAL CARE FACILITY				
ANIMAL ADOPTION COUNSELOR	1.00	0.00	0.00	1.00
ANIMAL CARE FAC ADMINISTRATOR	1.00	0.00	0.00	1.00
ANIMAL CARE SPECIALIST	6.00	(1.00)	0.00	5.00
ANIMAL CARE SUPERVISOR	1.00	0.00	0.00	1.00
ANIMAL CONTROL OFFICER	2.00	0.50	0.00	2.50
ANIMAL CTRL OFFICER SUPERVISOR	1.00	0.00	0.00	1.00
OFFICE SPECIALIST	0.50	0.00	0.00	0.50
REGISTERED VETERINARY TECH	3.50	0.00	0.00	3.50
SR ANIMAL CARE SPECIALIST	2.00	0.00	0.00	2.00
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
VETERINARIAN (PERMITTED)	1.75	0.00	0.00	1.75
ANIMAL CARE FACILITY	TOTAL	21.75	(0.50)	21.25
CITY ATTORNEY				
ASST CITY ATTORNEY	1.00	0.00	0.00	1.00
CITY ATTORNEY (ELECTED)	1.00	0.00	0.00	1.00
DEPUTY CITY ATTORNEY II	3.00	0.00	0.00	3.00
DEPUTY CITY ATTORNEY III	3.00	0.00	0.00	3.00
LAW OFFICE MANAGER	1.00	0.00	0.00	1.00
LEGAL ASSISTANT	2.00	0.00	0.00	2.00
SR ASST CITY ATTORNEY	1.00	0.00	0.00	1.00
SR LEGAL ASSISTANT	1.00	0.00	0.00	1.00
SR RISK MANAGEMENT SPECIALIST	1.00	0.00	0.00	1.00
CITY ATTORNEY	TOTAL	14.00	0.00	14.00
CITY CLERK				
ASSISTANT CITY CLERK	1.00	0.00	0.00	1.00
CITY CLERK	1.00	0.00	0.00	1.00

CLASSIFICATION	FY 2018	FY 2018	FY 2019	FY 2019
	ADOPTED BUDGET	MIDYEAR CHANGES	PROPOSED CHANGES	PROPOSED BUDGET
DEPUTY CITY CLERK I	1.00	0.00	0.00	1.00
DEPUTY CITY CLERK II	1.00	0.00	0.00	1.00
RECORDS MANAGER	1.00	0.00	0.00	1.00
SR RECORDS SPECIALIST	1.00	0.00	0.00	1.00
CITY CLERK	TOTAL	6.00	0.00	6.00
CITY COUNCIL				
ADMIN SECRETARY (MAYOR, AT WILL)	1.00	0.00	0.00	1.00
CHIEF OF STAFF	1.00	0.00	0.00	1.00
CONSTITUENT SERVICES REPRESENTATIVE	1.00	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	4.00	0.00	0.00	4.00
CITY COUNCIL	TOTAL	14.00	0.00	14.00
DEVELOPMENT SERVICES - GENERAL FUND				
ADMINISTRATIVE TECHNICIAN	1.00	0.00	(1.00)	0.00
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	0.00	0.00	1.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR PLANNING TECHICIAN	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES - GF	TOTAL	20.00	0.00	20.00
ECONOMIC DEVELOPMENT				
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
CHIEF SUSTAINABILITY OFFICER	1.00	0.00	0.00	1.00
CONSERVATION SPECIALIST II	5.00	0.00	0.00	5.00
CULTURAL ARTS PROGRAM MGR	1.00	0.00	(1.00)	0.00
DIR OF ECON DEVELOPMENT	1.00	0.00	0.00	1.00
ECONOMIC DEVELOPMENT SPEC I	1.00	0.00	0.00	1.00
ENVIRONMENTAL SERVICES MGR	1.00	0.00	0.00	1.00
REAL PROPERTY MANAGER	1.00	0.00	0.00	1.00
SR CONSERVATION SPECIALIST	1.00	0.00	0.00	1.00
SR ECONOMIC DEV SPECIALIST	1.00	0.00	0.00	1.00

CLASSIFICATION	FY 2018	FY 2018	FY 2019	FY 2019
	ADOPTED BUDGET	MIDYEAR CHANGES	PROPOSED CHANGES	PROPOSED BUDGET
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
ECONOMIC DEVELOPMENT				
TOTAL	15.00	0.00	(1.00)	14.00
ENGINEERING AND CAPITAL PROJECT				
ADMINISTRATIVE SERVICES MANAGER	1.00	0.00	0.00	1.00
ASSOC ENGINEER	11.00	0.00	0.00	11.00
ASSOC LAND SURVEYOR	1.00	0.00	0.00	1.00
DIR OF ENGINEERING	1.00	0.00	0.00	1.00
ENGINEERING TECH II	2.00	0.00	0.00	2.00
ENVIRONMENTAL HLTH SPECIALIST	2.00	0.00	0.00	2.00
MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PRINCIPAL CIVIL ENGINEER	4.00	(1.00)	0.00	3.00
PRINCIPAL TRAFFIC ENGINEER	0.00	1.00	0.00	1.00
PUBLIC WORKS INSP II	6.00	0.00	0.00	6.00
SECRETARY	1.00	0.00	0.00	1.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR CIVIL ENGINEER	6.00	(1.00)	0.00	5.00
SR ENGINEERING TECHNICIAN	2.00	0.00	0.00	2.00
SR PUBLIC WORKS INSP	2.00	0.00	0.00	2.00
STORMWATER PROGRAM MANAGER	0.00	1.00	0.00	1.00
SURVEY TECHNICIAN II	1.00	0.00	0.00	1.00
TRAFFIC DEVICES TECH	3.00	0.00	0.00	3.00
TRAFFIC DEVICES TECH SUPV	1.00	0.00	0.00	1.00
ENGINEERING AND CAPITAL PROJECT	TOTAL	46.00	0.00	0.00
FINANCE				
ACCOUNTANT	1.00	(1.00)	0.00	0.00
ACCOUNTING ASSISTANT	6.00	0.00	0.00	6.00
ACCOUNTING TECHNICIAN	4.00	0.00	0.00	4.00
ACCOUNTS PAYABLE SUPERVISOR	1.00	0.00	0.00	1.00
ASSOCIATE ACCOUNTANT	0.00	1.00	0.00	1.00
ASST DIR OF FINANCE	1.00	0.00	0.00	1.00
BUDGET & ANALYSIS MANAGER	1.00	0.00	0.00	1.00
BUSINESS LICENSE REP	1.00	0.00	0.00	1.00
COLLECTIONS SUPERVISOR	1.00	0.00	0.00	1.00
DIRECTOR OF FINANCE	1.00	0.00	0.00	1.00
FINANCE & PURCHASING MGR	1.00	0.00	0.00	1.00
FISCAL & MANAGEMENT ANALYST	2.00	0.00	0.00	2.00
FISCAL & MANAGEMENT ANALYST - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
FISCAL DEBT MGMT ANALYST	1.00	0.00	0.00	1.00
FISCAL OFFIC SPECIALIST	1.00	0.00	0.00	1.00
PROCUREMENT SERVICES ANALYST	1.00	0.00	0.00	1.00
PROCUREMENT SPECIALIST	1.00	0.00	0.00	1.00
SR ACCOUNTANT	2.00	0.00	0.00	2.00
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00

CLASSIFICATION	FY 2018 ADOPTED BUDGET	FY 2018 MIDYEAR CHANGES	FY 2019 PROPOSED CHANGES	FY 2019 PROPOSED BUDGET
FINANCE	28.00	0.00	0.00	28.00
FIRE				
DEPUTY FIRE CHIEF	1.00	0.00	0.00	1.00
FACILITY & SUPPLY SPECIALIST	1.00	0.00	0.00	1.00
FIRE BATTALION CHIEF (112 HR)	6.00	0.00	0.00	6.00
FIRE BATTALION CHIEF (80 HR)	1.00	0.00	0.00	1.00
FIRE CAPTAIN (112 HR)	33.00	0.00	0.00	33.00
FIRE CAPTAIN (80 HR)	2.00	0.00	0.00	2.00
FIRE CHIEF	1.00	0.00	0.00	1.00
FIRE DIVISION CHIEF	1.00	0.00	0.00	1.00
FIRE ENGINEER (112HR)	33.00	0.00	0.00	33.00
FIRE ENGINEER (80 HR)	1.00	0.00	0.00	1.00
FIRE INSP/INVEST I	1.00	0.00	0.00	1.00
FIRE INSP/INVEST II	5.00	0.00	0.00	5.00
FIRE PREV ENG/INVEST	1.00	0.00	0.00	1.00
FIRE PREVENTION AIDE	1.00	0.00	0.00	1.00
FIREFIGHTER (112 HR)	9.00	12.00	0.00	21.00
FIREFIGHTER/PARAMEDIC (112 HR)	33.00	0.00	0.00	33.00
PRINCIPAL 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	136.00	12.00	0.00	148.00
HUMAN RESOURCES				
BENEFITS MANAGER	1.00	0.00	0.00	1.00
DIR OF HUMAN RESOURCES	1.00	0.00	0.00	1.00
HR ANALYST	1.00	0.00	0.00	1.00
HR TECHNICIAN	3.00	0.00	0.00	3.00
HUMAN RESOURCES OPS MANAGER	1.00	0.00	0.00	1.00
PERFORMANCE & ORG DEV MGR	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	2.00	0.00	0.00	2.00
SR HR ANALYST	4.00	0.00	0.00	4.00
SR RISK MANAGEMENT SPECIALIST	2.00	0.00	0.00	2.00
HUMAN RESOURCES	16.00	0.00	0.00	16.00
INFORMATION TECHNOLOGY SRVCS				
DIR OF INFO TECH SRVCS	1.00	0.00	0.00	1.00
GIS MANAGER	1.00	0.00	0.00	1.00
GIS SPECIALIST	2.00	0.00	0.00	2.00
INFO TECH SUPPORT SPECIALIST	1.00	0.00	0.00	1.00
INFO TECHNOLOGY TECHNICIAN	1.00	0.00	0.00	1.00

CLASSIFICATION	FY 2018	FY 2018	FY 2019	FY 2019
	ADOPTED BUDGET	MIDYEAR CHANGES	PROPOSED CHANGES	PROPOSED BUDGET
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 SVCS TOTAL	17.00	0.00	0.00	17.00

LIBRARY				
CITY LIBRARIAN	0.00	1.00	0.00	1.00
CULTURAL ARTS PROGRAM MGR	0.00	0.00	1.00	1.00
DIRECTOR OF COMMUNITY SERVICES	0.00	0.50	0.00	0.50
DIR OF LIBRARY	1.00	(1.00)	0.00	0.00
LIBRARIAN I	1.00	0.00	0.00	1.00
LIBRARIAN II	5.00	0.00	0.00	5.00
LIBRARIAN III	2.00	0.00	0.00	2.00
LIBRARY ASSOCIATE	7.50	0.00	0.00	7.50
LIBRARY DIGITAL SERVICES MGR	1.00	0.00	0.00	1.00
MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PRINCIPAL LIBRARIAN	1.00	0.00	0.00	1.00
SR LIBRARIAN	3.00	0.00	0.00	3.00
LIBRARY TOTAL	22.50	0.50	1.00	24.00

POLICE				
AUTOMATED FINGERPRINT TECH	2.00	0.00	0.00	2.00
CHIEF OF POLICE	1.00	0.00	0.00	1.00
CIVILIAN BACKGROUND INVESTIGTR	1.00	0.00	0.00	1.00
COMMUNITY SERVICE OFFICER	8.00	0.00	0.00	8.00
CRIME LABORATORY MANAGER	1.00	0.00	0.00	1.00
DETENTION FACILITY MANAGER -FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
FACILITY & SUPPLY SPECIALIST	1.00	0.00	0.00	1.00
FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
FORENSICS SPECIALIST	2.00	0.00	0.00	2.00
LATENT PRINT EXAMINER	2.00	0.00	0.00	2.00
PARKING ENFORCEMENT OFFICER	1.00	0.00	0.00	1.00
PEACE OFFICER	141.00	0.00	5.00	146.00
PEACE OFFICER - FROZEN/UNFUNDED	12.00	0.00	(5.00)	7.00
POLICE ADMIN SVCS ADMINISTRATOR	1.00	0.00	0.00	1.00
POLICE AGENT	48.00	0.00	0.00	48.00
POLICE CAPTAIN	3.00	0.00	0.00	3.00
POLICE COMM SYSTEMS MANAGER - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
POLICE DISPATCHER	21.00	0.00	0.00	21.00
POLICE DISPATCHER SUPERVISOR	5.00	0.00	0.00	5.00
POLICE LIEUTENANT	10.00	0.00	0.00	10.00

CLASSIFICATION	FY 2018	FY 2018	FY 2019	FY 2019
	ADOPTED BUDGET	MIDYEAR CHANGES	PROPOSED CHANGES	PROPOSED BUDGET
POLICE RECORDS SPECIALIST	10.50	0.00	0.00	10.50
POLICE SERGEANT	25.00	0.00	0.00	25.00
POLICE SERVICES OFFICER	10.00	0.00	0.00	10.00
POLICE SUPPORT SERVICES MGR	1.00	0.00	0.00	1.00
POLICE SVCS OFFICER SUPERVISOR	2.00	0.00	0.00	2.00
POLICE TECHNOLOGY MANAGER	1.00	0.00	0.00	1.00
POLICE TECHNOLOGY SPECIALIST	1.00	0.00	0.00	1.00
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00
SECRETARY	3.00	0.00	0.00	3.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR LATENT PRINT EXAMINER	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	4.00	0.00	0.00	4.00
SR POLICE RECORDS SPECIALIST	1.00	0.00	0.00	1.00
SR PROP & EVIDENCE SPECIALIST	2.00	0.00	0.00	2.00
SR PUBLIC SAFETY ANALYST	2.00	0.00	0.00	2.00
SUPV PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00
TRAINING PROGRAMS SPEC	1.00	0.00	0.00	1.00
POLICE	TOTAL	332.50	0.00	0.00
				332.50

PUBLIC WORKS

ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
ASST DIR OF PUBLIC WORKS	1.00	0.00	0.00	1.00
BUILDING SERVICES SUPERVISOR	0.00	1.00	0.00	1.00
CONSTRUCTION & REPAIR SUPVSR	1.00	0.00	0.00	1.00
CUSTODIAL SUPERVISOR	2.00	(1.00)	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	2.00	0.00	0.00	2.00
FACILITIES MANAGER	1.00	0.00	0.00	1.00
FISCAL OFFICE SPECIALIST	0.00	0.00	1.00	1.00
GARDENER II	22.00	0.00	(22.00)	0.00
GRAFFITI ABATEMENT COORDINATOR	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	2.00	0.00	0.00	2.00
MAINTENANCE WORKER I	1.00	(1.00)	0.00	0.00
MAINTENANCE WORKER II	9.00	1.00	0.00	10.00
MANAGEMENT ANALYST	2.00	0.00	0.00	2.00
OPEN SPACE INSPECTOR	5.00	0.00	0.00	5.00
OPEN SPACE MANAGER	1.00	0.00	0.00	1.00
PARK RANGER SUPERVISOR	1.00	0.00	(1.00)	0.00
PARKS MANAGER	0.00	1.00	(1.00)	0.00

CLASSIFICATION	FY 2018	FY 2018	FY 2019	FY 2019	
	ADOPTED BUDGET	MIDYEAR CHANGES	PROPOSED CHANGES	PROPOSED BUDGET	
PARKS OPERATIONS MANAGER	1.00	(1.00)	0.00	0.00	
PARKS SUPERVISOR	4.00	0.00	(4.00)	0.00	
PLUMBER	1.00	0.00	0.00	1.00	
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00	
PUBLIC WORKS MANAGER	1.00	0.00	0.00	1.00	
PUBLIC WORKS SPECIALIST	1.00	0.00	0.00	1.00	
PUBLIC WORKS SUPERINTENDENT	0.00	0.00	1.00	1.00	
PUBLIC WORKS SUPERVISOR	2.00	1.00	0.00	3.00	
PUMP MAINTENANCE TECHNICIAN	5.00	0.00	0.00	5.00	
PUMP MAINTENANCE SUPERVISOR	1.00	0.00	0.00	1.00	
SIGNING & STRIPING SUPERVISOR	1.00	(1.00)	0.00	0.00	
SR ELECTRONICS TECH	1.00	0.00	0.00	1.00	
SR FISCAL OFFICE SPECIALIST	2.00	0.00	0.00	2.00	
SR GARDENER	9.00	0.00	(9.00)	0.00	
SR HVAC TECHNICIAN	1.00	0.00	0.00	1.00	
SR LANDSCAPE INSPECTOR	1.00	(1.00)	0.00	0.00	
SR MAINTENANCE WORKER	8.00	0.00	0.00	8.00	
SR OPEN SPACE INSPECTOR	1.00	0.00	0.00	1.00	
SR PARK RANGER	1.00	0.00	(1.00)	0.00	
TREE TRIMMER SUPERVISOR	1.00	0.00	0.00	1.00	
WASTEWATER/STRMWTR OPS MGR	1.00	0.00	0.00	1.00	
PUBLIC WORKS	TOTAL	116.00	(1.00)	(36.00)	79.00
RECREATION					
DIRECTOR OF COMMUNITY SERVICES	0.00	0.50	0.00	0.50	
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00	
ADMINISTRATIVE TECHNICIAN	0.00	1.00	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	
DIRECTOR OF RECREATION	1.00	(1.00)	0.00	0.00	
GARDENER II	0.00	0.00	22.00	22.00	
MANAGEMENT ANALYST	1.00	(1.00)	0.00	0.00	
PARK RANGER SUPERVISOR	0.00	0.00	1.00	1.00	
PARKS & RECREATION ADMINISTRATOR	0.00	1.00	0.00	1.00	
PARKS MANAGER	0.00	0.00	1.00	1.00	
PARKS SUPERVISOR	0.00	0.00	4.00	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	0.00	0.00	9.00	9.00	
SR PARK RANGER	0.00	0.00	1.00	1.00	
SR RECREATION MGR	1.00	(1.00)	0.00	0.00	
RECREATION	TOTAL	17.00	(0.50)	38.00	54.50
GENERAL FUND SUBTOTAL		831.75	10.50	4.00	846.25

CLASSIFICATION		FY 2018 ADOPTED BUDGET	FY 2018 MIDYEAR CHANGES	FY 2019 PROPOSED CHANGES	FY 2019 PROPOSED BUDGET
ADVANCED LIFE SUPPORT PROGRAM					
EMS NURSE COORDINATOR		1.00	0.00	0.00	1.00
ADVANCED LIFE SUPPORT PROGRAM	TOTAL	1.00	0.00	0.00	1.00
CV HOUSING AUTHORITY FUND					
HOUSING MANAGER		1.00	0.00	0.00	1.00
SR MANAGEMENT ANALYST		2.00	0.00	0.00	2.00
SR PROJECT COORDINATOR		1.00	0.00	0.00	1.00
CV HOUSING AUTHORITY FUND	TOTAL	4.00	0.00	0.00	4.00
DEVELOPMENT SERVICES FUND					
ASSOC ENGINEER		3.00	0.00	0.00	3.00
ASSOC PLAN CHECK ENGINEER		3.00	0.00	1.00	4.00
ASSOCIATE PLANNER		5.00	0.00	0.00	5.00
BUILDING INSPECTION MGR		1.00	0.00	0.00	1.00
BUILDING INSPECTOR II		4.00	0.00	0.00	4.00
BUILDING INSPECTOR III		2.00	0.00	0.00	2.00
BUILDING OFF/CODE ENF MGR		1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES TECH I		1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES TECH II		3.00	1.00	0.00	4.00
DEVELOPMENT SERVICES TECH III		2.00	1.00	0.00	3.00
DEVELOPMENT SERVICES COUNTER MGR		1.00	0.00	0.00	1.00
ENGINEERING TECH II		1.00	0.00	0.00	1.00
LANDSCAPE ARCHITECT		4.00	0.00	0.00	4.00
MANAGEMENT ANALYST		1.00	0.00	0.00	1.00
PLAN CHECK SUPERVISOR		1.00	0.00	0.00	1.00
PLANNING MANAGER		1.00	0.00	0.00	1.00
PRINCIPAL CIVIL ENGINEER		1.00	0.00	0.00	1.00
PRINCIPAL LANDSCAPE ARCHITECT		1.00	0.00	0.00	1.00
PRINCIPAL PLANNER		1.00	0.00	0.00	1.00
SECRETARY		1.00	0.00	0.00	1.00
SR BUILDING INSPECTOR		1.00	0.00	0.00	1.00
SR CIVIL ENGINEER		2.00	0.00	0.00	2.00
SR ENGINEERING TECHNICIAN		1.00	0.00	0.00	1.00
SR LANDSCAPE INSPECTOR		0.00	1.00	0.00	1.00
SR PLAN CHECK TECHNICIAN		1.00	0.00	0.00	1.00
SR PLANNER		4.00	1.00	0.00	5.00
SR PROJECT COORDINATOR		1.00	0.00	0.00	1.00
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	50.00	4.00	1.00	55.00
ENVIRONMENTAL SERVICES					
RECYCLING SPECIALIST I		3.00	0.00	0.00	3.00
RECYCLING SPECIALIST II		3.00	0.00	0.00	3.00

CLASSIFICATION		FY 2018 ADOPTED BUDGET	FY 2018 MIDYEAR CHANGES	FY 2019 PROPOSED CHANGES	FY 2019 PROPOSED BUDGET
SR RECYCLING SPECIALIST		1.00	0.00	0.00	1.00
ENVIRONMENTAL SERVICES	TOTAL	7.00	0.00	0.00	7.00
FEDERAL GRANTS FUND					
EMERGENCY SVCS COORDINATOR		1.00	0.00	0.00	1.00
GIS SPECIALIST		1.00	0.00	0.00	1.00
FEDERAL GRANTS FUND	TOTAL	2.00	0.00	0.00	2.00
FLEET MANAGEMENT					
EQUIPMENT MECHANIC		3.00	0.00	0.00	3.00
FIRE APPARATUS MECH		2.00	0.00	0.00	2.00
FISCAL OFFICE SPECIALIST		1.00	0.00	(1.00)	0.00
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	TOTAL	9.00	0.00	(1.00)	8.00
POLICE DEPT GRANTS FUND					
FA ANALYST		3.00	0.00	0.00	3.00
FA DEPUTY DIRECTOR SDLECC		2.00	0.00	0.00	2.00
FA DEPUTY EXECUTIVE DIRECTOR		1.00	0.00	0.00	1.00
FA DIRECTOR OF SD LECC		1.00	0.00	0.00	1.00
FA FINANCIAL MANAGER		1.00	0.00	0.00	1.00
FA GEOSPATIAL INTEL ANALYST		1.00	0.00	0.00	1.00
FA GRAPHIC DESIGNER/WEBMASTER		1.00	0.00	0.00	1.00
FA INFO SECURITY PROGRAM MGR		1.00	0.00	0.00	1.00
FA INTELLIGENCE ANALYST		1.00	0.00	0.00	1.00
FA IVDC-LECC EXEC DIRECTOR		1.00	0.00	0.00	1.00
FA LECC IT MANAGER		1.00	0.00	0.00	1.00
FA NETWORK ADMINISTRATOR II		4.00	0.00	0.00	4.00
FA PROG ASST SUPERVISOR		1.00	0.00	0.00	1.00
FA PROGRAM ASSISTANT		1.00	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		9.00	0.00	0.00	9.00
FA SR PROGRAM ASSISTANT		1.00	0.00	0.00	1.00
FA SR SECRETARY		1.00	0.00	0.00	1.00
FA SUPV INTELLIGENCE ANALYST		3.00	0.00	0.00	3.00
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
POLICE DEPT GRANTS FUND	TOTAL	43.00	0.00	0.00	43.00
SEWER FUNDS					

CLASSIFICATION	FY 2018	FY 2018	FY 2019	FY 2019
	ADOPTED BUDGET	MIDYEAR CHANGES	PROPOSED CHANGES	PROPOSED BUDGET
ASSOC ENGINEER	2.00	0.00	0.00	2.00
ENGINEERING TECH II	2.00	0.00	0.00	2.00
EQUIPMENT OPERATOR	3.00	0.00	0.00	3.00
MAINTENANCE WORKER II	18.00	0.00	0.00	18.00
PUBLIC WORKS SPECIALIST	1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERVISOR	4.00	0.00	0.00	4.00
SR CIVIL ENGINEER	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR MAINTENANCE WORKER	14.00	0.00	0.00	14.00
SEWER FUNDS	TOTAL	46.00	0.00	46.00
NON-GENERAL FUND SUBTOTAL	162.00	4.00	0.00	166.00
TOTAL AUTHORIZED POSITIONS	993.75	14.50	2.00	1010.25

APPENDIX

Fiscal Policies

Investment Policies

Debt Administration

GANN Appropriations Limit

Legal Debt Margin

Accounting Systems and Budgetary Control

List of Acronyms

Glossary

FISCAL POLICIES

Fiscal Policies

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

General

1. The City's financial assets will be managed in a sound and prudent manner in order to ensure the continued viability of the organization.
2. A comprehensive operating and capital budget for all City funds will be developed annually and presented to the City Council for approval. The purpose of the annual budget 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 the financial condition and registrations of qualified bidders and require annual audited financial statements to be on file for each company. The City will utilize Moody's Securities or other such services to determine financially sound institutions with which to do business. The City shall annually send a copy of the current Investment Policy to all financial institutions and brokers/dealers approved to do business with the City.

As far as possible, all money belonging to, or in the custody of, a local agency, including money paid to the City's Director of Finance/Treasurer or other official to pay the principal, interest, or penalties of bonds, shall be deposited for safekeeping in state or national banks, savings associations, federal associations, credit unions, or federally insured

industrial loan companies in this state selected by the City's Director of Finance/Treasurer; or may be invested in the investments set forth in Section 9.0. To be eligible to receive local agency money, a bank, savings association, federal association, or federally insured industrial loan company shall have received an overall rating of not less than "satisfactory" in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities, including low- and moderate-income neighborhoods.

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

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

9.0 Authorized & Suitable Investments

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

Investments not specifically listed below are deemed inappropriate and prohibited:

- A. **BANKERS' ACCEPTANCES.** A maximum of 40% of the portfolio may be invested in bankers' acceptances. The maximum maturity is 180 days. Eligible bankers' acceptances shall have the highest ranking or the highest letter and number rating in a rating category as provided by a nationally recognized statistical rating organization (NRSRO).
- 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. NCD's with maturities under one year must be rated in a rating category of "A-1," its equivalent, or better by a NRSRO. NCD's with maturities in excess of one year must be rated in a rating category of "A," its equivalent or better by a NRSRO.
- C. **COMMERCIAL PAPER.** 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. Bonds must have a rating in a rating category of "A," its equivalent or better from a NRSRO. There is no limit on the percentage of the portfolio that can be invested in this category.

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

F. FEDERAL AGENCIES. 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.

G. REPURCHASE AGREEMENT, maximum term 3 months. Investments in repurchase agreements may be made, on any investment authorized in this section, when the term of the agreement does not exceed 3 months. A Master Repurchase Agreement must be signed with the bank or broker/dealer who is selling the securities to the City. There is no limit on the percentage of the portfolio that can be invested in this category.

H. REVERSE-REPURCHASE AGREEMENTS (Requires Council approval for each transaction). Reverse repurchase agreements or securities lending agreements may be utilized only when all of the following conditions are met:

- 1) 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.
- 2) 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.
- 3) 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.
- 4) Funds obtained or funds within the pool of an equivalent amount to that obtained from selling a security to a counter party by way of a reverse repurchase agreement or securities lending agreement, shall not be

used to purchase another security with a maturity longer than 92 days from the initial settlement date of the reverse repurchase agreement or securities lending agreement, unless the reverse repurchase agreement or securities lending agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security. Investments in reverse repurchase agreements, securities lending agreements, or similar investments in which the local agency sells securities prior to purchase with a simultaneous agreement to repurchase the security shall only be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state-chartered bank that has or has had a significant banking relationship with a local agency.

- 5) For purposes of this policy, "significant banking relationship" means any of the following activities of a bank:
 - a. Involvement in the creation, sale, purchase, or retirement of a local agency's bonds, warrants, notes, or other evidence of indebtedness.
 - b. Financing of a local agency's activities.
 - c. 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.
- J. TIME DEPOSITS-CERTIFICATES OF DEPOSIT (non-negotiable certificates of deposit). The maximum maturity is 3 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. The City shall have a signed agreement with any depository accepting City funds per Government Code Section 53649. No deposits shall be made at any time in certificates of deposit issued by a state or federal credit union if a member of the City Council or the Chief Financial Officer serves on the board of directors or any committee appointed by the board of directors of the credit union. In accordance with Government Code Section 53638, any deposit shall not exceed that total shareholder's equity of any depository bank, nor shall the deposit exceed the total net worth of any institution. 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. Obligations must be rated in a rating category of "A," its equivalent or better by a NRSRO. There is no limit on the percentage of the portfolio that can be invested in this category.
- 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. Obligations must be rated in a rating category of "A," its equivalent or better by a NRSRO. There is no limit on the percentage of the portfolio that can be invested in this category.
- 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 only in direct obligations in U.S. Treasury bills, notes and bonds, and repurchase agreements collateralized

with U.S. Treasuries with a weighted average of 60 days or less. 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.

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.

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

P. SHARES OF BENEFICIAL INTEREST ISSUED BY A JOINT POWERS AUTHORITY (Local Government Investment Pools [LGIP]). 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 issued by an issuer rated in a rating category of "A," its equivalent or higher rating for the issuer's debt as provided by an NRSRO and 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.

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.

S. PLACEMENT SERVICE DEPOSITS. A maximum of 30% of the portfolio may be invested in placement service deposits. Deposits placed through a deposit placement service shall meet the requirements under Government Code

Section 53601.8. 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.

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 four designated City staff:

1. Director of Finance/Treasurer
2. Assistant Director of Finance
3. Treasury Manager
4. Finance Manager

16.0 Performance Standards

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

17.0 Reporting

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

- Type of investment
- Institutional issuer
- Purchase date
- Date of maturity
- Amount of deposit or cost of the investment
- Face value of the investment
- Current market value of securities and source of valuation
- Rate of interest
- Interest earnings
- Statement relating the report to its

compliance with the Statement of Investment Policy or the manner in which the portfolio is not in compliance

- Statement on availability of funds to meet the next six month's obligations
- Monthly and year-to-date budget amounts for interest income
- Percentage of portfolio by investment type
- Days to maturity for all investments
- Comparative report on monthly investment balances & 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 May 23, 2017 via
Council Resolution 2017-078



DEBT ADMINISTRATION

Debt Administration

Based on the most recent audited financial statements, which were for the year ended June 30, 2017, 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	\$ 29,315,000	\$ 11,430,300	\$ 40,745,300
Certificates of Participation	\$ 106,025,000	\$ 39,641,167	\$ 145,666,167
Bond Premium	\$ 12,056,897	\$ -	\$ 12,056,897
Bond Discount	\$ -	\$ -	\$ -
Capital Leases	\$ 3,279,703	\$ 686,127	\$ 3,965,830
Notes/Loans Payable	\$ 3,805,586	\$ 463,364	\$ 4,268,950
CDBG Section 108 Loan	\$ 6,757,000	\$ 2,339,149	\$ 9,096,149
Miscellaneous Claims Payable	\$ 22,305,729	\$ -	\$ 22,305,729
Compensated Absences (Employee Leave)	\$ 7,344,798	\$ -	\$ 7,344,798
Subtotal	\$ 190,889,713	\$ 54,560,107	\$ 245,449,820
Advances from Other Funds	\$ 47,968,290	\$ -	\$ 47,968,290
TOTAL LONG TERM DEBT	\$ 238,858,003	\$ 54,560,107	\$ 293,418,110

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 (\$29.3 million)

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

Certificates of Participation (\$106.0 million)

As of June 30, 2017, the City currently has four outstanding Certificates of Participation. In February 2014, the authority 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 authority 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 authority 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 authority issued the 2016 Lease Revenue Refunding Bonds to refund the 2010 COP (Capital Facilities Refunding Projects) and to fund a reserve fund.

Bond Premium (\$12.1 million)

The premium is composed of five 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.

Capital Leases (\$3.3 million)

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

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

In March 2015, the City entered into a lease agreement with Marlin Leasing Corporation for the acquisition of Mobile Data Computers. The original amount of the loan was \$377,487.

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

Notes/Loans Payable (\$3.8 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. As of June 30, 2017 the outstanding balance is \$1,450,034.

CDBG Section 108 Loan (\$6.8 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.

Miscellaneous Claims Payable (\$22.3 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 (\$7.3 million)

The obligation for Compensated Absences represents the current dollar value of accumulated leave balances, primarily vacation leave, for employees that would have to be paid off if all permanent employees were terminated as of June 30, 2017.

Advances From Other Funds (\$48.0 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, 2017, was \$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 \$1,489,995 at June 30, 2017. 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 \$8,160,323 at June 30, 2017. 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 \$9,219,238 at June 30, 2017. The Agency will ensure that PAD funds are repaid to fully fund the development of the park for which they were originally collected.

The City Council authorized and set terms for loans from the Trunk Sewer fund to Salt Creek for \$16,848,381, to the Storm Drain fund for \$744,612, and \$803,331 from the Sewer Facility fund for capital improvement projects, via Resolution 2015-035. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City’s pooled investment earning rate on a quarterly basis. The balance was \$19,507,072 at June 30, 2017.

General Fund Long-Term Debt for Fiscal Year 2019

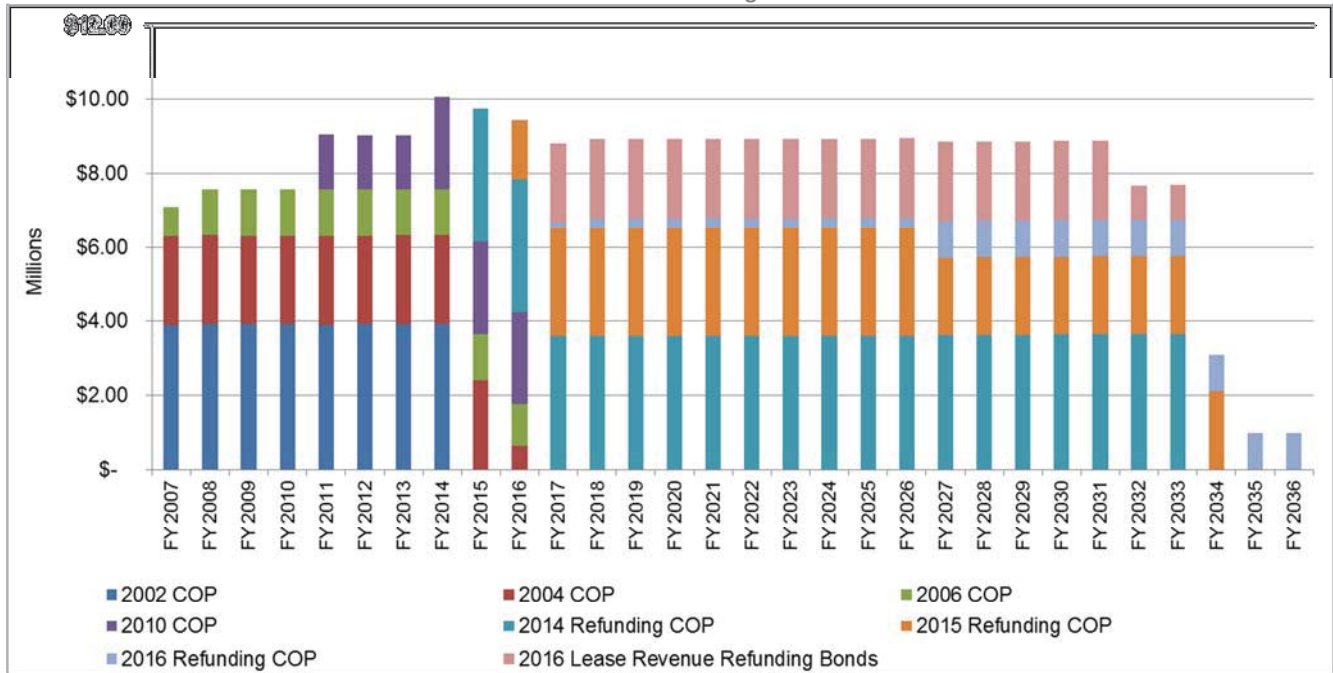
The General Fund’s annual debt service “commitment” for the Certificates of Participation and the Lease Revenue Refunding Bond in fiscal year 2018-19 is approximately \$9.5 million, or 5.4% of the General Fund operating budget. However, it must be noted that although this amount is truly a General Fund commitment, only \$3.6 million will actually be paid from General Fund resources, with the remaining amount paid from available development impact fees

and residential construction tax. The \$3.6 million represents approximately 2.1% of the General Fund operating budget. The \$9.5 million represents ongoing

level debt service payments as depicted in the following chart.

Annual Debt Service Obligation of the General Fund

Fiscal Years 2006-07 through 2035-36



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 2017-2018 calculation, the population increased 1.14%. California per capita personal income increased by 3.69% and new non-residential construction increased by 2.88%. 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 2017-18 Appropriations Limit

The fiscal year 2017-18 Appropriations Limit has been calculated as follows:

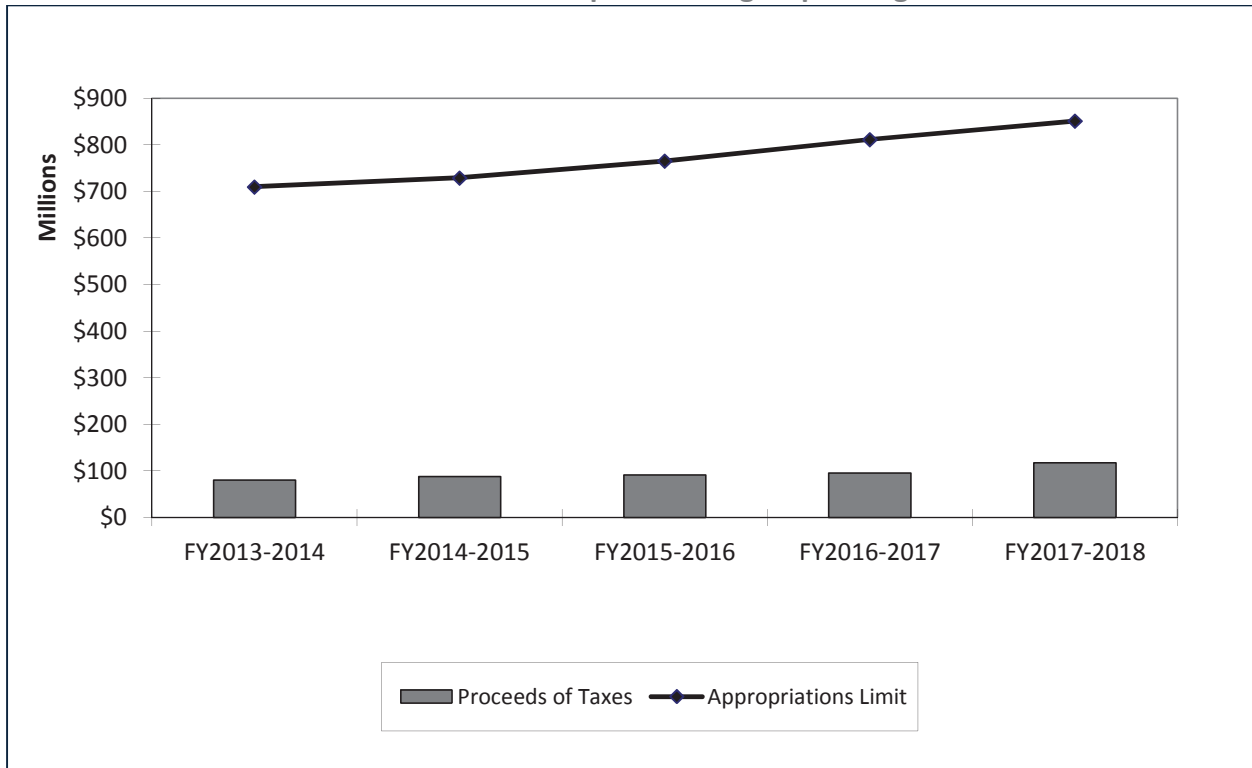
Fiscal Year 2017-18 Appropriation Limit	
Fiscal Year 2016-17 Appropriations Limit	\$ 811,760,746
Increased by an inflation factor composed of the increases in population and per capita income change	x 1.048721
FISCAL YEAR 2017-18 APPROPRIATIONS LIMIT	\$ 851,310,266

Proceeds of Taxes

The "Proceeds of Taxes" as included in the fiscal year 2017-18 Adopted Budget that are subject to the appropriations limit are estimated to be \$117,555,471. Therefore the City has what is referred to as an appropriation "gap" of

\$733,754,795 (\$851,310,266 - \$117,555,471). Simply stated, this means that the City could collect and spend up to \$733,754,795 more in taxes during Fiscal Year 2017-2018 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, 2017 the City's legal debt limit is \$966,602,794. 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 2015 through 2017

	June 30, 2015	June 30, 2016	June 30, 2017
Total Assessed Valuation	\$ 23,090,440,353	\$ 24,455,998,641	\$ 25,776,074,509
Conversion Percentage	25%	25%	25%
Adjusted Assessed Valuation	\$ 5,772,610,088	\$ 6,113,999,660	\$ 6,444,018,627
Debt Limitation Percentage	15%	15%	15%
<i>Debt Limit</i>	\$ 865,891,513	\$ 917,099,949	\$ 966,602,794
Total Debt Applicable to Limit:			
Pension Obligation Bonds	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 865,891,513	\$ 917,099,949	\$ 966,602,794

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.

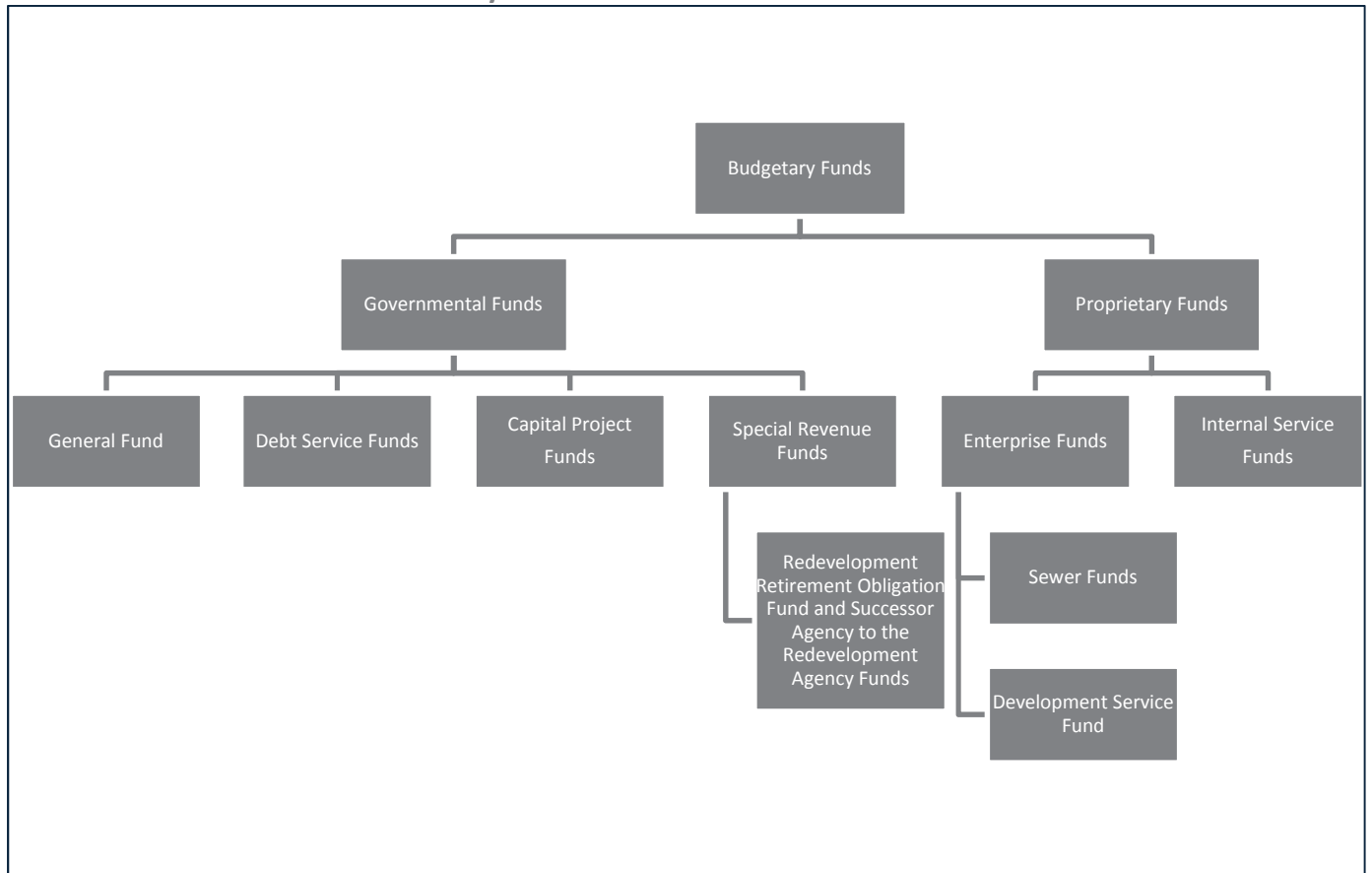
Governmental funds include activities associated with the operations of the City such as the provision of library, recreation, and public safety services. Special revenue funds, capital project funds, debt service funds, and the City’s general fund are different types of governmental funds.

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

DASH: Dynamic After School Hours

DIF: Development Impact Fee

DMS: Drainage Management System

DVP: Delivery Versus Payment

E

EEBG: Energy Efficiency Block Grant

EOC: Emergency Operation Center

ERAF: Educational Revenue Augmentation Fund

EUC: Eastern Urban Center

F

FCIP: Fire Company Inspection Program

FDIC: Federal Deposit Insurance Corporation

FF: Firefighters

FHLB: Federal Home Loan Bank

FHLMC: Federal Home Loan Mortgage Corporation

FHWA: Federal Highway Administration

FICB: Federal Intermediate Credit Bank

FLB: Federal Land Bank

FLSA: Fair Labor Standards Act

FMS: Fleet Management System

FNMA: Federal National Mortgage Association

FPPC: Fair Political Practices Commission

FREBE: Free Resource Energy Business Evaluation

FSE: Fire Safety Engineering

FTA: Federal Transit Administration

FTE: Full-Time Equivalent

FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles

GDP: Gross Domestic Product

GFOA: Government Finance Officers of America

GGMS: General Government Management System

GIS: Geographic Information System

GMOC: Growth Management Oversight Committee

GNMA: Government National Mortgage Association

GUC: General Use Certificates

H

HBP: Highway Bridge Program

HOV: High Occupancy Vehicle

HR: Human Resources

HSIP: Highway Safety Improvement Program

HUD: Housing and Urban Development

HVAC: Heating\Ventilation\Air Conditioning

I

IAFF: International Association of Firefighters

ITS: Information and Technology Services

L

LAIF: Local Agency Investment Fund

LAN: Local Area Network

LRT: Light Rail Trolley

M

MGD: Million Gallons per Day

MHZ: Megahertz

MIS: Management and Information Systems\Services

MLA: Master Lease Agreement

MOU: Memorandum of Understanding

MSCP: Multiple Species Conservation Plan

MTDB: Metropolitan Transit Development Board

MTS: Metropolitan Transit System

N

NCD: Negotiable Certificate of Deposit

NEP: Neighborhood Reinvestment Program

NFPA: National Fire Protection Association

O

OSMS: Open Space Management System

P

PACE: Parcel Assessed Clean Energy

PAD: Park Acquisition and Development

PCI: Pavement Condition Index

PFDIF: Public Facilities Development Impact Fees

PLF: Public Library Foundation Act

PLTP: Point Loma Treatment Plant

PMS: Parks Management System

POA: Police Officer's Association

PUC: Public Utilities Commission

R

RCS: Regional Communications System

RCT: Residential Construction Tax

RDA: Redevelopment Agency

RFP: Request for Proposals

RMS: Roadway Management System

RTIP: Regional Transportation Improvement Program

RWQCB: Regional Water Quality Control Board

S

SANDAG: San Diego Association of Governments

SANDPIPA: San Diego Pooled Insurance Policy Association

SBA: Small Business Association

SBBRT: South Bay Bus Rapid Transit

SGIP: Smart Growth Initiative Program

SHOPP: State Highway Operations and Protection Program

SLMA: Student Loan Marketing Association

SR2s: Safe Routes to School

SRO: School Resource Officer

STRETCH: Safe Time For Recreation, Enrichment And Tutoring

SWBAMLA: Southwest Border Anti-Money Laundering Alliance

T

TABS: Tax Allocation Bonds

TARBS: Tax Allocation Refunding Bonds

TDA: Transportation Development Act

TDIF: Transportation Development Impact Fee

TOT: Transient Occupancy Tax

TUT: Telephone Users' Tax

TVA: Tennessee Valley Authorities

U

UUT: Utility Users Tax

V

VLf: Vehicle License Fee

W

WCE: Western Council of Engineers

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.