



2022-23

PROPOSED BUDGET

CITY OF
CHULA VISTA
CALIFORNIA



Proposed Budget Fiscal Year 2023

Mary Casillas Salas
Mayor

John McCann
Councilmember
District 1

Jill Galvez
Councilmember
District 2

Stephen Padilla
Councilmember
District 3

Andrea Cardenas
Councilmember
District 4

Maria Kachadoorian
City Manager

Kerry Bigelow
City Clerk

Glen R. Googins
City Attorney



Administration

Maria Kachadoorian	City Manager
Tiffany Allen	Deputy City Manager
Kelly Broughton	Deputy City Manager
Eric Crockett	Deputy City Manager

Directors

John Skeel	Director of Animal Services
Tracy Lamb	Director of Community Services
Vacant	Director of Development Services
Vacant	Director of Economic Development
William Valle	Director of Engineering and Capital Projects
Sarah Schoen	Director of Finance
Harry Muns	Fire Chief
Courtney Chase	Director of Human Resources/Risk Management
Edward Chew	Director of Information Technology Services
Roxana Kennedy	Chief of Police
Matthew Little	Director of Public Works



Organizational Chart

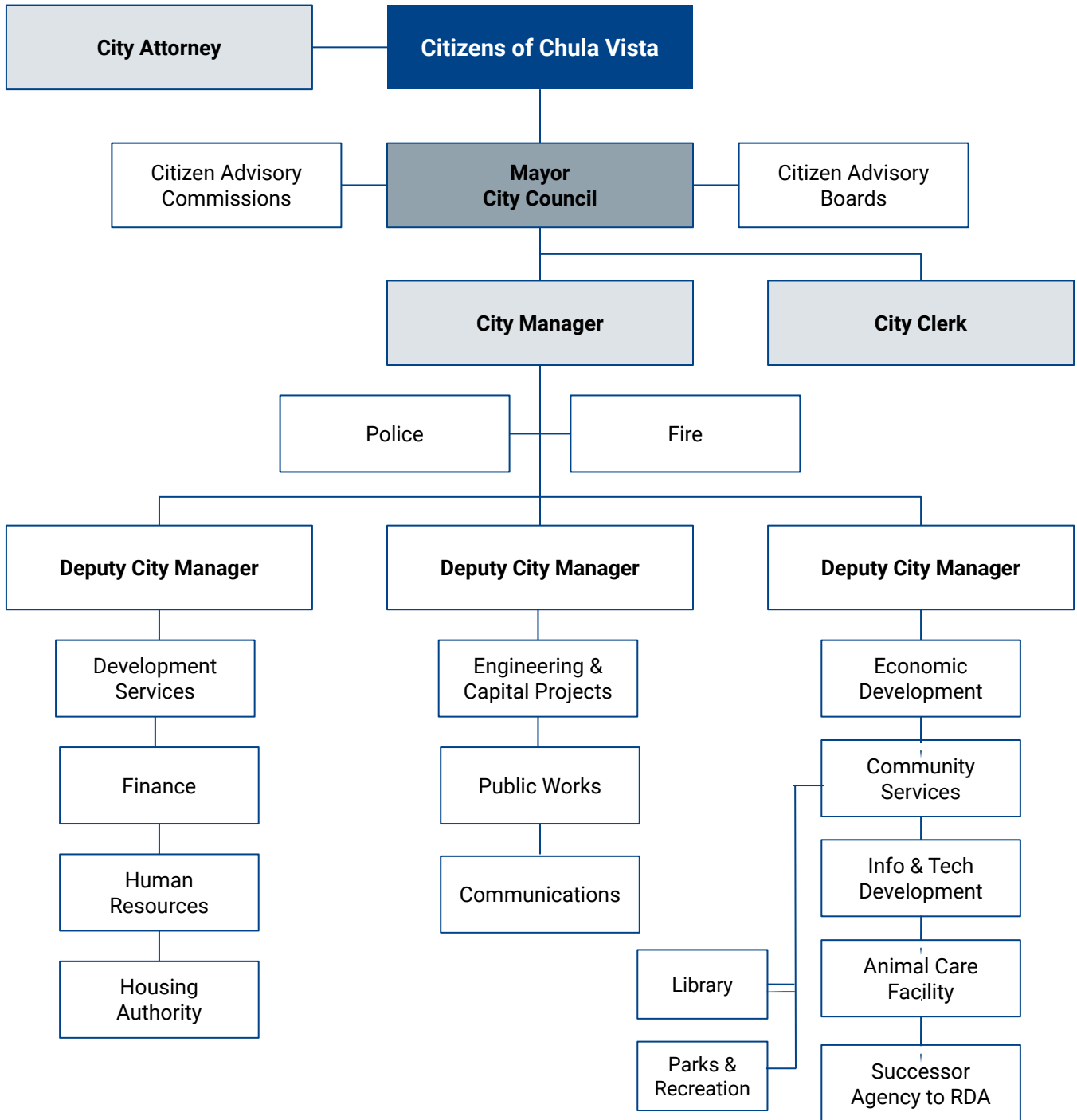


TABLE OF CONTENTS

BUDGET MESSAGE

Letter from the City Manager 5
Budget Process 11
Economic Overview 18
All Funds Summary 27
Summary of Staffing Changes 34

GENERAL FUND

General Fund Expenditure Summary 44
General Fund Revenue Summary 56
General Fund Net Cost 67
Department Summary Reports 73

DEVELOPMENT SERVICE FUND 95

SUCCESSOR AGENCY AND HOUSING FUNDS

Successor Agency Funds 103
Housing Authority Funds 111

SEWER FUNDS 117

FLEET FUND 127

CAPITAL PROJECTS FUNDS 133

DEBT SERVICE FUNDS 145

OTHER FUNDS 155

CAPITAL IMPROVEMENT PROGRAM (CIP)

Capital Improvement Program Summary 185
CIP Revenue Summary 191
CIP Expenditure Summary 199
CIP Budget Summary 211
Five-Year CIP Project Summary Schedule 217

MEASURE A FUND SUMMARY 221

MEASURE P FUND SUMMARY 227

SUMMARY TABLES

Fund Appropriations by Department and Expenditure Category 235

TABLE OF CONTENTS

Schedule of Revenues 240
Schedule of Interfund Transfers 265
Authorized Positions by Department. 278

APPENDIX

Fiscal Policies 294
Investment Policies 302
General Fund Reserve Policy 312
Pension Reserve Policy 318
Debt Administration 322
Service Impacts 329
Accounting Systems and Budgetary Control 334
List of Acronyms 338
Glossary 346

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, Measure A Summary, Measure P Summary, Summary Tables and Appendix.

General Fund

The General Fund budget funds the day-to-day operations of most city services. This section of the document provides an overview of General Fund revenues and expenditures, staffing changes, and budgetary trends.

Other Funds

In order to facilitate understanding of the different City funding sources, this portion of the document has been organized into the following major 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 and funding 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 City operations such as Police and Fire public safety services.

Capital Improvement Program

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

Measure A Summary

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

Measure P Summary

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

Summary Tables and Appendix

The Summary Tables provide a quick way to view budget allocations by department (or fund) and expenditure category, revenues by fund and type, 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 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the City of Chula Vista, California, for its annual budget for the fiscal period beginning July 1, 2021.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA for award consideration.



BUDGET MESSAGE

Letter from the City Manager

Budget Process

Economic Overview

All Funds Summary

Summary of Staffing Changes





**LETTER FROM THE
CITY MANAGER**



May 6, 2022

Honorable Mayor and Members of the City Council

I am pleased to submit for your consideration the proposed operating budget and capital improvement budget for fiscal year 2022-23. City staff developed a budget that is both responsive to community needs and continues to fund and enhance services most important to our residents. Due to the years of prudent financial oversight and sound fiscal policies of the City Council, the City was well-positioned to manage through the unprecedented challenge of the COVID-19 public health and economic crises over the last two years. While the worst of this public health crisis is hopefully behind us, we continue to closely monitor the impacts of COVID-19 to ensure we are ready to protect and provide essential services to our community. The proposed budget for the coming year anticipates continued economic growth and recovery from the COVID-19 crisis, infrastructure investments, and continued commercial and residential development throughout the City.

The City continues to plan for increased infrastructure projects and increased public safety expenditures, largely due to the passage of sales tax Measure P in 2016 and Measure A in 2018. This proposed budget includes nearly \$10 million from Measure P to fund parks, recreation centers, drainage, and other facility improvement projects. While Measure A continues to support ongoing public safety expenditures, resulting in a total of 95 additional public safety positions to date. Also reflected in the proposed budget, is the ongoing annual pension cost savings from the issuance of \$350 million in pension obligation bonds last year. A decision of this City Council that not only generates millions in pension cost savings, but also includes safeguards to mitigate potential increases in pension and other post-employment benefit costs.

The American Rescue Plan Act (ARPA) spending plan, adopted last year, continues to support households, small businesses, impacted industries, essential workers, and communities hardest hit by the COVID-19 crisis. The amended ARPA spending plan, included in the budget, strategically proposes an additional \$28 million for public health, operational support, infrastructure projects, and economic development initiatives in fiscal year 2022-23.

Addressing homelessness and affordable housing continues to be a top priority and over the next few months as federal and state funding is finalized, City staff will be coming forward to the City Council with updates on current City housing programs and new proposals to address this complex issue.

Budget Goals

The City continually strives to find new ways to maximize limited resources to deliver high quality services to our community. In preparing the General Fund budget for fiscal year 2022-23, Staff focused on the following budget development goals:

- Fund the highest level of municipal services possible based on available resources.
- Enhance core community services and strategically add operational and administrative support positions.
- Make significant progress on key programs and projects in support of the City's Strategic Plan.
- Incorporate conservative revenue projections in the development of the proposed budget.
- Avoid the use of reserves to balance the budget or fund ongoing commitments.

Budget Overview

The combined budget for all City funds totals \$533.7 million. This amount includes a General Fund operating budget of \$248.9 million, Capital Improvement Program (CIP) budget of \$50.5 million, and other funds. The General Fund presented in this document is balanced without the use of operating reserves.

The following highlights some of the priorities for fiscal year 2022-23 City services and programs:

- ARPA: Second year of federal funding for responding to the COVID-19 and economic crises with \$28 million in funding
- \$14.1 million for the Loma Verde Aquatic and Recreation Center in the CIP Budget
- \$11.9 million in Pavement Rehabilitation projects in the CIP Budget
- Second year of funding for the Ambulance Transport System
- Funding for a Fire Academy to address attrition within the Fire Department
- Repairs and improvements to various public facilities
- Repairs and improvements to sidewalks and other infrastructure
- Increased tree trimming services
- Increased library funding for books and materials, and expansion of Passport services to all branches

Budgeted Positions

The total number of positions for all City funds totals 1,226.75. This amount includes 867.75 positions in the General Fund and 359 positions in other funds. This is an increase of 39.5 positions from the fiscal year 2021-2022 adopted budget. Six of these positions were made possible due to ARPA funding.

These new positions will allow the City to do the following:

- Strengthen the City's position against cybersecurity threats and ensure alignment with the National Institute of Standards and Technology
- Provide additional resources in the Public Works department to address high priority projects and ensure projects are completed within the timeline of ARPA funding.
- Increase citywide grants oversight and administrative support to ensure the City is in compliance with applicable grant agreements
- Enhance community services for animal care and parks recreation services to keep up with the increased demand and maintain the quality of these services across the City
- Provide additional Police services to protect and enhance the quality of life in all communities

ACKNOWLEDGEMENT

City staff is the key component in delivering high quality municipal services to our residents. I am proud of all our City employees who are essential to the wellbeing of our community. They work tirelessly to deliver the best services to our community, and as demonstrated during the last two years, were able to quickly mobilize and transition to providing essential services needed during the COVID-19 crisis.

I would like to thank you 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 sound financial management practices. The Finance Department will continue to provide the City Council with financial updates in order to continue to maintain a balance budget through fiscal year 2022-23.

Respectfully,

A handwritten signature in blue ink that reads "Maria V. Kachadoorian". The signature is written in a cursive style.

Maria V. Kachadoorian
City Manager



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 in February/March and is completed with the City Council adoption of the budget in May/June.

The fiscal year 2023 budget cycle began with a preliminary base budget developed by the Finance Department's Budget and Analysis staff in January 2022. The base budget accounts for the normal operating costs of the City. Through April 2022, Finance staff worked with departments to refine the base budgets and incorporate departmental changes to align the budgets with anticipated department operations for the coming year.

The budget development process provided City 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.

Finance staff will present the City Council with a balanced General Fund budget on May 10, 2022. At this meeting, the Council can accept the fiscal year 2023 City Manager's proposed operating budget as their own and set the public hearing date of May 24, 2022, prior to Council acting on the adoption of the budget.

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

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

Budget Strategy

The City's budgeting process is built around the objectives outlined in the City's Strategic Plan. The Plan's framework assists Staff in weighing our community's priorities against the limited resources available to achieve strategic goals.

City Strategic Plan

The City's Strategic Plan is an important management tool to guide operations, assessing the current environment and envisioning the future, to increase effectiveness, organizational commitment and consensus of City strategies and objectives. The Strategic Plan provides a comprehensive framework that ensures priorities set by the Council are clear to all employees and that the City government is accountable to meeting community needs by setting objectives to meet identified goals. The City has set five core goals critical to achieving our shared vision of ensuring a vibrant and sustainable quality of life for Chula Vista residents and businesses:

Operational Excellence Economic Vitality
Healthy Community
Strong and Secure Neighborhoods
Connected Community



The City's full Strategic Plan can be accessed at the following link: www.chulavistaca.gov/departments/city-manager/strategic-plan

Strategic Plan Process

A Steering Committee was formed to draft the City's initial Strategic Plan in 2013. Each department and various commissions provided input on long-term strategies and annual initiatives. The goals encompassed visions the City Council and public have already expressed. Feedback on changes to the Plan is solicited annually when reporting out on past performance.

Budget Development Milestones

■ April 20 & 27, 2022

Two public workshops were held to provide an overview of the City Manager’s Proposed Budget.

■ May 6, 2022

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

■ May 10, 2022

Presentation to City Council of the Fiscal Year 2023 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 was scheduled for the May 24, 2022 Council meeting. Leading up to this hearing, the City Council’s Proposed Budget was made available for public review for at least ten (10) days. A comment form was provided on the City website to accept public comment.

■ May 24, 2022

A public hearing will be held before the City Council considers adoption of the budget. To comply with the City Charter, a notice of the public hearing will be published in the local newspaper at least ten (10) days prior to the meeting. After the public hearing, the City Council voted on whether to adopt the budget for Fiscal Year 2023.

[Departments](#) » [Finance](#) » [Budget Information](#) »

Budget Comment Form

Font Size: [+](#) [-](#) [+](#) [Share & Bookmark](#) [Feedback](#) [Print](#)

Please provide comments below regarding development of the Fiscal Year 2022-23 City budget.

*

First Name (optional)

Last Name (optional)

Email Address (optional)

Zip Code

Comments

City Website: [Budget Information – Budget Comment Form](#)

www.chulavistaca.gov/departments/finance/budget-information

Consistency with Financial Policies & Procedures

It is the expectation and general understanding of the City Council and the citizens of Chula Vista that City Staff conduct financial affairs in a thoughtful and prudent manner. Several financial policies have been established to provide the direction and limits within which the City is to fulfill its fiscal responsibilities. The FY 2022-23 Proposed Budget conforms with the requirements of the City's Finance Department Policies and Procedures. An overview of compliance with major policy sections are described below. See the *Appendix* for additional details on the City's Fiscal and Investment Policies.

General Financial Policies (*City Council Policy 100-01*)

Budget Development

The FY 2022-23 budget development process included opportunities for public input, occurring in open and publicly accessible forums, via budget workshops and public hearings held before City Council which accept public comment.

The City has also utilized a five-year financial plan and a long-term financial forecast model to promote orderly spending patterns, engage in long-range planning, and reduce the time and resources spent preparing annual budgets.

Balanced Budget

By policy, City Council must adopt a balanced budget with projected operating revenues fully covering projected operating expenditures. The FY 2022-23 Proposed Budget is a balanced budget. Operating revenues are budgeted to support the operating expenditures, including debt service, for the FY 2022-23 fiscal year.

Fund Balance and Reserves

During the close of each fiscal year, actual fund revenues are compared against actual fund expenditures. When revenues exceed expenditures in a fiscal year, a *positive* fund balance will result (surplus) and add to the historical, accumulated fund balance. When expenditures exceed revenues in a fiscal year, a *negative* fund balance would result (deficit) and reduce the fund balance. An accumulated positive fund balance may also be restricted/earmarked for usage or unrestricted as to its use. For instance, Council has set forth policies to maintain minimum fund balances as reserves, with funds set aside for particular circumstances or purposes, such as catastrophic events, economic downturns.

The FY 2022-23 Proposed Budget maintains the minimum unreserved, undesignated fund balance in the General Fund as established by *City Council Policy 220-03* (General Fund Reserves – Fiscal Health Plan) of no less than 15% of the annual operating budget, which is \$24.3 million for FY 2022-23. The FY 2022-23 Proposed Budget also maintains the minimum unreserved, undesignated fund balance in the sewer enterprise fund as established by *City Council Policy 220-04* (Sewer Service Revenue Fund Reserve). See historical reserve levels in the *All Funds Summary* section.



ECONOMIC OVERVIEW



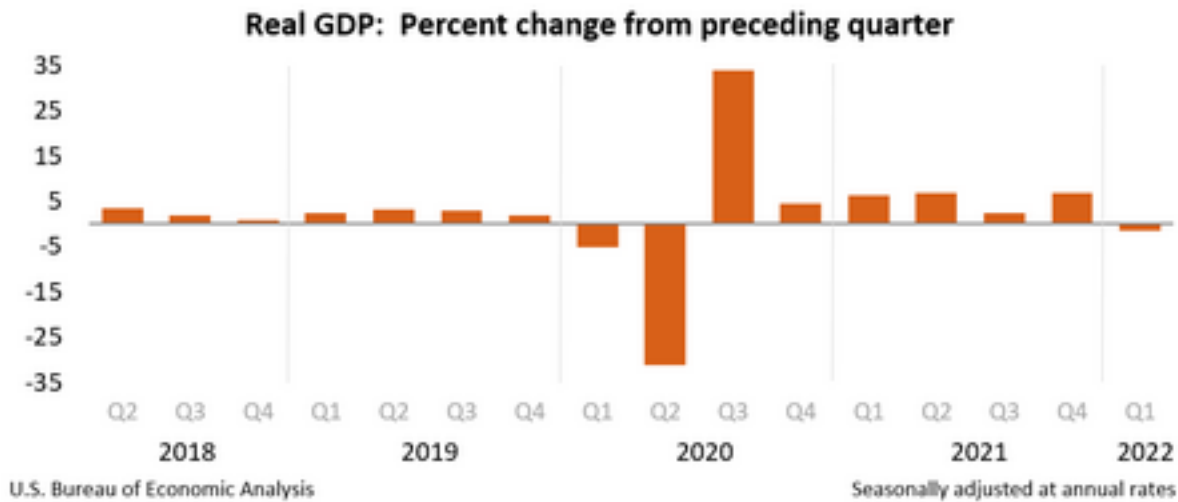
Economic Overview

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 and expenditures based on national, state, and local area economic trends, including: the University of California at Los Angeles (UCLA) Anderson Forecasts, Federal Reserve and Federal Open Market Committee publications, United States Census Bureau Economic Indicators, State of California’s Employment Development Department publications, San Diego Association of Governments (SANDAG) Regional Economic Updates, Bureau of Labor Statistics San Diego Economic Summaries, California Department of Finance data, and real estate data.

National

Over two years have passed since the onset of the COVID-19 pandemic which caused global health and economic crises that continue to impact prices, supply chains, and employment today¹. Through state and federal recovery funds from the CARES and American Rescue Plan Acts, and other localized efforts, cities have demonstrated their resiliency and fiscal leadership in responding to COVID-19 and a myriad of other challenges such as affordable housing and infrastructure. While impacted industries like trade and tourism are rebounding, uncertainties remain in regards to higher labor, materials, and energy costs. Persistent, broad inflationary pressures as well as geopolitical factors such as the Russia-Ukraine conflict also contribute more uncertainty to our globalized economy overall.

In the UCLA Anderson Forecasts from March 2022, economists’ focus for 2022 are the impacts of inflation and globalized supply chains on US economic growth². Though gross domestic product (GDP), a metric for estimating the size of a country’s economy, declined by 3.54% in 2020, government action through business loans, unemployment insurance, and direct aid has helped the United States rebound as it works to reduce the spread of COVID-19. GDP growth in 2021 was a strong 5.7%, and Anderson economists project growth of 4.3% in 2022; 2.8% in 2023; and 2.3% in 2024³. The chart below from the US Bureau of Economic Analysis shows recent quarterly results, with a 1.4% reduction of GDP (economic contraction) in the first quarter of 2022⁴.



The Federal Open Market Committee (FOMC), part of the Federal Reserve, is committed to Congress’s mandate to promote maximum employment, stable prices, and moderate long-term interest rates. During the FOMC’s March 2022 meeting, interest rates were increased by 0.25% – to between 0.25% and 0.50% – for the first time since 2018, in order to lower inflation⁵. The FOMC will continue to make adjustments to the target rate range until labor market

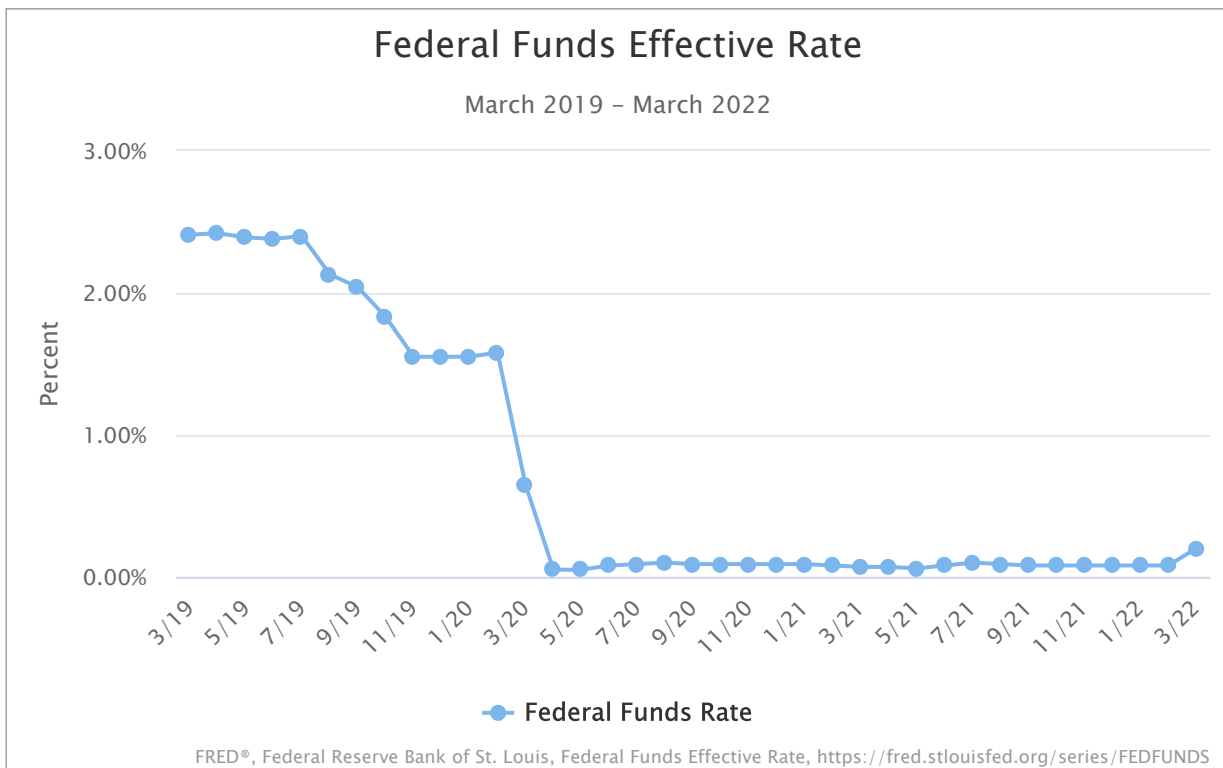
¹ HdL Companies, December 2021 “California Forecast – Sales Tax Trends & Economic Drivers”
² UCLA Anderson, March 2022 Economic Outlook www.anderson.ucla.edu/about/centers/ucla-anderson-forecast/events/march-2022-economic-outlook
³ UCLA Anderson, March 2022 Economic Outlook www.anderson.ucla.edu/about/centers/ucla-anderson-forecast/events/march-2022-economic-outlook
⁴ US Bureau of Economic Analysis, Gross Domestic Product, April 28, 2022, “First Quarter 2022 (Advance Estimate)”
⁵ Federal Open Market Committee Meeting, March 2022 “Federal Reserve Press Release”

conditions improve and inflation returns to 2% for the long-term, which the FOMC admitted would take longer than expected to reach its price-stability goals. Notably, during the meeting the FOMC projected raising rates six more times in 2022.

The “federal funds rate” established by the FOMC is important as it sets the interest rate at which banks lend money to other banks to maintain overnight reserves of funds. As a result of the federal rate increase, the cost to banks for lending increases and are passed on to businesses and consumers on other borrowing, such as for business investments, credit cards, cars, mortgages and other bank loans. Policymakers will be monitoring whether this tightening of monetary policy too quickly could hinder economic growth. Overall, raising of rates signals a confidence in the U.S. economy, supported by low unemployment rates. A graph of the effective federal funds rate is shown below; the effective funds rate is essentially determined by the market but is influenced by the Federal Reserve through open market operations to reach the federal funds rate target.

In the U.S. Bureau of Labor Statistics report from March 2022, the national unemployment rate was 3.8%, nearing the 3.5% national unemployment rate from February 2020, prior to the onset of the COVID-19 pandemic⁶. Employers are continuing to increase wages, attracting additional workforce⁷. However, as the labor market gets tighter and wages rise, threats of inflation become stronger.

Aside from the Federal Reserve’s focus on labor and inflation, housing data remains a leading indicator of U.S. economic activity. The Federal Reserve is carefully watching the recent housing market boom as strong demand has sent home prices soaring during the months after the onset of the COVID-19 pandemic. The Federal Reserve’s March 2022 increase in the federal interest rate will continue to increase interest rates on home mortgages, ultimately leading to some decreased demand. The average interest rate for a fixed 30-year mortgage averaged just over 5% in April 2022, up from just under 3% in April 2021⁸.



⁶ U.S. Bureau of Labor Statistics, Economic News Release: Employment Situation Summary (March 4, 2022) www.bls.gov/news.release/empsit.nr0.htm.

⁷ Reuters, “U.S. employment rate drops to 3.6% as labor market rapidly tightens,” Accessed April 25, 2022, www.reuters.com/world/us/us-job-growth-solid-march-unemployment-rate-falls-36-2022-04-01

⁸ Freddie Mac, Mortgage Market Survey Archive, 2022 & 2021, www.freddiemac.com/pmms/pmms_archives.

According to the U.S. Census Economic Indicators from March 2022, the sales of new single-family houses were at a seasonally adjusted annual rate of 763,000, which was 12.6% below the March 2021 estimate of 873,000¹. The median sales price of new homes sold in March 2022 was \$436,700 while the average price was \$523,900. Sales prices are continuing to increase as demand outstrips supply. Homes sales are showing signs of declines as demand cools amid increases in mortgage interest rates, tied to the recent changes in the federal interest rate.

California



In addition to providing a March 2022 national forecast, UCLA Anderson also prepares a California specific economic forecast. Due to California's size and robust recovery, its projected GDP growth between 5-6% for 2022 leads all other states in the U.S.² Economists noted leisure and hospitality sectors have largely recovered—showing the strongest change in jobs by sector—followed by professional scientific and technical services. Residential construction is expected to grow faster than the U.S. due to California's housing shortage and strong demand. UCLA Anderson economists also predict California's average unemployment rate for years 2022, 2023 and 2024 will be 5.5%, 4.5% and 4.3%, respectively.

The State of California's Employment Development Department (EDD) regularly releases a "Labor Market Review" publication. In the March 2022 edition, the EDD reported a 4.9% unemployment rate for the State of California, with net job increases of 60,200 across industries in March 2022.³ The unemployment rate decreased 3.5 percentage points from 8.4% one year ago in March 2021. Data show that California's recovery has outpaced the rest of the U.S., regaining approximately 82% of the jobs lost during the onset of the pandemic in March-April 2020.

County



The EDD also publishes reports on countywide data. In its San Diego metropolitan area press release from March 2022, the unemployment rate in the San Diego County was 4.7% in January 2022, which was 2.8% below the 8.5% rate from one year ago in January 2021⁴.

The Bureau of Labor Statistics's consumer price index for urban customers (CPI-U) shows the change in the price of a standard list of goods and services. Based on the December 2021 CPI-U, the County of San Diego experienced an 8.2% increase in prices paid for the standard set of goods and services which is 0.7% more of an increase than the average United States city of 7.5%⁵. Higher prices for shelter and energy were major contributors to the CPI change.

The San Diego Association of Governments (SANDAG) also provides a summary of the economic indicators for the County of San Diego. In their more recent Regional Economic Update from April 2022 presented by Chief Economist Ray Major, since 2020, the cost of living in San Diego has increased 13%, outpacing inflation of 10%⁶. For housing, SANDAG reported the median home price was \$800,000 in February 2022, an increase of 33%, with only 25% of households able to afford the median priced home (down from 38%), since February 2020⁷. This substantial rise in housing costs demonstrates the lack of affordability locally and the challenges of cities in the region in providing housing.

Another cost of living factor for the County is the average gasoline prices are also consistently significantly higher than the national average. Gasoline prices have been even more volatile due to stay-at-home orders, telecommuting, changes in travel demand and the Russia-Ukraine conflict. Prices have increased 51% since March 2021 from \$4.10 per gallon to \$6.19 per gallon in March 2022. However, signs of gas prices stabilizing are beginning to show.

² UCLA Anderson, March 2022 Economic Outlook

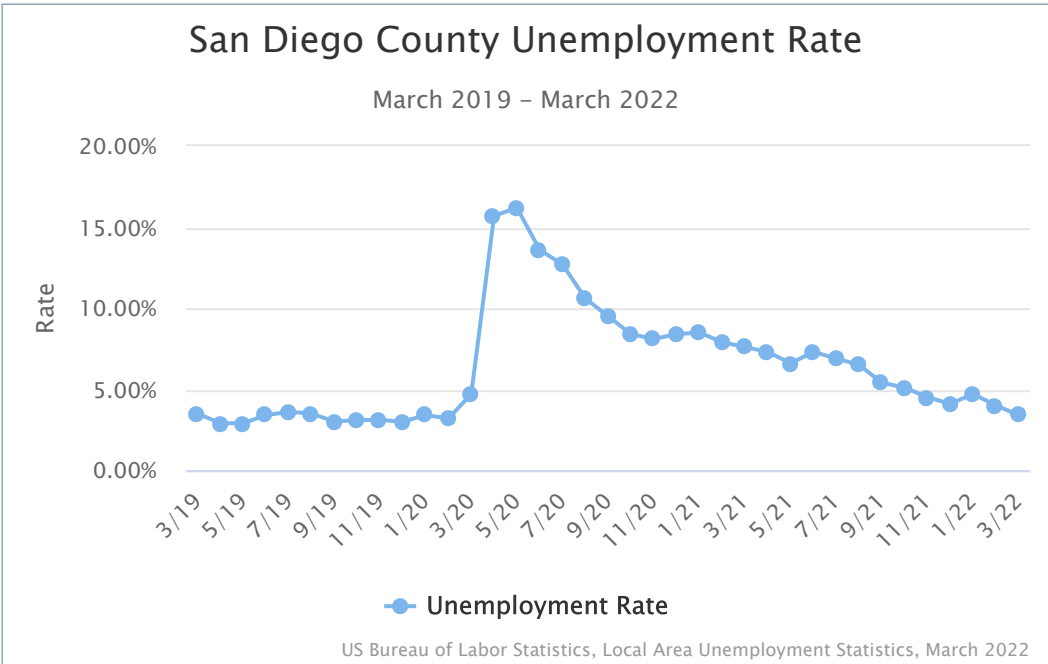
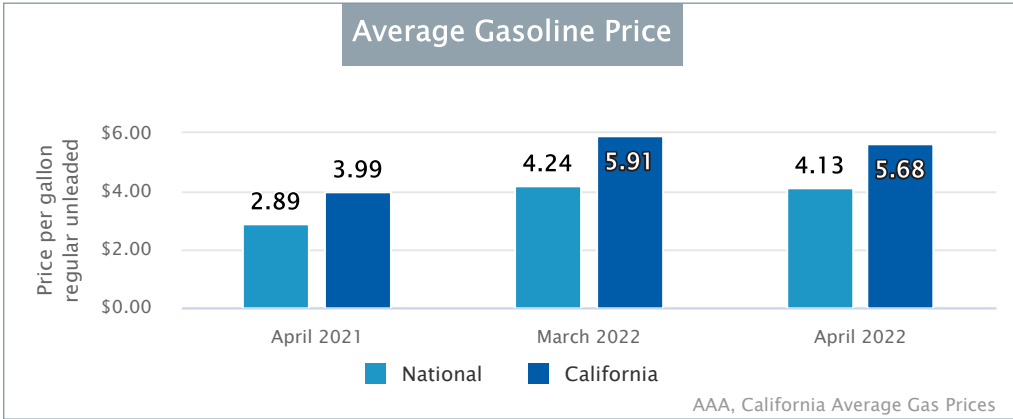
³ State of California's Employment Development Department, March 2022, "California Labor Market Review"

⁴ State of California's Employment Development Department, March 2022, "San Diego-Carlsbad MSA Press Release," www.labormarketinfo.edd.ca.gov/geography/msa/san-diego-carlsbad.html

⁵ Bureau of Labor Statistics, March 2021 "San Diego Area Economic Summary"

⁶ San Diego Association of Governments, Regional Economic Update, April 14, 2022

⁷ Bureau of Labor Statistics, March 2021 "San Diego Area Economic Summary"



City



The fiscal year 2023 Proposed General Fund revenues budget is \$248.9 million. This reflects an increase of \$30.8 million or 14.1% when compared to the fiscal year 2022 Adopted General Fund revenues budget. General Fund revenues provide funding for essential City services including police, fire, library services, and park and recreation programs. Property taxes are the largest revenue source for the City and accounts for 16.4% of the General Fund Revenue Budget. This revenue category’s budget increased by \$1.4 million or 3.7% over the prior year adopted budget. The City’s other major revenue sources are: Sales Tax, Measure A Sales Tax, Measure P Sales Tax, Franchise Fees, Transient Occupancy Tax (TOT), Utility User Tax, and Property Tax collected in lieu of Motor Vehicle License Fees. The other major revenues sources (excluding Measure A and Measure P Sales Tax revenue) account for 37.8% of the General Fund Revenue Budget and total \$94.0 million dollars of the budget. Additional information on City revenues are provided in the All Funds Summary and General Fund Revenue Summary sections of this budget document.

City Sales Tax Measures

Measure A, the half-cent sales tax to fund public safety staffing and services. This tax took effect on October 1, 2018 and brought Chula Vista's tax rate to 8.75%. The fiscal year 2023 Proposed Budget includes an estimated \$25.9 million in sales tax revenues.

Measure P, a temporary ten-year, half-cent sales tax to fund high priority infrastructure needs. The collection of this sales tax began on April 1, 2017. The fiscal year 2023 Proposed Budget includes an estimated \$25.9 million in Measure P sales tax revenues.

City Unemployment

The Bureau of Labor Statistics (BLS) shows the City's current unemployment rate from February 2022 data is at 4.7%, compared to 8.4% at this time last year, and 3.5% in February 2020 (prior to the onset of the COVID-19 pandemic). This improvement in employment is largely due to an economy recovering from COVID-19 public health restrictions and economic impacts¹. Chula Vista's unemployment rate is slightly lower than the state's rate of 4.8% and slightly higher than the national unemployment rate of 4.1%.

City Housing Market

The City's housing market remains strong, as home prices have increased nearly 10% compared to last year and median prices have grown to \$731,000². Trends in the Chula Vista housing market reflect a national, record-breaking surge in home prices largely due to a lack of supply. Demand is likely to remain high for the Southern California housing market overall despite some tempering by the increasing mortgage rates and costs of construction.

¹ U.S. Bureau of Labor Statistics, April 2022 "Labor Force Statistics – San Diego Area Economic Summary"

² Redfin, Chula Vista Housing Market, April 25, 2022, www.redfin.com/city/3494/CA/Chula-Vista/housing-market#trends





ALL FUNDS SUMMARY



All Funds Summary

The following section provides an overview of the combined, all City funds budget. The City has over 100 funds which include the General Fund, enterprise funds, housing funds, redevelopment successor agency funds, special revenue funds, internal service funds, capital project funds, and debt service funds. Detailed descriptions, funding, and staffing levels are provided for each fund under the corresponding fund section in this document. This section is intended to provide a citywide overview of the Proposed Budget for fiscal year 2023.

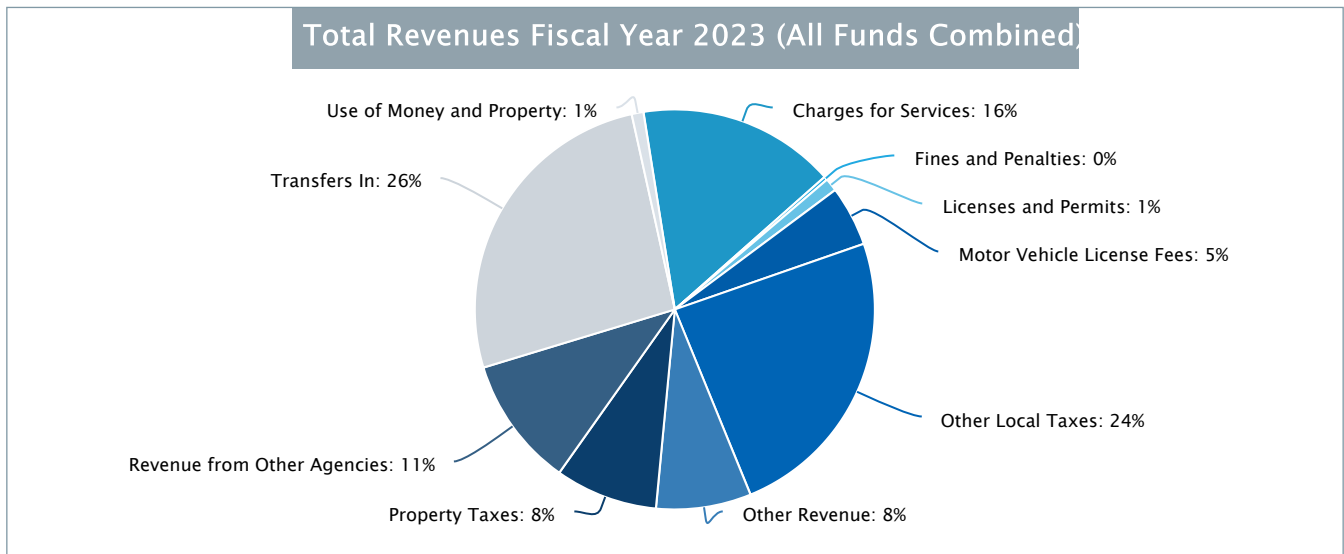
All Funds Revenue Summary

The combined revenue budget for all City funds totals \$552.5, of which \$144.9 million represents interfund transfers. The budgeted revenues for all funds increased by \$89.7 million when compared to the fiscal year 2022 Adopted Budget revenue of \$462.8 million. The following table reflects a summary of all City revenues by category.

Sources of Funds (All Funds Combined)

Fiscal Year 2020 – 2023 Revenues
In Thousands (000)

Revenue Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	Change
Charges for Services	72,653,425	84,113,873	86,922,025	88,283,145	1,361,120
Fines and Penalties	1,699,184	1,346,491	1,658,470	1,599,554	-58,916
Licenses and Permits	5,346,876	6,227,564	5,674,654	5,771,124	96,470
Motor Vehicle License Fees	23,772,912	25,149,897	24,886,300	26,886,432	2,000,132
Other Local Taxes	104,633,127	120,477,973	120,458,610	133,440,694	12,982,084
Other Revenue	42,503,640	354,946,110	40,219,971	42,441,023	2,221,052
Property Taxes	41,716,914	43,416,038	44,400,696	45,843,993	1,443,297
Revenue from Other Agencies	40,153,509	45,331,790	29,154,280	58,081,184	28,926,904
Transfers In	73,648,245	78,859,171	104,297,884	144,894,489	40,596,605
Use of Money and Property	20,118,401	6,341,188	5,175,984	5,290,184	114,200
Total	\$ 426,246,233	\$ 766,210,095	\$ 462,848,874	\$ 552,531,822	\$ 89,682,948



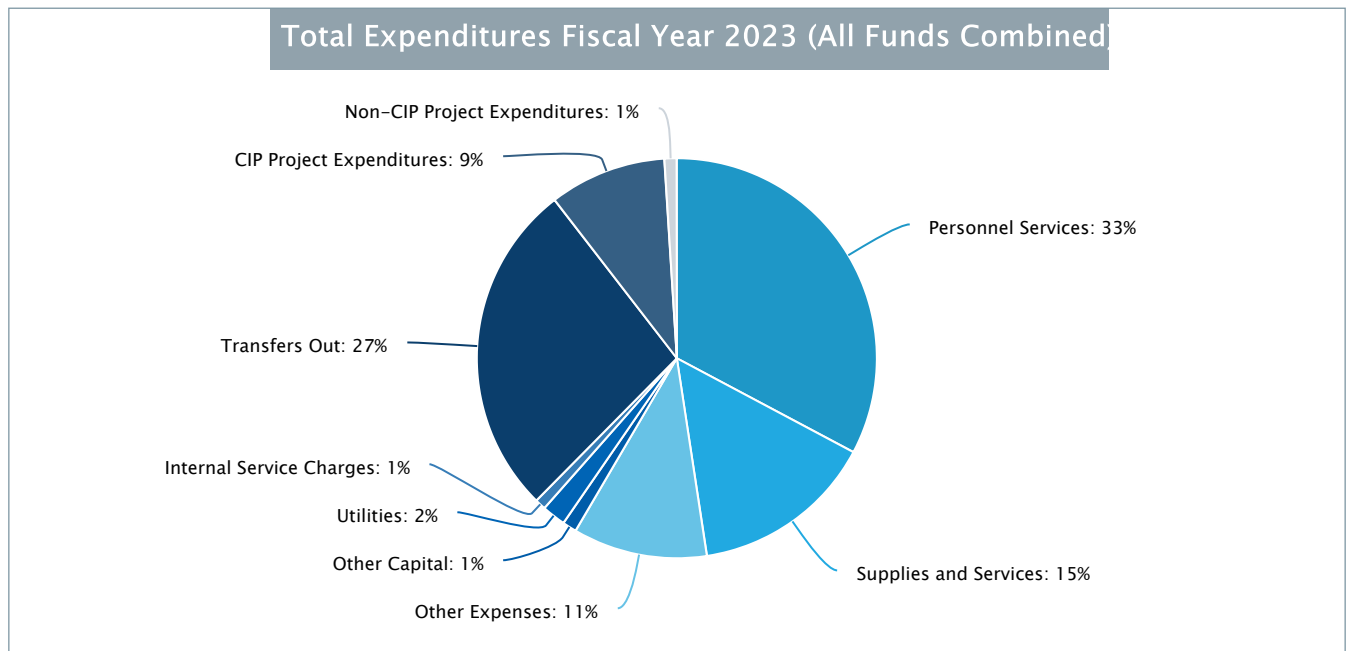
All Funds Expenditure Summary

The combined expenditure budget for all City funds for fiscal year 2023 totals \$533.7 million, of which \$144.9 million represents inter-fund transfers. The combined budget amount includes a General Fund operating budget of \$248.9 million and a Capital Improvement Program (CIP) budget of \$50.5 million. When compared to the prior year budget, the fiscal year 2023 Proposed Budget All Funds expenditures reflects an increase of \$60.8 million. The following table reflects the expenditures for all funds by expense category.

Uses of Funds (All Funds Combined)

Fiscal Year 2020 – 2023 Expenditures
In Thousands (000)

Expenditure Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	Change
Personnel Services	\$ 163,379	\$ 481,294	\$ 164,813	\$ 174,984	\$ 10,172
Supplies and Services	62,067	64,927	72,801	79,023	6,222
Other Expenses	41,600	51,853	58,028	57,955	(73)
Other Capital	6,857	9,744	8,844	6,140	(2,704)
Utilities	7,797	8,660	8,872	10,296	1,424
Internal Service Charges	3,382	3,373	3,844	4,602	759
Transfers Out	73,648	78,859	104,298	144,894	40,597
CIP Project Expenditures	44,016	42,803	49,221	50,531	1,310
Non-CIP Project Expenditures	719	1,775	2,213	5,285	3,072
Total	\$ 403,467	\$ 743,288	\$ 472,932	\$ 533,711	\$ 60,778

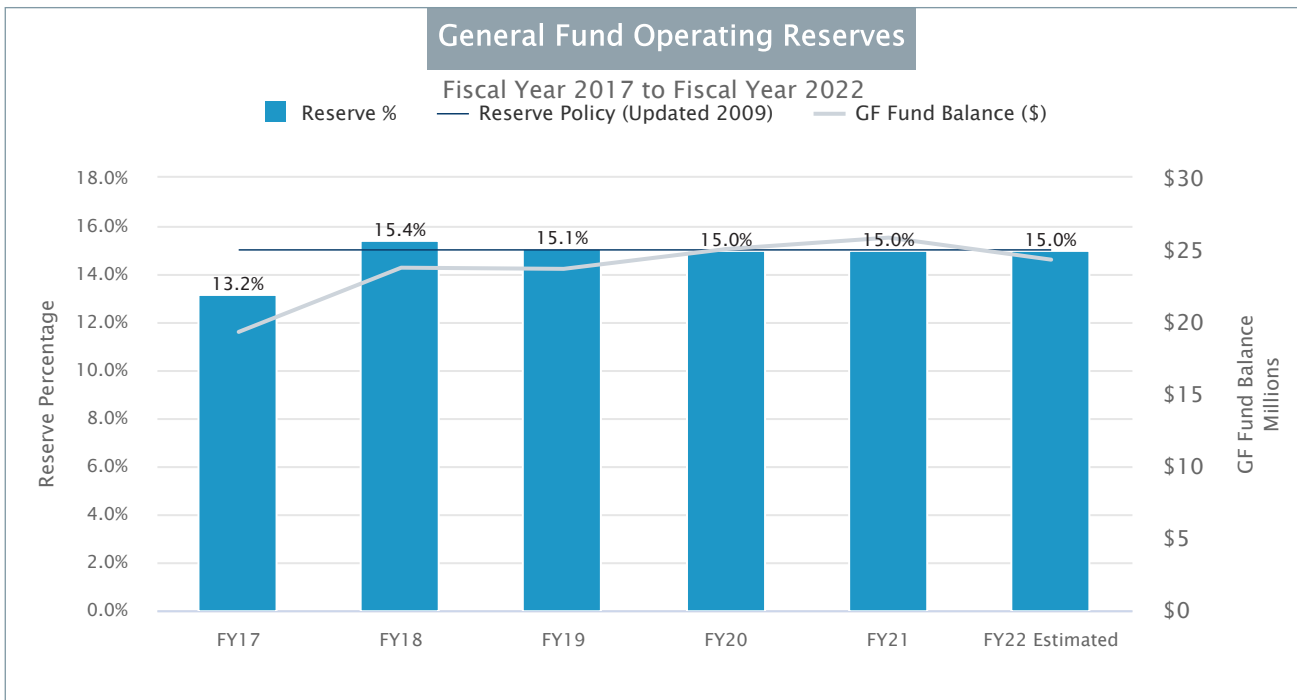


General Fund Reserves

The General Fund Operating Reserve is to be used to provide temporary financing for unanticipated extraordinary needs of an emergency nature, such as a major storm drain repair, litigation or settlement costs or an unexpected liability created by Federal or State legislative action. In November 2009, the City Council approved a resolution updating the City’s General Fund Reserve Policy. With the issuance of pension obligations bonds (POBs) in November 2020, the Policy was amended. The revised reserve policy (City of Chula Vista Council Policy 220-03):

- Provides guidelines for the use of reserves;
- Sets a long-term goal for a higher General Fund minimum Reserve level, from 8% to 15%;
- Established two new reserve funds – the Economic Contingency Reserve and the Catastrophic Event Reserve; and
- Established another new reserve fund based on POBs issuance, the Pension & OPEB Reserve Fund Policy.

The following chart depicts the General Fund operating reserves since fiscal year 2014 as a percentage of the respective adopted budgets. As the reserve is intended to be a gauge of the General Fund, Measure P, and Measure A funding is not included in the calculation of the General Fund reserve.



Pension Obligation Bonds

City Staff, in conjunction with discussions with City Council, explored over several years the use of pension obligation bonds (POBs) to help manage retirement costs. A pension obligation bond is a taxable bond issued to investors, with proceeds utilized to extinguish all or a part of the City’s pension liabilities. These liabilities are termed the “unfunded accrued liability” (UAL) and are due to the California Public Employees’ Retirement System (CalPERS). The UAL is the shortfall or gap between what the City has in assets and what it will need in assets to fully pay out the benefits that it has promised to retirees under CalPERS.

Issuance of the POBs provides the City several benefits, including: (1) generating cash flow savings to the City through historically low interest rates relative to the CalPERS discount rate assumption; (2) creating a repayment shape for the City’s pension liabilities that increases more gradually than currently mandated by CalPERS; (3) enhancing budget predictability and long-term fiscal sustainability by creating a smoother repayment shape at a lower level; (4) leveraging the projected savings to adequately fund various reserves; and, (5) setting aside a portion of the future

savings into a new Section 115 Trust and Bond Call Fund to mitigate future pension and OPEB cost increases and potentially pay off (redeem) the POBs prior to maturity.

On September 15, 2020, City Council approved the initial legal documents related to a POB and the City and its financing team initiated a validation process in the San Diego County Superior Court. This process concluded on January 11, 2021, with the City refinancing the City's UAL with CalPERS at historically low interest rates. In February 2021, the City issued approximately \$350 million in Pension Obligation Bonds to refund all of the UAL based on the CalPERS Actuarial Valuation as of June 30, 2019.

The projected benefit to the City from the 2022 Pension Obligation Bonds issuance is \$116 million (\$112 million on a present value basis). These savings estimates assume that CalPERS earns 7% in the future. Savings will be higher if CalPERS earns more than 7% and lower if it earns less than 7%. These savings will be utilized to fund the new reserve funds mentioned, mitigating future fiscal impacts from anticipated CalPERS pension investment return shortfalls.





SUMMARY OF STAFFING CHANGES



Summary of Staffing Changes

The fiscal year 2023 Proposed Budget includes 1,226.75 positions for all funds. This is a net increase of 39.5 positions when compared to the fiscal year 2022 Adopted Budget that included 1,187.25 authorized positions. The summary of staffing changes is divided into two sections – the staffing changes that were approved by Council during fiscal year 2022 and changes made as part of the development of the fiscal year 2023 budget.

Position Changes Authorized during Fiscal Year 2022

During fiscal year 2022, Council approved the addition of 43.50 FTEs citywide, as well as several reclassifications to reflect changes in duties. Changes in the General Fund (GF) resulted in a net increase of 20.50 FTEs. Changes to other funds resulted in a net increase of 23.0 FTEs. These changes are summarized in the following table.

Summary of Fiscal Year 2022 Staffing Changes

Approved by City Council

Department/Fund	Program	Position	FTE
Administration (2.00)	Communications	Special Events Coordinator	(1.00)
		Communications/Special Events Coordinator	1.00
	Admin	Sr Management Analyst	1.00
		Executive Secretary	1.00
Advanced Life Support (0.00)	Admin	Sr Management Analyst	(1.00)
		Principal Management Analyst	1.00
Animal Care Facility (5.00)	Animal Care Services	Animal Adoption Counselor	(1.00)
		Animal Services Specialist	1.00
		Management Analyst II	1.00
		Animal Control Officer	0.50
		Animal Care Supervisor	1.00
		Registered Veterinary Tech	1.00
		Office Specialist	1.50
Central Garage (1.00)	Operations	Equipment Mechanic	1.00
Chula Vista Housing Authority (3.00)	Admin	Management Analyst II	2.00
		Sr Planner	1.00
City Attorney (0.00)	Advisory	Deputy City Attorney II	(1.00)
		Deputy City Attorney III	1.00
		Legal Assistant	(1.00)
		Executive Secretary	1.00
City Jail (0.00)	Jail	Police Services Officer Supervisor	(2.00)
		Detentions Supervisor	2.00
		Police Services Officer	(12.00)
		Detentions Officer	12.00
Development Services GF (1.00)	Admin	Sr Management Analyst	(1.00)
		Principal Management Analyst	1.00
	Enforcement	Code Enforcement Officer II	1.00
Development Services Fund (-1.00)	Dev Planning	Sr Project Coordinator	(1.00)
Economic Development (-1.00)	Econ Development	Economic Development Spec I	(1.00)

Summary of Fiscal Year 2022 Staffing Changes (Continued)

Approved by City Council

Department/Fund	Program	Position	FTE
Engineering and Cap Proj (4.00)	Traffic Eng	Engineering Tech II	(1.00)
		Sr Civil Engineer	1.00
		Associate Engineer	2.00
	Construction Insp	Sr Building Inspector	1.00
		Sr Engineering Tech	(1.00)
		Sr Fiscal Office Specialist	1.00
	Fiscal Sustainability	Associate Engineer	1.00
		Engineering Tech II - Frozen	(1.00)
		Management Analyst II	1.00
Finance (2.00)	Budget	Fiscal Management Analyst - Frozen	(1.00)
		Fiscal Management Analyst	1.00
		Sr Management Analyst	1.00
	Payroll	Accounting Tech	1.00
		Sr Accountant	(1.00)
		Principal Accountant	1.00
Fire (0.00)	Admin	Principal Management Analyst	(1.00)
		Sr Management Analyst	1.00
Human Resources (2.00)	Operations	Sr Human Resources Analyst	1.00
		Human Resources Tech	1.00
Information Tech Svcs (1.00)	Admin	Chief Information Security Officer	1.00
Library (0.00)	CC Branch	Librarian III - Frozen	(1.00)
		Librarian III	1.00
Measure A (9.00)	Police	Police Captain	1.00
		Forensics Specialist	1.00
		Property & Evidence Specialist	3.00
		Property & Evidence Supervisor	1.00
		Sr Police Records Specialist	3.00
		Sr Records Specialist	1.00
Police (0.50)	Support Services	Police Records Specialist	0.50
		Automated Fingerprint Tech	(1.00)
Public Works (4.00)	Project Mgmt	Building Project Manager	2.00
		Management Analyst II	1.00
		Building Services Manager	1.00
Transport Fund (11.00)	Transport	Emergency Medical Tech (Non-Safety)	(1.00)
		Paramedic (Non-Safety)	11.00
		Management Analyst II	1.00
Citywide Total			43.50

Fiscal Year 2023 Changes

The fiscal year 2023 Proposed Budget reflects specific program changes based on the resources available. In total, the changes result in a net decrease of -4.00 FTEs across funds when compared to the fiscal year 2022 amended budget. Changes in the General Fund (GF) result in a -3.00 FTE decrease. Changes to other funds results in a net decrease of -1.00 FTEs. The following table summarizes the fiscal year 2023 staffing changes by department and/or fund:

Summary of Fiscal Year 2023 Staffing Changes

Department/Fund	Program	Position	FTE
Administration (-1.00)	Office of Communications	Sr Webmaster	(1.00)
Animal Care Facility (1.00)	Animal Care Services	Animal Care Facility Manager	1.00
		Animal Care Supervisor	(1.00)
		Animal Care Facility Supervisor	1.00
CV Housing Authority Fund (0.00)	Admin	Sr Management Analyst	(1.00)
		Principal Management Analyst	1.00
Development Services GF (-1.00)	Long-Range Planning	Planning Tech	(1.00)
	Development Planning	Assistant Planner	1.00
Development Services Fund (3.00)	Land Development	Associate Engineer	1.00
	Landscape Architecture	Landscape Inspector	1.00
Economic Development (-1.00)	Admin	Sr Fiscal Office Specialist - Frozen	(1.00)
	Real Property	Real Property Manager	(1.00)
		Principal Econ Dev Spec	1.00
Fire Grants (-1.00)	UASI	GIS Spec - Frozen	(1.00)
Fleet Fund (0.00)	Central Garage Ops	Fire Apparatus Mechanic	(1.00)
		Equipment Mechanic	1.00
Information Tech Svcs (-1.00)	Micro-Computers	Info Technology Tech - Frozen	(1.00)
	Computer Operations	Telecommunications Spec - Frozen	(1.00)
	Admin	Sr Webmaster	1.00
Parks & Recreation (4.00)	Admin	Sr Management Analyst	1.00
		Parks Maint Worker II	2.00
		Sr Parks Maint Worker	1.00
Police (-1.00)	Special Investigations	Police Records Specialist	(1.00)
Police Grants (-3.00)	HIDTA	FA Analyst	(1.00)
		FA Network Admin II	(1.00)
		FA Sr Secretary	(1.00)
Public Works (-3.00)	Custodial	Custodian	(3.00)
Total Citywide			(4.00)

Summary of Frozen Positions

As funding becomes available the status of these positions will be reevaluated; recommended funding changes will be brought to Council for consideration mid-year or through the budget development process. The fiscal year 2023 Proposed Budget reflects 9 FTE frozen positions summarized by department in the below table.

Summary of Fiscal Year 2023 Frozen Positions

Department/Fund	Program	Position	FTE
City Council (1.00)	Administration	Admin Secretary - Mayor	1.00
Economic Development (1.00)	Administration	Director of Economic Development	1.00
Fire (1.00)	Fire Prevention	Fire Prevention Specialist	1.00
Police (6.00)	Community Patrol	Peace Officer	5.00
	Street Crime/Gang Suppression	Peace Officer	1.00
Total Citywide			9.00

Summary of Staffing Changes by Department and Bargaining Unit

The following tables summarize the staffing changes occurring between the fiscal year 2022 Proposed Budget and the fiscal year 2023 Proposed Budget, by department and bargaining unit.

Summary of Staffing Changes by Department

Department/Fund	FY 2022 Adopted Staffing	FY 2022 Mid Year Changes	FY2023 Changes	FY 2023 Proposed Staffing	% Change
Administration	9.00	2.00	-	11.00	22.2%
Animal Care Facility	21.25	5.00	1.00	27.25	28.2%
City Attorney	17.00	-	-	17.00	-%
City Clerk	7.00	-	-	7.00	-%
City Council	14.00	-	-	14.00	-%
Development Services - GF	20.00	1.00	(1.00)	20.00	-%
Economic Development	13.00	(1.00)	(1.00)	11.00	(15.4%)
Engineering and Capital Projects	55.00	4.00	-	59.00	7.3%
Finance	30.00	2.00	-	32.00	6.7%
Fire	146.00	-	-	146.00	-%
Human Resources	19.00	2.00	-	21.00	10.5%
Information Technology Services	18.00	1.00	(2.00)	17.00	(5.6%)
Library	23.00	-	-	23.00	-%
Parks and Recreation	56.50	-	4.00	60.50	7.1%
Police	319.50	0.50	(1.00)	319.00	(0.2%)
Public Works	82.00	4.00	(3.00)	83.00	1.2%
General Fund Total	850.25	20.50	(3.00)	867.75	2.1%
Other Funds					
Advanced Life Support Fund	4.00	-	-	4.00	-%
City Jail	15.00	-	-	15.00	-%
CV Housing Authority Fund	4.00	3.00	-	7.00	75.0%
Development Services Fund	62.00	(1.00)	3.00	64.00	3.2%
Environmental Services Fund	8.00	-	-	8.00	-%
Federal Grants Fund	46.00	-	(4.00)	42.00	(8.7%)
Fleet Management	10.00	1.00	-	11.00	10.0%
Gas Tax Fund	2.00	-	-	2.00	-%
Measure A Fund	86.00	9.00	-	95.00	10.5%
Sewer Fund	48.00	-	-	48.00	-%
Transportation Fund	52.00	11.00	-	63.00	-%
Other Funds Total	337.00	23.00	(1.00)	359.00	6.5%
Citywide Total	1,187.25	43.50	(4.00)	1,226.75	3.3%

Summary of Staffing Changes by Bargaining Unit

Bargaining Unit	FY 2022 Adopted Staffing	FY 2022 Mid Year Changes	FY2023 Changes	FY 2023 Proposed Staffing	% Change
City Attorney (Elected)	1.00	-	-	1.00	-%
Unrepresented Professionals and Mid Managers	50.50	1.00	(2.00)	49.50	(2.0%)
Executives	17.00	-	-	17.00	-%
Chula Vista Mid Managers and Professionals Association	77.75	4.00	2.00	83.75	7.7%
Association of Chula Vista Employees	431.00	18.50	(4.00)	445.50	3.4%
City Council	5.00	-	-	5.00	-%
International Association of Firefighters	168.00	-	-	168.00	-%
Non-Safety International Association of Firefighters	48.00	10.00	-	58.00	20.8%
Peace Officer's Association	282.00	-	-	282.00	-%
Western Council of Engineers	36.00	4.00	1.00	41.00	13.9%
Senior Managers	40.00	3.00	1.00	44.00	10.0%
Confidential	31.00	3.00	(2.00)	32.00	3.2%
Total	1,187.25	43.50	(4.00)	1,226.75	3.3%

GENERAL FUND

General Fund Expenditure Summary

General Fund Revenue Summary

General Fund Net Cost

Department Summary Reports





**GENERAL FUND
EXPENDITURE
SUMMARY**



General Fund Expenditure Summary

The fiscal year 2023 Proposed General Fund expenditures budget is \$248.9 million, an increase of \$30.9 million or 14.2% when compared to the fiscal year 2022 Adopted Budget expenditures budget. Fiscal year 2023 capital improvement projects will be funded primarily by non-General Fund allocations; see the **Capital Improvement Program** section of this document.

The fiscal year 2023 Proposed General Fund Budget is balanced, with budgeted expenditures equal to or less than budgeted revenues, plus other available sources. The fiscal year 2023 Proposed Budget continues positive growth in its revenue sources. However, due to multiple factors within the current economy, conservative growth assumptions have been incorporated into the budget projections. As such, the fiscal year 2023 Proposed Budget expenditures focus on maintaining and enhancing current levels of service.

General Fund Expenditures Summary

In Thousands (000)

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	Change
Personnel Services	\$ 133,223	\$ 135,881	\$ 121,547	\$ 126,930	\$ 5,382
Supplies and Services	15,424	15,122	15,425	18,628	3,203
Other Expenses	1,670	4,108	1,584	1,787	202
Internal Service	2,912	2,779	3,187	3,767	580
Capital	744	639	168	168	-
Transfers Out	48,968	55,471	71,250	89,134	17,884
Non-CIP Project Expenditures	3	10	-	2,460	2,460
Utilities	5,356	5,600	4,903	6,060	1,156
Total Operating Budget	\$ 208,300	\$ 219,610	\$ 218,065	\$ 248,933	\$ 30,868
CIP Project Expenditures	22	9	-	-	-
Total General Fund Budget	\$ 208,322	\$ 219,618	\$ 218,065	\$ 248,933	\$ 30,868

Major Expenditure Changes by Category

The following summarizes the significant changes within the expenditure categories:

Personnel Services: Increase of \$5.4 million from the fiscal year 2022 Adopted Budget, driven by the following:

- Net addition of 17.5 FTE (20.50 FTE fiscal year 2022 mid-year additions and (3.00) FTE fiscal year 2023 reduction of General Fund budgeted positions).
- \$0.9 million increase for Flex/insurance costs.
- \$0.5 million increase for retirement/pension costs.
- (\$1.3) million Salary Savings target increase based on vacancy trends.

Transfers Out: Increase of \$17.9 million over the fiscal year 2022 Adopted Budget, driven by the following:

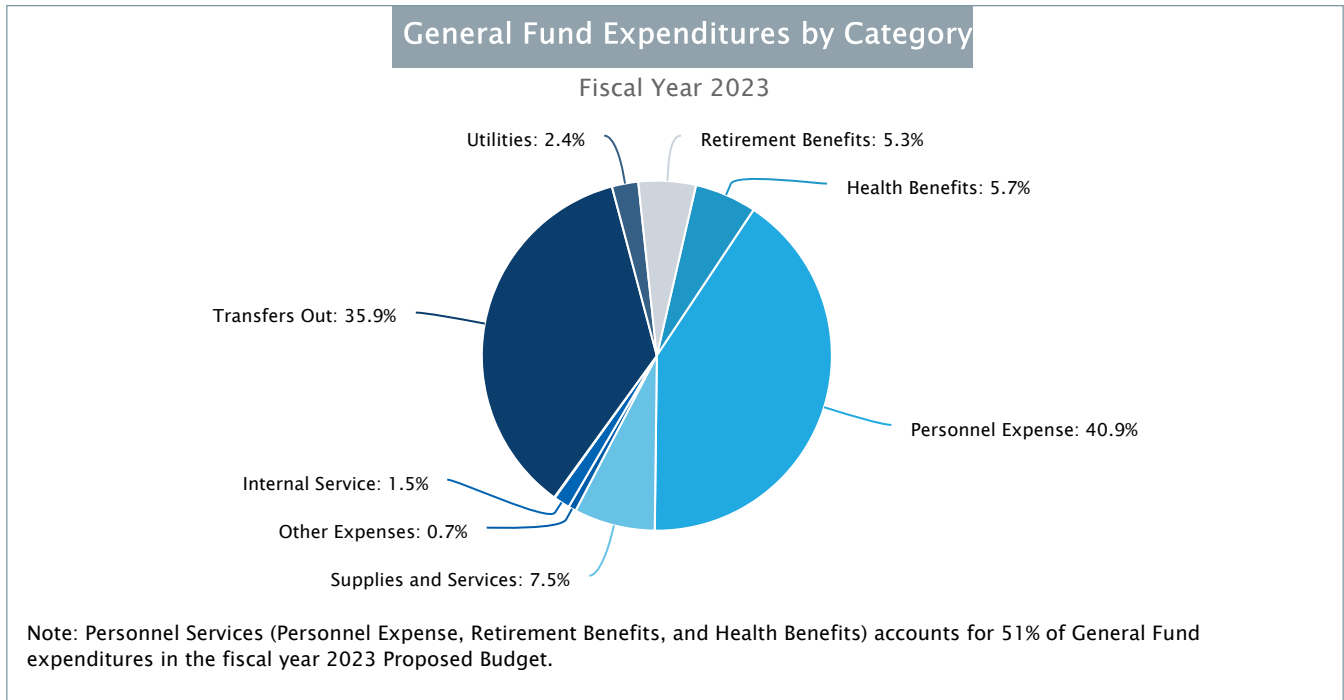
- General Fund support for Loma Verde Community Center of \$8 million to the Capital Improvement Fund.
- Measure A Sales Tax revenue transfer increase of \$2.7 million to the Measure A Fund.
- Measure P Sales Tax revenue transfer increase of \$2.8 million to the Measure P Fund.
- Section 115 Trust Contribution increase of \$1.7 million.
- Pension Obligation Bonds Debt Service increase of \$1.6 million.

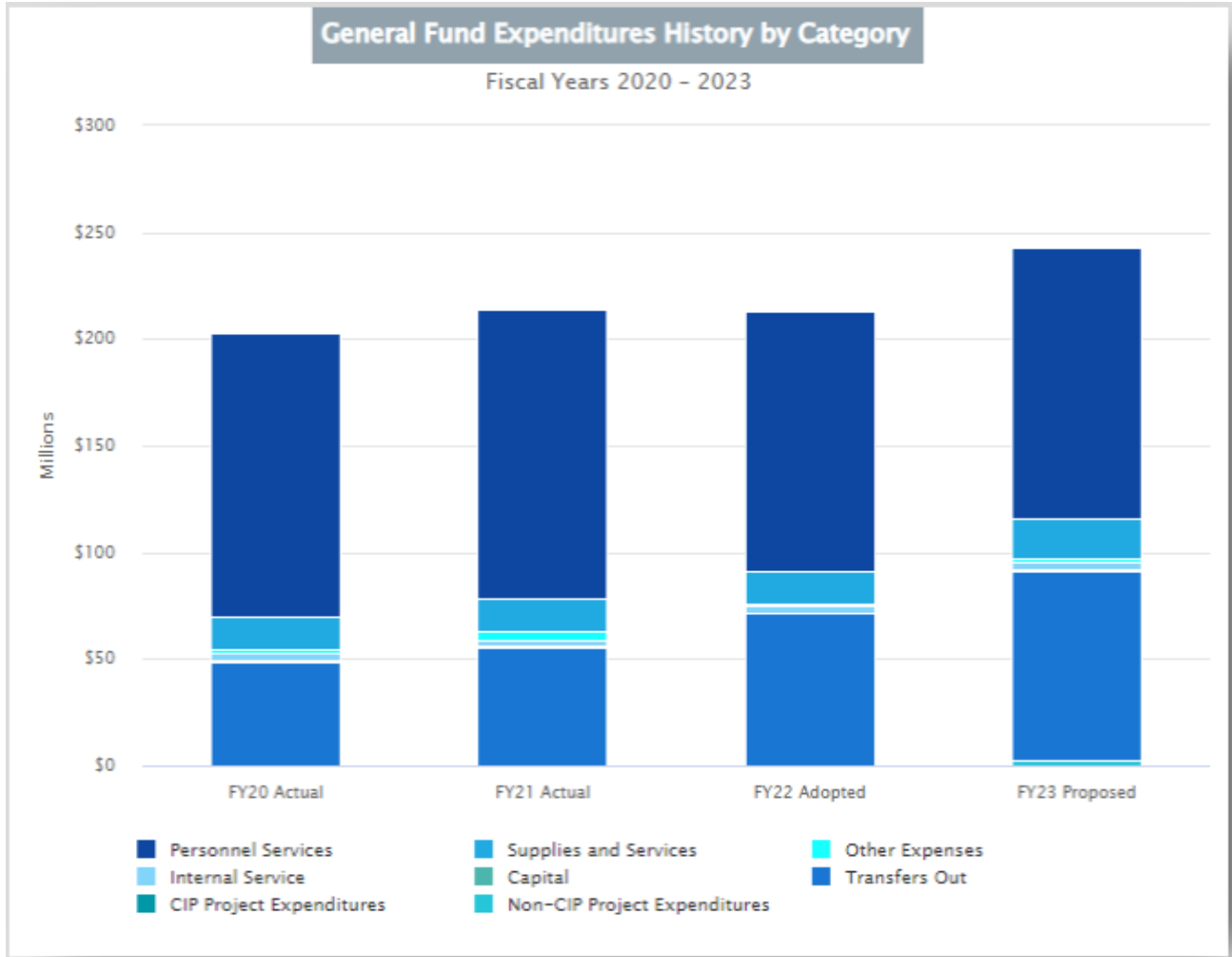
Utilities: Increase of \$1.2 million from the fiscal year 2022 Adopted Budget based on rate increases for gas and electric, and water.

Other Expenses: Increase of \$0.2 million when compared to the fiscal year 2022 Adopted Budget, largely due to administrative expense to the California Department of Tax and Fee Administration (CDTFA) for the collection and administration of sales related tax revenues.

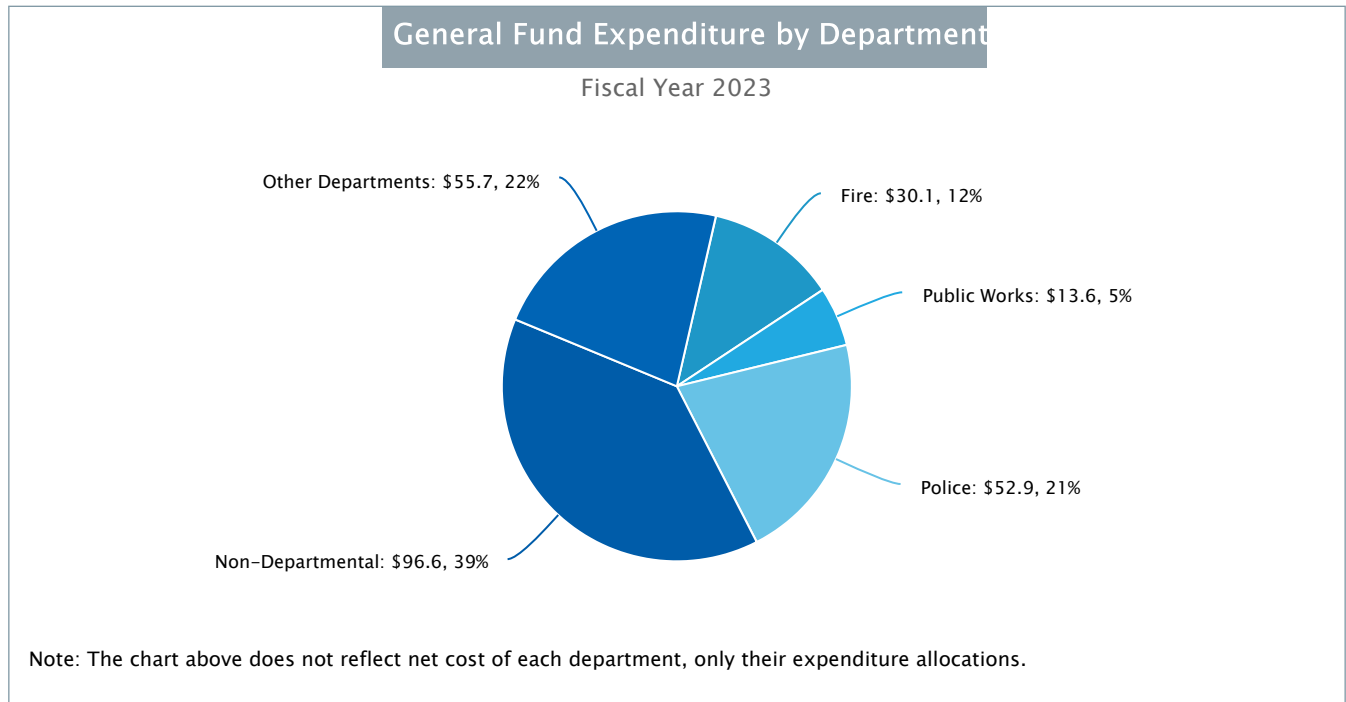
Supplies and Services: Increase of approximately \$3.2 million when compared to the fiscal year 2022 Adopted Budget.

- General/liability insurance increase of \$1.2 million.
- Contract Services increase of \$1.8 million.

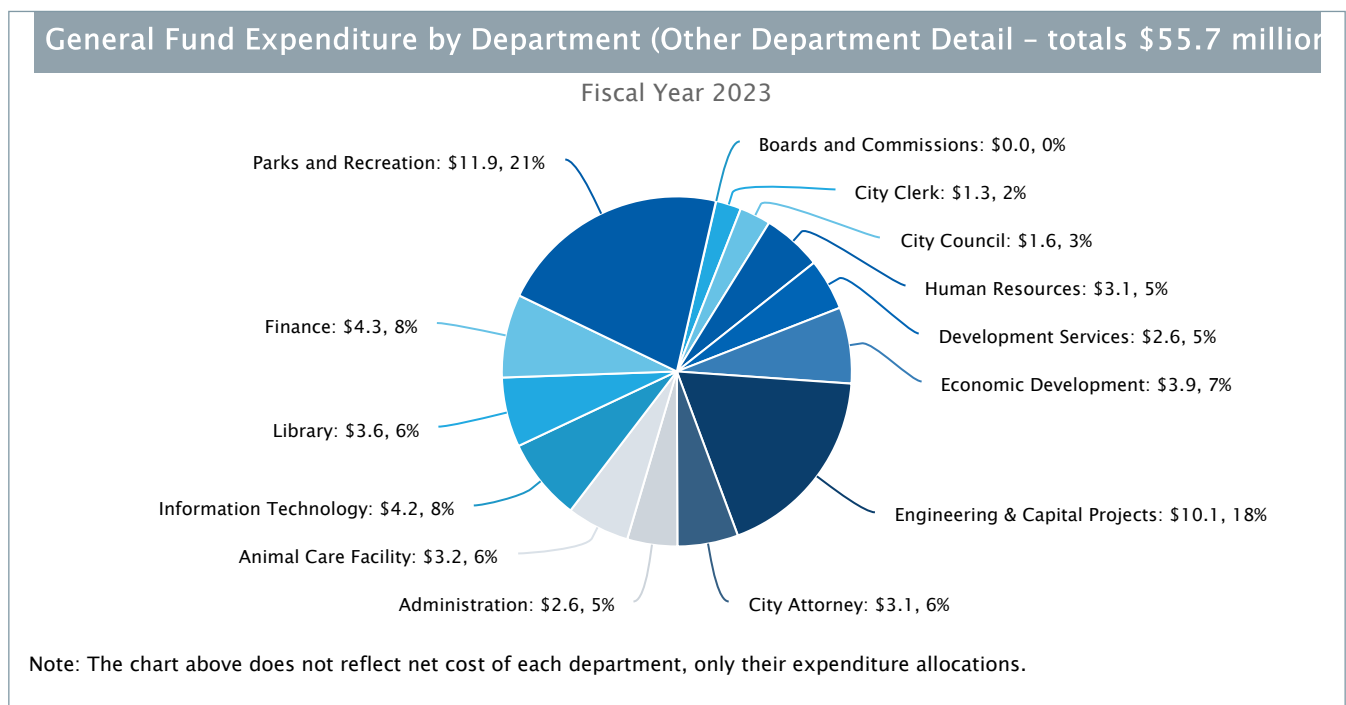




The chart below illustrates the fiscal year 2023 Proposed General Fund Expenditure budget by department. Public safety (Police and Fire departments), represent approximately 33.4% of the General Fund budget for fiscal year 2023.



The following chart reflects the “Other” department costs included in the previous chart that includes the \$55.7 million of the General Fund department budgeted expenditures.



Staffing Levels

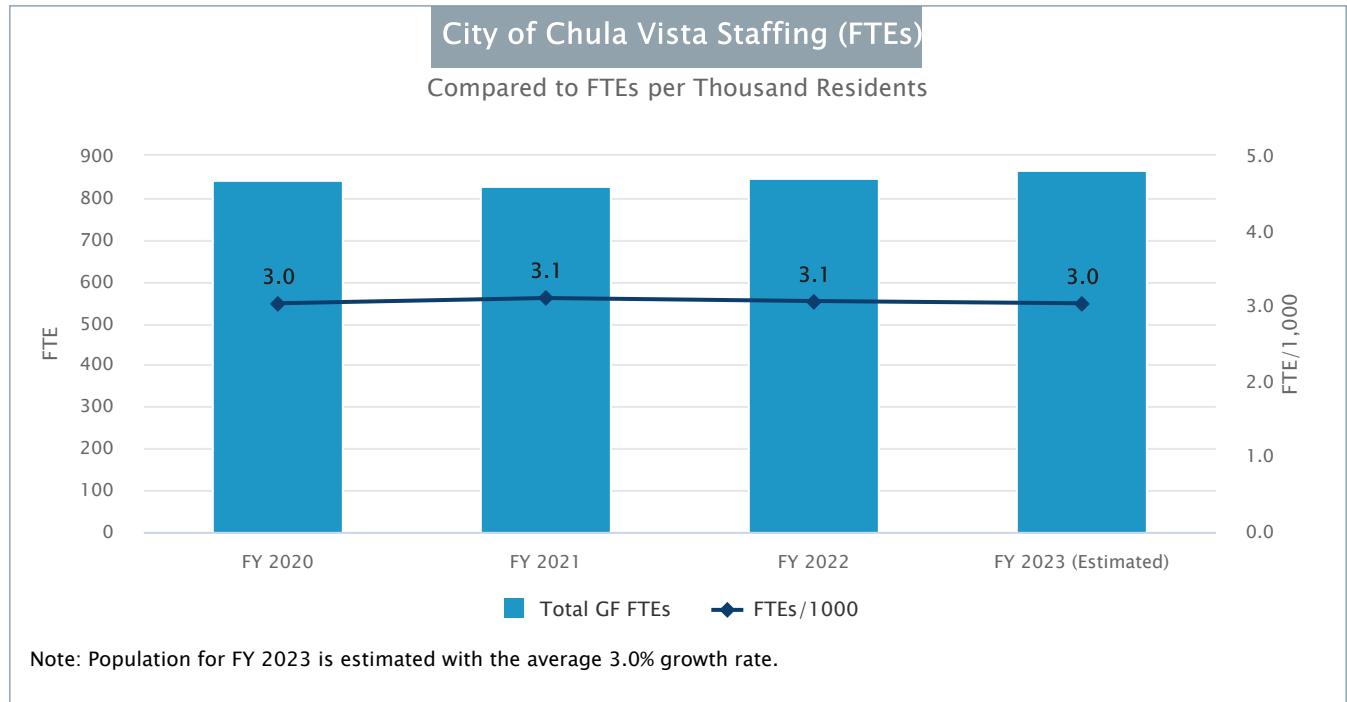
The fiscal year 2023 Proposed Budget includes a net increase of 17.5 General Fund positions over the fiscal year 2022 Adopted Budget. The staffing changes are divided by those approved by Council during fiscal year 2022 and changes made as part of the development of the fiscal year 2023 budget.

General Fund Staffing Level Summary Table

General Fund Budget	FY 2020	FY 2021	FY 2022	FY 2023	% Chg.
Legislative and Administrative	105.00	107.00	110.50	119.00	13.3%
Development and Maintenance	180.25	183.25	192.25	200.25	11.1%
Public Safety	480.50	457.50	464.50	465.00	(3.2%)
Community Services	78.50	78.50	79.50	83.50	6.4%
Total GF City Staff*	844.25	826.25	846.75	867.75	2.8%

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

The modest increases in staffing have slightly lagged the City’s population growth as projected by the California Department of Finance. These growth patterns are reflected in the following graph which provides the number of General Fund full-time employees (FTEs) per thousand residents. The FTE per capita figure has remained relatively unchanged since fiscal year 2016.



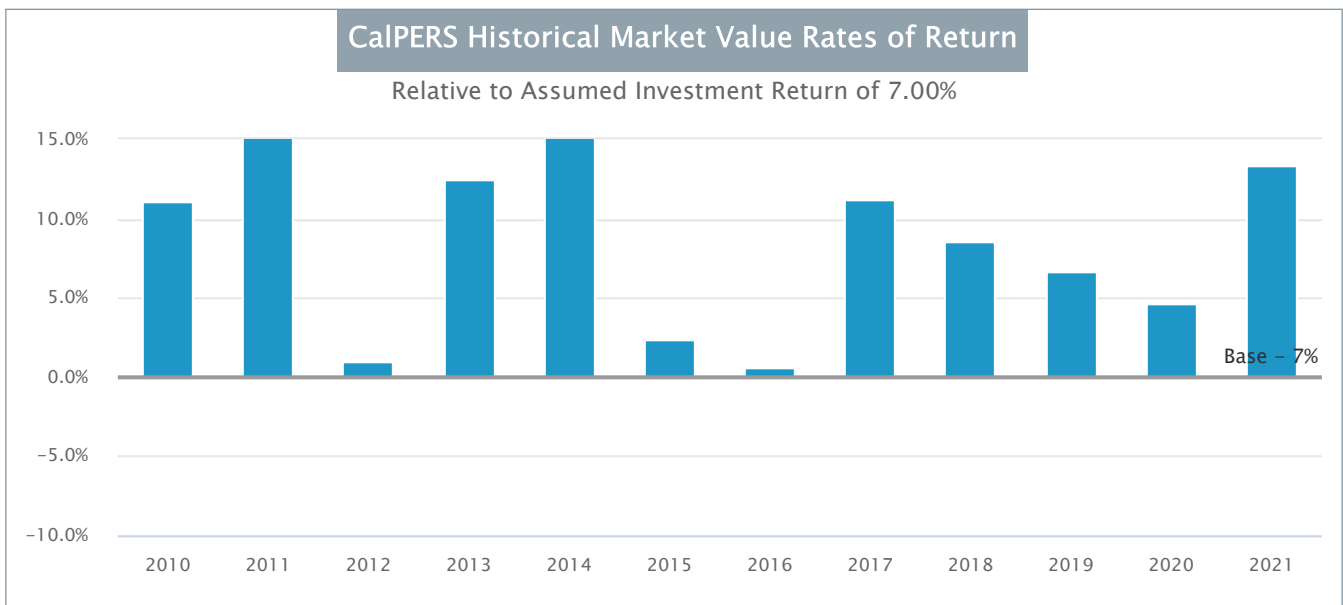
Salary Adjustments

The fiscal year 2023 Proposed Budget for the Personnel Services expense category, which includes salaries and benefits, is \$126.9 million or 51% of the budget, a 4% increase from the fiscal year 2022 Adopted Budget. The fiscal year 2023 Adopted General Fund Budget includes funding for the annualized costs of negotiated salary increases approved per the current Memoranda of Understanding (MOU) with each of the City’s employee groups.

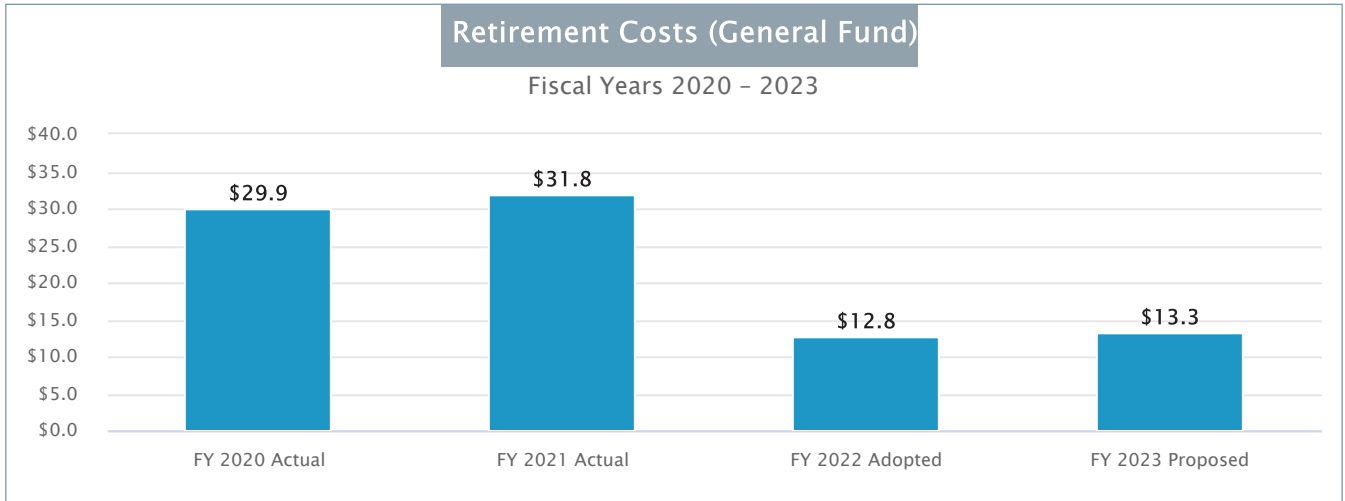
Rising Retirement Costs

The increase in retirement/pension costs driven by rising California Public Employees’ Retirement System (CalPERS) contributions is a significant budgetary challenge facing the City. Pension cost increases are the largest financial challenge facing most cities throughout the state and are primarily due to factors outside of the cities’ control, namely actuarial assumptions changes made by CalPERS and below average investment returns. The payments estimated to be made to the retirement system equal approximately \$13.3 million or 5.3% of the City’s fiscal year 2023 Proposed Budget. This represents an increase of \$0.5 million from the fiscal year 2022 Adopted Budget. This somewhat small increase is due to the issuance of pension obligations bonds (POBs) to fund retirement liabilities discussed in the **All Funds Summary** section of this document.

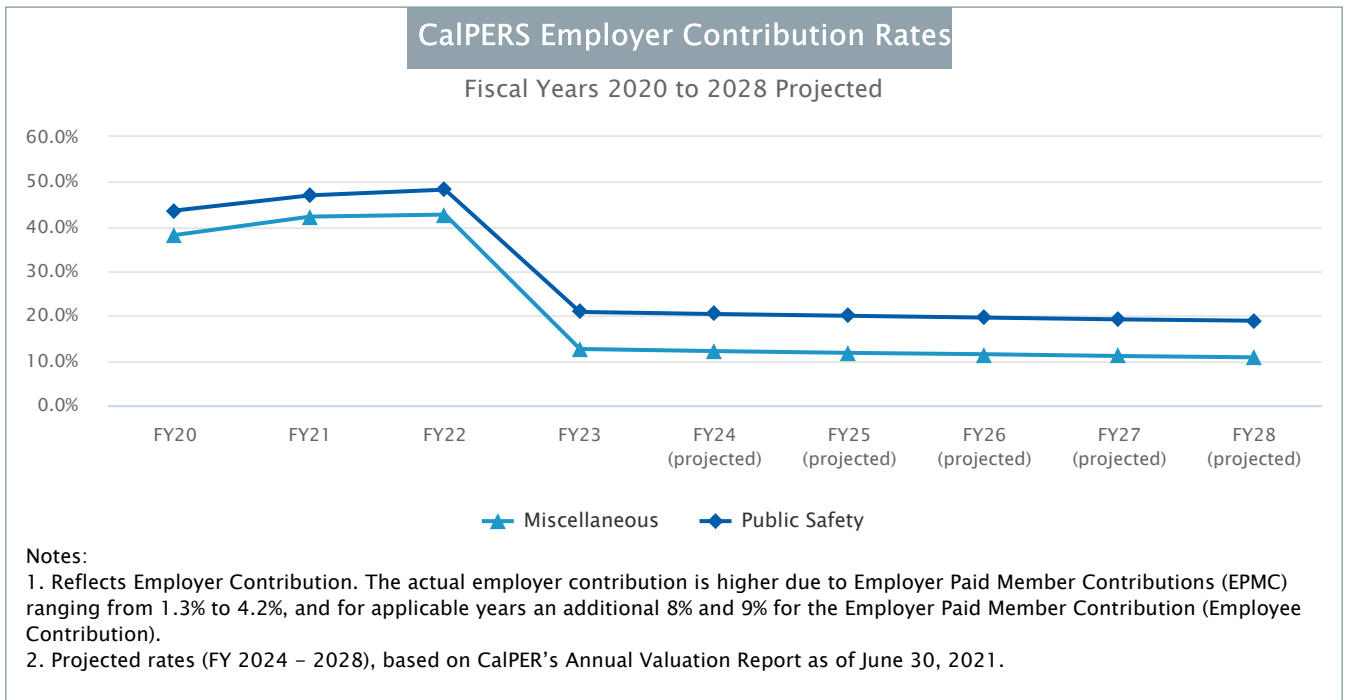
To follow is a series of charts related to pension costs. The first chart depicts the actual market rates of return for the CalPERS investment portfolio.



The second chart reflects actual CalPERS costs in the General Fund for fiscal years 2020 to the fiscal year 2023 Proposed Budget.

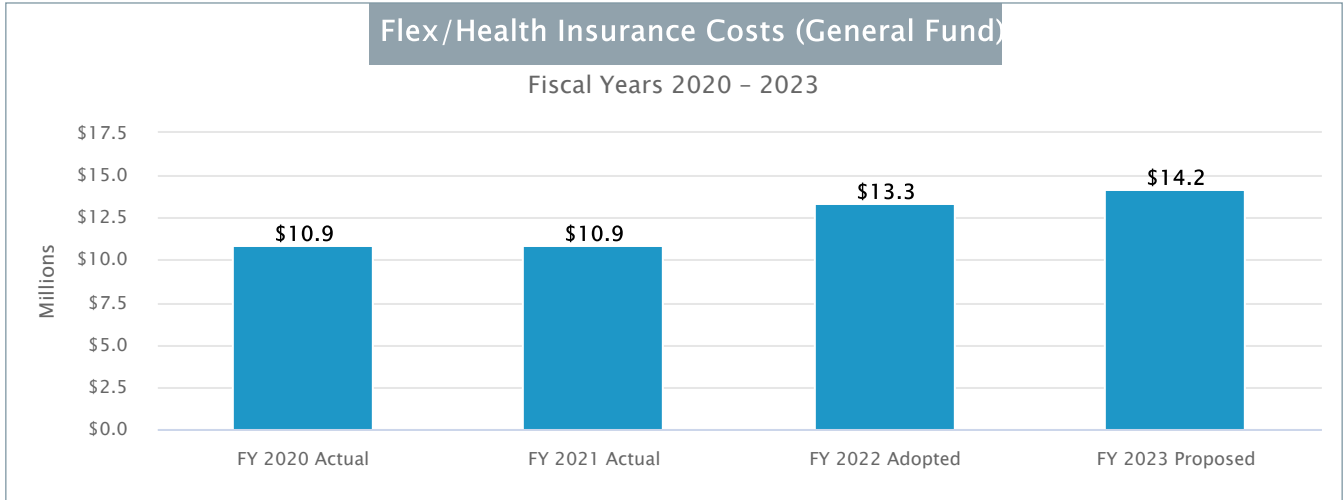


The final chart reflects historical CalPERS contributions illustrating the employer (City) contribution rates from fiscal years 2017 to 2022 and projected rates for fiscal years 2023 through 2028.



Health Care Costs

The City’s “Flex Plan” is an annual allotment toward the purchase of benefits available under the City’s Cafeteria Benefits Plan for employees to choose health plan coverage. The Flex/health insurance expenses total approximately \$14.2 million or 5.7% of the fiscal year 2023 Proposed Budget expenditures. This represents an increase of 0.9 million or 6.7% from the fiscal year 2022 Adopted Budget. The increase in costs is primarily due to the City’s health insurance providers Kaiser and AETNA rate increases in calendar year 2022, based on healthcare utilization rates.



Flex Allotment Increases by Bargaining Group

Calendar Year 2020 to 2023

FLEX Allotment Increases by Bargaining Unit					
Bargaining Group	2020	2021	2022	2023 (Estimated)	2022-2023 % Change
Confidential	\$ 14,614	\$ 15,172	\$ 15,560	\$ 16,725	7.5%
Chula Vista Employees Association	\$ 14,114	\$ 14,672	\$ 15,060	\$ 16,225	7.7%
Executive	\$ 17,390	\$ 17,948	\$ 18,336	\$ 19,501	6.4%
Mid Managers and Professionals	\$ 14,990	\$ 16,048	\$ 16,436	\$ 17,601	7.1%
Non-Safety International Association of Fire Fighters	-	-	\$ 15,060	\$ 16,225	7.7%
Senior Managers	\$ 15,990	\$ 16,548	\$ 16,936	\$ 18,101	6.9%
Western Council of Engineers	\$ 14,990	\$ 15,548	\$ 15,936	\$ 17,101	7.3%
Mayor & Council	\$ 17,390	\$ 17,948	\$ 18,336	\$ 19,501	6.4%

City Provided Public Safety Flex Benefit Ranges

Calendar Year 2020 to 2023

Public Safety FLEX Benefit Ranges				
Benefit	2020	2021	2022	2023 Estimated
Medical	\$6,408 - \$16,008	\$7,344 - \$18,348	\$6,972 - \$25,176	\$6,972 - \$27,964
Dental ⁽¹⁾	\$192 - \$468	\$192 - \$468	\$192 - \$468	\$192 - \$468

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

Insurance Premiums

The annual budget for Flex/Health Insurance has increased by \$0.9 million from the fiscal year 2022 Adopted Budget to \$14.2 million in the fiscal year 2023 Proposed Budget. Discussions with health care professionals indicate increases in health care costs are likely to continue for the foreseeable future based on healthcare utilization trends.

The following table reflects the changes in health care rate premiums the City has experienced from January 2019 to January 2022. The final rate premium that will be in effect for January 2023 will not be known until early Fall 2022.

Premium Increases by Health Care Provider

Calendar Year 2020 to 2023

Date of Increase	Kaiser	AETNA	Average
January 2020	(5.0%)	6.9%	1.0%
January 2021	20.0%	10.0%	15.0%
January 2022	20.0%	10.0%	15.0%
January 2023 (estimated)	15.0%	9.0%	12.0%
Annual Average Premium Increase	12.5%	9.0%	10.7%
Total Increase (January 2020 to January 2023)	50.0%	35.9%	43.0%

Measure P & Measure A Expenditures

Measure P – Approved in November 2016, Measure P is a temporary, ten-year, half-cent sales tax dedicated by the City to funding high priority deferred maintenance items such as infrastructure, fleet replacement, technology and other capital equipment. Collection of this tax began in April 2017 and is scheduled to terminate in March 2027. The fiscal year 2023 Proposed Budget projects approximately \$26 million in revenue from this tax and a corresponding transfer out (expense) of the General Fund to the Measure P fund for the same amount. The fiscal year 2023 proposed transfer amount is an increase of approximately \$2.8 million over the transfer amount included in the fiscal year 2022 Adopted Budget.

Measure A – Approved in June 2018, Measure A is a half-cent sales tax dedicated to addressing public safety (Police and Fire departments) critical needs. Collection of this revenue began in October 2018 and will remain in place unless and until the voters repeal it. The fiscal year 2023 Proposed Budget projects approximately \$26 million in revenue from this tax and a matching transfer out of the General Fund to the Measure A fund for the same amount. The fiscal year 2023 Proposed transfer amount is an increase of approximately \$2.9 million over the transfer amount included in the fiscal year 2022 Adopted Budget.

Although these measures were approved as “general purpose tax” (City has discretion to spend revenues generated for any lawful municipal purpose), the City has established specific uses and spending plans for each revenue stream. Accordingly, the City has set up separate funds to monitor and track the usage and balance of these funds. The General Fund serves as a pass-through conduit for these funds. The fiscal year 2023 Proposed Budget includes transfers out of approximately \$26.0 million to each of the Measure P and Measure A funds, respectively. Specific budget information related to these measures is provided in the Measure P and Measure A sections of this document.



GENERAL FUND REVENUE SUMMARY



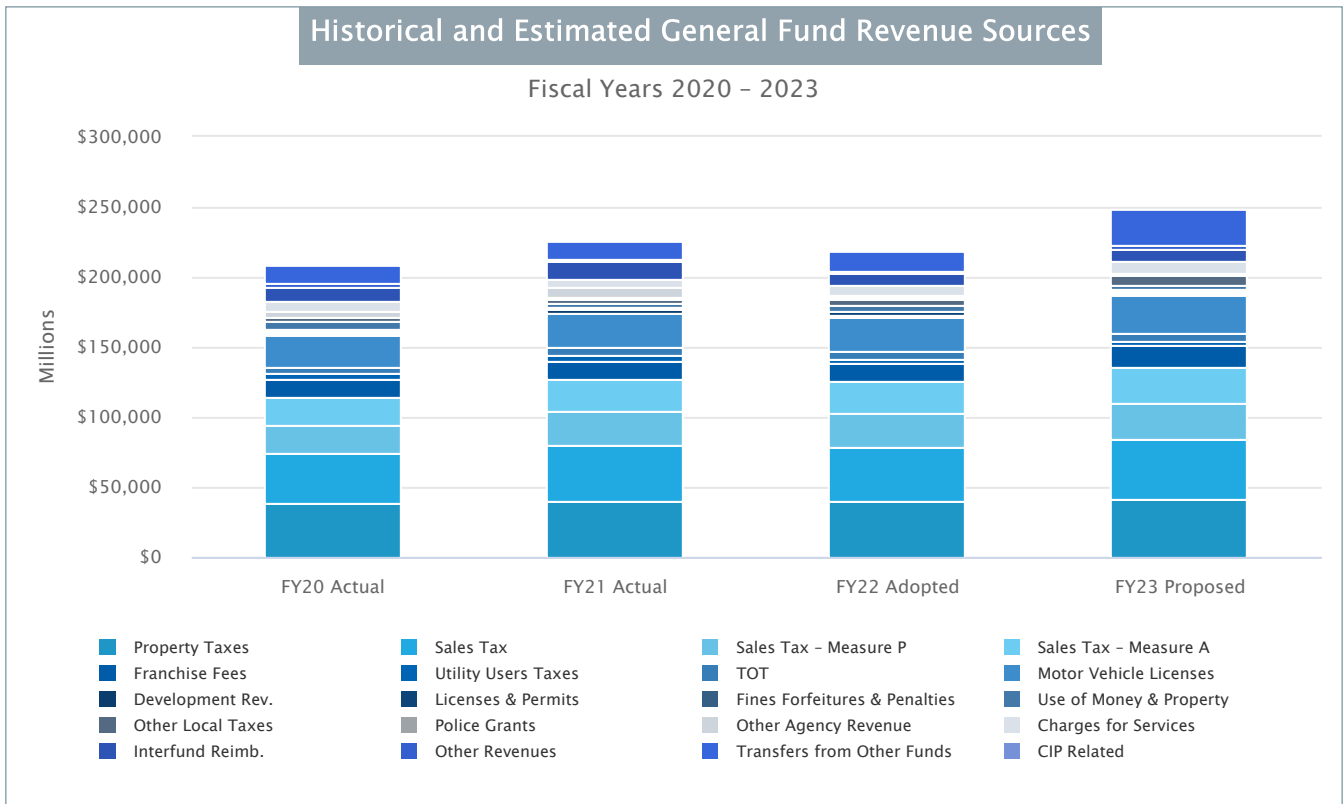
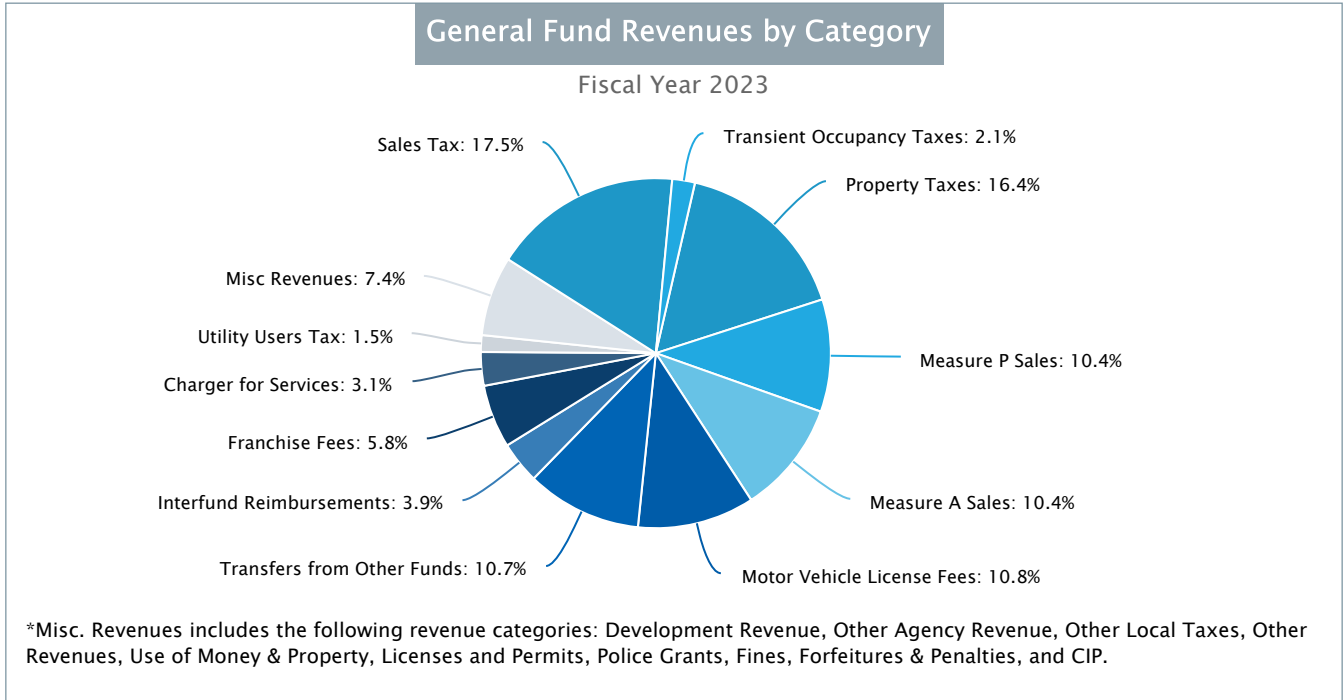
General Fund Revenue Summary

The fiscal year 2023 Proposed General Fund revenue budget is \$248.9 million, an increase of \$30.9 million or 14.2 percent when compared to the fiscal year 2022 Adopted Budget revenues budget. General Fund revenues provide funding for essential City services including police, fire, library services, and park and recreation programs. The City's major revenue sources are: Property Tax, Sales Tax, Measure P Sales Tax, Measure A Sales Tax, Franchise Fees, Transient Occupancy Tax (TOT), Utility User Tax, and Property Tax collected in-lieu of Motor Vehicle License Fees. The major revenue sources account for 75 percent of the City's General Fund revenue for the fiscal year 2023 Proposed Budget, an increase by \$14.9 million or 14.1 percent over the fiscal year 2022 Adopted Budget.

General Fund Revenues Summary

In Thousands (000)

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	Change
Property Taxes	\$ 38,168	\$ 40,693	\$ 39,434	\$ 40,877	\$ 1,443
Sales Tax	35,466	39,180	39,717	43,560	3,843
Sales Tax - Measure P	20,254	23,804	23,042	25,887	2,845
Sales Tax - Measure A	20,190	23,784	23,042	25,905	2,863
Franchise Fees	12,619	13,130	12,901	14,517	1,616
Utility Users Taxes	4,065	3,916	3,800	3,819	19
Transient Occupancy Taxes	4,522	5,271	4,942	5,236	294
Motor Vehicle License Fees	23,558	24,950	24,772	26,772	2,000
Development Revenue	1,455	1,719	1,784	1,792	7
Licenses and Permits	1,697	1,837	1,582	1,678	96
Fines, Forfeitures & Penalties	1,020	839	1,000	957	(43)
Use of Money and Property	5,492	1,898	3,313	3,519	206
Other Local Taxes	2,715	3,412	5,461	6,964	1,503
Police Grants	656	1,128	985	985	-
Other Agency Revenue	3,219	6,914	807	807	-
Charges for Services	7,924	6,704	7,499	7,746	247
Interfund Reimbursements	10,124	12,228	9,439	9,623	185
Other Revenues	3,146	1,179	1,046	1,715	668
Transfers From Other Funds	12,815	12,992	13,500	26,575	13,076
Total General Fund Revenues	\$ 209,105	\$ 225,579	\$ 218,065	\$ 248,933	\$ 30,868



Major Revenue Sources

Sales Tax

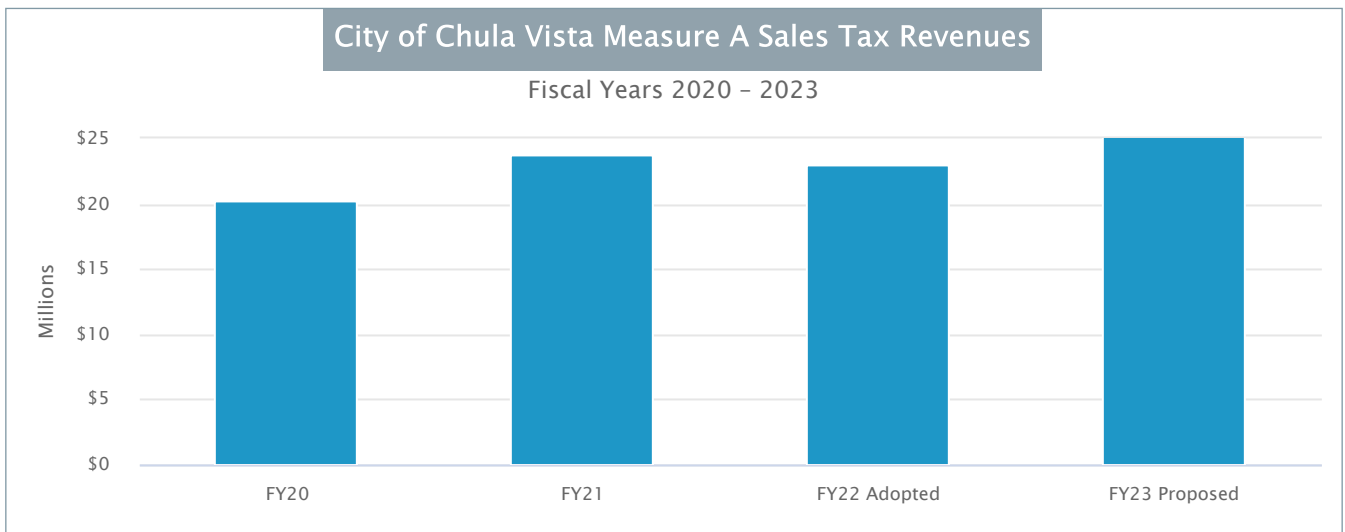
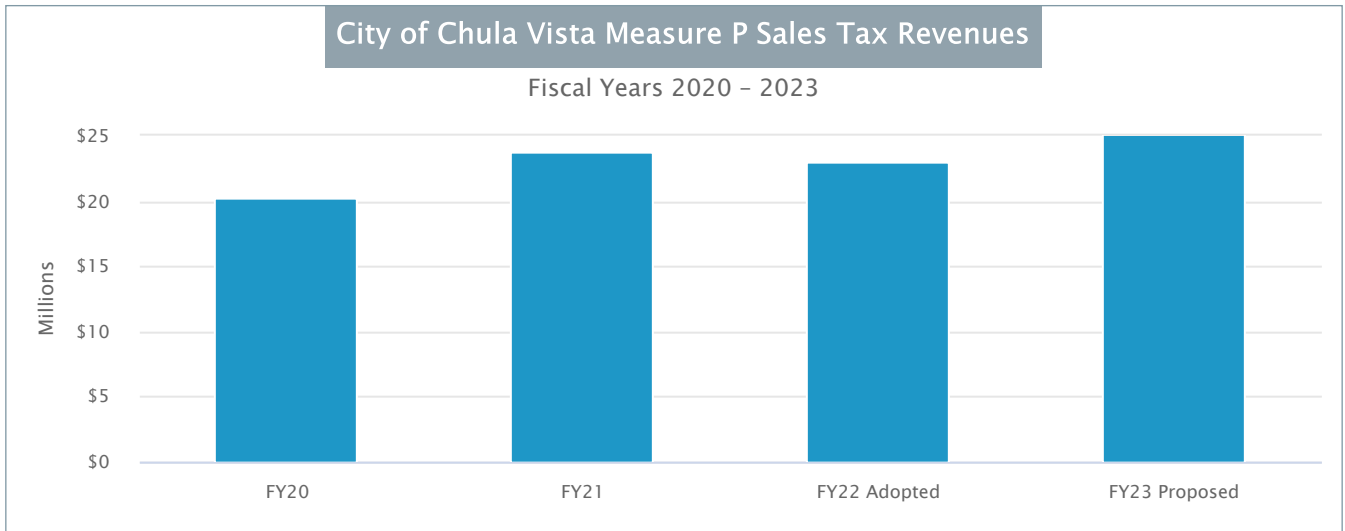
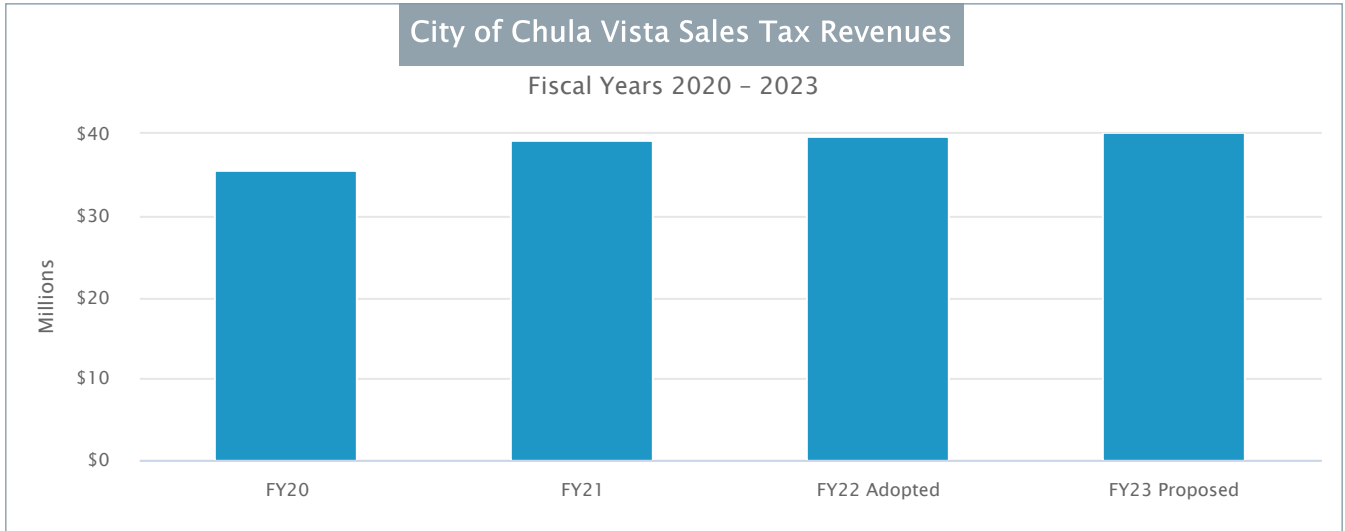
Sales Tax revenue is estimated at \$43.6 million in the fiscal year Proposed Budget, a change of approximately 9.7% or \$3.8 million when compared to the fiscal year 2022 Adopted Budget. With the addition of Measure P and Measure A sales tax revenues, total Sales Tax revenues for fiscal year 2023 are projected to total \$95.4 million. Sales tax revenue is highly sensitive to economic conditions, and reflects the factors that drive taxable sales, including levels of unemployment, consumer confidence, per-capita income, and business investment.

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

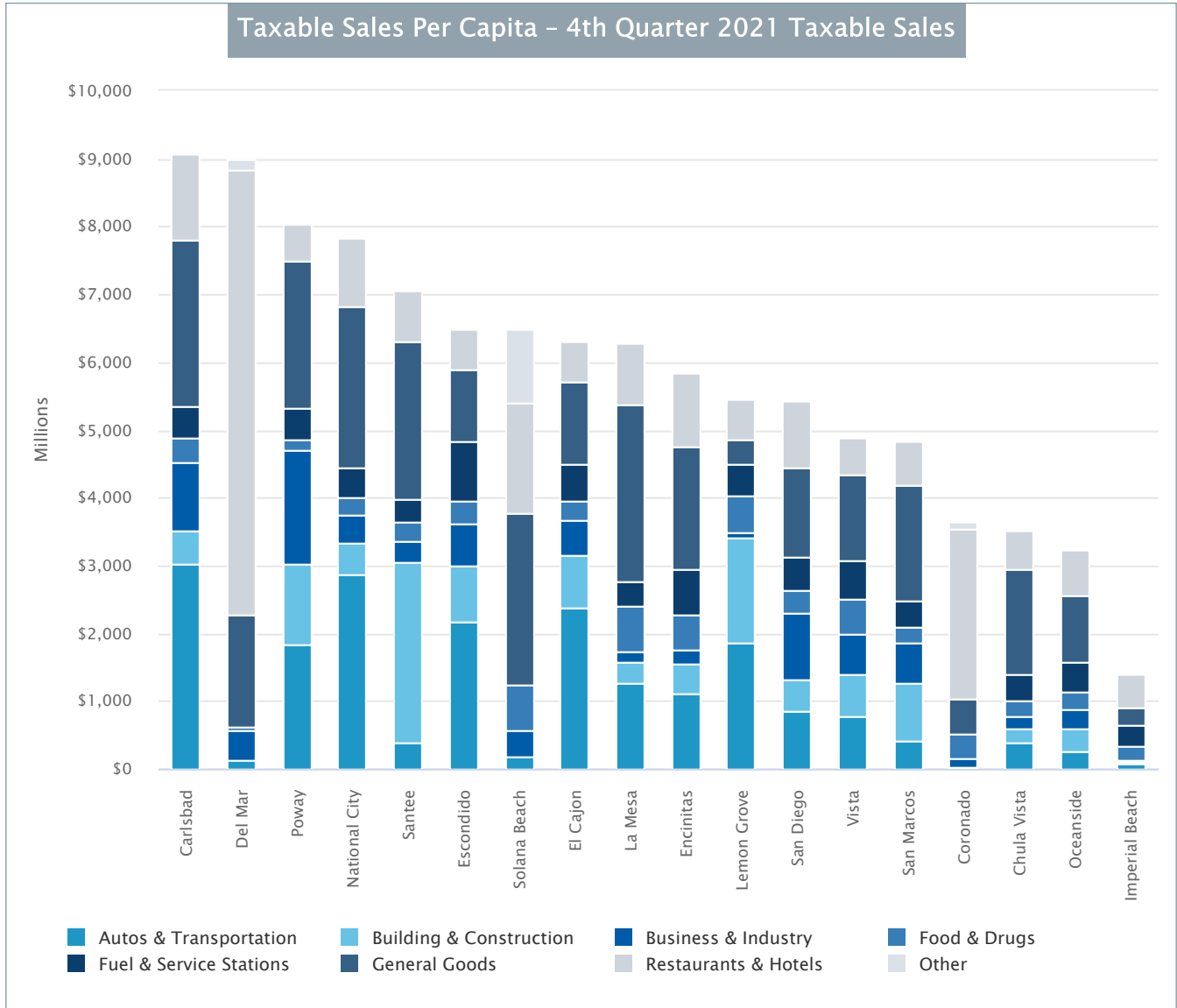
With the approval of Measure P and Measure A, the City receives 2.0% of sales tax revenue applied to all taxable retail sales occurring within the City limits. The measures are projected to generate approximately \$51.8 million in revenue in fiscal year 2023. The General Fund will serve as a pass-through for these revenues; these funds will ultimately be recognized as a Transfer Out to the Measure P and Measure A Sales Tax Funds.

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

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



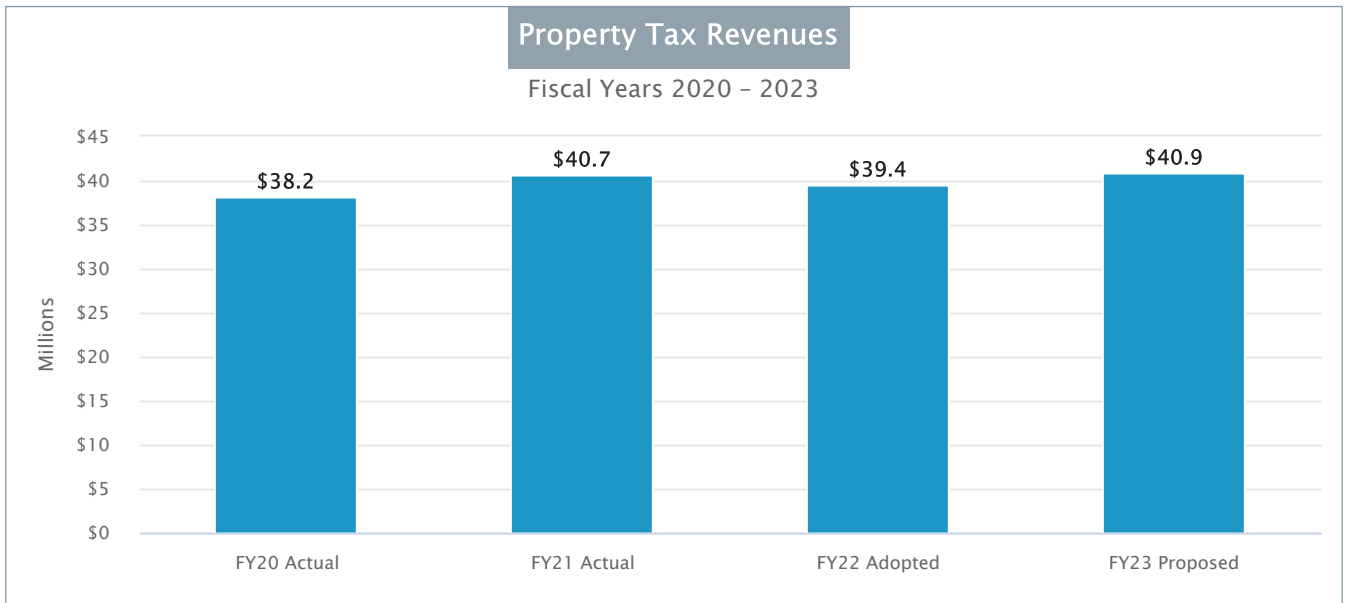
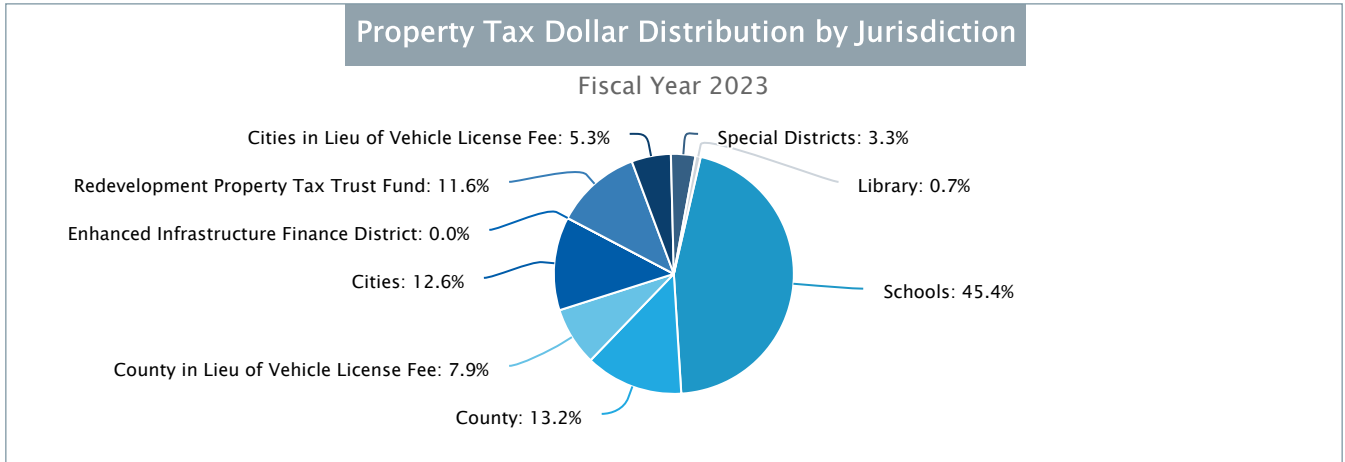
Based on data collected by the City’s Sales Tax consultant, the table below illustrates the variance in the taxable sales per capita for the cities within San Diego County. Taxable sales per capita for the City is only \$3,506 while Carlsbad has the highest taxable sales per capita at a rate of \$9,077. This comparison indicates that the City may lack a diverse marketplace as residents seek goods and services outside the City boundaries.



Property Tax

Property tax revenues comprise the City’s largest discretionary revenue source and accounts for 16.4% of the total revenue for the General Fund. This revenue source is estimated at \$40.9 million in the fiscal year 2023 Proposed Budget and represents 3.7% or \$1.4 million increase from the fiscal year 2022 Adopted Budget.

Property Tax revenues are based on a 1.0% levy on the assessed value of all real property. Under the terms of Proposition 13, 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. Property tax revenues represent a major funding source for the City of Chula Vista as well as other local jurisdictions. Currently, the City of Chula Vista receives approximately 12.6% of each property tax dollar. Distribution of property tax dollars is depicted below.



Franchise Fees

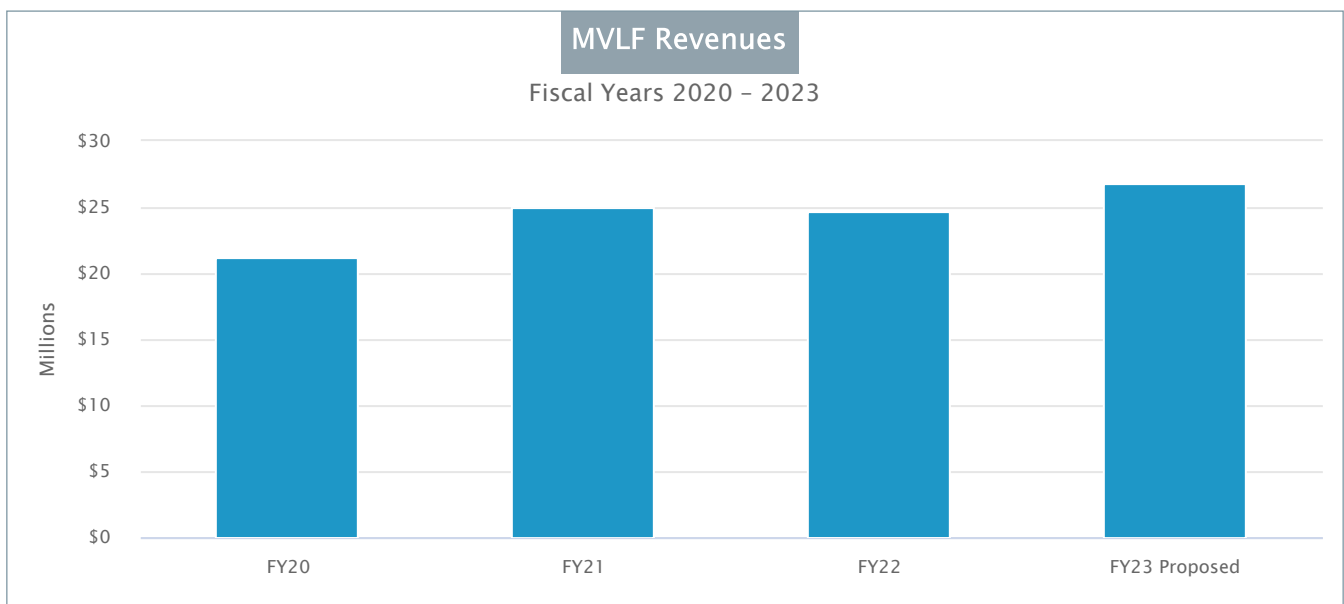
Franchise fee revenues are generated from public utility sources such as San Diego Gas & Electric (SDG&E) (2% on gas and 1.25% on electricity), trash collection franchises (20% fee), and cable franchises (5% fee) conducting business within City limits. SDG&E collects the franchise fee from Chula Vista customers which can vary due to usage trends. Overall, fiscal year 2023 Proposed Budget franchise fee revenues are projected to increase by \$1.6 million and represent 5.8% of the total fiscal year 2023 anticipated General Fund revenues.

Motor Vehicle License Fees

Motor Vehicle License Fees (MVLFF) revenues are generated from vehicle license fees paid with vehicle registrations with the State of California and then allocated to cities and counties. The fiscal year 2023 Proposed Budget MVLFF revenues are projected to increase by \$2.0 million and represent 10.8% of the total fiscal year 2023 anticipated General Fund revenues.

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

The other 4% of MVLFF revenues received by the City were based on a per capita formula but has since been shifted per Senate Bill (SB) 89. 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 MVLFF revenues that were based on a per capita formula.



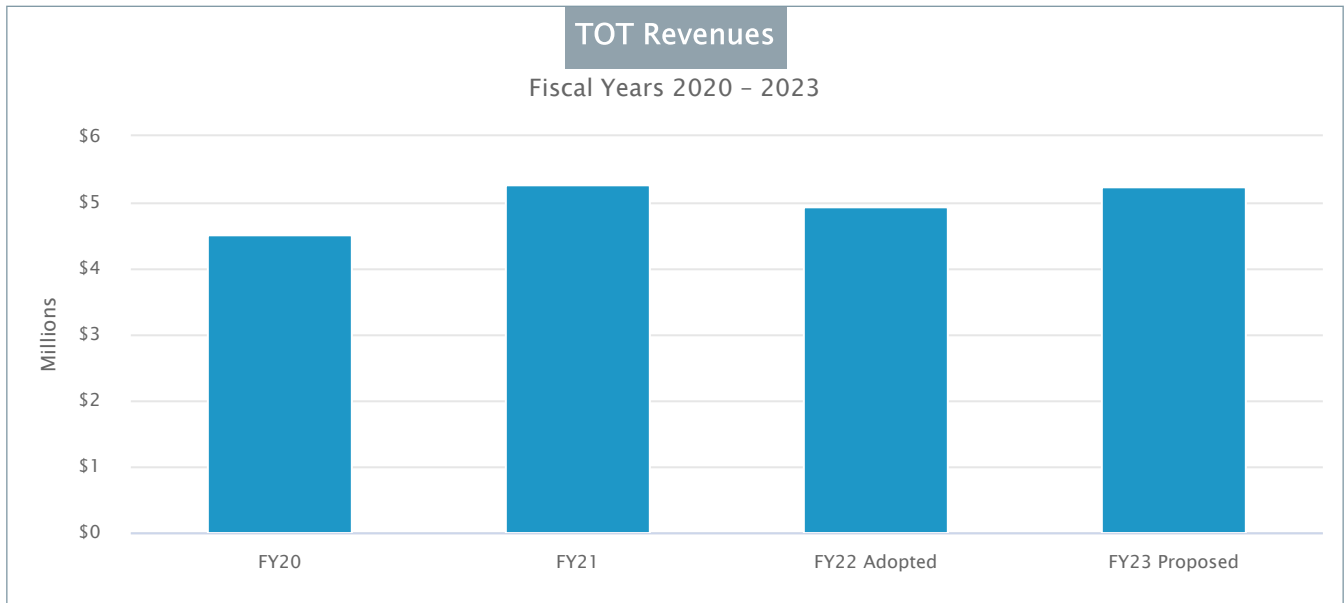
Utility Users Tax

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. Based on consumer trends and changes in technology, UUT is expected to stay relatively flat, and is budgeted at \$3.82 million in fiscal year 2023, a modest increase of \$19 thousand over the fiscal year 2022 Adopted Budget.

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.



Estimated TOT revenues for fiscal year 2023 are \$5.2 million. This estimate includes a nominal \$0.29 million increase from the fiscal year 2022 Adopted Budget based on current trends.

Revenue Assumptions

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





GENERAL FUND NET COST

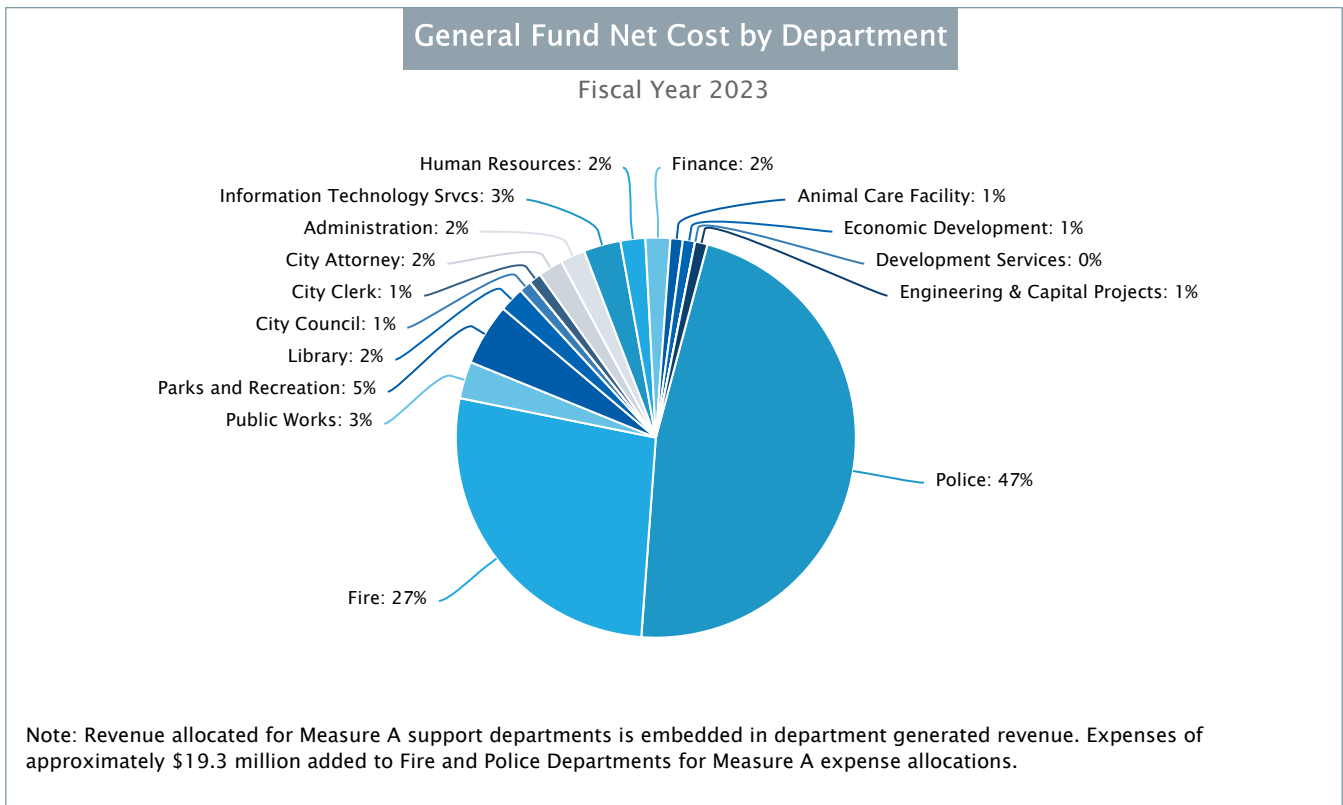


General Fund Net Cost

The fiscal year 2023 Proposed General Fund budget of \$248.9 million is based on funding from estimated department generated revenues totaling \$49 million and discretionary revenues totaling \$200 million. Department generated revenues are broadly defined as those revenues generated by a given activity (e.g., grant revenues, charges for services, licenses, permits). General revenues, or “discretionary revenues,” are broadly defined as those revenues that are generated not by any given activity, but by general or specific taxing authority such as property taxes and sales tax.

Departments that generate small amounts of revenue relative to their size generally have higher net costs, while those that generate large amounts of revenue relative to their size generally have lower net costs. The majority of discretionary revenue is allocated to public safety services, with the Police Department at 47% followed by the Fire Department at 27%. The next highest portion was allocated to Parks and Recreation at 5%.

The following chart depicts the percentage of net cost of all departments, excluding Non-Departmental, based on the fiscal year 2023 Proposed Budget.



General Fund Net Impact

Fund/Department	Expenditures	Revenues	Net Impact
100 General Fund			
(01) City Council	1,599,248	-	1,599,248
(02) Boards & Commissions	8,536	-	8,536
(03) City Clerk	1,304,861	(15,500)	1,289,361
(04) City Attorney	3,127,559	(773,177)	2,354,382
(05) Administration	2,573,930	(149,054)	2,424,876
(06) Information Technology	4,235,188	(426,400)	3,808,788
(07) Human Resources	3,061,993	(962,979)	2,099,014
(08) Finance	4,293,719	(1,848,851)	2,444,868
(09) Non-Departmental	96,553,206	(199,936,921)	(103,383,715)
(10) Animal Care Facility	3,240,145	(1,486,081)	1,754,064
(11) Economic Development	3,917,918	(3,010,365)	907,553
(12) Development Services	2,638,984	(2,323,653)	315,331
(13) Engineering/Capital Projects	10,145,934	(9,517,850)	628,084
(14) Police	52,944,198	(9,015,746)	43,928,452
(15) Fire	30,125,258	(5,643,776)	24,481,482
(16) Public Works	13,630,942	(9,539,648)	4,091,294
(17) Parks and Recreation	11,943,787	(3,017,104)	8,926,683
(18) Library	3,587,277	(1,265,578)	2,321,699
100 General Fund Total	248,932,683	(248,932,683)	-







**DEPARTMENT
SUMMARY
REPORTS**



General Fund Department Summary



The General Fund budget funds the day-to-day operations of most City services. For fiscal year 2023, the proposed General Fund operating budget totals \$248.9 million. The General Fund budget supports the following departments:

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

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

(01) CITY COUNCIL				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	908,611	864,376	918,171	987,972
Hourly Wages	18,608	-	90,408	90,408
Health Benefits	159,962	162,763	200,004	212,605
Retirement Benefits	244,903	250,779	100,903	114,754
Other Personnel Expense	86,615	88,314	83,287	83,905
Personnel Expenses Subtotal	1,418,698	1,366,233	1,392,773	1,489,644
Non-Personnel Expenses				
Supplies and Services	36,079	15,773	105,880	105,880
Other Capital	-	-	3,190	3,190
Utilities	503	544	1,307	534
Non-Personnel Expenses Subtotal	36,581	16,318	110,377	109,604
Total Expenditures	\$ 1,455,280	\$ 1,382,550	\$ 1,503,150	\$ 1,599,248
Revenues				
Revenue from Other Agencies	(650)	(267)	-	-
Total Revenues	\$ (650)	\$ (267)	\$ -	\$ -
Net Program Expenditures	\$ 1,454,629	\$ 1,382,283	\$ 1,503,150	\$ 1,599,248
Revenue Recovery %	0%	0%	N/A	N/A
Authorized Full Time Positions	14.00	14.00	14.00	14.00

(02) BOARD & COMMISSIONS				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Non-Personnel Expenses				
Supplies and Services	4,923	20,619	58,536	8,536
Non-Personnel Expenses Subtotal	4,923	20,619	58,536	8,536
Total Expenditures	\$ 4,923	\$ 20,619	\$ 58,536	\$ 8,536
Net Program Expenditures	\$ 4,923	\$ 20,619	\$ 58,536	\$ 8,536
Revenue Recovery %	N/A	N/A	N/A	N/A
Authorized Full Time Positions	-	-	-	-

(03) CITY CLERK				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	513,090	559,749	616,094	661,424
Hourly Wages	22,361	19,722	-	20,000
Health Benefits	84,251	92,151	118,926	121,071
Retirement Benefits	147,089	159,045	63,651	72,502
Other Personnel Expense	64,212	59,252	40,116	33,627
Personnel Expenses Subtotal	831,002	889,919	838,787	908,624
Supplies and Services	234,423	121,482	368,431	395,776
Other Expenses	1,339	1,160	-	-
Utilities	518	386	450	461
Non-Personnel Expenses Subtotal	236,280	123,028	368,881	396,237
Total Expenditures	\$ 1,067,282	\$ 1,012,947	\$ 1,207,668	\$ 1,304,861
Revenues				
Revenue from Other Agencies	(5,435)	(55,118)	-	-
Charges for Services	(1,687)	(1,300)	(1,500)	(1,500)
Other Revenue	(6,650)	(35,644)	(6,500)	(12,000)
Transfers In	-	-	-	(2,000)
Total Revenues	\$ (13,772)	\$ (92,062)	\$ (8,000)	\$ (15,500)
Net Program Expenditures	\$ 1,053,510	\$ 920,885	\$ 1,199,668	\$ 1,289,361
Revenue Recovery %	1%	9%	1%	1%
Authorized Full Time Positions	6.00	6.00	7.00	7.00

(04) CITY ATTORNEY				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	1,888,982	1,849,763	2,115,319	2,199,205
Hourly Wages	-	13,082	1,923	1,923
Overtime	1,013	1,161	513	500
Health Benefits	209,822	209,025	262,619	269,103
Retirement Benefits	529,756	541,251	209,116	234,402
Other Personnel Expense	160,245	165,647	88,851	49,018
Personnel Expenses Subtotal	2,789,818	2,779,928	2,678,341	2,754,151
Non-Personnel Expenses				
Supplies and Services	320,008	253,272	367,374	367,374
Other Capital	593	1,468	4,948	4,948
Utilities	1,036	1,093	1,357	1,086
Non-Personnel Expenses Subtotal	321,636	255,834	373,679	373,408
Total Expenditures	\$ 3,111,454	\$ 3,035,762	\$ 3,052,020	\$ 3,127,559
Revenues				
Revenue from Other Agencies	(5,177)	(31,430)	-	-
Charges for Services	(348,113)	(450,087)	(516,728)	(496,728)
Other Revenue	(77,383)	(92,849)	(276,449)	(276,449)
Transfers In	(1,125)	(51)	-	-
Total Revenues	\$ (431,797)	\$ (574,416)	\$ (793,177)	\$ (773,177)
Net Program Expenditures	\$ 2,679,657	\$ 2,461,346	\$ 2,258,843	\$ 2,354,382
Revenue Recovery %	14%	19%	26%	25%
Authorized Full Time Positions	15.00	17.00	17.00	17.00

(05) ADMINISTRATION				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Salaries	1,296,524	1,420,533	1,541,801	1,639,265
Hourly Wages	-	1,556	-	-
Health Benefits	125,569	131,223	157,959	175,201
Retirement Benefits	344,724	386,610	145,034	169,669
Other Personnel Expense	201,423	184,908	210,382	225,381
Personnel Expenses Subtotal	1,968,239	2,124,830	2,055,176	2,209,516
Supplies and Services	392,808	230,981	324,880	363,739
Other Expenses	47,680	-	-	-
Other Capital	247	-	-	-
Utilities	755	569	832	675
Non-Personnel Expenses Subtotal	441,490	231,549	325,712	364,414
Total Expenditures	\$ 2,409,729	\$ 2,356,379	\$ 2,380,888	\$ 2,573,930
Revenues				
Revenue from Other Agencies	(1,086)	(171,519)	-	-
Charges for Services	(26,607)	(27,965)	(40,000)	(47,054)
Other Revenue	(175,311)	-	(102,000)	(102,000)
Total Revenues	\$ (203,004)	\$ (199,485)	\$ (142,000)	\$ (149,054)
Net Program Expenditures	\$ 2,206,725	\$ 2,156,894	\$ 2,238,888	\$ 2,424,876
Revenue Recovery %	8%	8%	6%	6%
Authorized Full Time Positions	10.00	10.00	9.00	11.00

(06) INFORMATION TECHNOLOGY**Summary of Department Resources**

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Salaries	1,602,837	1,619,051	1,722,226	2,044,610
Overtime	634	443	-	-
Health Benefits	216,144	216,332	253,972	271,852
Retirement Benefits	441,417	443,387	166,107	214,115
Other Personnel Expense	132,186	150,471	92,839	73,990
Personnel Expenses Subtotal	2,393,218	2,429,684	2,235,144	2,604,567
Supplies and Services	1,547,076	1,133,331	1,231,516	1,538,461
Other Capital	836	59,678	87,890	87,890
Utilities	4,044	4,329	3,302	4,270
Internal Service Charges	66	-	-	-
Non-Personnel Expenses Subtotal	1,552,022	1,197,339	1,322,708	1,630,621
Total Expenditures	\$ 3,945,240	\$ 3,627,023	\$ 3,557,852	\$ 4,235,188
Revenue from Other Agencies	(634)	(14,665)	-	-
Charges for Services	(117,051)	(134,283)	(122,500)	(212,500)
Transfers In	0	-	(8,900)	(213,900)
Total Revenues	\$ (117,685)	\$ (148,948)	\$ (131,400)	\$ (426,400)
Net Program Expenditures	\$ 3,827,555	\$ 3,478,075	\$ 3,426,452	\$ 3,808,788
Revenue Recovery %	3%	4%	4%	10%
Authorized Full Time Positions	17.00	17.00	18.00	17.00

(07) HUMAN RESOURCES				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Salaries	1,461,959	1,585,342	1,791,710	2,029,179
Hourly Wages	72,203	81,139	4,443	4,443
Overtime	2,063	12,195	-	-
Health Benefits	215,821	223,262	283,585	307,911
Retirement Benefits	452,443	446,190	185,299	218,414
Other Personnel Expense	123,419	132,296	66,170	38,389
Personnel Expenses Subtotal	2,327,908	2,480,424	2,331,207	2,598,336
Supplies and Services	397,607	426,567	405,825	459,286
Other Capital	678	811	2,500	2,500
Utilities	1,689	1,981	1,857	1,871
Non-Personnel Expenses Subtotal	399,973	429,360	410,182	463,657
Total Expenditures	\$ 2,727,881	\$ 2,909,784	\$ 2,741,389	\$ 3,061,993
Revenues				
Revenue from Other Agencies	(53,885)	(65,125)	-	-
Charges for Services	(225,373)	(258,055)	(221,314)	(313,488)
Other Revenue	(121,588)	(163,792)	(107,500)	(475,875)
Transfers In	(45,867)	(161,870)	(170,616)	(173,616)
Total Revenues	\$ (446,713)	\$ (648,842)	\$ (499,430)	\$ (962,979)
Net Program Expenditures	\$ 2,281,168	\$ 2,260,942	\$ 2,241,959	\$ 2,099,014
Revenue Recovery %	16%	22%	18%	31%
Authorized Full Time Positions	17.00	18.50	19.00	21.00

(08) FINANCE				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	2,087,434	2,161,901	2,513,440	2,973,136
Hourly Wages	63,449	59,593	31,766	31,766
Overtime	12,030	12,250	-	-
Health Benefits	339,310	338,161	433,815	479,263
Retirement Benefits	615,715	624,455	274,932	339,023
Other Personnel Expense	180,927	191,099	127,484	90,342
Personnel Expenses Subtotal	3,298,865	3,387,457	3,381,437	3,913,530
Non-Personnel Expenses				
Supplies and Services	295,202	236,772	343,215	374,827
Other Capital	3,459	3,459	3,573	3,573
Utilities	1,983	1,525	2,700	1,789
Non-Personnel Expenses Subtotal	300,644	241,756	349,488	380,189
Total Expenditures	\$ 3,599,509	\$ 3,629,214	\$ 3,730,925	\$ 4,293,719
Revenues				
Other Local Taxes	(94,420)	(40,427)	(70,000)	(70,000)
Licenses and Permits	(6,900)	(1,263)	(8,500)	(8,500)
Fines and Penalties	-	-	(5,000)	(5,000)
Use of Money & Property	(4,573)	(1,693)	-	-
Revenue from Other Agencies	(8,539)	(51,542)	-	-
Charges for Services	(469,520)	(682,161)	(569,790)	(392,911)
Other Revenue	(616,665)	(469,197)	(618,050)	(618,050)
Transfers In	(324,221)	(306,494)	(498,712)	(754,390)
Total Revenues	\$ (1,524,839)	\$ (1,552,775)	\$ (1,770,052)	\$ (1,848,851)
Net Program Expenditures	\$ 2,074,670	\$ 2,076,438	\$ 1,960,873	\$ 2,444,868
Revenue Recovery %	42%	43%	47%	43%
Authorized Full Time Positions	28.00	28.00	30.00	32.00

(09) NON-DEPARTMENTAL				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	-	930,395	1,098,053	903,673
Health Benefits	21,031	13,112	20,000	20,000
Retirement Benefits	130,952	157,349	100,000	100,000
Other Personnel Expense	218,909	157,461	244,800	279,700
Personnel Expenses Subtotal	370,892	1,258,318	1,462,853	1,303,373
Non-Personnel Expenses				
Supplies and Services	3,725,802	4,055,540	4,199,616	4,838,196
Other Expenses	1,277,016	1,291,440	1,334,798	1,537,176
Other Capital	720,786	-	-	-
Utilities	5,675	224,732	2,600	6,216
Transfers Out	48,518,637	55,043,092	70,799,271	88,868,245
CIP Project Expenditures	22,201	8,640	-	-
Non-CIP Project Expenditures	1,275	4,913	-	-
Non-Personnel Expenses Subtotal	54,271,391	60,628,357	76,336,285	95,249,833
Total Expenditures	\$ 54,642,283	\$ 61,886,675	\$ 77,799,138	\$ 96,553,206
Revenues				
Property Taxes	(38,168,135)	(40,693,188)	(39,433,546)	(40,876,843)
Motor Vehicle License Fees	(23,772,912)	(25,149,897)	(24,886,300)	(26,886,432)
Other Local Taxes	(99,736,174)	(112,456,301)	(112,835,605)	(125,817,689)
Licenses and Permits	(226,739)	(323,640)	(127,000)	(199,470)
Use of Money & Property	(4,606,490)	(1,338,086)	(2,363,495)	(2,519,495)
Revenue from Other Agencies	(273,537)	(1,243,748)	(428,246)	(428,246)
Other Revenue	(2,345,647)	(1,127,307)	(389,000)	(689,000)
Transfers In	(1,878,252)	(1,970,546)	(2,279,226)	(2,519,746)
Total Revenues	\$ (171,007,887)	\$ (184,302,712)	\$ (182,742,418)	\$ (199,936,921)
Net Program Expenditures	\$ (116,365,604)	\$ (122,416,038)	\$ (104,943,280)	\$ (103,383,715)
Revenue Recovery %	N/A	N/A	N/A	N/A
Authorized Full Time Positions	-	-	-	-

(10) ANIMAL CARE FACILITY				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	1,299,819	1,273,047	1,396,718	1,874,647
Hourly Wages	209,033	255,296	228,670	112,000
Overtime	113,644	48,627	100,184	98,736
Health Benefits	275,814	264,099	311,974	393,489
Retirement Benefits	371,702	381,707	153,342	224,145
Other Personnel Expense	120,455	115,048	67,960	63,318
Personnel Expenses Subtotal	2,390,467	2,337,824	2,258,848	2,766,335
Non-Personnel Expenses				
Supplies and Services	328,774	288,303	351,950	351,950
Other Expenses	4,876	3,295	4,500	4,500
Other Capital	191	75,355	6,282	6,282
Utilities	43,992	41,701	33,609	47,520
Internal Service Charges	39,803	35,859	53,766	63,558
Non-Personnel Expenses Subtotal	417,637	444,511	450,107	473,810
Total Expenditures	\$ 2,808,104	\$ 2,782,336	\$ 2,708,955	\$ 3,240,145
Revenues				
Licenses and Permits	(128,446)	(114,378)	(140,000)	(140,000)
Fines and Penalties	(25,768)	(26,380)	(20,000)	(20,000)
Use of Money & Property	(71)	(604)	-	-
Revenue from Other Agencies	(52,208)	(96,549)	-	-
Charges for Services	(356,578)	(179,466)	(297,700)	(297,700)
Other Revenue	(828,914)	(657,149)	(708,537)	(787,553)
Transfers In	-	-	-	(240,828)
Total Revenues	\$ (1,391,985)	\$ (1,074,525)	\$ (1,166,237)	\$ (1,486,081)
Net Program Expenditures	\$ 1,416,119	\$ 1,707,811	\$ 1,542,718	\$ 1,754,064
Revenue Recovery %	50%	39%	43%	46%
Authorized Full Time Positions	21.25	21.25	21.25	27.25

(11) ECONOMIC DEVELOPMENT				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Salaries	1,312,372	1,087,832	992,763	960,960
Hourly Wages	3,250	2,780	737	737
Overtime	3,997	-	-	-
Health Benefits	183,109	163,591	168,548	149,849
Retirement Benefits	364,634	350,741	104,432	110,999
Other Personnel Expense	112,398	106,091	42,444	38,443
Personnel Expenses Subtotal	1,979,758	1,711,036	1,308,924	1,260,988
Non-Personnel Expenses				
Supplies and Services	151,248	79,824	195,154	195,154
Other Expenses	-	1,441,133	-	-
Other Capital	1,433	-	-	-
Utilities	2,993	490	3,250	1,776
Non-CIP Project Expenditures	-	-	-	2,460,000
Non-Personnel Expenses Subtotal	155,675	1,521,447	198,404	2,656,930
Total Expenditures	\$ 2,135,433	\$ 3,232,483	\$ 1,507,328	\$ 3,917,918
Revenues				
Use of Money & Property	-	(24,606)	-	-
Revenue from Other Agencies	(22,596)	(1,356,354)	-	-
Other Revenue	(1,113,234)	(691,160)	(420,098)	(420,098)
Transfers In	(10,334)	(95,334)	(211,334)	(2,590,267)
Total Revenues	\$ (1,146,165)	\$ (2,167,454)	\$ (631,432)	\$ (3,010,365)
Net Program Expenditures	\$ 989,268	\$ 1,065,029	\$ 875,896	\$ 907,553
Revenue Recovery %	54%	67%	42%	77%
Authorized Full Time Positions	14.00	14.00	13.00	11.00

(12) DEVELOPMENT SERVICES**Summary of Department Resources**

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	1,629,596	1,480,917	1,758,452	1,859,960
Hourly Wages	41,443	41,313	29,615	29,615
Overtime	988	5,189	1,026	1,026
Health Benefits	258,265	237,622	304,921	301,715
Retirement Benefits	462,693	444,818	175,091	199,526
Other Personnel Expense	136,322	142,897	64,125	50,273
Personnel Expenses Subtotal	2,529,308	2,352,757	2,333,230	2,442,115
Non-Personnel Expenses				
Supplies and Services	144,494	147,109	156,100	156,100
Other Expenses	11,135	1,168,853	11,000	11,000
Utilities	1,451	1,556	2,250	1,533
Internal Service Charges	13,239	11,735	23,886	28,236
Non-Personnel Expenses Subtotal	170,319	1,329,252	193,236	196,869
Total Expenditures	\$ 2,699,627	\$ 3,682,009	\$ 2,526,466	\$ 2,638,984
Revenues				
Licenses and Permits	(541,091)	(525,552)	(518,000)	(518,000)
Fines and Penalties	(190,874)	(192,464)	(229,000)	(229,000)
Use of Money & Property	-	(7,865)	-	-
Revenue from Other Agencies	(4,203)	(1,202,893)	-	-
Charges for Services	(245,975)	(183,532)	(218,300)	(218,300)
Other Revenue	(7,696)	(52,371)	(29,000)	(29,000)
Transfers In	(1,095,472)	(1,095,472)	(1,095,472)	(1,329,353)
Total Revenues	\$ (2,085,311)	\$ (3,260,149)	\$ (2,089,772)	\$ (2,323,653)
Net Program Expenditures	\$ 614,315	\$ 421,860	\$ 436,694	\$ 315,331
Revenue Recovery %	77%	89%	83%	88%
Authorized Full Time Positions	20.00	20.00	20.00	20.00

(13) ENGINEERING/CAPITAL PROJECTS

Summary of Department Resources

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	4,841,305	5,107,895	5,563,587	6,365,669
Hourly Wages	36,205	-	23,975	23,975
Overtime	75,132	52,742	81,958	81,958
Health Benefits	651,069	703,387	798,520	916,510
Retirement Benefits	1,311,407	1,478,221	573,795	690,271
Other Personnel Expense	367,083	411,994	271,507	213,491
Personnel Expenses Subtotal	7,282,200	7,754,239	7,313,342	8,291,874
Non-Personnel Expenses				
Supplies and Services	271,148	267,296	353,517	353,517
Other Expenses	98,256	50,640	95,000	95,000
Other Capital	-	-	5,000	5,000
Utilities	872,263	897,031	856,943	977,479
Internal Service Charges	127,590	142,361	187,575	221,738
Transfers Out	387,166	386,749	386,566	201,326
Non-Personnel Expenses Subtotal	1,756,423	1,744,077	1,884,601	1,854,060
Total Expenditures	\$ 9,038,623	\$ 9,498,316	\$ 9,197,943	\$ 10,145,934
Revenues				
Licenses and Permits	(37,124)	(63,781)	(65,000)	(65,000)
Fines and Penalties	(450)	-	-	-
Use of Money & Property	-	(3,056)	-	-
Revenue from Other Agencies	(34,238)	(121,766)	-	-
Charges for Services	(1,835,253)	(1,989,023)	(2,044,453)	(2,044,453)
Other Revenue	(5,069,857)	(5,276,466)	(5,429,718)	(5,429,718)
Transfers In	(1,228,293)	(1,354,613)	(1,189,428)	(1,978,679)
Total Revenues	\$ (8,205,214)	\$ (8,808,706)	\$ (8,728,599)	\$ (9,517,850)
Net Program Expenditures	\$ 833,409	\$ 689,610	\$ 469,344	\$ 628,084
Revenue Recovery %	91%	93%	95%	94%
Authorized Full Time Positions	46.00	55.00	55.00	59.00

(14) POLICE				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	29,999,023	28,773,210	31,642,582	33,054,109
Hourly Wages	237,401	258,650	300,578	300,578
Overtime	3,948,117	3,534,479	2,979,964	2,979,964
Health Benefits	4,082,285	3,928,865	4,842,844	5,475,910
Retirement Benefits	14,187,896	14,873,847	6,058,159	5,986,673
Other Personnel Expense	2,708,709	2,574,838	1,514,044	860,384
Personnel Expenses Subtotal	55,163,433	53,943,889	47,338,171	48,657,618
Non-Personnel Expenses				
Supplies and Services	2,023,341	2,123,279	2,219,470	2,263,245
Other Expenses	113,273	70,266	100,930	100,930
Other Capital	15,458	244,786	25,000	25,000
Utilities	617,772	602,320	326,256	702,196
Internal Service Charges	851,491	813,665	1,011,067	1,195,209
Non-Personnel Expenses Subtotal	3,621,335	3,854,317	3,682,723	4,286,580
Total Expenditures	\$ 58,784,767	\$ 57,798,206	\$ 51,020,894	\$ 52,944,198
Revenues				
Licenses and Permits	(207,391)	(238,623)	(241,170)	(241,170)
Fines and Penalties	(743,850)	(598,950)	(660,000)	(660,000)
Use of Money & Property	(6,441)	(22,024)	(3,000)	(3,000)
Revenue from Other Agencies	(1,742,216)	(1,598,031)	(1,237,786)	(1,237,786)
Charges for Services	(3,002,355)	(2,427,008)	(2,505,915)	(2,505,915)
Other Revenue	(281,744)	(292,936)	(127,780)	(127,780)
Transfers In	(566,016)	(566,016)	(566,016)	(4,240,095)
Total Revenues	\$ (6,550,013)	\$ (5,743,588)	\$ (5,341,667)	\$ (9,015,746)
Net Program Expenditures	\$ 52,234,755	\$ 52,054,618	\$ 45,679,227	\$ 43,928,452
Revenue Recovery %	11%	10%	10%	17%
Authorized Full Time Positions	320.50	319.50	319.50	319.00

Budget Restructuring:

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

(15) FIRE				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	13,533,368	14,090,416	15,098,222	14,944,493
Hourly Wages	36,731	132,569	36,238	36,238
Overtime	5,708,568	7,623,765	4,371,979	4,522,959
Health Benefits	2,111,693	2,208,111	2,742,650	2,619,114
Retirement Benefits	7,162,469	8,285,146	3,273,416	3,170,459
Other Personnel Expense	1,258,560	1,458,822	1,119,727	1,366,299
Personnel Expenses Subtotal	29,811,389	33,798,829	26,642,232	26,659,562
Non-Personnel Expenses				
Supplies and Services	2,503,948	2,344,358	1,190,691	1,829,243
Other Capital	-	32,706	-	-
Utilities	212,811	232,468	219,142	256,493
Internal Service Charges	1,114,948	1,038,539	1,113,250	1,316,001
Transfers Out	62,326	41,498	63,959	63,959
Non-Personnel Expenses Subtotal	3,894,032	3,689,569	2,587,042	3,465,696
Total Expenditures	\$ 33,705,421	\$ 37,488,398	\$ 29,229,274	\$ 30,125,258
Revenues				
Licenses and Permits	(659,464)	(717,814)	(680,489)	(704,489)
Use of Money & Property	(36,228)	(25,662)	-	-
Revenue from Other Agencies	(1,032,984)	(767,539)	-	-
Charges for Services	(711,950)	(793,032)	(564,830)	(564,830)
Other Revenue	(700,657)	(2,398,521)	(211,339)	(211,339)
Transfers In	(2,647,064)	(2,307,379)	(2,200,868)	(4,163,118)
Total Revenues	\$ (5,788,347)	\$ (7,009,947)	\$ (3,657,526)	\$ (5,643,776)
Net Program Expenditures	\$ 27,917,074	\$ 30,478,451	\$ 25,571,748	\$ 24,481,482
Revenue Recovery %	17%	19%	13%	19%
Authorized Full Time Positions	137.00	145.00	146.00	146.00

(16) PUBLIC WORKS				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	5,311,109	5,287,098	5,878,029	6,331,423
Hourly Wages	96,206	52,647	84,612	84,612
Overtime	230,939	146,787	120,315	120,315
Health Benefits	1,011,372	998,309	1,253,788	1,252,651
Retirement Benefits	1,516,829	1,497,127	589,794	679,847
Other Personnel Expense	509,605	514,597	288,865	277,406
Personnel Expenses Subtotal	8,676,059	8,496,565	8,215,403	8,746,254
Non-Personnel Expenses				
Supplies and Services	1,932,653	2,262,182	2,295,683	3,515,306
Other Expenses	65,308	58,240	10,000	10,000
Other Capital	-	201,477	3,000	3,000
Utilities	797,026	675,378	629,828	801,149
Internal Service Charges	488,025	472,351	469,691	555,233
Non-Personnel Expenses Subtotal	3,283,011	3,669,628	3,408,202	4,884,688
Total Expenditures	\$ 11,959,071	\$ 12,166,193	\$ 11,623,605	\$ 13,630,942
Revenues				
Use of Money & Property	(22,398)	(55,548)	-	-
Revenue from Other Agencies	(18,162)	(312,756)	-	-
Charges for Services	(147,066)	(151,539)	(92,542)	(92,542)
Other Revenue	(1,732,271)	(1,878,075)	(1,850,631)	(1,850,631)
Transfers In	(5,018,799)	(5,134,113)	(5,278,967)	(7,596,475)
Total Revenues	\$ (6,938,696)	\$ (7,532,030)	\$ (7,222,140)	\$ (9,539,648)
Net Program Expenditures	\$ 5,020,375	\$ 4,634,163	\$ 4,401,465	\$ 4,091,294
Revenue Recovery %	58%	62%	62%	70%
Authorized Full Time Positions	82.00	82.00	82.00	83.00

(17) PARKS AND RECREATION				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	3,565,001	3,619,941	3,922,504	4,343,101
Hourly Wages	1,257,469	698,883	1,337,095	1,349,993
Overtime	29,856	8,949	43,478	43,478
Health Benefits	699,695	722,098	852,161	910,091
Retirement Benefits	1,046,918	1,014,812	429,467	519,508
Other Personnel Expense	316,154	313,158	174,524	145,137
Personnel Expenses Subtotal	6,915,092	6,377,842	6,759,229	7,311,308
Non-Personnel Expenses				
Supplies and Services	889,395	846,457	992,913	1,173,008
Other Expenses	50,340	22,817	27,500	27,500
Other Capital	-	18,890	26,423	26,423
Utilities	2,558,621	2,765,029	2,603,011	3,022,148
Internal Service Charges	274,934	262,106	324,331	383,400
Non-CIP Project Expenditures	1,985	4,966	-	-
Non-Personnel Expenses Subtotal	3,775,275	3,920,264	3,974,178	4,632,479
Total Expenditures	\$ 10,690,367	\$ 10,298,106	\$ 10,733,407	\$ 11,943,787
Revenues				
Fines and Penalties	(3,785)	(8,618)	-	-
Use of Money & Property	(802,944)	(417,475)	(918,293)	(968,293)
Revenue from Other Agencies	(277,168)	(658,785)	(11,000)	(11,000)
Charges for Services	(1,186,605)	(313,095)	(1,173,500)	(1,173,500)
Other Revenue	(186,760)	(269,156)	(206,982)	(306,982)
Transfers In	-	-	-	(557,329)
Total Revenues	\$ (2,457,262)	\$ (1,667,129)	\$ (2,309,775)	\$ (3,017,104)
Net Program Expenditures	\$ 8,233,105	\$ 8,630,977	\$ 8,423,632	\$ 8,926,683
Revenue Recovery %	23%	16%	22%	25%
Authorized Full Time Positions	54.50	55.50	56.50	60.50

(18) LIBRARY				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Expenses				
Salaries	1,687,794	1,458,771	1,721,819	1,698,874
Hourly Wages	430,543	95,348	699,999	699,999
Health Benefits	288,131	246,340	317,357	334,424
Retirement Benefits	519,185	466,569	194,921	222,658
Other Personnel Expense	151,454	123,742	68,190	55,845
Personnel Expenses Subtotal	3,077,108	2,390,770	3,002,286	3,011,800
Non-Personnel Expenses				
Supplies and Services	224,877	268,726	264,343	338,602
Other Expenses	361	361	400	400
Utilities	232,588	149,301	214,730	232,478
Internal Service Charges	2,170	1,989	3,381	3,997
Non-Personnel Expenses Subtotal	459,995	420,376	482,854	575,477
Total Expenditures	\$ 3,537,103	\$ 2,811,146	\$ 3,485,140	\$ 3,587,277
Revenues				
Fines and Penalties	(55,203)	(12,630)	(85,830)	(42,914)
Use of Money & Property	(13,147)	(1,342)	(27,890)	(27,890)
Revenue from Other Agencies	(127,338)	(91,690)	-	-
Charges for Services	(597,101)	(689,315)	(717,233)	(972,233)
Other Revenue	(2,779)	(1,179)	-	(7,200)
Transfers In	-	-	-	(215,341)
Total Revenues	\$ (795,567)	\$ (796,156)	\$ (830,953)	\$ (1,265,578)
Net Program Expenditures	\$ 2,741,535	\$ 2,014,990	\$ 2,654,187	\$ 2,321,699
Revenue Recovery %	22%	28%	24%	35%
Authorized Full Time Positions	24.00	24.00	23.00	23.00



**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 a result of changes in development activity.

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

Revenues

Development related revenues consist of two categories: development processing fee revenues and deposit-based revenues. Development processing fee revenues include building permits, planning fees, other building department fees, and engineering fees. Deposit-based revenues are generated through staff time reimbursements related to specific projects. The City is anticipating that the following major projects will continue to move forward in fiscal year 2023:

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

The following table compares the fiscal year 2022 Adopted Budget revenues to the fiscal year 2023 Proposed Budget revenues.

Development Services Fund Revenues

Category	FY 2022 Adopted	FY 2023 Proposed	Change	% Change
Licenses and Permits	\$ 3,829,495	\$ 3,829,495	\$ -	-%
Charges for Services	\$ 5,906,779	\$ 5,906,779	\$ -	-%
Other Revenue	\$ 737,985	\$ 737,985	\$ -	-%
Transfers In	\$ 537,991	\$ 1,582,991	\$ 1,045,000	194.2%
Taxes	\$ 14,000	\$ 14,000	\$ -	-%
Total Revenues	\$ 11,026,250	\$ 12,071,250	\$ 1,045,000	9.5%

Expenditures

The fiscal year 2023 Proposed Budget includes funding for 64.0 positions in the Development Services Fund.

A summary of changes between the fiscal year 2022 Adopted Budget to the fiscal year 2023 Proposed Budget by category are listed as follows:

- Personnel Services – This category reflects a net increase of \$.8 million, driven by the net addition of 2.0 FTE, salary increases under current labor agreements, and increased pension costs.
- Transfers Out – This category reflects a net decrease of \$.4 million, largely due to a decrease in debt service payments for the 2022 Pension Obligation Bonds.

The following table compares the fiscal year 2022 Adopted Budget expenditures to the fiscal year 2023 Proposed Budget expenditures.

Development Services Fund Expenditures

Category	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Personnel Services	\$ 7,680,871	\$ 8,437,672	\$ 756,801	9.9%
Supplies and Services	\$ 1,095,361	\$ 2,014,651	\$ 919,290	83.9%
Other Expenses	\$ 371,000	\$ 371,000	\$ -	-%
Other Capital	\$ 110,500	\$ 115,500	\$ 5,000	4.5%
Utilities	\$ 5,650	\$ 3,073	\$ (2,577)	(45.6%)
Internal Service Charges	\$ 47,436	\$ 56,076	\$ 8,640	18.2%
Transfers Out	\$ 3,205,902	\$ 2,767,307	\$ (438,595)	(13.7%)
Total Expenditures	\$ 12,516,720	\$ 13,765,279	\$ 1,248,559	10.0%

DEVELOPMENT SERVICES FUND (408)				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	8,440,498	8,819,066	7,680,871	8,437,672
Supplies and Services	917,625	743,404	1,095,361	2,014,651
Other Expenses	267,720	652,726	371,000	371,000
Other Capital	83,973	-	110,500	115,500
Utilities	3,397	2,628	5,650	3,073
Internal Service Charges	31,431	32,736	47,436	56,076
Transfers Out	1,923,648	1,923,648	3,205,902	2,767,307
Non-CIP Project Expenditures	-	(115)	-	-
Total Expenditures	\$ 11,668,292	\$ 12,174,094	\$ 12,516,720	\$ 13,765,279
Revenues				
Licenses and Permits	(3,464,249)	(4,135,296)	(3,829,495)	(3,829,495)
Use of Money and Property	(34,515)	(13,486)	-	-
Revenue from Other Agencies	(19,465)	(215,912)	-	-
Charges for Services	(5,244,843)	(5,817,209)	(5,906,779)	(5,906,779)
Other Revenue	(576,247)	(683,253)	(737,985)	(737,985)
Transfers In	(537,043)	(538,892)	(537,991)	(1,582,991)
Taxes	(46,835)	(44,886)	(14,000)	(14,000)
Total Revenues	\$ (9,923,196)	\$ (11,448,934)	\$ (11,026,250)	\$ (12,071,250)
Net Program Expenditures	\$ 1,745,096	\$ 725,159	\$ 1,490,470	\$ 1,694,029



SUCCESSOR AGENCY AND HOUSING FUNDS

Successor Agency Funds

Housing Authority Funds





**SUCCESSOR
AGENCY FUNDS**



Successor Agency Funds

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

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

As required by AB x1 26, an Oversight Board, composed of affected taxing entities within the City, was created. The primary responsibility of the Oversight Board is reviewing and approving the Recognized Obligation Payment Schedule and serving in a fiduciary role to the taxing entities that the Oversight Board represents. Some historical information follows regarding the former Redevelopment Agency. The Oversight Board 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 a Redevelopment Obligation Retirement Fund (RORF) and debt service funds. The RORF accounts for the staffing and other expenditures required in winding down activities of the former Redevelopment Agency. The Debt Service funds are used to pay for the former Redevelopment Agency's debt service on its outstanding Tax Allocation Bonds, loans and other debt of the former Redevelopment Agency.

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

Operating Funds

■ Fund 318: Redevelopment Obligation Retirement Fund (RORF)

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

Debt Service Funds

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

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

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

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

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

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

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

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

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

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

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

■ Fund 666: 2016 Tax Allocation Refunding Bonds

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

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

This fund was established to account for Redevelopment Agency inter-fund loans. The current amount under litigation with the State including interest is \$7,953,793.

Revenues

A summary of revenues by category are listed below:

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

The table below provides a revenue comparison of the fiscal year 2022 Adopted Budget to the fiscal year 2023 Proposed Budget. The table does not reflect the revenue budget of the debt service funds which are reflected in the debt service section of the budget document.

Redevelopment/Successor Agency Operating Fund Revenues

Category	Fund 318 FY 2022 Adopted	Fund 318 FY 2023 Proposed	Change	% Change
Property Taxes	\$ 4,967,150	\$ 4,967,150	\$ -	-%
Total Revenues	\$ 4,967,150	\$ 4,967,150	\$ -	-%

Expenditures

Expenditures for fiscal year 2023 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 slightly due to the scheduled debt service payments related to the 2016 Tax Allocation Refunding Bonds.

The table below provides a comparison of the 2022 Adopted Budget expenditures to the fiscal year 2023 Proposed Budget expenditures.

Redevelopment/Successor Agency Operating Fund Expenditures

Category	Fund 318 FY 2022 Adopted	Fund 318 FY 2023 Proposed	Change	% Change
Supplies and Services	\$ 6,000	\$ 6,000	\$ -	-%
Other Expenses	\$ 629,000	\$ 629,000	\$ -	-%
Transfers Out	\$ 2,795,754	\$ 2,800,912	\$ 5,158	0.2%
Total Expenditures	\$ 3,430,754	\$ 3,435,912	\$ 5,158	0.2%

RDA SUCCESSOR AGENCY FUND (318)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	(2,199)	13,280	6,000	6,000
Other Expenses	476,053	484,444	629,000	629,000
Transfers Out	3,756,668	2,796,337	2,795,754	2,800,912
Total Expenditures	\$ 4,230,522	\$ 3,294,061	\$ 3,430,754	\$ 3,435,912
Revenues				
Property Taxes	(3,548,779)	(2,722,850)	(4,967,150)	(4,967,150)
Use of Money and Property	(159,334)	25,174	-	-
Total Revenues	\$ (3,708,113)	\$ (2,697,676)	\$ (4,967,150)	\$ (4,967,150)
Net Program Expenditures	\$ 522,410	\$ 596,385	\$ (1,536,396)	\$ (1,531,238)

DEBT SERVICE - SUCCESSOR AGENCY FUNDS (661 - 692)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	2,000	8,300	5,000	5,000
Other Expenses	918,444	852,484	2,788,600	2,793,400
Total Expenditures	\$ 920,444	\$ 860,784	\$ 2,793,600	\$ 2,798,400
Revenues				
Use of Money and Property	(1,445)	(14)	-	-
Transfers In	(3,756,668)	(2,796,337)	(2,793,600)	(2,798,401)
Total Revenues	\$ (3,758,113)	\$ (2,796,351)	\$ (2,793,600)	\$ (2,798,401)
Net Program Expenditures	\$ (2,837,669)	\$ (1,935,567)	\$ -	\$ (1)

DEBT SERVICE - SUCCESSOR AGENCY FUNDS (661 - 692)				
Fund Detail				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
666-2016 TARBs	920,444	860,784	2,793,600	2,798,400
Total Expenditures	\$ 920,444	\$ 860,784	\$ 2,793,600	\$ 2,798,400
Revenues				
666-2016 TARBs	(2,808,207)	(2,796,351)	(2,793,600)	(2,798,401)
692-Long-Term Advances DSF-RDA SA	(949,906)	-	-	-
Total Revenues	\$ (3,758,113)	\$ (2,796,351)	\$ (2,793,600)	\$ (2,798,401)
Net Program Expenditures	\$ (2,837,669)	\$ (1,935,567)	\$ -	\$ (1)





**HOUSING
AUTHORITY FUNDS**



Housing Authority Funds



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

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

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

Fund Descriptions

Operating Funds

- Fund 313: Chula Vista Housing Authority

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

- Fund 319: Successor Agency Housing Fund

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

Revenues

Below is a summary of fiscal year 2023 changes by category:

The table provides a comparison of the fiscal year 2022 Adopted Budget to the fiscal year 2023 Proposed Budget revenues. The table does not reflect the revenue budget of the debt service funds which are reflected in the debt service section of the budget document.

Housing Authority Operating Fund Revenues

Category	Funds 313/319 FY 2022 Adopted	Funds 313/319 FY 2023 Proposed	Change	% Change
Use of Money and Property	\$ 215,000	\$ 215,000	\$ -	-%
Charges for Services	\$ 150,000	\$ 150,000	\$ -	-%
Other Revenue	\$ 900,323	\$ 902,407	\$ 2,084	0.2%
Transfers In	\$ -	\$ 3,000	\$ 3,000	-%
Total Revenues	\$ 1,265,323	\$ 1,270,407	\$ 5,084	0.4%

Expenditures

Expenditure changes for fiscal year 2023 for the Housing Authority are summarized below:

The table below provides a comparison of the fiscal year 2022 Adopted Budget to fiscal year 2023 Proposed Budget. The table does not reflect the debt service expenditure budget which is discussed in the debt service section of this document.

Successor Housing Agency Operating Fund Expenditures

Category	Funds 313/319 FY 2022 Adopted	Funds 313/319 FY 2023 Proposed	Change	% Change
Personnel Services	\$ 695,856	\$ 957,711	\$ 261,855	37.6%
Supplies and Services	\$ 399,256	\$ 393,700	\$ (5,556)	(1.4%)
Other Expenses	\$ 2,481,000	\$ 2,481,000	\$ -	-%
Other Capital	\$ 6,000	\$ 6,000	\$ -	-%
Utilities	\$ 1,155	\$ 662	\$ (493)	(42.7%)
Transfers Out	\$ 345,170	\$ 380,127	\$ 34,957	10.1%
Total Expenditures	\$ 3,928,437	\$ 4,219,200	\$ 290,763	7.4%

CHULA VISTA HOUSING AUTHORITY (313)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	599,026	710,267	695,856	957,711
Supplies and Services	128,572	196,476	341,356	335,800
Other Expenses	3,959	54,498	472,500	472,500
Utilities	-	-	1,155	662
Internal Service Charges	327	-	-	-
Transfers Out	254,697	272,697	338,901	370,269
Total Expenditures	\$ 986,581	\$ 1,233,938	\$ 1,849,768	\$ 2,136,942
Revenues				
Use of Money and Property	(88,730)	(161,209)	-	-
Revenue from Other Agencies	-	(36,387)	-	-
Charges for Services	(190,592)	(3,302,015)	(150,000)	(150,000)
Other Revenue	(628,553)	(1,146,884)	(645,323)	(647,407)
Transfers In	-	-	-	(3,000)
Total Revenues	\$ (907,875)	\$ (4,646,495)	\$ (795,323)	\$ (800,407)
Net Program Expenditures	\$ 78,706	\$ (3,412,557)	\$ 1,054,445	\$ 1,336,535

HOUSING SUCCESSOR AGENCY FUND (319)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	103,515	148,586	57,900	57,900
Other Expenses	415,217	1,366,374	2,008,500	2,008,500
Other Capital	2,475	2,475	6,000	6,000
Transfers Out	-	-	6,269	9,858
Total Expenditures	\$ 521,207	\$ 1,517,435	\$ 2,078,669	\$ 2,082,258
Revenues				
Use of Money and Property	(555,335)	(942,132)	(215,000)	(215,000)
Charges for Services	(10,017)	(1,044)	-	-
Other Revenue	(205,045)	(1,334,234)	(255,000)	(255,000)
Total Revenues	\$ (770,397)	\$ (2,277,410)	\$ (470,000)	\$ (470,000)
Net Program Expenditures	\$ (249,190)	\$ (759,975)	\$ 1,608,669	\$ 1,612,258

SEWER FUNDS



Sewer Funds

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

The City of Chula Vista provides wastewater conveyance and treatment services to approximately 50,000 billing accounts, including residential and non-residential uses. The wastewater generated by Chula Vista customers is collected and sent to treatment facilities in the South Bay and Point Loma through the City's extensive sewer collection system, which consists of 13 pump stations and over 500 miles of sewer pipe. The San Diego Metropolitan Wastewater System (San Diego Metro) provides wastewater treatment services to the City of Chula Vista and most of the region per an agreement. The wastewater permit for the Point Loma Treatment Plant Advanced Primary requires a waiver which is renewed regularly. The last approved waiver application, submitted in 2015 to the Regional Water Quality Control Board (RWQCB) and the Environmental Protection Agency (EPA) who approved it in April 2018 with special conditions. This included the requirement to implement the Pure Water Program.

The 2005 Chula Vista Wastewater Master Plan (WWMP), which was updated in 2014, identifies a conservative planning level sewer generation rate of 230 gallons per EDU. The WWMP estimates the City's ultimate sewer treatment capacity required for the currently planned build out condition will be 29.89 MGD. However, the treatment capacity requirement could be as low as 18.4 MGD. The reduction in flow can be attributed, in part, to lowered use due to the increase in the cost of water, a switch to consumption-based rates in 2004, combined with on-going water conservation efforts. The City's buildout sewer capacity needs are projected to be between the WWMP and the current metered flow estimate. The Wastewater Engineering Section will continue to track water usage trends, changes in land use and population projections to validate current generation rates and project the ultimate need for the City. An update to the WWMP is planned for fiscal year 2023 which will include an evaluation of the projected build out sewer needs.

The following figure illustrates the City's current trunk sewer network, which conveys flows to the San Diego Metro trunk sewer (shown in red). Some of the City's sewer lines are used by the County of San Diego (County) and some of the County's sewer pipelines are used by the City and coordinated through transportation agreements. The City has an existing transportation agreement with the County to use the Spring Valley Trunk sewer (shown in green).

City's Current Trunk Sewer Network



Revenues

The Sewer Fund derives the majority of its revenue from various service charges that are collected from system users. This fund also derives revenues from other sources such as permit fees for new connections to the sewer system, interest earnings from investments, development impact fees, transfers from other funds designated to support Sewer fund operations. Other revenues include revenue reimbursements from other city funds and various service charges. With the approval of the sewer service charge increase approved at the April 26, 2022 public hearing, the revenues are expected to increase by about 4.5% in FY 2023 compared to FY 2022.

Sewer Service Revenue Fund (Fund 414) and the Sewerage Facilities Replacement Fund (Fund 428) are summarized in the following table:

Sewer Fund Revenues

Category	FY 2022 Adopted	FY 2023 Proposed	Change	% Change
Licenses and Permits	\$ 40,000	\$ 40,000	\$ -	0.00%
Use of Money & Property	\$ 657,726	\$ 657,726	\$ -	0.00%
Charges for Services	\$ 40,770,000	\$ 41,770,000	\$ 1,000,000	0.02%
Other Revenue	\$ 5,000	\$ 5,000	\$ -	0.00%
Transfers In	\$ 150,000	\$ 198,000	\$ 48,000	0.32%
Total Revenues	\$ 41,622,726	\$ 42,670,726	\$ 1,048,000	0.03%

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

Expenditures

Sewer Fund operations and capital project programming contain no General Fund contributions. 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 42.0 permanent positions that are contained in the fiscal year 2023 Proposed Budget.

The City continues to focus on its Annual Sewer Rehabilitation Program, which ranges annually from \$1,200,000 to \$2,000,000 for the replacement and rehabilitation of sewer pipes, manholes, lift stations, access roads, and other sewer system components. The City utilizes standardized evaluation and ranking criteria to inspect and evaluate the condition of the entire system to prioritize sewer infrastructure for replacement or rehabilitation.

To ensure the future adequacy of the Sewer Funds, the City Council has adopted the sewer rate case study that set the sewer rates, which went into effect April 26, 2022 upon adoption and remains in effect through FY 2026. Previously, the rates had not changed since July 1, 2018 and with the adoption of the new rates, an increase was implemented on July 1, 2022. One issue of continued importance is the sewage treatment costs through the City of San Diego. The recent permit required for treatment was renewed on the condition of implementation of a regional wastewater reuse program, Pure Water Program, which includes significant capital investments.

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 Government Finance Officers Association (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 Funds through a combination of direct expenditures and inter-fund transfers. Positions 100% funded by Sewer Funds are budgeted directly in the Sewer Funds. The remaining support staff is budgeted in either the General or Development Services Funds. These position costs are partially offset via inter-fund transfers. All supplies, services and utilities budgets associated with supporting the wastewater system are also budgeted in the Sewer Service Fund in fiscal year 2023.

Capital Improvement Projects

The second highest commitment of CIP funding is for the Wastewater Management System (WMS). The appropriation for Wastewater projects is \$480,000 which represents 0.91% of the adopted CIP budget. The capital projects are done through the use of enterprise funds coming from the Sewerage Facilities Replacement Fund.

Sewer Projects

- Projects to repair, renew and/or replace sewer pipe and manholes within the collection system is programmed at a cost of \$480,000.
- Sewer funded projects identified as part of the Building Management System include projects to relocate the pump station at the Police Facility (\$210,000) and upgrade the pump station at City Hall (\$92,000).

Sewer Fund expenditures are summarized in the table below:

Sewer Fund Expenditures

Category	FY 2022 Adopted	FY 2023 Proposed	Change	% Change
Personnel Services	\$ 4,298,727	\$ 4,750,888	\$ 452,161	10.5%
Supplies and Services	\$ 28,636,854	\$ 28,655,590	\$ 18,736	0.1%
Other Expenses	\$ 225,000	\$ 225,000	\$ -	-%
Other Capital	\$ 1,393,473	\$ 1,393,473	\$ -	-%
Utilities	\$ 331	\$ 155	\$ (176)	(53.2%)
Internal Service Charges	\$ 320,075	\$ 378,369	\$ 58,294	18.2%
Transfers Out	\$ 4,513,235	\$ 4,092,987	\$ (420,248)	(9.3%)
CIP Project Expenditures	\$ 2,754,000	\$ 782,000	\$ (1,972,000)	(71.6%)
Non-CIP Project Expenditures	\$ 64,600	\$ 64,600	\$ -	-%
Total Expenditures	\$ 42,206,295	\$ 40,343,062	\$ (1,863,233)	(4.4%)

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

Fund Descriptions

■ Fund 411: Sewer Income Fund

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

■ Fund 413: Trunk Sewer Capital Reserve Fund

The Trunk Sewer Capital Reserve Fund is used to account for the revenue derived from the sewer capacity charges or sewerage facility participation charges. The funds are collected from new properties or existing facilities to account for increases in sewer flow. Funds received may be used for the planning, design, or construction of sewerage collection or treatment or water reclamation purposes.

■ Fund 414: Sewer Service Revenue Fund

The Sewer Service Revenue Fund is used to account for monies collected from the monthly sewer service charge not going into the Sewer Facility Replacement Fund. Monies in this fund may be used for sewer related activities. The primary use of these funds is the payment of the operations and maintenance of the system assets including City's annual San Diego Metropolitan Sewer Capacity and Maintenance fees. It can also be used to meet capital and planning needs.

Sewer Funds

- 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 for the purpose of paying the cost of refurbishment and/or replacement of deficient sewerage facilities including related evaluation, engineering, and utility modification costs.

- 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 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	4,469,275	4,163,589	4,298,727	4,750,888
Supplies and Services	27,282,969	28,046,278	28,636,854	28,655,590
Other Expenses	6,820,616	6,985,598	225,000	225,000
Other Capital	439,746	775,662	1,393,473	1,393,473
Utilities	130	174	331	155
Internal Service Charges	369,878	420,701	320,075	378,369
Transfers Out	3,298,837	3,430,696	4,513,235	4,092,987
CIP Project Expenditures	(209,312)	(2,529,823)	2,754,000	782,000
Non-CIP Project Expenditures	-	(240)	64,600	64,600
Total Expenditures	\$ 42,472,140	\$ 41,292,634	\$ 42,206,295	\$ 40,343,062
Revenues				
Licenses and Permits	(48,390)	(86,346)	(40,000)	(40,000)
Use of Money and Property	(5,235,157)	(1,108,492)	(657,726)	(657,726)
Revenue from Other Agencies	(14,429)	(13,504)	-	-
Charges for Services	(44,751,310)	(42,058,163)	(40,770,000)	(41,770,000)
Other Revenue	(174,878)	(387,417)	(5,000)	(5,000)
Transfers In	(150,000)	(150,000)	(150,000)	(198,000)
Total Revenues	\$ (50,374,163)	\$ (43,803,923)	\$ (41,622,726)	\$ (42,670,726)
Net Program Expenditures	\$ (7,902,023)	\$ (2,511,288)	\$ 583,569	\$ (2,327,664)

SEWER FUNDS (411 - 428)				
Fund Detail				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
411-Sewer Income	2,081	41,114	1,280	1,809
413-Trunk Sewer Capital Reserve	5,268,859	2,911,689	185,835	203,895
414-Sewer Service Revenue	36,815,184	37,864,775	39,107,486	39,194,714
428-Sewer Facility Replacement	386,016	475,057	2,911,694	942,644
Total Expenditures	\$ 42,472,140	\$ 41,292,634	\$ 42,206,295	\$ 40,343,062
Revenues				
411-Sewer Income	(82,661)	(10,394)	-	-
412-Special Sewer	(10)	(9)	-	-
413-Trunk Sewer Capital Reserve	(6,255,628)	(4,498,091)	(3,606,000)	(4,606,000)
414-Sewer Service Revenue	(41,146,231)	(37,173,281)	(35,715,000)	(35,763,000)
428-Sewer Facility Replacement	(2,889,633)	(2,122,148)	(2,301,726)	(2,301,726)
Total Revenues	\$ (50,374,163)	\$ (43,803,923)	\$ (41,622,726)	\$ (42,670,726)
Net Program Expenditures	\$ (7,902,023)	\$ (2,511,288)	\$ 583,569	\$ (2,327,664)

SEWER DIF FUNDS (430)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	24,406	13,508	120,000	120,000
Other Expenses	485,638	425,172	569,490	552,490
Transfers Out	-	-	2,740	-
CIP Project Expenditures	744	-	1,353,000	-
Total Expenditures	\$ 510,788	\$ 438,681	\$ 2,045,230	\$ 672,490
Revenues				
Use of Money and Property	(177,591)	(8,165)	-	17,000
Charges for Services	(834,494)	(594,707)	(643,000)	(643,000)
Total Revenues	\$ (1,012,085)	\$ (602,872)	\$ (643,000)	\$ (626,000)
Net Program Expenditures	\$ (501,297)	\$ (164,192)	\$ 1,402,230	\$ 46,490



FLEET FUND



Fleet Fund



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

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

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

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

As part of the City's goal to reduce greenhouse emissions, the City has a fleet of approximately 45 electric vehicles with the corresponding charging stations to support those vehicles. The electric vehicles help reduce maintenance costs while making a positive impact to the environment.

Revenues

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

Most vehicle replacement costs will be funded by Measure P sales tax revenues. Approximately \$3.9 million is allocated in the fiscal year 2023 Proposed Budget for the replacement of public safety and non-public safety vehicles within the Measure P Fund.

For fiscal year 2023, the proposed revenue budget for the Fleet Fund is \$5.1 million. The increase of revenues over the fiscal year 2022 Adopted Budget are due to an increase in the size of the fleet.

Fleet Fund Revenues

Category	FY 2022 Adopted	FY 2023 Proposed	Change	% Change
Charges for Services	\$ 85,000	\$ 198,771	\$ 113,771	133.8%
Other Revenue	\$ 3,862,265	\$ 4,562,265	\$ 700,000	18.1%
Transfers In	\$ 231,982	\$ 322,760	\$ 90,778	39.1%
Total Revenues	\$ 4,179,247	\$ 5,083,796	\$ 904,549	21.6%

Expenditures

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

The fiscal year 2023 Proposed Budget for Fleet Management expenditures is \$4.7 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 2023.

Fleet Fund Expenditures

Category	FY 2022 Adopted	FY 2023 Proposed	Change	% Change
Personnel Services	\$ 1,085,588	\$ 1,256,595	\$ 171,007	15.8%
Supplies and Services	\$ 2,460,100	\$ 3,160,100	\$ 700,000	28.5%
Other Expenses	\$ 400	\$ 400	\$ -	-%
Utilities	\$ 131,090	\$ 85,789	\$ (45,301)	(34.6%)
Internal Service Charges	\$ 21,979	\$ 25,982	\$ 4,003	18.2%
Transfers Out	\$ 244,991	\$ 131,001	\$ (113,990)	(46.5%)
Total Expenditures	\$ 3,944,148	\$ 4,659,867	\$ 715,719	18.1%

FLEET MANAGEMENT (391, 394)
Summary of Department Resources

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	656,071	1,152,707	1,085,588	1,256,595
Supplies and Services	2,336,678	2,388,925	2,460,100	3,160,100
Other Expenses	192,096	182,404	400	400
Other Capital	227,015	72,359	-	-
Utilities	86,949	67,776	131,090	85,789
Internal Service Charges	43,305	34,503	21,979	25,982
Transfers Out	41,833	41,524	244,991	131,001
Total Expenditures	\$ 3,583,946	\$ 3,940,198	\$ 3,944,148	\$ 4,659,867
Revenues				
Use of Money and Property	(520)	(7,951)	-	-
Revenue from Other Agencies	(185)	(2,045)	-	-
Charges for Services	(253,408)	(137,751)	(85,000)	(198,771)
Other Revenue	(3,405,289)	(3,564,989)	(3,862,265)	(4,562,265)
Transfers In	(218,942)	(218,942)	(231,982)	(322,760)
Total Revenues	\$ (3,878,344)	\$ (3,931,678)	\$ (4,179,247)	\$ (5,083,796)
Net Fund Activity	\$ (294,399)	\$ 8,520	\$ (235,099)	\$ (423,929)

FLEET MANAGEMENT				
Summary of Department Resources				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
391-Central Garage Fund	3,192,852	3,721,278	3,944,148	4,659,867
394-Vehicle Replacement Fund	391,094	218,921	-	-
Total Expenditures	\$ 3,583,946	\$ 3,940,198	\$ 3,944,148	\$ 4,659,867
Revenues				
391-Central Garage Fund	(3,659,402)	(3,606,995)	(3,947,265)	(4,770,036)
394-Vehicle Replacement Fund	(218,942)	(324,683)	(231,982)	(313,760)
Total Revenues	\$ (3,878,344)	\$ (3,931,678)	\$ (4,179,247)	\$ (5,083,796)
Net Fund Activity	\$ (294,398)	\$ 8,520	\$ (235,099)	\$ (423,929)

CAPITAL PROJECTS 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.

Capital Projects Funds

- 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 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Other Expenses	954	885	-	-
Total Expenditures	\$ 954	\$ 885	\$ -	\$ -
Revenues				
Use of Money and Property	(41,564)	(5,672)	-	-
Other Revenue	(2,395)	(2,738)	-	-
Total Revenues	\$ (43,958)	\$ (8,410)	\$ -	\$ -
Net Fund Activity	\$ (43,004)	\$ (7,525)	\$ -	\$ -

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS (507 - 518)				
Fund Detail				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
511-OV Rd Fee Recovery District	954	885	-	-
Total Expenditures	\$ 954	\$ 885	\$ -	\$ -
Revenues				
507-Otay Valley Rd AD 90-2 Impvt	(3,511)	(459)	-	-
508-Assessment District 97-2	(156)	(136)	-	-
511-OV Rd Fee Recovery District	(37,909)	(5,031)	-	-
512-EL Greens II AD 94-1 Imprvmt	60	(2,738)	-	-
518-AD2005-1 Tobias Drive	(2,442)	(47)	-	-
Total Revenues	\$ (43,958)	\$ (8,410)	\$ -	\$ -
Net Fund Activity	\$ (43,004)	\$ (7,525)	\$ -	\$ -

DEVELOPMENT IMPACT FEES FUNDS

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	15,704	4,440	57,000	57,000
Other Expenses	1,216,519	921,344	1,925,733	1,919,433
Other Capital	118,125	128,459	-	-
Transfers Out	5,344,920	5,214,073	5,218,847	5,249,187
CIP Project Expenditures	2,459,803	2,093,217	1,030,000	120,000
Non-CIP Project Expenditures	-	-	15,000	15,000
Total Expenditures	\$ 9,155,070	\$ 8,361,533	\$ 8,246,580	\$ 7,360,620
Revenues				
Use of Money and Property	(2,595,967)	(168,622)	(180,000)	(173,700)
Charges for Services	(8,822,525)	(13,098,587)	(13,922,000)	(13,922,000)
Other Revenue	-	(54,492)	-	-
Transfers In	(151,045)	-	-	-
Total Revenues	\$ (11,569,537)	\$ (13,321,702)	\$ (14,102,000)	\$ (14,095,700)
Net Fund Activity	\$ (2,414,467)	\$ (4,960,169)	\$ (5,855,420)	\$ (6,735,080)

DEVELOPMENT IMPACT FEES FUNDS				
Fund Detail				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
542-Drainage DIF	42,069	105,323	12,357	13,291
560-Public Facilities DIF	7,363,445	6,344,098	6,561,410	6,559,607
580-Pedestrian Bridge DIFs	43,774	21,448	98,813	100,279
590-Transportation DIFs	1,705,782	1,890,664	1,574,000	687,443
Total Expenditures	\$ 9,155,070	\$ 8,361,533	\$ 8,246,580	\$ 7,360,620
Revenues				
542-Drainage DIF	(151,583)	(18,029)	-	-
560-Public Facilities DIF	(7,351,768)	(7,541,697)	(9,188,000)	(9,188,000)
580-Pedestrian Bridge DIFs	(285,046)	(267,275)	(584,000)	(584,000)
590-Transportation DIFs	(3,781,140)	(5,494,701)	(4,330,000)	(4,323,700)
Total Revenues	\$ (11,569,537)	\$ (13,321,702)	\$ (14,102,000)	\$ (14,095,700)
Net Fund Activity	\$ (2,414,467)	\$ (4,960,169)	\$ (5,855,420)	\$ (6,735,080)

MISCELLANEOUS CIP FUNDS

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	-	-	50,000	50,000
Other Expenses	261,356	346,019	260,000	256,500
Transfers Out	666,547	669,367	740,217	749,759
CIP Project Expenditures	1,790,791	1,271,583	847,041	11,809,940
Total Expenditures	\$ 2,718,694	\$ 2,286,970	\$ 1,897,258	\$ 12,866,199
Revenues				
Use of Money and Property	(1,810,775)	(207,532)	(200,000)	(196,500)
Charges for Services	(887,899)	(1,785,400)	(350,000)	(350,000)
Other Revenue	(982,088)	(881,594)	(325,505)	(325,505)
Transfers In	(715,000)	-	(50,000)	(11,750,000)
Total Revenues	\$ (4,395,761)	\$ (2,874,526)	\$ (925,505)	\$ (12,622,005)
Net Fund Activity	\$ (1,677,067)	\$ (587,557)	\$ 971,753	\$ 244,194

MISCELLANEOUS CIP FUNDS				
Fund Detail				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
713-Capital Improvement Projects	1,793,143	1,272,526	1,308	11,701,434
715-Parkland Acquisition & DevFees	33,977	131,154	952,706	224,915
716-Western-Park Acquisition & Dev	225,028	213,922	276,149	273,268
717-Residential Construction Tax	666,547	669,367	667,095	666,582
Total Expenditures	\$ 2,718,694	\$ 2,286,970	\$ 1,897,258	\$ 12,866,199
Revenues				
713-Capital Improvement Projects	(1,656,557)	(338,075)	-	(11,700,000)
715-Parkland Acquisition & DevFees	(2,356,402)	(1,094,375)	(550,000)	(546,500)
716-Western-Park Acquisition & Dev	(179,646)	(910,967)	(50,000)	(50,000)
717-Residential Construction Tax	(203,156)	(531,109)	(325,505)	(325,505)
Total Revenues	\$ (4,395,761)	\$ (2,874,526)	\$ (925,505)	\$ (12,622,005)
Net Fund Activity	\$ (1,677,067)	\$ (587,557)	\$ 971,753	\$ 244,194

OTHER TRANSPORTATION FUNDS				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
CIP Project Expenditures	2,276,137	3,243,327	227,500	-
Total Expenditures	\$ 2,276,137	\$ 3,243,327	\$ 227,500	\$ -
Revenues				
Use of Money and Property	(25)	(21)	-	-
Revenue from Other Agencies	(2,081,878)	(3,267,979)	(227,500)	-
Transfers In	-	(960)	-	-
Total Revenues	\$ (2,081,903)	\$ (3,268,960)	\$ (227,500)	\$ -
Net Fund Activity	\$ 194,234	\$ (25,633)	\$ -	\$ -

OTHER TRANSPORTATION FUNDS				
Fund Detail				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
736-Other Transportation Program	2,276,137	3,243,327	227,500	-
Total Expenditures	\$ 2,276,137	\$ 3,243,327	\$ 227,500	\$ -
Revenues				
735-Transportation Partnership	(2)	(2)	-	-
736-Other Transportation Program	(2,081,878)	(3,268,939)	(227,500)	-
741-Prop 1B Highway Safety	(21)	(18)	-	-
Total Revenues	\$ (2,081,901)	\$ (3,268,959)	\$ (227,500)	\$ -
Net Fund Activity	\$ 194,236	\$ (25,632)	\$ -	\$ -

DEBT SERVICE FUNDS



Debt Service Funds

The debt service requirement for the City, Public Financing Authority and Municipal Financing Authority is \$37.1 million for fiscal year 2023. Successor Agency to the Redevelopment Agency debt is reported in the “Debt Administration” section of the budget. The \$37.1 million budgeted for debt service funds is 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, Lease Revenue Bonds, Pension Obligation Bonds, Long Term Notes and Lease-Purchase Obligations. Debt has been issued by the City to pay all of the City’s currently unamortized, unfunded accrued actuarial liability to CalPERS and to finance a wide variety of projects, including the construction of the Public Works Center, the Police Facility, parking facilities, refurbishment of the Chula Vista Shopping Mall, property acquisitions, building remodeling, 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 \$17.2 million offset by revenues of \$19.7 million. To follow is a brief description of the City’s debt service funds.

- Fund 442: CDBG Section 108 Loan

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

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

- Fund 451: Long-Term Debt City of Chula Vista

In February of 2021, the City issued the 2021 Pension Obligation Bonds in the amount of \$350,025,000 to pay off all of the Miscellaneous and Safety plans Unfunded Actuarial Liability (UAL) based on the CALPERS Actuarial Valuation as of June 30, 2019. The source of repayment is from the General Fund and other City funds over the remaining life of the bonds. The term of the bonds is through calendar year 2045. Future pension liabilities will be addressed by the City’s Section 115 Trust that has been specifically established for future pension related liabilities.

- Fund 452: Capital Leases

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

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

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

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

In October 2019, the City entered into a Capital Lease Agreement with DELL Financial Services for 120 Mobile Data Computers.

■ Fund 453: Energy Loan Repayment

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

On July 23, 2013, the City Council authorized a 16-year lease purchase agreement with Bank 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 (MFA) 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 \$10.6 million with offsetting revenues of \$10.6 million. To follow is a brief description of the Chula Vista MFA debt service funds.

■ 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 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.

■ Fund 480: 2017 Lease Revenue Bonds Series

In July 2017, the Municipal Financing Authority issued the 2017 Lease Revenue Bonds in the amount of \$61,355,000 under Fund 220 to finance critical City infrastructure, facilities, and equipment. The source of repayment of the 2017 Lease Revenue Bonds is revenue generated from the citizen-approved Measure P Sales tax. The term of the issuance is through calendar year 2027. Fund 220 is reported under the General column of the financial statements. In Fiscal Year 2022, fund 480 was created to report the bond-related activity under the Municipal Financing Authority column of the financial statements.

DEBT SERVICE – CITY FUNDS (442 - 453)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	-	306,894,800	-	-
Supplies and Services	-	-	-	5,000
Other Expenses	1,415,660	2,531,732	17,970,329	17,244,498
Total Expenditures	\$ 1,415,660	\$ 309,426,531	\$ 17,970,329	\$ 17,249,498
Revenues				
Use of Money and Property	(3,561)	(558)	-	-
Other Revenue	(29,585)	(308,500,099)	(276,300)	(270,700)
Transfers In	(1,386,215)	(1,407,706)	(17,707,628)	(16,992,397)
Total Revenues	\$ (1,419,361)	\$ (309,908,363)	\$ (17,983,928)	\$ (17,263,097)
Net Fund Activity	\$ (3,701)	\$ (481,832)	\$ (13,599)	\$ (13,599)

DEBT SERVICE – CITY FUNDS (442 - 453)**Fund Detail**

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
442-CDBG Section 108 Loan	596,563	633,650	644,747	657,214
451-Long Term Debt - City of CV	-	307,995,151	16,287,164	15,741,641
452-Equipment Lease Fund	331,842	308,268	546,771	540,818
453-Energy Conservation Loans	487,255	489,462	491,647	309,825
Total Expenditures	\$ 1,415,660	\$ 309,426,531	\$ 17,970,329	\$ 17,249,498
Revenues				
442-CDBG Section 108 Loan	(596,563)	(633,650)	(644,747)	(657,214)
451-Long Term Debt - City of CV	-	(308,476,104)	(16,287,164)	(15,741,641)
452-Equipment Lease Fund	(335,543)	(308,538)	(302,371)	(296,418)
453-Energy Conservation Loans	(487,255)	(490,071)	(749,646)	(567,824)
Total Revenues	\$ (1,419,361)	\$ (309,908,363)	\$ (17,983,928)	\$ (17,263,097)
Net Fund Activity	\$ (3,701)	\$ (481,832)	\$ (13,599)	\$ (13,599)

DEBT SERVICE – PUBLIC & MUNICIPAL FINANCING AUTHORITIES (472 - 480)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	11,840	95,076	25,003	36,255
Other Expenses	9,585,250	9,594,850	9,613,237	17,444,320
Total Expenditures	\$ 9,597,090	\$ 9,689,926	\$ 9,638,240	\$ 17,480,575
Revenues				
Use of Money and Property	(108,450)	(21,172)	-	-
Other Revenue	(317,252)	(318,145)	(315,200)	(246,000)
Transfers In	(9,273,347)	(9,366,881)	(9,323,040)	(17,234,575)
Total Revenues	\$ (9,699,049)	\$ (9,706,198)	\$ (9,638,240)	\$ (17,480,575)
Net Fund Activity	\$ (101,959)	\$ (16,272)	\$ -	\$ -

DEBT SERVICE – PUBLIC & MUNICIPAL FINANCING AUTHORITIES (472 - 480)**Fund Detail**

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
475-2014 COP Refunding	3,600,706	3,612,331	3,608,832	3,611,082
476-2015 Refunding COP	2,926,103	2,935,013	2,926,018	2,923,768
477-2016 Ref COP Civic Ctr/Nature	284,550	290,850	287,551	287,551
478-2016 LRRB PFDIF/COP	2,152,175	2,157,375	2,147,675	2,149,276
479-2017 CREBs LRBs	633,556	694,358	668,164	681,646
480-2017 Measure P LRBs	-	-	-	7,827,252
Total Expenditures	\$ 9,597,090	\$ 9,689,926	\$ 9,638,240	\$ 17,480,575
Revenues				
475-2014 COP Refunding	(3,638,718)	(3,616,507)	(3,608,832)	(3,611,082)
476-2015 Refunding COP	(2,970,860)	(2,945,173)	(2,926,018)	(2,923,768)
477-2016 Ref COP Civic Ctr/Nature	(305,363)	(292,483)	(287,551)	(287,551)
478-2016 LRRB PFDIF/COP	(2,150,656)	(2,157,678)	(2,147,675)	(2,149,276)
479-2017 CREBs LRBs	(633,453)	(694,357)	(668,164)	(681,646)
480-2017 Measure P LRBs	-	-	-	(7,827,252)
Total Revenues	\$ (9,699,049)	\$ (9,706,198)	\$ (9,638,240)	\$ (17,480,575)
Net Fund Activity	\$ (101,959)	\$ (16,272)	\$ -	\$ -



OTHER FUNDS



Other Funds

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

To follow is a brief description of special revenue funds.

Transportation Funds

Included in this group are the following funds:

- Fund 221: Gas Tax

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

- Fund 227: Transportation Sales Tax

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

Parking Funds

Included as part of this group are the following funds:

- Fund 241: Parking Meter

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

- Fund 243: Town Center I Parking

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

Public Safety Funds

Included in this group are the following funds:

- Fund 245: Traffic Safety

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

Library/Cultural Arts Funds

Included in this group are the following funds:

- Fund 267: Permanent Endowments Fund

The Permanent Endowments Fund was established from a contribution from Gayle McCandliss in 1991 shortly after she passed away. Consistent with her wishes, it was established as a perpetual fund to recognize and provide monetary support or recognition to individuals or groups who make substantial contributions 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 268: American Rescue Plan Act of 2021

This fund is used to account for federal funds under the American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds program.

- 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 substandard housing and blight.
- Alleviate conditions posing a serious health and/or safety hazard.

Open Space District Funds

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

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

■ Fund 341: Public Liability Trust Fund

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

■ Fund 393: Technology Replacement Fund

Other Funds

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

- Fund 394: Vehicle Replacement Fund

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

- Fund 398: Workers Compensation

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

Other Enterprise Funds

Included as part of this group are the following funds:

- Fund 405: City Jail

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

- Fund 406: Chula Vista Municipal Golf Course

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

- Fund 407: Living Coast Discovery Center

This account is to track revenues and expenses related to the Living Coast Discovery Center.

- Fund 409: Chula Vista Elite Athlete Training Center

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

- Fund 410: Transport Enterprise

This fund accounts for the revenues and expenditures related to the management of the Fire Department's Transport Program.

CV Bayfront Finance Authority

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

Section 115 Trust

Fund 340 is an irrevocable trust that is an Internal Revenue Service (IRS) approved program for Other Pension Employment Benefits (OPEB) to cover the following: repayment of future CalPERS unfunded liability in part or whole; establishment of an OPEB reserve fund; to pay off any outstanding Pension Obligation Bonds; and any other unanticipated pension related costs or charges.

OTHER FUNDS – TRANSPORTATION FUNDS (221, 227)

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	154,740	215,500	215,514	241,201
Other Expenses	1,796	12,834	2,779	-
Other Capital	309,906	161,503	-	-
Internal Service Charges	-	-	5,053	5,973
Transfers Out	4,337,736	4,338,696	4,442,977	4,594,140
CIP Project Expenditures	7,617,749	16,378,389	14,956,088	18,659,565
Non-CIP Project Expenditures	3,261	30,170	-	-
Total Expenditures	\$ 12,425,187	\$ 21,137,092	\$ 19,622,411	\$ 23,500,879
Revenues				
Use of Money and Property	(178,471)	(369,518)	-	-
Revenue from Other Agencies	(15,196,696)	(11,629,502)	(12,094,824)	(14,261,679)
Charges for Services	(428)	-	-	-
Other Revenue	(4,029,069)	(6,883,741)	(6,673,500)	(6,673,500)
Transfers In	-	-	-	(2,000)
Total Revenues	\$ (19,404,664)	\$ (18,882,761)	\$ (18,768,324)	\$ (20,937,179)
Net Fund Activity	\$ (6,979,476)	\$ 2,254,331	\$ 854,087	\$ 2,563,700

OTHER FUNDS – TRANSPORTATION FUNDS (221, 227)				
Fund Detail				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
221-Transportation Grants-Gas Tax	6,822,049	11,221,005	12,417,911	14,701,379
227-Transportation Sales Tax	5,603,139	9,916,087	7,204,500	8,799,500
Total Expenditures	\$ 12,425,187	\$ 21,137,092	\$ 19,622,411	\$ 23,500,879
Revenues				
221-Transportation Grants-Gas Tax	(11,062,643)	(11,389,484)	(12,094,824)	(14,263,679)
227-Transportation Sales Tax	(8,342,021)	(7,493,277)	(6,673,500)	(6,673,500)
Total Revenues	\$ (19,404,664)	\$ (18,882,761)	\$ (18,768,324)	\$ (20,937,179)
Net Fund Activity	\$ (6,979,476)	\$ 2,254,331	\$ 854,087	\$ 2,563,700

OTHER FUNDS – PARKING FUNDS (241 - 243)

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	248,060	356,484	360,700	360,700
Other Expenses	240,715	123,834	198,500	198,500
Utilities	17,451	35,840	13,070	28,454
Transfers Out	-	-	961	1,227
CIP Project Expenditures	120,948	462	-	-
Total Expenditures	\$ 627,173	\$ 516,621	\$ 573,231	\$ 588,881
Revenues				
Licenses and Permits	(27,081)	(20,873)	(25,000)	(25,000)
Fines, Forfeitures, Penalties	(255,723)	(142,067)	(200,000)	(200,000)
Use of Money and Property	(385,316)	(220,474)	(365,000)	(365,000)
Other Revenue	(94,505)	(8,050)	-	-
Total Revenues	\$ (762,624)	\$ (391,463)	\$ (590,000)	\$ (590,000)
Net Fund Activity	\$ (135,451)	\$ 125,157	\$ (16,769)	\$ (1,119)

OTHER FUNDS – PARKING FUNDS (241 - 243)				
Fund Detail				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
241-Parking Meter	627,173	516,621	573,231	588,881
Total Expenditures	\$ 627,173	\$ 516,621	\$ 573,231	\$ 588,881
Revenues				
241-Parking Meter	(662,108)	(382,458)	(590,000)	(590,000)
243-Town Center I Parking District	(100,517)	(9,006)	-	-
Total Revenues	\$ (762,624)	\$ (391,463)	\$ (590,000)	\$ (590,000)
Net Fund Activity	\$ (135,451)	\$ 125,157	\$ (16,769)	\$ (1,119)

OTHER FUNDS – PUBLIC SAFETY FUNDS (245, 256)

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	79,710	38,291	138,500	38,500
Other Expenses	344	335	-	-
Other Capital	15,970	-	-	-
Transfers Out	399,140	399,140	399,140	399,140
Total Expenditures	\$ 495,164	\$ 437,766	\$ 537,640	\$ 437,640
Revenues				
Fines, Forfeitures, Penalties	(394,774)	(345,745)	(437,640)	(437,640)
Use of Money and Property	(15,079)	4,131	-	-
Total Revenues	\$ (409,853)	\$ (341,614)	\$ (437,640)	\$ (437,640)
Net Fund Activity	\$ 85,311	\$ 96,151	\$ 100,000	\$ -

OTHER FUNDS – PUBLIC SAFETY FUNDS (245, 256)

Fund Detail

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
245-Traffic Safety	495,164	437,766	537,640	437,640
Total Expenditures	\$ 495,164	\$ 437,766	\$ 537,640	\$ 437,640
Revenues				
245-Traffic Safety	(409,853)	(342,012)	(437,640)	(437,640)
256-Asset Seizure	-	398	-	-
Total Revenues	\$ (409,853)	\$ (341,614)	\$ (437,640)	\$ (437,640)
Net Fund Activity	\$ 85,311	\$ 96,151	\$ 100,000	\$ -

OTHER FUNDS – PERMANENT ENDOWMENTS FUND (267)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Revenues				
Use of Money and Property	(603)	88	-	-
Total Revenues	\$ (603)	\$ 88	\$ -	\$ -
Net Fund Activity	\$ (603)	\$ 88	\$ -	\$ -

OTHER FUNDS – SUNDRY GRANT & MISC FUNDS

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	6,473,328	6,944,836	6,304,173	7,055,705
Supplies and Services	2,180,556	2,167,020	2,775,822	2,256,800
Other Expenses	2,249,096	6,642,771	899,850	1,422,590
Other Capital	997,131	496,351	1,234,740	916,704
Utilities	1,229	912	10,660	4,653
Internal Service Charges	2,329	2,135	2,321	2,744
Transfers Out	2,209,287	2,049,493	2,421,662	19,363,711
CIP Project Expenditures	793,688	974,854	350,300	9,500,000
Non-CIP Project Expenditures	593,262	1,630,045	1,958,114	2,570,308
Total Expenditures	\$ 15,499,905	\$ 20,908,416	\$ 15,957,642	\$ 43,093,215
Revenues				
Use of Money and Property	(140,596)	(870,587)	(113,000)	(48,000)
Revenue from Other Agencies	(13,226,916)	(18,760,530)	(12,471,511)	(40,094,223)
Charges for Services	(317,949)	(267,400)	(206,930)	(206,930)
Other Revenue	(153,328)	(907,612)	(72,333)	(72,333)
Transfers In	(130,234)	(104,436)	(63,959)	(465,959)
Total Revenues	\$ (13,969,024)	\$ (20,910,564)	\$ (12,927,733)	\$ (40,887,445)
Net Fund Activity	\$ 1,530,881	\$ (2,148)	\$ 3,029,909	\$ 2,205,770

OTHER FUNDS – SUNDRY GRANT & MISC FUNDS				
Fund Detail				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
268-American Rescue Plan Act of 2021	-	30,357	-	28,024,962
269-Other Grants	1,242,732	710,037	102,333	102,333
270-Mobile Park Fee	49,661	32,259	65,000	65,000
271-Local Grants	109,423	125,654	261,948	297,296
272-Federal Grants	12,349,259	17,778,391	14,115,242	13,182,253
273-State Grants	1,748,830	2,231,718	1,413,119	1,421,371
Total Expenditures	\$ 15,499,905	\$ 20,908,416	\$ 15,957,642	\$ 43,093,215
Revenues				
223-Utility Tax Settlement	(3,924)	(513)	-	-
268-American Rescue Plan Act of 2021	-	(394,686)	-	(28,767,625)
269-Other Grants	(1,535,713)	(933,346)	(102,333)	(102,333)
270-Mobile Park Fee	(88,487)	(28,356)	(65,000)	(65,000)
271-Local Grants	(76,119)	(134,148)	(75,000)	(75,000)
272-Federal Grants	(10,739,032)	(16,986,472)	(11,642,803)	(10,909,165)
273-State Grants	(1,525,748)	(2,433,042)	(1,042,597)	(968,322)
Total Revenues	\$ (13,969,024)	\$ (20,910,564)	\$ (12,927,733)	\$ (40,887,445)
Net Fund Activity	\$ 1,530,881	\$ (2,148)	\$ 3,029,909	\$ 2,205,770

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

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	1,498,513	518,338	270,000	319,500
Other Capital	4,424	4,424	270,000	270,000
Total Expenditures	\$ 1,502,937	\$ 522,762	\$ 540,000	\$ 589,500
Revenues				
Revenue from Other Agencies	(643,775)	(27)	-	-
Other Revenue	(537,557)	(592,593)	(540,000)	(540,000)
Total Revenues	\$ (1,181,332)	\$ (592,620)	\$ (540,000)	\$ (540,000)
Net Fund Activity	\$ 321,605	\$ (69,858)	\$ -	\$ 49,500

OTHER FUNDS – ENVIRONMENTAL SERVICES (282)

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	552,211	543,532	842,104	886,709
Supplies and Services	664,787	942,879	1,412,462	1,401,352
Other Expenses	155,623	103,431	110,351	110,351
Other Capital	29,219	21,914	4,600	4,600
Utilities	19,050	17,339	51,585	18,558
Internal Service Charges	9,060	8,453	7,331	8,666
Transfers Out	107,585	192,585	474,037	400,610
Non-CIP Project Expenditures	-	(19)	-	-
Total Expenditures	\$ 1,537,535	\$ 1,830,113	\$ 2,902,470	\$ 2,830,846
Revenues				
Revenue from Other Agencies	(783)	(177,118)	-	-
Charges for Services	(1,449,100)	(1,528,732)	(1,416,799)	(1,416,799)
Other Revenue	(350,272)	(317,515)	(139,726)	(139,726)
Transfers In	-	-	-	(7,000)
Total Revenues	\$ (1,800,155)	\$ (2,023,365)	\$ (1,556,525)	\$ (1,563,525)
Net Fund Activity	\$ (262,620)	\$ (193,251)	\$ 1,345,945	\$ 1,267,321

OTHER FUNDS – STORM DRAIN FUND (301)

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	217,994	171,063	348,100	348,100
Other Expenses	1,285	1,876	-	-
Utilities	-	-	840	-
Transfers Out	-	-	-	128,284
Total Expenditures	\$ 219,279	\$ 172,939	\$ 348,940	\$ 476,384
Revenues				
Fines, Forfeitures, Penalties	(200)	(900)	(5,000)	(5,000)
Use of Money and Property	(50,020)	(15,417)	-	-
Charges for Services	(619,463)	(589,446)	(585,000)	(585,000)
Other Revenue	(1,715)	(4,495)	-	-
Total Revenues	\$ (671,398)	\$ (610,257)	\$ (590,000)	\$ (590,000)
Net Fund Activity	\$ (452,119)	\$ (437,318)	\$ (241,060)	\$ (113,616)

OTHER FUNDS – INTERNAL SERVICE FUNDS

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	380,348	687,692	695,571	860,077
Supplies and Services	1,518,191	1,975,618	1,687,716	1,856,300
Other Expenses	3,155,066	3,470,647	4,378,082	4,529,269
Other Capital	48,578	-	193,469	193,469
Internal Service Charges	5,065	6,638	15,111	17,863
Transfers Out	1,143,502	1,196,564	1,388,251	1,371,874
Total Expenditures	\$ 6,250,750	\$ 7,337,159	\$ 8,358,200	\$ 8,828,852
Revenues				
Revenue from Other Agencies	(2,895,031)	(1,732,321)	(214,000)	(214,000)
Other Revenue	(4,744,512)	(5,099,285)	(4,597,904)	(4,830,231)
Transfers In	(1,330,969)	(1,234,450)	(3,539,154)	(3,540,154)
Total Revenues	\$ (8,970,512)	\$ (8,066,056)	\$ (8,351,058)	\$ (8,584,385)
Net Fund Activity	\$ (2,719,762)	\$ (728,897)	\$ 7,142	\$ 244,467

OTHER FUNDS – INTERNAL SERVICE FUNDS

Fund Detail

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
234-Advanced Life Support Program	1,959,738	2,279,683	2,569,218	2,714,543
341-Public Liability Trust	924,619	1,319,930	1,204,078	1,284,078
398-Workers Compensation Fund	3,366,393	3,737,546	4,584,904	4,830,231
Total Expenditures	\$ 6,250,750	\$ 7,337,159	\$ 8,358,200	\$ 8,828,852
Revenues				
234-Advanced Life Support Program	(2,895,031)	(1,732,321)	(2,469,076)	(2,470,076)
341-Public Liability Trust	(1,363,774)	(1,394,153)	(1,284,078)	(1,284,078)
398-Workers Compensation Fund	(4,711,707)	(4,939,582)	(4,597,904)	(4,830,231)
Total Revenues	\$ (8,970,512)	\$ (8,066,056)	\$ (8,351,058)	\$ (8,584,385)
Net Fund Activity	\$ (2,719,762)	\$ (728,897)	\$ 7,142	\$ 244,467

OTHER FUNDS – TRANSIT FUNDS (401 - 403)

Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Other Expenses	8,688	8,461	-	-
CIP Project Expenditures	5,235	-	-	-
Total Expenditures	\$ 13,923	\$ 8,461	\$ -	\$ -
Revenues				
Use of Money and Property	(8,128)	340	-	-
Total Revenues	\$ (8,128)	\$ 340	\$ -	\$ -
Net Fund Activity	\$ 5,795	\$ 8,801	\$ -	\$ -

OTHER FUNDS – TRANSIT FUNDS (401 - 403)

Fund Detail

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
403-Transit Capital Projects	13,923	8,461	-	-
Total Expenditures	\$ 13,923	\$ 8,461	\$ -	\$ -
Revenues				
401-Bayfront Trolley Station	(3,431)	(448)	-	-
402-Chula Vista Transit	1,947	1,693	-	-
403-Transit Capital Projects	(6,644)	(904)	-	-
Total Revenues	\$ (8,128)	\$ 340	\$ -	\$ -
Net Fund Activity	\$ 5,795	\$ 8,801	\$ -	\$ -

OTHER FUNDS – OTHER ENTERPRISE FUNDS (405 - 410)**Fund Summary**

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	1,396,927	3,072,274	7,160,958	8,913,198
Supplies and Services	600,551	1,884,624	3,117,824	3,081,419
Other Expenses	380,858	889,490	991,313	967,613
Other Capital	-	4,542,937	-	-
Utilities	93,511	99,290	70,440	69,133
Internal Service Charges	-	50,209	165,455	195,588
Transfers Out	196,733	406,298	4,583,851	3,305,310
CIP Project Expenditures	21,435	18,565	250,000	-
Total Expenditures	\$ 2,690,015	\$ 10,963,687	\$ 16,339,841	\$ 16,532,261
Revenues				
Fines, Forfeitures, Penalties	(28,558)	(18,737)	(16,000)	-
Use of Money and Property	3,450	22,251	(132,580)	(132,580)
Revenue from Other Agencies	(2,233,060)	(1,407,050)	(2,119,413)	(1,484,250)
Charges for Services	-	(6,649,889)	(13,800,212)	(13,800,212)
Other Revenue	(141,233)	(131,905)	-	(51,800)
Transfers In	(209,115)	(218,518)	(200,608)	(870,501)
Total Revenues	\$ (2,608,515)	\$ (8,403,848)	\$ (16,268,813)	\$ (16,339,343)
Net Fund Activity	\$ 81,500	\$ 2,559,839	\$ 71,028	\$ 192,918

OTHER FUNDS – OTHER ENTERPRISE FUNDS (405 - 410)

Fund Detail

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
405-City Jail	1,876,728	2,038,842	2,251,652	2,002,443
406-Chula Vista Muni Golf Course	-	-	382,580	-
407-Living Coast Discovery Center	95,405	101,112	80,608	80,294
409-CV Elite Athlete Training Ctr	717,882	616,288	188,500	228,500
410-Transport Enterprise	-	8,207,444	13,436,501	14,221,024
Total Expenditures	\$ 2,690,015	\$ 10,963,687	\$ 16,339,841	\$ 16,532,261
Revenues				
405-City Jail	(2,261,618)	(1,419,309)	(2,066,913)	(2,002,443)
406-Chula Vista Muni Golf Course	-	(10,226)	(132,580)	(132,580)
407-Living Coast Discovery Center	(95,405)	(101,112)	(80,608)	(80,608)
409-CV Elite Athlete Training Ctr	(251,493)	(233,380)	(188,500)	(228,500)
410-Transport Enterprise	-	(6,639,822)	(13,800,212)	(13,895,212)
Total Revenues	\$ (2,608,515)	\$ (8,403,848)	\$ (16,268,813)	\$ (16,339,343)
Net Fund Activity	\$ 81,500	\$ 2,559,839	\$ 71,028	\$ 192,918

OTHER FUNDS – CDBG HOUSING PROGRAM (311)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	107	90	-	-
Other Expenses	28,149	23,570	25,000	25,000
Non-CIP Project Expenditures	-	1,875	75,000	75,000
Total Expenditures	\$ 28,256	\$ 25,536	\$ 100,000	\$ 100,000
Revenues				
Revenue from Other Agencies	(19,318)	(27,988)	(100,000)	(100,000)
Other Revenue	(7,482)	(15,000)	-	-
Total Revenues	\$ (26,800)	\$ (42,988)	\$ (100,000)	\$ (100,000)
Net Fund Activity	\$ 1,456	\$ (17,452)	\$ -	\$ -

OTHER FUNDS – OPEN SPACE DISTRICT FUNDS (342 - 389)**Fund Summary**

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	7,914,072	9,432,694	11,208,200	12,193,882
Other Expenses	1,866,160	2,135,305	2,724,593	2,742,555
Other Capital	126,839	13,338	25,000	-
Utilities	2,219,832	2,786,300	3,680,205	4,020,466
Internal Service Charges	-	-	2,511	2,957
Transfers Out	65,042	237,773	258,531	265,273
Non-CIP Project Expenditures	19,600	3,500	-	-
Total Expenditures	\$ 12,211,545	\$ 14,608,910	\$ 17,899,040	\$ 19,225,133
Revenues				
Use of Money and Property	(1,320,000)	(211,598)	-	-
Other Revenue	(17,531,189)	(18,642,624)	(18,829,351)	(19,278,901)
Transfers In	(156,711)	(506,826)	(486,716)	(510,922)
Total Revenues	\$ (19,007,900)	\$ (19,361,048)	\$ (19,316,067)	\$ (19,789,823)
Net Fund Activity	\$ (6,796,355)	\$ (4,752,138)	\$ (1,417,027)	\$ (564,690)

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

Fund Detail

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
342-CFD 11-M Rolling Hills McM	138,321	161,011	189,306	238,368
343-CFD 12-M Otay Ranch Village 7	457,860	488,161	534,132	655,002
344-CFD 13-M Otay Ranch Village 2	338,890	411,291	949,824	1,502,375
345-CFD 12M Village 7 Otay Ranch	470,914	516,072	619,511	649,655
346-CFD 14M-A-EUC Millenia	142,597	278,358	383,309	241,609
347-CFD 14M-B-EUC Millenia	120,330	265,553	486,726	483,178
348-CFD 18M Village 3 Otay Ranch	82,530	10,256	825,710	828,267
349-CFD 19M Freeway Commercial 2	11,946	7,251	152,987	257,490
350-Bayfront Special Tax District	-	40,402	15,000	15,000
352-Bay Blvd Landscape District	27,151	10,058	9,520	9,528
353-Eastlake Maintenance Dist I	295,065	301,582	417,278	436,039
354-Open Space District #01	83,458	88,070	94,874	95,202
355-Open Space District #02	12,593	13,221	16,583	16,714
356-Open Space District #03	46,892	47,718	58,152	58,130
357-Open Space District #04	105,828	106,669	113,646	112,908
358-Open Space District #05	45,194	43,062	57,536	60,432
359-Open Space District #06	27,894	24,687	37,783	42,761
361-Open Space District #07	21,674	21,480	24,858	25,958
362-Open Space District #08	65,091	62,666	81,873	82,053
363-Open Space District #09	61,438	60,353	67,299	70,970
364-Open Space District #10	72,266	66,730	90,226	90,751
365-Open Space District #11	151,885	197,400	186,143	186,143
367-Open Space District #14	305,890	309,469	385,896	393,104
368-Open Space District #15	16,503	17,429	21,962	22,371
369-Open Space District #17	9,624	8,390	9,552	9,801
371-Open Space District #18	149,001	165,508	195,781	218,603
372-Open Space District #20	1,469,491	1,595,837	1,709,390	1,818,388
373-Open Space District #23	55,786	77,884	67,630	69,944
374-Open Space District #24	21,502	21,094	27,119	27,489
375-Open Space District #26	9,450	8,614	12,137	12,305
376-Open Space District #31	152,127	236,156	210,711	215,093
378-CFD 07M Eastlake Woods & Vista	563,342	632,140	865,599	901,944
379-CFD 08M Vlg 6 McMillin & OR	952,213	1,158,766	1,339,089	1,553,160
380-CFD 09M ORV II Brookfield-Shea	978,141	1,195,321	1,249,591	1,237,756
381-CFD 14M-2-EUC Millenia	43,906	91,086	123,186	231,437
382-CFD 99-2 Otay Ranch Vlg 1 West	779,133	866,534	1,001,284	1,009,394
386-Otay Ranch Preserve	311,918	1,128,139	759,031	759,737
387-CFD 98-3 Sunbow 2	1,052,735	1,164,719	1,192,365	1,231,385
388-CFD 97-1 Otay Ranch	2,560,968	2,709,773	3,316,441	3,354,689
Total Expenditures	\$ 12,211,545	\$ 14,608,910	\$ 17,899,040	\$ 19,225,133

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

Fund Detail

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Revenues				
342-CFD 11-M Rolling Hills McM	(209,015)	(199,370)	(199,558)	(209,602)
343-CFD 12-M Otay Ranch Village 7	(587,092)	(565,960)	(565,696)	(594,169)
344-CFD 13-M Otay Ranch Village 2	(754,515)	(782,100)	(783,015)	(822,427)
345-CFD 12M Village 7 Otay Ranch	(621,019)	(591,104)	(595,601)	(625,580)
346-CFD 14M-A-EUC Millenia	(303,787)	(295,396)	(293,883)	(309,297)
347-CFD 14M-B-EUC Millenia	(141,899)	(480,542)	(486,716)	(482,722)
348-CFD 18M Village 3 Otay Ranch	(1,383,146)	(1,582,513)	(1,579,988)	(1,579,988)
349-CFD 19M Freeway Commercial 2	(135,559)	(215,994)	(213,220)	(223,952)
350-Bayfront Special Tax District	-	(255,418)	(200,000)	(200,000)
351-Town Center Landscape Dist I	(1,059)	(138)	-	-
352-Bay Blvd Landscape District	(12,551)	(15,140)	(12,941)	(13,043)
353-Eastlake Maintenance Dist I	(401,869)	(392,135)	(394,653)	(425,972)
354-Open Space District #01	(93,212)	(93,355)	(94,455)	(95,202)
355-Open Space District #02	(15,617)	(16,272)	(16,583)	(16,714)
356-Open Space District #03	(57,145)	(57,418)	(58,152)	(58,612)
357-Open Space District #04	(100,186)	(98,321)	(100,594)	(101,389)
358-Open Space District #05	(59,007)	(57,174)	(57,536)	(57,991)
359-Open Space District #06	(38,857)	(37,970)	(37,783)	(38,082)
361-Open Space District #07	(17,181)	(16,048)	(16,291)	(16,420)
362-Open Space District #08	(82,154)	(80,852)	(81,873)	(82,520)
363-Open Space District #09	(78,659)	(80,528)	(81,203)	(81,845)
364-Open Space District #10	(93,595)	(93,424)	(93,482)	(95,725)
365-Open Space District #11	(194,116)	(188,468)	(190,294)	(190,294)
366-Open Space District #13	(12)	(11)	-	-
367-Open Space District #14	(389,873)	(407,676)	(399,143)	(402,298)
368-Open Space District #15	(24,437)	(24,270)	(25,322)	(25,522)
369-Open Space District #17	(9,789)	(9,783)	(9,782)	(9,859)
371-Open Space District #18	(198,955)	(189,703)	(190,292)	(191,796)
372-Open Space District #20	(1,640,373)	(1,636,807)	(1,636,394)	(1,649,327)
373-Open Space District #23	(57,877)	(61,776)	(58,331)	(58,792)
374-Open Space District #24	(34,103)	(33,163)	(34,437)	(34,709)
375-Open Space District #26	(12,211)	(12,562)	(12,838)	(12,939)
376-Open Space District #31	(198,624)	(200,936)	(202,513)	(204,114)
378-CFD 07M Eastlake Woods & Vista	(1,000,173)	(987,040)	(978,578)	(986,312)
379-CFD 08M Vlg 6 McMillin & OR	(1,758,108)	(1,671,399)	(1,653,626)	(1,666,696)
380-CFD 09M ORV II Brookfield-Shea	(1,522,093)	(1,452,937)	(1,453,573)	(1,465,062)
381-CFD 14M-2-EUC Millenia	(75,969)	(78,541)	(91,195)	(293,609)
382-CFD 99-2 Otay Ranch Vlg 1 West	(1,157,019)	(1,115,934)	(1,112,850)	(1,121,646)
383-Town Ctr Business Improv Dist	1,819	3,697	-	-
386-Otay Ranch Preserve	(839,851)	(811,479)	(815,724)	(822,171)
387-CFD 98-3 Sunbow 2	(1,124,471)	(1,090,938)	(1,103,369)	(1,112,090)
388-CFD 97-1 Otay Ranch	(3,578,122)	(3,383,310)	(3,384,583)	(3,411,335)
389-Otay Ranch Village 1,2,6,7,12	(6,417)	(839)	-	-
Total Revenues	\$ (19,007,900)	\$ (19,361,048)	\$ (19,316,067)	\$ (19,789,823)
Net Fund Activity	\$ (6,796,355)	\$ (4,752,138)	\$ (1,417,027)	\$ (564,690)

OTHER FUNDS – CV BAYFRONT FINANCE AUTHORITY (693)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	2,646	34,706	1,705,349	1,756,509
Transfers Out	715,000	-	-	-
Total Expenditures	\$ 717,646	\$ 34,706	\$ 1,705,349	\$ 1,756,509
Revenues				
Revenue from Other Agencies	(75,000)	-	-	-
Transfers In	(2,660,583)	(1,775,267)	(1,705,349)	(1,756,509)
Total Revenues	\$ (2,735,583)	\$ (1,775,267)	\$ (1,705,349)	\$ (1,756,509)
Net Fund Activity	\$ (2,017,937)	\$ (1,740,561)	\$ -	\$ -

OTHER FUNDS – SECTION 115 TRUST FUND (340)
Fund Summary

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Revenues				
Transfers In	-	-	(8,287,643)	(9,007,333)
Total Revenues	\$ -	\$ -	\$ (8,287,643)	\$ (9,007,333)
Net Fund Activity	\$ -	\$ -	\$ (8,287,643)	\$ (9,007,333)



CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Summary

CIP Revenue Summary

CIP Expenditure Summary

CIP Budget Summary

Five-Year CIP Project Summary Schedule





**CAPITAL
IMPROVEMENT
PROGRAM
SUMMARY**



Capital Improvement Program Summary

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

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

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

CIP Process

The Engineering and Capital Projects Department annually prepares a Capital Improvement Budget for the City Council's approval. The process of developing the Capital Improvement Program is quite extensive and includes participation from each division of the department including Advance Planning, Project Delivery (Design/Survey), Traffic Engineering, Advanced Transportation Technologies & Maintenance, Inspection Services, Stormwater Management, Building Construction, Wastewater Management, and Fiscal Sustainability. Project proposals are submitted by these divisions and by other City departments such as Public Works, Fire, Police, Library, Development Services, and Community Services. The cooperation and diligence of each participating group is a critical component of the program's quality and success.

The CIP budget includes an estimated five-year Capital Improvement Program, which gives the public and City Council an idea of what infrastructure needs are projected in the future. This also allows the City to begin planning and identifying possible funding options to repair and/or replace infrastructure assets. The City is faced with the challenge of managing a range of aging infrastructure assets that are critical to maintaining an aging City while serving new development. Making sound decisions about asset maintenance and replacement requires detailed information about the assets' expected life cycle, probability of failure, and capacity to meet the ongoing requirements necessary to sustain the system.

The CIP Program is a planning tool the City uses to identify and manage the City's capital needs and priorities. As such, amendments are presented to Council throughout the year to address any changes in priority and/or emergency infrastructure repairs. On a continuous basis, project proposals are added to the City's capital improvement budget and project management database (CIPACE). These proposals are based on recommendations from "guiding documents" (see list below) adopted by the City Council as well as condition assessments performed by staff from the Engineering & Capital Projects and Public Works Departments.

The process of establishing the annual CIP includes ranking proposals and projects, by reviewing the scopes, preliminary cost estimates, locations, and feasibility of each proposal. Projects are placed in order with the highest ranked receiving top priority, based on the following categories:

- City Needs – *Does the proposal address an existing need, problem and/or safety concern?*
- City Benefit – *Does the proposal provide a benefit citywide or for a specific area? Does the proposal link to one of the City's Strategic Goals?*

- Regulatory Concerns, Implementation Pathways – *Is the proposal feasible based on time and cost necessary to meet federal, state and city regulations?*
- Methodology – *Is the proposed scope and location consistent with a “guiding document” (see list below)?*
- Funding Limitations/Availability – *Does the proposal require funding from the General Fund? Is the proposal fully or partially funded by grant funds?*

Depending upon the availability of funding, lower ranked proposals may not be funded; however, they will remain on the Unfunded Proposals List to be addressed as resources become available. A list of non-funded projects is included as part of the CIP document.

Another tool used in ranking and formulating the CIP recommendations are “guiding documents” approved by the City Council. “Guiding Documents” are used in the ranking process to ensure proposed CIP projects are consistent with established program priorities and determine whether the project description fits within a specific master plan (i.e. Pedestrian Master Plan). The “guiding documents” also provide more insight on the planned project details. Typically, the development of these “guiding documents” includes a large public outreach element as described in the Public Input/Community Involvement section below. The following is a partial list of “guiding documents”, which have included public input from multiple stakeholders in the community.

- General Plan
- SANDAG 2050 Regional Transportation Program
- Active Transportation (Bikeway & Pedestrian) 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
- F Street Promenade Streetscape Master Plan
- Environmental Mitigation Program
- Bayfront TDIF 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)

Operational Impact of Capital Projects

Typically, projects in the City’s Capital Improvement Plan and Budget only address the needs of existing assets and are not expected to substantially impact operational costs. However, if a new Fire Station, Library, Park, and/or

Recreation Center was planned that had a significant operational impact, projected costs would be reflected in the City's Five-Year Financial Plan, issued annually. Additionally, staffing, building maintenance, equipment maintenance, and utility costs associated with these facilities would be approved as part of the annual Budget Process. As a result, these costs would be specified within the Budget Document and identified under the Significant Budget Adjustment & Service Impact Sections of the Fire, Library and/or Community Services Departments.

Public Input/Community Involvement

As mentioned, the “guiding documents” included public input and involvement from multiple stakeholders. Throughout the development of a “guiding document”, a community engagement process is conducted in two phases and located in both eastern and western Chula Vista. During Phase 1, the outreach focuses on existing conditions. Several workshop sessions and booths at local civic events are scheduled with community stakeholder groups so that valuable local insight to existing conditions and desired infrastructure requests can be discussed and defined. Phase 2 focuses on soliciting feedback on the proposed networks and community priorities. Additional workshop sessions are scheduled to discuss progress made on refining proposed recommendations and priority or policy decisions needed to work towards a final scope and plan of action.

Once the final draft of the “guiding document” is completed, the document is brought before any of the relevant Boards, Commissions, Associations, and/or Civic Groups for their review before it is brought for approval and adoption by City Council. Continuous public input throughout the development of these “guiding documents” is maintained including web-based and map-based questionnaires, and electronic opinion surveys hosted on the City's website. Furthermore, the public is provided notice of upcoming Boards & Commission Meetings and City Council Public Hearings. Typical summary of public outreach includes:

- Community event booths for public to provide comments
- Workshop sessions held at public library sites closest to project
- Website surveys conducted during initial & final draft phases of project
- Consultant outreach programs & mailouts during development of project
- Presentations at Board & Commission Meetings prior to City Council adoption
- Final draft presentation at City Council Public Hearings

The City continuously works with local community-based groups, healthcare organizations, faith-based groups, senior groups, commissions, home-owner associations, chamber of commerce, non-profit organizations, and other stakeholders in the community such as:

- Southwest Civic Association – *citizen group interested in infrastructure needs within southwestern Chula Vista*
- Crossroads II – *citizen group interested in new development projects as they progress through the Planning Commission's and City Council's approval process*
- Bike Walk Chula Vista – *citizen group interested in bicycle & pedestrian infrastructure needs and programs*
- Chula Vista Elementary School District – *organization interested in traffic calming and pedestrian safety measures near elementary schools*
- Sweetwater Union High School District – *organization interested in traffic calming and pedestrian safety measures near middle schools and high schools*
- TAVA – *business group interested in programs and redevelopment within the downtown Chula Vista area*

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 May 17, 2022, a public hearing will be held for the City Council to consider and adopt an amendment to the TransNet Local Street Improvement Program of projects for fiscal years 2022-2023 through 2026-27.

Public comment is a vital component of the “guiding documents” and the CIP process. The public also 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 Engineering and Capital Projects website for public comment and review.

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

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

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

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



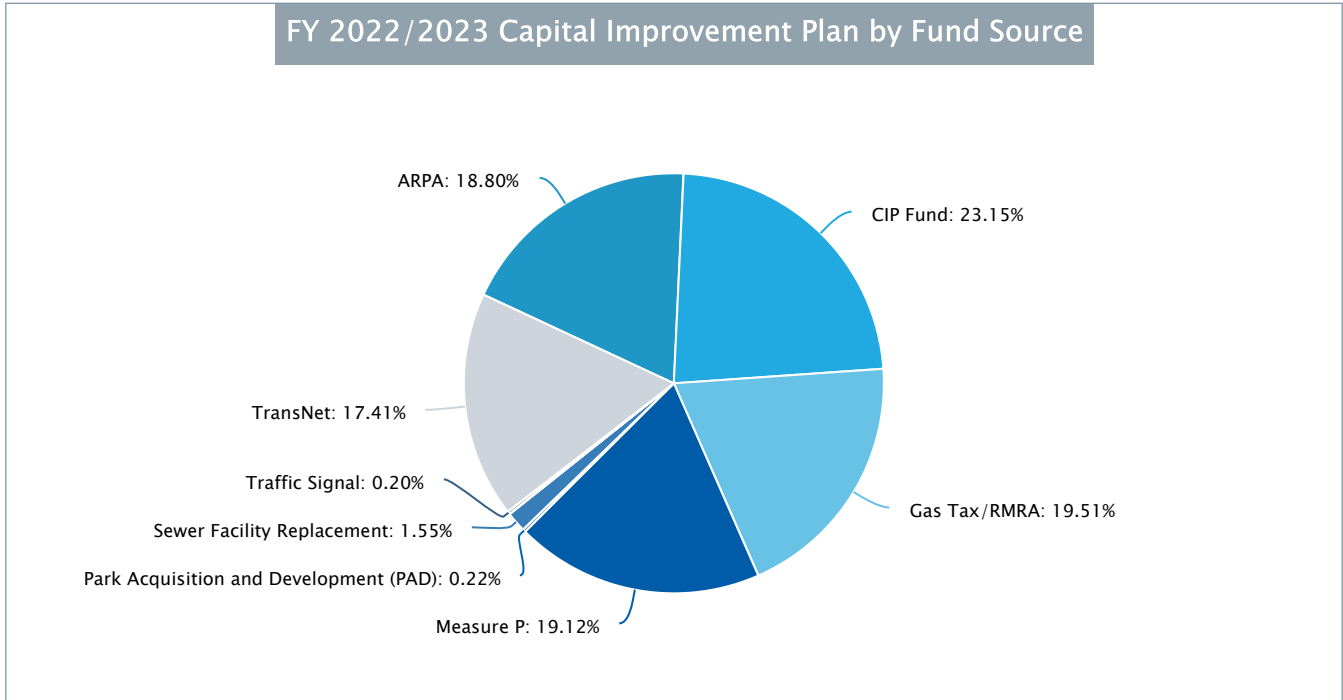
CIP REVENUE SUMMARY



CIP Revenue Summary

The Capital Improvement Program is supported by several funding sources. City staff continuously explores opportunities to diversify revenue and leverage funding for infrastructure improvements. The following chart and table summarize the funding sources for the FY 2023 CIP budget.

Fiscal Year 2023 CIP by Funding Source



Fund Source	Percentage	Amount
ARPA	18.80%	\$ 9,500,000
CIP Fund	23.15%	\$ 11,700,000
Gas Tax/RMRA	19.51%	\$ 9,860,065
Measure P	19.12%	\$ 9,659,500
Park Acquisition and Development (PAD)	0.22%	\$ 109,940
Sewer Facility Replacement	1.55%	\$ 782,000
TDIF	0.04%	\$ 20,000
Traffic Signal	0.20%	\$ 100,000
TransNet	17.41%	\$ 8,799,500
Total:	100%	\$ 50,531,005

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

The following is a brief description of key funding sources which support the fiscal year 2023 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 \$100,000 in Traffic Signal Funds is programmed in fiscal year 2023 for traffic signal improvements.

Transportation Development Impact Fee (TDIF)

The City's TDIF Program was established on January 12, 1988, by Ordinance 2251 for the collection of development impact fees to be used to construct transportation facilities to accommodate increased traffic generated by new development within the City's eastern territories. A total of \$20,000 is programmed as part of the fiscal year 2023 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 2023 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 2023 CIP.

Public Facilities Development Impact Fees

The Public Facilities Development Impact Fee (PFDIF) is levied against new development throughout the City to mitigate the impacts of growth on the City's public services. The monies collected are used in the construction of new, and renovation of existing public facilities. No PFDIF is programmed in the fiscal year 2023 CIP.

Grants

Active Transportation Grant Program

The Legislature created the Active Transportation Program (ATP) in 2013 to encourage increased use of active modes of transportation, such as biking and walking. The ATP consolidates existing federal and state transportation programs – including the Transportation Alternatives Program (TAP), Bicycle Transportation Account (BTA), and Safe Routes to School (SR2S) – into a single program with a focus to make California a national leader in active transportation. ATP Cycle 6 was announced in early 2022 and is expected to include about \$440 million of Federal, State SB1, and State Highway (SHA) funding. The funding/programming years for ATP Cycle 6 include FY23/24, 24/25, 25/26, and 26/27. There are no ATP grant funds programmed in the fiscal year 2023 CIP Program.

TransNet Active Transportation Grant Program

The TransNet Active Transportation Grant Program (ATGP) is also funded with Transportation Development Act (TDA) funds. The grant program encourages local jurisdictions to plan and build facilities that promote multiple travel choices and increase connectivity to transit, schools, retail centers, parks work, and other community gathering places. It also encourages agencies to provide bike parking, education, encouragement, and awareness programs that support pedestrian and bike infrastructure. There are no additional ATGP grant funds programmed as part of the fiscal year 2023 CIP Program.

Community Development Block Grant Funds

Each year, the City receives approximately \$2.4 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 \$650,000 annually). This reduces the amount of CDBG funds available for other capital projects to approximately \$0.3-0.5 million annually for the next six years. There are no CDBG funds programmed in the fiscal year 2023 CIP Program.

Highway Bridge Program

The Highway Bridge Program (HBP) provides funding to enable states to improve the condition of their highway bridges through replacement, rehabilitation, and systematic preventive maintenance of deficient bridges. Included in the fiscal year 2023 Capital Improvement Program are two major bridge replacement projects: STL-261, "Willow Street Bridge Widening," at the Sweetwater River and STM-386 "Heritage Road Bridge Replacement," at the Otay River.

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

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

In 2014, the Heritage Road Bridge Replacement Project was accepted into the HBP. As of January 2021, approved grant funds total \$3,783,772 for preliminary engineering and \$354,120 for right-of-way acquisition. Design will be completed in fiscal year 2022. Future construction programming has been identified in the amount of \$19.2 million. Advertising of the construction contract is forecasted for summer of 2022 with construction beginning in the fall of 2022 and completion in fiscal year 2024. Development Impact Fees from both Chula Vista and the City of San Diego benefit areas will provide the required matching funds.

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. There are no HSIP Grant funds programmed as part of the fiscal year 2023 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 2023 CIP.

Smart Growth Incentive Program Grant

The TransNet Smart Growth Initiative Program (SGIP) provides funding for transportation-related infrastructure improvements and planning efforts that support smart growth development in Smart Growth Opportunity Areas as shown on the Smart Growth Concept Map (updated May 2016). The goal is to fund comprehensive public infrastructure projects and planning activities that facilitate compact, mixed-use, transit-oriented development and increase housing and transportation choices. There are no SGIP funds programmed as part of the fiscal year 2023 CIP. SANDAG anticipates a call for projects in fiscal year 2023 and Chula Vista is anticipating submitting a grant application for the F Street Streetscape Corridor Phase I improvements located between Bay Blvd and Broadway where a utility undergrounding conversion project has started construction.

Rubberized Pavement Grant Program

The California Department of Resources Recycling and Recovery (CalRecycle) provides the Rubberized Pavement Grant Program to promote markets for recycled-content surfacing products derived from waste tires generated in California and decrease the adverse environmental impacts created by unlawful disposal and stockpiling of waste tires. Rubberized Asphalt Concrete (RAC) is a proven road paving material that has been used in California since the 1970s. Under the Pavement Grant Program, two project types are eligible for grant funding - RAC and Rubberized Chip Seal projects. The City currently has a Rubberized Pavement Grant project in construction. No Rubberized Pavement Grant funds are programmed as part of the fiscal year 2023 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 2023 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 2023 CIP.

Capital Improvement Project Fund

The Capital Improvement Fund was established to set aside monies for capital improvement projects. This fund does not generate revenues from any source except by transfer from other funds. Monies transferred to the fund are expended for budgeted capital improvement projects and monies remaining after completion of a project are transferred back to the fund from which the project was originally financed. A total of \$11.7million in CIP funds are programmed as part of the fiscal year 2023 CIP.

Park Acquisition and Development Fund

The Park Acquisition and Development (PAD) 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 subdivisions east and 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. A total of \$109,940 in PAD funds are programmed in the fiscal year 2023 CIP Program.

American Rescue Plan Act Funds

On May 10, 2021, the U.S. Department of the Treasury announced the launch of the Coronavirus State and Local Fiscal Recovery Funds, established by the American Rescue Plan Act of 2021 (ARPA), to provide \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments. The Treasury also released details on how these funds can be used to respond to acute pandemic response needs, fill revenue shortfalls among these governments, and support the communities and populations hardest-hit by the COVID-19 crisis. With the launch of the Coronavirus State and Local Fiscal Recovery Funds, eligible jurisdictions have been able to access this funding to address these needs. The Treasury has launched much-needed relief to:

- Support urgent COVID-19 response efforts to continue to decrease spread of the virus and bring the pandemic under control;
- Replace lost public sector revenue to strengthen support for vital public services and help retain jobs;
- Support immediate economic stabilization for households and businesses; and,
- Address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic on certain populations.

The Coronavirus State and Local Fiscal Recovery Funds provide substantial flexibility for each jurisdiction to meet local needs—including support for households, small businesses, impacted industries, essential workers, and the communities hardest-hit by the crisis. These funds also deliver resources that recipients can invest in building, maintaining, or upgrading their water, sewer, and broadband infrastructure. A total of \$9.5 million in ARPA funds are programmed in the fiscal year 2023 CIP Program.

Voter Approved Funds

Proposition 1B Highway Funds

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

Gas Tax/RMRA

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. These allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades, and the Road Maintenance and Rehabilitation Account which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall). The SB1 Beall is a significant new investment in California's transportation systems. The Act increases per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration taxes, stabilizes the problematic price-based fuel tax rates and provides for inflationary adjustments to rates in future years. The Act will more than double local streets and road funds allocated through the Highway Users Tax Account, allocating funds from new taxes through a new "Road Maintenance and Rehabilitation Account (RMRA). In fiscal year 2023, the Gas Tax-RMRA budget is more than \$9.9 million for pavement rehabilitation and maintenance 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% 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% of TransNet funds allocated to local agencies are expected to be used for local street and road maintenance. In the fiscal year 2023 CIP, the TransNet budget is approximately \$8.8 million.

Measure P

On August 2, 2016, the City Council approved Ordinance 3371 modifying the Municipal Code to establish a temporary one-half cent General Transactions and Use Tax if approved by the voters. As part of the action to approve the Ordinance, the City Council approved a spending plan described as the Intended Infrastructure, Facilities and Equipment Expenditure Plan, which identified how the funds were to be allocated. On November 8, 2016, Chula Vista voters approved Measure P, authorizing the one-half cent sales tax increase on retail sales within the City for a period of ten (10) years. The Finance Department created the 2016 Measure P Sales Tax Fund for the purpose of monitoring all revenues and expenditures of Measure P funds. All expenditures of Measure P funds will be tracked and accounted for by the Finance Department in accordance with Generally Accepted Accounting Principles (GAAP) and presented annually in a report to the Citizens' Oversight Committee (COC). Approximately \$9.7 million in Measure P funds are programmed as part of the fiscal year 2023 CIP.

Sewer Funds

Sewer Service Revenue

The Special Sewer fund is used to account for the sale of the City's excess Metropolitan Sewerage Capacity. No Special Service funds are programmed in the fiscal year 2023 CIP.

Trunk Sewer Capital Reserve

The Trunk Sewer Capital Reserve Fund is a permit fee-based revenue source received from the owner or person applying for a permit to develop or modify the use of any residential, commercial, industrial, or other property that may increase the volume of flow in the City's sewer system. The funds may be used for: (1) to repair, replace or enlarge trunk sewer facilities to enhance efficiency of utilization and/or adequacy of capacity to serve the needs of the City, or (2) to plan and/or evaluate any future proposals for area-wide sewage treatment and/or water reclamations systems and facilities. No Truck Sewer Capital Reserve funds are programmed in the fiscal year 2023 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 \$782,000 is programmed in the fiscal year 2023 CIP.

Sewer Development Impact Fee Funds

These fees are levied against new development in specific areas of the City, based upon the sewer facility their project will impact. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand. Included DIF programs are the Telegraph Canyon Sewer Basin DIF, the Poggi Canyon Sewer Basin DIF, and the Salt Creek Sewer Basin DIF. No Sewer DIF funds are programmed in the fiscal year 2023 CIP.



CIP EXPENDITURE SUMMARY



CIP Expenditure Summary

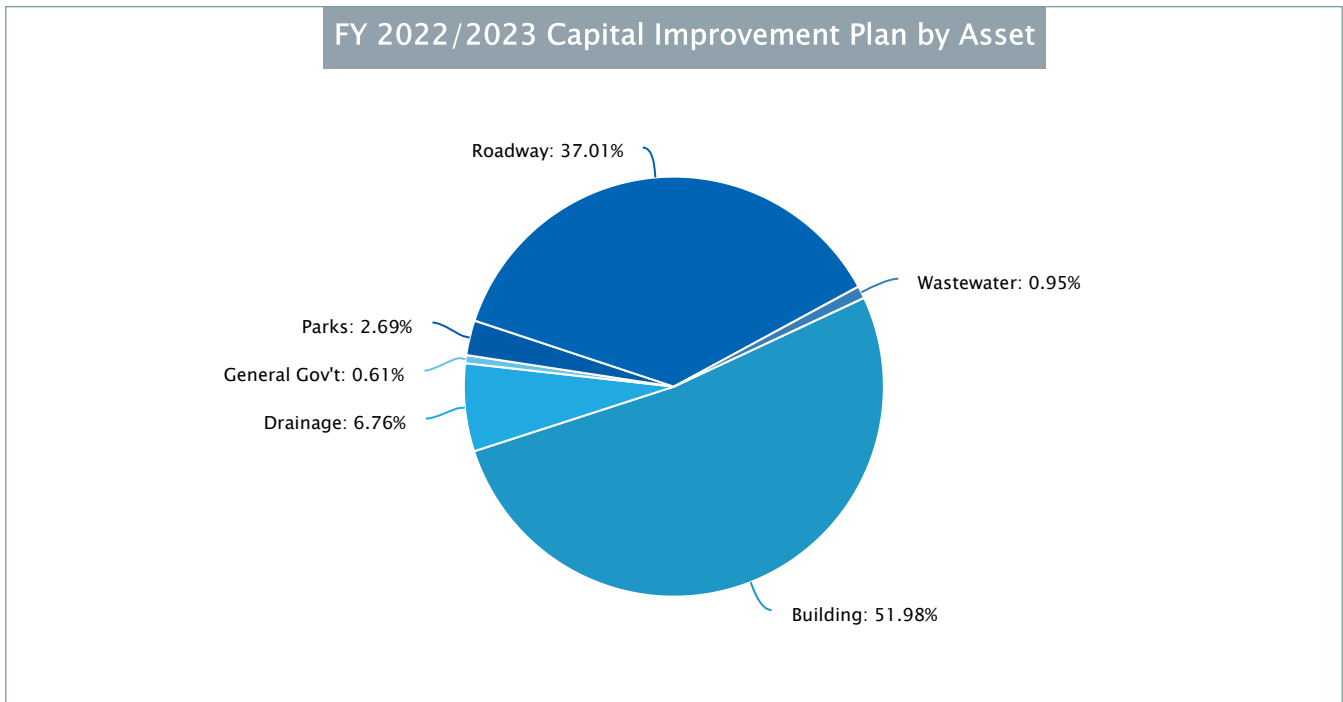
The 2023-2027 Capital Improvement Program (CIP) is a five-year expenditure plan that provides the City with a financial strategy for infrastructure improvements. The estimated five-year project summary report is included at the end of this Capital Improvement Program (CIP) section. The CIP includes funding for projects and programs in various geographic areas of the City. The proposed fiscal year 2023 capital expenditure budget is approximately \$50.5 million. The forecasted five-year program is estimated at \$105.1 million. The 2023-2027 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.
- 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 \$50.5 million of recommended appropriations:

Fiscal Year 2023 Proposed CIP by Asset Management System



Roadway Management System (RMS)

The total amount programmed for the Roadway Management System (RMS) is \$18.7 million, which represents 37.0% of the proposed CIP budget. Project types within the RMS are Major Streets, Local Streets, and Traffic. The following table summarizes the funding by these project types.

Fund Source	Percentage	Amount
Local Streets	18.21%	\$ 3,407,593
Major Streets	61.32%	\$ 11,471,972
Traffic	20.47%	\$ 3,830,000
Total:	100%	\$ 18,709,565

Major Streets

Approximately \$11.5 million in funding includes the Pavement Major Rehabilitation Projects (citywide). The Pavement Major Rehabilitation Project includes resurfacing and pavement overlays, which may extend street life by 15-20 years. Failure to complete proactive street maintenance will lead to the accelerated deterioration of City streets, thereby, costing more to repair in the long-term.

Local Streets

Approximately \$2.7 million is programmed for the annual Pavement Minor Program to extend street life by 7-10 years. Funding of \$700,000 is planned for projects associated with curb, gutter, sidewalk, pedestrian, and Americans with Disabilities Act (ADA) pedestrian ramp improvements throughout the city.

Traffic

Approximately \$2.7 million is programmed for the Traffic Calming Program, Traffic Signal System Optimization, Traffic Signal and Streetlight Systems Upgrade and Modification Program, Neighborhood Traffic & Pedestrian Safety Program, Adaptive Traffic Signal System, pedestrian improvements, and other traffic related programs.

More than \$1.1 million is programmed for traffic signal modifications and upgrades throughout the city.

Wastewater Management System (WMS)

The appropriation for Wastewater Management System (WMS) is \$.5 million, which represents 0.95% of the adopted CIP budget.

Sewer Projects

Projects to repair, renew and/or replace sewer pipe and manholes within the collection system is programmed at a cost of \$480,000.

Sewer funded projects identified as part of the Building Management System include projects to relocate the pump station at the Police Facility (\$210,000) and upgrade the pump station at City Hall (\$92,000).

Drainage Management System (DMS)

The appropriation for Drainage Management System (DMS) projects is \$3.4 million which represents 6.76% of the adopted CIP budget.

Drainage

Based on proactive measures and the availability of Measure P funds, the CIP in critical condition has been repaired or has been assigned to a funded project for rehabilitation.

Funding of \$2.95 million in CIP funds is being programmed to complete improvements for the Telegraph Canyon Channel extending approximately from Hilltop Park to south of the intersection of Third Avenue & L Street.

An additional \$454,000 in Measure P is being programmed to rehabilitate storm drain piping outside the right of way as identified by the drainage asset management program.

Building Management System (BMS)

The majority of the CIP funding is focused on the Building Management System (BMS). The appropriation for Building Management System (BMS) projects is \$26.3 million, which represents 42.10% of the adopted CIP budget.

An additional \$14.1 million in Measure P and CIP Funds have been programmed to complete Segment 3 of the Loma Verde Recreation Center. Segment 3 will also include a new splashpad, playground replacement, solar water heater replacement, and new sports lighting.

Funding \$9.5 million in America

Projects to complete building repairs and replacement of assets that have reached or exceeded their expected useful life is planned at the Fire Stations, Police Facility, Civic Center & South Libraries, and other public buildings at a cost of \$4.8 million in Measure P.

Project is planned to complete the general renovation of 1301 Oleander Avenue. This facility was operated by the Boys & Girls Club for over 30 years and now has been vacated and in need of renovation due to aged or broken assets including: roof repairs, repainting, plumbing, flooring, kitchen repairs, electrical repairs, upgrades to energy efficient fixtures, etc. The City's Community Services Department will be taking over operations once the facility is brought back up to standard. Total project cost is \$750,000 in Measure P.

Fleet Management System (FMS)

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

Parks Management System (PMS)

The appropriation for Park Management System (PMS) projects is \$1.4 million, which represents 2.69% of the adopted CIP budget.

Projects totaling over \$1.9 million funded by Measure P are planned for park infrastructure asset replacements and repairs associated with drinking fountains, irrigation controls, lights, picnic tables, benches, etc. and assist with bringing the City's sports fields up to good standing.

A total of \$847,041 is planned to develop a Master Plan for the Otay Ranch Community Park North, approximately 70 acres.

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. There are no CIP projects associated with the Open Space Management System.

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. There are no CIP projects associated with the Urban Forestry Management System.

General Government Management System (GGMS)

The appropriation for General Government System (GGS) projects is \$764,000, which represents 1.55% of the adopted CIP budget.

General Government

The City has approximately 164 Miles of aboveground electric distribution wires with an estimated cost to underground of \$275 million. The Franchise Agreement with SDGE Allocation is \$2 million per year from 20A Funds. Almost \$40 million has been expended in undergrounding projects since the 1990's. As of Spring 2021, the City's 20A fund allocation has a positive balance of \$10.13 million. Draw down on the balance is expected in 2021 as the design work for UUD # 141 is completed and the conversion work commences. According to Rule 20A, municipalities can incur debt up to five times the annual allocation.

On November 21, 2017, the City Council held a Public Hearing and formed the two Utility Undergrounding Districts (UUD) for the F Street corridor: F Street from Bay Blvd. to Broadway (UUD # 141) – \$3 million, and from Broadway

to Fourth Avenue (UUD #142) – \$1.6 million via Resolution 2017-216. Design work has commenced with SDG&E on UUD #141 and the undergrounding of the utilities will begin in 2020 with completion estimated in late 2021. MTS also removed approximately 1,550 LF of railroad tracks, ties and ballast and repaved the center of F Street west of Broadway in August of 2019 at a cost of about \$600,000. SDG&E will begin the conversion work for UUD # 141 on F street beginning in the Summer of 2021. Work will be completed west of Broadway by early 2023. The conversion work east of Broadway on UUD # 142 is anticipated to follow immediately thereafter.

Funding of \$454,000 in Measure P is being added to an existing project to replace and upgrade the citywide telecommunications system. The telecommunications system needs to be upgraded as replacement components are no longer manufactured.

Project is planned to replace bridges, address Americans with Disabilities Act (ADA) access issues, redo parking lot and cart return area, trim trees, and complete other infrastructure repairs necessary to maintain operations at the Chula Vista Municipal Golf Course. Project cost is \$250,000.

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

Regional Projects

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

Interstate-5 Multi-modal Corridor Study

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

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

Phase I identified and prioritized needed transportation improvements to improve mobility and goods movement within the study area bounded by SR-54 and Main Street. The results of the first phase study completed in December 2010 were included in the 2050 Regional Transportation Plan adopted by SANDAG in October 2011 and in 2015. 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 and led to the SANDAG's Board of Directors approval of the design phase at Palomar Street. Design began in 2021 and will be completed by end of 2023.

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

Phase II, the Chula Vista Light Rail Corridor Improvements Project Study Report, is a grade separation study for each of the three light rail trolley stations at E Street, H Street and Palomar Street. This document, completed in August 2012, has planning level work for the ultimate rail corridor improvements in Chula Vista. Final recommendations from the Light Rail Train (LRT) Improvement study were 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.

www.chulavistaca.gov/departments/public-works/engineering/chula-vista-light-rail-corridor-improvements-project-study-report

In April of 2017, the E Street, F Street & H Street rail corridor study was updated to include additional information on project limits and a program level cost estimate. The "CHULA VISTA LIGHT RAIL CORRIDOR IMPROVEMENTS FINAL SUPPLEMENTAL PROJECT STUDY REPORT" functions as a supplemental report to the 2012 Project Study

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

www.chulavistaca.gov/home/showpublisheddocument?id=16349

The completed Phase I and Phase II studies serve to identify an accurate project description for Phase III, a future LRT grade-separation Environmental Impact Report (EIR) for the Palomar Street rail crossing that commenced in FY 2013-14 was completed in January 2020. This environmental and preliminary design work was the last phase of the I-5 Multi-modal Corridor Study. The Palomar Street crossing is the highest priority LRT grade-separation project out of 27 study locations evaluated within San Diego County. City staff worked with SANDAG staff to obtain the \$5 million design phase funded in FY20 for the next phase of work for Palomar Street. The construction phase is likely to get regional, State & Federal funding once the design phase nears completion in late 2023. The design phase is estimated to take 24 to 30 months. Pending SANDAG funding for the construction phase in FY22 or FY23, construction could be up to 36 months in duration with a project completion date by end of 2026 at the earliest.



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

Ultimate improvements for this freight and LRT rail corridor are planned for in the SANDAG Regional Transportation Plan and shown in Appendix A.

sdfoward.com/previous-plan-dropdown/chapters-and-appendices

This project titled “Blue Line/Mid-Coast Frequency Enhancements and rail grade separations at 28th St, 32nd St, E St, H St, Palomar St, at Taylor St and Ash St, and Blue/Orange Track Connection at 12th/Imperial” is included as in the “2019 Federal Regional Transportation Plan” – Appendix A, as a two phased project with a planned completion date of Year 2035 for the work within Chula Vista. No funding is yet identified for the E Street (& F Street) to H Street rail corridor other than the current design phase of work at Palomar Street. As indicated below, the Chula Vista locations are planned to be completed by year 2035. In FY21, staff submitted to SANDAG an application packet for all four Chula Vista rail improvements so that they can be considered in the next Federal Transportation Act.

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

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

Main Street Extension from Heritage Road to La Media Road.

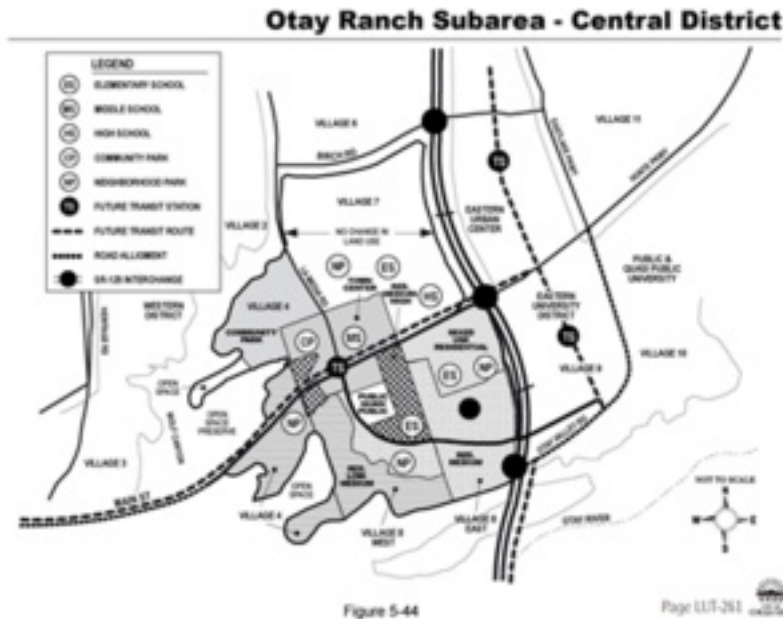
The project is in coordination with the development community to consider several roadway alignments of which one includes a bridge over Wolf Canyon and associated utilities. The initial works involves meeting with the resource agencies and ultimately issue a request for proposal to complete the environmental document and preliminary level bridge and utility design. The development community continues their evaluation of various land use alternatives that will determine the timing and alignment needs for this arterial roadway but more immediate needs are further east along the SR-125 corridor.

Interchanges on SR-125 at Main St./Hunte Pkwy and at Otay Valley Rd. (La Media Rd.)

On July 30, 2020, as new development continues in the southeastern portion of the city in Otay Ranch, the developer, with approval by the city, initiated work with Caltrans on a future pair of \$65M interchanges at SR-125/Main Street and at SR-125/Otay Valley Road (La Media Road). Additional discussion with Caltrans has been conducted on the first interchange with SR-125 at the easterly terminus of Main Street between Magdalena Avenue and westerly extension of Hunte Parkway from Eastlake Parkway. In order to eventually proceed to the construction phase for the initial interchange at Main Street, the developer has entered into a Highway Improvement Agreement which requires as the initial phase a Project Initiation Document (PID) via a Project Study Report. The PID will take one year to complete. The second location is an overcrossing planned south of Main Street at Otay Valley Road. Otay Valley Road is the south-to-easterly extension of La Media Road across the SR-125 corridor. This overcrossing is needed but may be constructed as a secondary interchange pending the traffic and geometric studies.

The phase of work and completion of work timeline for the SR-125 interchanges are:

1. Project Initiation Document/Project Study Report (FY22)
2. Project Report/Environmental Document (FY24)
3. Construction Phase (Begin FY24 – Open to Public FY27)





Circulation Plan - East

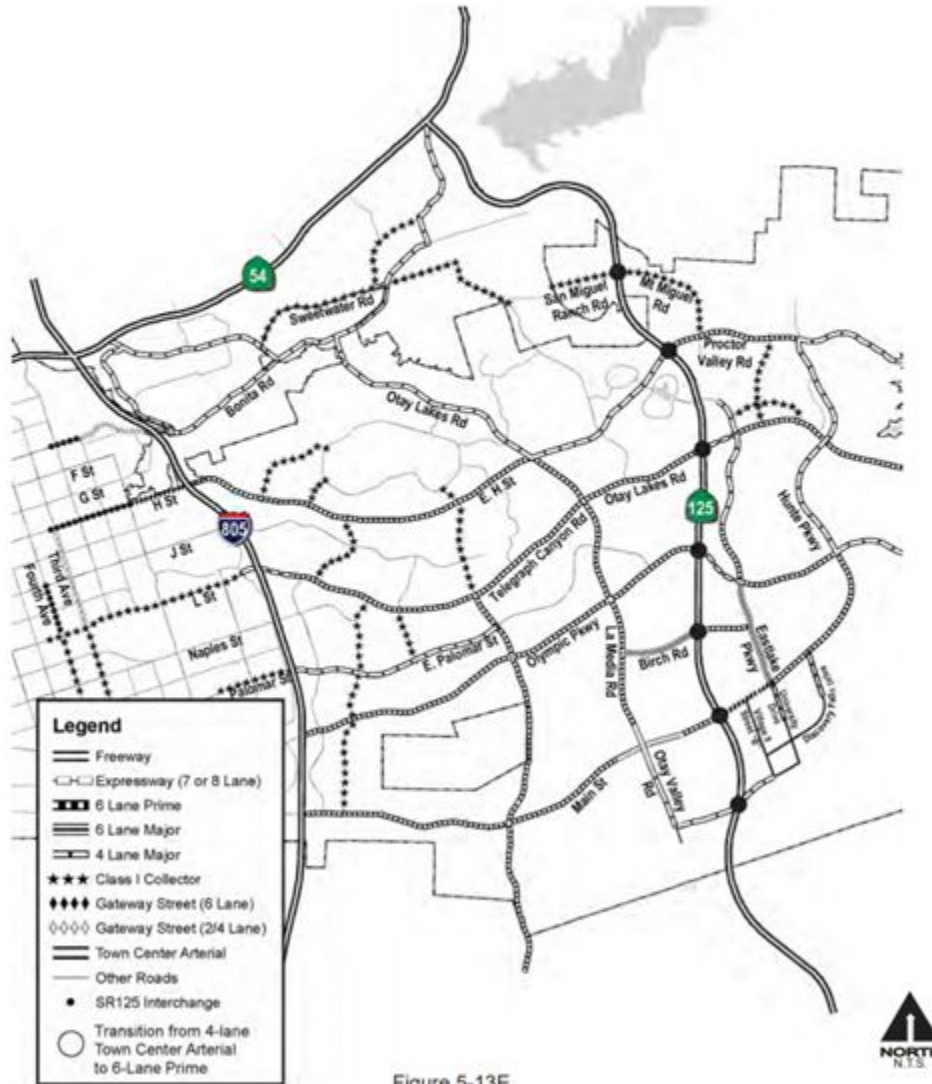


Figure 5-13E

I-805 South Express Lanes Project (from "www.keepsandiegomoving.com" website):

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

Phase I – COMPLETED

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

Phase II

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

- Express Lanes* – The carpool lanes will be converted into Express Lanes between East Palomar Street and the I-805/SR 15 interchange. The Express Lanes will serve the South Bay Rapid, carpools, vanpools, buses, motorcycles, permitted clean air vehicles, and solo drivers using FasTrak®.
- Transit Stations* – In-line transit stations will be constructed at East H Street in Chula Vista and East Plaza Boulevard in National City. These stops will provide convenient access to the South Bay Rapid system and reduce travel times by eliminating the need for vehicles to exit the freeway. A transit station along State Route 94 and an in-line transit station along I-805 near the 47th Street Trolley Station are planned as parts of other projects.
- Direct Connectors* – Direct freeway-to-freeway HOV connectors between I-805 and SR 15 will allow seamless transitions between the carpool lanes. The direct connectors will help maintain consistent traffic speed within the Express Lanes. A direct connector at SR 94 is planned as part of a separate project.
- Sound Walls – Phase II of the I-805 South Express Lanes Project will include the construction of five additional sound wall segments between East Naples Street and Bonita Road. Walls will abate freeway noise by at least five decibels and will improve the quality of life for nearby residents. Construction of the first stage of sound walls began in the fall 2018 and is scheduled to be completed in late 2021.

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

In 2018, the construction phase began for the sound walls between East Naples Street and SR-54. The \$42M sound wall and Sweetwater Bridge deck work will ultimately noticeably reduce ambient noise levels to nearby residents and 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.

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

The South Bay Bus Rapid Transit (SBBRT) Project

Significant construction work was completed for South Bay Rapid in FY 2017/18 and FY 2018/19. This project includes 12 stations along a 26-mile route from the Otay Mesa Port of Entry to Downtown San Diego via eastern Chula Vista, connecting to employment and activity centers in Downtown San Diego and South County. This project also will include a nearly six-mile-long transit-only guideway within the center median of East Palomar Street and along Eastlake Parkway in Chula Vista. Construction of one of the four segments (from Heritage Road to Olympic Parkway) was completed at the end of 2017. Two segments (Olympic Parkway to Birch Road & Otay Mesa Transit Center) were completed in 2018. Due to extensive utility relocation work between Oleander Avenue and Paseo Ladera, the last segment, Oleander Avenue to Heritage Road, was completed in early 2021. Rapid service began on January 27, 2019.

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

1. Phase 1A – from Oleander Avenue to Heritage Road. This segment is under construction now and has provided a new traffic signal at Oleander Avenue/East Palomar Street. Except for the landscaping maintenance period, all construction was completed in FY 2020/21.
2. Phase 1B – from Heritage Road to Olympic Parkway. Construction began in February 2016 and was completed in fiscal year 2018.

3. Phase 2 – from Olympic Parkway and across the SR-125 Toll Road via a new pedestrian and bus bridge overcrossing. Then around the northerly and easterly frontage of the Otay Ranch Mall to Birch Road. Construction began in September 2016. This phase was completed in fiscal year 2019.
4. Millenia Station – work by the developer south of Birch Road within the Millenia project area was generally completed in fiscal year 2019.

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

www.keepsandiegomoving.com

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

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

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

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

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

City staff has been working with SANDAG on the Comprehensive Multimodal Corridor Plan (CMCP) known as the South Bay to Sorrento (SB2S) Study. The CMCP evaluates all travel modes and transportation facilities in a defined corridor – highways and freeways, parallel and connecting roadways, transit (bus, bus rapid transit, light rail, intercity rail, etc.), pathways, and bikeways to accommodate more efficient movement of people and goods through the southern portion of San Diego County. Work began in FY 2020/21 and will be completed in FY 2021/22.

www.sandag.org/uploads/publicationid/publicationid_4725_28441.pdf

CIP Document

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

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

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

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



CIP BUDGET SUMMARY



CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

BUILDING

		FY 2022-23 Proposed
GGV0232	Police Facility Repairs (Measure P)	\$ 25,000
GGV0233	Recreation and Senior Center Repairs (Measure P)	\$ 760,500
GGV0234	Public Building Repairs (Measure P)	\$ 1,070,000
GGV0245	Police Facility Sewer Pump Station Relocation	\$ 210,000
GGV0246	City Hall Sewer Pump Station Upgrades	\$ 92,000
GGV0247	Loma Verde Aquatic and Recreation Center (Measure P)	\$ 14,100,000
GGV0261	HVAC Replacement	\$ 9,500,000
GGV0262	Rehabilitation YMCA Building	\$ 500,000
BUILDING TOTAL		\$ 26,257,500

DRAINAGE

		FY 2022-23 Proposed
DRN0208	Telegraph Canyon Channel Improvements	\$ 2,950,000
DRN0214	Installation of Full Capture Trash BMPs	\$ 10,000
DRN0219	CMP Rehab Outside of Right of Way Phase III - Measure P	\$ 454,000
DRAINAGE TOTAL		\$ 3,414,000

GENERAL GOVERNMENT

		FY 2022-23 Proposed
CTY0202	CIP Advance Planning	\$ 60,000
GGV0266	Security Cameras at Civic Center	\$ 250,000
GENERAL GOVERNMENT TOTAL		\$ 310,000

PARKS

		FY 2022-23 Proposed
PRK0326	Park Infrastructure (Measure P)	\$ 750,000
PRK0327	Sport Courts and Fields (Measure P)	\$ 500,000
REC0261	Otay Ranch Community Park North Master Plan	\$ 109,940
PARKS TOTAL		\$ 1,359,940

CAPITAL IMPROVEMENT BUDGET Funding Summary by Project Type

ROADWAY

		FY 2022-23 Proposed
CTY0219	Pavement Management System	\$ 120,000
CTY0232	ADA Pedestrian Connectivity Program	\$ 50,000
STL0459	Pavement Maintenance Program FY2022/23	\$ 1,707,593
STL0460	RMRA Pavement Maintenance - FY2022/23	\$ 1,000,000
STL0461	ADA Pedestrian Curb Ramps Program FY2022/23	\$ 250,000
STL0462	Sidewalk Replacement Program FY2022/23	\$ 200,000
STL0463	Pavement Repair Program FY2022/23	\$ 200,000
STL0464	F Street Promenade Phase 1	\$ 100,000
STM0369	Bikeway Facilities Gap Program	\$ 50,000
STM0394	UUD Street Light Conversion - F St Phase 1	\$ 100,000
STM0405	ADA Path Installation at Otay Lakes Road at Camino Del Cerro Grande	\$ 75,000
STM0406	Bay Boulevard at L Street Sidewalk Improvements Study	\$ 100,000
STM0407	F Street Undergrounding Phase 2 - Street Light Design	\$ 20,000
STM0411	Pavement Major Rehabilitation Program FY2022/23	\$ 5,651,000
STM0412	RMRA Pavement Rehabilitation FY2022/23	\$ 5,255,972
TRF0321	Citywide Traffic Data Program	\$ 20,000
TRF0325	Traffic Monitoring Program	\$ 20,000
TRF0327	Neighborhood Road Safety Program	\$ 500,000
TRF0332	Signing and Striping Program	\$ 50,000
TRF0345	School Zone Traffic Calming Program	\$ 200,000
TRF0350	Traffic Signal System Optimization Program	\$ 300,000
TRF0354	Traffic Congestion Relief Program	\$ 150,000
TRF0366	Traffic Signal and Streetlight Systems Upgrade and Modification Program	\$ 250,000
TRF0414	Pedestrian Access and Traffic Calming Studies	\$ 20,000
TRF0415	Telegraph Canyon Road Raised Median Improvements	\$ 75,000
TRF0422	Radar Speed Feedback Signs Various Locations	\$ 200,000
TRF0427	North Second Avenue Shoulder Improvements	\$ 115,000
TRF0429	Pedestrian and Guardrail Improvements at Various Locations	\$ 30,000
TRF0430	ADA Pedestrian Push Button Improvements	\$ 200,000
TRF0431	Signal Improvements at 2 Locations and Jacqua Street Truck Access Control	\$ 900,000
TRF0432	Olympic Parkway Safety Enhancements	\$ 700,000
TRF0433	Hilltop Drive SB-EB Left Turn Pocket Study	\$ 100,000
ROADWAY TOTAL		\$ 18,709,565

CAPITAL IMPROVEMENT BUDGET Funding Summary by Project Type

WASTEWATER

		FY 2022-23 Proposed
SWR0314	Sewer Manhole Rehabilitation FY2019/20	\$ 180,000
SWR0325	Maintenance Hole Rehabilitation Program FY2022/23	\$ 300,000
WASTEWATER TOTAL		\$ 480,000
GRAND TOTAL – ALL PROJECTS:		\$ 50,531,005





**FIVE-YEAR CIP
PROJECT SUMMARY
SCHEDULE**



2022/23 – 2026/27 Capital Improvement Program

CIP #	Project Name	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
CTY0202	CIP Advanced Planning	\$ 60,000	60,000	60,000	60,000	60,000	300,000
CTY0219	Pavement Management System	\$ 120,000	120,000	120,000	120,000	120,000	600,000
CTY0232	ADA Pedestrian Connectivity Program	\$ 50,000	50,000	50,000	50,000	50,000	250,000
DRN0208	Telegraph Canyon Channel Improvements	\$ 2,950,000	-	-	-	-	2,950,000
DRN0214	Installation of Full Capture Trash BMPs	\$ 10,000	10,000	10,000	10,000	10,000	50,000
DRN0219	CMP Rehab Outside of Right of Way Phase III - Measure P	\$ 454,000	-	-	-	-	454,000
GGV0232	Police Facility Repairs (Measure P)	\$ 25,000	-	-	-	-	25,000
GGV0233	Recreation and Senior Center Repairs (Measure P)	\$ 760,500	-	-	-	-	760,500
GGV0234	Public Building Repairs (Measure P)	\$ 1,070,000	-	-	-	-	1,070,000
GGV0245	Police Facility Sewer Pump Station Relocation	\$ 210,000	-	-	-	-	210,000
GGV0246	City Hall Sewer Pump Station Upgrades	\$ 92,000	-	-	-	-	92,000
GGV0247	Loma Verde Aquatic and Recreation Center (Measure P)	\$ 14,100,000	-	-	-	-	14,100,000
GGV0261	HVAC Replacement	\$ 9,500,000	-	-	-	-	9,500,000
GGV0262	Rehabilitation YMCA Building	\$ 500,000	-	-	-	-	500,000
GGV0266	Security Cameras at Civic Center	\$ 250,000	-	-	-	-	250,000
PRK0326	Park Infrastructure (Measure P)	\$ 750,000	-	-	-	-	750,000
PRK0327	Sport Courts and Fields (Measure P)	\$ 500,000	-	-	-	-	500,000
REC0261	Otay Ranch Community Park North Master Plan	\$ 109,940	-	-	-	-	109,940
STL0459	Pavement Maintenance Program FY2022/23	\$ 1,707,593	1,000,000	1,000,000	1,000,000	1,000,000	5,707,593
STL0460	RMRA Pavement Maintenance - FY2022/23	\$ 1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
STL0461	ADA Pedestrian Curb Ramps Program FY2022/23	\$ 250,000	250,000	250,000	250,000	250,000	1,250,000
STL0462	Sidewalk Replacement Program FY2022/23	\$ 200,000	200,000	200,000	200,000	200,000	1,000,000
STL0463	Pavement Repair Program FY2022/23	\$ 200,000	200,000	200,000	200,000	200,000	1,000,000
STL0464	F Street Promenade Phase 1	\$ 100,000	-	-	-	-	100,000
STM0369	Bikeway Facilities Gap Program	\$ 50,000	100,000	100,000	100,000	100,000	450,000
STM0394	UUD Street Light Conversion - F St Phase 1	\$ 100,000	-	-	-	-	100,000
STM0405	ADA Path Installations on Otay Lakes Road at Camino Del Cerro Grande & Ridgeview Way	\$ 75,000	300,000	-	-	-	375,000
STM0406	Bay Boulevard Street Sidewalk Improvements	\$ 100,000	-	-	-	-	100,000
STM0407	F Street Undergrounding Phase 2 - Street Light Design	\$ 20,000	-	-	-	-	20,000
STM0411	Pavement Major Rehabilitation Program FY2022/23	\$ 5,651,000	3,900,000	4,000,000	4,100,000	4,200,000	21,851,000
STM0412	RMRA Pavement Rehabilitation FY2022/23	\$ 5,255,972	5,000,000	5,200,000	5,400,000	5,600,000	26,455,972
SWR0314	Sewer Manhole Rehabilitation FY2019/20	\$ 180,000	-	-	-	-	180,000

2022/23 – 2026/27 Capital Improvement Program

CIP #	Project Name	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
SWR0325	Maintenance Hole Rehabilitation Program FY2022/23	\$ 300,000	-	300,000	-	300,000	900,000
TRF0321	Citywide Traffic Data Program	\$ 20,000	20,000	20,000	20,000	20,000	100,000
TRF0325	Traffic Monitoring Program	\$ 20,000	20,000	20,000	20,000	20,000	100,000
TRF0327	Neighborhood Road Safety Program	\$ 500,000	50,000	100,000	50,000	100,000	800,000
TRF0332	Signing and Striping Program	\$ 50,000	50,000	50,000	50,000	50,000	250,000
TRF0345	School Zone Traffic Calming Program	\$ 200,000	150,000	150,000	150,000	150,000	800,000
TRF0350	Traffic Signal System Optimization Program	\$ 300,000	300,000	300,000	300,000	300,000	1,500,000
TRF0354	Traffic Congestion Relief Program	\$ 150,000	150,000	150,000	150,000	150,000	750,000
TRF0366	Traffic Signal and Streetlight Systems Upgrade Program	\$ 250,000	250,000	250,000	250,000	250,000	1,250,000
TRF0414	Pedestrian Access and Traffic Calming Studies	\$ 20,000	-	-	-	-	20,000
TRF0415	Telegraph Canyon Road Raised Median Improvements	\$ 75,000	-	-	-	-	75,000
TRF0422	Radar Speed Feedback Signs Various Locations	\$ 200,000	-	-	-	-	200,000
TRF0427	North Second Avenue Shoulder Improvements	\$ 115,000	-	-	-	-	115,000
TRF0429	Pedestrian and Guardrail Improvements at Various Locations	\$ 30,000	-	-	-	-	30,000
TRF0430	ADA Pedestrian Push Button Improvements	\$ 200,000	-	-	-	-	200,000
TRF0431	Signal Improvements at 2 Locations and Jacqua Street Truck Access Control	\$ 900,000	-	-	-	-	900,000
TRF0432	Olympic Parkway Safety Enhancements	\$ 700,000	-	-	-	-	700,000
TRF0433	Hilltop Drive SB-EB Left Turn Pocket Study	\$ 100,000	200,000	-	-	-	300,000
Total: 53		\$50,531,005	13,380,000	13,530,000	13,480,000	14,130,000	105,051,005

MEASURE A FUND SUMMARY



Measure A Fund Summary

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

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

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

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

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

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

Revenues

The fiscal year 2023 Proposed Budget reflects the allocation of approximately \$25.7 in Measure A sales tax revenues and approximately \$0.3 is from FEMA SAFER grant reimbursement for the Fire Department for a total of \$25.9 in revenues. Sales tax revenues are received in the City's General Fund, and then transferred into the Measure A Fund.

The following table reflects the Measure A revenues by category.

Measure A Fund Revenues

Category	FY 2022 Adopted	FY 2023 Proposed	Change	% Change
Revenue from Other Agencies	\$ 250,000	\$ 250,000	\$ -	0.0%
Transfers In	\$ 22,943,658	\$ 25,687,903	\$ 2,744,245	12.0%
Total	\$ 23,193,658	\$ 25,937,903	\$ 2,744,245	13.4%

Expenditures

The fiscal year 2023 Proposed Measure A Budget includes approximately \$19.3 million in expenditures for the Fire and Police Departments, to follow are the major categories for each department as noted within the Spending Plan:

Police Department

- Personnel Costs – The budget includes funding for the costs related to the approved Measure A positions.
- Sworn Non-Personnel Costs – Funding included for equipment and supplies to support sworn staff.
- Civilian Non-Personnel Costs – Funding included for equipment and supplies to support civilian staff.
- Computers and Other Equipment – Includes funding for computers and equipment used by staff within the fund.
- Police Vehicles, Outfitting, Maint., Fuel, etc. – Funding included for Police vehicles and the costs associated with their operation.

Measure A Fund Summary

- Reimbursement for Support Staff (IT, Fin, HR, City Attorney) – Includes funding for the departments that provide the Measure A support to the Police Department.
- Transfers Out – This category reflects funding for the 2021 Pension Obligation Bonds debt service payment and Section 115 Trust for OPEB contributions, and contributions to the Vehicle Replacement Fund.

Fire Department

- Personnel Costs – The budget includes funding for costs related to Measure A positions.
- Academy Costs – Funding for the Fire Academy.
- PPE Maintenance – Includes funding for the maintenance of personal protection equipment.
- Computers and Other Equipment – Includes funding for computers and equipment used by staff within the fund.
- Fire Vehicles, Outfitting, Maint., Fuel, etc. – Funding included for Fire vehicles and the associated costs of operation.
- Reimbursement for Support Staff (IT, Fin, HR, City Attorney) – Includes funding the departments that provide Measure A support to the Fire Department.
- Transfers Out – This category reflects funding for the 2021 Pension Obligation Bonds debt service payment, Section 115 Trust for OPEB contributions, and contributions to the Vehicle Replacement Fund.

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

Measure A Fund Expenditures

Category	FY 2022 Adopted	FY 2023 Proposed	Change
Police Department:			
Personnel Services	\$ 8,311,671	\$ 9,238,911	\$ 927,240
Supplies & Services	\$ 739,956	\$ 669,619	\$ (70,337)
Other Expenses	\$ 427,069	\$ 480,129	\$ 53,060
Internal Service Charges	\$ 31,094	\$ 60,973	\$ 29,879
Other Capital	\$ 165,000	\$ -	\$ (165,000)
Transfers Out	\$ 1,158,165	\$ 1,135,363	\$ (22,802)
Total Police Department Expenditures	\$ 10,832,955	\$ 11,584,995	\$ 752,040
Fire Department:			
Personnel Services	\$ 5,974,227	\$ 5,456,111	\$ (518,116)
Supplies & Services	\$ 389,431	\$ 938,551	\$ 549,120
Utilities	\$ 3,240	\$ 4,976	\$ 1,736
Other Expenses	\$ 427,069	\$ 480,129	\$ 53,060
Internal Service Charges	\$ 38,191	\$ 79,556	\$ 41,365
Transfers Out	\$ 852,427	\$ 797,187	\$ (55,240)
Total Fire Department Expenditures	\$ 7,684,585	\$ 7,756,510	\$ 71,925
Total Expenditures	\$ 18,517,540	\$ 19,341,505	\$ 823,965

Staffing

The fiscal year 2023 budgeted staffing totals are 95.00 FTE, of which 30.00 are in the Fire Department and 65.00 are in the Police Department. The below table summarizes the staffing changes.

Measure A Fund Staffing

Measure A Fund	FY 2022 Adopted Staffing	FY 2022 Mid Year Changes	FY 2023 Changes	FY 2023 Proposed Staffing
Deputy Fire Chief	1.00	-	-	1.00
Fire Captain (80 hr)	2.00	-	-	2.00
Firefighter (112 hr)	27.00	-	-	27.00
Fire Department Total	30.00	-	-	30.00
Civilian Background Investigator	1.00	-	-	1.00
Community Services Officer	2.00	-	-	2.00
Digital Forensics Tech II	2.00	-	-	2.00
Forensics Specialist	-	1.00	-	1.00
Information Technology Tech	1.00	-	-	1.00
Peace Officer	24.00	-	-	24.00
Police Agent	8.00	-	-	8.00
Police Captain	-	1.00	-	1.00
Police Comm Systems Manager	1.00	-	-	1.00
Police Dispatcher	7.00	-	-	7.00
Police Lieutenant	1.00	-	-	1.00
Police Sergeant	7.00	-	-	7.00
Police Tech Spec	1.00	-	-	1.00
Property & Evidence Specialist	-	3.00	-	3.00
Property & Evidence Supervisor	-	1.00	-	1.00
Public Information Spec	1.00	-	-	1.00
Sr Police Records Specialist	-	3.00	-	3.00
Police Department Total	56.00	9.00	-	65.00
Measure A Fund Staffing Total	86.00	9.00	-	95.00

Measure A Fund Summary

2018 MEASURE A SALES TAX FUND (222)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Personnel Services	7,033,433	12,209,321	14,285,898	14,695,022
Supplies and Services	499,979	279,817	1,129,387	1,608,170
Other Expenses	750,394	885,517	854,138	960,258
Other Capital	1,032,001	592,412	165,000	-
Utilities	-	49,581	3,240	4,976
Internal Service Charges	8,702	38,876	69,285	140,529
Transfers Out	218,942	218,942	2,010,592	1,932,550
Total Expenditures	\$ 9,543,450	\$ 14,274,466	\$ 18,517,540	\$ 19,341,505
Revenues				
Revenue from Other Agencies	(86,915)	(221,651)	(250,000)	(250,000)
Charges for Services	-	(632)	-	-
Transfers In	(20,119,656)	(23,918,802)	(22,943,658)	(25,687,904)
Total Revenues	\$ (20,206,571)	\$ (24,141,085)	\$ (23,193,658)	\$ (25,937,904)
Net Fund Activity	\$ (10,663,121)	\$ (9,866,619)	\$ (4,676,118)	\$ (6,596,399)

MEASURE P FUND SUMMARY



Measure P Fund Summary

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

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

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

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

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

Revenues

The fiscal year 2023 Proposed Budget reflects the allocation of approximately \$25.6 million in Measure P sales tax revenues. These sales tax revenues are received in the City’s General Fund, and then transferred into the Measure P Fund.

The following table reflects the Measure P revenues by category.

Measure P Fund Revenues

Category	FY 2022 Adopted	FY 2023 Proposed	Change	% Change
Transfers In	\$ 22,777,017	\$ 25,588,947	\$ 2,811,930	12.3%
Total	\$ 22,777,017	\$ 25,588,947	\$ 2,811,930	12.3%

Expenditures

The fiscal year 2023 Proposed Measure P Budget includes approximately \$22.6 million in expenditures for police facility repairs, recreation centers, other public buildings, sports courts and fields, park infrastructure, other infrastructure, equipment, fleet purchases and debt service. To follow are the major categories as noted within the adopted Expenditure Plan:

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

Measure P Fund Expenditures

Project	FY 2023 Proposed
Fire Vehicles	\$ 907,550
Police Vehicles	\$ 944,950
Non-Safety City Vehicles	\$ 2,000,000
Fire Equipment	\$ 358,216
Police Equipment	\$ 42,123
Police Communications & Dispatch System	\$ 365,100
Regional Communications System (RCS)	\$ 345,261
Police Facility Repairs	\$ 25,000
Recreation Centers and Senior Center	\$ 6,860,500
Other Public Buildings	\$ 1,070,000
Sports Courts and Fields	\$ 500,000
Park Infrastructure	\$ 750,000
Other Infrastructure	\$ 554,000
Total Project Expenditures	\$ 14,722,700
Administrative Expenses	\$ 12,664
Annual Debt Service Payments	\$ 7,820,000
Total Expenditures	\$ 22,555,364

2016 MEASURE P SALES TAX FUND (220)				
Fund Summary				
Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Expenditures				
Supplies and Services	394,899	344,944	294,831	600,613
Other Expenses	9,033,223	9,031,874	9,428,154	1,295,499
Other Capital	2,677,672	2,293,571	5,273,650	3,072,500
Transfers Out	-	-	-	7,827,252
CIP Project Expenditures	29,116,698	21,344,037	27,452,933	9,659,500
Non-CIP Project Expenditures	100,000	100,000	100,000	100,000
Total Expenditures	\$ 41,322,491	\$ 33,114,425	\$ 42,549,568	\$ 22,555,364
Revenues				
Use of Money and Property	(1,648,047)	(285,712)	-	-
Charges for Services	(162)	(3,038)	-	-
Other Revenue	(79,987)	-	-	-
Transfers In	(20,037,276)	(23,629,265)	(22,777,017)	(25,588,947)
Total Revenues	\$ (21,765,473)	\$ (23,918,015)	\$ (22,777,017)	\$ (25,588,947)
Net Fund Activity	\$ 19,557,018	\$ 9,196,411	\$ 19,772,551	\$ (3,033,583)



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 2023
100 General Fund										
01 City Council	1,489,644	105,880	534	-	3,190	-	-	-	-	1,599,248
02 Boards & Commissions	-	8,536	-	-	-	-	-	-	-	8,536
03 City Clerk	908,624	395,776	461	-	-	-	-	-	-	1,304,861
04 City Attorney	2,754,151	367,374	1,086	-	4,948	-	-	-	-	3,127,559
05 Administration	2,209,516	363,739	675	-	-	-	-	-	-	2,573,930
06 Information Technology	2,604,567	1,538,461	4,270	-	87,890	-	-	-	-	4,235,188
07 Human Resources	2,598,336	459,286	1,871	-	2,500	-	-	-	-	3,061,993
08 Finance	3,913,530	374,827	1,789	-	3,573	-	-	-	-	4,293,719
09 Non-Departmental	1,303,373	4,838,196	6,216	1,537,176	-	-	88,868,245	-	-	96,553,206
10 Animal Care Facility	2,766,335	351,950	47,520	4,500	6,282	63,558	-	-	-	3,240,145
11 Economic Development	1,260,988	195,154	1,776	-	-	-	-	-	2,460,000	3,917,918
12 Development Services	2,442,115	156,100	1,533	11,000	-	28,236	-	-	-	2,638,984
13 Engineering/Capital Projects	8,291,874	353,517	977,479	95,000	5,000	221,738	201,326	-	-	10,145,934
14 Police	48,657,618	2,263,245	702,196	100,930	25,000	1,195,209	-	-	-	52,944,198
15 Fire	26,659,562	1,829,243	256,493	-	-	1,316,001	63,959	-	-	30,125,258
16 Public Works	8,746,254	3,515,306	801,149	10,000	3,000	555,233	-	-	-	13,630,942
17 Parks and Recreation	7,311,308	1,173,008	3,022,148	27,500	26,423	383,400	-	-	-	11,943,787
18 Library	3,011,800	338,602	232,478	400	-	3,997	-	-	-	3,587,277
100 General Fund Total	126,929,595	18,628,200	6,059,674	1,786,506	167,806	3,767,372	89,133,530	-	2,460,000	248,932,683
220 2016 Measure P Sales Tax	-	600,613	-	1,295,499	3,072,500	-	7,827,252	9,659,500	100,000	22,555,364
221 Transportation Grants-Gas Tax	241,201	-	-	-	-	5,973	4,594,140	9,860,065	-	14,701,379
222 2018 Measure A Sales Tax	14,695,022	1,608,170	4,976	960,258	-	140,529	1,932,550	-	-	19,341,505
227 Transportation Sales Tax	-	-	-	-	-	-	-	8,799,500	-	8,799,500
234 Advanced Life Support Program	860,077	271,260	-	-	193,469	17,863	1,371,874	-	-	2,714,543
241 Parking Meter	-	360,700	28,454	198,500	-	-	1,227	-	-	588,881
245 Traffic Safety	-	38,500	-	-	-	-	399,140	-	-	437,640
266 Special Revenue Endowments	-	70,000	-	-	-	-	-	-	-	70,000
American Rescue Plan Act of										
268 2021	600,000	-	-	567,625	-	-	17,357,337	9,500,000	-	28,024,962
269 Other Grants	80,000	-	-	22,333	-	-	-	-	-	102,333
270 Mobile Park Fee	-	28,000	-	37,000	-	-	-	-	-	65,000
271 Local Grants	83,796	161,500	-	2,000	50,000	-	-	-	-	297,296
272 Federal Grants	5,428,962	1,746,285	4,653	756,408	866,704	-	2,008,933	-	2,370,308	13,182,253
273 State Grants	862,947	321,015	-	37,224	-	2,744	(2,559)	-	200,000	1,421,371
282 Environmental Services	886,709	1,401,352	18,558	110,351	4,600	8,666	400,610	-	-	2,830,846
301 Storm Drain	-	348,100	-	-	-	-	128,284	-	-	476,384
311 CDBG Housing Program	-	-	-	25,000	-	-	-	-	75,000	100,000
313 Chula Vista Housing Authority	957,711	335,800	662	472,500	-	-	370,269	-	-	2,136,942

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 2023
316	Public Educational & Govt Fee	-	319,500	-	-	270,000	-	-	-	589,500
318	RDA Successor Agency Fund	-	6,000	-	629,000	-	2,800,912	-	-	3,435,912
319	Housing Successor Agency	-	57,900	-	2,008,500	6,000	9,858	-	-	2,082,258
341	Public Liability Trust	-	384,908	-	899,170	-	-	-	-	1,284,078
342	CFD 11-M Rolling Hills McM	-	160,453	32,915	45,000	-	-	-	-	238,368
343	CFD 12-M Otay Ranch Village 7	-	451,829	124,884	78,289	-	-	-	-	655,002
344	CFD 13-M Otay Ranch Village 2	-	721,213	608,914	170,734	-	1,514	-	-	1,502,375
345	CFD 12M Village 7 Otay Ranch	-	397,868	171,238	80,549	-	-	-	-	649,655
346	CFD 14M-A-EUC Millenia	-	83,429	4,892	30,194	-	123,094	-	-	241,609
347	CFD 14M-B-EUC Millenia	-	61,096	115,225	303,900	2,957	-	-	-	483,178
348	CFD 18M Village 3 Otay Ranch	-	529,606	206,049	90,615	-	1,997	-	-	828,267
349	CFD 19M Freeway Commercial 2	-	191,207	44,210	22,073	-	-	-	-	257,490
350	Bayfront Special Tax District	-	-	-	15,000	-	-	-	-	15,000
352	Bay Blvd Landscape District	-	294	5,058	4,176	-	-	-	-	9,528
353	Eastlake Maintenance Dist I	-	277,164	96,675	62,200	-	-	-	-	436,039
354	Open Space District #01	-	42,884	40,378	11,940	-	-	-	-	95,202
355	Open Space District #02	-	7,289	5,507	3,918	-	-	-	-	16,714
356	Open Space District #03	-	28,967	17,917	11,246	-	-	-	-	58,130
357	Open Space District #04	-	79,518	20,683	12,707	-	-	-	-	112,908
358	Open Space District #05	-	27,351	22,759	10,322	-	-	-	-	60,432
359	Open Space District #06	-	23,428	13,183	6,150	-	-	-	-	42,761
361	Open Space District #07	-	14,140	7,088	4,730	-	-	-	-	25,958
362	Open Space District #08	-	51,539	15,891	14,623	-	-	-	-	82,053
363	Open Space District #09	-	23,774	33,147	14,049	-	-	-	-	70,970
364	Open Space District #10	-	36,029	39,154	15,568	-	-	-	-	90,751
365	Open Space District #11	-	90,388	66,133	29,622	-	-	-	-	186,143
367	Open Space District #14	-	177,276	161,138	54,690	-	-	-	-	393,104
368	Open Space District #15	-	9,127	8,290	4,954	-	-	-	-	22,371
369	Open Space District #17	-	6,562	-	3,239	-	-	-	-	9,801
371	Open Space District #18	-	115,959	67,202	35,442	-	-	-	-	218,603
372	Open Space District #20	-	1,178,375	403,224	235,062	-	1,727	-	-	1,818,388
373	Open Space District #23	-	50,969	9,364	9,611	-	-	-	-	69,944
374	Open Space District #24	-	8,197	13,813	5,479	-	-	-	-	27,489
375	Open Space District #26	-	3,919	4,434	3,952	-	-	-	-	12,305
376	Open Space District #31	-	142,140	49,197	23,756	-	-	-	-	215,093
378	CFD 07M Eastlake Woods & Vista	-	570,488	146,020	183,900	-	1,536	-	-	901,944
379	CFD 08M Vlg 6 McMillin & OR	-	1,013,119	305,247	231,036	-	3,758	-	-	1,553,160
380	CFD 09M ORV II Brookfield-Shea	-	855,676	202,585	177,000	-	2,495	-	-	1,237,756
381	CFD 14M-2-EUC Millenia	-	80,156	4,700	28,314	-	118,267	-	-	231,437
382	CFD 99-2 Otay Ranch Vlg 1 West	-	681,194	206,323	120,002	-	1,875	-	-	1,009,394

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 2023
386	Otay Ranch Preserve	-	677,856	-	80,588	-	1,293	-	-	759,737
387	CFD 98-3 Sunbow 2	-	883,874	215,974	130,379	-	1,158	-	-	1,231,385
388	CFD 97-1 Otay Ranch	-	2,439,529	531,055	377,546	-	6,559	-	-	3,354,689
391	Central Garage Fund	1,256,595	3,160,100	85,789	400	-	25,982	131,001	-	4,659,867
398	Workers Compensation Fund	-	1,200,132	-	3,630,099	-	-	-	-	4,830,231
405	City Jail	1,777,943	224,500	-	-	-	-	-	-	2,002,443
407	Living Coast Discovery Center	-	4,713	69,133	-	-	6,448	-	-	80,294
408	Development Services Fund	8,437,672	2,014,651	3,073	371,000	115,500	56,076	2,767,307	-	13,765,279
409	CV Elite Athlete Training Ctr	-	160,800	-	39,500	-	-	28,200	-	228,500
410	Transport Enterprise	7,135,255	2,691,406	-	928,113	-	189,140	3,277,110	-	14,221,024
411	Sewer Income	-	-	-	-	-	-	1,809	-	1,809
413	Trunk Sewer Capital Reserve	-	-	-	150,000	-	-	53,895	-	203,895
414	Sewer Service Revenue	4,750,888	28,655,590	155	75,000	1,393,473	378,369	3,876,639	-	39,194,714
428	Sewer Facility Replacement	-	-	-	-	-	-	160,644	782,000	942,644
430	Sewer DIFs	-	120,000	-	552,490	-	-	-	-	672,490
442	CDBG Section 108 Loan	-	-	-	657,214	-	-	-	-	657,214
451	Long Term Debt - City of CV	-	5,000	-	15,736,641	-	-	-	-	15,741,641
452	Equipment Lease Fund	-	-	-	540,818	-	-	-	-	540,818
453	Energy Conservation Loans	-	-	-	309,825	-	-	-	-	309,825
475	2014 COP Refunding	-	5,000	-	3,606,082	-	-	-	-	3,611,082
476	2015 Refunding COP	-	5,002	-	2,918,766	-	-	-	-	2,923,768
477	2016 Ref COP Civic Ctr/Nature	-	5,000	-	282,551	-	-	-	-	287,551
478	2016 LRRB PFDIF/COP	-	5,000	-	2,144,276	-	-	-	-	2,149,276
479	2017 CREBs LRBs	-	9,001	-	672,645	-	-	-	-	681,646
480	2017 Measure P LRBs	-	7,252	-	7,820,000	-	-	-	-	7,827,252
542	Drainage DIF	-	-	-	10,000	-	-	3,291	-	13,291
560	Public Facilities DIF	-	57,000	-	1,284,933	-	-	5,217,674	-	6,559,607
580	Pedestrian Bridge DIFs	-	-	-	95,500	-	-	4,779	-	100,279
590	Transportation DIFs	-	-	-	529,000	-	-	23,443	120,000	687,443
666	2016 TARBs	-	5,000	-	2,793,400	-	-	-	-	2,798,400
693	CV Bayfront Finance Authority	-	1,756,509	-	-	-	-	-	-	1,756,509
713	Capital Improvement Projects	-	-	-	-	-	-	1,434	11,700,000	11,701,434
715	Parkland Acquisition & DevFees	-	50,000	-	35,000	-	-	29,975	109,940	224,915
716	Western-Park Acquisition & Dev	-	-	-	221,500	-	-	51,768	-	273,268
717	Residential Construction Tax	-	-	-	-	-	-	666,582	-	666,582
Grand Total, All Funds	174,984,37	79,023,341	10,295,593	57,955,182	6,140,052	4,602,119	144,894,181	50,531,005	5,284,908	533,710,754



SCHEDULE OF REVENUES



SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
100 General Fund				
Property Taxes				
4001 Current Taxes Secured	(36,098,183)	(38,248,156)	(37,363,305)	(38,671,021)
4002 State Secured Unitary	(817,621)	(955,881)	(840,000)	(869,400)
4003 Current Taxes Unsecured	(1,087,546)	(1,149,210)	(1,094,900)	(1,133,222)
4004 Delinquent Taxes	(163,786)	(324,213)	(123,266)	(190,702)
4005 Prop Tax in Lieu	(999)	(15,728)	(12,075)	(12,498)
4006 Property Tax in Lieu of VLF	(23,558,103)	(24,950,254)	(24,771,536)	(26,771,668)
4531 St Motor Vehicle Licenses	(214,809)	(199,643)	(114,764)	(114,764)
Property Taxes Total	(61,941,048)	(65,843,085)	(64,319,846)	(67,763,275)
Other Local Taxes				
4011 Sales and Use Taxes	(34,511,235)	(38,178,984)	(38,531,819)	(42,332,415)
4012 Sales Tax Pub Safety Augment	(954,278)	(1,001,282)	(1,185,304)	(1,227,231)
4015 Sales Tax - Measure P	(20,253,786)	(23,804,145)	(23,042,000)	(25,886,643)
4016 Sales Tax - Measure P	(20,189,564)	(23,783,704)	(23,042,000)	(25,904,809)
4021 Franchise Fees	(12,619,252)	(13,130,357)	(12,901,132)	(14,517,177)
4031 Utility Taxes	(4,064,893)	(3,915,862)	(3,800,000)	(3,819,000)
4041 Business License Tax	(1,437,501)	(1,640,048)	(1,301,161)	(1,496,161)
4042 Business License Tax Penalty	(94,420)	(40,427)	(70,000)	(70,000)
4051 Transient Occupancy Taxes	(4,142,337)	(4,571,695)	(4,364,922)	(4,583,168)
4052 Short-Term Rentals TOT	(69,716)	(105,664)	(50,000)	(110,000)
4053 RV Park TOT	(310,074)	(593,440)	(527,267)	(543,085)
4071 Real Property Transfer Tax	(1,183,539)	(1,485,762)	(1,300,000)	(1,377,000)
4111 Cannabis Excise Tax	-	(245,356)	(2,790,000)	(4,021,000)
Other Local Taxes Total	(99,830,594)	(112,496,728)	(112,905,605)	(125,887,689)
Licenses & Permits				
4201 Animal Licenses	(128,446)	(114,378)	(140,000)	(140,000)
4202 Bicycle Licenses	(100)	-	-	-
4204 Cannabis Compliance Insp Fee	-	(311,100)	(125,000)	(197,470)
4211 Building Permits	(109,664)	(147,580)	(198,489)	(198,489)
4215 Utility Permits	(20,450)	(42,410)	(50,000)	(50,000)
4221 Fire Permits	(611,030)	(647,160)	(565,000)	(589,000)
4222 Security Alarm Permits	(207,291)	(238,623)	(241,170)	(241,170)
4223 Housing Permits	(496,535)	(469,996)	(450,000)	(450,000)
4224 Parking Permits	(8,090)	(2,199)	(10,500)	(10,500)
4241 Cannabis Application Fees	(225,549)	(11,604)	-	-
Licenses & Permits Total	(1,807,156)	(1,985,050)	(1,780,159)	(1,876,629)
Fines and Penalties				
4301 Negligent Veh Impound Proc Fee	(183,735)	(163,625)	(180,000)	(180,000)
4302 Code Enforcement Violations	(165,057)	(180,993)	(160,000)	(160,000)
4312 False Alarm Penalty	(207,859)	(162,177)	(200,000)	(200,000)
4314 Ordinance Violation Fines	(88,179)	(52,142)	(129,000)	(129,000)
4331 Parking Citation	(319,896)	(267,475)	(245,000)	(245,000)
4341 Library Fines	(55,203)	(12,630)	(85,830)	(42,914)

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
Fines and Penalties Total	(1,019,929)	(839,042)	(999,830)	(956,914)
Use of Money & Property				
4401 Investment Earnings City Pool	(1,053,392)	(1,136,179)	(895,000)	(1,001,000)
4402 Investment Earnings Others	(111,199)	(34,584)	(68,000)	(68,000)
4404 Change in Fair Value of Invts	(1,822,754)	1,349,843	-	-
4421 Sale of Other Personal Prop	(10,139)	(98,712)	(3,000)	(3,000)
4431 Coin Operated Machine Revenue	(17,957)	(3,764)	(24,637)	(24,637)
4432 Rentals Leases of Equipment	(371)	-	-	-
4433 Film Video Insurance Charge	(3,299)	(71)	(11,270)	(11,270)
4442 Rental Leases Picnic Shelters	(139,832)	(91,725)	(250,000)	(300,000)
4411 Sale of Real Property	(225,000)	-	-	-
4443 Rentals Leases Baseball Fields	(77,010)	(117,493)	(109,490)	(109,490)
4446 Rentals Leases Land Space	(12)	(24,618)	-	-
4447 Rental Telecom Site Lic Fee	(1,192,285)	(1,310,359)	(1,150,000)	(1,200,000)
4461 Rental Leases P R Centers	(582,266)	(196,283)	(550,786)	(550,786)
4462 Rentals Leases Buildings	(256,776)	(234,016)	(250,495)	(250,495)
Use of Money & Property Total	(5,492,292)	(1,897,960)	(3,312,678)	(3,518,678)
Revenue from Other Agencies				
4503 PD State Grant RATT	(239,319)	(303,054)	(335,000)	(335,000)
4511 State Grant	(580,057)	(442,504)	(407,346)	(407,346)
4521 State Hmowners PropTax Relief	(225,467)	(220,072)	(228,246)	(228,246)
4551 Reimb State Mandated Costs	(427)	(447,258)	(200,000)	(200,000)
4552 Reimb Human Services Agen	-	(11,026)	(11,000)	(11,000)
4602 PD Fed Grant - HIDTA (CBAG)	(125,045)	-	(117,084)	(117,084)
4603 PD Fed Grant-HIDTA Task Force	(246,744)	(254,280)	(287,000)	(287,000)
4611 Federal Grant - Other	(74,317)	(111,397)	(56,356)	(56,356)
4621 PD POST Reimb Prog	(44,299)	(112,815)	(35,000)	(35,000)
4625 CARES CRF Federal	(1,098,314)	(5,728,942)	-	-
4626 FEMA Reimbursement	(404,061)	404,061	-	-
4701 Grant - Other Agency	(7,744)	(3,000)	-	-
4711 Contributions - Other Agencies	(613,800)	(612,582)	-	-
Revenue from Other Agencies Total	(3,659,593)	(7,842,871)	(1,677,032)	(1,677,032)
Charges for Services				
4751 Planning Fees	(2,251)	(13,076)	(3,500)	(3,500)
4752 Dev Fees - Deposit Based	(1,342,679)	(1,558,475)	(1,582,377)	(1,582,377)
4761 Sale of Maps & Publication	(723)	(354)	(1,624)	(1,624)
4763 Passport Fees	(595,528)	(689,315)	(716,833)	(971,833)
4764 Lien Release Fees	(1,687)	(1,300)	(1,500)	(1,500)
4771 Plan Checking Fees	(149,882)	(158,244)	(15,000)	(15,000)
4781 Engineering Fees	(72,094)	(128,688)	(260,430)	(260,430)
4762 GIS Information Sales	-	8,000	-	-
4782 Fire Construction Fees	(350,252)	(461,845)	(400,000)	(400,000)
4784 State Mobilehome Park Act Fee	(52,711)	(50,120)	(11,000)	(11,000)
4785 Microfilming Fees	(1,573)	-	(400)	(400)

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
4901 National City - Impounds	(7,763)	(6,754)	(10,000)	(10,000)
4902 Imperial Beach - Impounds	-	(100)	-	-
4903 Lemon Grove - Impounds	(3,970)	(3,210)	(4,500)	(4,500)
4911 Port District Fees	(1,340,519)	(1,103,646)	(1,075,678)	(1,075,678)
4921 Reimb fr Other Agencies-Jail	(465)	3,095	-	-
4951 Swimming Pool Fees	(187,098)	(124,891)	(240,600)	(240,600)
4952 Recreation Program Fees	(627,949)	(71,154)	(593,382)	(593,382)
4953 Other Recreation Fees	(10,815)	(11,964)	(18,394)	(18,394)
4961 Special Interest Class Fees	(335,494)	(104,993)	(319,500)	(319,500)
4971 Tow Referral Fee	(156,664)	(197,663)	(184,795)	(184,795)
5061 Special Police Department Serv	(41,516)	(26,927)	(53,150)	(53,150)
5062 Police Reimbursements	(1,629,464)	(1,243,858)	(1,303,762)	(1,303,762)
5064 Witness Fee	(535)	(275)	(500)	(500)
5065 City Staff Time & Cost Recover	(492,377)	(624,583)	(628,042)	(628,042)
5066 Live Scan Services	(9,954)	(301)	(30,000)	(30,000)
5201 Animal Shelter Fees	(344,845)	(169,402)	(283,200)	(283,200)
5220 Measure P Reimbursements	(720,248)	(606,173)	(453,000)	(453,000)
5222 Measure A Reimbursements	(750,394)	(885,517)	(854,138)	(846,487)
5231 Traffic Control Plan Fee	(37,150)	(43,425)	(33,000)	(33,000)
5241 Distressed Property Mgt Fee	(1,050)	(210)	(3,000)	(3,000)
5251 Special Event Fees	(750)	-	(3,000)	(3,000)
5252 Block Party Fees	(300)	(50)	(500)	(500)
5253 Professional Filming Fees	(3,000)	(1,350)	(1,500)	(1,500)
Charges for Services Total	(9,271,699)	(8,276,765)	(9,086,305)	(9,333,654)
Other Revenue				
5301 Reimb - DIF	(128,162)	(51,986)	(48,006)	(48,006)
5331 Reimb - RDA Housing	-	(3,688)	-	-
5332 Reimb - CHIP	(635)	(5,691)	-	-
5341 Reimb - Open Space Dist	(472,424)	(457,445)	(470,327)	(470,327)
5342 Reimb - Assessment Dist	(56,837)	(17,871)	(94,549)	(94,549)
5343 Reimb - Comm Fac Distr	(1,392,806)	(1,595,893)	(1,368,209)	(1,468,209)
5351 Reimb - CIP Projects	(3,913,282)	(4,021,317)	(4,877,250)	(4,877,250)
5352 Reimb - DIF CIP	(755,185)	(947,549)	(668,000)	(668,000)
5361 Reimb - CDBG Admin	(2,004)	(8,344)	(6,500)	(6,500)
5362 Reimb - HOME Prog	(1,177)	(5,831)	(1,000)	(1,000)
5363 Reimb - CDBG CIP	(151,751)	(240,705)	(112,000)	(112,000)
5364 Reimb - CDBG Others	(36,994)	-	(50,100)	(50,100)
5371 Reimb - Other	(1,934,509)	(4,030,228)	(1,158,080)	(1,242,596)
5372 Reimb - Other City Funds	(1,262,776)	(840,404)	(583,182)	(583,182)
5373 Reimb - Parking Meter	(83,729)	(24,970)	(60,000)	(60,000)
5451 Proceeds of Long Term Debt	(1,023,800)	-	-	-
5463 Recoveries on Damaged Property	(744,720)	(127,127)	(105,000)	(105,000)
5481 Entertainment Facility Contrib	(512,463)	(7,037)	(314,000)	(614,000)
5311 Reimb - Transit	(12,238)	-	-	-
5491 P.Y. Revenue	(11,760)	(18,936)	-	-
5492 Cash Overage	(5,895)	(6,977)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
5501 Donations	(215,838)	(62,035)	(140,651)	(140,651)
5511 Rebates/Refunds	(139,445)	(360,088)	(85,000)	(85,000)
5521 Miscellaneous Revenues	(133,536)	(244,648)	(147,750)	(516,125)
5523 City Administration Fee	(246,495)	(304,398)	(127,780)	(127,780)
5651 Service Charge - A/R	(25,941)	(20,346)	(60,000)	(60,000)
5656 Service Chg - Returned Cks	(2,754)	(2,289)	(5,000)	(5,000)
5702 Sales - Food/Beverage	-	-	(1,200)	(1,200)
5703 Sales - Supplies	-	-	-	(7,200)
Other Revenue Total	(13,267,157)	(13,405,802)	(10,483,584)	(11,343,675)
Transfers In				
5999 Transfers In	(12,815,441)	(12,991,888)	(13,499,539)	(26,575,137)
Transfers In Total	(12,815,441)	(12,991,888)	(13,499,539)	(26,575,137)
100 GENERAL FUND Total	(209,104,909)	(225,579,191)	(218,064,578)	(248,932,683)
220 2016 Measure P Sales Tax				
4401 Investment Earnings City Pool	(596,463)	(563,429)	-	-
4403 Trustee Investment Earnings	(541,853)	(53,634)	-	-
4404 Change in Fair Value of Invts	(509,731)	331,350	-	-
5220 Measure P Reimbursements	(162)	(3,038)	-	-
5463 Recoveries on Damaged Property	(79,987)	-	-	-
5999 Transfers In	(20,037,276)	(23,629,265)	(22,777,017)	(25,588,947)
220 2016 Measure P Sales Tax Total	(21,765,473)	(23,918,015)	(22,777,017)	(25,588,947)
221 Transportation Grants-Gas Tax				
4401 Investment Earnings City Pool	(238,210)	(228,902)	-	-
4404 Change in Fair Value of Invts	79,293	(144,257)	-	-
4522 St Gas Tax Section 2105	(1,384,491)	(1,386,776)	(1,562,300)	(1,770,704)
4523 St Gas Tax Section 2106	(883,215)	(878,597)	(982,660)	(1,102,892)
4524 St Gas Tax Section 2107	(1,748,183)	(1,876,542)	(1,837,601)	(2,419,065)
4525 St Gas Tax Section 2107 5	(10,000)	(10,000)	(10,000)	(10,000)
4526 St Gas Tax Section 2103	(1,871,479)	(1,816,058)	(2,397,619)	(2,703,046)
4527 St Gas Tax RMRA	(4,700,804)	(5,046,228)	(5,304,644)	(6,255,972)
4528 St Gas Tax SB-1 Loan Repayment	(305,126)	-	-	-
4625 CARES CRF Federal	-	(2,124)	-	-
5220 Measure P Reimbursements	(428)	-	-	-
5999 Transfers In	-	-	-	(2,000)
221 Transportation Grants-Gas Tax Total	(11,062,643)	(11,389,484)	(12,094,824)	(14,263,679)
222 2018 Measure A Sales Tax				
4601 PD Fed Grant-Cops Univ Hiring	-	(177,083)	(250,000)	(250,000)
4625 CARES CRF Federal	(85,772)	(45,710)	-	-
4626 FEMA Reimbursement	(1,143)	1,143	-	-
4752 Dev Fees - Deposit Based	-	(632)	-	-
5999 Transfers In	(20,119,656)	(23,918,802)	(22,943,658)	(25,687,904)
222 2018 Measure A Sales Tax Total	(20,206,571)	(24,141,085)	(23,193,658)	(25,937,904)

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
223 Utility Tax Settlement				
4401 Investment Earnings City Pool	(2,221)	(1,931)	-	-
4404 Change in Fair Value of Invts	(1,703)	1,418	-	-
223 Utility Tax Settlement Total	(3,924)	(513)	-	-
224 OR V2 Pub Benefit Contribution				
4401 Investment Earnings City Pool	(8,327)	(7,232)	-	-
4404 Change in Fair Value of Invts	(6,082)	5,318	-	-
224 OR V2 Pub Benefit Contribution Total	(14,409)	(1,914)	-	-
227 Transportation Sales Tax				
4013 Sales Tax for Transportation	(4,010,087)	(6,883,741)	(6,673,500)	(6,673,500)
4401 Investment Earnings City Pool	(21,962)	3,642	-	-
4404 Change in Fair Value of Invts	2,409	-	-	-
4701 Grant - Other Agency	(4,293,399)	(613,178)	-	-
5371 Reimb - Other	(18,982)	-	-	-
227 Transportation Sales Tax Total	(8,342,021)	(7,493,277)	(6,673,500)	(6,673,500)
234 Advanced Life Support Program				
4625 CARES CRF Federal	(4,642)	(45,740)	-	-
4711 Contributions - Other Agencies	(2,890,389)	(1,686,581)	(214,000)	(214,000)
5999 Transfers In	-	-	(2,255,076)	(2,256,076)
234 Advanced Life Support Program Total	(2,895,031)	(1,732,321)	(2,469,076)	(2,470,076)
241 Parking Meter				
4231 Parking Permits Space Rental	(27,081)	(20,873)	(25,000)	(25,000)
4331 Parking Citation	(255,723)	(142,067)	(200,000)	(200,000)
4401 Investment Earnings City Pool	(35,892)	(28,077)	-	-
4404 Change in Fair Value of Invts	(27,623)	25,679	-	-
4444 Parking Meters On Street	(205,009)	(133,833)	(220,000)	(220,000)
4445 Parking Meters Off Street	(110,774)	(83,287)	(145,000)	(145,000)
5492 Cash Overage	(5)	-	-	-
241 Parking Meter Total	(662,108)	(382,458)	(590,000)	(590,000)
243 Town Center I Parking District				
4401 Investment Earnings City Pool	(2,579)	(2,984)	-	-
4404 Change in Fair Value of Invts	(3,438)	2,028	-	-
5391 Town Ctr I in Lieu Parking	(94,500)	(8,050)	-	-
243 Town Center I Parking District Total	(100,517)	(9,006)	-	-
245 Traffic Safety				
4313 Vehicle Code Fines	(394,774)	(345,745)	(437,640)	(437,640)
4401 Investment Earnings City Pool	(8,067)	(4,506)	-	-
4404 Change in Fair Value of Invts	(7,012)	8,240	-	-
245 Traffic Safety Total	(409,853)	(342,012)	(437,640)	(437,640)

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
256 Asset Seizure				
4401 Investment Earnings City Pool	-	8	-	-
4404 Change in Fair Value of Investments	-	389	-	-
256 Asset Seizure Total	-	398	-	-
266 Special Revenue Endowments				
4401 Investment Earnings City Pool	(34,416)	84,096	-	-
4404 Change in Fair Value of Invts	(25,427)	40,881	-	-
266 Special Revenue Endowments Total	(59,843)	124,978	-	-
267 Permanent Endowments				
4401 Investment Earnings City Pool	(276)	(240)	-	-
4404 Change in Fair Value of Invts	(327)	327	-	-
267 Permanent Endowments Total	(603)	88	-	-
268 American Rescue Plan Act 2021				
4624 American Rescue Plan 2021	-	-	-	(28,767,625)
268 American Rescue Plan Act 2021 Total	-	-	-	(28,767,625)
269 Other Grants				
4401 Investment Earnings City Pool	67	61	-	-
4625 CARES CRF Federal	(693)	(4,686)	-	-
4701 Grant - Other Agency	(1,259,817)	(704,533)	-	-
4710 Other Agency Grant Project Rev	(89,596)	-	-	-
4711 Contributions - Other Agencies	(77,684)	(57,000)	(80,000)	(80,000)
5065 City Staff Time & Cost Recover	(96,324)	(140,352)	-	-
5371 Reimb - Other	(1,000)	(10,608)	-	-
5453 Loan Repayments	(10,626)	(16,217)	(22,333)	(22,333)
5521 Miscellaneous Revenues	(40)	(11)	-	-
269 Other Grants Total	(1,535,713)	(933,346)	(102,333)	(102,333)
270 Mobile Park Fee				
5065 City Staff Time & Cost Recover	(88,487)	(28,356)	(65,000)	(65,000)
270 Mobile Park Fee Total	(88,487)	(28,356)	(65,000)	(65,000)
271 Local Grants				
4401 Investment Earnings City Pool	(112)	(3,782)	-	-
4404 Change in Fair Value of Invts	(389)	(2,566)	-	-
4441 Pay Phones Revenue	(18,509)	(12,119)	(20,000)	(20,000)
4625 CARES CRF Federal	(412)	-	-	-
4711 Contributions - Other Agencies	-	(729)	(5,000)	(5,000)
5524 Confiscated Funds	(14,861)	(53,228)	(10,000)	(10,000)
5701 Sales - Sundries	(41,836)	(61,724)	(40,000)	(40,000)
271 Local Grants Total	(76,119)	(134,148)	(75,000)	(75,000)
272 Federal Grants				
4401 Investment Earnings City Pool	9,573	(59,968)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
4402 Investment Earnings Others	(39,221)	(308,714)	-	-
4403 Trustee Investment Earnings	(52)	(48)	-	-
4404 Change in Fair Value of Invt	(26,814)	(12,252)	-	-
4446 Rentals Leases Land Space	(47,542)	(52,382)	(93,000)	(28,000)
4602 PD Fed Grant - HIDTA (CBAG)	(2,403,156)	(2,514,104)	(2,667,576)	(2,667,576)
4604 PD Fed Grant - OTS	(354,073)	(451,758)	(230,522)	(230,522)
4610 Federal Grant Project Revenue	(41,455)	(4,633,181)	-	-
4611 Federal Grant - Other	(6,724,252)	(7,834,580)	(8,305,816)	(7,315,178)
4612 PD DOJ	(732,823)	(167,286)	(150,000)	(60,000)
4613 PD Treasury	-	(70,534)	10,000	-
4625 CARES CRF Federal	(30,878)	(22,997)	-	-
5062 Police Reimbursements	(133,138)	(98,692)	(141,930)	(141,930)
5453 Loan Repayments	(84,966)	(655,542)	-	-
5999 Transfers In	(130,234)	(104,436)	(63,959)	(465,959)
272 Federal Grants Total	(10,739,032)	(16,986,472)	(11,642,803)	(10,909,165)
273 State Grants				
4401 Investment Earnings City Pool	(7,804)	(25,051)	-	-
4402 Investment Earnings City Pool	-	(7,550)	-	-
4404 Change in Fair Value of Invt	(5,866)	8,983	-	-
4501 State Grant SLESF	(638,793)	(646,831)	(401,014)	(401,014)
4510 State Grant Project Revenue	(3,849)	(448,806)	-	-
4511 State Grant	(865,357)	(1,196,026)	(567,308)	(567,308)
4625 CARES CRF Federal	(4,079)	(7,479)	-	-
4701 Grant - Other Agency	-	-	(74,275)	-
5453 Loan Repayments	-	(111,600)	-	-
5511 Rebates/Refunds	-	1,318	-	-
273 State Grants Total	(1,525,748)	(2,433,042)	(1,042,597)	(968,322)
282 Environmental Services				
4625 CARES CRF Federal	(196)	(177,705)	-	-
4626 FEMA Reimbursement	(587)	587	-	-
4752 Dev Fees - Deposit Based	(13,682)	(10,535)	-	-
5065 City Staff Time & Cost Recover	(2,370)	(1,575)	-	-
5220 Measure P Reimbursements	-	(484)	-	-
5221 Trash/Recyc AB939 Admin Fee	(1,433,049)	(1,516,137)	(1,416,799)	(1,416,799)
5371 Reimb - Other	(350,272)	(316,382)	(110,000)	(110,000)
5372 Reimb - Other City Funds	-	(1,133)	(29,726)	(29,726)
5999 Transfers In	-	-	-	(7,000)
282 Environmental Services Total	(1,800,155)	(2,023,365)	(1,556,525)	(1,563,525)
301 Storm Drain				
4321 Storm Drain Ord Violation Fee	(200)	(900)	(5,000)	(5,000)
4401 Investment Earnings City Pool	(24,644)	(29,376)	-	-
4404 Change in Fair Value of Invt	(25,376)	13,959	-	-
5011 Storm Drain Fees	(619,463)	(589,446)	(585,000)	(585,000)
5491 P.Y. Revenue	(1,715)	(762)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
5651 Service Charge - A/R	-	(3,733)	-	-
301 Storm Drain Total	(671,398)	(610,257)	(590,000)	(590,000)
311 CDBG Housing Program				
4611 Federal Grant - Other	(19,318)	(27,988)	(100,000)	(100,000)
5453 Loan Repayments	(6,495)	(15,000)	-	-
5521 Miscellaneous Revenues	(988)	-	-	-
311 CDBG Housing Program Total	(26,800)	(42,988)	(100,000)	(100,000)
313 Chula Vista Housing Authority				
4401 Investment Earnings City Pool	(55,189)	(70,807)	-	-
4402 Investment Earnings Others	-	(78,284)	-	-
4404 Change in Fair Value of Invts	(33,542)	(12,117)	-	-
4625 CARES CRF Federal	-	(36,387)	-	-
4752 Dev Fees - Deposit Based	(1,223)	-	-	-
4801 Dev Fees - Others	-	(2,981,368)	-	-
5065 City Staff Time & Cost Recover	(32,104)	(28,992)	-	-
5220 Measure P Reimbursements	(268)	-	-	-
5242 Bond Administrative Fees	(156,998)	(291,654)	(150,000)	(150,000)
5301 Reimb - DIF	(1,582)	-	-	-
5331 Reimb - RDA Housing	(1,666)	(44,440)	-	-
5332 Reimb - CHIP	(25,062)	(16,187)	(25,000)	(25,000)
5361 Reimb - CDBG Admin	(281,863)	(324,300)	(419,735)	(419,735)
5362 Reimb - HOME Prog	(246,847)	(71,425)	(86,630)	(86,630)
5364 Reimb - CDBG Others	-	-	(50,000)	(50,000)
5365 Reimb - ESG Program	(5,078)	(29,398)	1,042	(1,042)
5371 Reimb - Other	(41,817)	(56,929)	(20,000)	(20,000)
5372 Reimb - Other City Funds	(24,639)	(26,057)	(45,000)	(45,000)
5453 Loan Repayments	-	(577,431)	-	-
5651 Service Charge - A/R	-	(717)	-	-
5999 Transfers In	-	-	-	(3,000)
313 Chula Vista Housing Authority Total	(907,875)	(4,646,495)	(795,323)	(800,407)
316 Public Educational & Govt Fee				
4022 Public Educational & Govt. Fee	(537,557)	(512,593)	(540,000)	(540,000)
4625 CARES CRF Federal	(643,662)	(139)	-	-
4626 FEMA Reimbursement	(112)	112	-	-
5371 Reimb - Other	-	(80,000)	-	-
316 Public Educational & Govt Fee Total	(1,181,332)	(592,620)	(540,000)	(540,000)
318 RDA Successor Agency Fund				
4005 Prop Tax in Lieu	(294,106)	(299,988)	-	-
4081 Property Tax Increment TCI	(595,685)	(436,856)	(1,206,866)	(1,206,866)
4082 Property Tax Increment Bayfron	(575,173)	(314,366)	(1,343,080)	(1,343,080)
4083 Prop Tax Increment Southwest	(739,446)	(561,394)	(666,328)	(666,328)
4084 Property Tax Increment TC II	(274,879)	(208,620)	(480,043)	(480,043)
4085 Property Tax Increment Otay VI	(486,303)	(377,649)	(697,538)	(697,538)

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
4086 Prop Tax Increment Merged Proj	(583,188)	(523,976)	(573,295)	(573,295)
4401 Investment Earnings City Pool	(80,435)	(57,457)	-	-
4404 Change in Fair Value of Invts	(78,899)	82,631	-	-
318 RDA Successor Agency Fund Total	(3,708,113)	(2,697,676)	(4,967,150)	(4,967,150)
319 Housing Successor Agency				
4401 Investment Earnings City Pool	(234,130)	(225,584)	-	-
4402 Investment Earnings Others	(119,579)	(838,307)	(200,000)	(200,000)
4404 Change in Fair Value of Invts	(185,457)	143,390	-	-
4446 Rentals Leases Land Space	(16,168)	(21,631)	(15,000)	(15,000)
5065 City Staff Time & Cost Recover	(10,017)	(1,044)	-	-
5453 Loan Repayments	(205,045)	(1,334,234)	(255,000)	(255,000)
319 Housing Successor Agency Total	(770,397)	(2,277,410)	(470,000)	(470,000)
340 Section 115 Trust				
5999 Transfers In	-	-	(8,287,643)	(9,007,333)
340 Section 115 Trust Total	-	-	(8,287,643)	(9,007,333)
341 Public Liability Trust				
5371 Reimb - Other	(32,805)	(159,703)	-	-
5999 Transfers In	(1,330,969)	(1,234,450)	(1,284,078)	(1,284,078)
341 Public Liability Trust Total	(1,363,774)	(1,394,153)	(1,284,078)	(1,284,078)
342 CFD 11-M Rolling Hills McM				
4401 Investment Earnings City Pool	(9,040)	(8,714)	-	-
4404 Change in Fair Value of Invts	(7,950)	5,862	-	-
5601 District Assessments	(192,025)	(196,518)	(199,558)	(209,602)
342 CFD 11-M Rolling Hills McM Total	(209,015)	(199,370)	(199,558)	(209,602)
343 CFD 12-M Otay Ranch Village 7				
4401 Investment Earnings City Pool	(20,881)	(19,665)	-	-
4404 Change in Fair Value of Invts	(19,096)	15,113	-	-
5511 Rebates/Refunds	(2,386)	-	-	-
5601 District Assessments	(544,729)	(561,408)	(565,696)	(594,169)
343 CFD 12-M Otay Ranch Village 7 Total	(587,092)	(565,960)	(565,696)	(594,169)
344 CFD 13-M Otay Ranch Village 2				
4401 Investment Earnings City Pool	(32,691)	(34,639)	-	-
4404 Change in Fair Value of Invts	(32,862)	21,112	-	-
5601 District Assessments	(688,962)	(768,482)	(783,015)	(822,427)
344 CFD 13-M Otay Ranch Village 2 Total	(754,515)	(782,009)	(783,015)	(822,427)
345 CFD 12M Village 7 Otay Ranch				
4401 Investment Earnings City Pool	(25,247)	(23,500)	-	-
4404 Change in Fair Value of Invts	(22,212)	17,922	-	-
5601 District Assessments	(573,561)	(585,525)	(595,601)	(625,580)
345 CFD 12M Village 7 Otay Ranch Total	(621,019)	(591,104)	(595,601)	(625,580)

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
346 CFD 14M-A-EUC Millenia				
4401 Investment Earnings City Pool	(12,513)	(12,606)	-	-
4404 Change in Fair Value of Invts	(11,614)	9,709	-	-
5601 District Assessments	(279,660)	(292,500)	(293,883)	(309,297)
346 CFD 14M-A-EUC Millenia Total	(303,787)	(295,396)	(293,883)	(309,297)
347 CFD 14M-B-EUC Millenia				
4401 Investment Earnings City Pool	(5,599)	(6,342)	-	-
4404 Change in Fair Value of Invts	(6,216)	1,346	-	-
5999 Transfers In	(130,084)	(475,546)	(486,716)	(482,722)
347 CFD 14M-B-EUC Millenia Total	(141,899)	(480,542)	(486,716)	(482,722)
348 CFD 18M Village 3 Otay Ranch				
4401 Investment Earnings City Pool	(26,476)	(45,692)	-	-
4404 Change in Fair Value of Invts	(46,048)	11,216	-	-
5601 District Assessments	(1,310,622)	(1,548,037)	(1,579,988)	(1,579,988)
348 CFD 18M Village 3 Otay Ranch Total	(1,383,146)	(1,582,513)	(1,579,988)	(1,579,988)
349 CFD 19M Freeway Commercial 2				
4401 Investment Earnings City Pool	(6,158)	(7,791)	-	-
4404 Change in Fair Value of Invts	(7,043)	2,750	-	-
5601 District Assessments	(122,358)	(210,953)	(213,220)	(223,952)
349 CFD 19M Freeway Commercial 2 Total	(135,559)	(215,994)	(213,220)	(223,952)
350 Bayfront Special Tax District				
4401 Investment Earnings City Pool	-	(1,699)	-	-
4404 Change in Fair Value of Invts	-	(1,924)	-	-
5601 District Assessments	-	(251,795)	(200,000)	(200,000)
350 Bayfront Special Tax District Total	-	(255,418)	(200,000)	(200,000)
351 Town Center Landscape Dist I				
4401 Investment Earnings City Pool	(600)	(521)	-	-
4404 Change in Fair Value of Invts	(460)	383	-	-
351 Town Center Landscape Dist I Total	(1,059)	(138)	-	-
352 Bay Blvd Landscape District				
4401 Investment Earnings City Pool	(1,274)	(850)	-	-
4404 Change in Fair Value of Invts	(623)	586	-	-
5601 District Assessments	(10,654)	(14,876)	(12,941)	(13,043)
352 Bay Blvd Landscape District Total	(12,551)	(15,140)	(12,941)	(13,043)
353 Eastlake Maintenance Dist I				
4401 Investment Earnings City Pool	(12,034)	(12,163)	-	-
4404 Change in Fair Value of Invts	(11,763)	8,163	-	-
5371 Reimb - Other	(4,208)	-	-	-
5601 District Assessments	(347,238)	(356,856)	(394,653)	(397,772)

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
5999 Transfers In	(26,627)	(31,280)	-	(28,200)
353 Eastlake Maintenance Dist I Total	(401,869)	(392,135)	(394,653)	(425,972)
354 Open Space District #01				
4401 Investment Earnings City Pool	(1,428)	(1,316)	-	-
4404 Change in Fair Value of Invts	(1,604)	1,214	-	-
5601 District Assessments	(90,179)	(93,254)	(94,455)	(95,202)
354 Open Space District #01 Total	(93,212)	(93,355)	(94,455)	(95,202)
355 Open Space District #02				
4401 Investment Earnings City Pool	229	135	-	-
5601 District Assessments	(15,847)	(16,407)	(16,583)	(16,714)
355 Open Space District #02 Total	(15,617)	(16,272)	(16,583)	(16,714)
356 Open Space District #03				
4401 Investment Earnings City Pool	(453)	(614)	-	-
4404 Change in Fair Value of Invts	(596)	326	-	-
5601 District Assessments	(56,096)	(57,130)	(58,152)	(58,612)
356 Open Space District #03 Total	(57,145)	(57,418)	(58,152)	(58,612)
357 Open Space District #04				
4401 Investment Earnings City Pool	(2,512)	(2,017)	-	-
4404 Change in Fair Value of Invts	(1,892)	1,865	-	-
5601 District Assessments	(95,782)	(98,168)	(100,594)	(101,389)
357 Open Space District #04 Total	(100,186)	(98,321)	(100,594)	(101,389)
358 Open Space District #05				
4401 Investment Earnings City Pool	(1,331)	(1,407)	-	-
4404 Change in Fair Value of Invts	(1,411)	948	-	-
5601 District Assessments	(56,266)	(56,716)	(57,536)	(57,991)
358 Open Space District #05 Total	(59,007)	(57,174)	(57,536)	(57,991)
359 Open Space District #06				
4401 Investment Earnings City Pool	(1,322)	(1,358)	-	-
4404 Change in Fair Value of Invts	(1,315)	879	-	-
5601 District Assessments	(36,221)	(37,490)	(37,783)	(38,082)
359 Open Space District #06 Total	(38,857)	(37,970)	(37,783)	(38,082)
361 Open Space District #07				
4401 Investment Earnings City Pool	(718)	(529)	-	-
4404 Change in Fair Value of Invts	(528)	538	-	-
5601 District Assessments	(15,935)	(16,057)	(16,291)	(16,420)
361 Open Space District #07 Total	(17,181)	(16,048)	(16,291)	(16,420)
362 Open Space District #08				
4401 Investment Earnings City Pool	(1,143)	(1,303)	-	-
4404 Change in Fair Value of Invts	(1,246)	796	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
5601 District Assessments	(79,765)	(80,345)	(81,873)	(82,520)
362 Open Space District #08 Total	(82,154)	(80,852)	(81,873)	(82,520)
363 Open Space District #09				
4401 Investment Earnings City Pool	(101)	(428)	-	-
4404 Change in Fair Value of Invts	(756)	185	-	-
5601 District Assessments	(77,802)	(80,286)	(81,203)	(81,845)
363 Open Space District #09 Total	(78,659)	(80,528)	(81,203)	(81,845)
364 Open Space District #10				
4401 Investment Earnings City Pool	(1,829)	(1,984)	-	-
4404 Change in Fair Value of Invts	(2,066)	1,353	-	-
5601 District Assessments	(89,699)	(92,793)	(93,482)	(95,725)
364 Open Space District #10 Total	(93,595)	(93,424)	(93,482)	(95,725)
365 Open Space District #11				
4401 Investment Earnings City Pool	(4,744)	(4,210)	-	-
4404 Change in Fair Value of Invts	(4,922)	4,075	-	-
5371 Reimb - Other	-	(296)	-	-
5511 Rebates/Refunds	(4)	-	-	-
5601 District Assessments	(184,446)	(188,036)	(190,294)	(190,294)
365 Open Space District #11 Total	(194,116)	(188,468)	(190,294)	(190,294)
366 Open Space District #13				
4401 Investment Earnings City Pool	(12)	(11)	-	-
366 Open Space District #13 Total	(12)	(11)	-	-
367 Open Space District #14				
4401 Investment Earnings City Pool	(2,821)	(4,132)	-	-
4404 Change in Fair Value of Invts	(4,612)	2,156	-	-
5511 Rebates/Refunds	(5)	-	-	-
5601 District Assessments	(382,435)	(405,700)	(399,143)	(402,298)
367 Open Space District #14 Total	(389,873)	(407,676)	(399,143)	(402,298)
368 Open Space District #15				
4401 Investment Earnings City Pool	461	252	-	-
5601 District Assessments	(24,898)	(24,523)	(25,322)	(25,522)
368 Open Space District #15 Total	(24,437)	(24,270)	(25,322)	(25,522)
369 Open Space District #17				
4401 Investment Earnings City Pool	(185)	(176)	-	-
4404 Change in Fair Value of Invts	(265)	265	-	-
5601 District Assessments	(9,340)	(9,871)	(9,782)	(9,859)
369 Open Space District #17 Total	(9,789)	(9,783)	(9,782)	(9,859)
371 Open Space District #18				
4401 Investment Earnings City Pool	(7,510)	(7,104)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
4404 Change in Fair Value of Invts	(6,930)	5,539	-	-
5601 District Assessments	(184,515)	(188,139)	(190,292)	(191,796)
371 Open Space District #18 Total	(198,955)	(189,703)	(190,292)	(191,796)
372 Open Space District #20				
4401 Investment Earnings City Pool	(43,933)	(39,524)	-	-
4404 Change in Fair Value of Invts	(41,859)	34,954	-	-
5371 Reimb - Other	-	(860)	-	-
5511 Rebates/Refunds	(473)	-	-	-
5601 District Assessments	(1,554,109)	(1,631,377)	(1,636,394)	(1,649,327)
372 Open Space District #20 Total	(1,640,373)	(1,636,807)	(1,636,394)	(1,649,327)
373 Open Space District #23				
4401 Investment Earnings City Pool	(2,658)	(2,305)	-	-
4404 Change in Fair Value of Invts	(2,239)	1,799	-	-
5371 Reimb - Other	-	(3,759)	-	-
5601 District Assessments	(52,969)	(57,511)	(58,331)	(58,792)
373 Open Space District #23 Total	(57,866)	(61,776)	(58,331)	(58,792)
374 Open Space District #24				
4401 Investment Earnings City Pool	239	(61)	-	-
5601 District Assessments	(34,342)	(33,102)	(34,437)	(34,709)
374 Open Space District #24 Total	(34,103)	(33,163)	(34,437)	(34,709)
375 Open Space District #26				
4401 Investment Earnings City Pool	170	93	-	-
5601 District Assessments	(12,381)	(12,656)	(12,838)	(12,939)
375 Open Space District #26 Total	(12,211)	(12,562)	(12,838)	(12,939)
376 Open Space District #31				
5601 District Assessments	(198,624)	(200,936)	(202,513)	(204,114)
376 Open Space District #31 Total	(198,624)	(200,936)	(202,513)	(204,114)
378 CFD 07M Eastlake Woods & Vista				
4401 Investment Earnings City Pool	(32,569)	(35,154)	-	-
4404 Change in Fair Value of Invts	(33,379)	21,768	-	-
5601 District Assessments	(934,225)	(973,653)	(978,578)	(986,312)
378 CFD 07M Eastlake Woods & Vista Total	(1,000,173)	(987,040)	(978,578)	(986,312)
379 CFD 08M Vlg 6 McMillin & OR				
4401 Investment Earnings City Pool	(86,145)	(85,982)	-	-
4404 Change in Fair Value of Invts	(78,765)	58,094	-	-
5511 Rebates/Refunds	(8)	-	-	-
5601 District Assessments	(1,593,190)	(1,643,511)	(1,653,626)	(1,666,696)
379 CFD 08M Vlg 6 McMillin & OR Total	(1,758,108)	(1,671,399)	(1,653,626)	(1,666,696)

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
380 CFD 09M ORV II Brookfield-Shea				
4401 Investment Earnings City Pool	(59,247)	(57,100)	-	-
4404 Change in Fair Value of Invts	(56,016)	43,808	-	-
5371 Reimb - Other	(2,643)	-	-	-
5601 District Assessments	(1,404,187)	(1,439,645)	(1,453,573)	(1,465,062)
380 CFD 09M ORV II Brookfield-Shea Total	(1,522,093)	(1,452,937)	(1,453,573)	(1,465,062)
381 CFD 14M-2-EUC Millenia				
5601 District Assessments	(75,969)	(78,541)	(91,195)	(293,609)
381 CFD 14M-2-EUC Millenia Total	(75,969)	(78,541)	(91,195)	(293,609)
382 CFD 99-2 Otay Ranch Vlg 1 West				
4401 Investment Earnings City Pool	(43,924)	(42,911)	-	-
4404 Change in Fair Value of Invts	(41,581)	30,700	-	-
5601 District Assessments	(1,071,514)	(1,103,723)	(1,112,850)	(1,121,646)
382 CFD 99-2 Otay Ranch Vlg 1 West Total	(1,157,019)	(1,115,934)	(1,112,850)	(1,121,646)
383 Town Ctr Business Improv Dist				
4401 Investment Earnings City Pool	(1,526)	(1,890)	-	-
4404 Change in Fair Value of Invts	(2,112)	129	-	-
5601 District Assessments	5,456	5,457	-	-
383 Town Ctr Business Improv Dist Total	1,819	3,697	-	-
386 Otay Ranch Preserve				
4401 Investment Earnings City Pool	(25,039)	(29,577)	-	-
4404 Change in Fair Value of Invts	(29,211)	20,434	-	-
5601 District Assessments	(785,601)	(802,336)	(815,724)	(822,171)
386 Otay Ranch Preserve Total	(839,851)	(811,479)	(815,724)	(822,171)
387 CFD 98-3 Sunbow 2				
4401 Investment Earnings City Pool	(32,253)	(26,494)	-	-
4404 Change in Fair Value of Invts	(27,592)	25,878	-	-
5601 District Assessments	(1,064,625)	(1,090,322)	(1,103,369)	(1,112,090)
387 CFD 98-3 Sunbow 2 Total	(1,124,470)	(1,090,938)	(1,103,369)	(1,112,090)
388 CFD 97-1 Otay Ranch				
4401 Investment Earnings City Pool	(159,160)	(150,082)	-	-
4404 Change in Fair Value of Invts	(142,824)	110,669	-	-
5371 Reimb - Other	-	(1,034)	-	-
5511 Rebates/Refunds	(2,227)	-	-	-
5601 District Assessments	(3,273,911)	(3,342,864)	(3,384,583)	(3,411,335)
388 CFD 97-1 Otay Ranch Total	(3,578,122)	(3,383,310)	(3,384,583)	(3,411,335)
389 Otay Ranch Village 1,2,6,7,12				
4401 Investment Earnings City Pool	(3,632)	(3,157)	-	-
4404 Change in Fair Value of Invts	(2,785)	2,319	-	-
389 Otay Ranch Village 1,2,6,7,12 Total	(6,417)	(839)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
391 Central Garage Fund				
4421 Sale of Other Personal Prop	(520)	(7,951)	-	-
4625 CARES CRF Federal	(185)	(1,914)	-	-
5065 City Staff Time & Cost Recover	(253,408)	(137,751)	(85,000)	(85,000)
5222 Measure A Reimbursements	-	-	-	(113,771)
5371 Reimb - Other	-	(5,496)	-	-
5463 Recoveries on Damaged Property	(19,538)	(78,616)	(20,168)	(20,168)
5471 Billings to Other Departments	(3,382,362)	(3,372,857)	(3,842,097)	(4,542,097)
5511 Rebates/Refunds	(3,389)	(2,279)	-	-
5999 Transfers In	-	-	-	(9,000)
391 Central Garage Fund Total	(3,659,402)	(3,606,865)	(3,947,265)	(4,770,036)
392 Equipment Vehicle Replacement				
394 Vehicle Replacement Fund				
5462 Gain on Disposal of Property	-	(105,741)	-	-
5999 Transfers In	(218,942)	(218,942)	(231,982)	(313,760)
394 Vehicle Replacement Fund Total	(218,942)	(324,683)	(231,982)	(313,760)
398 Workers Compensation Fund				
5371 Reimb - Other	(10,980)	(121,601)	(25,000)	(25,000)
5461 Recoveries on Lien & W/C Overp	-	-	(25,000)	(25,000)
5471 Billings to Other Departments	(4,700,727)	(4,817,981)	(4,547,904)	(4,780,231)
398 Workers Compensation Fund Total	(4,711,707)	(4,939,582)	(4,597,904)	(4,830,231)
401 Bayfront Trolley Station				
4401 Investment Earnings City Pool	(1,942)	(1,688)	-	-
4404 Change in Fair Value of Invts	(1,489)	1,240	-	-
401 Bayfront Trolley Station Total	(3,431)	(448)	-	-
402 Chula Vista Transit				
4401 Investment Earnings City Pool	1,947	1,693	-	-
402 Chula Vista Transit Total	1,947	1,693	-	-
403 Transit Capital Projects				
4401 Investment Earnings City Pool	(3,948)	(3,405)	-	-
4404 Change in Fair Value of Invts	(2,696)	2,501	-	-
403 Transit Capital Projects Total	(6,644)	(904)	-	-
405 City Jail				
4311 Booking Fees	(24,063)	(18,027)	(9,000)	-
4315 CVHF Booking Fees	(4,495)	(710)	(7,000)	-
4622 PD STC Reimb Prog	(10,964)	(9,664)	(6,000)	(6,000)
4625 CARES CRF Federal	(1,112)	406	-	-
4626 FEMA Reimbursement	(3,384)	3,384	-	-
4921 Reimb fr Other Agencies-Jail	(2,217,600)	(1,394,698)	(2,044,913)	(1,478,250)

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
5999 Transfers In	-	-	-	(518,193)
405 City Jail Total	(2,261,618)	(1,419,309)	(2,066,913)	(2,002,443)
406 Chula Vista Muni Golf Course				
4462 Rentals Leases Buildings	-	-	(132,580)	(132,580)
5371 Reimb - Other	-	(10,226)	-	-
406 Chula Vista Muni Golf Course Total	-	(10,226)	(132,580)	(132,580)
407 Living Coast Discovery Center				
5999 Transfers In	(95,405)	(101,112)	(80,608)	(80,608)
407 Living Coast Discovery Center Total	(95,405)	(101,112)	(80,608)	(80,608)
408 Development Services Fund				
4101 State Fee SB1186	(46,835)	(44,886)	(14,000)	(14,000)
4211 Building Permits	(3,070,042)	(3,698,055)	(3,355,895)	(3,355,895)
4212 Plumbing Permits	(294,601)	(315,625)	(333,785)	(333,785)
4213 Electrical Permits	(67,856)	(91,231)	(82,115)	(82,115)
4214 Sewer Connection Permits	(26,710)	(29,845)	(30,000)	(30,000)
4215 Utility Permits	(5,040)	(540)	(27,700)	(27,700)
4401 Investment Earnings City Pool	(23,400)	(14,886)	-	-
4404 Change in Fair Value of Invts	(11,115)	3,724	-	-
4421 Sale of Other Personal Prop	-	(2,325)	-	-
4625 CARES CRF Federal	(19,465)	(215,755)	-	-
4626 FEMA Reimbursement	-	(157)	-	-
4751 Planning Fees	(224,280)	(239,321)	(248,384)	(248,384)
4752 Dev Fees - Deposit Based	(2,846,762)	(3,161,240)	(3,285,345)	(3,285,345)
4761 Sale of Maps & Publication	(4,396)	-	(500)	(500)
4771 Plan Checking Fees	(2,034,087)	(2,216,991)	(2,182,510)	(2,182,510)
4781 Engineering Fees	(75,655)	(107,203)	(93,040)	(93,040)
4783 Strong Motion Instrument Prog	(43,456)	(74,143)	(95,000)	(95,000)
4813 Certificate of Occupancy Fee	-	-	(2,000)	(2,000)
5065 City Staff Time & Cost Recover	(707)	-	-	-
5220 Measure P Reimbursements	(15,499)	(18,310)	-	-
5301 Reimb - DIF	(429,917)	(524,534)	(450,000)	(450,000)
5341 Reimb - Open Space Dist	(688)	-	-	-
5342 Reimb - Assessment Dist	-	(2,319)	-	-
5343 Reimb - Comm Fac Distr	(44,616)	(59,710)	(145,000)	(145,000)
5351 Reimb - CIP Projects	(30,005)	(41,001)	(87,000)	(87,000)
5352 Reimb - DIF CIP	(35,110)	(11,693)	(32,500)	(32,500)
5363 Reimb - CDBG CIP	-	(3,382)	-	-
5371 Reimb - Other	-	(14,802)	-	-
5372 Reimb - Other City Funds	(35,910)	(25,814)	(23,485)	(23,485)
5999 Transfers In	(537,043)	(538,892)	(537,991)	(1,582,991)
408 Development Services Fund Total	(9,923,196)	(11,448,934)	(11,026,250)	(12,071,250)
409 CV Elite Athlete Training Ctr				
4401 Investment Earnings City Pool	4,763	6,715	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
4421 Sale of Other Personal Prop	(1,313)	(1,010)	-	-
4711 Contributions - Other Agencies	-	-	(68,500)	-
5371 Reimb - Other	(126,233)	(121,679)	-	(51,800)
5463 Recoveries on Damaged Property	(15,000)	-	-	-
5999 Transfers In	(113,710)	(117,406)	(120,000)	(176,700)
409 CV Elite Athlete Training Ctr Total	(251,493)	(233,380)	(188,500)	(228,500)
410 Transport Enterprise				
4401 Investment Earnings City Pool	-	16,546	-	-
4625 CARES CRF Federal	-	(6,478)	-	-
4931 Medical Transport Fee	-	(6,649,889)	(13,800,212)	(13,800,212)
5999 Transfers In	-	-	-	(95,000)
410 Transport Enterprise Total	-	(6,639,822)	(13,800,212)	(13,895,212)
411 Sewer Income				
4401 Investment Earnings City Pool	(47,795)	(41,388)	-	-
4404 Change in Fair Value of Invts	(34,866)	30,994	-	-
411 Sewer Income Total	(82,661)	(10,394)	-	-
412 Special Sewer				
4401 Investment Earnings City Pool	(10)	(9)	-	-
412 Special Sewer Total	(10)	(9)	-	-
413 Trunk Sewer Capital Reserve				
4401 Investment Earnings City Pool	(1,338,360)	(1,233,239)	-	-
4402 Investment Earnings Others	(450,312)	(403,139)	(606,000)	(606,000)
4404 Change in Fair Value of Invts	(1,041,073)	821,548	-	-
5002 Sewerage Facility Participatn	(3,425,882)	(3,683,262)	(3,000,000)	(4,000,000)
413 Trunk Sewer Capital Reserve Total	(6,255,628)	(4,498,091)	(3,606,000)	(4,606,000)
414 Sewer Service Revenue				
4214 Sewer Connection Permits	(48,390)	(86,346)	(40,000)	(40,000)
4401 Investment Earnings City Pool	(1,026,272)	(896,627)	-	-
4404 Change in Fair Value of Invts	(787,567)	671,079	-	-
4421 Sale of Other Personal Prop	-	(13,469)	-	-
4625 CARES CRF Federal	(9,432)	(9,114)	-	-
4626 FEMA Reimbursement	(4,997)	(4,390)	-	-
4752 Dev Fees - Deposit Based	(19,604)	(13,609)	(20,000)	(20,000)
5001 Sewer Service Charges	(35,337,143)	(32,809,295)	(32,000,000)	(32,000,000)
5006 Montgomery Sewer Charges	(3,542,973)	(3,426,822)	(3,500,000)	(3,500,000)
5065 City Staff Time & Cost Recover	(10,848)	(73,149)	-	-
5220 Measure P Reimbursements	(37,909)	(852)	-	-
5301 Reimb - DIF	(6,438)	(2,346)	-	-
5351 Reimb - CIP Projects	(6,176)	(5,456)	(5,000)	(5,000)
5352 Reimb - DIF CIP	(2,924)	(16,127)	-	-
5462 Gain on Disposal of Property	-	(11,425)	-	-
5491 P.Y. Revenue	(78,276)	(64,894)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
5511 Rebates/Refunds	184	-	-	-
5651 Service Charge - A/R	(626)	(329,298)	-	-
5652 Past Due A/R - General	(76,839)	68,858	-	-
5999 Transfers In	(150,000)	(150,000)	(150,000)	(198,000)
414 Sewer Service Revenue Total	(41,146,231)	(37,173,281)	(35,715,000)	(35,763,000)
428 Sewer Facility Replacement				
4401 Investment Earnings City Pool	(287,365)	(243,564)	-	-
4402 Investment Earnings Others	-	-	(51,726)	(51,726)
4404 Change in Fair Value of Invts	(221,535)	199,321	-	-
5003 Sewer Facility Replacement Fee	(2,376,950)	(2,051,176)	(2,250,000)	(2,250,000)
5491 P.Y. Revenue	(3,783)	(635)	-	-
5651 Service Charge - A/R	-	(26,094)	-	-
428 Sewer Facility Replacement Total	(2,889,633)	(2,122,148)	(2,301,726)	(2,301,726)
430 Sewer DIFs				
4401 Investment Earnings City Pool	(102,320)	(81,740)	-	-
4402 Investment Earnings Others	-	-	-	17,000
4404 Change in Fair Value of Invts	(75,271)	73,575	-	-
5792 DIF - Swr Basin Salt Creek	(820,549)	(512,520)	(625,000)	(625,000)
5793 DIF - Swr Basin Poggi Cyn	(13,945)	(82,187)	(18,000)	(18,000)
430 Sewer DIFs Total	(1,012,085)	(602,872)	(643,000)	(626,000)
442 CDBG Section 108 Loan				
5999 Transfers In	(596,563)	(633,650)	(644,747)	(657,214)
442 CDBG Section 108 Loan Total	(596,563)	(633,650)	(644,747)	(657,214)
449 SD County Regional Comm System				
4401 Investment Earnings City Pool	(7)	(6)	-	-
451 Long Term Debt - City of CV Total	(7)	(6)	-	-
451 Long Term Debt - City of CV				
5452 Proceeds from Bond Sale	-	(308,476,104)	-	-
5999 Transfers In	-	-	(16,287,164)	(15,741,641)
451 Long Term Debt - City of CV Total	-	(308,476,104)	(16,287,164)	(15,741,641)
452 Equipment Lease Fund				
4401 Investment Earnings City Pool	(1,923)	(1,923)	-	-
4404 Change in Fair Value of Invts	(1,639)	1,365	-	-
5371 Reimb - Other	(29,585)	(23,994)	(18,300)	(12,700)
5999 Transfers In	(302,397)	(283,986)	(284,071)	(283,718)
452 Equipment Lease Fund Total	(335,543)	(308,538)	(302,371)	(296,418)
453 Energy Conservation Loans				
5371 Reimb - Other	-	-	(258,000)	(258,000)
5999 Transfers In	(487,255)	(490,071)	(491,646)	(309,824)
453 Energy Conservation Loans Total	(487,255)	(490,071)	(749,646)	(567,824)

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
475 2014 COP Refunding				
4401 Investment Earnings City Pool	(78)	(60)	-	-
4403 Trustee Investment Earnings	(40,527)	(7,752)	-	-
5999 Transfers In	(3,598,113)	(3,608,695)	(3,608,832)	(3,611,082)
475 2014 COP Refunding Total	(3,638,718)	(3,616,507)	(3,608,832)	(3,611,082)
476 2015 Refunding COP				
4401 Investment Earnings City Pool	27	0	-	-
4403 Trustee Investment Earnings	(47,276)	(9,193)	-	-
5999 Transfers In	(2,923,611)	(2,935,981)	(2,926,018)	(2,923,768)
476 2015 Refunding COP Total	(2,970,860)	(2,945,173)	(2,926,018)	(2,923,768)
477 2016 Ref COP Civic Ctr/Nature				
4401 Investment Earnings City Pool	(4)	(3)	-	-
4403 Trustee Investment Earnings	(20,976)	(4,160)	-	-
5999 Transfers In	(284,382)	(288,320)	(287,551)	(287,551)
477 2016 Ref COP Civic Ctr/Nature Total	(305,363)	(292,483)	(287,551)	(287,551)
478 2016 LRRB PFDIF/COP				
4401 Investment Earnings City Pool	755	2	-	-
4403 Trustee Investment Earnings	(178)	(3)	-	-
5999 Transfers In	(2,151,233)	(2,157,676)	(2,147,675)	(2,149,276)
478 2016 LRRB PFDIF/COP Total	(2,150,656)	(2,157,678)	(2,147,675)	(2,149,276)
479 2017 CREBs LRBs				
4403 Trustee Investment Earnings	(192)	(3)	-	-
5371 Reimb - Other	(317,252)	(318,145)	(315,200)	(246,000)
5999 Transfers In	(316,009)	(376,210)	(352,964)	(435,646)
479 2017 CREBs LRBs Total	(633,453)	(694,357)	(668,164)	(681,646)
480 2017 Measure P LRBs				
5999 Transfers In	-	-	-	(7,827,252)
480 2017 Measure P LRBs Total	-	-	-	(7,827,252)
507 Otay Valley Rd AD 90-2 Impvt				
4401 Investment Earnings City Pool	(1,987)	(1,727)	-	-
4404 Change in Fair Value of Invts	(1,524)	1,269	-	-
507 Otay Valley Rd AD 90-2 Impvt Total	(3,511)	(459)	-	-
508 Assessment District 97-2				
4401 Investment Earnings City Pool	(156)	(136)	-	-
508 Assessment District 97-2 Total	(156)	(136)	-	-
511 OV Rd Fee Recovery District				
4401 Investment Earnings City Pool	(21,918)	(19,032)	-	-
4404 Change in Fair Value of Invts	(15,991)	14,002	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
511 OV Rd Fee Recovery District Total	(37,909)	(5,031)	-	-
512 EL Greens II AD 94-1 Imprmnt				
4401 Investment Earnings City Pool	60	-	-	-
5372 Reimb - Other City Funds	-	(2,738)	-	-
512 EL Greens II AD 94-1 Imprmnt Total	60	(2,738)	-	-
518 AD2005-1 Tobias Drive				
4401 Investment Earnings City Pool	(48)	(47)	-	-
5602 Special Assessment Receipts	(2,395)	-	-	-
518 AD2005-1 Tobias Drive Total	(2,442)	(47)	-	-
542 Drainage DIF				
4401 Investment Earnings City Pool	(88,048)	(75,297)	-	-
4404 Change in Fair Value of Invts	(63,535)	57,269	-	-
542 Drainage DIF Total	(151,583)	(18,029)	-	-
560 Public Facilities DIF				
4401 Investment Earnings City Pool	(487,685)	(384,896)	-	-
4404 Change in Fair Value of Invts	(510,989)	455,684	-	-
5463 Recoveries on Damaged Property	-	(54,492)	-	-
5751 DIF PF - Admin	(383,926)	(465,032)	(564,000)	(564,000)
5752 DIF PF - Civic Ctr Expansion	(1,778,967)	(2,153,435)	(2,600,000)	(2,600,000)
5753 DIF PF - Police Fac Remodel	(1,121,629)	(1,434,867)	(1,770,000)	(1,770,000)
5754 DIF PF - Corp Yard Relocation	(272,043)	(357,874)	(364,000)	(364,000)
5755 DIF PF - Libraries-East Terr	(1,040,309)	(1,270,101)	(1,560,000)	(1,560,000)
5756 DIF PF - Fire Supp Sys Exp	(819,443)	(911,269)	(1,030,000)	(1,030,000)
5771 DIF PF - Recreation Facilities	(785,733)	(965,414)	(1,300,000)	(1,300,000)
5999 Transfers In	(151,045)	-	-	-
560 Public Facilities DIF Total	(7,351,768)	(7,541,697)	(9,188,000)	(9,188,000)
580 Pedestrian Bridge DIFs				
4401 Investment Earnings City Pool	(123,735)	(109,349)	-	-
4404 Change in Fair Value of Invts	(90,938)	76,834	-	-
5811 DIF - Ped Bridge - Otay Ranch	(70,373)	(234,760)	(584,000)	(584,000)
580 Pedestrian Bridge DIFs Total	(285,046)	(267,275)	(584,000)	(584,000)
590 Transportation DIFs				
4401 Investment Earnings City Pool	(590,486)	(536,435)	-	-
4402 Investment Earnings Others	(197,251)	-	(180,000)	(173,700)
4404 Change in Fair Value of Invts	(443,300)	347,569	-	-
4812 Traffic Signal Fee	(400,088)	(542,234)	(250,000)	(250,000)
5781 DIF - Transportation	(2,150,015)	(4,763,601)	(3,900,000)	(3,900,000)
590 Transportation DIFs Total	(3,781,140)	(5,494,701)	(4,330,000)	(4,323,700)
666 2016 TARBs				
4401 Investment Earnings City Pool	(9)	(7)	-	-
4403 Trustee Investment Earnings	(1,436)	(7)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
5999 Transfers In	(2,806,762)	(2,796,337)	(2,793,600)	(2,798,401)
666 2016 TARBs Total	(2,808,207)	(2,796,351)	(2,793,600)	(2,798,401)
692 Long-Term Advances DSF-RDA SA				
5999 Transfers In	(949,906)	-	-	-
692 Long-Term Advances DSF-RDA SA Total	(949,906)	-	-	-
693 CV Bayfront Finance Authority				
4711 Contributions - Other Agencies	(75,000)	-	-	-
5999 Transfers In	(2,660,583)	(1,775,267)	(1,705,349)	(1,756,509)
693 CV Bayfront Finance Authority Total	(2,735,583)	(1,775,267)	(1,705,349)	(1,756,509)
713 Capital Improvement Projects				
4401 Investment Earnings City Pool	(48,834)	(32,820)	-	-
4403 Trustee Investment Earnings	(75,201)	(15,020)	-	-
4404 Change in Fair Value of Invts	(43,488)	51,334	-	-
5371 Reimb - Other	(669,889)	(341,569)	-	-
5390 Other Contributions	(104,145)	-	-	-
5999 Transfers In	(715,000)	-	-	(11,700,000)
713 Capital Improvement Projects Total	(1,656,557)	(338,075)	-	(11,700,000)
715 Parkland Acquisition & DevFees				
4401 Investment Earnings City Pool	(771,801)	(685,886)	-	-
4402 Investment Earnings Others	(223,106)	-	(200,000)	(196,500)
4404 Change in Fair Value of Invts	(576,968)	488,686	-	-
5801 Park Dedication Fee	(784,528)	(897,175)	(300,000)	(300,000)
5999 Transfers In	-	-	(50,000)	(50,000)
715 Parkland Acquisition & DevFees Total	(2,356,402)	(1,094,375)	(550,000)	(546,500)
716 Western-Park Acquisition & Dev				
4401 Investment Earnings City Pool	(42,929)	(40,470)	-	-
4404 Change in Fair Value of Invts	(33,346)	17,728	-	-
5801 Park Dedication Fee	(103,371)	(888,225)	(50,000)	(50,000)
716 Western-Park Acquisition & Dev Total	(179,646)	(910,967)	(50,000)	(50,000)
717 Residential Construction Tax				
4061 Residential Construction Tax	(208,054)	(540,025)	(325,505)	(325,505)
4401 Investment Earnings City Pool	4,551	8,916	-	-
4404 Change in Fair Value of Invts	347	-	-	-
717 Residential Construction Tax Total	(203,156)	(531,109)	(325,505)	(325,505)
723 Bicycle Facilities Fund				
725 Industrial Development Auth.				
4401 Investment Earnings City Pool	(1)	(1)	-	-
725 Industrial Development Auth. Total	(1)	(1)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed
735 Transportation Partnership				
4401 Investment Earnings City Pool	(2)	(2)	-	-
735 Transportation Partnership Total	(2)	(2)	-	-
736 Other Transportation Program				
4611 Federal Grant - Other	(2,037,131)	(3,265,995)	(227,500)	-
4701 Grant - Other Agency	(44,747)	(1,985)	-	-
5999 Transfers In	-	(960)	-	-
736 Other Transportation Program Total	(2,081,878)	(3,268,939)	(227,500)	-
741 Prop 1B Highway Safety				
4401 Investment Earnings City Pool	(21)	(18)	-	-
741 Prop 1B Highway Safety Total	(21)	(18)	-	-
Grand Total, All Funds	(426,250,145)	(765,815,250)	(462,848,874)	(552,531,823)





**SCHEDULE OF
INTERFUND
TRANSFERS**



SCHEDULE OF INTERFUND TRANSFERS IN				
Fund/Account	Description	FY 2022 Adopted	FY 2023 Proposed	
100	General Fund			
221	Gas Tax	Reimbursement for street related staff time, materials, and utilities	4,394,615	4,556,240
234	Advanced Life Support Fund	Staff time reimbursement	1,305,525	1,305,525
241	Parking Meter	Reimbursement for allocated overhead costs	961	1,227
245	Traffic Safety	Reimbursement for Police fleet maintenance costs	399,140	399,140
266	Special Revenue Endowment	Reimbursement for allocated overhead costs	921	-
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	12,600,337
272	Federal Grants Fund	Staff time reimbursement	658,925	661,546
282	Environmental Services	Reimbursement for allocated overhead costs	308,585	308,585
301	Storm Drain	Reimbursement for direct costs related to Storm Drains	-	128,284
313	CV Housing Authority Fund	Reimbursement for allocated overhead costs	183,050	184,666
318	RDA Successor Agency Fund	Reimbursement for allocated overhead costs	2,154	2,511
319	Housing Successor Agency	Reimbursement for allocated overhead costs	6,269	9,858
344	CFD 13-M Otay Ranch Village 2	Reimbursement for allocated overhead costs	875	1,514
345	CFD 12M Village 7 Otay Ranch	Reimbursement for allocated overhead costs	676	-
348	CFD 18M Village 3 Otay Ranch	Reimbursement for allocated overhead costs	709	1,997
372	Open Space District #20	Reimbursement for allocated overhead costs	1,176	1,727
378	CFD 07M Eastlake Woods & Vista	Reimbursement for allocated overhead costs	872	1,536
379	CFD 08M Vlg 6 McMillin & OR	Reimbursement for allocated overhead costs	2,307	3,758
380	CFD 09M ORV II Brookfield-Shea	Reimbursement for allocated overhead costs	1,586	2,495
382	CFD 99-2 Otay Ranch Vlg 1 West	Reimbursement for allocated overhead costs	1,176	1,875
386	Otay Ranch Preserve	Reimbursement for allocated overhead costs	670	1,293
387	CFD 98-3 Sunbow 2	Reimbursement for allocated overhead costs	864	1,158
388	CFD 97-1 Otay Ranch	Reimbursement for allocated overhead costs	4,262	6,559
391	Central Garage	Staff time reimbursement	38,176	38,176
405	City Jail	Reimbursement for allocated overhead costs	188,500	-
406	Chula Vista Municipal Golf Course	City's share of golf course operational revenues	132,580	-
408	Development Services	Reimbursement for allocated overhead costs	1,923,648	1,923,648
410	Transport Enterprise	Staff time reimbursement and overhead costs	622,034	1,022,034
411	Housing Successor Agency	Reimbursement for allocated overhead costs	1,280	1,809
413	Trunk Sewer Capital Reserve	Reimbursement for allocated overhead costs	35,835	53,895
414	Sewer Service Revenue	Reimbursement for Sewer related staff time and materials	3,229,576	3,261,281
428	Sewer Facility Replacement	Reimbursement for allocated overhead costs	7,694	10,644
430	Sewer DIF	Reimbursement for allocated overhead costs	2,740	-
542	Drainage DIF	Reimbursement for allocated overhead costs	2,357	3,291
560	PFDIF - Civic Center Expansion	Reimbursement for allocated overhead costs	13,058	16,821
580	Pedestrian Bridge DIFs	Reimbursement for allocated overhead costs	3,313	4,779
590	Transportation DIFs	Reimbursement for allocated overhead costs	-	23,443
713	Capital Improvement Projects	Reimbursement for allocated overhead costs	1,308	1,434
715	Parkland Acquisition & DevFees	Reimbursement for allocated overhead costs	20,665	29,975
716	Western - Park Acquisition & Dev	Reimbursement for allocated overhead costs	1,149	1,768
Total Transfers In – 100 General Fund			13,499,231	26,574,829
220	Measure P Sales Tax Fund			
100	General Fund	Transfer Measure P Sales Tax from General Fund	22,777,017	25,588,947
Total Transfers In – 220			22,777,017	25,588,947

SCHEDULE OF INTERFUND TRANSFERS IN				
Fund/Account	Description		FY 2022 Adopted	FY 2023 Proposed
221 Transportation Grants-Gas Tax Fund				
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	2,000
Total Transfers In – 221			-	2,000
222 Measure A Sales Tax Fund				
100	General Fund	Transfer Measure A Sales Tax from General Fund	22,777,017	25,440,264
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	81,000
272	Federal Grants Fund	Staff time reimbursement	166,641	166,641
Total Transfers In – 222			22,943,658	25,687,905
234 Advanced Life Support Fund				
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	1,000
410	Transport Enterprise	Reimbursement for allocated overhead costs	2,255,076	2,255,076
Total Transfers In – 234			2,255,076	2,256,076
272 Federal Grants Fund				
100	General Fund	General Fund match for grant	63,959	463,959
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	2,000
Total Transfers In – 272			63,959	465,959
282 Environmental Services				
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	7,000
Total Transfers In – 282			-	7,000
313 Chula Vista Housing Authority				
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	3,000
Total Transfers In – 313			-	3,000
340 Section 115 Trust				
100	General Fund	Section 115 Trust Contribution for OPEB	5,937,182	7,587,129
221	Gas Tax	Section 115 Trust Contribution for OPEB	13,949	11,577
222	Measure A Sales Tax	Section 115 Trust Contribution for OPEB	599,821	540,515
234	Advanced Life Support Fund	Section 115 Trust Contribution for OPEB	27,899	22,399
272	Federal Grants Fund	Section 115 Trust Contribution for OPEB	285,961	(36,550)
273	State Grants Fund	Section 115 Trust Contribution for OPEB	34,873	(2,559)
282	Environmental Services	Section 115 Trust Contribution for OPEB	55,797	32,921
313	CV Housing Authority Fund	Section 115 Trust Contribution for OPEB	27,899	40,616
391	Central Garage	Section 115 Trust Contribution for OPEB	69,747	50,867
405	City Jail	Section 115 Trust Contribution for OPEB	104,620	-
408	Development Services	Section 115 Trust Contribution for OPEB	432,429	469,388
410	Transport Enterprise	Section 115 Trust Contribution for OPEB	362,682	-
414	Sewer Service Revenue	Section 115 Trust Contribution for OPEB	334,784	291,030
Total Transfers In – 340			8,287,643	9,007,333
341 Public Liability Trust				

SCHEDULE OF INTERFUND TRANSFERS IN				
Fund/Account	Description		FY 2022 Adopted	FY 2023 Proposed
100	General Fund	General Fund transfer for public liability expenses	1,204,078	1,204,078
414	Sewer Service Revenue	Sewer Fund transfer for public liability expenses	80,000	80,000
Total Transfers In – 341			1,284,078	1,284,078
347 CFD 14M-B-EUC Millenia				
100	General Fund	Reimbursement for operational costs	243,358	241,361
346	CFD 14M- A - EUC Millenia	Reimbursement for operational costs	185,640	123,094
381	CFD 14M-2-EUC Millenia	Reimbursement for operational costs	57,718	118,267
Total Transfers In – 347			486,716	482,722
353 Eastlake Maintenance District I				
409	CV Elite Athlete Center	Reimbursement for Maintenance Costs	-	28,200
Total Transfers In – 353			-	28,200
391 Central Garage				
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	9,000
Total Transfers In – 391			-	9,000
394 Vehicle Replacement Fund				
222	Measure A Sales Tax	Funding for Fire Department vehicles	231,982	313,760
Total Transfers In – 394			231,982	313,760
405 City Jail				
100	General Fund	Reimbursement for operational costs	-	504,193
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	14,000
Total Transfers In – 405			-	518,193
407 Living Coast Discovery Ctr Fund				
100	General Fund	Utility and fuel costs for the Living Coast Discovery Center	80,608	80,608
Total Transfers In – 407			80,608	80,608
408 Development Services Fund				
100	General Fund	Staff time and Accela reimbursement	448,729	448,729
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	1,045,000
313	CV Housing Authority Fund	Reimbursement for allocated overhead costs	73,125	73,125
414	Sewer Service Revenue	Staff time reimbursement	16,137	16,137
Total Transfers In – 408			537,991	1,582,991
409 CV Elite Athlete Center				
100	General Fund	Transfer cell site tower lease revenue	120,000	176,700
Total Transfers In – 409			120,000	176,700
410 Transport Enterprise				
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	95,000
Total Transfers In – 410			-	95,000

SCHEDULE OF INTERFUND TRANSFERS IN				
Fund/Account	Description		FY 2022 Adopted	FY 2023 Proposed
414 Sewer Service Revenue				
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	48,000
428	Sewer Facility Replacement	Staff time reimbursement	150,000	150,000
Total Transfers In – 414			150,000	198,000
442 CDBG Section 108 Loan				
272	Federal Grants Fund	Debt service payment - Section 108 loan	644,747	657,214
Total Transfers In – 442			644,747	657,214
451 Long-Term Advances DSF – City				
100	General Fund	Debt service payment - 2021 Pension Obligation Bonds	11,667,956	13,264,624
221	Gas Tax	Debt service payment - 2021 Pension Obligation Bonds	27,414	19,324
222	Measure A Sales Tax	Debt service payment - 2021 Pension Obligation Bonds	1,178,789	1,078,275
234	Advanced Life Support Fund	Debt service payment - 2021 Pension Obligation Bonds	54,827	43,950
272	Federal Grants Fund	Debt service payment - 2021 Pension Obligation Bonds	561,981	560,082
273	State Grants Fund	Debt service payment - 2021 Pension Obligation Bonds	68,534	-
282	Environmental Services	Debt service payment - 2021 Pension Obligation Bonds	109,655	59,104
313	CV Housing Authority Fund	Debt service payment - 2021 Pension Obligation Bonds	54,827	71,862
391	Central Garage	Debt service payment - 2021 Pension Obligation Bonds	137,068	41,958
405	City Jail	Debt service payment - 2021 Pension Obligation Bonds	205,603	-
408	Development Services	Debt service payment - 2021 Pension Obligation Bonds	849,825	374,271
410	Transport Enterprise	Debt service payment - 2021 Pension Obligation Bonds	712,756	-
414	Sewer Service Revenue	Debt service payment - 2021 Pension Obligation Bonds	657,929	228,191
Total Transfers In – 451			16,287,164	15,741,641
452 Equipment Lease Fund				
100	General Fund	Debt service payment - Mobile data computers & QECB	213,752	213,399
201	Measure P Sales Tax	Debt service payment - Fire equipment	-	-
Total Transfers In – 452			213,752	213,399
453 Energy Loan Repayments				
100	General Fund	Debt service payment - California Energy Commission loan	561,965	380,143
Total Transfers In – 453			561,965	380,143
475 2014 Refunding COP				
100	General Fund	Debt Service Payment - 2002 COP Refunding - Police Facility	2,006,461	2,007,713
560	PFDIF - Civic Center Expansion	Debt Service Payment - 2002 COP Refunding - Police Facility	2,223	3,221
573	Police Facilities Remodel	Debt Service Payment - 2002 COP Refunding - Police Facility	1,600,148	1,600,148
Total Transfers In – 475			3,608,832	3,611,082
476 2015 Refunding COP				
100	General Fund	Debt Service Payment	425,352	425,024
560	PFDIF - Civic Center Expansion	Debt Service Payment	(2,223)	(3,632)
572	PFDIF - Civic Center Expansion	Debt Service Payment	1,835,796	1,835,796

SCHEDULE OF INTERFUND TRANSFERS IN				
Fund/Account	Description		FY 2022 Adopted	FY 2023 Proposed
717	Resid. Construction/Conversion	Debt Service Payment - 2015 Refunding COP	667,093	666,580
Total Transfers In – 476			2,926,018	2,923,768
477 2016 Ref COP Civic Center/Nature Cntr				
100	General Fund	Debt service payment	58,076	58,076
560	Public Facilities DIF	Debt service payment	(212)	(212)
572	PFDIF - Civic Center Expansion	Debt service payment	229,687	229,687
Total Transfers In – 477			287,551	287,551
478 2016 LRRB PFDIF/COP				
100	General Fund	Debt service payment	611,265	611,721
560	Public Facilities DIF	Debt service payment	(7,242)	(6,097)
572	PFDIF - Civic Center Expansion	Debt service payment	814,686	814,686
574	Corporation Yard Relocation	Debt service payment	728,966	728,966
Total Transfers In – 478			2,147,675	2,149,276
479 2017 CREBs LRBs				
100	General Fund	Debt service payment	352,964	435,646
Total Transfers In – 479			352,964	435,646
480 2017 CREBs LRBs				
100	General Fund	Debt service payment	-	7,827,252
Total Transfers In – 480			-	7,827,252
666 2016 Tarbs				
318	Redevelopment Obligation Retirement Fund	Debt service payments	2,793,600	2,798,401
Total Transfers In – 666			2,793,600	2,798,401
693 Chula Vista Bayfront Finan Authority				
100	General Fund	Annual contractual contribution	1,705,349	1,756,509
Total Transfers In – 693			1,705,349	1,756,509
713 Capital Improvement Projects				
100	General Fund	Capital Improvement Projects (CIP) transfers	-	8,250,000
268	American Rescue Plan Act 2021	Reimbursement for eligible grant expenditures	-	3,450,000
Total Transfers In – 713			-	11,700,000
715 Park Acquisition & Development				
451	Long-term Advances DSF - City	Interfund loan payment	50,000	50,000
Total Transfers In – 715			50,000	50,000
Grand Total All Funds			104,297,576	144,894,183

SCHEDULE OF INTERFUND TRANSFERS OUT				
Fund/Account	Description		FY 2022 Adopted	FY 2023 Proposed
100 General Fund				
220	Measure P Sales Tax	Transfer Measure P Sales Tax from General Fund	22,777,017	25,588,947
222	Measure A Sales Tax	Transfer Measure A Sales Tax from General Fund	22,777,017	25,440,263
272	Federal Grants Fund	General Fund match for grant	63,959	463,959
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	5,937,182	7,587,129
341	Public Liability Trust	General Fund transfer for public liability expenses	1,204,078	1,204,078
347	CFD 14M-B-EUC Millenia	Project cost reimbursement to Open Space District	243,358	241,361
405	City Jail	General Fund support	-	504,193
407	Living Coast Discovery Center	Utility and fuel costs to the Living Coast Discovery Center	80,608	80,608
408	Development Services	Staff time reimbursement	448,729	448,729
409	CV Elite Athlete Center	Transfer cell site tower lease revenue	120,000	176,700
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	11,667,956	13,264,624
452	Equipment Lease Fund	Debt service payment - Mobile data computers & QECB	284,072	283,719
453	Energy Loan Repayments	Debt service payment - California Energy Commission loan	484,646	302,824
475	2014 Refunding COP	Debt Service Payment - 2002 COP Refunding - Police Facility	2,008,314	2,009,566
476	2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	424,984	424,656
477	2016 Refunding COP	Debt Service	58,336	58,336
478	2016 Refunding COP	Debt Service	611,284	611,740
479	2017 CREBs LRBs	Debt Service	352,907	435,589
693	Chula Vista Bayfront Financing Authority	City's Bayfront Project Commitment	1,705,349	1,756,509
713	Capital Improvement Projects	Capital Improvement Projects (CIP) transfers	-	8,250,000
Total Transfers Out – 100			71,249,796	89,133,530
220 Measure P Sales Tax				
480	2017 Measure P LRBs	Debt service payment	-	7,827,252
Total Transfers Out – 220			-	7,827,252
221 Gas Tax Fund				
100	General Fund	Reimbursement for street related staff time, materials, and utilities	4,401,614	4,563,239
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	13,949	11,577
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	27,414	19,324
Total Transfers Out – 221			4,442,977	4,594,140
222 Measure A Sales Tax Fund				
394	Vehicle Replacement Fund	Funding for Fire Department vehicles	231,982	313,760
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	599,821	540,515
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	1,178,789	1,078,275
Total Transfers Out – 222			2,010,592	1,932,550
234 Advanced Life Support Fund				
100	General Fund	Staff time reimbursement	1,305,525	1,305,525
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	27,899	22,399
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	54,827	43,950
Total Transfers Out – 234			1,388,251	1,371,874

SCHEDULE OF INTERFUND TRANSFERS OUT				
Fund/Account	Description		FY 2022 Adopted	FY 2023 Proposed
241 Parking Meter				
100	General Fund	Reimbursement for Treasury services	961	1,227
Total Transfers Out – 241				1,227
245 Traffic Safety				
100	General Fund	Reimbursement for Police fleet maintenance costs	399,140	399,140
Total Transfers Out – 245			399,140	399,140
266 Special Revenue Endowments				
100	General Fund	Reimbursement for Treasury services	921	-
Total Transfers Out – 266				-
268 American Rescue Plan Act of 2021				
100	General Fund	Reimbursement for eligible grant expenditures	-	12,600,337
221	Transportation Grants-Gas Tax	Reimbursement for eligible grant expenditures	-	2,000
222	2018 Measure A Sales Tax	Reimbursement for eligible grant expenditures	-	81,000
234	Advanced Life Support Program	Reimbursement for eligible grant expenditures	-	1,000
272	Federal Grants	Reimbursement for eligible grant expenditures	-	2,000
282	Environmental Services	Reimbursement for eligible grant expenditures	-	7,000
313	Chula Vista Housing Authority	Reimbursement for eligible grant expenditures	-	3,000
391	Central Garage	Reimbursement for eligible grant expenditures	-	9,000
405	City Jail	Reimbursement for eligible grant expenditures	-	14,000
408	Development Services Fund	Reimbursement for eligible grant expenditures	-	1,045,000
410	Transport Enterprise	Reimbursement for eligible grant expenditures	-	95,000
414	Sewer Service Revenue	Reimbursement for eligible grant expenditures	-	48,000
713	Capital Improvement Projects	Reimbursement for eligible grant expenditures	-	3,450,000
Total Transfers Out – 268				- 17,357,337
272 Federal Grants Fund				
100	General Fund	Funding for personnel costs	660,725	663,346
222	Measure A Sales Tax	Funding for personnel costs	166,641	166,641
442	CDBG Section 108 Loan	Project cost reimbursement from AD	642,947	655,414
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	285,961	(36,550)
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	561,981	560,082
Total Transfers Out – 272			2,318,255	2,008,933
273 State Grants Fund				
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	34,873	(2,559)
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	68,534	-
Total Transfers Out – 273			103,407	(2,559)
282 Environmental Services				
100	General Fund	Reimbursement for allocated overhead costs	308,585	308,585
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	55,797	32,921
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	109,655	59,104
Total Transfers Out – 282			474,037	400,610

SCHEDULE OF INTERFUND TRANSFERS OUT				
Fund/Account	Description		FY 2022 Adopted	FY 2023 Proposed
301 Storm Drain				
100	General Fund	Reimbursement for direct costs related to Storm Drains	-	128,284
Total Transfers Out – 301			-	128,284
313 CV Housing Authority				
100	General Fund	Reimbursement for allocated overhead costs	183,050	184,666
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	27,899	40,616
408	Development Services	Reimbursement for allocated overhead costs	73,125	73,125
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	54,827	71,862
Total Transfers Out – 313			338,901	370,269
318 Redevelopment Obligation Retirement Fund				
100	General Fund	Reimbursement for Treasury services	2,154	2,511
666	2016 TARBs	Debt service payment	2,793,600	2,798,401
Total Transfers Out – 318			2,795,754	2,800,912
319 Housing Successor Agency				
100	General Fund	Reimbursement for Treasury services	6,269	9,858
Total Transfers Out – 319			6,269	9,858
344 CFD 13-M Otay Ranch Village 2				
100	General Fund	Reimbursement for Treasury services	875	1,514
Total Transfers Out – 344				1,514
345 CFD 12M Village 7 Otay Ranch				
100	General Fund	Reimbursement for Treasury services	676	-
Total Transfers Out – 345				-
346 CFD 14M-A-EUC Millenia				
347	CFD 14M-B-EUC Millenia	Project cost reimbursement to Open Space District	185,640	123,094
Total Transfers Out – 346			185,640	123,094
348 CFD 18M VILLAGE 3 Otay Ranch				
100	General Fund	Reimbursement for Treasury services	709	1,997
Total Transfers Out – 348				1,997
372 Open Space District #20				
100	General Fund	Reimbursement for Treasury services	1,176	1,727
Total Transfers Out – 372			1,176	1,727
378 CFD 07M Eastlake Woods & Vista				
100	General Fund	Reimbursement for Treasury services	872	1,536
Total Transfers Out – 378				1,536
379 CFD 08M VLG 6 McMillin & OR				
100	General Fund	Reimbursement for Treasury services	2,307	3,758

SCHEDULE OF INTERFUND TRANSFERS OUT				
Fund/Account	Description		FY 2022 Adopted	FY 2023 Proposed
Total Transfers Out – 379				3,758
380 CFD 09M ORV II Brookfield-Shea				
100	General Fund	Reimbursement for Treasury services	1,586	2,495
Total Transfers Out – 380				2,495
381 CFD 14M-2-EUC Millenia				
347	CFD 14M-B-EUC Millenia	Project cost reimbursement to Open Space District	57,718	118,267
Total Transfers Out – 381				118,267
382 CFD 99-2 Otay Ranch VLG 1 West				
100	General Fund	Reimbursement for Treasury services	1,176	1,875
Total Transfers Out – 382				1,875
386 Otay Ranch Preserve				
100	General Fund	Reimbursement for Treasury services	670	1,293
Total Transfers Out – 386				1,293
387 CFD 98-3 Sunbow 2				
100	General Fund	Reimbursement for Treasury services	864	1,158
Total Transfers Out – 387				1,158
388 CFD 97-1 Otay Ranch				
100	General Fund	Reimbursement for Treasury services	4,262	6,559
Total Transfers Out – 388				6,559
391 Central Garage Fund				
100	General Fund	Reimbursement for allocated overhead costs	38,176	38,176
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	69,747	50,867
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	137,068	41,958
Total Transfers Out – 391			244,991	131,001
405 City Jail				
100	General Fund	Reimbursement for allocated overhead costs	188,500	-
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	104,620	-
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	205,603	-
Total Transfers Out – 405			498,723	-
406 CV Municipal Golf Course				
100	General Fund	City's share of golf course operational revenues	132,580	-
Total Transfers Out – 406			132,580	-
408 Development Services				
100	General Fund	Reimbursement for allocated overhead costs	1,923,648	1,923,648
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	432,429	469,388
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	849,825	374,271

SCHEDULE OF INTERFUND TRANSFERS OUT				
Fund/Account	Description		FY 2022 Adopted	FY 2023 Proposed
Total Transfers Out – 408			3,205,902	2,767,307
409 CV Elite Athlete Training Center				
353	Eastlake Maintenance Dist I	Reimbursement for Maintenance Costs	-	28,200
Total Transfers Out – 409			-	28,200
410 Transport Enterprise				
100	General Fund	Reimbursement for allocated overhead costs	622,034	1,022,034
234	Advanced Life Support Fund	Reimbursement for allocated overhead and equipment costs	2,255,076	2,255,076
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	362,682	-
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	712,756	-
Total Transfers Out – 410			3,952,548	3,277,110
411 Housing Successor Agency				
100	General Fund	Reimbursement for Treasury services	1,280	1,809
Total Transfers Out – 411				1,809
413 Trunk Sewer Capital Reserve				
100	General Fund	Reimbursement for Treasury services	35,835	53,895
Total Transfers Out – 413			35,835	53,895
414 Sewer Service Revenue				
100	General Fund	Reimbursement for Sewer related staff time and materials	3,229,576	3,261,281
340	Section 115 Trust	Section 115 Trust Contribution for OPEB	334,784	291,030
341	Public Liability Trust	Sewer Fund transfer for public liability expenses	80,000	80,000
408	Development Services	Staff time reimbursement	16,137	16,137
451	Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	657,929	228,191
Total Transfers Out – 414			4,318,426	3,876,639
428 Sewer Facility Replacement				
100	General Fund	Reimbursement for Treasury services	7,694	10,644
414	Sewer Service Revenue	Staff time reimbursement	150,000	150,000
Total Transfers Out – 428			157,694	160,644
430 Sewer DIF				
100	General Fund	Reimbursement for Treasury services	2,740	-
Total Transfers Out – 430				-
542 Drainage DIF				
100	General Fund	Reimbursement for Treasury services	2,357	3,291
Total Transfers Out – 542				3,291
560 PFDIF – Civic Center Expansion				
100	General Fund	Reimbursement for Treasury services	13,058	16,821
475	2014 Refunding COP	Debt Service Payment - 2015 Refunding COP	1,841	4,091
476	2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	1,832,454	1,832,454

SCHEDULE OF INTERFUND TRANSFERS OUT			
Fund/Account	Description	FY 2022 Adopted	FY 2023 Proposed
477	2016 Ref COP Civic Center/Nature Center	229,409	229,409
478	2016 LRRB PFDIF/COP	807,301	805,785
Total Transfers Out – 560		2,884,063	2,888,560
573 Police Facilities Remodel			
475	2014 Refunding COP	1,600,148	1,600,148
Total Transfers Out – 573		1,600,148	1,600,148
574 Corp Yard Relocation			
478	2016 LRRB PFDIF/COP	728,966	728,966
Total Transfers Out – 574		728,966	728,966
580 Pedestrian Bridge DIFs			
100	General Fund	3,313	4,779
Total Transfers Out – 580		3,313	4,779
590 Transportation DIFs			
100	General Fund	-	23,443
Total Transfers Out – 590		-	23,443
713 Capital Improvement Projects			
100	General Fund	1,308	1,434
Total Transfers Out – 713		1,308	1,434
715 Parkland Acquisition & Devfees			
100	General Fund	20,665	29,975
Total Transfers Out – 715		20,665	29,975
716 Western - Park Acquisition & Dev			
100	General Fund	1,149	1,768
451	Long-term Advances DSF - City	50,000	50,000
Total Transfers Out – 716		51,149	51,768
717 Resid. Construction/Conversion			
476	2015 Refunding COP	667,095	666,582
Total Transfers Out – 717		667,095	666,582
Grand Total All Funds		104,297,575	144,894,181



**AUTHORIZED
POSITIONS BY
DEPARTMENT**



Summary Tables → AUTHORIZED POSITIONS BY DEPARTMENT

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
Administration – General Fund				
Asst City Manager/Admin	1.00	0.00	0.00	1.00
City Manager	1.00	0.00	0.00	1.00
Communications/Special Events Coordinator	0.00	1.00	0.00	1.00
Deputy City Manager	2.00	0.00	0.00	2.00
Executive Secretary	0.00	1.00	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	(1.00)	0.00	0.00
Special Projects Manager	1.00	0.00	0.00	1.00
Sr Management Analyst	0.00	1.00	0.00	1.00
Sr Webmaster	1.00	0.00	(1.00)	0.00
Administration – General Fund Total	9.00	2.00	(1.00)	10.00
Animal Care Facility – General Fund				
Animal Adoption Counselor	1.00	(1.00)	0.00	0.00
Animal Care Facility Manager	0.00	0.00	1.00	1.00
Animal Care Facility Supervisor	0.00	0.00	1.00	1.00
Animal Care Specialist	4.00	0.00	0.00	4.00
Animal Care Supervisor	1.00	1.00	(1.00)	1.00
Animal Control Officer	2.50	0.50	0.00	3.00
Animal Ctrl Officer Supervisor	1.00	0.00	0.00	1.00
Animal Services Specialist	1.00	1.00	0.00	2.00
Director of Animal Services	1.00	0.00	0.00	1.00
Management Analyst II	0.00	1.00	0.00	1.00
Office Specialist	0.50	1.50	0.00	2.00
Registered Veterinary Tech	3.50	1.00	0.00	4.50
Sr Animal Care Specialist	2.00	0.00	0.00	2.00
Sr Fiscal Office Specialist	1.00	0.00	0.00	1.00
Sr Office Specialist	1.00	0.00	0.00	1.00
Veterinarian (Permitted)	1.75	0.00	0.00	1.75
Animal Care Facility – General Fund Total	21.25	5.00	1.00	27.25
City Attorney – General Fund				
Asst City Attorney	1.00	0.00	0.00	1.00
City Attorney (Elected)	1.00	0.00	0.00	1.00
City Attorney Investigator	1.00	0.00	0.00	1.00
Deputy City Attorney II	3.00	(1.00)	0.00	2.00
Deputy City Attorney III	4.00	1.00	0.00	5.00
Executive Secretary	0.00	1.00	0.00	1.00
Law Office Manager	1.00	0.00	0.00	1.00
Legal Assistant	2.00	(1.00)	0.00	1.00
Paralegal	1.00	0.00	0.00	1.00
Sr Asst City Attorney	1.00	0.00	0.00	1.00
Sr Legal Assistant	1.00	0.00	0.00	1.00
Sr Risk Management Specialist	1.00	0.00	0.00	1.00
City Attorney – General Fund Total	17.00	0.00	0.00	17.00

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
City Clerk – General Fund				
Assistant City Clerk	1.00	0.00	0.00	1.00
City Clerk	1.00	0.00	0.00	1.00
City Clerk Analyst	1.00	0.00	0.00	1.00
Deputy City Clerk II	2.00	0.00	0.00	2.00
Fiscal Office Specialist	1.00	0.00	0.00	1.00
Sr Records Specialist	1.00	0.00	0.00	1.00
City Clerk – General Fund Total	7.00	0.00	0.00	7.00
City Council – General Fund				
Admin Secretary (Mayor, At Will) - Frozen/Unfunded	1.00	0.00	0.00	1.00
Chief of Staff	1.00	0.00	0.00	1.00
Councilperson	4.00	0.00	0.00	4.00
Executive Secretary	1.00	0.00	0.00	1.00
Mayor	1.00	0.00	0.00	1.00
Policy Aide	1.00	0.00	0.00	1.00
Sr Council Asst	5.00	0.00	0.00	5.00
City Council – General Fund Total	14.00	0.00	0.00	14.00
Development Services – General Fund				
Assistant Dir Development Svcs	1.00	0.00	0.00	1.00
Associate Planner	2.00	0.00	0.00	2.00
Code Enforcement Officer II	6.00	1.00	0.00	7.00
Development Svcs Dept Director	1.00	0.00	0.00	1.00
Development Svcs 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	(1.00)	0.00
Principal Management Analyst	0.00	1.00	0.00	1.00
Principal Planner	1.00	0.00	0.00	1.00
Sr Administrative Secretary	1.00	0.00	0.00	1.00
Sr Code Enforcement Officer	2.00	0.00	0.00	2.00
Sr Management Analyst	1.00	(1.00)	0.00	0.00
Sr Office Specialist	1.00	0.00	0.00	1.00
Sr Planning Technician	1.00	0.00	0.00	1.00
Development Services – General Fund Total	20.00	1.00	(1.00)	20.00
CV Housing Authority Fund				
Housing Manager	1.00	0.00	0.00	1.00
Management Analyst II	1.00	2.00	0.00	3.00
Principal Management Analyst	0.00	0.00	1.00	1.00
Sr Management Analyst	2.00	0.00	(1.00)	1.00
Sr Planner	0.00	1.00	0.00	1.00
CV Housing Authority Fund Total	4.00	3.00	0.00	7.00

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
Development Services Fund				
Assistant Planner	0.00	0.00	1.00	1.00
Assoc Engineer	4.00	0.00	1.00	5.00
Assoc Plan Check Engineer	4.00	0.00	0.00	4.00
Associate Planner	5.00	0.00	0.00	5.00
Building Inspection Mgr	1.00	0.00	0.00	1.00
Building Inspector II	7.00	0.00	0.00	7.00
Building Inspector III	2.00	0.00	0.00	2.00
Building Off/Code Enf Mgr	1.00	0.00	0.00	1.00
Development Automation Spec	1.00	0.00	0.00	1.00
Development Services Counter Mgr	1.00	0.00	0.00	1.00
Development Services Tech I	1.00	0.00	0.00	1.00
Development Services Tech II	5.00	0.00	0.00	5.00
Development Services Tech III	3.00	0.00	0.00	3.00
Facilities Financing Manager	1.00	0.00	0.00	1.00
Landscape Architect	4.00	0.00	0.00	4.00
Landscape Inspector	0.00	0.00	1.00	1.00
Management Analyst II	1.00	0.00	0.00	1.00
Plan Check Supervisor	1.00	0.00	0.00	1.00
Planning Manager	1.00	0.00	0.00	1.00
Principal Civil Engineer	1.00	0.00	0.00	1.00
Principal Landscape Architect	1.00	0.00	0.00	1.00
Principal Planner	1.00	0.00	0.00	1.00
Secretary	1.00	0.00	0.00	1.00
Sr Building Inspector	1.00	0.00	0.00	1.00
Sr Civil Engineer	2.00	0.00	0.00	2.00
Sr Engineering Technician	1.00	0.00	0.00	1.00
Sr Landscape Inspector	1.00	0.00	0.00	1.00
Sr Plan Check Technician	1.00	0.00	0.00	1.00
Sr Planner	5.00	0.00	0.00	5.00
Sr Project Coordinator	2.00	(1.00)	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	62.00	(1.00)	3.00	64.00
Development Services – General Fund Total	20.00	1.00	(1.00)	20.00
Development Services – Non-General Fund Total	66.00	2.00	3.00	71.00
Economic Development – General Fund				
Administrative Technician	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
Director of Econ Development - Frozen/Unfunded	1.00	0.00	0.00	1.00
Economic Development Spec I	1.00	(1.00)	0.00	0.00
Environmental Sustainability Mgr	1.00	0.00	0.00	1.00
Principial Economic Development Specialist	0.00	0.00	1.00	1.00

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
Real Property Manager	1.00	0.00	(1.00)	0.00
Sr Economic Dev Specialist	1.00	0.00	0.00	1.00
Sr Fiscal Office Specialist - Frozen/Unfunded	1.00	0.00	(1.00)	0.00
Economic Development – General Fund Total	13.00	(1.00)	(1.00)	11.00
Environmental Services Fund				
Environmental Services Mgr	1.00	0.00	0.00	1.00
Recycling Specialist I	1.00	0.00	0.00	1.00
Recycling Specialist II	5.00	0.00	0.00	5.00
Sr Recycling Specialist	1.00	0.00	0.00	1.00
Environmental Services Fund Total	8.00	0.00	0.00	8.00
Economic Development – General Fund Total	13.00	(1.00)	(1.00)	11.00
Economic Development – Non-General Fund Total	8.00	0.00	0.00	8.00
Engineering and Capital Projects – General Fund				
Administrative Services Manager	1.00	0.00	0.00	1.00
Assoc Engineer	16.00	3.00	0.00	19.00
Assoc Land Surveyor	1.00	0.00	0.00	1.00
Director of Engineering	1.00	0.00	0.00	1.00
Engineering Tech II	1.00	(1.00)	0.00	0.00
Engineering Tech II - Frozen/Unfunded	1.00	(1.00)	0.00	0.00
Management Analyst II	0.00	1.00	0.00	1.00
Principal Civil Engineer	3.00	0.00	0.00	3.00
Principal Traffic Engineer	1.00	0.00	0.00	1.00
Public Works Insp II	7.00	0.00	0.00	7.00
Sr Administrative Secretary	1.00	0.00	0.00	1.00
Sr Building Inspector	0.00	1.00	0.00	1.00
Sr Civil Engineer	6.00	1.00	0.00	7.00
Sr Engineering Technician	3.00	(1.00)	0.00	2.00
Sr Fiscal Office Spec	0.00	1.00	0.00	1.00
Sr Management Analyst	1.00	0.00	0.00	1.00
Sr Public Works Insp	2.00	0.00	0.00	2.00
Stormwater Environmental Specialist II	2.00	0.00	0.00	2.00
Stormwater Compliance Inspector II	1.00	0.00	0.00	1.00
Stormwater Program Manager	1.00	0.00	0.00	1.00
Survey Technician II	1.00	0.00	0.00	1.00
Traffic Signal & Lighting Supervisor	1.00	0.00	0.00	1.00
Traffic Signal & Lighting Technician II	4.00	0.00	0.00	4.00
Engineering and Capital Projects – General Fund Total	55.00	4.00	0.00	59.00

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
Sewer Funds				
Assoc Engineer	1.00	0.00	0.00	1.00
Engineering Tech II	2.00	0.00	0.00	2.00
Sr Civil Engineer	1.00	0.00	0.00	1.00
Sr Fiscal Office Specialist	1.00	0.00	0.00	1.00
Sewer Funds Total	5.00	0.00	0.00	5.00
Engineering and Capital Projects – General Fund Total				
	55.00	4.00	0.00	59.00
Engineering and Capital Projects – Non-General Fund Total				
	5.00	0.00	0.00	5.00
Finance – General Fund				
Accountant	1.00	0.00	0.00	1.00
Accounting Assistant	5.00	0.00	0.00	5.00
Accounting Technician	4.00	1.00	0.00	5.00
Accounts Payable Supervisor	1.00	0.00	0.00	1.00
Associate Accountant	1.00	0.00	0.00	1.00
Asst Dir of Finance	1.00	0.00	0.00	1.00
Budget & Analysis Manager	1.00	0.00	0.00	1.00
Business License Rep	1.00	0.00	0.00	1.00
Director of Finance	1.00	0.00	0.00	1.00
Finance Manager	1.00	0.00	0.00	1.00
Fiscal & Management Analyst	3.00	1.00	0.00	4.00
Fiscal & Management Analyst - Frozen/Unfunded	1.00	(1.00)	0.00	0.00
Fiscal Debt Mgmt Analyst	1.00	0.00	0.00	1.00
Fiscal Office Specialist	1.00	0.00	0.00	1.00
Principal Accountant	0.00	1.00	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
Revenue Manager	1.00	0.00	0.00	1.00
Sr Accountant	2.00	(1.00)	0.00	1.00
Sr Management Analyst	2.00	1.00	0.00	3.00
Finance – General Fund Total	30.00	2.00	0.00	32.00
Sewer Funds				
Management Analyst II	1.00	0.00	0.00	1.00
Sewer Funds Total	1.00	0.00	0.00	1.00
Finance – General Fund Total				
	30.00	2.00	0.00	32.00
Finance – Non-General Fund Total				
	1.00	0.00	0.00	1.00
Fire – General Fund				
Deputy Fire Chief	1.00	0.00	0.00	1.00
EMS Inventory Specialist	1.00	0.00	0.00	1.00
Fire Battalion Chief - A (112 hr)	6.00	0.00	0.00	6.00
Fire Battalion Chief - C (80 hr)	1.00	0.00	0.00	1.00

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
Fire Captain - A (112 hr)	36.00	0.00	0.00	36.00
Fire Captain - C (80 hr)	2.00	0.00	0.00	2.00
Fire Chief	1.00	0.00	0.00	1.00
Fire Division Chief	1.00	0.00	0.00	1.00
Fire Engineer - A (112 hr)	36.00	0.00	0.00	36.00
Fire Engineer - C (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	6.00	0.00	0.00	6.00
Fire Prev Eng/Invest	1.00	0.00	0.00	1.00
Fire Prevention Specialist - Frozen/Unfunded	1.00	0.00	0.00	1.00
Firefighter - A (112 Hr)	9.00	0.00	0.00	9.00
Firefighter/Paramedic - A (112 hr)	36.00	0.00	0.00	36.00
Principal Management Analyst	1.00	(1.00)	0.00	0.00
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 Management Analyst	0.00	1.00	0.00	1.00
Sr Office Specialist	1.00	0.00	0.00	1.00
Training Programs Spec	1.00	0.00	0.00	1.00
Fire – General Fund Total	146.00	0.00	0.00	146.00
Advanced Life Support Fund				
Deputy Fire Chief	1.00	0.00	0.00	1.00
EMS Educator	1.00	0.00	0.00	1.00
Multimedia Production Specialist	1.00	0.00	0.00	1.00
Principal Management Analyst	0.00	1.00	0.00	1.00
Sr Management Analyst	1.00	(1.00)	0.00	0.00
Advanced Life Support Fund Total	4.00	0.00	0.00	4.00
Grant Funds				
Emergency Svcs Manager	1.00	0.00	0.00	1.00
GIS Specialist - Frozen/Unfunded	1.00	0.00	(1.00)	0.00
Grant Funds Total	2.00	0.00	(1.00)	1.00
Measure A Fund				
Deputy Fire Chief	1.00	0.00	0.00	1.00
Fire Captain - C (80 hr)	2.00	0.00	0.00	2.00
Firefighter - A (112 hr)	27.00	0.00	0.00	27.00
Measure A Fund Total	30.00	0.00	0.00	30.00

Summary Tables → AUTHORIZED POSITIONS BY DEPARTMENT

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
Transport Enterprise Fund				
Delivery Driver	1.00	0.00	0.00	1.00
Emergency Medical Tech (Non-Safety)	24.00	(1.00)	0.00	23.00
Fire Battalion Chief - A (112 hr)	3.00	0.00	0.00	3.00
Management Analyst II	0.00	1.00	0.00	1.00
Paramedic (Non-Safety)	24.00	11.00	0.00	35.00
Transport Enterprise Fund Total	52.00	11.00	0.00	63.00
Fire – General Fund Total	146.00	0.00	0.00	146.00
Fire – Non-General Fund Total	88.00	11.00	(1.00)	98.00
Human Resources – General Fund				
Benefits Manager	1.00	0.00	0.00	1.00
Dir of Human Resources/Risk Management	1.00	0.00	0.00	1.00
Fiscal Office Specialist	0.50	0.00	0.00	0.50
Hr Analyst	2.00	0.00	0.00	2.00
Hr Technician	3.00	1.00	0.00	4.00
Human Resources Manager	2.00	0.00	0.00	2.00
Risk Management Specialist	0.50	0.00	0.00	0.50
Sr Fiscal Office Specialist	2.00	0.00	0.00	2.00
Sr Hr Analyst	5.00	1.00	0.00	6.00
Sr Risk Management Specialist	2.00	0.00	0.00	2.00
Human Resources – General Fund Total	19.00	2.00	0.00	21.00
Information Technology Svcs – General Fund				
Chief Info Security Officer	0.00	1.00	0.00	1.00
Director of Info Tech Svcs	1.00	0.00	0.00	1.00
GIS Manager	1.00	0.00	0.00	1.00
GIS Specialist	2.00	0.00	0.00	2.00
Info Tech Support Specialist	1.00	0.00	0.00	1.00
Info Technology Technician	1.00	0.00	0.00	1.00
Info Technology Technician - Frozen/Unfunded	1.00	0.00	(1.00)	0.00
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 II/Sr Police Tech Spec	4.00	0.00	0.00	4.00
Sr Network Engineer	1.00	0.00	0.00	1.00
Sr Programmer Analyst	2.00	0.00	0.00	2.00
Sr Webmaster	0.00	0.00	1.00	1.00
Telecommunications Specialist - Frozen/Unfunded	1.00	0.00	(1.00)	0.00
Information Technology Svcs – General Fund Total	18.00	1.00	(1.00)	18.00
Library – General Fund				
City Librarian	1.00	0.00	0.00	1.00
Director Of Community Services	0.50	0.00	0.00	0.50
Librarian II	6.00	0.00	0.00	6.00

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
Librarian III	1.00	1.00	0.00	2.00
Librarian III - Frozen/Unfunded	1.00	(1.00)	0.00	0.00
Library Associate	7.50	0.00	0.00	7.50
Management Analyst II	1.00	0.00	0.00	1.00
Principal Librarian	2.00	0.00	0.00	2.00
Sr Librarian	3.00	0.00	0.00	3.00
Library – General Fund Total	23.00	0.00	0.00	23.00

Parks And Recreation – General Fund				
Director of Community Services	0.50	0.00	0.00	0.50
Administrative Secretary	1.00	0.00	0.00	1.00
Administrative Technician	1.00	0.00	0.00	1.00
Aquatic Supv II	2.00	0.00	0.00	2.00
Aquatic Supv III	1.00	0.00	0.00	1.00
Fiscal Office Specialist	1.00	0.00	0.00	1.00
Park Ranger Program Manager	1.00	0.00	0.00	1.00
Park Ranger Supervisor	1.00	0.00	0.00	1.00
Parks & Recreation Administrator	1.00	0.00	0.00	1.00
Parks Manager	1.00	0.00	0.00	1.00
Parks Maint Worker II	22.00	0.00	2.00	24.00
Parks Supervisor	4.00	0.00	0.00	4.00
Principal Recreation Manager	2.00	0.00	0.00	2.00
Recreation Supervisor III	8.00	0.00	0.00	8.00
Sr Management Analyst	0.00	0.00	1.00	1.00
Sr Park Ranger	1.00	0.00	0.00	1.00
Sr Parks Maint Worker	9.00	0.00	1.00	10.00
Parks And Recreation – General Fund Total	56.50	0.00	4.00	60.50

Police – General Fund				
Automated Fingerprint Tech	2.00	(1.00)	0.00	1.00
Chief of Police	1.00	0.00	0.00	1.00
Civilian Background Investigtor	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
Forensics Specialist	2.00	0.00	0.00	2.00
Latent Print Examiner	2.00	0.00	0.00	2.00
Management Analyst I	1.00	0.00	0.00	1.00
Parking Enforcement Officer	1.00	0.00	0.00	1.00
Peace Officer	148.00	0.00	0.00	148.00
Peace Officer - Frozen/Unfunded	6.00	0.00	0.00	6.00
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 Dispatcher	21.00	0.00	0.00	21.00
Police Dispatcher Supervisor	5.00	0.00	0.00	5.00
Police Facility & Supply Coordinator	1.00	0.00	0.00	1.00
Police Lieutenant	10.00	0.00	0.00	10.00

Summary Tables → AUTHORIZED POSITIONS BY DEPARTMENT

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
Police Records Specialist	10.50	0.50	(1.00)	10.00
Police Records & Support Supervisor	2.00	0.00	0.00	2.00
Police Sergeant	25.00	0.00	0.00	25.00
Police Support Services Mgr	1.00	0.00	0.00	1.00
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	2.00	0.00	0.00	2.00
Sr Administrative Secretary	1.00	0.00	0.00	1.00
Sr Fiscal Office Specialist	1.00	0.00	0.00	1.00
Sr Latent Print Examiner	1.00	0.00	0.00	1.00
Sr Office Specialist	3.00	0.00	0.00	3.00
Sr Parking Enforcement Officer	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
Sr Records Specialist	0.00	1.00	0.00	1.00
Supv Public Safety Analyst	1.00	0.00	0.00	1.00
Training Programs Spec	1.00	0.00	0.00	1.00
Police – General Fund Total	319.50	0.50	(1.00)	319.00
City Jail Fund				
Detention Facility Manager	1.00	0.00	0.00	1.00
Detention Officer	0.00	12.00	0.00	12.00
Detention Supervisor	0.00	2.00	0.00	2.00
Police Services Officers	12.00	(12.00)	0.00	0.00
Police Services Officers Supervisor	2.00	(2.00)	0.00	0.00
City Jail Fund Total	15.00	0.00	0.00	15.00
Grant Funds				
FA Analyst	1.00	0.00	(1.00)	0.00
FA Cyber Security Program Manager	1.00	0.00	0.00	1.00
FA Deputy Director LECC	3.00	0.00	0.00	3.00
FA Deputy Executive Director	1.00	0.00	0.00	1.00
FA Director of SD LECC	1.00	0.00	0.00	1.00
FA Finance Manager	1.00	0.00	0.00	1.00
FA Geospatial Intel Analyst	1.00	0.00	0.00	1.00
FA Graphic Designer/Webmaster	1.00	0.00	0.00	1.00
FA Intelligence Analyst	3.00	0.00	0.00	3.00
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	(1.00)	3.00
FA Network Administrator III	1.00	0.00	0.00	1.00
FA Prog Asst Supervisor	1.00	0.00	0.00	1.00
FA Pub Prvt Part Exer Prg Mgr	1.00	0.00	0.00	1.00
FA RCFL Network Engineer	2.00	0.00	0.00	2.00
FA Sr Intelligence Analyst	8.00	0.00	0.00	8.00

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
FA Sr Program Assistant	2.00	0.00	0.00	2.00
FA Sr Secretary	1.00	0.00	(1.00)	0.00
FA Supv Intelligence Analyst	3.00	0.00	0.00	3.00
Peace Officer	4.00	0.00	0.00	4.00
Police Comm Relations Spec	1.00	0.00	0.00	1.00
Police Sergeant	1.00	0.00	0.00	1.00
Grant Funds Total	44.00	0.00	(3.00)	41.00
Measure A Fund				
Civilian Background Investigator	1.00	0.00	0.00	1.00
Community Services Officer	2.00	0.00	0.00	2.00
Digital Forensics Tech II	2.00	0.00	0.00	2.00
Forensics Specialist	0.00	1.00	0.00	1.00
Information Technology Tech	1.00	0.00	0.00	1.00
Peace Officer	24.00	0.00	0.00	24.00
Police Agent	8.00	0.00	0.00	8.00
Police Captain	0.00	1.00	0.00	1.00
Police Comm Systems Manager	1.00	0.00	0.00	1.00
Police Dispatcher	7.00	0.00	0.00	7.00
Police Lieutenant	1.00	0.00	0.00	1.00
Police Sergeant	7.00	0.00	0.00	7.00
Police Technology Specialist	1.00	0.00	0.00	1.00
Property & Evidence Specialist	0.00	3.00	0.00	3.00
Property & Evidence Supervisor	0.00	1.00	0.00	1.00
Public Information Specialist	1.00	0.00	0.00	1.00
Sr Police Records Specialist	0.00	3.00	0.00	3.00
Measure A Fund Total	56.00	9.00	0.00	65.00
Police – General Fund Total	319.50	0.50	(1.00)	319.00
Police – Non-General Fund Total	115.00	9.00	(3.00)	121.00
Public Works General Fund				
Administrative Secretary	1.00	0.00	0.00	1.00
Asst Dir of Public Works	1.00	0.00	0.00	1.00
Building Project Manager	0.00	2.00	0.00	2.00
Building Services Manager	0.00	1.00	0.00	1.00
Building Services Supervisor	1.00	0.00	0.00	1.00
Carpenter	1.00	0.00	0.00	1.00
Construction & Repair Supervisor	1.00	0.00	0.00	1.00
Custodial Supervisor	1.00	0.00	0.00	1.00
Custodian	11.00	0.00	(3.00)	8.00
Director of Public Works	1.00	0.00	0.00	1.00
Electrician	2.00	0.00	0.00	2.00
Equipment Operator	3.00	0.00	0.00	3.00
Facilities Manager	1.00	0.00	0.00	1.00
HVAC Technician	2.00	0.00	0.00	2.00

Summary Tables → AUTHORIZED POSITIONS BY DEPARTMENT

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
Lead Custodian	4.00	0.00	0.00	4.00
Locksmith	1.00	0.00	0.00	1.00
Maintenance Worker II	10.00	0.00	0.00	10.00
Management Analyst II	1.00	1.00	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
Plumber	1.00	0.00	0.00	1.00
Principal Management Analyst	1.00	0.00	0.00	1.00
Public Works Manager	2.00	0.00	0.00	2.00
Public Works Specialist	1.00	0.00	0.00	1.00
Public Works Superintendent	1.00	0.00	0.00	1.00
Public Works Supervisor	4.00	0.00	0.00	4.00
Pump Maintenance Supervisor	1.00	0.00	0.00	1.00
Pump Maintenance Technician	5.00	0.00	0.00	5.00
Secretary	1.00	0.00	0.00	1.00
Sr Electronics Technician	1.00	0.00	0.00	1.00
Sr Fiscal Office Specialist	2.00	0.00	0.00	2.00
Sr HVAC Technician	1.00	0.00	0.00	1.00
Sr Maintenance Worker	9.00	0.00	0.00	9.00
Sr Management Analyst	1.00	0.00	0.00	1.00
Sr Office Specialist	1.00	0.00	0.00	1.00
Sr Open Space Inspector	1.00	0.00	0.00	1.00
Tree Trimmer Supervisor	1.00	0.00	0.00	1.00
Public Works General Fund Total	82.00	4.00	(3.00)	83.00
Fleet Management Fund				
Equipment Mechanic	4.00	1.00	1.00	6.00
Fire Apparatus Mechanic	2.00	0.00	(1.00)	1.00
Fleet Inventory Control Specialist	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
Sr Management Analyst	1.00	0.00	0.00	1.00
Fleet Management Fund Total	10.00	1.00	0.00	11.00
Gas Tax Fund				
Maintenance Worker II	1.00	0.00	0.00	1.00
Sr Maintenance Worker	1.00	0.00	0.00	1.00
Gas Tax Fund Total	2.00	0.00	0.00	2.00

Classification	FY 2022 Adopted Budget	FY 2022 Midyear Changes	FY 2023 Proposed Changes	FY 2023 Proposed Budget
Sewer Funds				
Equipment Operator	3.00	0.00	0.00	3.00
Maintenance Worker II	19.00	0.00	0.00	19.00
Public Works Specialist	1.00	0.00	0.00	1.00
Public Works Supervisor	4.00	0.00	0.00	4.00
Sr Maintenance Worker	15.00	0.00	0.00	15.00
Sewer Funds Total	42.00	0.00	0.00	42.00
Public Works – General Fund Total	82.00	4.00	(3.00)	83.00
Public Works – Non-General Fund Total	54.00	1.00	0.00	55.00
General Fund Subtotal				
General Fund Subtotal	850.25	20.50	(3.00)	867.75
Non-General Fund Subtotal				
Non-General Fund Subtotal	337.00	23.00	(1.00)	359.00
Total Authorized Positions				
Total Authorized Positions	1,187.25	43.50	(4.00)	1,226.75

APPENDIX

Fiscal Policies

Investment Policies

General Fund Reserve Policy

Pension Reserve Policy

Debt Administration

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 canceled 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 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 ABX1 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)*





INVESTMENT POLICIES



Investment Policies

1.0 Purpose

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

2.0 Policy

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

3.0 Scope

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

3.1 Funds

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

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

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

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

4.0 Prudence

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

“... all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency...”

4.1 Personal Responsibility

The Director of Finance/Treasurer, Assistant Director of Finance, Treasury Manager and Finance Manager as investment officers acting in accordance with written procedures and the Investment Policy and exercising due diligence, shall be relieved of personal responsibility for an individual security’s credit risk or market price changes,

provided deviations from expectations are reported to the City Council in a timely fashion and appropriate action is taken to control adverse developments.

5.0 Objective

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

5.1 Safety

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

5.2 Liquidity

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

5.3 Return on Investments

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

6.0 Delegation of Authority

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

7.0 Ethics and Conflicts of Interest

In addition to state and local statutes relating to conflicts of interest, all persons involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officers, including investment advisors, are required to file annual disclosure statements as required for "public officials who manage public investments" [as defined and required by the Political Reform Act and related regulations, including Government Code Sections 81000, et seq., and the rules, regulations and guidelines promulgated by California's Fair Political Practices Commission (FPPC)].

8.0 Authorized Financial Dealers and Institutions

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

As far as possible, all money belonging to, or in the custody of, a local agency, including money paid to the City's Director of Finance/Treasurer or other official to pay the principal, interest, or penalties of bonds, shall be deposited for safekeeping in state or national banks, savings associations, federal associations, credit unions, or federally insured industrial loan companies in this state selected by the City's Director of Finance/Treasurer; or may be invested in the investments set forth in Section 9.0. To be eligible to receive local agency money, a bank, savings association, federal association, or federally insured industrial loan company shall have received an overall rating of not less than

“satisfactory” in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California’s communities, including low- and moderate-income neighborhoods.

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

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

9.0 Authorized & Suitable Investments

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

Investments not specifically listed below are deemed inappropriate and prohibited:

- A. **BANKERS’ ACCEPTANCES.** A maximum of 40% of the portfolio may be invested in bankers’ acceptances. The maximum maturity is 180 days. No more than 30% of the agency’s moneys may be invested in the bankers’ acceptances of any one commercial bank. See Government Code Section 53601(g).
- B. **NEGOTIABLE CERTIFICATES OF DEPOSIT.** A maximum of 30% of the portfolio may be invested in negotiable certificates of deposit (NCD’s). The maximum maturity of a NCD issue shall be 5 years. These are issued by commercial banks and thrift institutions against funds deposited for specified periods of time and earn specified or variable rates of interest. Negotiable certificates of deposit (NCD’s) differ from other certificates of deposit by their liquidity. NCD’s are traded actively in secondary markets. See Government Code Section 53601(i).
- C. **COMMERCIAL PAPER.** Per Government Code Section 53601(h), a maximum of 25% of the portfolio may be invested in commercial paper. No more than 10% of the outstanding commercial paper of any single issuer may be purchased. 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):
 - a) The entity meets the following criteria:
 - i. Is organized and operating in the United States as a general corporation.
 - ii. Has total assets in excess of five hundred million dollars (\$500,000,000).
 - iii. 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.
 - b) The entity meets the following criteria:
 - i. Is organized within the United States as a special purpose corporation, trust, or limited liability company.
 - ii. Has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond.
 - iii. Has commercial paper that is rated in a rating category of “A-1” or higher, or the equivalent, by a NRSRO.

- D. BONDS ISSUED BY THE CITY OR ANY LOCAL AGENCY WITHIN THE STATE OF CALIFORNIA. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(a) and 53601(e).
- E. OBLIGATIONS OF THE UNITED STATES TREASURY. United States Treasury Notes, bonds, bills or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(b).
- F. FEDERAL AGENCIES. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(f).
- G. REPURCHASE AGREEMENT, maximum term 1 year. Investments in repurchase agreements may be made, on any investment authorized in this section, when the term of the agreement does not exceed 1 year. A Master Repurchase Agreement must be signed with the bank or broker/dealer who is selling the securities to the City. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(j).
- H. REVERSE-REPURCHASE AGREEMENTS (Requires Council approval for each transaction). Per Government Code Section 53601(j), reverse repurchase agreements or securities lending agreements may be utilized only when all of the following conditions are met:
- a) The security to be sold on reverse repurchase agreement or securities lending agreement has been owned and fully paid for by the local agency for a minimum of 30 days prior to sale.
 - b) The total of all reverse repurchase agreements and securities lending agreements on investments owned by the local agency does not exceed 20% of the base value of the portfolio.
 - c) The agreement does not exceed a term of 92 days, unless the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.
 - d) Funds obtained or funds within the pool of an equivalent amount to that obtained from selling a security to a counter party by way of a reverse repurchase agreement or securities lending agreement, shall not be used to purchase another security with a maturity longer than 92 days from the initial settlement date of the reverse repurchase agreement or securities lending agreement, unless the reverse repurchase agreement or securities lending agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.
 - e) Investments in reverse repurchase agreements, securities lending agreements, or similar investments in which the local agency sells securities prior to purchase with a simultaneous agreement to repurchase the security shall only be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state-chartered bank that has or has had a significant banking relationship with a local agency.
 - f) For purposes of this policy, "significant banking relationship" means any of the following activities of a bank:
 - i. Involvement in the creation, sale, purchase, or retirement of a local agency's bonds, warrants, notes, or other evidence of indebtedness.
 - ii. Financing of a local agency's activities.
 - iii. Acceptance of a local agency's securities or funds as deposits.
- I. MEDIUM-TERM CORPORATE NOTES. A maximum of 30% of the portfolio may be invested in medium-term corporate notes, with a maximum remaining maturity of five years or less. Notes eligible for investment shall be rated in a rating category of "A," its equivalent or better by a NRSRO. See Government Code Section 53601(k). No more than 10% of the City's total investment assets may be invested in the commercial paper and the medium-term notes of any single issuer.

- J. **NON-NEGOTIABLE CERTIFICATES OF DEPOSIT.** The maximum maturity is 5 years. Certificates of deposit are required to be collateralized as specified under Government Code Section 53630 et seq. The City, at its discretion, may waive the collateralization requirements for any portion that is covered by Federal Deposit Insurance Corporation (FDIC) insurance. There is no limit on the percentage of the portfolio that can be invested in this category.
- K. **OBLIGATIONS OF THE STATE OF CALIFORNIA.** Including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by the state, or by a department, board, agency or authority of the state. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(d).
- L. **OBLIGATIONS OF THE OTHER 49 STATES.** Including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by any of these states, or by a department, board, agency or authority of the state. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(d).
- M. **MONEY MARKET FUNDS.** A maximum of 20% of the portfolio may be invested in money market funds. No more than 10% of the agency's funds may be invested in shares of beneficial interest of any one mutual fund. Local agencies may invest in "shares of beneficial interest" issued by diversified management companies which invest in the securities and obligations as authorized by California Government Code Section 53601, subdivisions (a) to (k), inclusive, and subdivisions (m) to (q), inclusive. They must have the highest rating from two NRSRO's or have retained an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds and with assets under management in excess of \$500,000,000. The purchase price of the shares may not include commission. See Government Code Section 53601(l).
- N. **San Diego County Treasurer's Pooled Money Fund.** Also known as the San Diego County Investment Pool, the pool is a local government money fund created to invest the assets of the County of San Diego and other public agencies located within the County. The three primary objectives of the County Pool are to safeguard principal; to meet liquidity needs of Pool participants; and to achieve an investment return on the funds within the guidelines of prudent risk management. Investment in the County Pool is highly liquid and the City may invest with no portfolio percentage limit. See Government Code Section 27133.
- O. **THE LOCAL AGENCY INVESTMENT FUND (LAIF).** LAIF is a special fund of the California State Treasury through which any local government may pool investments. The City may invest up to \$75 million in this fund. Investments in LAIF are highly liquid and may be converted to cash within 24 hours. See Government Code Section 16429.1.
- P. **SHARES OF BENEFICIAL INTEREST ISSUED BY A JOINT POWERS AUTHORITY (Local Government Investment Pools [LGIP]).** Per Government Code Section 53601(p), there is no limit on the percentage of the portfolio that can be invested in this category. LGIP's organized pursuant to Government Code Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q) of California Government Code Section 53601, inclusive. Each share will represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section the joint powers authority issuing the shares will have retained an investment adviser that meets all of the following criteria:
- The adviser is registered or exempt from registration with the Securities and Exchange Commission.
 - The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q) Government Code Section 53601, inclusive.
 - The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).
- Q. **ASSET BACKED SECURITIES (ABS).** A maximum of 20% of the portfolio may be invested in ABS. The maximum maturity is five years. Securities eligible for investment under this subdivision shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO. ABS constitutes a mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond. See Government Code Section 53601(o).

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

9.1 Investment Pools

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

10.0 Portfolio Adjustments

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

11.0 Collateralization

Under provisions of the California Government Code, California banks, and savings and loan associations are required to secure the City's deposits by pledging letters of credit issued by the Federal Home Loan Bank of San Francisco with a value of 105% of the principal and accrued interest, government securities with a value of 110% of principal and accrued interest or first trust deed mortgage notes having a value of 150% of the City's total deposits. Collateral will be handled as required by the California Government Code. The Director of Finance/Treasurer, at his or her discretion, may waive the collateral requirement for deposits that are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation.

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

12.0 Safekeeping and Custody

All City investments shall identify the City of Chula Vista as the registered owner, and all interest and principal payments and withdrawals shall indicate the City of Chula Vista as the payee. All securities shall be safe kept with the City itself or with a qualified financial institution, contracted by the City as a third party. All agreements and

statements will be subject to review annually by external auditors in conjunction with their audit. In the event that the City has a financial institution hold the securities, a separate custodial agreement shall be required. All deliverable securities shall be acquired by the safekeeping institution on a “Delivery-Vs-Payment” (DVP) basis. For Repurchase Agreements, the purchase may be delivered by book entry, physical delivery or by third-party custodial agreement consistent with the Government Code. The transfer of securities to the counter party bank’s customer book entry account may be used for book entry delivery.

13.0 Diversification

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

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

14.0 Maximum Maturities

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

15.0 Internal Control

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

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

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

16.0 Performance Standards

The investment portfolio shall be managed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City’s investment risk constraints and cash flow. Investment return becomes a consideration only after the basic requirements of investment safety and liquidity have been met. In evaluating the

performance of the City's portfolio in complying with this policy, the City shall establish an appropriate performance benchmark and compare the return of its portfolio to the return of the benchmark.

17.0 Reporting

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

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

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

18.0 Investment Policy Review and Adoption

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

Council Policy 220-01, Last updated March 1, 2022 via *Council Resolution 2022-052*



**GENERAL FUND
RESERVE POLICY**



General Fund Reserve Policy

The City Council specifically amended this policy on November 3, 2020 with the adoption of Pension & Other Post-Employment Benefits (OPEB) Reserve Fund Policy No. 220-09, which provides, in relevant part, that:

1. Allocations for the Pension Reserve Fund (“PRF”) will only occur after the full funding of the 15% General Fund Operating Reserves; and
2. Upon meeting the 15% General Fund Operating Reserves, 75% of all future surplus funds will be transferred to the PRF, and the remaining 25% will be allocated to the Economic Contingency Reserves and Catastrophic Event Reserves in accordance with this Policy; and
3. In the event all three General fund reserve accounts are fully funded at the stated policy percentage, 100% of surplus funds will be transferred to the PRF until it reaches 15% of General Fund Expenses (excluding Measure A & P, identical dollar amount to the General Fund Operating Reserves).

The City Council amended this policy on November 5, 2009 with the acknowledgement that the reserve level established by this policy is a long-term goal.

Purpose:

Public entities purposely accumulate and then maintain adequate reserves to help ensure both financial stability and the continued ability to provide core services in difficult times. Sufficient reserves create financial stability, improve credit quality and allow the public entity to better weather downturns in the economy and the impacts of negative events, both major and minor. Properly funded reserves allow for the continued maintenance of property, the replenishment of vehicles and equipment, and payment of expenses beyond the amount of the funds available for a single fiscal year.

Background:

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

Fiscal stability is an important factor in operating a City. Establishing certain financial reserves would protect the City against unexpected interruptions in revenues, vulnerability to Federal or State actions, adverse economic conditions, unpredictable one-time costs, and exposure to natural disasters and emergencies.

There are additional benefits to establishing a minimum General Fund reserve. Credit rating agencies carefully monitor levels of reserves in a government’s General Fund to evaluate a government’s continued creditworthiness. A higher credit rating results in savings to the taxpayer when the City issues debt or participates in short-term borrowing. Finally, reserve levels are a crucial consideration in long-term financial planning.

The Government Finance Officers Association (GFOA), an international organization that promotes the professional financial management of governments for the public interest, recommends maintaining a minimum unreserved fund balance (reserves) in the General Fund of no less than 5% to 15% of general fund operating revenues, or no less than one to two months of regular general fund operating expenditures. A government’s particular situation may require levels of unreserved fund balance in the general fund significantly in excess of these recommended minimum levels. Cities with higher reserve levels are better positioned to protect public services during economic downturns. GFOA recommends that in establishing a policy governing the level of unreserved fund balance in the general fund, a government should consider a variety of factors, including:

- The predictability of its revenues and the volatility of its expenditures (i.e. higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile.)

- The availability of resources in other funds as well as the potential drain upon general fund resources from other funds (i.e., the availability of resources in other funds may reduce the amount of reserves needed in the general fund, just as deficits in other funds may require that a higher level of reserves be maintained in the general fund).
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained).
- Designations (i.e., governments may wish to maintain higher levels of unreserved fund balance to compensate for any portion of unreserved fund balance already designated for a specific purpose).

Policy:

This Policy establishes three (3) distinct General Fund Reserves:

1. General Fund Operating Reserves – minimum 15% total General Fund operating expenditures
2. Economic Contingency Reserves – minimum 5% total General Fund operating expenditures
3. Catastrophic Event Reserves – 3% total General Fund operating expenditures

The total recommended minimum reserve level for the three categories combined is 23% of total General Fund operating expenditures.

General Fund Operating Reserves

The General Fund Operating Reserves represent unrestricted resources available for appropriations by the City Council to address extraordinary needs of an emergency nature.

The City shall maintain General Fund Operating Reserve levels of no less than 15% of the annual operating budget. This level of reserves represents approximately 1.8 months of General Fund operating expenditures. The reserves may be used to provide temporary financing for unanticipated extraordinary needs of an emergency nature, such as major storm drain repairs, litigation or settlement costs or an unexpected liability created by Federal or State legislative action.

If funds are appropriated (spent) from the operating reserves due to unanticipated needs, the funds should be replenished in the budget process during the subsequent fiscal year to maintain the minimum reserve balance. If the magnitude of the event caused the General Fund Operating Reserves to be deeply reduced, the City Manager and Finance Director shall provide the City Council with a plan to incrementally replenish the reserves to the minimum 15% level.

Authorized use (mid-year appropriations) of the General Fund Operating Reserves will require approval by at least four of five votes of the City Council.

Economic Contingency Reserve

The Economic Contingency Reserve represents monies set aside to mitigate service impacts during a significant downturn in the economy which impacts City revenues such as sales tax, property tax, business license tax, etc.

The City shall maintain General Fund Economic Contingency Reserve levels of no less than 5% of the annual operating budget to provide for unexpected financial impacts related to a significant economic slowdown.

Funds may be appropriated from the Economic Contingency Reserves only after the City Manager and the Finance Director have prepared an analysis providing sufficient evidence that the remaining reserves are adequate to offset potential downturns in revenue sources and provide sufficient cash balance for the daily financial needs of the City for the remainder of the fiscal year. Once the analysis has been presented to the City Council, action to appropriate from the reserves will require a declaration that a fiscal emergency or extraordinary need exists through an affirmative vote by at least four of five votes of the City Council.

If the Economic Contingency Reserves should ever drop below the minimum reserve level, the City Manager and Finance Director will develop a plan to replenish the reserves. The plan will be included in the adoption of the City's annual operating budget and Long-Term Financial Plan.

Catastrophic Event Reserves

The Catastrophic Event Reserves are monies set aside to fund unanticipated expenses related to a major natural disaster in the City.

A reserve level of 3% of the General Fund operating budget should be maintained as Catastrophic Event Reserves. These funds are associated with the City's Disaster Preparedness Program. The City is susceptible to earthquakes, fires, floods and terrorist threats. In the event that the City Council proclaims a local emergency, the Catastrophic Event Reserves can be utilized to fund recovery costs until reimbursements from federal and/or state agencies can be recovered.

Authorized use of the Catastrophic Event Reserves will require a Proclamation of a Local Emergency by the City Council or Director of Emergency Services. In addition, authorized use (mid-year appropriations) of the Catastrophic Event Reserves will require approval by at least four of five votes of the City Council.

Calculation of Reserves

The reserves will be calculated using the following year's Adopted General Fund budgeted operating expenditures. Reserves will be evaluated annually in conjunction with the development of the City's 10-Year General Fund Long-Term Financial Plan and Annual Operating Budget process. There is no maximum reserve level as any additional reserves would provide a greater level of fiscal security.

Council Policy 220-03, Last updated November 3, 2020 via *Council Resolution 2020-254*





PENSION RESERVE POLICY



Pension Reserve Policy

Background

The following policy has been developed in response to large annual pension cost increases as a result of current and retired employees living longer, lower than anticipated investment returns by CalPERS over the last several years, and CalPERS policies which require all cities to pay for the existing unfunded liability over a thirty-year period, and for any new unfunded liabilities to be paid over a twenty-year period. As of the most recent CalPERS valuation for the period June 30, 2019, the total Miscellaneous plan Unfunded Actuarial Liability (UAL) was \$190,478,272 and the total Safety plan UAL was \$163,766,889. This policy will formalize a funding mechanism for the establishment of a Pension Reserve Fund (PRF) to be used at the City's discretion to help offset future pension cost increases.

The City also provides certain Other Pension Employment Benefits (OPEB) in the form of subsidized health care rates for Tier 1 retirees. As of June 30, 2019, the total OPEB liability for the City is \$15,938,213. The City budgets the implied subsidy amounts on an annual basis.

Purpose

To establish a formal City Pension Reserve Fund Policy and OPEB Reserve Fund Policy.

Policy

Allocation Methodology

This policy amends the General Fund Reserve Policy – Fiscal Health Plan, all allocations for the PRF will only occur after the full funding of the 15% General Fund Operating Reserves.

Upon meeting the 15% General Fund Operating Reserves 75% (seventy-five percent) of all future surplus funds shall be transferred to the PRF for the purposes of that fund while the remaining 25% (twenty-five percent) is allocated to the Economic Contingency Reserves and Catastrophic Event Reserves in accordance with the General Fund Reserve Policy- Fiscal Health Plan. In the event all three General fund reserve accounts are fully funded at the stated policy percentage, 100% of surplus funds will be transferred to the PRF until it reaches 15% of General Fund Expenses (excluding Measure A & P, identical dollar amount to the General Fund Operating Reserves).

Ongoing surplus funds are determined upon the close of the fiscal year if revenues exceed actual expenditures within the General Fund. Special consideration shall be made by the Finance Director each year when determining potential Surplus Funds so as not to leave any General Fund supported funds (Workers Compensation, Public Liability, Insurance Fund) with a negative fund balance.

In addition, if Pension Obligation Bonds are issued, the City shall budget a minimum of 75% of the net annual savings (determined at bond issuance for years 1-10, not adjusted annually for any new unfunded liability or change in actuarial assumptions) for bond fiscal years 1 through 10 to be transferred to the Pension Reserve Fund on an annual basis. This fund will take the form of a Section 115 Trust and will replace the Pension Reserve Fund described above. Upon full funding of the 15% Pension Reserve Fund in the 115 Trust, all surplus funds will be allocated 50% to an OPEB Reserve Fund and 50% to an POB Bond Call Fund. Once 75% funding of outstanding OPEB liability is achieved, all remaining surplus funds will be deposited into the POB Bond Call Fund. The Finance Department shall provide a comprehensive reserve fund status report, including five-year reserve fund balance projections, annually to the City Council along with the Comprehensive Annual Financial Report.

In the event of an economic hardship, or other unanticipated fiscal emergency, the City Council may make an emergency declaration to reduce the annual transfer to the PRF, only if all funds in the Emergency Reserve and Economic Contingency Reserve have been depleted. This declaration will only apply to the fiscal year in which it was made. Ongoing fiscal challenges will require a second or third emergency declaration.

Other Provisions

PRF funds may be used towards: repayment of future CalPERS unfunded liability in part or whole; the issuance of debt for the purposes of refinancing or issuing pension obligation bonds or other similar debt instruments; establishment of an OPEB reserve fund; to pay off any outstanding POB's; and any other unanticipated pension related cost or charge. The Finance Department shall create the PRF in the fiscal year in which the first scheduled transfer is to occur.

It is anticipated that pension fund contributions will eventually stabilize around the year 2030 and will slowly be reduced until the outstanding unfunded pension liability is paid in full by the year 2045. Pension Obligation Bonds may be considered to smooth the impacts over that twenty-four-year period. This PRF will remain in place until such time pension contributions have stabilized and the City has no remaining unfunded liability or projected liability in the future.

If any part of this Policy conflicts with Federal or State laws, or the City of Chula Vista Municipal Code, or Charter, those laws will take precedence over this Pension Reserve Fund Policy.

Definitions:

Surplus Funds – Actual revenues exceeding expenditures, if applicable, for each fiscal year. The surplus funds determination is typically made around October of each year for the prior fiscal year.

Bond Fiscal Year – Begins the first fiscal year immediately following the issuance of pension obligation bonds.

Council Policy 220-09, Last updated November 3, 2020 via *Council Resolution 2020-254*



DEBT ADMINISTRATION



Debt Administration

Debt Portfolio

The City of Chula Vista periodically utilizes various mechanisms for borrowing to finance large capital assets such as infrastructure, buildings and large equipment. The City's Debt Portfolio is a summary of its outstanding bonded indebtedness by issuance. The purpose of this report is to provide Chula Vista citizens, investors and the general public information on the City's bonded indebtedness. Also included within the report are Redevelopment Agency/ Successor Agency obligations, and other City debt such as Special Tax District liabilities and HUD Section 108 Loan repayments.

The City's debt portfolio can be accessed at the following link:

www.chulavistaca.gov/departments/finance/financial-reports

Based on the estimated balances for the year ending June 30, 2022, 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 for a period of time exceeding one year. A summary of the City's current debt obligations is categorized in the following table.

Long Term Debt

Description	Principal	Interest	Total	Outstanding Balance	Final Maturity	Purpose
General Fund Obligations						
2014 Refunding COP	45,920,000	22,832,196	68,752,196	31,635,000	2032	Police Facility Project
2015 Refunding COP	34,330,000	13,315,468	47,645,468	22,970,000	2034	Civic Center Project
2016 Refunding COP	8,600,000	4,309,945	12,909,945	8,600,000	2036	Civic Center Project
2016 Lease Revenue Refunding Bonds	25,885,000	8,128,865	34,013,865	17,560,000	2033	Capital Lease Refunding Project
2017 Lease Revenue Bonds	61,355,000	16,879,834	78,234,834	32,800,000	2027	Measure P Projects
Lease Revenue Bonds Series 2017A	12,045,000	10,966,567	23,011,567	12,005,000	2049	CREBs (Taxable)
Lease Revenue Bonds Series 2017B	1,085,000	279,747	1,364,747	770,000	2029	CREBs (Tax-Exempt)
2021 Taxable Pension Obligation Bonds	350,025,000	134,166,096	484,191,096	343,520,000	2045	CalPERS UAL
Subtotal	539,245,000	210,878,718	750,123,718	469,860,000		
RDA/Successor Agency Bonded Indebtedness						
2016 Tax Allocation Refunding Bonds	29,315,000	12,279,980	41,594,980	20,930,000	2036	Refinance Tax Allocation Bonds
Subtotal	29,315,000	12,279,980	41,594,980	20,930,000		
Other Debt						
HUD Section 108 Loan	5,886,000	862,631	6,748,631	4,410,000	2029	CDBG CIP
Capital Leases	15,150,547	1,833,045	16,983,592	9,079,697		Capital leases
Notes/Loan Payable				1,158,080		Various
Miscellaneous Claims Payable				31,007,667		Various
Compensated Absences				10,969,829		Employee leave
Subtotal	15,150,547	1,833,045	16,983,592	52,215,273		
Total Long Term Debt	589,596,547	225,854,374	815,450,921	547,415,273		

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 (\$20.9 million)

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

Certificates of Participation / Lease Revenue Bonds (\$126.3 million)

As of June 30, 2022, the City currently has three outstanding Certificates of Participation and four outstanding Lease Revenue Bonds. In February 2014, the Chula Vista Public Financing Authority (CVPFA) issued the 2014 COP to refund the 2002 COP (Police Facility Project), fund a reserve fund, and pay the costs incurred in connection with the execution and delivery of the Certificates. In September 2015, the CVPFA issued the 2015 COP to refund the 2004 COP (Civic Center Project Phase I) and partially refund the 2006 COP (Civic Center Project Phase II), fund a reserve fund, and pay the costs incurred in connection with the execution and delivery of the Certificates. In July 2016, the CVPFA issued the 2016 COP to refund the remaining 2006 COP (Civic Center Project Phase II), fund a reserve fund and to pay the costs incurred in connection with the execution and delivery of the Certificates. In July 2016, the Chula Vista Municipal Financing Authority (CVMFA) issued the 2016 Lease Revenue Refunding Bonds (LRRB) to refund the 2010 COP (Capital Facilities Refunding Projects) and to fund a reserve fund. In July 2017, the CVMFA issued the 2017 Lease Revenue Bonds (LRB) to finance infrastructure, facilities and equipment and pay the costs incurred in connection with the issuance of the Bonds using Measure P Sales Tax as the dedicated revenue source for the debt service payments. In December 2017, the CVMFA issued the Lease Revenue Bonds Series 2017A and the Lease Revenue Bonds Series 2017B to finance photovoltaic energy systems at various City facilities, capitalize interest on the Bonds and pay the costs incurred in connection with the issuance of the Bonds.

Pension Obligation Bonds (\$343.5 million)

In February 2021, the City of Chula Vista issued the Series 2021 Taxable Pension Obligation Bonds to pay all of the City's currently unamortized, unfunded accrued actuarial liability to the California Public Employees Retirement System with respect to the City's defined benefit retirement plans for City employees, to pay the premium for a municipal bond insurance policy for the Insured Bonds, and to pay costs of issuance of the Bonds.

Bond Premium (\$13.6 million)

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

Capital Leases (\$9.1 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 November 2015, the City entered into a 10-year capital lease agreement with PNC Equipment Finance for the acquisition of two Pierce Arrow XT Triple Combination Pumper / Fire Engines. The original amount of the lease is \$1,285,053.

In August 2016, the City entered into a 10-year capital lease agreement with JPMorgan Chase Bank for the acquisition of one Pierce Aerial Ladder Truck. The original amount of the lease is \$1,229,470.

In June 2017, the City entered into a 10-year Capital Lease Agreement with Motorola Solutions, Inc. for the acquisition of a PSA System. The original amount of the lease is \$1,351,409.

In January 2018, the City entered into a 5-year Capital Lease Agreement with Mail Finance, Inc. for the acquisition of a mail folding machine. The original amount of the loan was \$17,245.

In October 2019, the City entered into a 4-year Capital Lease Agreement with DELL Financial Services for 120 Mobile Data Computers. The original amount of the loan was \$303,013.85.

In September 2018, the City entered into a 10-year Capital Lease Agreement with JP Morgan Chase Bank N.A. for one Pierce Arrow XT Triple Combination Pumper/Fire Engine. The original amount of the loan was \$720,785.92

In July 2020, the City entered into a 5-year Capital Lease Agreement with Banc of America Public Capital Corporation for one Pierce Aerial Ladder Truck and one Pierce Arrow XT Triple Combination Pumper/Fire Engine. The original amount of the loan was \$2,363,757.44.

In July 2020, the City entered into a 5-year Capital Lease Agreement with Banc of America Public Capital Corporation for additional equipment related to the \$2,363,757.44 lease agreement above. The original amount of the loan was \$4,493,100.00.

Notes/Loans Payable (\$1.2 million)

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

In December 2012, the City entered into a lease purchase agreement with Banc of America to purchase certain energy conservation equipment. The agreement would bridge the financial gap between the Municipal Streetlight Retrofit Project capital costs and the available rebates for energy conservation equipment. The original loan amount was \$2.7 million.

CDBG Section 108 Loan (\$4.4 million)

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

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

Miscellaneous Claims Payable (\$31 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 (\$11 million)

The obligation for Compensated Absences represents the estimated dollar value of accumulated leave balances, primarily vacation leave, for employees that would have to be paid off if all permanent employees were terminated as of June 30, 2021.

Advances From Other Funds (\$40.3 million)

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 principal balance for the loan was \$8,150,862 as of June 30, 2021. 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.

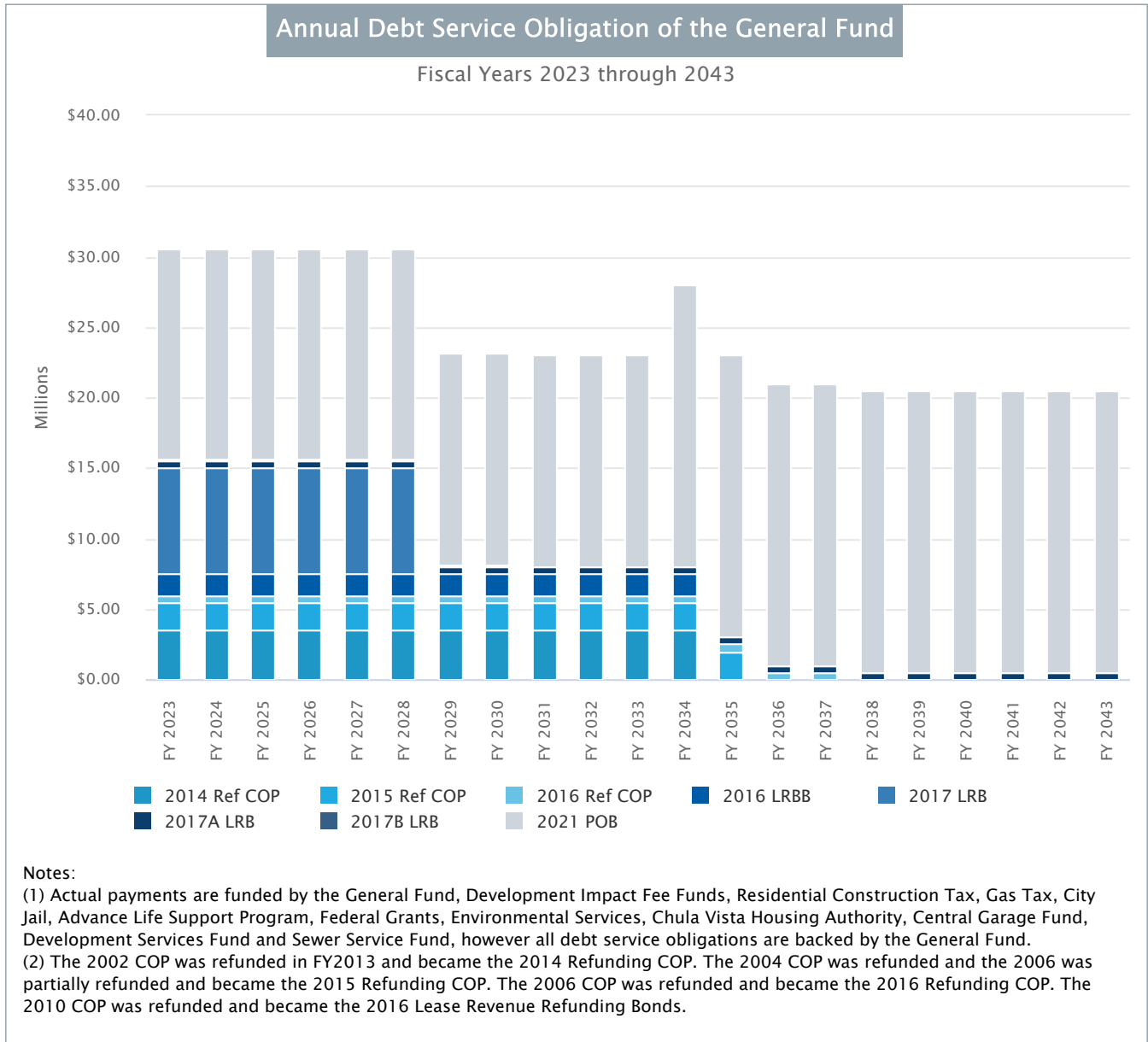
City Council authorized a loan to Western PAD from Eastern PAD in the amount of \$9,630,000 to acquire the 14.41 acre site located in the lower Sweetwater Valley owned by the Redevelopment Agency and \$310,000 to acquire the 1.89 acre site located at Auto Park Place, Chula Vista. Per Resolution 2015-035 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 principal balance was \$9,219,238 as of June 30, 2021. 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 principal balance was \$18,001,404 at June 30, 2021, of which all \$18,001,404 is outstanding from the Sewer Fund to the Sewer Development Impact Fees Fund and the portion due from the Sewer Fund to the Storm Drain Fund has been paid in full.

On June 23, 2020, The City Council authorized a loan from the Measure A Fund to the Enterprise Transport Program Fund to cover start-up costs related to the new Ambulance Transport Services Program in the amount of \$4,881,710, via Resolution 2020-152. The loan will be repaid from the final reimbursement under the City's expiring ambulance services contract plus revenues generated from the initial years of the Fire Department's Ambulance Services Operations, but no later than after 5 years of ambulance service operations. At June 30, 2021, Measure A had loaned the Enterprise Transport Program Fund a total of \$ 3,209,317.49 and this balance remained unchanged (no payments to principal were made in the fiscal year ending June 30, 2021). Loan disbursements will continue in Fiscal Year 2022 until the approved loan amount is reached.

General Fund Long-Term Debt for Fiscal Year 2023

The General Fund's annual debt service "commitment" for the Certificates of Participation and the Lease Revenue Bonds and Pension Obligation Bonds in fiscal year 2023 is approximately \$33.9 million, or 7.3% of the General Fund operating budget. However, it must be noted that although this amount is truly a General Fund commitment, only \$23.8 million will actually be paid from General Fund resources, with the remaining amount paid from available development impact fees and residential construction tax. The \$23.8 million represents approximately 10.5% of the General Fund operating budget. The \$33.9 million represents ongoing level debt service payments as depicted in the following chart.





SERVICE IMPACTS



Service Impacts

The service level impacts of an annual operating budget are the changes in the quantity and quality of the services provided by a City year over year. As economic cycles occur and City revenues rise and fall, it becomes a challenge to maintain service levels and implement a sustainable budget. In accordance with the City of Chula Vista's budget priorities and Strategic Plan, the fiscal year 2023 Proposed Budget includes various changes in how services are funded and delivered. Departmental service impacts are highlighted in the *Department Summary Reports* section of this document under *Significant Budget Adjustments & Service Impacts*. Highlights of changes in services funding are described below.

Services Funding

In general, local governments provide many services to the general population at no charge, such as public safety, libraries, and roadways and park maintenance. These services are paid for with general revenues that the City receives, including taxes, charges for services, user fees and a variety of other smaller types of general revenues.

Tax Changes

Tax revenue is generally unrestricted and allocated to the City's General Fund for programming expenditures. The City collects several types of tax revenue, such as property tax, sales tax, utility users' tax, business license tax and transient occupancy tax. A discussion on the City's major revenue sources, legislative factors and trends impacting these revenues is provided in the *General Fund Revenue Summary* section of this document.

There are no changes in tax rates planned for Fiscal Year 2023.

Fees Changes

Cities also offer many services that provide a specific benefit to the requesting party, for which a fee is assessed. Development plans review, building inspections, golf greens, and public park space rentals are examples of some of the services the City provides that are paid for directly by the public—residents, non-residents, businesses, developers, etc. – based on receiving a specific benefit.

The City's Master Fee Schedule was adopted to set the fees for a variety of services the City provides directly to the public. Fees levels are generally regulated by state laws (Propositions 13, 26 and 218) and the citywide *Cost Recovery Policy 159-03*. City fees may not exceed the reasonable cost of providing a service/benefit (with exceptions) and are to be periodically reviewed in order to keep pace with changes in the cost of living (Consumer Price Index) and methods or levels of service delivery. All changes to the Master Fee Schedule are approved by City Council.

The full Master Fee Schedule can be accessed at the following link: www.chulavistaca.gov/departments/finance/master-fee-schedule.

A summary of the changes made to the Master Fee Schedule during the fiscal year 2022 and during the development of the fiscal year 2023 Proposed Budget is outlined below.

Description	Change	Fund Impact	Justification
General Business Fees: Cannabis Employee Background Review Fee Renewal	\$222 / annually	No material impact to General Fund. Fee revenues are set at a level to offset costs of providing background reviews.	Fee level is established to recover staff and consultant costs for processing the background review renewal.
Booking Fees	Removal of \$155 Booking Fees	No material impact to City's Jail Fund. Removal of these fees will have a minimal impact on revenues; the previous annual budget was \$9,000.	This change is due to a repeal of California Government Code §29550.3 via Assembly Bill (AB) 1869 allowing a city which books or processes persons to a jail administered by the city to establish and collect an administrative fee for an arrested person. AB 1869 is designed to reduce the economic burden on people who are arrested, including disproportionate numbers of low-income people and people of color.
General Business Fees: Short-Term Rental Permits	\$250 Application, \$175 Annual Renewal, \$40 Event Permit	No material impact to the General Fund. Penalty revenues are anticipated to fully offset the cost of a Code Enforcement Officer II position to enforce the short-term rental compliance program.	The proposed ordinance establishes a new regulatory structure for short-term rentals that will be enforced jointly by the Chula Vista Police Department and the Code Enforcement section of the Development Services Department. The fees are recommended in order to offset the reasonably anticipated cost of providing Short-Term Rental permitting services, such as the cost of a Code Enforcement Officer position.
Sewer Service Charge (Sewer Rates)	No change through June 30, 2022; rate increase of 4.5% starting July 1, 2022, an increase of 5% starting July 1, 2023, an increase of 5% starting July 1, 2024, and an increase of 5.5% starting July 1, 2025.	Sewer Service Revenue and Trunk Sewer Capital Funds will increase revenues for FY 2022-23 through FY 2025-26 to ensure sewer expenses are covered and reserves met.	Based on an independent financial rate study of the City's sewer services, rate increases are needed to fund the cost of operating and maintaining the city's sewer collection system, investment in the infrastructure needed to provide the service consistent with applicable federal, state, and local laws, and ensure adequate financial reserves.
Industrial Wastewater Discharge Permit Fees	See Master Fee Schedule, Chapter 12 – Sewer Fees, Sewer Service Charges	The increase in the proposed Industrial Wastewater Discharge Permit Fee will ensure the program is recovering the associated costs. There will be no net change in the Sewer Services Revenue Fund in the current or future fiscal years.	City Council Policy 159-03 on Citywide Cost Recovery includes that city services mainly benefiting specific individuals or businesses should pay for the benefit in proportion to the benefit received. As such, the fees increases will pass on the costs charged by San Diego for managing each Industrial Use permit on to the individual Industrial User (IU).





**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 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.

Funds Structure

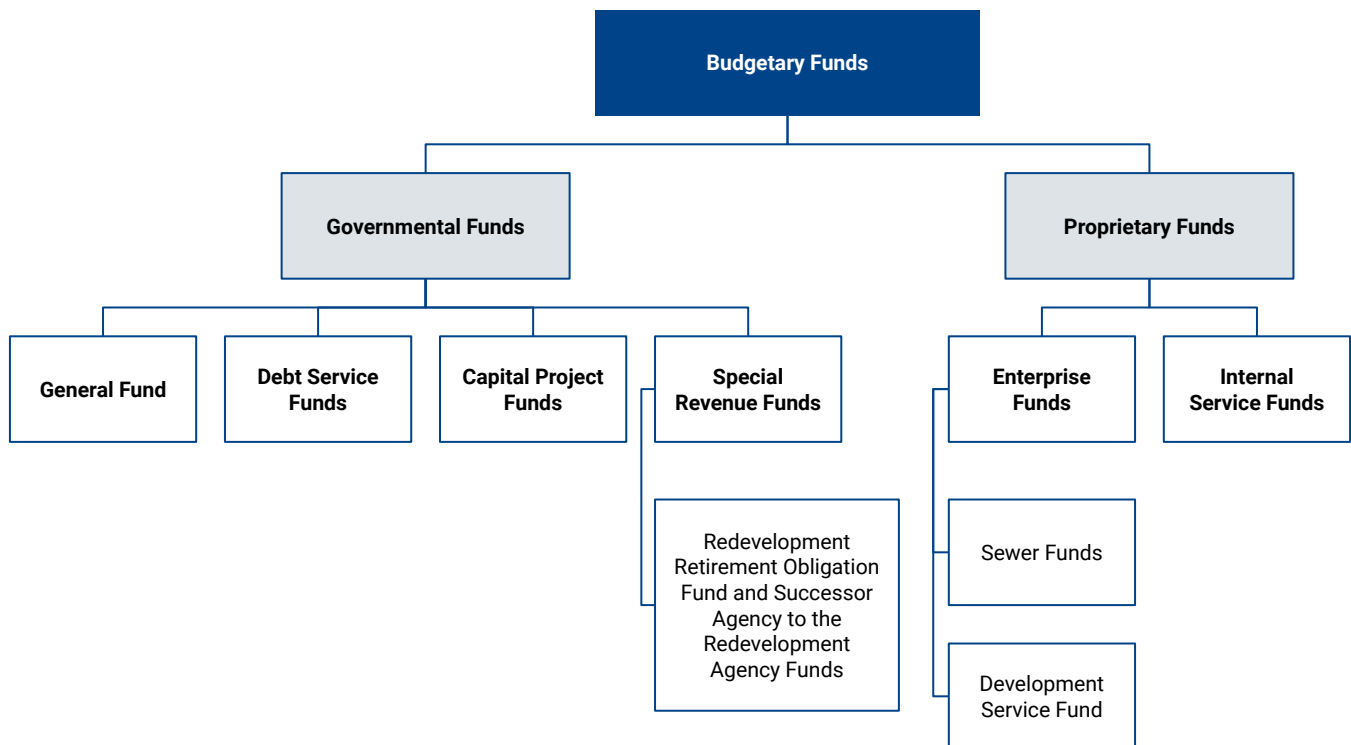
Governmental funds include activities associated with the operations of the City such as the provision of library, recreation, and public safety services. Special revenue funds, capital project funds, debt service funds, and the City’s general fund are different types of governmental funds.

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.

Budget Book Organization

The budget document is organized around the following major funds – General Fund, Development Services 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 allowable purposes.

Basis of Accounting & Budgeting

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.

Internal Controls

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.

Budgetary Control

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).

Budget Modifications

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.

Encumbrances

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



LIST OF ACRONYMS



List of Acronyms

A

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

B

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

C

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

CVEA: Chula Vista Employee's Association
 CVPD: Chula Vista Police Department
 CVT: Chula Vista Transit

D

DAR: Direct Access Ramp
 DASH: Dynamic After School Hours
 DIF: Development Impact Fee
 DMS: Drainage Management System
 DVP: Delivery Versus Payment

E

EEBG: Energy Efficiency Block Grant
 EOC: Emergency Operation Center
 ERAF: Educational Revenue Augmentation Fund
 EUC: Eastern Urban Center

F

FCIP: Fire Company Inspection Program
 FDIC: Federal Deposit Insurance Corporation
 FF: Firefighters
 FHLB: Federal Home Loan Bank
 FHLMC: Federal Home Loan Mortgage Corporation
 FHWA: Federal Highway Administration
 FICB: Federal Intermediate Credit Bank
 FLB: Federal Land Bank
 FLSA: Fair Labor Standards Act
 FMS: Fleet Management System
 FNMA: Federal National Mortgage Association
 FPPC: Fair Political Practices Commission
 FREBE: Free Resource Energy Business Evaluation
 FSE: Fire Safety Engineering
 FTA: Federal Transit Administration
 FTE: Full-Time Equivalent
 FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles
 GDP: Gross Domestic Product

GFOA: Government Finance Officers of America
GGMS: General Government Management System
GIS: Geographic Information System
GMOC: Growth Management Oversight Committee
GNMA: Government National Mortgage Association
GUC: General Use Certificates

H

HBP: Highway Bridge Program
HOV: High Occupancy Vehicle
HR: Human Resources
HSIP: Highway Safety Improvement Program
HUD: Housing and Urban Development
HVAC: Heating\Ventilation\Air Conditioning

I

IAFF: International Association of Firefighters
ITS: Information and Technology Services

L

LAIF: Local Agency Investment Fund
LAN: Local Area Network
LRT: Light Rail Trolley

M

MGD: Million Gallons per Day
MHZ: Megahertz
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

OPEB: Other Post-Employment Benefits

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
 POB: Pension Obligation Bond
 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
WWMP: Wastewater Master Plan
WMS: Wastewater Management System
W-TDIF: Western Transportation Development Impact Fee





GLOSSARY



Glossary

A

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

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

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

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

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

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

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

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

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

B

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

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

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

C

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

Fund Balance – The excess of an entity’s assets over its liabilities. A negative fund balance is sometimes referred to as a fund 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, Information and Technology Services (ITS), Human Resources, and Finance.

Infrastructure – Basic physical assets such as buildings, streets, sewers, and parks.

Interest Expense – Interest costs paid by the City of 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

Major Fund – Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10% of the total for their fund category (governmental or enterprise) and 5% of the aggregate of all governmental and enterprise funds in total. The general fund is always considered a major fund.

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.

Non-Major Fund – All funds which do not meet the criteria for a major fund. Major funds are funds where revenues, expenditures/expenses, assets or liabilities are at least 10% of the total for their fund category (governmental or enterprise) and 5% of the aggregate of all governmental and enterprise funds in total.

O

Operating Budget – Costs associated with the ongoing 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.