



2023-24

ADOPTED BUDGET

CITY OF
CHULA VISTA
CALIFORNIA



Adopted Budget Fiscal Year 2024

John McCann
Mayor

Carolina Chavez
Councilmember
District 1

Jose Preciado
Councilmember
District 2

Alonso Gonzalez
Councilmember
District 3

Andrea Cardenas
Councilmember
District 4

Maria Kachadoorian
City Manager

Kerry Bigelow
City Clerk

Jill D.S. Maland
Interim City Attorney



Administration

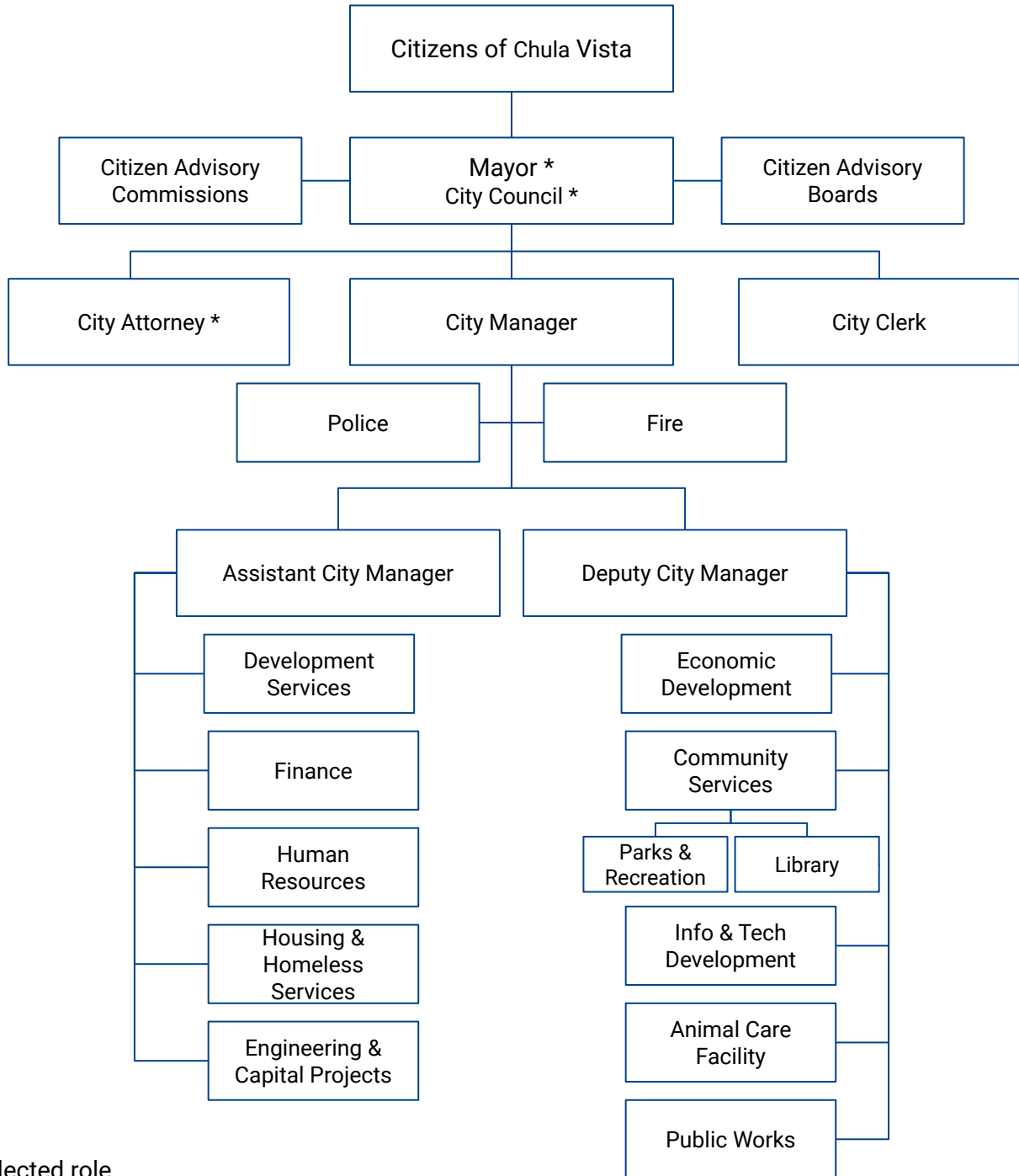
Maria Kachadoorian	City Manager
Tiffany Allen	Assistant City Manager
Eric Crockett	Deputy City Manager
Vacant	Deputy City Manager

Directors

John Skeel	Director of Animal Services
Tracy Lamb	Director of Community Services
Laura Black	Director of Development Services
William Valle	Director of Engineering and Capital Projects
Sarah Schoen	Director of Finance
Harry Muns	Fire Chief
Stacey Kurz	Director of Housing and Homeless Services
Courtney Chase	Director of Human Resources/Risk Management
Jose Cisneros	Director of Information Technology Services
Roxana Kennedy	Chief of Police
Matthew Little	Director of Public Works



Organizational Chart



* Elected role

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Chula Vista at a Glance



About Chula Vista

Today the City of Chula Vista is located at the center of one of the richest cultural, economic and environmentally diverse zones in the United States. It is the second-largest City in San Diego County with a population of approximately 274,000. Chula Vista boasts more than 52 square miles of coastal landscape, canyons, rolling hills, mountains, quality parks, and miles of trails. Chula Vista is a leader in conservation and renewable energy, has outstanding public schools, and has been named one of the top safest cities in the country. Thus, the city serves as a base for strong education, clean technology, and advanced manufacturing to its growing and well-educated middle-class.

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

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

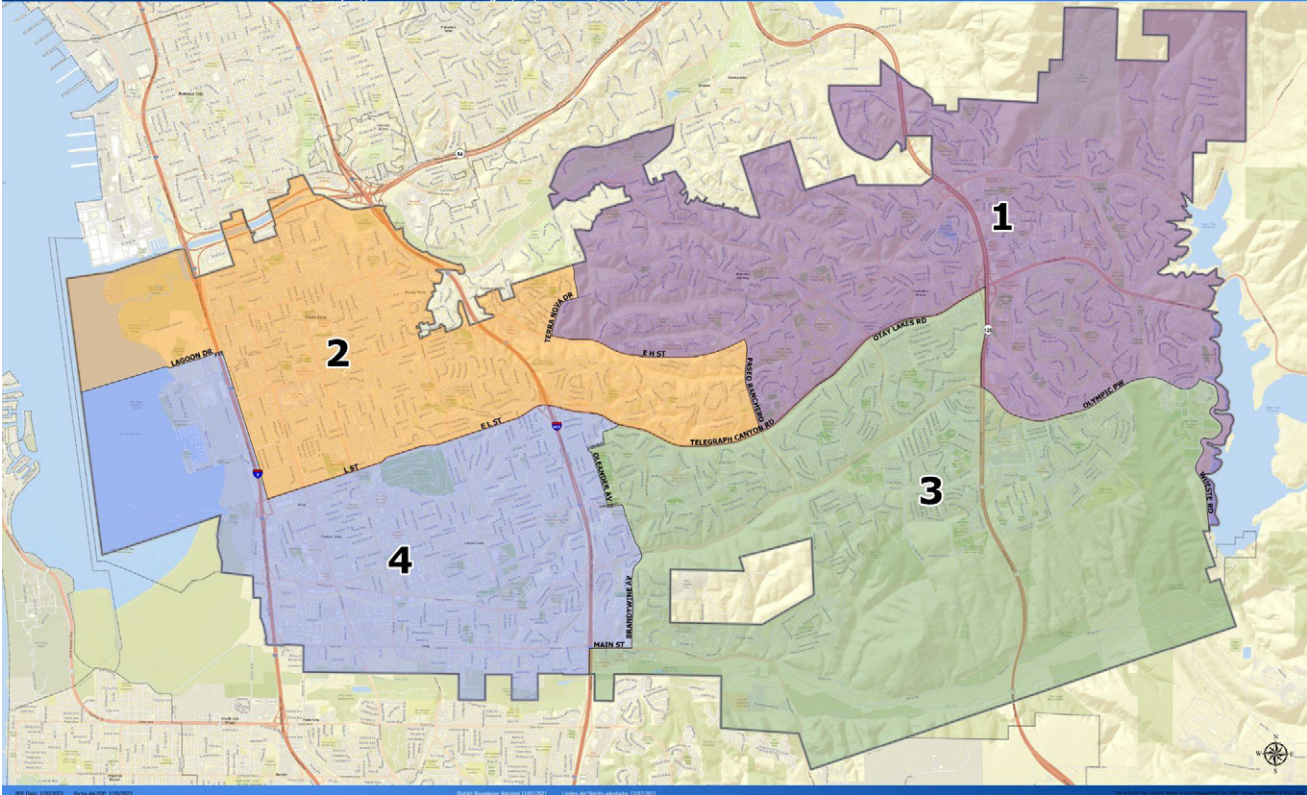
Chula Vista Center in the downtown area boasts major retailers, dining, movie theaters, and more than 100 fine specialty shops. Downtown Chula Vista, formerly known as the Third Avenue Village (TAVA), billed as the cultural center of the city, features historic buildings, unique shops, landmark restaurants,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

Established neighborhoods, contemporary communities, start-up firms, corporations, nationally recognized entertainment venues, the Chula Vista Elite Athlete Training Center, 74 parks, an award-winning nature center and a historic downtown all contribute to Chula Vista’s attraction for both families and businesses.

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



City Council District Map
Mapa de los Distritos del Concejo Municipal
<https://www.chulavista.gov/departments/mayor-council>



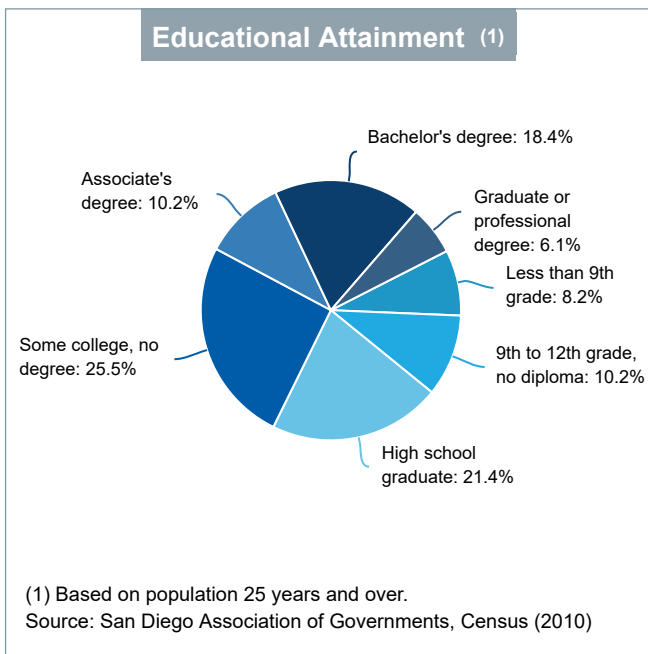
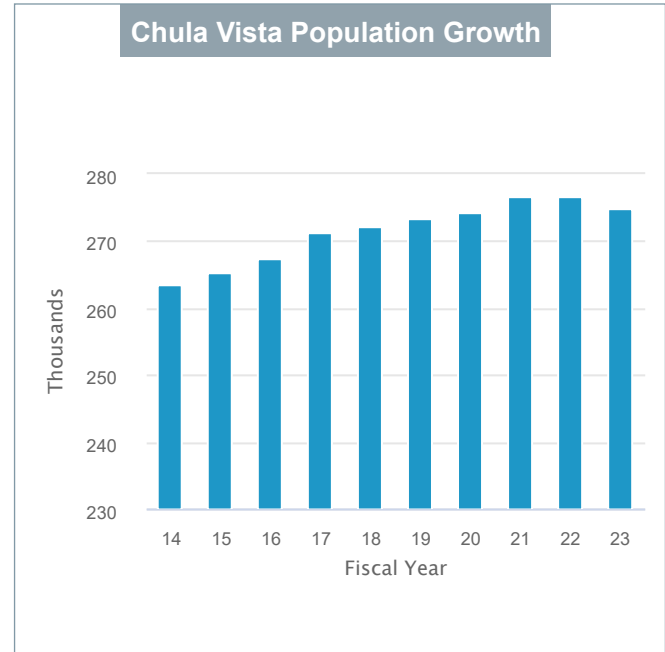
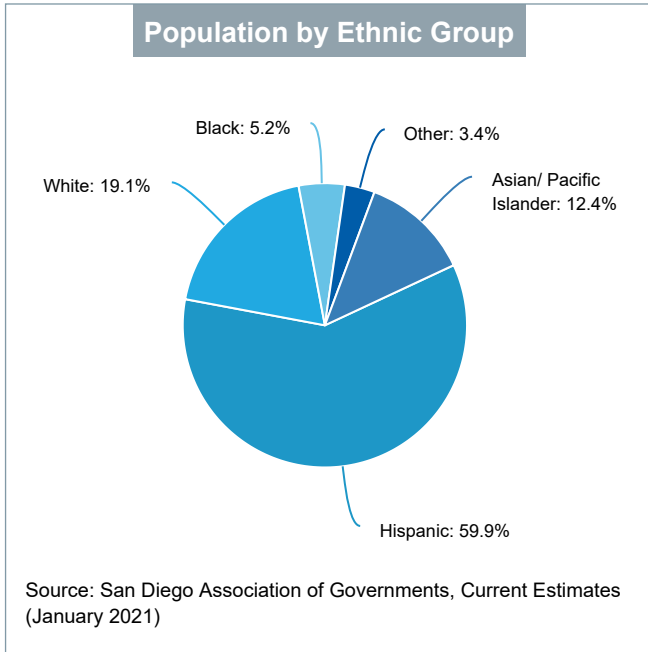
General Information

Incorporated	1911
Government	Council/Manager
Bond Rating	AA-

Population

Population	274,784
Median Age	36.7

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



Elementary Schools

Chula Vista Elementary School District

www.cvesd.org

(619) 425-9600

Number of Schools⁽¹⁾ 49

Projected Enrollment 29,600

⁽¹⁾ Includes 5 dependent and 3 independent charter schools.

Secondary Schools

Sweetwater Union High School District

www.sweetwaterschools.org

(619) 691-5500

Number of Schools⁽¹⁾ 32

Projected Enrollment 46,000

⁽¹⁾ Includes middle schools, high schools, adult schools, and alternative education sites.

Housing

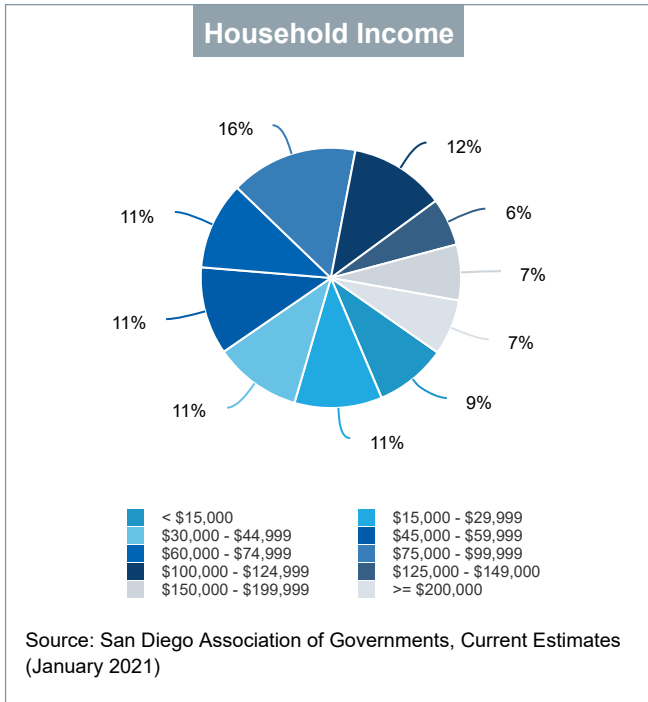
Housing Units	89,482
Persons per Household	3.16
Vacancy Rate	3.5%

Source: State of California Department of Finance, Population and Housing Estimates

Housing Type

Single Family	56,216
Multiple Family	29,376
Mobile Homes	3,890

Source: State of California Department of Finance, Population and Housing Estimates



Public Safety

Fire Uniform Strength	153
Fire Stations	10
Emergency Calls to Fire Department ⁽¹⁾	31,711
Police Uniform Strength	289
Citizen Initiated Calls for Service ⁽²⁾	67,976

⁽¹⁾ Fire calls for service data is for calendar year 2022

⁽²⁾ Police calls for service data is for fiscal year 2023

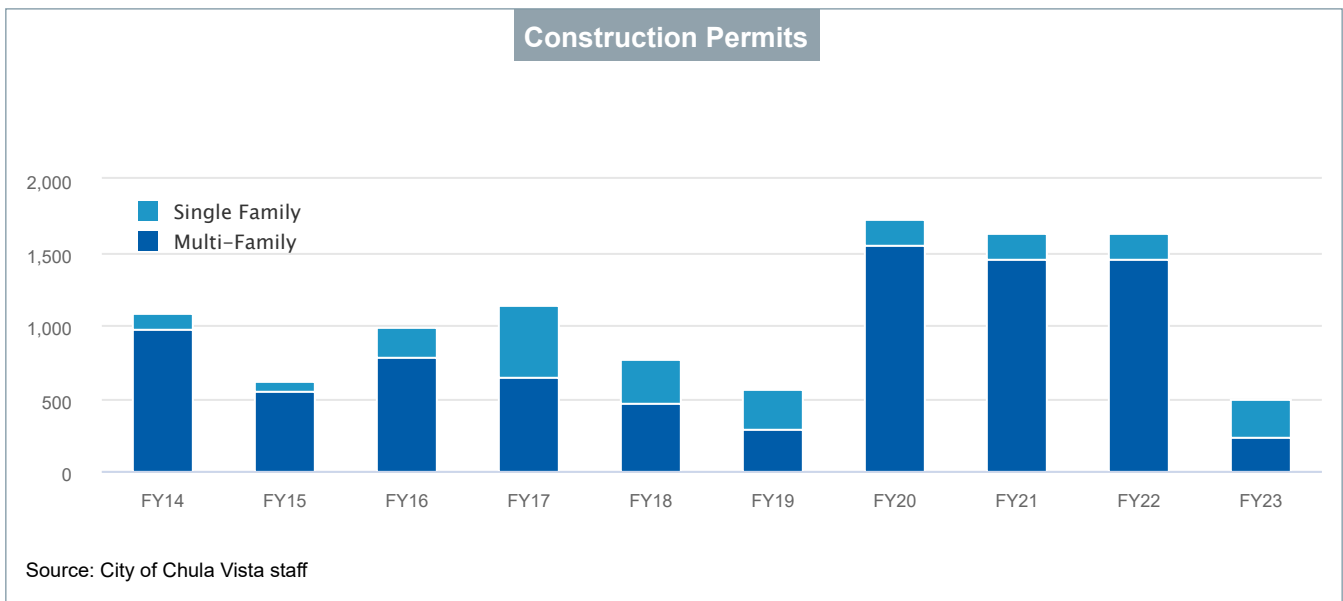
Source: City of Chula Vista Staff

Community Facilities

Acres of Developed Parks ⁽¹⁾	715.04
Total Number of Parks	74
Libraries	3
Recreation Facilities	12

⁽¹⁾ Actual City Ownership Park Acreage

Source: City of Chula Vista staff





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Chula Vista
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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. This section is followed by Department Summary reports that include departmental mission statements, operating budgets, staffing and significant budget adjustments and service impacts for each General Fund department.

Significant budget adjustments are defined as: 1) additions and deletions of positions during the budget development process; and 2) increases or decreases in revenues and expenditures categories in the amount of \$250,000 or greater.

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: Capital Project Funds, Debt Service Funds, Fleet Fund, Development Services Fund, Sewer 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 Sales Tax Fund

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 Sales Tax Fund

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

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.

Appendix

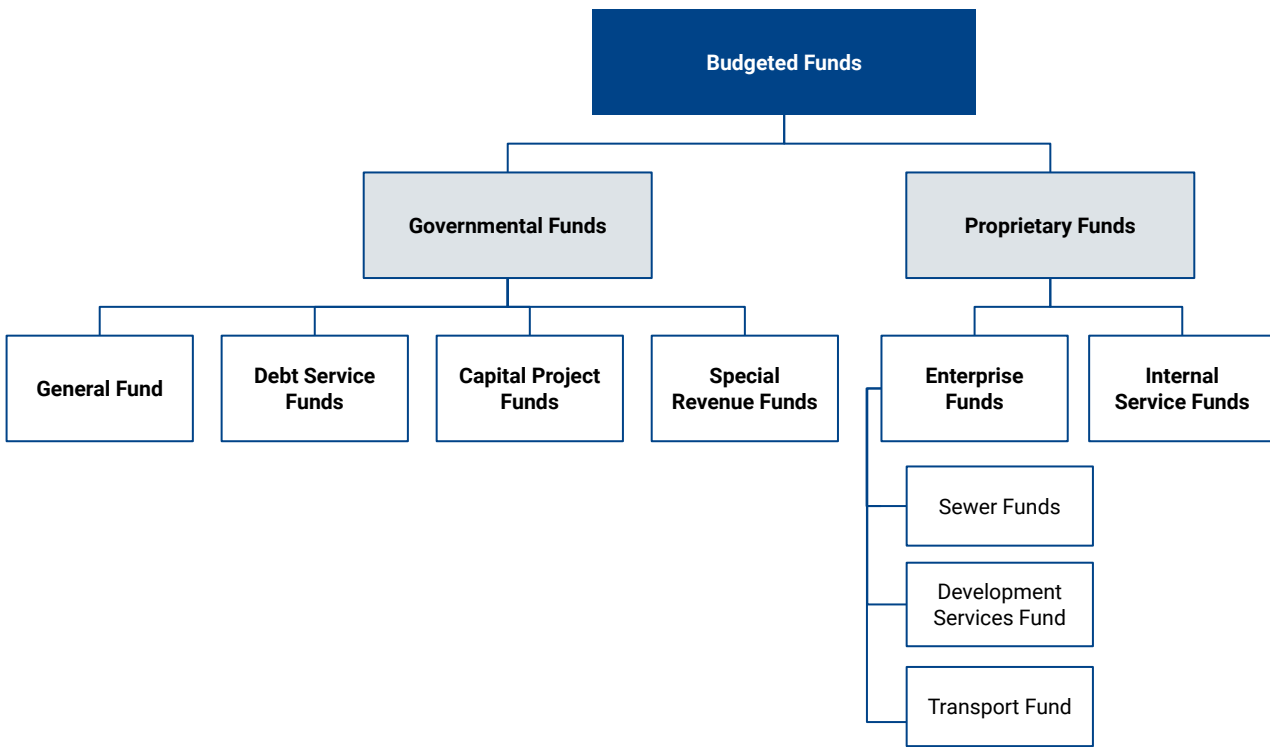
The Appendix contains supplementary information on a variety of topics, including an overview of the budget development process along with relevant timelines and milestones, fiscal and investment policies, debt administration, and a glossary of finance and budget terms.

Budgeted Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Not all City funds are appropriated, or “budgeted.” Fiduciary funds are typically not subject to budget requirements. Fiduciary funds contain resources held by the City but belonging to individuals or entities other than the City.

Structure of Budgeted Funds



Major Funds

The City's fund financial statements provide detailed information about each of the City's most significant funds, called Major Funds. The concept of Major Funds was established by Governmental Accounting Standards Board (GASB) Statement 34 and replaces the concept of combining like funds and presenting them in total. Instead, each Major Fund is presented individually, with all Non-major Funds summarized and presented in a single column of the City's fund financial statements.

Major funds are funds with revenues, expenditures/expenses, assets, or liabilities which are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

The following table represents the major funds reported in the City's Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2022.

Major Funds

Fund Category & Included Funds			
General Fund (GF)		Special Revenue (SR)	
GF-1	100 - General Fund	SR-1	256 - Asset Seizure
GF-1	105 - Bayfront Lease Revenue	SR-1	267 - Permanent Endowments
GF-1	110 - Payroll Clearing	SR-1	268 - American Rescue Plan Act 2021
GF-1	220 - 2016 Measure P Sales Tax	SR-1	269 - Other Grants
GF-1	222 - 2018 Measure A Sales Tax	SR-1	271 - Local Grants
GF-1	234 - Advanced Life Support Program	SR-1	272 - Federal Grants
GF-1	235 - Legislative Counsel Fund	SR-1	273 - State Grants
GF-1	340 - Section 115 Trust	SR-1	282 - Environmental Services
GF-1	341 - Public Liability Trust	SR-2	319 - Housing Successor Agency
GF-1	405 - City Jail		
GF-1	804 - Flexible Spending Account		
Capital Project (CP)		Debt Service (DS)	
CP-1	542 - Drainage DIFs	DS-1	475 - 2014 COP Refunding
CP-1	560 - Public Facilities (PF) DIFs	DS-1	476 - 2015 COP Refunding
CP-1	580 - Pedestrian Bridge DIF	DS-1	477 - 2016 COP Refunding Civic Ctr/Nature
CP-1	590 - Transportation DIFs	DS-2	478 - 2016 LRRB PF DIF COP
		DS-2	479 - 2017 CREBs LRBs
		DS-2	480 - 2017 Measure P LRBs

Fund – Department Relationship

City Funds by Fund Type and Associated Departments		Departments					
Fund Type	Fund Description	Administration	Animal Care Facility	Boards & Commissions	City Attorney	City Clerk	City Council
General Fund	100-General Fund	✓	✓	✓	✓	✓	✓
General Fund	220-2016 Measure P Sales Tax						
General Fund	222-2018 Measure A Sales Tax						
General Fund	234-Advanced Life Support Program						
General Fund	341-Public Liability Trust						
Special Revenue	221-Transportation Grants-Gas Tax						
Special Revenue	227-Transportation Sales Tax						
Special Revenue	241-Parking Meter						
Special Revenue	245-Traffic Safety						
Special Revenue	266-Special Revenue Endowments						
Special Revenue	269-Other Grants						
Special Revenue	270-Mobile Park Fee						
Special Revenue	271-Local Grants						
Special Revenue	272-Federal Grants						
Special Revenue	273-State Grants						
Special Revenue	282-Environmental Services						
Special Revenue	301-Storm Drain						
Special Revenue	311-CDBG Housing Program						
Special Revenue	313-Chula Vista Housing Authority						
Special Revenue	316-Public Educational & Govt Fee						
Special Revenue	319-Housing Successor Agency						
Special Revenue	342-CFD 11-M Rolling Hills McM						
Special Revenue	343-CFD 12-M Otay Ranch Village 7						
Special Revenue	344-CFD 13-M Otay Ranch Village 2						
Special Revenue	345-CFD 12M Village 7 Otay Ranch						
Special Revenue	346-CFD 14M-A-EUC Millenia						
Special Revenue	347-CFD 14M-B-EUC Millenia						
Special Revenue	348-CFD 18M Village 3 Otay Ranch						
Special Revenue	349-CFD 19M Freeway Commercial 2						
Special Revenue	350-Bayfront Special Tax District						
Special Revenue	352-Bay Blvd Landscape District						
Special Revenue	353-Eastlake Maintenance Dist I						
Special Revenue	354-Open Space District #01						
Special Revenue	355-Open Space District #02						
Special Revenue	356-Open Space District #03						
Special Revenue	357-Open Space District #04						
Special Revenue	358-Open Space District #05						
Special Revenue	359-Open Space District #06						
Special Revenue	361-Open Space District #07						
Special Revenue	362-Open Space District #08						
Special Revenue	363-Open Space District #09						
Special Revenue	364-Open Space District #10						
Special Revenue	365-Open Space District #11						
Special Revenue	367-Open Space District #14						
Special Revenue	368-Open Space District #15						
Special Revenue	369-Open Space District #17						
Special Revenue	371-Open Space District #18						
Special Revenue	372-Open Space District #20						
Special Revenue	373-Open Space District #23						
Special Revenue	374-Open Space District #24						
Special Revenue	375-Open Space District #26						
Special Revenue	376-Open Space District #31						
Special Revenue	378-CFD 07M Eastlake Woods & Vista						
Special Revenue	379-CFD 08M Vlg 6 McMillin & OR						
Special Revenue	380-CFD 09M ORV II Brookfield-Shea						
Special Revenue	381-CFD 14M-2-EUC Millenia						
Special Revenue	382-CFD 99-2 Otay Ranch Vlg 1 West						
Special Revenue	386-Otay Ranch Preserve						
Special Revenue	387-CFD 98-3 Sunbow 2						
Special Revenue	388-CFD 97-1 Otay Ranch						
Capital Projects	542-Drainage DIF						
Capital Projects	560-Public Facilities DIF						
Capital Projects	580-Pedestrian Bridge DIFs						

Fund – Department Relationship

City Funds by Fund Type and Associated Departments		Departments					
Fund Type	Fund Description	Administration	Animal Care Facility	Boards & Commissions	City Attorney	City Clerk	City Council
Capital Projects	590-Transportation DIFs						
Capital Projects	713-Capital Improvement Projects						
Capital Projects	715-Parkland Acquisition & DevFees						
Capital Projects	716-Western-Park Acquisition & Dev						
Capital Projects	717-Residential Construction Tax						
Capital Projects	736-Other Transportation Program						
Debt Service	442-CDBG Section 108 Loan						
Debt Service	451-Long Term Debt - City of CV						
Debt Service	452-Equipment Lease Fund						
Debt Service	453-Energy Conservation Loans						
Debt Service	475-2014 COP Refunding						
Debt Service	476-2015 Refunding COP						
Debt Service	477-2016 Ref COP Civic Ctr/Nature						
Debt Service	478-2016 LRRB PFDIF/COP						
Debt Service	479-2017 CREBs LRBs						
Debt Service	666-2016 TARBs						
Enterprise	405-City Jail						
Enterprise	406-Chula Vista Muni Golf Course						
Enterprise	407-Living Coast Discovery Center						
Enterprise	408-Development Services Fund						
Enterprise	409-CV Elite Athlete Training Ctr						
Enterprise	410-Transport Enterprise						
Enterprise	411-Sewer Income						
Enterprise	413-Trunk Sewer Capital Reserve						
Enterprise	414-Sewer Service Revenue						
Enterprise	428-Sewer Facility Replacement						
Enterprise	430-Sewer DIFs						
Internal Service	391-Central Garage Fund						
Internal Service	398-Workers Compensation Fund						
Private-Purpose Trust	318-RDA Successor Agency Fund						

City Funds by Fund Type and Associated Departments		Departments						
Fund Type	Fund Description	Development Services	Economic Development	Engineering/Capital Projects	Finance	Fire	Housing & Homeless Services	Human Resources
General Fund	100-General Fund	✓	✓	✓	✓	✓		✓
General Fund	220-2016 Measure P Sales Tax				✓			
General Fund	222-2018 Measure A Sales Tax					✓		
General Fund	234-Advanced Life Support Program				✓	✓		
General Fund	341-Public Liability Trust				✓			
Special Revenue	221-Transportation Grants-Gas Tax			✓				
Special Revenue	227-Transportation Sales Tax			✓				
Special Revenue	241-Parking Meter				✓			
Special Revenue	245-Traffic Safety							
Special Revenue	266-Special Revenue Endowments	✓						
Special Revenue	269-Other Grants		✓					
Special Revenue	270-Mobile Park Fee	✓					✓	
Special Revenue	271-Local Grants							
Special Revenue	272-Federal Grants	✓						
Special Revenue	273-State Grants	✓	✓					
Special Revenue	282-Environmental Services		✓					
Special Revenue	301-Storm Drain			✓				
Special Revenue	311-CDBG Housing Program	✓					✓	
Special Revenue	313-Chula Vista Housing Authority	✓					✓	
Special Revenue	316-Public Educational & Govt Fee					✓		
Special Revenue	319-Housing Successor Agency	✓					✓	
Special Revenue	342-CFD 11-M Rolling Hills McM							
Special Revenue	343-CFD 12-M Otay Ranch Village 7							
Special Revenue	344-CFD 13-M Otay Ranch Village 2							
Special Revenue	345-CFD 12M Village 7 Otay Ranch							
Special Revenue	346-CFD 14M-A-EUC Millenia							
Special Revenue	347-CFD 14M-B-EUC Millenia							
Special Revenue	348-CFD 18M Village 3 Otay Ranch							
Special Revenue	349-CFD 19M Freeway Commercial 2							
Special Revenue	350-Bayfront Special Tax District	✓						
Special Revenue	352-Bay Blvd Landscape District							
Special Revenue	353-Eastlake Maintenance Dist I							
Special Revenue	354-Open Space District #01							
Special Revenue	355-Open Space District #02							
Special Revenue	356-Open Space District #03							
Special Revenue	357-Open Space District #04							
Special Revenue	358-Open Space District #05							
Special Revenue	359-Open Space District #06							
Special Revenue	361-Open Space District #07							
Special Revenue	362-Open Space District #08							
Special Revenue	363-Open Space District #09							
Special Revenue	364-Open Space District #10							
Special Revenue	365-Open Space District #11							
Special Revenue	367-Open Space District #14							
Special Revenue	368-Open Space District #15							
Special Revenue	369-Open Space District #17							
Special Revenue	371-Open Space District #18							
Special Revenue	372-Open Space District #20							
Special Revenue	373-Open Space District #23							
Special Revenue	374-Open Space District #24							
Special Revenue	375-Open Space District #26							
Special Revenue	376-Open Space District #31							
Special Revenue	378-CFD 07M Eastlake Woods & Vista							
Special Revenue	379-CFD 08M Vlg 6 McMillin & OR							
Special Revenue	380-CFD 09M ORV II Brookfield-Shea							
Special Revenue	381-CFD 14M-2-EUC Millenia							
Special Revenue	382-CFD 99-2 Otay Ranch Vlg 1 West							
Special Revenue	386-Otay Ranch Preserve							
Special Revenue	387-CFD 98-3 Sunbow 2							
Special Revenue	388-CFD 97-1 Otay Ranch							
Capital Projects	542-Drainage DIF	✓						
Capital Projects	560-Public Facilities DIF	✓						
Capital Projects	580-Pedestrian Bridge DIFs	✓						

City Funds by Fund Type and Associated Departments		Departments						
Fund Type	Fund Description	Development Services	Economic Development	Engineering/Capital Projects	Finance	Fire	Housing & Homeless Services	Human Resources
Capital Projects	590-Transportation DIFs	✓						
Capital Projects	713-Capital Improvement Projects			✓				
Capital Projects	715-Parkland Acquisition & DevFees	✓						
Capital Projects	716-Western-Park Acquisition & Dev	✓						
Capital Projects	717-Residential Construction Tax	✓						
Capital Projects	736-Other Transportation Program			✓				
Debt Service	442-CDBG Section 108 Loan	✓						
Debt Service	451-Long Term Debt - City of CV				✓			
Debt Service	452-Equipment Lease Fund				✓			
Debt Service	453-Energy Conservation Loans				✓			
Debt Service	475-2014 COP Refunding				✓			
Debt Service	476-2015 Refunding COP				✓			
Debt Service	477-2016 Ref COP Civic Ctr/Nature				✓			
Debt Service	478-2016 LRRB PFDIF/COP				✓			
Debt Service	479-2017 CREBs LRBs				✓			
Debt Service	666-2016 TARBs				✓			
Enterprise	405-City Jail							
Enterprise	406-Chula Vista Muni Golf Course				✓			
Enterprise	407-Living Coast Discovery Center							
Enterprise	408-Development Services Fund	✓						
Enterprise	409-CV Elite Athlete Training Ctr				✓			
Enterprise	410-Transport Enterprise					✓		
Enterprise	411-Sewer Income			✓				
Enterprise	413-Trunk Sewer Capital Reserve	✓						
Enterprise	414-Sewer Service Revenue			✓				
Enterprise	428-Sewer Facility Replacement			✓				
Enterprise	430-Sewer DIFs	✓						
Internal Service	391-Central Garage Fund							
Internal Service	398-Workers Compensation Fund				✓			
Private-Purpose Trust	318-RDA Successor Agency Fund		✓					

City Funds by Fund Type and Associated Departments		Departments					
Fund Type	Fund Description	Information Technology	Library	Non-Departmental	Parks and Recreation	Police	Public Works
General Fund	100-General Fund	✓	✓	✓	✓	✓	✓
General Fund	220-2016 Measure P Sales Tax						
General Fund	222-2018 Measure A Sales Tax						✓
General Fund	234-Advanced Life Support Program						
General Fund	341-Public Liability Trust						
Special Revenue	221-Transportation Grants-Gas Tax						✓
Special Revenue	227-Transportation Sales Tax						
Special Revenue	241-Parking Meter						
Special Revenue	245-Traffic Safety					✓	
Special Revenue	266-Special Revenue Endowments						
Special Revenue	269-Other Grants					✓	
Special Revenue	270-Mobile Park Fee						
Special Revenue	271-Local Grants					✓	
Special Revenue	272-Federal Grants					✓	
Special Revenue	273-State Grants					✓	
Special Revenue	282-Environmental Services						
Special Revenue	301-Storm Drain						
Special Revenue	311-CDBG Housing Program						
Special Revenue	313-Chula Vista Housing Authority						
Special Revenue	316-Public Educational & Govt Fee						
Special Revenue	319-Housing Successor Agency						
Special Revenue	342-CFD 11-M Rolling Hills McM						✓
Special Revenue	343-CFD 12-M Otay Ranch Village 7						✓
Special Revenue	344-CFD 13-M Otay Ranch Village 2						✓
Special Revenue	345-CFD 12M Village 7 Otay Ranch						✓
Special Revenue	346-CFD 14M-A-EUC Millenia						✓
Special Revenue	347-CFD 14M-B-EUC Millenia						✓
Special Revenue	348-CFD 18M Village 3 Otay Ranch						✓
Special Revenue	349-CFD 19M Freeway Commercial 2						✓
Special Revenue	350-Bayfront Special Tax District						
Special Revenue	352-Bay Blvd Landscape District						✓
Special Revenue	353-Eastlake Maintenance Dist I						✓
Special Revenue	354-Open Space District #01						✓
Special Revenue	355-Open Space District #02						✓
Special Revenue	356-Open Space District #03						✓
Special Revenue	357-Open Space District #04						✓
Special Revenue	358-Open Space District #05						✓
Special Revenue	359-Open Space District #06						✓
Special Revenue	361-Open Space District #07						✓
Special Revenue	362-Open Space District #08						✓
Special Revenue	363-Open Space District #09						✓
Special Revenue	364-Open Space District #10						✓
Special Revenue	365-Open Space District #11						✓
Special Revenue	367-Open Space District #14						✓
Special Revenue	368-Open Space District #15						✓
Special Revenue	369-Open Space District #17						✓
Special Revenue	371-Open Space District #18						✓
Special Revenue	372-Open Space District #20						✓
Special Revenue	373-Open Space District #23						✓
Special Revenue	374-Open Space District #24						✓
Special Revenue	375-Open Space District #26						✓
Special Revenue	376-Open Space District #31						✓
Special Revenue	378-CFD 07M Eastlake Woods & Vista						✓
Special Revenue	379-CFD 08M Vlg 6 McMillin & OR						✓
Special Revenue	380-CFD 09M ORV II Brookfield-Shea						✓
Special Revenue	381-CFD 14M-2-EUC Millenia						✓
Special Revenue	382-CFD 99-2 Otay Ranch Vlg 1 West						✓
Special Revenue	386-Otay Ranch Preserve						✓
Special Revenue	387-CFD 98-3 Sunbow 2						✓
Special Revenue	388-CFD 97-1 Otay Ranch						✓
Capital Projects	542-Drainage DIF						
Capital Projects	560-Public Facilities DIF						
Capital Projects	580-Pedestrian Bridge DIFs						

City Funds by Fund Type and Associated Departments		Departments					
Fund Type	Fund Description	Information Technology	Library	Non-Departmental	Parks and Recreation	Police	Public Works
Capital Projects	590-Transportation DIFs						
Capital Projects	713-Capital Improvement Projects						
Capital Projects	715-Parkland Acquisition & DevFees						
Capital Projects	716-Western-Park Acquisition & Dev						
Capital Projects	717-Residential Construction Tax						
Capital Projects	736-Other Transportation Program						
Debt Service	442-CDBG Section 108 Loan						
Debt Service	451-Long Term Debt - City of CV						
Debt Service	452-Equipment Lease Fund						
Debt Service	453-Energy Conservation Loans						
Debt Service	475-2014 COP Refunding						
Debt Service	476-2015 Refunding COP						
Debt Service	477-2016 Ref COP Civic Ctr/Nature						
Debt Service	478-2016 LRRB PFDIF/COP						
Debt Service	479-2017 CREBs LRBs						
Debt Service	666-2016 TARBs						
Enterprise	405-City Jail					✓	
Enterprise	406-Chula Vista Muni Golf Course						
Enterprise	407-Living Coast Discovery Center				✓		
Enterprise	408-Development Services Fund						
Enterprise	409-CV Elite Athlete Training Ctr						
Enterprise	410-Transport Enterprise						
Enterprise	411-Sewer Income						
Enterprise	413-Trunk Sewer Capital Reserve						
Enterprise	414-Sewer Service Revenue						✓
Enterprise	428-Sewer Facility Replacement						
Enterprise	430-Sewer DIFs						
Internal Service	391-Central Garage Fund						✓
Internal Service	398-Workers Compensation Fund						
Private-Purpose Trust	318-RDA Successor Agency Fund						

BUDGET MESSAGE

Letter from the City Manager

Budget Process

Economic Overview

All Funds Summary

Summary of Staffing Changes



**LETTER FROM THE
CITY MANAGER**



May 5, 2023

Honorable Mayor and Members of the City Council

I am pleased to submit for your consideration the City Manager proposed operating budget and capital improvement budget for fiscal year 2023-24. City staff developed a budget that is responsive to community needs and continues to fund and enhance services most important to our residents. The COVID-19 Emergency Declaration has come to an end, although many of the effects of the pandemic are still being felt. While it has been a difficult time with much uncertainty, I am proud of our City employees who worked tirelessly to keep our community safe, continued delivery of critical services, and ensured City projects moved forward. The proposed budget for the coming year anticipates continued economic growth, infrastructure investments, and commercial and residential development throughout the City. We will closely monitor the state of the economy as risk of recession continues to loom.

Substantial progress has been made on major City projects, including groundbreaking on the Gaylord Pacific Hotel and Convention Center on the Chula Vista Bayfront, and securing funding and partnerships for the Cinematic Arts Library in Millenia. This year, we look forward to furthering the University District, revamping Third Avenue as Downtown Chula Vista, supporting innovative housing and mixed-use projects, and investing in the operations and security of our technology.

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 \$6.6 million from Measure P to fund parks, recreation centers, drainage, sidewalk repair and other facility improvement projects. Measure A continues to support ongoing public safety expenditures, resulting in a total of 111 additional public safety positions to date.

In November 2022 the City acknowledged the escalating needs of our unsheltered community and the growing importance of providing more affordable housing units and programs through the creation of the Department of Housing and Homeless Services. As the City continues recovery from impacts of the pandemic and expiration of associated federal and state funding and programs, the Department is focusing efforts in 2023 to open the first Emergency Bridge Shelter, assist with the production and opening of approximately 500 new affordable housing units, implement goals in the 2021-2029 Housing Element, and continuing to provide critical federal and state funds to social service providers in the community.

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 2023-24, 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 and the Justice, Equity, Diversity, and Inclusion effort.

- Incorporate conservative revenue projections in the development of the proposed budget.
- Safeguard Measure P investments in infrastructure through proper maintenance allocations.
- Avoid the use of reserves to balance the budget or fund ongoing commitments.

Budget Overview

The combined budget for all City funds totals \$543.9 million. This amount includes a General Fund operating budget of \$258.2 million, Capital Improvement Program (CIP) budget of \$66.6 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 2023-24 City services and programs:

- Improved Community Services
 - Expansion of Passport Services
 - New Housing and Homeless Services Department
 - Loma Verde Community Center, staffing and programming
- Expanded Public Safety
 - Increased Fire Department overtime
 - Additional staffing for Otay Ranch Village 8 West Fire Station
- Maintenance of City Assets and Infrastructure
 - Repairs and improvements to various public facilities
 - Repairs and improvements to sidewalks and other infrastructure

Budgeted Positions

The total number of positions for all City funds totals 1,263.75. This amount includes 895.75 positions in the General Fund and 368.0 positions in other funds. This is an increase of 37.0 positions from the fiscal year 2022-23 adopted budget of which 24.0 were added mid-year.

Additional position requests in the City Manager proposed budget would support the following:

- Implementing the City's privacy policy and addressing community oversight and transparency concerns related to technology and information systems
- Adding programming to the growing City parks and recreation system
- Providing additional Police and Fire services to protect and enhance the quality of life in our expanding 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 and carry out the objectives of the proposed budget. I would like to thank you and the 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 provide the City Council with regular financial updates in order to continue to maintain a balanced budget throughout fiscal year 2023-24.

Respectfully,

A handwritten signature in blue ink that reads "Maria V. Kachadoorian". The signature is written in a cursive, flowing 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 January and is completed with the City Council adoption of the budget in May/June.

The fiscal year 2024 budget cycle began with a preliminary base budget developed by the Finance Department's Budget and Analysis staff in January 2023. The base budget accounts for the normal operating costs of the City. Through April 2023, 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 presented the City Council with a balanced General Fund budget on May 9, 2023. At this meeting, the Council accepted the fiscal year 2024 City Manager's proposed operating budget as their own, with minor changes in appropriations, and set the public hearing date of May 23, 2023, prior to Council acting on the adoption of the budget.

Copies of the Proposed Budget were made available for public review in the Office of the City Clerk and the City's website 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 the 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: <https://www.chulavistaca.gov/Budget>

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. The Strategic Plan is scheduled to be updated during Fiscal Year 2024-2025.

Budget Development Milestones

■ February 7, 2023

Staff presented to the City Council the Fiscal Years 2024-2023 General Fund Long-Term Financial Plan, which served as a guideline for the development of the Fiscal Year 2024 City Manager's Proposed Budget.

■ April 19 & 26, 2023

Two public workshops were held at City library branches to provide an overview of the City Manager's Proposed Budget.

■ May 5, 2023

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 9, 2023

Staff presented to the City Council the Fiscal Year 2024 City Manager's Proposed Budget for Council consideration and acceptance of the Budget as the City Council's Proposed Budget. Staff recommended a public hearing for adoption of the Proposed Budget to be scheduled for the May 23, 2023 Council meeting. Leading up to this hearing, the City Council's Proposed Budget will be made available for public review for at least ten (10) days. A comment form is provided on the City website to accept public comment.

■ May 23, 2023

A public hearing was held before the City Council to consider adoption of the Proposed Budget. To comply with the City Charter, a notice of the public hearing was published in the local newspaper ten (10) days prior to the meeting. After the public hearing, the City Council voted and unanimously adopted the budget for Fiscal Year 2024.

Proposed Versus Adopted FY 2023-24 Budgets

There are no substantive changes between the Fiscal Year 2023-24 Proposed Budget and the Fiscal Year 2023-24 Adopted Budget.

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 2023-24 Adopted 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 2023-24 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 comments from the public.

The City has also utilized a ten-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 General Fund budget with projected operating revenues fully covering projected operating expenditures. The FY 2023-24 Adopted Budget is a balanced budget. Operating revenues are budgeted to support the operating expenditures, including debt service, for the 2023-24 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 or economic downturns.

The FY 2023-24 Adopted 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 for FY 2023-24. The FY 2023-24 Adopted 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

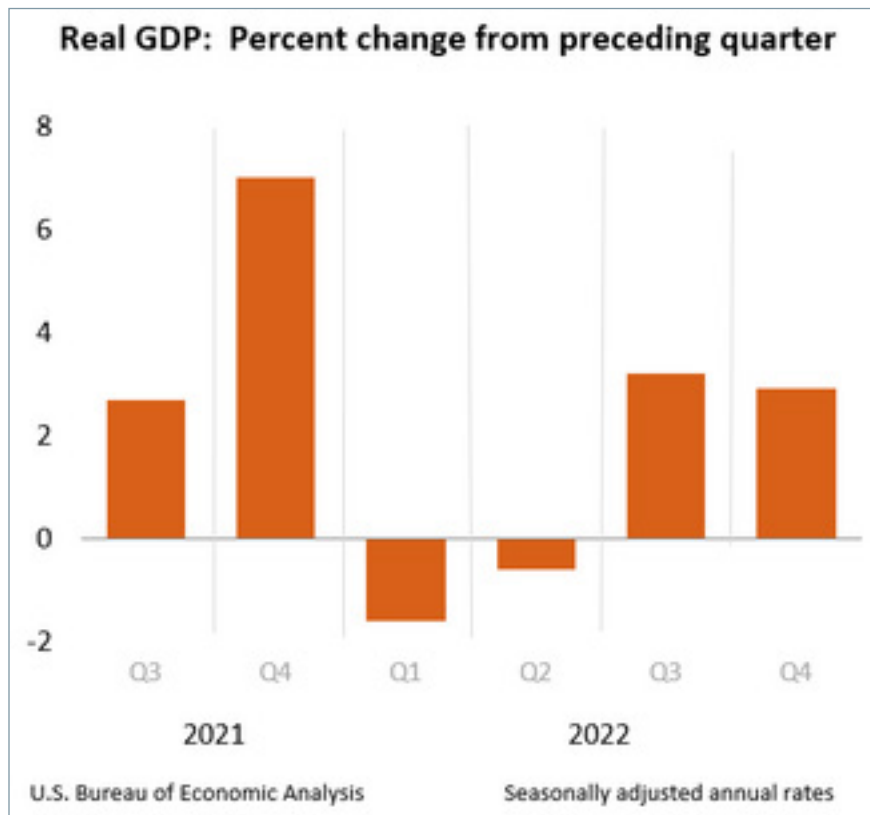
This section of the budget document outlines economic indicators that impact City revenues and expenditures forecasts and assumptions. Several sources of economic data and research are utilized in the development of the City’s budget and forecasts, such as the Federal Reserve, U.S. Census Bureau, State offices and UCLA Anderson School of Management.

While economists currently debate the likelihood of a recession over the next year, the City of Chula Vista’s fiscal outlook remains positive, demonstrated by the progress on the Bayfront and the University Innovation District projects, and growth of business and residential communities across the City.

National

In the UCLA Anderson Forecast from March 2023, Anderson economists studied the mixed signals throughout the economy and presented two likely scenarios for the remainder of 2023: 1) no recession and 2) positive but slower economic growth with inflation ebbing and labor remaining strong¹. The national economic outcomes will be highly dependent upon how the Federal Reserve responds in tightening monetary policy and raising interest rates over the coming months.

Gross domestic product (GDP), a metric for estimating the size of a country’s economy, declined in the first quarters of 2022 but increased in the last two quarters of 2022². The Anderson Forecast expects continued GDP growth in the first quarter of 2023, at 2.3%¹. Beyond the first quarter, economists are split: growth of 1.8% in the second quarter of 2023 and 1.0% through 2023 if no recession; and in the event of a recession, lower growth through the first quarter of 2024 before the economy would rebound.



The above chart from the US Bureau of Economic Analysis displays recent quarterly results, with a 1.6% reduction of GDP (economic contraction) in the first quarter of calendar year 2022, a 0.6% reduction of GDP in the second quarter,

¹ UCLA Anderson, March 2023 Economic Outlook <https://newsroom.ucla.edu/releases/march-2023-anderson-forecast-economy-remains-at-crossroads>

² US Bureau of Economic Analysis, March 30, 2023 News Release Gross Domestic Product, Fourth Quarter and Year 2022 (Third Estimate), GDP by Industry, and Corporate Profits <https://www.bea.gov/news/2023/gross-domestic-product-fourth-quarter-and-year-2022-third-estimate-gdp-by-industry-and>

a 3.2% increase in the third quarter, and a 2.9% increase in the fourth quarter¹. Positive growth from quarter-to-quarter decreases concerns that a recession is imminent, whereas two consecutive quarters of decreases in GDP often suggests a recession.

Interest Rates

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 past year, the FOMC increased interest rates several times, to the current 4.75 - 5.00% rate, the highest level since 2006². The FOMC signaled potential additional adjustments to the target rate range until labor market 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.

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 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.

Labor

In the U.S. Bureau of Labor Statistics report from March 2023, the national unemployment rate was 3.5%, approximately the February 2020 rate, prior to the onset of the COVID-19 pandemic³. Job gains were notable in leisure and hospitality, professional and business services, and health care.

Housing

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 sent home prices soaring during the months after the onset of the COVID-19 pandemic. The Federal Reserve's recent increases 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 was 6.27% in April 2023, up from just under 3% in April 2021⁴. Anderson economists in their March 2023 Forecast emphasized that home price appreciation has likely peaked and will slow through 2024⁵.

According to the U.S. Census Economic Indicators report from March 2023, nationally sales of new single-family houses were at a seasonally adjusted annual rate of 640,000, which was 19.0% below the February 2022 estimate of 790,000⁶. The median sales price of new homes sold in February 2023 was \$438,200 while the average price was \$498,700. Homes sales and sales prices are showing signs of decline as demand cools amid increases in mortgage interest rates, tied to the recent changes in the federal interest rate.

State of California

UCLA Anderson also prepares a California specific economic forecast as part of its quarterly updates. In their March 2023 update, Anderson projects the state's economy will grow faster than the national economy⁷. Strong construction and defense sectors, and rainy-day funds will help keep the state afloat.

¹ US Bureau of Economic Analysis, March 30, 2023 News Release Gross Domestic Product, Fourth Quarter and Year 2022 (Third Estimate), GDP by Industry, and Corporate Profits <https://www.bea.gov/news/2023/gross-domestic-product-fourth-quarter-and-year-2022-third-estimate-gdp-industry-and>

² Federal Open Market Committee Meeting, March 2023 "Federal Reserve Press Release" <https://www.federalreserve.gov/newsevents/pressreleases/monetary20230322a.htm>

³ U.S. Bureau of Labor Statistics, Economic News Release: Employment Situation Summary-March 2023 (April 17, 2023) www.bls.gov/news.release/empsit.nr0.htm.

⁴ Freddie Mac, Mortgage Market Survey Archive, www.freddiemac.com/pmms/pmms_archives.

⁵ UCLA Anderson, June 2022 Economic Outlook www.anderson.ucla.edu/about/centers/ucla-anderson-forecast/events/march-2022-economic-outlook

⁶ U.S. Census Bureau, March 23, 2023 "Monthly New Residential Sales, February 2023"

⁷ UCLA Anderson, March 2023 Economic Outlook <https://newsroom.ucla.edu/releases/march-2023-anderson-forecast-economy-remains-at-crossroads>

Unemployment is projected to decrease through the Forecast, from 4.0% in 2023, 3.9% in 2024, to 3.6% in 2025.

Housing stock is expected to increase through the Forecast due to continued strong demand and new accessory dwelling unit provisions, even despite higher mortgage interest rates which are influenced by Federal Reserve action.

The State of California’s Employment Development Department (EDD) regularly releases a “Labor Market Review” publication. In the March 2023 edition, the EDD reported a 4.4% unemployment rate for the State of California.¹ The unemployment rate remained unchanged from the 4.4% unemployment rate one year ago in March 2022.

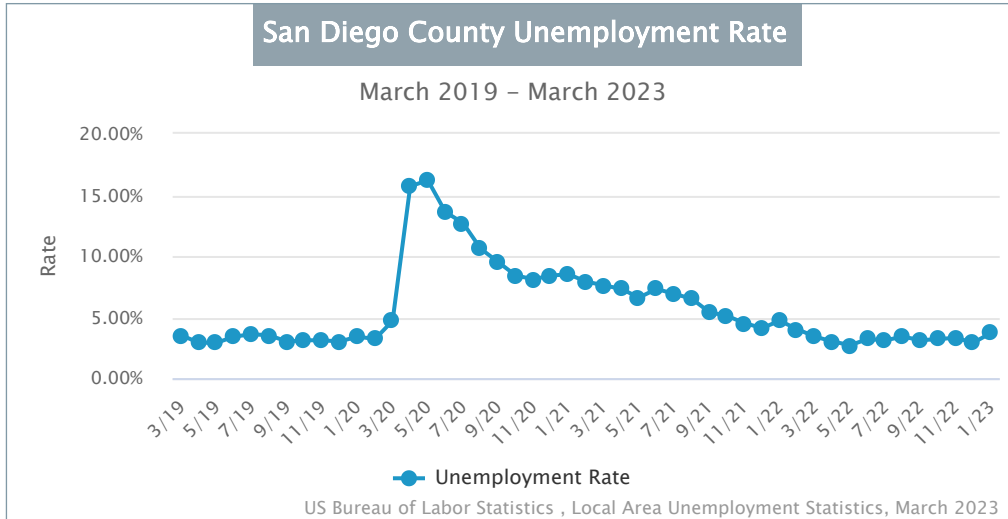
County of San Diego

Unemployment: The EDD also publishes reports on countywide unemployment data. In its San Diego metropolitan area press release from March 2023, the unemployment rate in San Diego County was 3.7% in February 2023, down from 4.1% one year ago in February 2022².

Inflation: The Bureau of Labor Statistics’ consumer price index for urban customers (CPI-U) illustrates the change in the prices of a standard list of goods and services. Based on the March 2023 CPI-U, the County of San Diego experienced a 5.3% increase in prices paid for the standard set of goods and services which is slightly more than the average United States City of 5.0%³. Higher prices for shelter and energy were major contributors to the CPI change.

Housing: The San Diego Association of Realtors (SDAR) reported the median home price of a detached home in San Diego County was \$940,000 in March 2023, a decrease of 3.5% compared to one year ago⁴. The decrease in home prices is largely tied to the significant increase on mortgage interest rates over the past year.

Gasoline: In San Diego County, the average price for a gallon of gasoline is consistently significantly higher than the national average. Prices have recently stabilized after a year of supply and geopolitical issues, decreasing 16% since March 2022 from \$5.77 per gallon to \$4.93 per gallon in March 2023.

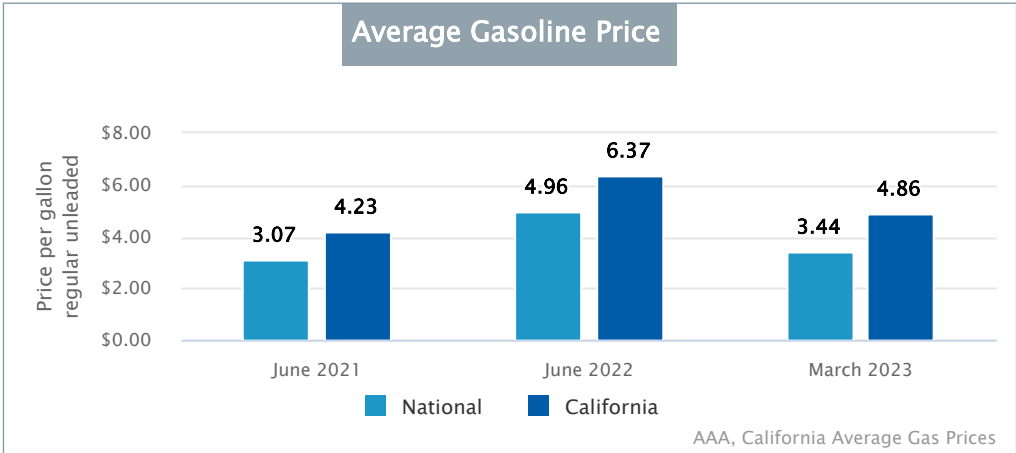


¹ State of California’s Employment Development Department, March 2023, “California Labor Market Review” <https://labormarketinfo.edd.ca.gov/>

² State of California’s Employment Development Department, March 2023, “San Diego-Carlsbad MSA Press Release,” www.labormarketinfo.edd.ca.gov/geography/msa/san-diego-carlsbad.html

³ Bureau of Labor Statistics, March 2023 “San Diego Area Economic Summary” https://www.bls.gov/regions/west/ca_sandiego_msa.htm

⁴ San Diego Association of Realtors, March 2023, “Monthly Indicators - March 2023” <http://sdar.stats.10kresearch.com/reports>



City of Chula Vista

The fiscal year 2024 Adopted General Fund revenues budget is \$258.2 million. This reflects an increase of \$9.3 million or 3.7% when compared to the fiscal year 2023 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 18.7% of the General Fund Revenue 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 revenue sources (excluding Measure A and Measure P Sales Tax revenue) account for 40.4% of the General Fund Revenue Budget and total \$104.4 million. Additional information on City revenues is provided in the All Funds Summary and General Fund Revenue Summary sections of this budget document.



**ALL FUNDS
SUMMARY**

All Funds Summary

The following section provides an overview of the combined, all City funds budget. The City has over 150 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 2024.

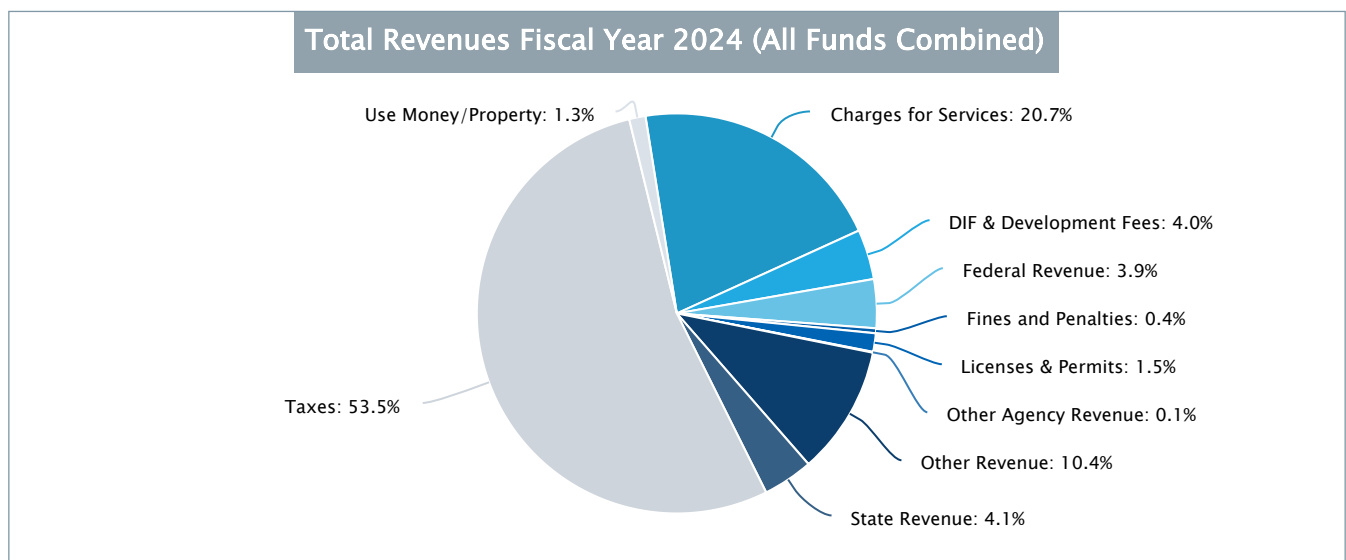
All Funds Revenue Summary

The combined revenue budget for all City funds totals \$548.3 million, of which \$124.9 million represents interfund transfers. The revenues for all funds are anticipated to decrease by \$2.5 million when compared to the fiscal year 2023 Adopted Budget revenue of \$550.8 million. The following table reflects a summary of all City revenues by category.

Sources of Funds (All Funds Combined)

Fiscal Year 2021 – 2024 Revenues
In Thousands (000)

Revenue Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Change
Charges for Services	\$ 70,569	\$ 93,569	\$ 75,096	\$ 87,642	\$ 12,546
DIF & Development Fees	14,936	24,372	14,665	17,133	2,468
Federal Revenue	25,531	48,489	39,892	16,720	(23,172)
Fines and Penalties	1,346	1,572	1,600	1,692	92
Licenses & Permits	6,228	6,472	5,771	6,283	512
Other Agency Revenue	3,680	347	299	294	(5)
Other Revenue	354,946	70,448	42,441	44,119	1,678
State Revenue	14,929	14,332	16,526	17,214	688
Taxes	188,844	209,070	206,056	226,659	20,603
Transfers In	77,084	124,826	143,138	124,945	(18,193)
Use Money/Property	6,341	(10,353)	5,290	5,600	310
Total	\$ 764,435	\$ 583,143	\$ 550,775	\$ 548,301	\$ (2,474)



All Funds Expenditure Summary

The combined expenditure budget for all City funds for fiscal year 2024 totals \$543.9 million. The combined budget amount includes a General Fund operating budget of \$258.2 million and a Capital Improvement Program (CIP) budget of \$66.6 million. When compared to the prior year budget, the fiscal year 2024 Proposed Budget reflects an increase of \$10.6 million.

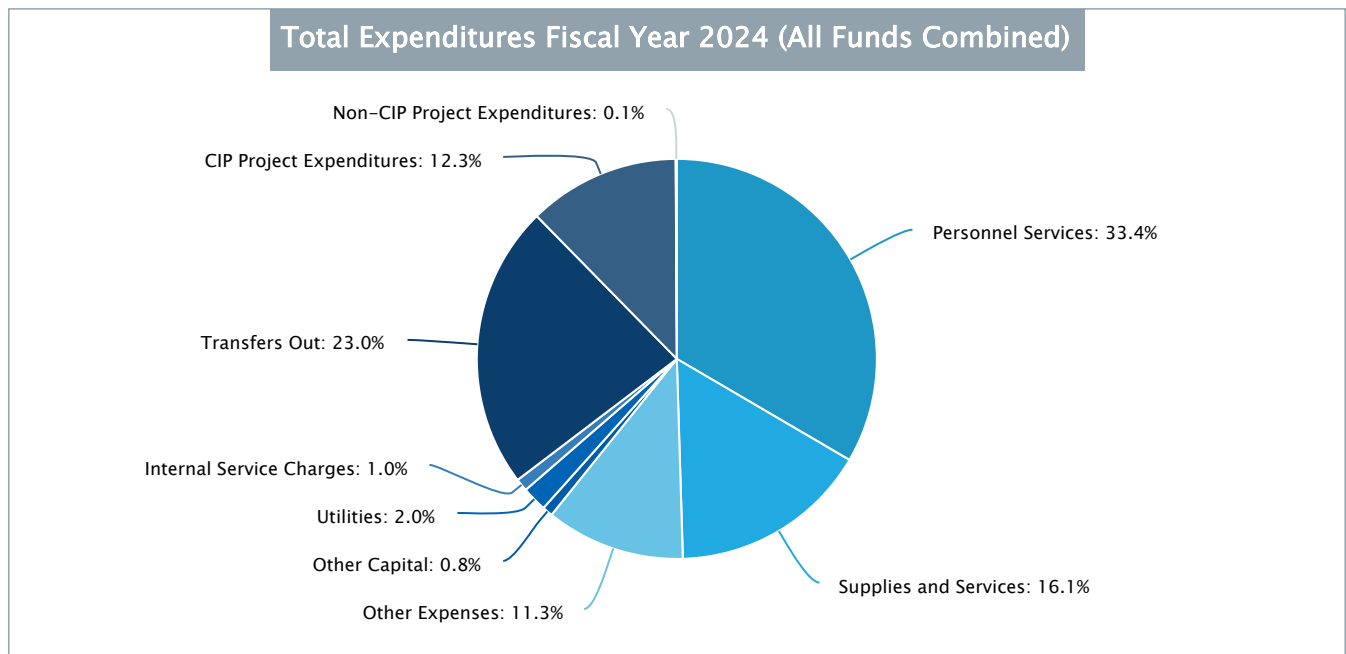
The expenditures have been assigned to the appropriate expense categories and are shown in the following table.

Uses of Funds (All Funds Combined)

Fiscal Year 2021 – 2024 Expenditures
In Thousands (000)

Expenditure Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Change
Personnel Services	\$ 479,894	\$ 175,063	\$ 174,984	\$ 181,762	\$ 6,778
Supplies and Services	77,413	71,676	79,023	87,416	8,393
Other Expenses	60,702	131,508	57,955	61,159	3,204
Other Capital	9,744	7,596	6,140	4,572	(1,568)
Utilities	8,660	9,092	10,296	10,977	681
Internal Service Charges	3,373	4,622	4,602	5,582	980
Transfers Out	78,859	136,628	144,894	125,005	(19,889)
CIP Project Expenditures	42,803	24,776	50,531	66,588	16,057
Cost of Sales	-	391	-	391	391
Non-CIP Project Expenditures	1,775	3,933	5,285	455	(4,830)
Total	\$ 763,224	\$ 565,287	\$ 533,711	\$ 543,907	\$ 10,196

* FY 2021 Personnel Services includes the additional contribution to CalPERS due to the issuance of the 2021 Pension Obligation Bonds



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) addresses the following:

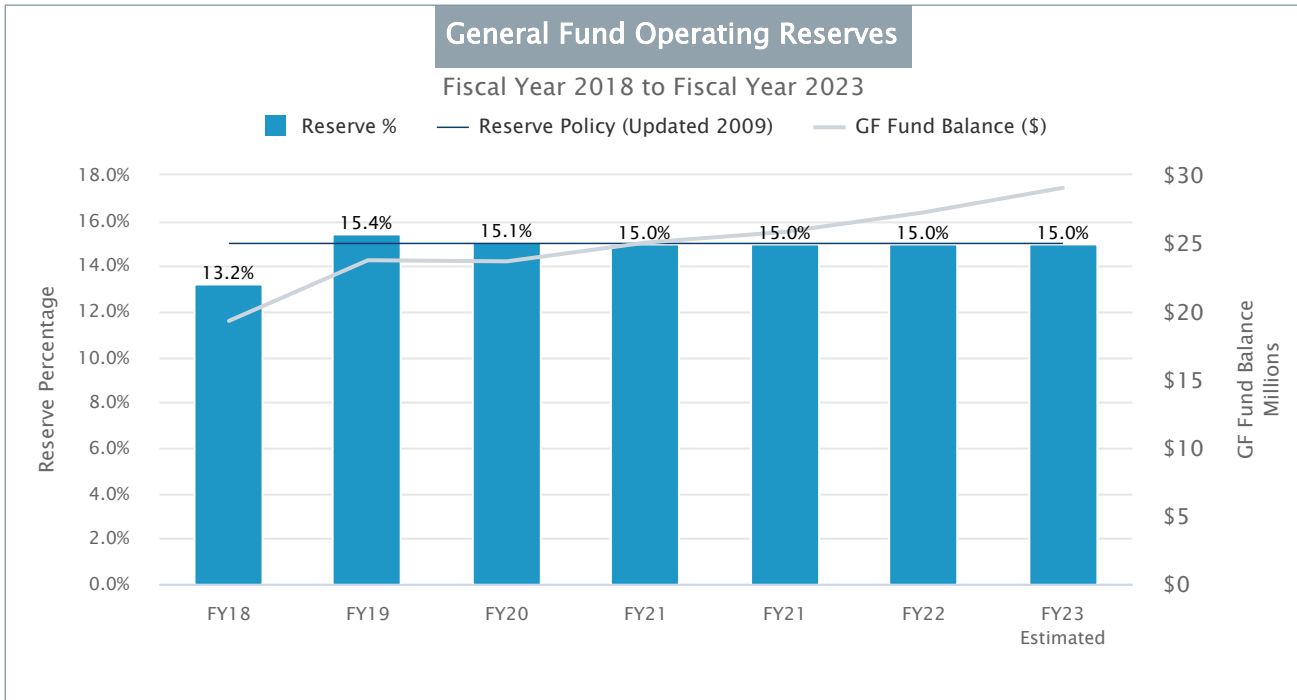
- Provides guidelines for the use of reserves;
- Sets a long-term goal for a higher General Fund minimum Reserve level, from 8% to 15%;
- Established two new reserve funds – the Economic Contingency Reserve and the Catastrophic Event Reserve; and
- Established an additional reserve fund based on POBs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

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

- The **General Fund Operating Reserve** may 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. This reserve has a minimum level of no less than 15% of the annual operating budget.
- The **Economic Contingency Reserve** may be used to mitigate service impacts during a significant downturn in the economy that impacted the City revenues such as sales tax, property tax, etc. This reserve has a minimum level of no less than 5% of the annual operating budget.
- The **Catastrophic Event Reserve** may be used to address unanticipated expenses related to a major natural disaster in the City. This reserve has a target level of 3% of the General Fund operating budget.
- The **Pension & OPEB (Other Post-Employment Benefits) Reserve** would set aside surplus funds and savings from the issuance of pension obligation bonds (POBs) to address future potential pension liability increases and potentially pay off the POBs debt early. The Reserve is to be funded only after funding the 15% minimum reserve level of the General Fund Operating Reserve. Should the fiscal year result in a surplus, such funds will be split between the Pension & OPEB Reserve and the other two reserves, the Economic Contingency Reserve and Catastrophic Event Reserves, until all three reserves are fully funded.

The General Fund Reserve Policy is established to ensure that the City's finances are managed in a manner that 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 increase taxes and fees because of temporary revenue shortfalls, and (4) establish the reserves necessary to meet known and unknown future obligations and ability to respond to unexpected opportunities.

The following chart depicts the General Fund operating reserves since fiscal year 2018 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 the 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.

At issuance, the projected benefit to the City from the 2021 Pension Obligation Bonds issuance was \$116 million (\$112 million on a present value basis). These savings estimates assume that CalPERS achieves its target rate (7.0% at the time of issuance; updated to 6.8% in July 2021) in the future. Savings will be higher if CalPERS earns more than the target rate and lower if it earns less than the target rate. These savings will be utilized to fund the new Pension Reserve Fund mentioned above, mitigating future fiscal impacts from anticipated CalPERS pension investment return shortfalls.



**SUMMARY OF
STAFFING CHANGES**

Summary of Staffing Changes

The fiscal year 2024 Adopted Budget includes 1,263.75 positions for all funds. This is a net increase of 37.0 positions when compared to the fiscal year 2023 Adopted Budget that included 1,226.75 authorized positions. The summary of staffing changes is divided into two sections – the staffing changes that were approved by Council during fiscal year 2023 and changes made as part of the development of the fiscal year 2024 budget.

Position Changes Authorized during Fiscal Year 2023

During fiscal year 2023, Council approved the addition of 24.00 full-time equivalent (FTE) positions Citywide, as well as several reclassifications to reflect changes in duties. Changes in the General Fund (GF) resulted in a net increase of 21.00 FTEs. Changes to other funds resulted in a net increase of 3.0 FTEs. These changes are summarized in the following table.

Summary of Fiscal Year 2023 Staffing Changes

Approved by City Council

Department/Fund	Program	Position	FTE
Administration (1.00)	Admin	Sr. Management Analyst	(1.00)
		Special Projects Manager	1.00
		Community Engagement Specialist	1.00
Advanced Life Support (0.00)	ALS Program	Multimedia Production Specialist	(1.00)
		Multimedia Designer	1.00
Central Garage (1.00)	Operations	Fleet Supervisor	1.00
City Clerk (1.00)	Operations	Deputy City Clerk II	1.00
		Detentions Supervisor	(2.00)
City Jail (-15.00)	Jail	Detentions Officer	(12.00)
		Detention Facility Manager	(1.00)
		Housing Manager	(1.00)
CV Housing Authority Fund (3.00)	Development Services	Management Analyst II	(3.00)
		Principal Management Analyst	(1.00)
		Sr. Management Analyst	(1.00)
		Sr. Planner	(1.00)
		Director of Housing and Homeless Services	1.00
	Housing and Homeless Services	Homeless Solutions Manager	1.00
		Housing Manager	1.00
		Management Analyst II	4.00
		Principal Management Analyst	1.00
		Sr. Fiscal Office Specialist	1.00
		Sr. Planner	1.00
Development Services GF (1.00)	Code Enforcement	Code Enforcement Officer II	1.00
Development Services Fund (1.00)	Admin	Development Project Manager	1.00
Economic Development (0.00)	Admin	Director of Economic Development (Frozen)	(1.00)
		Economic Development Manager	1.00
	Survey	Sr. Land Surveyor	1.00
Engineering and Cap Proj (0.00)	Construction Inspection	Associate Engineer	4.00
		Sr. Building Inspector	(1.00)
		Sr. Public Works Inspector	(1.00)
		Public Works Inspector II	(3.00)

Summary of Fiscal Year 2023 Staffing Changes (Continued)

Approved by City Council

Department/Fund	Program	Position	FTE
Finance (2.00)	Comptroller	Sr. Accountant	1.00
		Accounting Technician	(2.00)
	Payroll	Payroll Specialist	2.00
		Associate Accountant	(1.00)
		Payroll Supervisor	1.00
		Purchasing	Sr. Procurement Specialist
	Revenue	Fiscal & Management Analyst	(1.00)
		Fiscal Services Analyst	1.00
Fire (1.00)	Operations	Fire Battalion Chief	(1.00)
		Fire Captain	1.00
	Training	Deputy Fire Chief	1.00
	Prevention	Fire Prevention Eng/Invst	(1.00)
		Sr. Fire Insp/Invst	1.00
	Admin	EMS Inventory Specialist	(1.00)
		Fire Inventory Specialist	1.00
	Human Resources (1.00)	Employee Benefits	Sr. Human Resources Technician
Information Tech Svcs (3.00)	IT Programming	Sr. Programmer Analyst	(1.00)
		Sr. Application Support Specialist	1.00
		Application Support Specialist	1.00
		Application Support Manager	1.00
	Operations	Operations and Telecomm Manager	(1.00)
	Graphic Information Systems	GIS Specialist	(2.00)
		GIS Analyst	2.00
	Admin	Information Technology Project Manager	1.00
Micro Computers	VoIP/Videoconferencing Specialist	1.00	
Measure A (11.00)	Fire	Fire Captain	2.00
		Fire Engineer	2.00
		Firefighter/Paramedic	3.00
		Sr. Application Support Specialist	1.00
		Fire Inventory Specialist	1.00
	Police	Community Services Officer	2.00
Parks & Recreation (-43.00)	Parks Admin	Sr. Management Analyst	(1.00)
		Parks Manager	(1.00)
	Park Maintenance	Parks Supervisor	(4.00)
		Sr. Parks Maintenance Worker	(10.00)
		Parks Maintenance Worker II	(24.00)
		Park Ranger Program Manager	(1.00)
	Ranger	Sr. Park Ranger	(1.00)
		Park Ranger Supervisor	(1.00)
Police (10.00)	School Resource	Peace Officer	1.00
	City Jail	Detentions Officer	8.00
		Detention Facility Manager	1.00
	Admin	Police Captain	(1.00)
		Assistant Chief of Police	1.00

Summary of Fiscal Year 2023 Staffing Changes (Continued)

Approved by City Council

Department/Fund	Program	Position	FTE
Police Grants (2.00)	CalVIP	Peace Officer	1.00
		FA Supervisory Intelligence Analyst	(3.00)
	SD Law Enf Coord	FA Supervisory Intelligence Analyst I	1.00
		FA Supervisory Intelligence Analyst II	2.00
		FA Program Assistant Supervisor	1.00
Public Works (44.00)	Construction & Repair	Plumber	1.00
	Parks Admin	Sr. Management Analyst	1.00
		Parks Manager	1.00
	Park Maintenance	Parks Supervisor	4.00
		Sr. Parks Maintenance Worker	10.00
		Parks Maintenance Worker II	24.00
		Park Ranger Program Manager	1.00
	Ranger	Sr. Park Ranger	1.00
		Park Ranger Supervisor	1.00
	Admin	Secretary	(1.00)
		Sr. Fiscal Office Specialist	1.00
	Sewer Billing (0.00)	Sewer Billing	Management Analyst
Collections Supervisor			1.00
Transport Fund (0.00)	Transport CV	Emergency Medical Technician (Non-Safety)	(2.00)
		Paramedic (Non-Safety)	2.00
Citywide Total			24.00

Fiscal Year 2024 Changes

The fiscal year 2024 Adopted Budget reflects specific program changes based on the resources available. In total, the changes result in a net increase of 13.00 FTEs across funds when compared to the fiscal year 2023 amended budget. Changes in the General Fund (GF) result in a 7.00 FTE increase. Changes to other funds results in a net increase of 6.00 FTEs. The following table summarizes the fiscal year 2024 staffing changes by department and/or fund:

Summary of Fiscal Year 2024 Staffing Changes

Department/Fund	Program	Position	FTE
Advanced Life Support (1.00)	ALS Program	Management Analyst II	1.00
		Records Manager	1.00
City Clerk (1.00)	Operations	Assistant City Clerk	(1.00)
		City Clerk Analyst	(1.00)
		Deputy Director, City Clerk Services	2.00
Development Services GF (0.00)	Code Enforcement	Code Enforcement Officer II	(1.00)
		Code Enforcement Manager	1.00
Economic Development (-2.00)	Office of Sustainability	Conservation Specialist II	(2.00)
		Conservation Specialist II	2.00
Environmental Services Fund (1.00)	Environmental Services	Recycling Specialist I	(1.00)
		Procurement Services Analyst	(1.00)
Finance (0.00)	Purchasing	Purchasing Agent	1.00
		Fire Captain	3.00
Fire (9.00)	Village 8	Fire Engineer	3.00
		Firefighter/Paramedic A	3.00
		Firefighter A	3.00
Measure A (5.00)	Fire	Fire Captain	2.00
		Digital Forensics Tech II	(2.00)
	Police	Digital Forensics Analyst II	2.00
Parks & Recreation (2.00)	Loma Verde	Aquatic Supervisor I	1.00
		Recreation Supervisor II	1.00
Police (0.00)	Support Services	Sr. Police Records Spec	1.00
		Sr. Office Spec	(1.00)
	Community Patrol/St Crime-Gang Sup	Peace Officer - Frozen	(6.00)
Public Works (-3.00)	Custodial	Peace Officer	6.00
		Lead Custodian	(2.00)
Transport (-1.00)	Transport CV	Custodian	(1.00)
		Management Analyst II	(1.00)
Total Citywide			13.00

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 2024 Adopted Budget reflects 2.00 FTE frozen positions summarized by department in the below table.

Summary of Fiscal Year 2024 Frozen Positions

Department/Fund	Program	Position	FTE
City Council (1.00)	Administration	Admin Secretary - Mayor	1.00
Fire (1.00)	Fire Prevention	Fire Prevention Specialist	1.00
Total Citywide			2.00

Summary of Staffing Changes by Department and Bargaining Unit

The following tables summarize the staffing changes occurring between the fiscal year 2023 Adopted Budget and the fiscal year 2024 Adopted Budget, by department and bargaining unit.

Summary of Staffing Changes by Department

Department/Fund	FY 2023 Adopted Staffing	FY 2023 Mid Year Changes	FY 2024 Changes	FY 2024 Adopted Staffing	% Change
Administration	11.00	1.00	-	11.00	-%
Animal Care Facility	27.25	-	-	27.25	-%
City Attorney	17.00	-	-	17.00	-%
City Clerk	9.00	1.00	1.00	9.00	-%
City Council	14.00	-	-	14.00	-%
Development Services - GF	21.00	1.00	-	21.00	-%
Economic Development	9.00	-	(2.00)	9.00	-%
Engineering and Capital Projects	59.00	-	-	59.00	-%
Finance	34.00	2.00	-	34.00	-%
Fire	156.00	1.00	9.00	156.00	-%
Human Resources	22.00	1.00	-	22.00	-%
Information Technology Services	21.00	3.00	-	21.00	-%
Library	23.00	-	-	23.00	-%
Parks and Recreation	19.50	(43.00)	2.00	19.50	-%
Police	329.00	10.00	-	329.00	-%
Public Works	124.00	44.00	(3.00)	124.00	-%
General Fund Total	895.75	21.00	7.00	895.75	0.0%
Other Funds					
Advanced Life Support Fund	5.00	-	1.00	5.00	-%
City Jail	15.00	(15.00)	-	-	(100.0%)
CV Housing Authority Fund	10.00	3.00	-	10.00	-%
Development Services Fund	65.00	1.00	-	65.00	-%
Environmental Services Fund	9.00	-	1.00	9.00	-%
Federal Grants Fund	44.00	2.00	-	44.00	-%
Fleet Management	12.00	1.00	-	12.00	-%
Gas Tax Fund	2.00	-	-	2.00	-%
Measure A Fund	111.00	11.00	5.00	111.00	-%
Sewer Fund	48.00	-	-	48.00	-%
Transportation Fund	62.00	-	(1.00)	62.00	-%
Other Funds Total	368.00	3.00	6.00	368.00	-%
Citywide Total	1,263.75	24.00	13.00	1,263.75	0.0%

Summary of Staffing Changes by Bargaining Unit

Bargaining Unit	FY 2023 Adopted Staffing	FY 2023 Mid Year Changes	FY2024 Changes	FY 2024 Adopted Staffing	% Change
City Attorney (Elected)	1.00	-	-	1.00	-%
Unrepresented Professionals and Mid Managers	51.50	2.00	-	53.50	3.9%
Executives	17.00	-	-	17.00	-%
Chula Vista Mid Managers and Professionals Association	88.75	6.00	(1.00)	93.75	5.6%
Association of Chula Vista Employees	439.50	(3.00)	(3.00)	433.50	(1.4%)
City Council	5.00	-	-	5.00	-%
International Association of Firefighters	190.00	8.00	14.00	212.00	11.6%
Non-Safety International Association of Firefighters	58.00	-	-	58.00	-%
Police Officers Association	284.00	2.00	-	286.00	0.7%
Western Council of Engineers	46.00	5.00	-	51.00	10.9%
Senior Managers	50.00	3.00	3.00	56.00	12.0%
Confidential	33.00	1.00	-	34.00	3.0%
Total	1,263.75	24.00	13.00	1,300.75	2.9%

GENERAL FUND

General Fund Expenditure Summary

General Fund Revenue Summary

General Fund Net Cost

Department Summary Reports



**GENERAL FUND
EXPENDITURE
SUMMARY**

General Fund Expenditure Summary

Chula Vista General Operating Budget in thousands (000)	
FY 2022 Actual Expenditures	\$ 246,596
FY 2023 Adopted Budget	\$ 248,933
FY 2024 Adopted Budget	\$ 258,222
% Change FY 2023 to FY 2024	3.7%

The fiscal year 2024 Adopted General Fund expenditures budget is \$258.2 million, an increase of \$9.3 million or 3.7% when compared to the fiscal year 2023 Adopted Budget. Specific information related to the fiscal year 2024 Capital Improvement Program budget is provided in the Capital Improvement Program section of this document.

The fiscal year 2024 Adopted General Fund Budget is balanced, with budgeted expenditures equal to or less than budgeted revenues, plus other available sources. The fiscal year 2024 Adopted Budget maintains 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 2024 Adopted Budget General Fund expenditures focus on maintaining current levels of service with limited additions.

The following table provides the total General Fund expenditures by category from fiscal year 2021 to the fiscal year 2024 Adopted Budget. The last column of the table calculates the change in expenditures by category for the fiscal year 2024 Adopted Budget over the fiscal year 2023 Adopted Budget.

General Fund Expenditures Summary

In Thousands (000)

Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Change
Personnel Services	\$ 135,881	\$ 118,778	\$ 126,930	\$ 132,893	\$ 5,963
Supplies and Services	15,122	16,351	18,628	25,209	6,581
Other Expenses	4,108	15,185	1,787	1,831	44
Internal Service	2,779	3,658	3,767	4,473	705
Capital	639	844	168	193	25
Transfers Out	55,471	84,994	89,134	86,754	(2,379)
Non-CIP Project Expenditures	10	539	2,460	200	(2,260)
Utilities	5,600	6,209	6,060	6,670	610
Total Operating Budget	\$ 219,610	\$ 246,558	\$ 248,933	\$ 258,222	\$ 9,289
CIP Project Expenditures	9	38	-	-	-
Total General Fund Budget	\$ 219,618	\$ 246,596	\$ 248,933	\$ 258,222	\$ 9,289

Major Expenditure Changes by Category

The following summarizes the significant changes within the expenditure categories:

Personnel Services: Increase of \$6.0 million from the fiscal year 2023 Adopted Budget, driven by the following:

- Net addition of 28 FTE (21.00 FTE fiscal year 2023 mid-year additions and 7.00 FTE fiscal year 2024 increase of budgeted positions).
- \$1.7 million increase for retirement/pension costs.
- (\$2.1) million Salary Savings target increase based on vacancy trends, normal attrition, leaves of absence and under-filled positions. Salary Savings are a budgeting tool, shown as negative expenses, which lowers the total Personnel Services budget based on the likelihood of unfilled positions during the year.

Supplies and Services: Increase of approximately \$6.6 million when compared to the fiscal year 2023 Adopted Budget.

- Contract Services increase of \$3.2 million.
- General/liability insurance increase of \$1.2 million.
- Attorney Services increase of \$1.0 million.

Other Expenses: Increase of \$0.04 million when compared to the fiscal year 2023 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.

Transfers Out: Decrease of \$2.4 million over the fiscal year 2023 Adopted Budget, driven by the following:

- A one-time transfer of \$8.3 million to the Loma Verde Community Center and City security cameras capital projects was planned in fiscal year 2023 and will not reoccur in fiscal year 2024.
- Transfers out from the General Fund to the Sales Tax Measures A and P Funds each increased by \$1.9 million based on projected sales tax revenues, for a total of \$3.8 million.
- An additional contribution to the Section 115 Trust of \$1.5 million is budgeted in fiscal year 2024 in accordance with the City's Pension Reserve Policy.
- An additional contribution to the Public Liability Trust of \$1.2 million is budgeted in fiscal year 2024 to maintain an appropriate reserve level to pay for uninsured and deductibles for public liability losses.
- With the winddown of the City Jail Fund, an annual transfer of \$0.5 million from the General Fund has been eliminated.
- The City's General Fund grant match of \$0.4 million for brush clearing from the Federal Emergency Management Agency (FEMA) will not reoccur in fiscal year 2024.

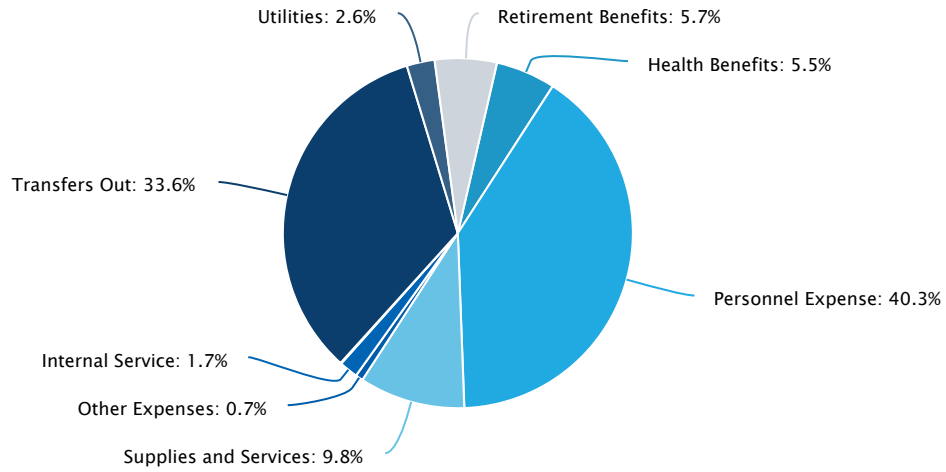
Non-CIP Project Expenditures: Decrease of \$2.3 million over the fiscal year 2023 Adopted Budget, primarily for the reduction of a one-time reimbursement of the University Project under the American Rescue Plan (ARPA) spending plan.

Utilities: Increase of \$0.6 million from the fiscal year 2023 Adopted Budget based on rate increases for gas and electric, and water.

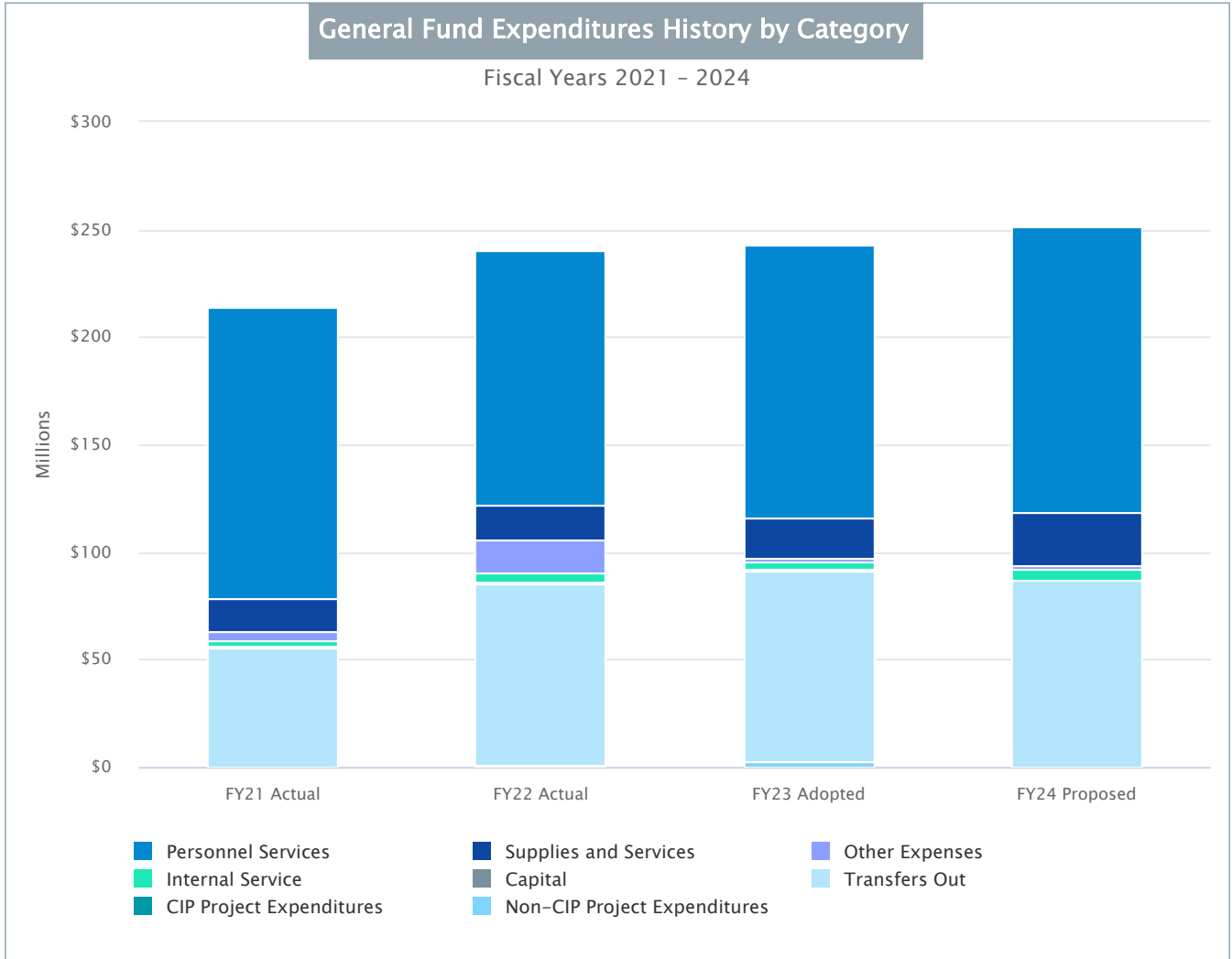
The chart below illustrates the fiscal year 2024 expenditures by expense category as a percentage of the entire General Fund adopted budget, followed by a chart showing the City's historical General Fund expenditures from fiscal year 2021 to the fiscal year 2024 Proposed Budget expenditure amounts.

General Fund Expenditures by Category

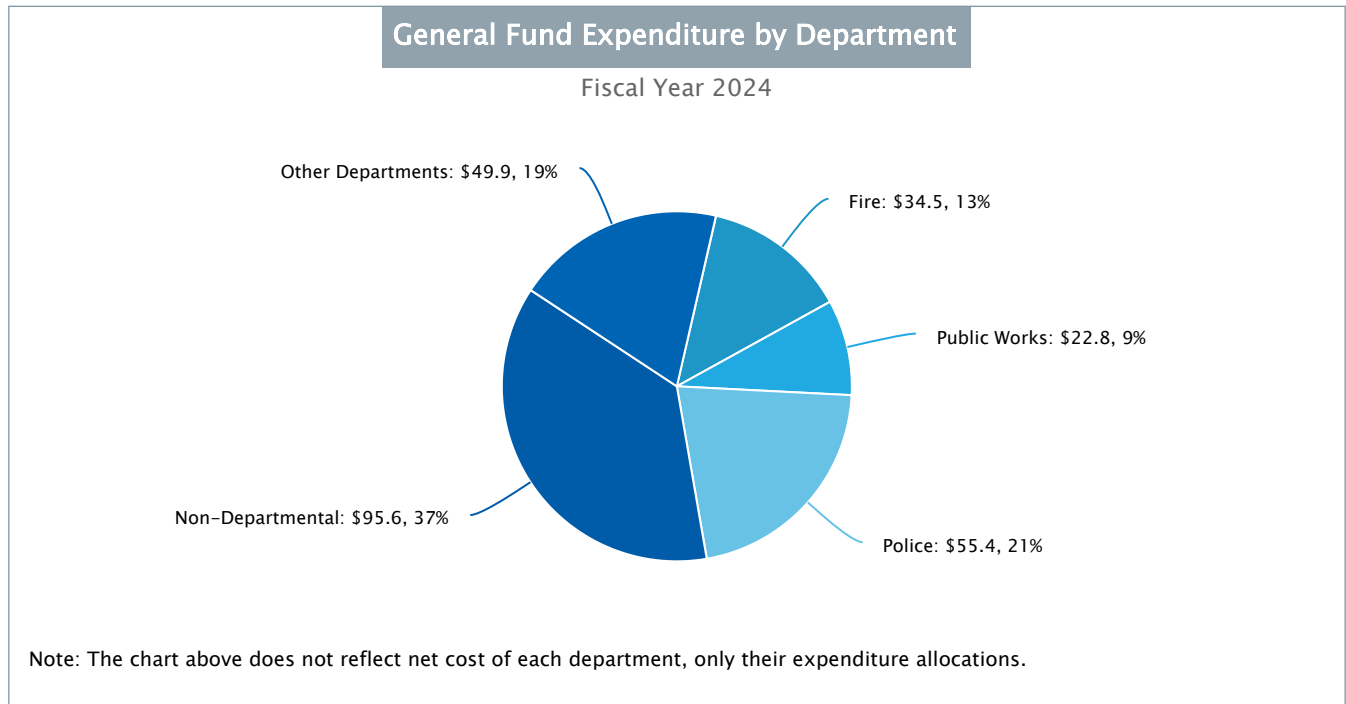
Fiscal Year 2024



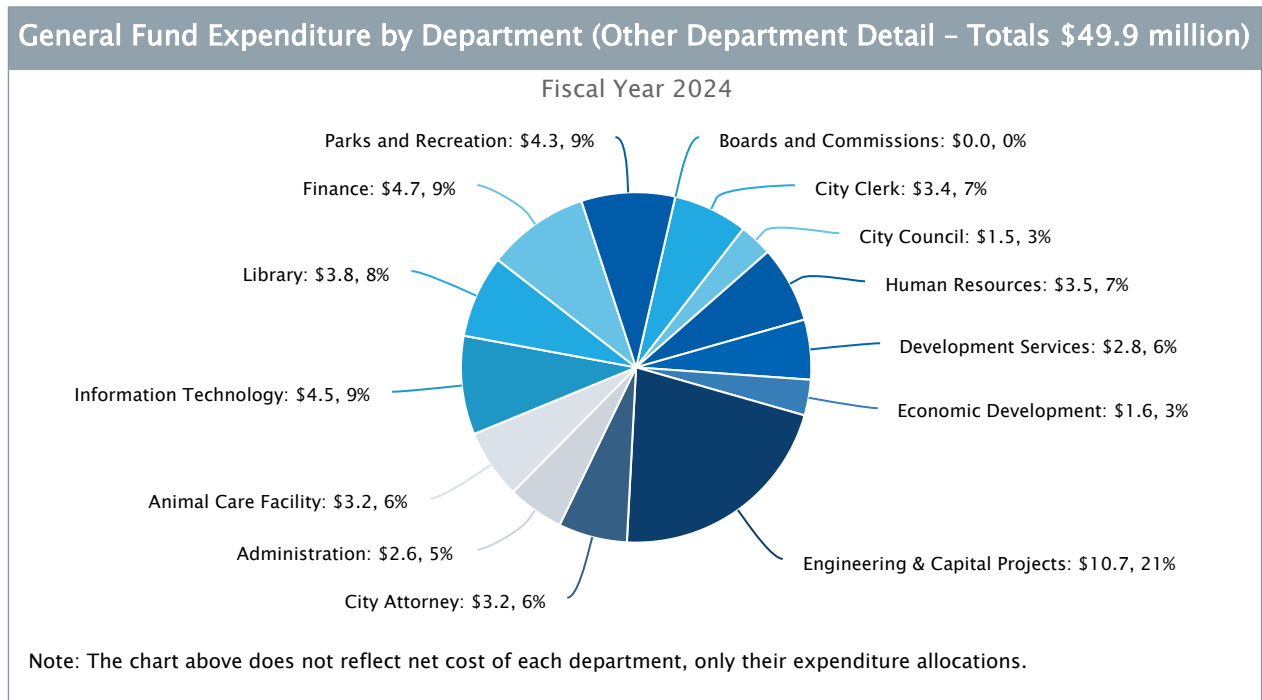
Note: Personnel Services (Personnel Expense, Retirement Benefits, and Health Benefits) accounts for 51% of General Fund expenditures in the fiscal year 2024 Proposed Budget.



The chart below illustrates the fiscal year 2024 Adopted General Fund Expenditure budget by department. Public safety (Police and Fire departments), represent approximately 34.8% of the General Fund budget for fiscal year 2024.



The following chart reflects the “Other” department costs included in the previous chart that includes the \$49.9 million of the General Fund department budgeted expenditures.



Staffing Levels

The fiscal year 2024 Adopted Budget includes a net increase of 28.0 General Fund positions over the fiscal year 2023 Adopted Budget. The staffing changes are divided by those approved by Council during fiscal year 2023 and changes made as part of the development of the fiscal year 2024 budget.

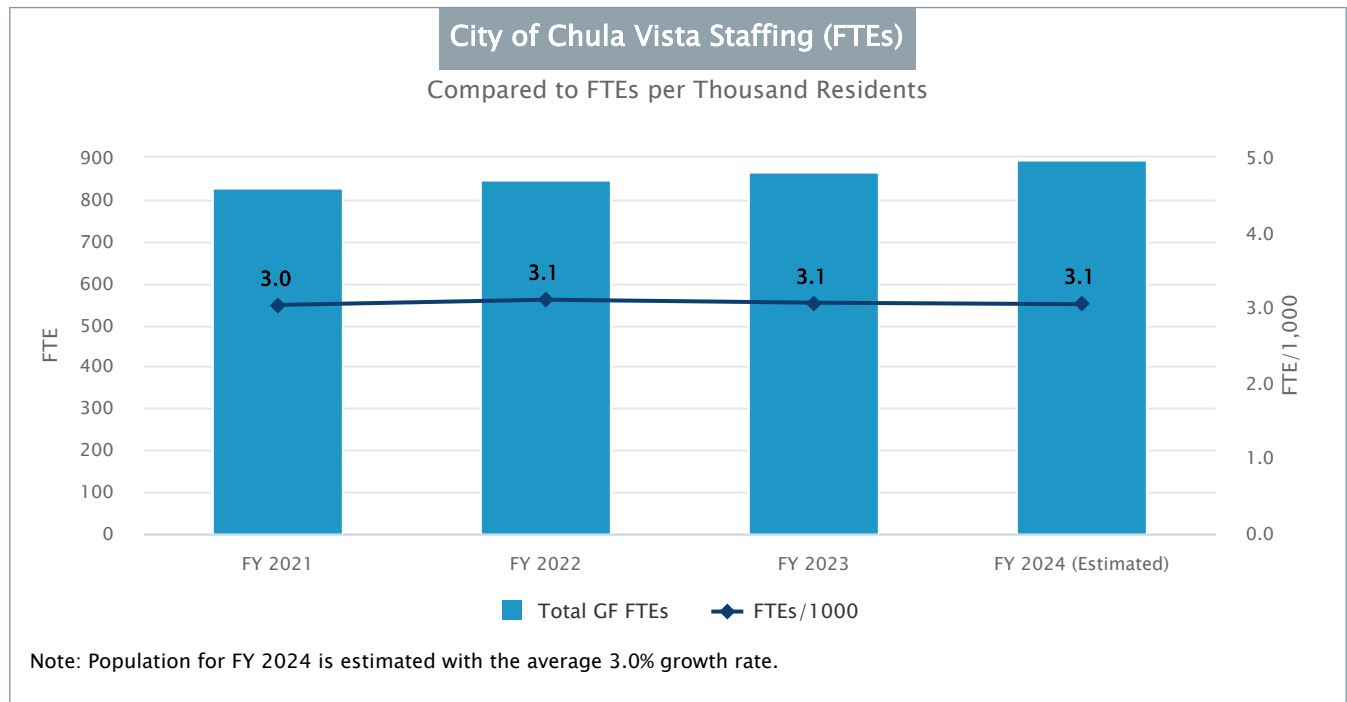
During fiscal year 2023, Council approved an addition of 24.0 positions citywide (21.0 General Fund positions and 3.0 positions in other funds). Fiscal year 2024 changes result in a net increase of 37.0 positions over the fiscal year 2023 Amended Budget due to specific program expansions based on available resources.

As shown on table, with the proposed General Fund staffing levels in fiscal year 2024, the City will have achieved a 88.4% increase in staffing since fiscal year 2021.

General Fund Staffing Level Summary Table

General Fund Budget	FY 2021	FY 2022	FY 2023	FY 2024	% Change FY 2021 to FY 2024
Legislative and Administrative	107.00	110.50	119.00	128.00	19.6%
Development and Maintenance	183.25	192.25	200.25	240.25	31.1%
Public Safety	457.50	464.50	465.00	485.00	6.0%
Community Services	78.50	79.50	83.50	42.50	-45.9%
Total GF City Staff	826.25	846.75	867.75	895.75	8.4%

The modest increases in staffing are consistent with 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.



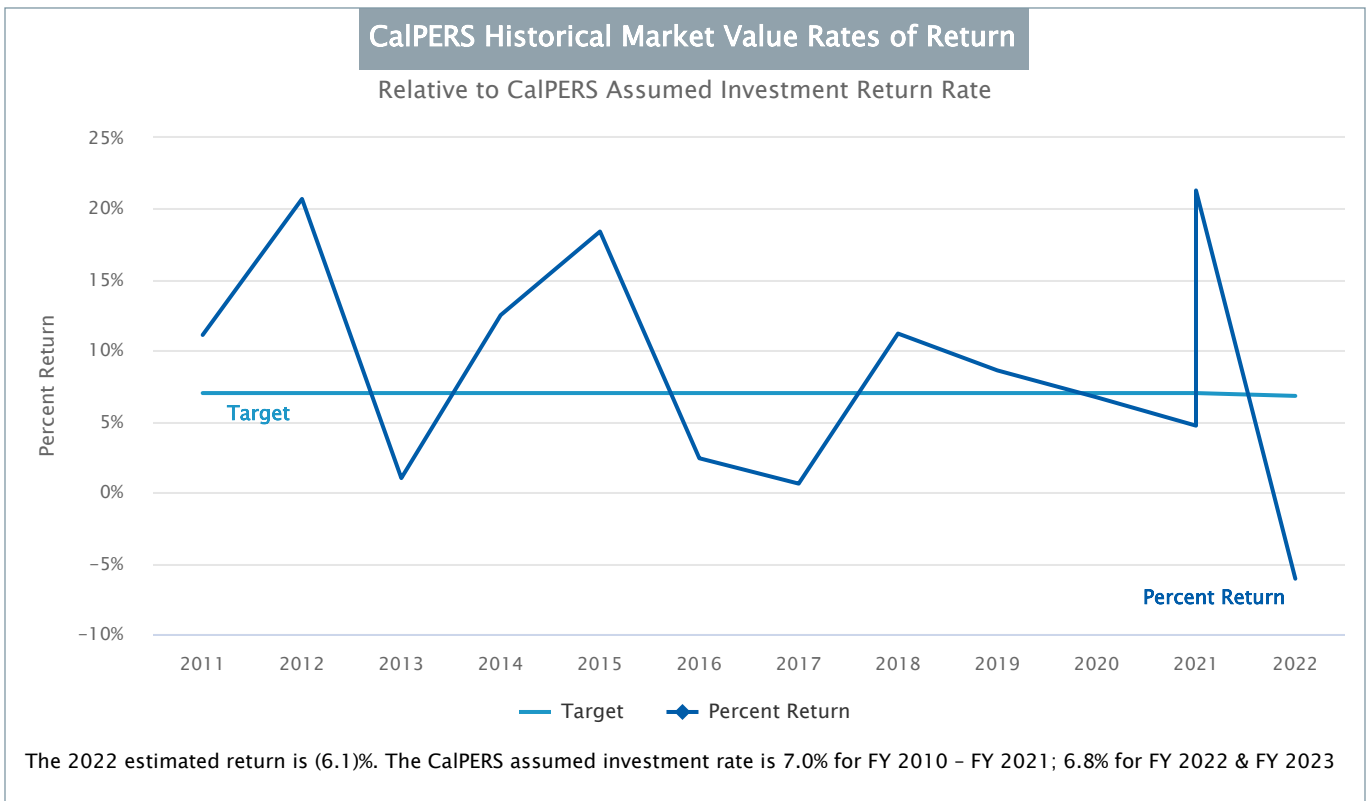
Salary Adjustments

The fiscal year 2023 Adopted 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.

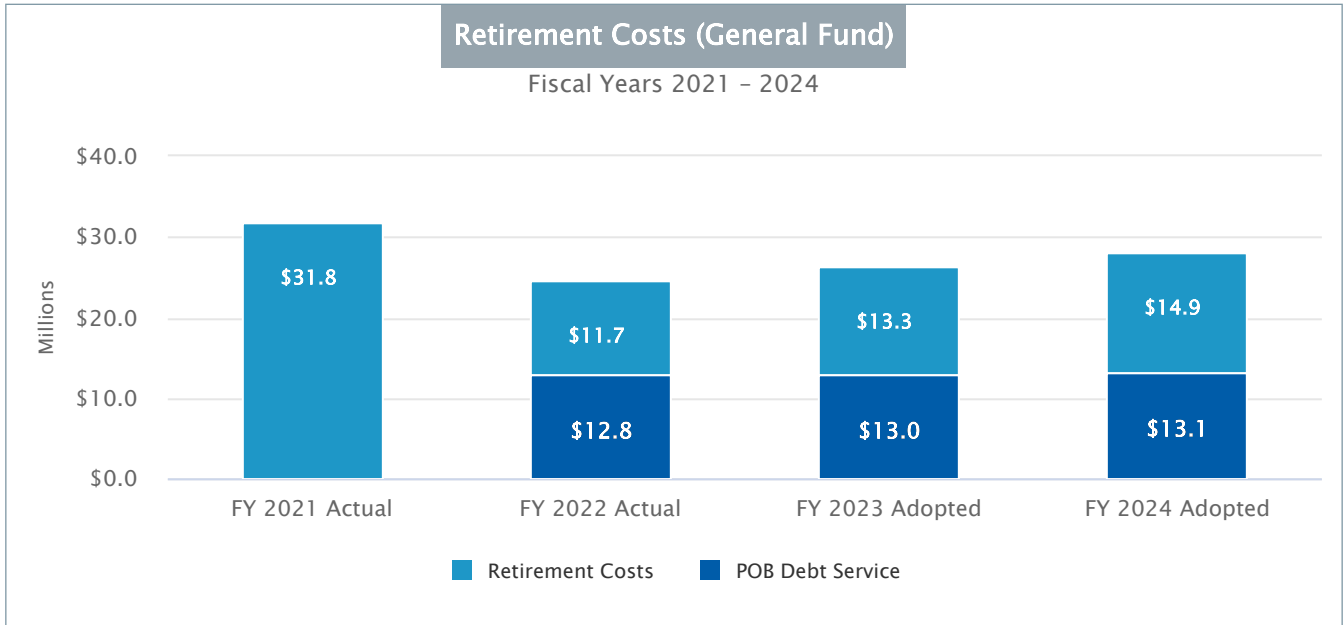
Rising Retirement Costs

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 Adopted 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.

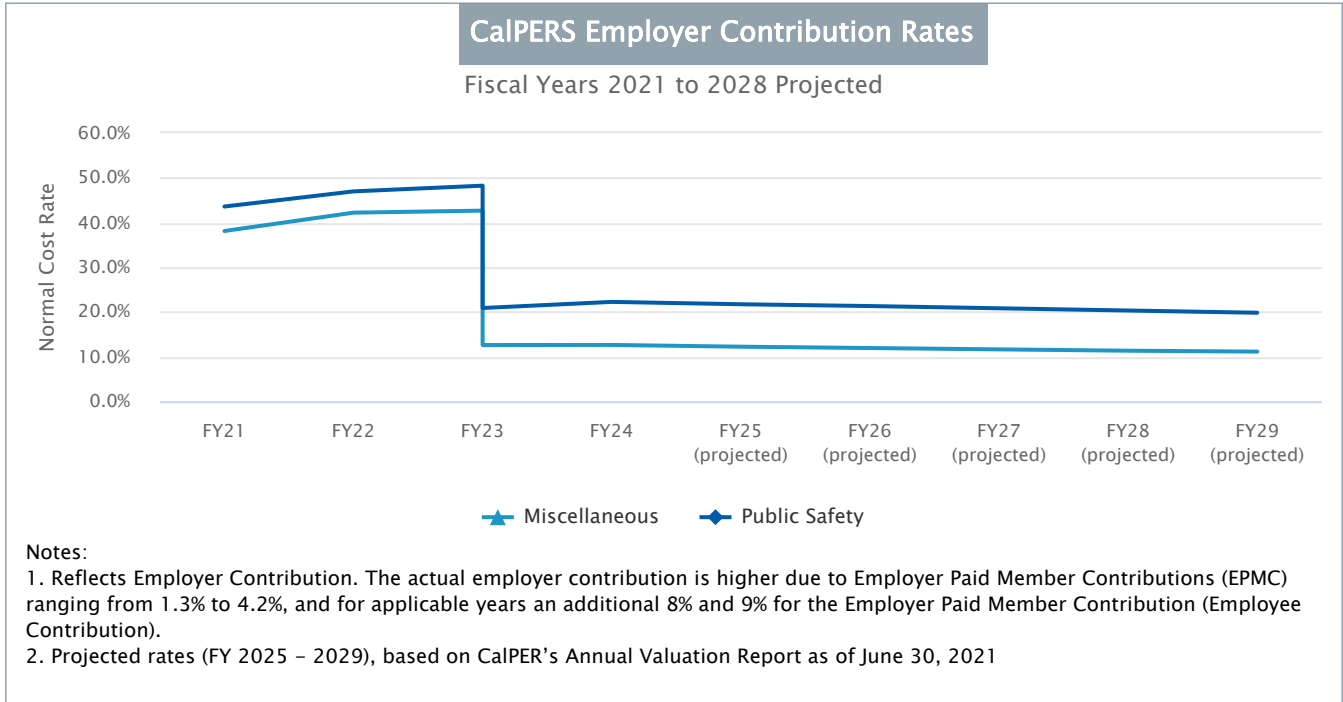
The chart below depicts the actual market rates of return for the CalPERS investment portfolio in relation to the typical 7.0% investment return assumption used by CalPERS in most years. Note, this assumption was lowered to 6.8% in Fiscal Year 2022 based on the Fiscal Year 2021 performance and CalPERS Risk Mitigation Policy.



The second chart reflects actual CalPERS costs in the General Fund for fiscal years 2021 to the fiscal year 2024 Adopted Budget. Due to the payment of the Unfunded Actuarial Liability (UAL) June 30, 2019 balance to CalPERS paid by the proceeds of the City's issuance of the 2021 Pension Obligation Bonds, retirement costs decreased significantly between fiscal year 2021 and fiscal year 2022. However, debt service payments are now scheduled annually in order to service the 2021 Pension Obligation Bonds.

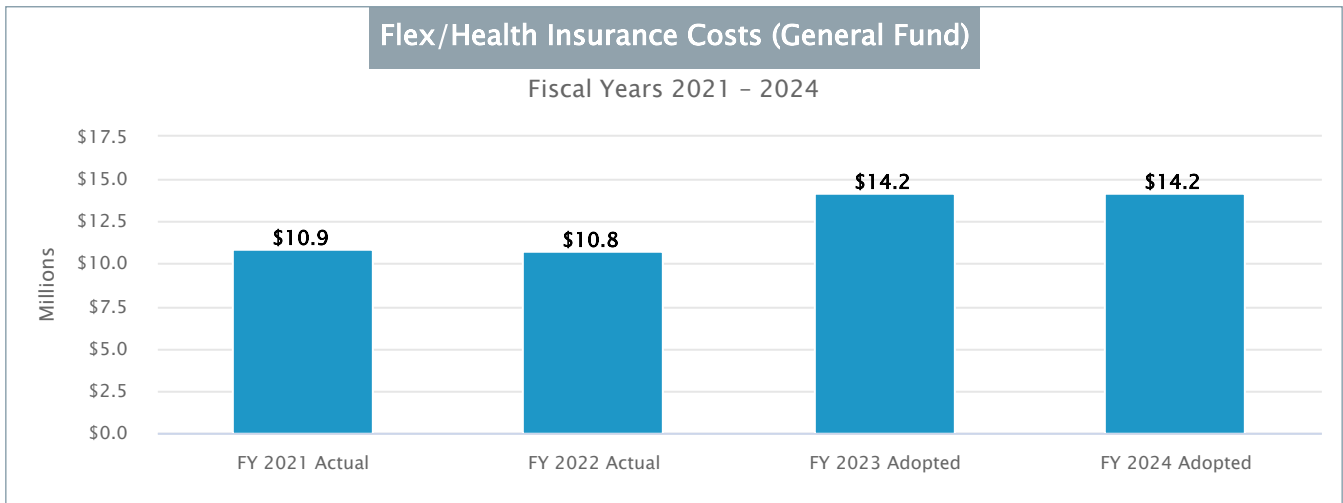


The final chart reflects historical CalPERS contributions illustrating the employer (City) contribution rates from fiscal years 2021 to 2024 and projected rates for fiscal years 2025 through 2029. As noted above, due to the payment of the UAL in fiscal year 2021, employer contribution rates decreased significantly between fiscal year 2022 and fiscal year 2023.



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 5.5% of the fiscal year 2024 Adopted Budget expenditures. This represents an increase of \$0.04 million or 0.3% from the fiscal year 2023 Adopted Budget. The increase in costs is primarily due to the City’s health insurance providers Kaiser and AETNA rate increases in calendar year 2023, based on healthcare utilization rates.



Flex Allotment Increases by Bargaining Group

Calendar Year 2021 to 2024

FLEX Allotment Increases by Bargaining Unit						
Bargaining Group	2021	2022	2023	2024 (Estimated)	2023-2024 % Change	
Confidential	\$ 14,614	\$ 16,436	\$ 17,666	\$ 18,896	7.0%	
Chula Vista Employees Association	\$ 14,114	\$ 15,060	\$ 16,290	\$ 17,520	7.6%	
Executive	\$ 17,390	\$ 18,336	\$ 19,566	\$ 20,796	6.3%	
Mid Managers and Professionals	\$ 14,990	\$ 16,436	\$ 17,666	\$ 18,896	7.0%	
Non-Safety International Association of Fire Fighters	\$ -	\$ 15,060	\$ 16,290	\$ 17,520	7.6%	
Senior Managers	\$ 15,990	\$ 16,936	\$ 18,166	\$ 19,396	6.8%	
Western Council of Engineers	\$ 14,990	\$ 15,936	\$ 17,166	\$ 18,396	7.2%	
Mayor & Council	\$ 17,390	\$ 18,336	\$ 19,566	\$ 20,796	6.3%	

The public safety (Police & Fire) bargaining groups are not included in the preceding table as their negotiated benefits differ from the other bargaining groups.

The City pays the full premium for public safety bargaining group members health plan and pre-paid dental plan for the employee and any eligible dependents depending on the provision of their specific bargaining group labor agreements. The current labor agreements with public safety employees stipulate that public safety employees who choose a medical plan that is not covered by their specific labor agreement will be financially responsible for paying the cost difference between that plan and the City's plan coverage.

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

City Provided Public Safety Flex Benefit Ranges

Calendar Year 2021 to 2024

Benefit	Public Safety FLEX Benefit Ranges			
	2021	2022	2023	2024 Estimated
Medical	\$ 6,972 - \$25,176	\$ 6,972 - \$27,964	\$ 7,752 - \$28,464	\$ 8,915 - \$31,026
Dental ⁽¹⁾	\$ 192 - \$468	\$ 192 - \$468	\$ 120 - \$456	\$ 120 - \$456

⁽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 2023 Adopted Budget to \$14.2 million in the fiscal year 2024 Adopted 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 2021 to January 2023. The final rate premium that will be in effect for January 2024 will not be known until early Fall 2023.

Premium Increases by Health Care Provider

Calendar Year 2021 to 2024

Date of Increase	Kaiser	AETNA	Average
January 2021	20.0%	10.0%	15.0%
January 2022	20.0%	10.0%	15.0%
January 2023	15.0%	9.0%	12.0%
January 2024 (estimated)	15.0%	9.0%	12.0%
Annual Average Premium Increase	17.5%	9.5%	13.5%
Total Increase (January 2020 to January 2023)	70.0%	38.0%	54.0%

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 2024 Adopted Budget projects approximately \$27.8 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 less administrative costs. The fiscal year 2024 Adopted Budget transfer amount is an increase of approximately \$1.9 million over the transfer amount included in the fiscal year 2023 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; Measure A sales tax does not have a sunset date. The fiscal year 2024 Adopted Budget projects approximately \$27.6 million in revenue from this tax and a matching transfer out of the General Fund to the Measure A fund for the same amount less administrative costs. The fiscal year 2024 Adopted transfer amount is an increase of approximately \$1.9 million over the transfer amount included in the fiscal year 2023 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 2024 Adopted Budget includes transfers out of approximately \$27.5 million to each of the Measure P and Measure A Sales Tax funds. 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

Chula Vista General Operating Budget	
in thousands (000)	
FY 2022 Actual Revenues	\$ 248,746
FY 2023 Adopted Budget	\$ 248,933
FY 2024 Adopted Budget	\$ 258,222
% Change FY 2023 to FY 2024	3.7%
*Excludes CIP Revenues	

The fiscal year 2024 Adopted General Fund revenues budget is \$258.2 million, an increase of \$9.3 million or 3.7% when compared to the fiscal year 2023 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 80.3% of the City’s General Fund revenue for the fiscal year 2024 Adopted Budget, an increase of \$9.3 million over the fiscal year 2023 Adopted Budget.

The following table compares all the revenue categories for the fiscal year 2024 Adopted Budget to the fiscal year 2023 Adopted Budget revenue categories and provides the actual revenues for fiscal years 2021 and 2022 for historical information.

General Fund Revenues Summary

Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Change
Property Taxes	\$ 40,693	\$ 42,277	\$ 40,877	\$ 48,315	\$ 7,438
Sales Tax	39,180	46,070	43,560	47,075	3,515
Sales Tax - Measure P	23,804	27,628	25,887	27,836	1,949
Sales Tax - Measure A	23,784	27,620	25,905	27,836	1,931
Franchise Fees	13,130	13,852	14,517	14,808	290
Utility Users Taxes	3,916	3,731	3,819	3,838	19
Transient Occupancy Taxes	5,271	7,419	5,236	9,350	4,113
Motor Vehicle License Fees	24,950	25,867	26,772	29,290	2,518
Development Revenue	1,719	1,659	1,792	1,766	(25)
Licenses and Permits	1,837	1,804	1,678	1,792	114
Fines, Forfeitures & Penalties	839	1,040	957	1,049	92
Use of Money and Property	1,898	965	3,519	3,882	363
Other Local Taxes	3,412	6,187	6,964	5,808	(1,156)
Police Grants	1,128	566	985	938	(47)
Other Agency Revenue	6,914	848	807	948	141
Charges for Services	6,704	9,256	7,746	9,526	1,780
Interfund Reimbursements	12,228	9,281	9,623	9,318	(305)
Other Revenues	1,179	7,982	1,715	1,372	(342)
Transfers From Other Funds	12,992	14,693	26,575	13,476	(13,099)
Total General Fund Revenues	\$ 225,579	\$ 248,746	\$ 248,933	\$ 258,222	\$ 9,289

Significant Revenue Changes

Significant changes impacting the fiscal year 2024 Adopted Budget revenues – as compared to fiscal year 2023 Adopted Budget – include:

- Projected increase of approximately \$7.4 million in property taxes.
- Projected increase of approximately \$3.5 million in sales tax revenue (excluding Measures A & P).
- Projected increase of approximately \$2.5 million in Motor Vehicle License Fees revenue.
- Projected increase of approximately \$1.9 million for Measure A sales tax revenues and \$1.9 million for Measure P sales tax revenues.
- Projected increase of approximately \$0.3 million in Franchise Fees revenue.

Major Revenue Changes by Category

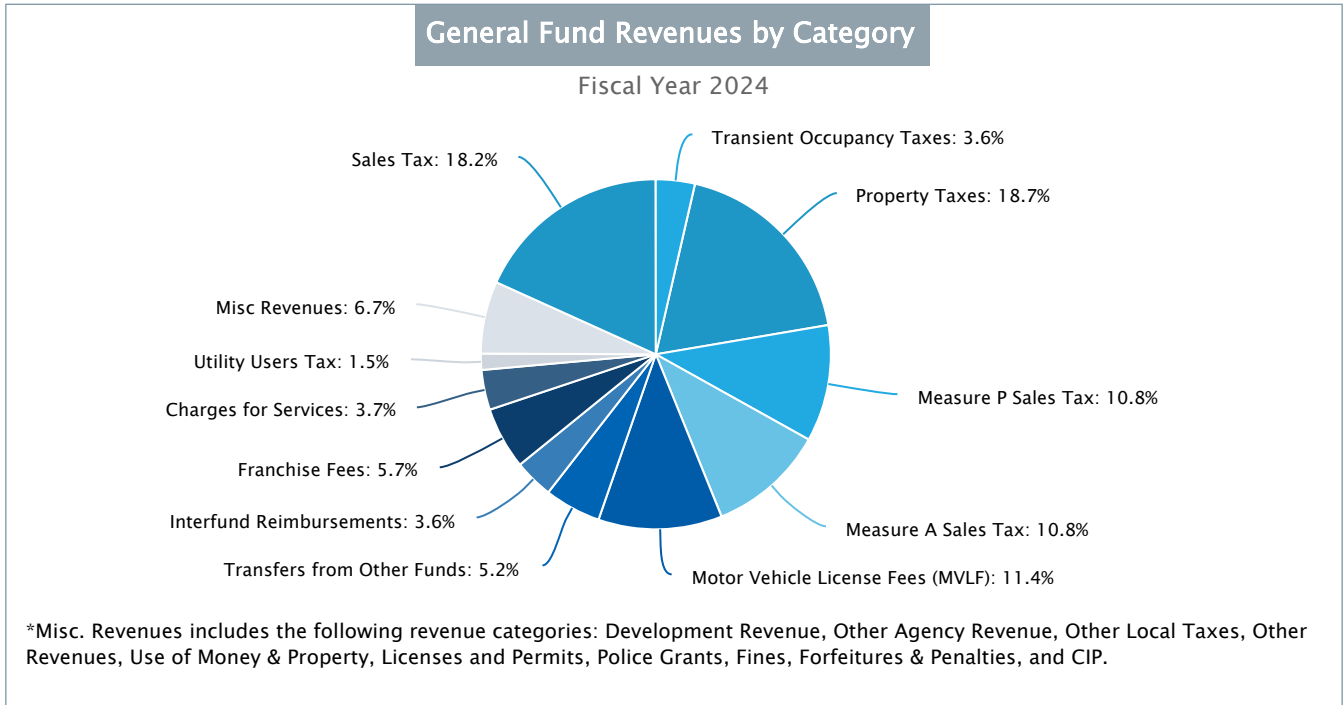
The following summarizes the significant changes within the revenue categories:

- **Property Taxes** – For fiscal year 2024, property taxes are anticipated to total \$48.3 million, which accounts for 18.7% of the General Fund revenue budget. This category reflects an increase of \$7.4 million or 18.2% over the prior year's adopted budget.
- **Sales Tax** – Sales tax revenue represents the largest revenue source for the City. The fiscal year 2024 Adopted Budget projects \$47.1 million to be collected in sales tax revenue. This revenue source represents 18.2% of the fiscal year 2024 Adopted General Fund revenue budget. When compared to the prior fiscal year adopted budget, Sales Tax revenues for fiscal year 2024 are projected to increase by \$3.5 million or 8.1%. This is exclusive of the Measure P and Measure A Sales Tax revenues.
- **Measure P Sales Tax** – The City of Chula Vista voters approved the Measure P Sales Tax Measure in November 2016. Measure P is a temporary, ten-year, half-cent sales tax dedicated by the City to funding high priority deferred maintenance items. Collection of the revenue began in fiscal year 2017 and fiscal year 2018 was the first full year the City received Measure P revenue. The fiscal year 2024 Adopted Budget projects \$27.8 million in Measure P Sale Tax revenues, which is an increase of approximately \$1.9 million or 7.5% over the fiscal year 2023 Adopted Budget. The full amount of revenue collected for Measure P is transferred out from the General Fund to the Measure P fund. The General Fund only serves as a conduit for these funds and provides no net impact to the General Fund.
- **Measure A Sales Tax** – The City of Chula Vista voters approved the Measure A Sales Tax Measure in June 2018. Measure A is a one-half cent Sales Tax increase to address identified critical needs and enhance public safety staffing. This sales tax will remain in place until and unless the voters repeal it. The fiscal year 2024 Adopted Budget projects \$27.8 million in revenue for this revenue, which is an increase of approximately \$1.9 million or 7.5% over the fiscal year 2023 Adopted Budget. The full amount of revenue collected for Measure A is transferred out from the General Fund to the Measure A fund. The General Fund only serves as a conduit for these funds. Per the Measure A approved Intended Public Safety Expenditure Plan, several city departments, such as Human Resources and Information Technology, receive reimbursements from Measure A for staff time used supporting Measure A (public safety) operations. These reimbursements are counted as department generated revenues within the respective support departments.
- **Property tax collected In-lieu of Motor Vehicle License Fees (MVLFF)** – The fiscal year 2024 Adopted Budget for the MVLFF is \$29.3 million, reflecting an increase of approximately \$2.5 million over the fiscal year 2023 Adopted Budget amount. Beginning in fiscal year 2006, due to a change in revenue allocation resulting from the Budget Act of 2006, MVLFF revenues are projected to grow in proportion to the change in gross assessed property valuation. As such, this revenue category reflects a 9.4% increase from fiscal year 2023 amounts.
- **Franchise Fees** – For the fiscal year 2024 Adopted Budget, Franchise Fees are anticipated to increase by \$0.3 million from the fiscal year 2023 Adopted Budget. Franchise fees are collected from three primary sources: gas &

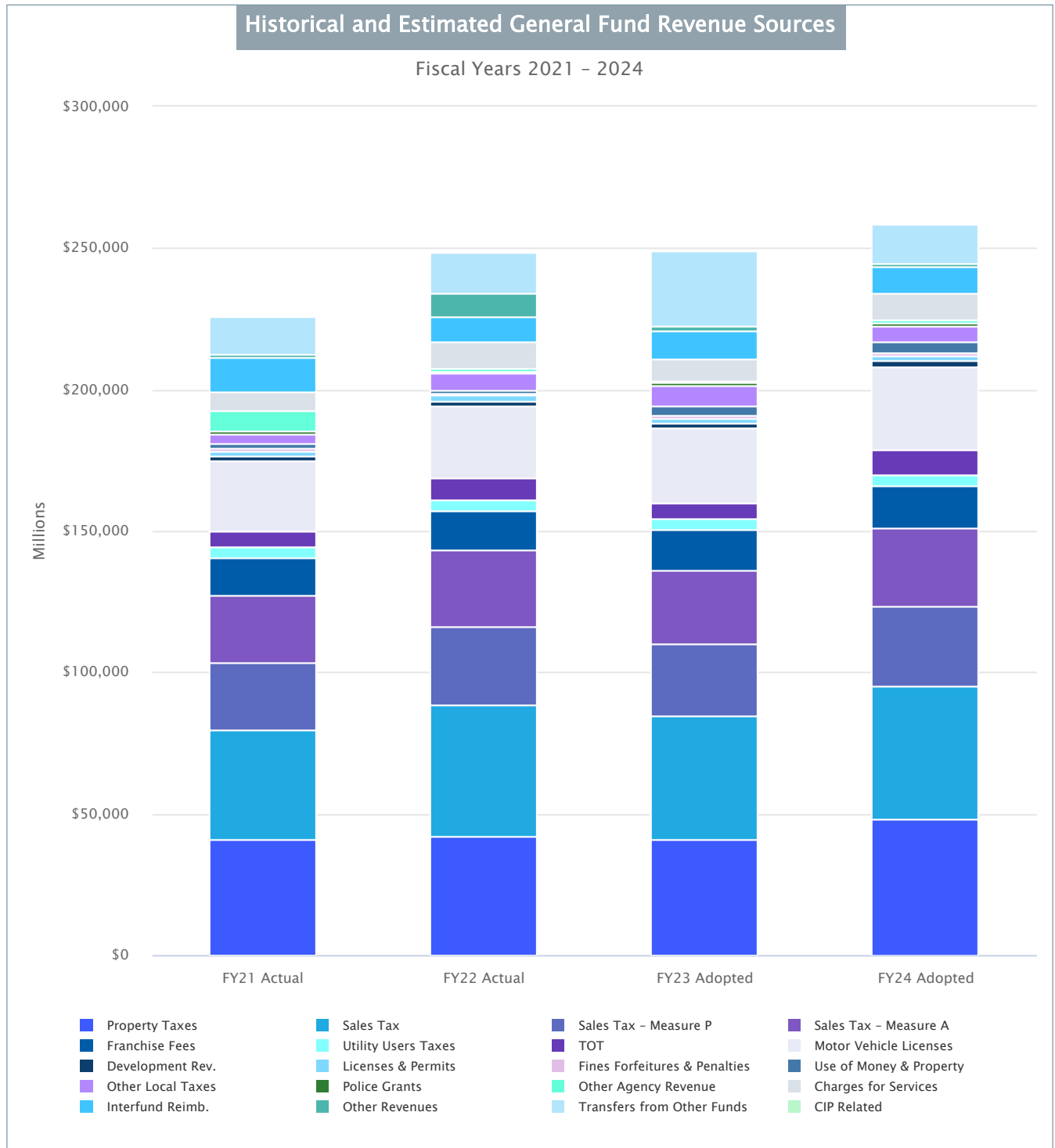
electric, trash collection, and cable receipts. This increase is based largely on the rate increases related to Senate Bill 1383 and the new organic waste program with Republic Services.

- **Transient Occupancy Taxes (TOT)** – Transient occupancy tax revenues are projected to be \$9.3 million in fiscal year 2024, an increase of \$0.3 million compared to the 2023 Adopted Budget.
- **Utility Users Tax (UUT)** – UUT revenues are estimated at \$3.8 million for fiscal year 2024. The fiscal year 2024 Adopted Budget anticipates a very moderate increase in this revenue category of less than \$0.1 million over the fiscal year 2023 Adopted Budget amounts.

The following chart illustrates the fiscal year 2024 adopted budget revenues by revenue category.



The chart below shows the City's historical revenue collection from fiscal year 2021 to the fiscal year 2024 Adopted Budget revenue amounts.



Major Revenue Sources

Sales Tax

Sales Tax revenue is estimated at \$47.1 million in the fiscal year Adopted Budget, a change of approximately 8.1% or \$3.5 million when compared to the fiscal year 2023 Adopted Budget. With the addition of Measure P and Measure A sales tax revenues, total Sales Tax revenues for fiscal year 2024 are projected to total \$102.7 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:

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.

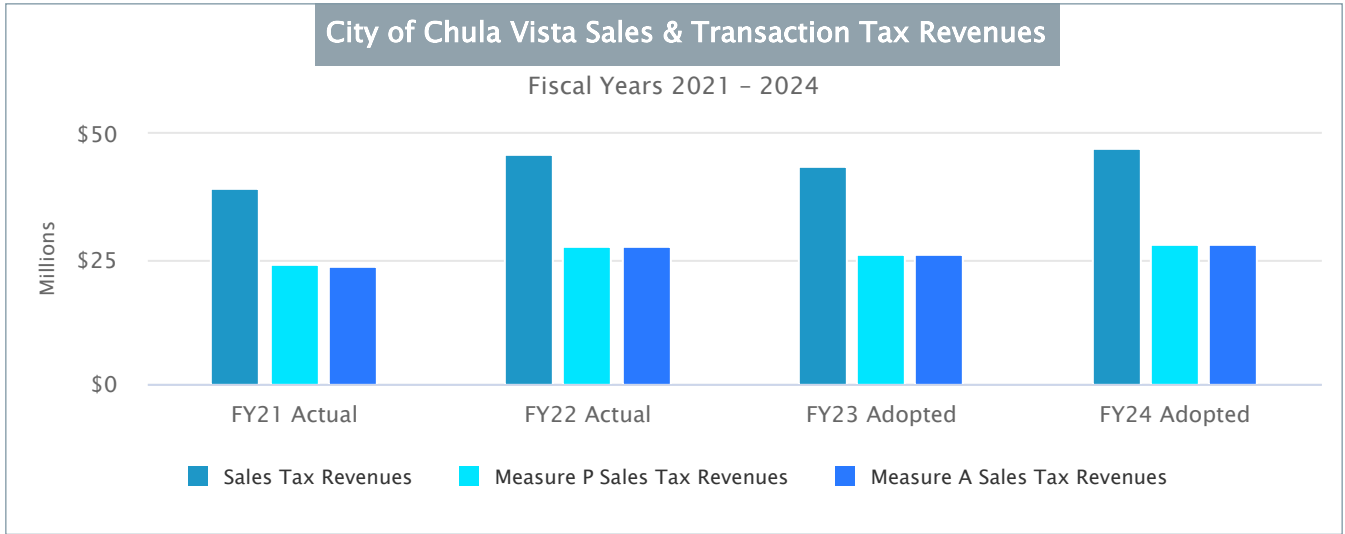
With the approval of Measure P and Measure A, the City receives 2.0% of sales tax revenue applied to all taxable retail sales occurring within the City limits. The measures are projected to generate approximately \$55.7 million in revenue in fiscal year 2024. The General Fund will serve as a pass-through for these revenues; these funds will ultimately be recognized as a Transfer Out to the Measure P and Measure A Sales Tax Funds.

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

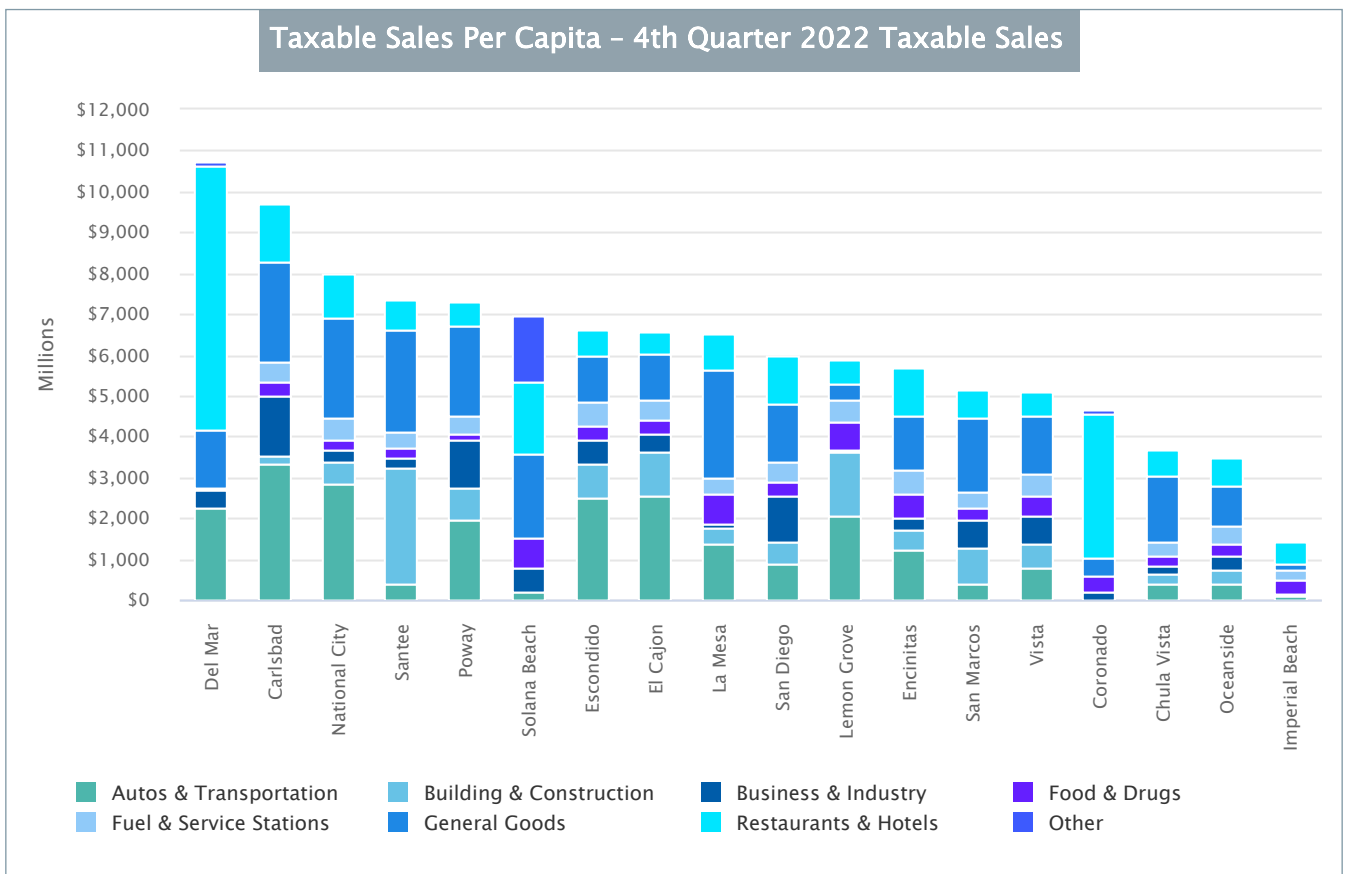
Sales tax revenue (exclusive of Measure P and Measure A) is the City’s largest discretionary revenue source, accounting for 18.2% of total revenue for the General Fund in the fiscal year 2024 Adopted Budget.

Consumer spending has slowly increased since the last economic recession. The positive trend is expected to continue in fiscal year 2024 and Sales Tax revenue is estimated at \$47.1 million (net of Measure P and Measure A revenues) in the Padopted budget. This is a change of approximately 8.1% or \$3.5 million when compared to the fiscal year 2023 Adopted Budget. With the addition of Measure P and Measure A revenues, Sales Tax revenues for fiscal year 2024 are projected to total \$102.7 million.

The following graphs illustrate the gradually increasing trend in Sales Tax revenues (exclusive of Measure P and Measure A Sales Tax revenues) from fiscal year 2017 to the adopted amounts for fiscal year 2024; Measure P revenue collected in fiscal year 2018 to the projected amounts for fiscal year 2024; and the Measure A revenue in fiscal year 2024 Adopted Budget to the adopted amounts for fiscal year 2023.



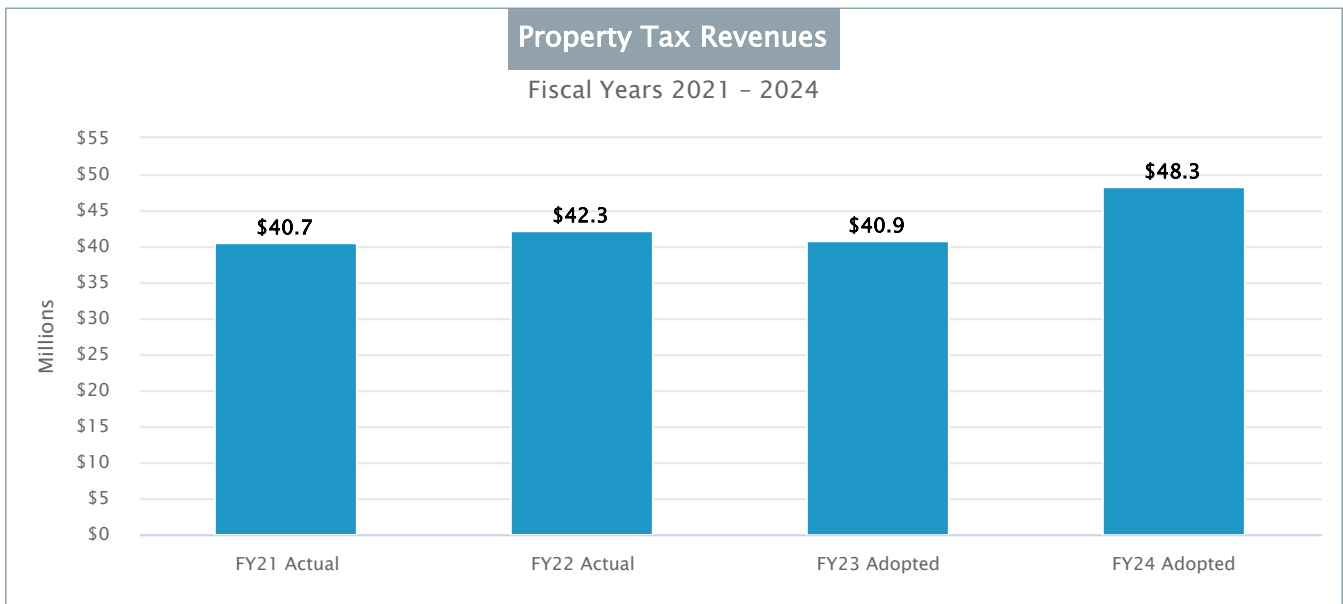
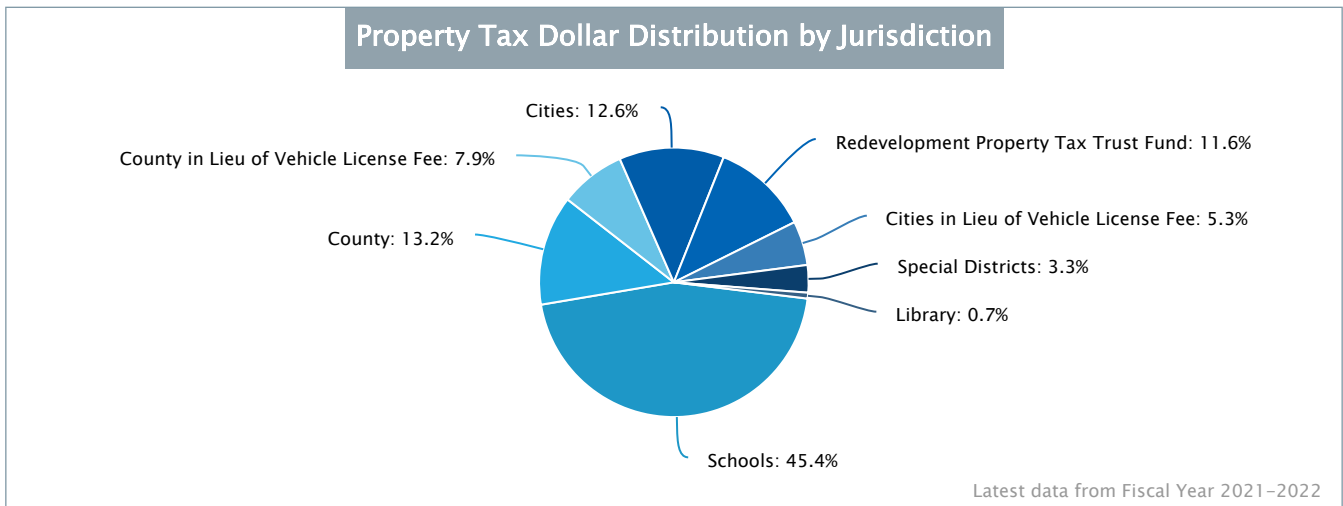
Based on data collected by the City's Sales Tax consultant, the table below illustrates the variance in the taxable sales per capita for the cities within San Diego County. This comparison indicates that the City may lack a diverse marketplace as residents seek goods and services outside the City boundaries.



Property Tax

Property tax revenues comprise the City’s largest discretionary revenue source and accounts for 18.7% of the total revenue for the General Fund. This revenue source is estimated at \$48.3 million in the fiscal year 2024 Adopted Budget and represents 18.2% or \$7.4 million increase from the fiscal year 2023 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 based on gas and electricity usage. Revenue growth is projected based on population and inflation factors.

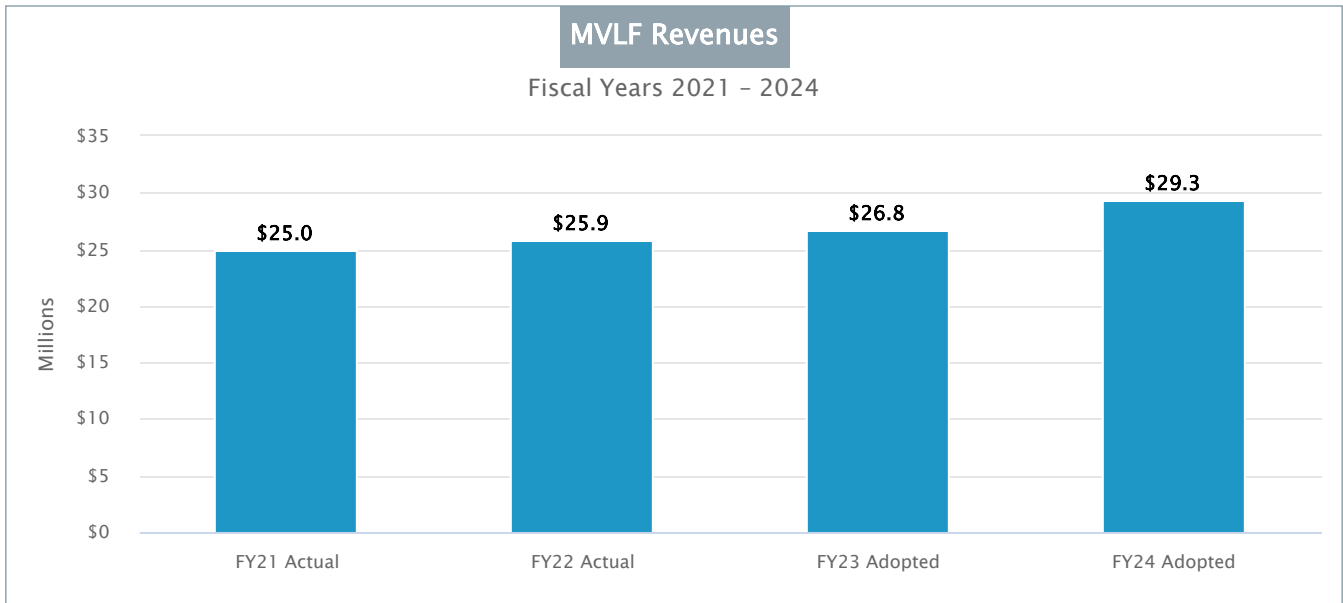
Overall, fiscal year 2024 Adopted Budget franchise fee revenues are projected to increase by \$0.3 million and represent 5.7% of the total fiscal year 2024 anticipated General Fund revenues.

Motor Vehicle License Fees

Motor Vehicle License Fees (MVLf) 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 Adopted Budget MVLf 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 MVLf revenues to cities and counties was substantially changed. Since 2006 the majority of MVLf revenues for each city grew essentially in proportion to the growth in the change in gross assessed valuation. Due to the revised formula by the State, 96% of the City's MVLf revenues fluctuate with changes in assessed values within the City.

The other 4% of MVLf revenues received by the City were based on a per capita formula but has since been shifted per Senate Bill (SB) 89 from June 2011. Provisions in SB89 shifted Vehicle License Fee revenues to fund the state law enforcement grants.



Utility Users Tax

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

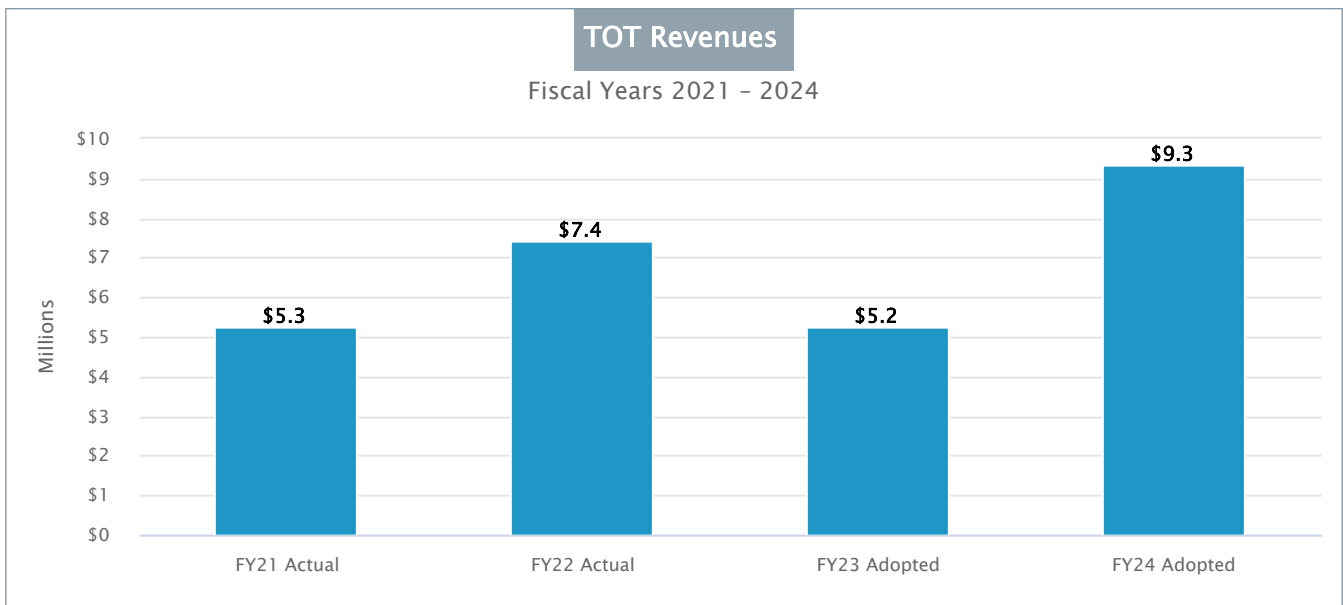
In review of current data, UUT revenue projections are trending lower than prior years’ receipts and are not anticipated to achieve significant growth from the fiscal year 2023 Adopted Budget projections. Due to legislative changes in how the tax is assessed on utilities, retailer changes and consumer preferences toward prepaid mobile phones, UUT revenues are likely to continue slowly decreasing over time. As such, the fiscal year 2024 Adopted Budget projections increased approximately \$19.1 thousand, or .5% over fiscal year 2023 Adopted Budget amounts.

Transient Occupancy Tax

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

The potential for significant revenue growth is feasible provided additional hotels are built capturing the market created by the growth in the eastern section of the City. However, as the new hotels may lure some business from existing, nearby hotels, conservative growth estimates have been applied to the fiscal year 2024 TOT projections. Additionally, the City began the enforcement of TOT collection for short-term rentals beginning in fiscal year 2020. Revenue estimates will be provided during the City’s quarterly budget monitoring presentations.

As illustrated in the following graph, positive growth in fiscal year 2020 was disrupted by the COVID-19 pandemic and travel restrictions.



Estimated TOT revenues for fiscal year 2024 are \$9.3 million. This estimate includes a \$4.1 million increase from the fiscal year 2023 Adopted Budget based on current trends and an increase in hotel operators.

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**

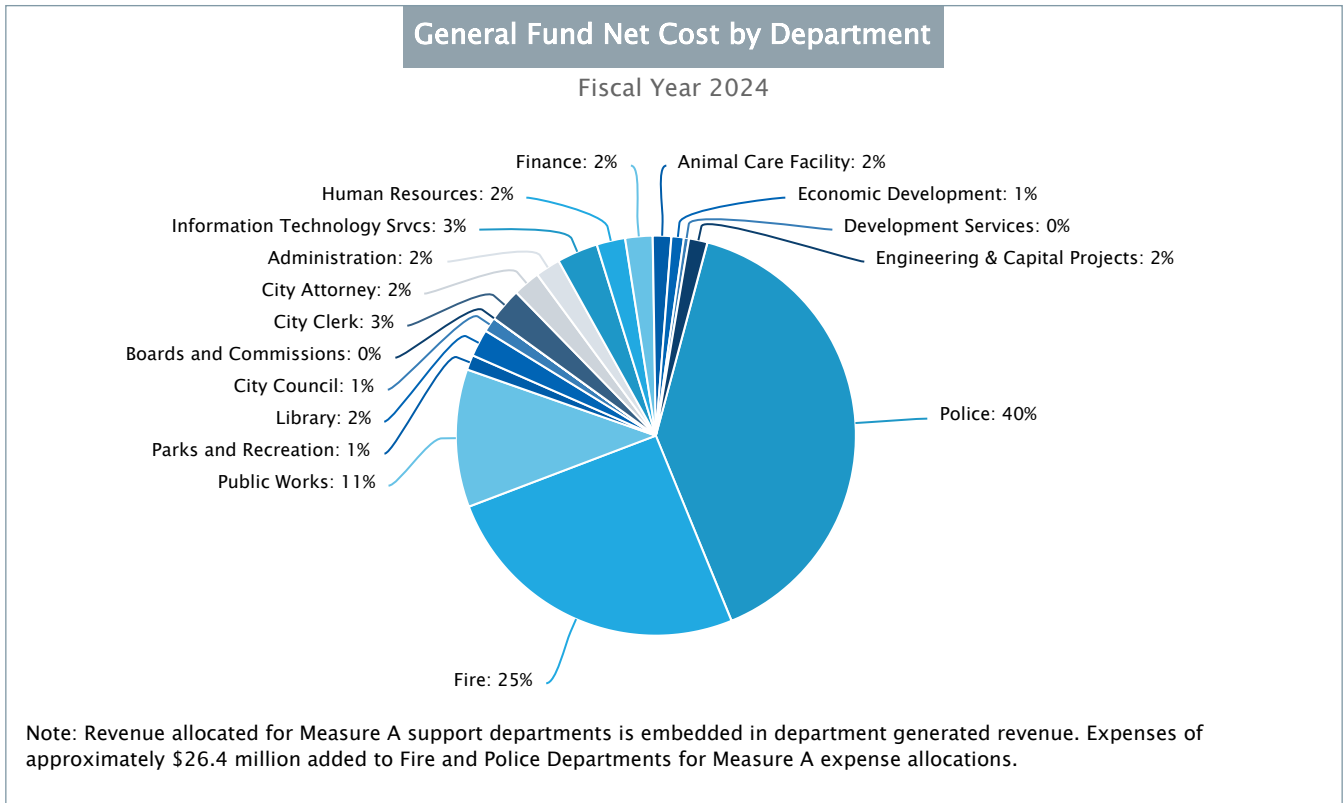


General Fund Net Cost

The fiscal year 2024 Adopted General Fund budget of \$258.2 million is based on funding from estimated department generated revenues totaling \$37.4 million and discretionary revenues totaling \$220.8 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 40% followed by the Fire Department at 25%. The next highest portion was allocated to Parks and Recreation at 11%.

The following chart depicts the percentage of net cost of all departments, excluding Non-Departmental, based on the fiscal year 2024 Adopted Budget.



General Fund Net Impact

Fund/Department	Expenditures	Revenues	Net Impact
100 General Fund			
(01) City Council	1,527,396	-	1,527,396
(02) Boards & Commissions	2,088	-	2,088
(03) City Clerk	3,428,932	(13,530)	3,415,402
(04) City Attorney	3,174,251	(425,374)	2,748,877
(05) Administration	2,591,692	(55,100)	2,536,592
(06) Information Technology	4,545,371	(394,653)	4,150,718
(07) Human Resources	3,528,595	(622,255)	2,906,340
(08) Finance	4,703,228	(1,901,997)	2,801,231
(09) Non-Departmental	95,552,568	(220,771,586)	(125,219,018)
(10) Animal Care Facility	3,197,552	(1,373,542)	1,824,010
(11) Economic Development	1,646,858	(451,732)	1,195,126
(12) Development Services	2,754,043	(2,253,073)	500,970
(13) Engineering/Capital Projects	10,698,130	(8,810,735)	1,887,395
(14) Police	55,401,776	(5,919,227)	49,482,549
(15) Fire	34,531,245	(2,899,362)	31,631,883
(16) Public Works	22,803,342	(8,478,349)	14,324,993
(17) Parks and Recreation	4,329,411	(2,849,040)	1,480,371
(18) Library	3,805,683	(1,002,606)	2,803,077
100 General Fund Total	258,222,161	(258,222,161)	-

Measure A expenditure allocations of approximately \$26.4 million for Fire and Police Departments are not included in the above figures.

General Fund Long-Term Financial Plan

The City of Chula Vista General Fund Long-Term Financial Plan (LTFP) serves as a long-range fiscal planning tool to identify financial trends, projected budgetary surpluses or shortfalls, and encourage discussion to proactively address the City's long-range needs. The goal of the LTFP is to assess the City's ability over the term of the plan to: maintain current or expand service levels; preserve the City's long-term fiscal health; and strategically increase the City's reserve funds to meet the City's reserve policies thresholds. The LTFP also serves as a guideline for the development of future budgets.

The LTFP focuses on baseline revenues and expenditures that are essential for the City to achieve the City's strategic goals over the next ten years. These goals include:

- Providing the highest level of municipal services based upon available resources
- Maintaining safe and appealing neighborhoods
- Providing funding for City infrastructure
- Continuing to expand the City's economic development and financial base

The LTFP is presented to the City Council at the beginning of the budget development process. It is important to stress that the LTFP is not a budget. It does not make expenditure decisions, but rather highlights the need to prioritize the allocation of City resources, to ensure the continuation of core City services. The purpose of the plan is to provide the City Council, key stakeholders, and the public an overview of the City's fiscal health based on various financial and service level assumptions over the next ten years; and allow for the discussion of necessary steps to be initiated during the development and implementation of future budgets. The LTFP is intended to look beyond the annual budget cycle and serve as a planning tool to bring a long-term perspective to the budget process. It should be noted that the LTFP is a snapshot in time and will change as additional information is made available and incorporated into the fiscal projections.

Revenue and Expenditure Projections

The LTFP considers the annual growth of all currently known elements of City revenues and expenditures. Projecting revenues including property taxes, sales taxes, franchise fees, departmental revenues, and other revenues is an essential part of the planning process. Forecasting expenditures, including rising salary, pension and healthcare costs, contractual obligations, cost of goods and services, and factoring the impact of inflation on operational expenditures is another critical element of the process.

As a result, the LTFP utilizes growth rates that vary by revenue and expenditure category. The plan also considers other assumptions such as the impact of future development, debt obligations, and other commitments as part of the revenue and expenditure projections.

The current General Fund Long-Term Financial Plan is available at the following link:

<https://www.chulavistaca.gov/departments/finance/financial-reports>



**DEPARTMENT
SUMMARY
REPORTS**

General Fund Department Summary



The General Fund budget funds the day-to-day operations of most City services. For fiscal year 2024, the Adopted General Fund operating budget totals \$258.2 million. The General Fund budget supports the following departments:

- Mayor and City Council
- Boards and Commissions
- City Clerk
- City Attorney
- Administration
- Information 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.

City Council



INFORMATION

WEBSITE www.chulavistaca.gov/departments/mayor-council

PHONE 619-691-5044

Title 2, Chapter 2.03 of the Chula Vista Municipal Code, (Ord. 2619 Sec. 1, 1994) consistent with Section 501 of the City Charter, established the City's Department of Mayor and Council. The Department is responsible for policy setting, constituent relations, inter-agency relations and intra-agency policy implementation. It is the professional support office of city government for the Mayor and City Council in the legislative branch and apart from the administrative functions of the City.

The City Council is comprised of a full-time Mayor and four part-time Council members. They are the governing and legislative body of the City. All powers of the City reside in the Council (the Mayor is considered a member of the Council) unless expressly delegated, assigned or excluded by the City Charter or controlling state or federal law (Article II, Sec. 201 City Charter). The City Council sets policy for the City through its legislative, budget and expressly granted executive functions.

The Mayor is elected at-large and Councilmembers are elected by district. Each holds office for a four-year term. The City Manager and City Clerk, the primary executive and document support officials, are appointed by and serve at the pleasure of the Council. The City Council reviews and approves the budget, enacts ordinances, authorizes public improvements, adopts traffic regulations, approves contracts, and sits as the Redevelopment Agency and Housing Authority. The City Council is also granted some expressly defined executive functions such as confirmation authority over all executive management and department head appointments. In addition, the Mayor has eight specific responsibilities defined in the City Charter; these are:

1. To report to the City Council annually and from time to time on the affairs of the City and to recommend for its consideration such matters as deemed expedient, and
2. To be the official head of the City for all political and ceremonial purposes and to be recognized by the courts for the purpose of serving civil process, for the signing of all legal instruments and documents, and by the Governor for emergency purposes, and
3. In the time of public danger or emergency, the Mayor, with the consent of the council, and for such period as the council may fix, to take command of the police, maintain order and enforce the law, and
4. To assume the primary, but not the exclusive responsibility, for interpreting to the people the policies, programs and needs of the City government and for informing the people of any major change in policy or program. The Mayor may represent the City in any and all matters involving other governmental agencies, provided that no act, promise, commitment or agreement entered into or committed by the Mayor shall be binding upon the City of Chula Vista unless duly authorized or ratified by the City Council, and
5. To represent the City in all regional public agencies which require an elected City official, unless otherwise determined by the City Council, and
6. To supervise the operation of the Mayor/Council office and personnel assigned thereto,
7. To perform such other duties consistent with the office as may be prescribed by this Charter or delegated to the Mayor or imposed on the Mayor by the City Council if not inconsistent with the provisions of this Charter, and

8. To exercise the full-time function as Mayor of the City during the usual business hours that the offices of the City are open, and such other hours and times as shall be necessary to discharge in full the duties imposed upon the Mayor.

Under Section 304 (4) of the City Charter, The Mayor is assigned the primary responsibility for interpreting to the community the policies, programs, needs of the City government and communicating any change in these policies and programs. By Charter, the Mayor is designated as the City's representative to serve on committees that review policies, programs, and practices at regional, state, national and international levels. This is accomplished through work on bodies such as SANDAG, the League of California Cities, and the U.S. Conference of Mayors.

Responding to the Community

The Mayor and Council members respond to requests from the public. They support resident input and participation in policy-setting and review of city operations. City Boards and Commissions, and active civic, interest and community groups offer valued and diverse feedback. The flow of information between residents and City Hall is welcomed and encouraged. In addition to phone calls, letters and email, the public can learn more about Council actions by visiting the City's website at www.chulavistaca.gov.

Regular City Council meetings can be viewed via livestream at www.chulavistaca.gov/departments/mayor-council/council-meeting-agenda, on AT&T U-verse channel 99 (throughout the County), and on Cox Cable channel 24 (only in Chula Vista). Recorded meetings are also aired on Wednesdays at 7 p.m. (both channels) and are archived on the City's website.

The Constituent Services Representative facilitates the Mayor's role established by City Charter as having the primary responsibility for communicating with the community regarding City policies and programs. While each Council member can respond to community inquiries, the Mayor is vested with this responsibility. The Constituent Services Representative facilitates coordinating incoming concerns and efficiently handles timely responses. This process means that responsive City departments get one referral and not five, and constituents receive factual and consistent responses. Problems are addressed either directly or by referral to the responsible department. Responses to requests for assistance are made within as short a time frame as possible.

MISSION STATEMENT

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



SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

- No significant budget adjustments.

(01) CITY COUNCIL				
Summary of Department Resources				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	864,376	839,941	987,972	910,059
Hourly Wages	-	25,063	90,408	114,103
Health Benefits	162,763	154,529	212,605	189,300
Retirement Benefits	250,779	87,694	114,754	106,159
Other Personnel Expense	88,314	101,858	83,905	98,171
Personnel Expenses Subtotal	1,366,233	1,209,085	1,489,644	1,417,792
Non-Personnel Expenses				
Supplies and Services	15,773	29,585	105,880	105,880
Other Capital	-	-	3,190	3,190
Utilities	544	688	534	534
Non-Personnel Expenses Subtotal	16,318	30,273	109,604	109,604
Total Expenditures	\$ 1,382,550	\$ 1,239,358	\$ 1,599,248	\$ 1,527,396
Revenues				
Revenue from Other Agencies	(267)	-	-	-
Transfers In	-	(20,000)	-	-
Total Revenues	\$ (267)	\$ (20,000)	\$ -	\$ -
Net Program Expenditures	\$ 1,382,283	\$ 1,219,358	\$ 1,599,248	\$ 1,527,396
Revenue Recovery %	0%	2%	N/A	N/A
Authorized Full Time Positions	14.00	14.00	14.00	14.00

Boards and Commissions



INFORMATION

WEBSITE www.chulavistaca.gov/departments/city-clerk/

PHONE 619-691-5041

EMAIL cityclerk@chulavistaca.gov

The process of establishing boards and commissions is one that began with the City Charter as a method to give citizens a greater voice in the determinations of policies at all levels of government. Four commissions were established by the Charter:

- Board of Library Trustees
- Civil Service Commission
- Parks & Recreation Commission
- Planning Commission

All other City boards and commissions have been established through an ordinance or resolution since that time in order to meet specific needs of the City Council.

- Board of Appeals and Advisors
- Board of Ethics
- Charter Review Commission
- Citizens Oversight Committee – Measure A
- Citizens Oversight Committee – Measure P
- Cultural Arts Commission
- Health Wellness and Aging Commission
- Housing and Homelessness Advisory Commission
- Human Relations Commission
- Mobile home Rent Review Commission
- Police Department Community Advisory Committee
- Redistricting Commission
- Sustainability Commission
- Traffic Safety Commission
- Veterans Advisory Commission

If you are interested in serving on a City board or commission, please complete an application on the City's website. Applications are accepted throughout the year from all interested residents at the following link: www.chulavistaca.gov/departments/city-clerk/boards-commissions

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

- No significant budget adjustment.

(02) BOARD & COMMISSIONS				
Summary of Department Resources				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Non-Personnel Expenses				
Supplies and Services	20,619	129,501	8,536	2,088
Non-Personnel Expenses Subtotal	20,619	129,501	8,536	2,088
Total Expenditures	\$ 20,619	\$ 129,501	\$ 8,536	\$ 2,088
Net Program Expenditures	\$ 20,619	\$ 129,501	\$ 8,536	\$ 2,088
Revenue Recovery %	N/A	N/A	N/A	N/A
Authorized Full Time Positions	-	-	-	-

City Clerk



INFORMATION

WEBSITE www.chulavistaca.gov/cityclerk

PHONE (619) 691-5041

EMAIL cityclerk@chulavistaca.gov

The City Clerk is the Municipal Elections Official, Political Reform Act Filing Officer, and is responsible for legislative services, and records management. The Office of the City Clerk also manages public inquiries and Public Records Act requests, and provides support and information to the City Council, City Boards, Commissions, & Committees, City staff, and the public. The City Clerk manages City Council agendas and ensures they are published within legal timeframes and any other requirements provided by law.

MISSION STATEMENT

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

STRATEGIC GOALS

Connected Community and Operational Excellence

- Evaluate options and implement measures to streamline processes related to application, appointments, and managing membership information for City boards, commissions, and committees.

▾ STATUS:

In coordination with the Information Technology Services Department enhancements to existing software were implemented. The City Clerk department is evaluating options for new software or the ability to enhance further custom software to manage membership information.

Operational Excellence

- Manage City elections from pre-planning to certification of election results for the 2023 special election for the City Attorney and 2024 elections for City Councilmembers for Districts 3 and 4.

▾ STATUS:

The City Clerk website was updated with pertinent information to assist those considering running for office. A new Running for Office brochure was created to provide preliminary information before the nomination period.

- Develop Laserfiche file plans for all City Departments enabling the City to set the course for further automation of retention requirements, improve findability, increase departments' ability to share information, and greater transparency.

STATUS:

The City Clerk department continued to meet with other City departments to gain a deep understanding of their records to develop appropriate file plans. Draft plans were developed for City Clerk, Development Services, and Engineering departments.

KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Number of state-mandated statements (campaign and conflict of interest) received and recorded	475	500	500
Number of Public Records Act Requests	1,200	1,250	1,250
Public Records Act Requests responded to within ten days	100%	100%	100%
Median number of days to fulfill Public Records Act Requests	12	10	10
Number of documents in Responsive Records released	16,000	20,000	20,000
Single redactions reviewed on responsive records	15,000	18,000	18,000
Number of City Council Meetings	38	40	40
Number of agenda items managed for the City Council meetings	455	470	470
Board & Commission applications processed	60	60	60
Resolutions processed	268	312	330
Ordinances processed	20	26	30
Contracts routed for electronic signature	*	390	430
Number of new boxes inventoried and sent to offsite storage	*	105	200
Board & Commission meetings	*	110	135
Candidate Statements received and published	*	*	8

* data not previously tracked

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

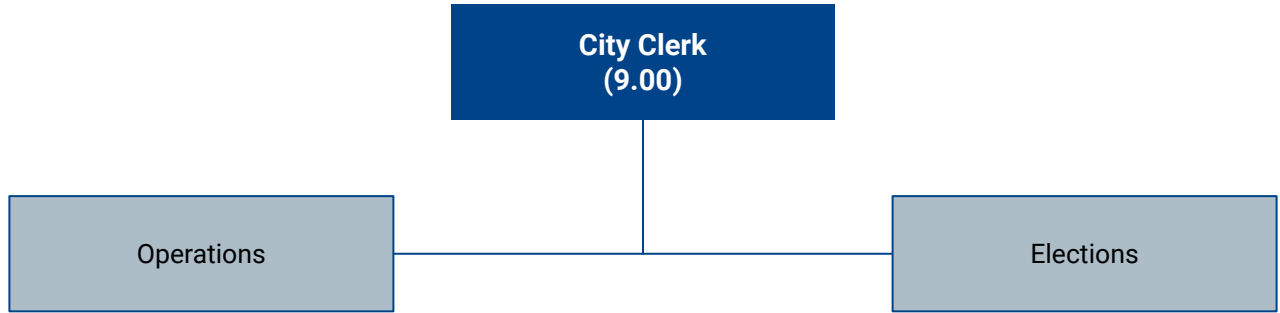
Expenditures

- Increased personnel costs from the mid-year addition of 1.0 FTE and MOU increases.
- Addition of 1.0 Records Manager position.
- \$2,185,901 increased election costs for City Attorney, Council District 3, and Council District 4.

(03) CITY CLERK**Summary of Department Resources**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	559,749	627,446	661,424	923,747
Hourly Wages	19,722	24,459	20,000	20,000
Health Benefits	92,151	106,593	121,071	169,733
Retirement Benefits	159,045	63,686	72,502	102,872
Other Personnel Expense	59,252	92,739	33,627	26,218
Personnel Expenses Subtotal	889,919	914,923	908,624	1,242,570
Non-Personnel Expenses				
Supplies and Services	121,482	510,857	395,776	2,185,901
Other Expenses	1,160	-	-	-
Utilities	386	451	461	461
Non-Personnel Expenses Subtotal	123,028	511,308	396,237	2,186,362
Total Expenditures	\$ 1,012,947	\$ 1,426,231	\$ 1,304,861	\$ 3,428,932
Revenues				
Revenue from Other Agencies	(55,118)	-	-	-
Charges for Services	(1,300)	(1,225)	(1,500)	(1,530)
Other Revenue	(35,644)	(31,500)	(12,000)	(12,000)
Transfers In	-	(21,000)	(2,000)	-
Total Revenues	\$ (92,062)	\$ (53,725)	\$ (15,500)	\$ (13,530)
Net Program Expenditures	\$ 920,885	\$ 1,372,506	\$ 1,289,361	\$ 3,415,402
Revenue Recovery %	9%	4%	1%	0%
Authorized Full Time Positions	6.00	7.00	7.00	9.00

ORGANIZATIONAL CHART



Total GF FTE	9.00
Total Non GF FTE	0.00
<hr/>	
Total Dept FTE	9.00

City Attorney



INFORMATION

WEBSITE www.chulavistaca.gov/departments/city-attorney

PHONE (619) 691-5037

EMAIL CityAttorney@chulavistaca.gov

The City of Chula Vista City Attorney's Office serves as legal counsel to the City Council, all City Boards and Commissions, the City Manager, the City Clerk, and all City Departments. The Office's primary responsibility is to provide clients with the legal services they need to conduct City operations, develop and implement City policy, and deliver City services in a lawful and efficient manner.

Staffing

The City Attorney's Office has ten full-time attorney positions, three administrative assistant positions, one paralegal, one risk manager, and one office manager. The Department currently has five attorney positions, one administrative assistant position, and one City Attorney Investigator position unfilled. The City Attorney's office is currently engaging outside counsel to assist with litigation and/or specialty law issues. Volunteer legal interns also provide valuable support.

In 2019, the City Council approved the creation of a Neighborhood Protection Unit ("NPU"), to include a prosecutor, a paralegal, and an investigator.

Elected City Attorney

In accordance with a June 2008 voter-approved City Charter amendment, the City Attorney position was changed from a City Council-appointed position to an elected position. Notwithstanding this change, the City Attorney's primary function remains the same: to act as the City's general counsel on all legal matters. The current City Attorney seat is vacant; a special election will be held in November 2023.

Practice Areas

The City Attorney's Office delivers legal services in the following primary practice areas:

Contracts

The City enters into numerous contracts annually including those involving public works, consulting services, grants and public/private partnerships. The City Attorney's Office provides legal services at all stages of contract development, implementation, and enforcement, including negotiation, drafting, administration and dispute resolution. The City Attorney develops and maintains standardized City contracts, and actively participates in negotiations and structuring of complex transactions such as the finance and implementation of major capital projects, design/build agreements and energy, telecommunications and solid waste disposal franchises.

Land Use

The City Attorney's Office provides legal counsel to the City Council, Development Services Department and Planning Commission on a wide range of land use issues including general and specific plans, zoning, subdivisions, growth management, special and conditional use permits, environmental impacts, including California Environmental Quality Act (CEQA) review, hazardous materials, affordable housing, preservation of historic properties, and impact fees, exactions and assessment districts for open space, parks, and other public facilities.

Economic Development and Real Estate

The City Attorney advises the City Council, City Manager, Successor Agency and various City departments in connection with a wide range of economic development and real estate issues. Typical matters include property acquisition and disposition, leasing, licensing, easements, development agreements, affordable housing transactions, and the winding down of redevelopment activities.

Employment/Labor

With over 1,000 full-time City employees, and five established bargaining units, the personnel and labor issues facing the City are complex and diverse. In collaboration with the City's Human Resources Department, the City Attorney's office is responsible for advising on labor negotiations, employee policy development, federal and state labor, employment, and anti-discrimination laws, disciplinary matters, and dispute resolution, (including civil service and arbitration proceedings, and representing the City before various state/federal entities, including EEOC, DFEH, and PERB).

General Municipal Law

The City Attorney's Office provides legal advice in diverse areas of local government law such as municipal finance, budgeting, and taxation. The City Attorney's Office assists with the enactment of local laws by preparing City Council resolutions and ordinances, advises on conflicts of interest, open meeting laws, public records requirements, inter/intra-governmental relations and advises the City's many Boards and Commissions. The City Attorney's Office is frequently called upon to interpret and apply the rules contained in the City Charter and Municipal Code.

Litigation and Risk Management

The City Attorney's Office is responsible for defending the City against civil lawsuits alleging personal injury, land use, property damage, construction defect, wrongful death, and civil rights violations. The City Attorney's Office also includes key risk/claims management staff, who evaluate pre-litigation claims against the City, and work with all City Departments to develop and improve policies and procedures that mitigate risk. They also take steps to protect the City's interests and recover costs to cover damage incurred in certain matters including, but not limited to, breach of contract and construction defect matters. Cases and claims range from minor matters to multi-million-dollar lawsuits. The City Attorney's Office also initiates litigation when it is necessary to protect the interests of the City and/or its constituents. Lawsuits initiated by the City can include breach of contract, construction defect, and pollution matters.

Code Enforcement

The City Attorney's Office assists with the enforcement of City Code provisions related to building standards, zoning requirements, neighborhood preservation, land use, and other conditions or conduct affecting public health, safety or welfare. Violations are addressed by employing the various legal enforcement tools available to the City: administrative actions, civil actions and, in extreme cases, criminal prosecution. The City Attorney's Office provides further assistance by obtaining legal orders for the abatement, and/or demolition of substandard properties.

Criminal Prosecution

With the addition of the Neighborhood Protection Unit, the City Attorney's Office has begun actively prosecuting misdemeanor violations of the City's Municipal Code. Initially, those efforts were largely focused on illegal cannabis operations. The City Prosecutor has expanded topics covered as the needs and issues in the community have changed. The City Prosecutor continues to work with City departments to support prosecutorial efforts to increase public safety in the City. The City Prosecutor also acts as a liaison with the District Attorney's Office to support joint efforts to combat issues facing the community, as appropriate.

In 2021, the City Attorney's Office worked in conjunction with the Police Department to establish a program for obtaining Gun Violence Restraining Orders (GVRs). GVRs are civil proceedings, filed by law enforcement agencies. The orders prevent individuals from obtaining or possessing firearms and/or ammunition. These individuals face many different circumstances which may present a risk of gun violence, such as a mental health emergency, a

threat of suicide, or a threat of harm to another. The City Attorney's Office files these GVROs in court and appears at the hearings on behalf of the Police Department. From 2021-2022, CVPD and the City Attorney's Office worked together to file approximately 25 GVROs. The City Attorney's Office also coordinates training for officers and works in conjunction with other agencies to use this tool as efficiently and effectively as possible.

Public Requests for Legal Assistance

The City Attorney's Office frequently receives requests for assistance from the public. The City Attorney's client is the City itself, not any one City resident. As a result, the City Attorney's Office cannot provide direct legal advice to anyone other than the City Council, the City's Boards and Commissions, the City Manager, and the other City employees acting on behalf of the City. However, the City Attorney staff use their best efforts to assist the public by directing them to other legal resources, as appropriate.

MISSION STATEMENT

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

STRATEGIC GOALS

Operational Excellence

- Improve Digital Document Processes and Retention Practices
 - *Implement procedures and practices for digital document storage, organization and retention in accordance with the City's retention schedule.*

▾ STATUS:

The City Attorney's Office is working in conjunction with the City Clerk's Department and outside consultants to reorganize the City Attorney's digital document repository. The reorganization is based on the City's retention schedule. The updated framework for digital document retention will serve to ease the transfer of information, promote the environment and boost security. This reorganized digital document repository will streamline and improve the efficiency of the City Attorney's Office by allowing staff to store digitized documents which are grouped together so that business rules for retention, security and privacy can easily and logically be applied.

- Improve Risk Management Practices
 - *Improve case management protocols and collaboration with other departments to implement risk mitigation measures.*

▾ STATUS:

This is an ongoing process to assure that litigation and claim outcomes and trends are translated into improved risk mitigation practices in the field.

- Enhance Office Efficiency and Accountability
 - *Design standard work and protocols for various City Attorney Office processes to improve efficiency.*

▾ STATUS:

The City Attorney's Office continues to refine and develop new standard work and protocols including expanded standardization of agreements and resolutions, and uses of DocuSign to improve efficiency. In collaboration with other City Departments, the City Attorney's Office has implemented DocuSign, which has streamlined and improved the efficiency of obtaining signatures for agreements and contracts.

Connected Community

■ Improve the Flow of Information to the Public

- *Continue to provide legal information related to issues affecting the City at public forums and meetings.*

↳ STATUS:

The City Attorney's Office continues to identify topical issues of interest to the public and provides legal information on such issues at City Council meetings, Board and Commission meetings, and community forums.

Strong and Secure Neighborhoods

■ Develop programs that assist in the creation and maintenance of safe neighborhoods

- *Continue to develop and publish Law Summaries on a variety of topics of general interest to the public, including landlord-tenant issues, mobile home rent control, and smoking/vaping/hookah lounges.*
- *Work closely with the Police Department to address chronic issues or problem areas, such as repeat noise complaints, unpermitted businesses or nuisance properties.*
- *Work closely with the Code Enforcement Department to ensure compliance with municipal code provisions that enhance the quality of life in neighborhoods.*
- *Assist the Development Services Department in regulating the impact of short-term home rentals in residential neighborhoods.*
- *Work with the Housing Department to increase housing security for City residents, including rental protections for residential tenants.*
- *Assist multiple City Departments with the ongoing regulation of cannabis businesses.*

↳ STATUS:

The City Attorney's Office worked in conjunction with the Development Services Department to draft and adopt a short-term rental permit process, to establish forms and procedures for permit application processing, and to draft notices and procedures for enforcement of violations. The City Attorney's Office is also working to train CVPD officers on how to investigate and enforce violations of the short-term rental ordinance.

↳ STATUS:

The City Attorney's Office worked with the Housing Department to facilitate the use and disbursement of grant monies to increase access to affordable housing, and to solicit feedback from stakeholders and City Council in regard to rental protections for residential tenants.

↳ STATUS:

Working jointly with the City Manager's Office, Finance Department, Development Services, the Police Department, and the Fire Department, the City Attorney's Office assisted City Staff in providing ongoing regulatory oversight of cannabis businesses.

KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Acknowledge Constituent Requests for Information within One Business Day from Receipt of Request	100%	98%	100%
Respond to Constituent Requests for Information within Three Business Days from Receipt of Request	100%	100%	100%
Assess and Review Various Analysis Models for More Efficient Risk Management of Pooled Insurance, Self-Insurance and Reserve Fund Balance Protocols	99%	99%	99%

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

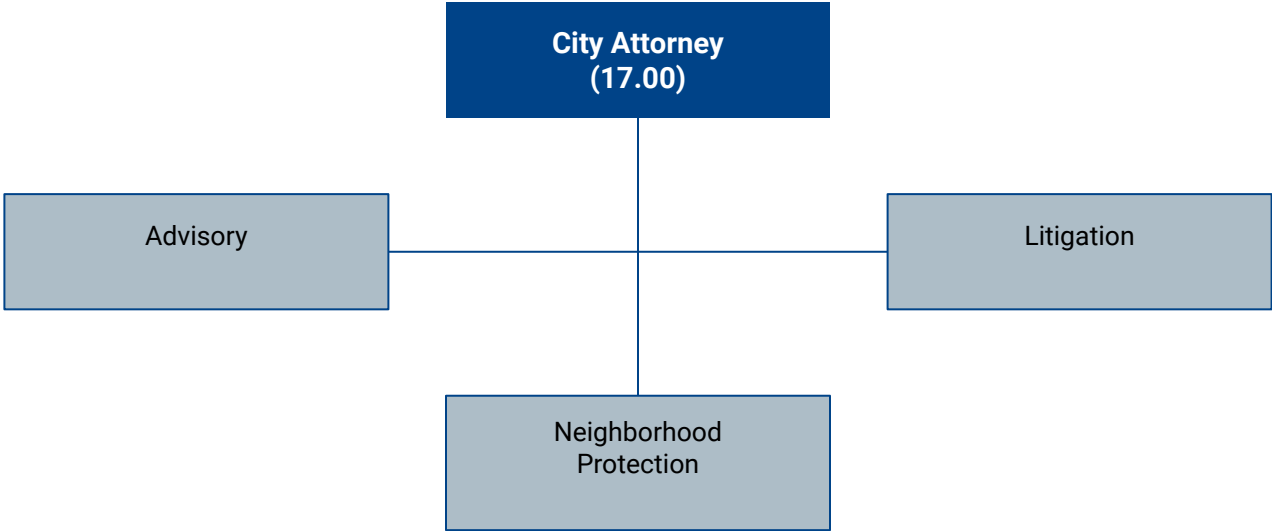
- No significant budget adjustments.

Expenditures

- \$1,000,334 decrease in Salaries due to a one-time salary saving allocation.
- \$1,047,776 increase in Supplies & Services for attorney services.

(04) CITY ATTORNEY				
Summary of Department Resources				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	1,849,763	1,840,196	2,199,205	1,207,666
Hourly Wages	13,082	50,548	1,923	1,923
Overtime	1,161	474	500	500
Health Benefits	209,025	201,793	269,103	237,541
Retirement Benefits	541,251	184,028	234,402	253,610
Other Personnel Expense	165,647	216,678	49,018	51,827
Personnel Expenses Subtotal	2,779,928	2,493,716	2,754,151	1,753,067
Non-Personnel Expenses				
Supplies and Services	253,272	207,960	367,374	1,415,150
Other Capital	1,468	-	4,948	4,948
Utilities	1,093	858	1,086	1,086
Non-Personnel Expenses Subtotal	255,834	208,818	373,408	1,421,184
Total Expenditures	\$ 3,035,762	\$ 2,702,535	\$ 3,127,559	\$ 3,174,251
Revenues				
Licenses and Permits	-	(60,881)	-	(24,640)
Revenue from Other Agencies	(31,430)	-	-	-
Charges for Services	(450,087)	(323,430)	(496,728)	(371,726)
Other Revenue	(92,849)	(33,198)	(276,449)	(29,008)
Transfers In	(51)	(42,813)	-	-
Total Revenues	\$ (574,416)	\$ (460,322)	\$ (773,177)	\$ (425,374)
Net Program Expenditures	\$ 2,461,346	\$ 2,242,212	\$ 2,354,382	\$ 2,748,877
Revenue Recovery %	19%	17%	25%	13%
Authorized Full Time Positions	17.00	17.00	17.00	17.00

ORGANIZATIONAL CHART



Total GF FTE	17.00
Total Non GF FTE	0.00
<hr/>	
Total Dept FTE	17.00

Administration



INFORMATION

WEBSITE www.chulavistaca.gov/departments/city-manager

PHONE (619) 691-5031

EMAIL citymanager@chulavistca.gov

The City of Chula Vista is governed under the council-manager form of government. This local government structure combines the political leadership of elected officials with the strong managerial and administrative expertise of an appointed City manager. Under the council-manager form of government, the City Council are the policy makers, and the City Manager is responsible for the implementation of those policies.

In Chula Vista, the City Manager is responsible for the daily operation and administration of all City departments and professional staff except for the elected and appointed offices of the City Attorney and City Clerk, respectively. The City has 1,261.75 full-time equivalent employees in the 13 City Manager-directed departments: Animal Care, Administration, Community Services, Development Services, Economic Development, Engineering, Finance, Fire, Housing and Homeless Services, Human Resources, Information Technology Services, Police and Public Works.

The Administration Department is comprised of the City Manager's Office and the Office of Communications.

City Manager's Office

The City Manager serves as the City's Chief Executive Officer daily and as the Director of Emergency Services during emergencies such as the COVID-19 pandemic. To execute the position, the City Manager plans and directs the implementation of City programs in accordance with City Council direction and policies, the City Charter and the Municipal Code to provide efficient, effective and equitable municipal services for the Chula Vista community. In addition to overseeing daily operations, the City Manager utilizes strategy and visionary leadership to champion special projects and initiatives to guide the long-term development of the City such as the Chula Vista Bayfront, the University and Innovation District, the Smart City Strategic Action Plan, and a renewed commitment to equity and inclusion City-wide. The City Manager ensures the preparation and monitoring of a fiscally sound operating budget to fund the highest level of municipal services possible.

Within the City Manager's Office, one Assistant City Manager and two Deputy City Managers provide support through direct supervision over 11 of the 13 manager-directed departments. The Assistant and Deputy City Managers, Chief of Police and Fire Chief report directly to the City Manager.

About the City Manager: Maria V. Kachadoorian

Maria V. Kachadoorian was appointed City Manager in June 2020 after serving as Assistant City Manager. She is the first woman and first Latina to serve as City Manager. She began her career at the County of San Diego and has worked at the City of Chula Vista since 1998 where she started in the Finance Department, advanced to Finance Director, before becoming Deputy City Manager, Assistant City Manager, then City Manager.

Her strong finance background helped lead the City through the Great Recession and has been instrumental in implementing innovative strategies to mitigate the financial, economic and community impacts to the City and residents from the COVID-19 pandemic. In the midst of the pandemic's uncertainty, Kachadoorian led the team that ultimately inked the deal and broke ground on the \$1.2 billion Gaylord Pacific Resort and Convention Center project on Chula Vista's Bayfront.

Kachadoorian was born in Tijuana and immigrated to the United States as an infant. She is a long-time resident of South County and lives in Chula Vista. She earned a Bachelor of Science Degree with an emphasis in Accounting and a Master's Degree in Public Administration from San Diego State University. She is also a Certified Public Accountant and a proud Chula Vista Rotarian.

Office of Communications

The Administration Department also includes Communications with staff dedicated to implementing a comprehensive communications, engagement and marketing program that supports the wide range of initiatives and activities in the City of Chula Vista. The Office of Communications serves as the trusted source of communication and link between the City and the community. The program is designed to help the City of Chula Vista engage with residents, enhance revenues, improve business development, promote the City to residents and visitors, and attract people to live and work here. The Communications team identifies major communications initiatives; develops and implements marketing and advertising campaigns; coordinates special events; supports programs and project managers; distributes a variety of communications messages via web, social media, newsletters, press releases, and other channels; and provides media and public information services. Communications coordinates with other departments to implement proactive community engagement, outreach, and participation activities.

MISSION STATEMENT

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

STRATEGIC GOALS

Connected Community

- Implement City of Chula Vista Marketing and Communications Program
 - *Implement a robust marketing and communications program to help the City of Chula Vista enhance revenues, improve business development, and attract people to live and work here.*

▾ STATUS:

- ▶ Redesigned City website to provide more tools and information for residents, visitors, and businesses
- ▶ Provided timely information on COVID-19 communications in English and Spanish via social media, city newsletters, and media relations
- ▶ Relaunched City-sponsored events to connect with residents as the pandemic eases.

Operational Excellence

- Uphold a commitment to Fiscal Health
 - *Continue to support components identified in the Fiscal Recovery and Progress Plan.*

▾ STATUS:

- ▶ Presented a balanced budget
- ▶ Strategically managed the allocation of federal aid received during the COVID-19 pandemic to provide critical services such as testing, vaccinations, food distribution, and small business aid
- ▶ Measure P sales tax (2016), Measure A sales tax (2018) and Measure Q cannabis business tax (2020) oversight and monitoring to bolster City revenue and strengthen services, safety and infrastructure

KEY PERFORMANCE MEASURES

City Manager's Office

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Provide an annual report to the City Council, community and City staff at the end of each fiscal year	100%	To complete for FY23	100% complete
Implement a cross-departmental spending plan with reporting metrics and an emphasis on equity for American Rescue Plan Act Funds from May 2021-December 2024.	100% of plan completed; 6% implementation	78.5% implementation	100% complete
Increase intergovernmental collaboration and legislative advocacy to further adopted platform and support as-needed special projects	100% complete	100% complete	100% complete
Continue City Manager's Message in the monthly Community Connection newsletter to improve and increase outreach and relationship building within the community; write minimum of 10 messages in FY24	100% complete	100% complete	100% complete
Propose a Citywide technology oversight and privacy policy and establish a privacy advisory commission	50% complete	100% complete	100% complete
Engage a consultant to assist in the development and adoption of a Diversity, Equity, and Inclusion Plan	50% complete	77.5% complete	100% complete
NEW			
Engage a consultant to assist in the development and create of a Police Advisory Commission	N/A	25% complete	75-100% complete
Update the City's Strategic Plan	N/A	N/A	25-50% complete

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

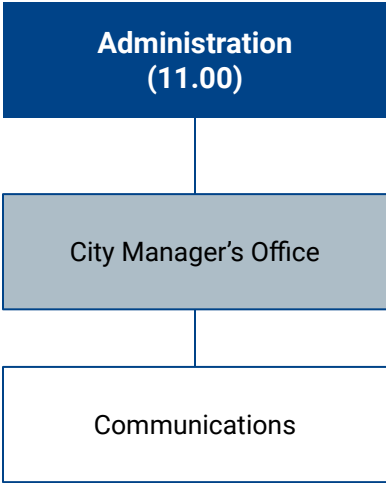
- No significant budget adjustments.

Expenditures

- Increased Personnel Services costs from the mid-year addition of 1.0 FTE and MOU increases.

(05) ADMINISTRATION				
Summary of Department Resources				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	1,420,533	1,606,271	1,639,265	1,734,180
Hourly Wages	1,556	-	-	-
Health Benefits	131,223	158,649	175,201	184,852
Retirement Benefits	386,610	149,372	169,669	175,443
Other Personnel Expense	184,908	306,607	225,381	230,803
Personnel Expenses Subtotal	2,124,830	2,220,898	2,209,516	2,325,278
Non-Personnel Expenses				
Supplies and Services	230,981	124,696	363,739	265,739
Utilities	569	619	675	675
Non-Personnel Expenses Subtotal	231,549	125,315	364,414	266,414
Total Expenditures	\$ 2,356,379	\$ 2,346,214	\$ 2,573,930	\$ 2,591,692
Revenues				
Licenses and Permits	-	(11,188)	-	-
Revenue from Other Agencies	(171,519)	-	-	-
Charges for Services	(27,965)	(42,904)	(47,054)	(55,100)
Other Revenue	-	(20,020)	(102,000)	-
Transfers In	-	(25,000)	-	-
Total Revenues	\$ (199,485)	\$ (99,111)	\$ (149,054)	\$ (55,100)
Net Program Expenditures	\$ 2,156,894	\$ 2,247,103	\$ 2,424,876	\$ 2,536,592
Revenue Recovery %	8%	4%	6%	2%
Authorized Full Time Positions	10.00	9.00	10.00	11.00

ORGANIZATIONAL CHART



Total GF FTE	11.00
Total Non GF FTE	0.00
<hr/>	
Total Dept FTE	11.00

Information Technology Services



INFORMATION

WEBSITE www.chulavistaca.gov/departments/information-technology-service

EMAIL ITSINFO@chulavistaca.gov

The Information and Technology Services (ITS) Department provides Citywide technology services, solutions, and support to all departments within the City. ITS develops, implements, operates, and maintains computer hardware and software systems, mobile communications systems, and enterprise application systems to improve the operational availability and efficiencies of all departments in support of the citizens of the City. ITS also partners with regional municipalities and other governmental agencies including the Living Coast Discovery Center and Elite Athlete Training Center to provide IT support and advice.

Information and Technology Services is comprised of the following divisions:

- Network Operations
- Geographic Information Systems (GIS)
- Application Support and Programming

The Network Operations (NetOps) Division provides technical planning and implementation, guidance, training, and assistance to employees who work on more than 1,000 microcomputers, dozens of standard office productivity and specialized applications. The Network staff also maintains the City's Local Area Networks (LANs) and Wireless (WLANs) networks for both City guests and staff at City Hall and remote facilities. Additionally, NetOps also provides planning and support services for an increasingly wide range of non-desktop computer technologies, including mobile devices such as smartphones or tablet computers, digital displays, wireless devices for public safety, and videoconferencing equipment.

The Geographic Information System (GIS) Division provides mapping, data modeling and analysis, and development of custom applications used by staff daily. The Division also provides GIS services to the public through data access and web-enabled mapping applications. With over 300 unique data layers, GIS staff manages one of the most extensive, fully integrated GIS databases in San Diego County. As a multi - departmental resource, the City's GIS division has developed into a critical decision-making tool used by City staff and the public daily.

The Applications Support and Programming Division administers and supports enterprise-level software used by staff, including the City's accounting, financial planning, human resources, land development, building permitting, and utility billing systems. The Division assists end users in application functionalities, configuration, report writing, data exchange, security, and the implementation of modifications to meet end-user needs and specialized requirements. Programming staff improve business efficiencies by developing custom desktop and web applications used daily by City staff and their customers. The City's webmaster designs and administers the City's website and content management system. The website is the City's first point of contact and is vital in linking the City with the public. It allows residents and visitors alike to conduct business and find accurate, up-to-date information 24 hours a day. The City's continued expansion of online services results not only in improved customer service, but also furthers the City's green paperless initiative to reduce the negative environmental impacts associated with printed materials.

MISSION STATEMENT

The mission of the Information Technology Services Department is to build a quality and comprehensive technology infrastructure, establish and maintain an effective operational environment, and deliver quality, prompt, cost effective, and reliable technology services to the City of Chula Vista.

STRATEGIC GOALS

Network Operation Services

- Evaluate and implement emerging technologies to solve problems, enhance processes and services, and assist with defining direction for the City.
- Provide and maintain secure and reliable information technologies to meet the City's changing needs by developing long term Information Technology and Cyber Strategic Road Map.
- Provide professional development and training in the use of technology to increase the productivity, efficiency, and communication expertise of City staff.

▾ STATUS:

Staff is currently engaged in several projects which will enhance the City's technology infrastructure:

- ▶ In FY2023, staff replaced 300 desktop PCs to continue with the PC Modernizations efforts City-wide. An additional 250 desktop PCs and Laptops will be deployed in FY2024.
- ▶ In FY2023, the ITS Department continued working on implementing Office 365 City-wide and nearly finished eliminating our fleet of Windows Server 2003 systems. Additionally, staff has continued deploying Windows 10 updates to all City desktop computers.
- ▶ In FY2023, staff began working on replacing the City's vintage analog telephone system. The new collaboration-centered phone system will provide significant improvements in employees ability to communicate effectively through a variety of collaborative methods including video conferencing, voicemail to email, emergency notifications by location, "talk and go" in which you can transfer a call from a work phone to cell phone mid call with no interruption, and other technological advances.
- ▶ In FY2023, a centralized and scalable City-wide CCTV security camera plan was designed and implemented to enhance public safety for citizens and employees. Currently City Hall and Loma Verde Recreation have been completed with the Animal Care Facility, Public Works, libraries, and fire stations to follow.
- ▶ In FY2023, enhancements to the Police Department included the finishing of the Real Time Operations Center through the completion of Motorola's Command Central Aware software\hardware integration. This technology resource allows various law enforcement data sources to be viewed and manipulated on one platform. This includes, but is not limited to, Computer Aided Dispatch (CAD) information, automated license plate reader data to track stolen vehicles, drone tracking for the Drone as First Responder program, and access to City-wide CCTV security cameras.
- ▶ In FY2023, the LED marquee in front of the Police Department building was replaced to provide consistent performance of displaying public information and education on current public safety information and City events.
- ▶ In FY2023, a centralized content management system was implemented to digitally display public and internal information and communications at the Police Department using Samsung MagicInfo technology and regular LED monitoring screens. This centrally managed technology solution is enterprise scalable and can be deployed throughout the City for future projects requiring information to be displayed at any City asset location.
- ▶ In FY2023, innovation testing of public safety traffic preemption technology began. In collaboration with two third-party vendors, public safety, and the traffic management center, we are helping test and validate technology that preempts traffic signals over an Internet and internal network connection based on high priority calls for service from the Computer Aided Dispatch system without the need for installation of additional equipment in emergency vehicles.
- ▶ In FY2023, a mobile data and cellular usage study was conducted to evaluate LTE\Broadband connectivity throughout the City to identify gaps in service coverage. Connection data from over 100 police department and fire department devices was collected over a period of 5 months, 24 hours a day, 7 days a week, to evaluate the value of the City's current LTE\data\cellular service provider. There was also a comparative analysis done between the City's current provider and another provider under a free service trial. This data

helped determine the need and possibility to change service providers to maximize return of investments (ROI).

- ▶ Additional support staff hired at the end of FY2023 will allow the department to implement a number of complex, high-priority projects involving the City's existing enterprise software, thereby increasing business efficiencies and reducing application sprawl.

Cyber Security and Privacy Protection

- Develop and implement a Cybersecurity and Disaster Recovery Plan.
- Establish and support a Privacy Commission.
- Establish IT Governance Board and lead the IT Governance process for the City.

▾ STATUS:

Staff is currently engaged in several projects which will enhance the City's technology infrastructure:

- ▶ Network discovery and baseline study in progress and expected to be completed early FY2024.
- ▶ The City is in process of establishing the Privacy Commission, which will provide advice intended to ensure transparency, accountability, and public deliberation in the City's acquisition and use of the sensitive and surveillance technology.
- ▶ IT Governance Board will soon be established to ensure business needs and options are evaluated and prioritized based on organizational strategic objectives, with an intent to monitor compliance and performance against agreed-upon direction.

KEY PERFORMANCE MEASURES

The Information Technology Services Department has had massive upgrades to all systems throughout the City; staff is re-evaluating the key performance metrics for the Department. Several of the old metrics are no longer viable due to lack of reliable data. The Department will be undergoing a comprehensive Strategic Plan effort in Fiscal Year 2024 which will include new key performance metrics based upon the current IT infrastructure and staffing for the City.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

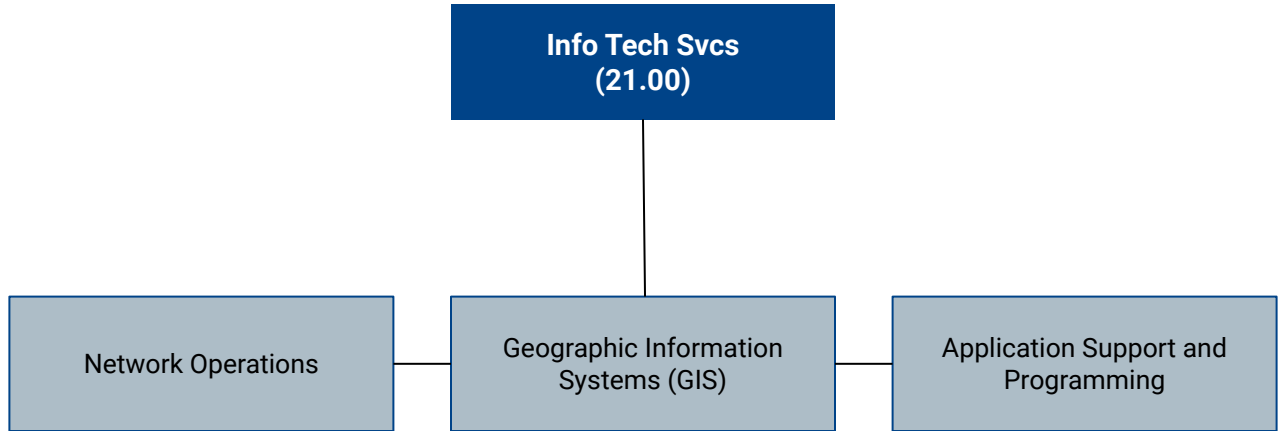
Expenditures

- Addition of 1.0 Application Support Manager, 1.0 Information Technology Project Manager, and 1.0 VoIP/Videoconferencing Specialist positions

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

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	1,619,051	1,711,744	2,044,610	2,280,684
Overtime	443	1,694	-	-
Health Benefits	216,332	205,423	271,852	313,866
Retirement Benefits	443,387	157,272	214,115	252,584
Other Personnel Expense	150,471	248,850	73,990	67,616
Personnel Expenses Subtotal	2,429,684	2,324,984	2,604,567	2,914,750
Non-Personnel Expenses				
Supplies and Services	1,133,331	1,199,532	1,538,461	1,538,461
Other Capital	59,678	76,099	87,890	87,890
Utilities	4,329	3,448	4,270	4,270
Internal Service Charges	-	29	-	-
Non-Personnel Expenses Subtotal	1,197,339	1,279,108	1,630,621	1,630,621
Total Expenditures	\$ 3,627,023	\$ 3,604,091	\$ 4,235,188	\$ 4,545,371
Revenues				
Licenses and Permits	-	(677)	-	-
Revenue from Other Agencies	(14,665)	(8,045)	-	-
Charges for Services	(134,283)	(148,684)	(212,500)	(230,753)
Transfers In	-	(57,000)	(213,900)	(163,900)
Total Revenues	\$ (148,948)	\$ (214,406)	\$ (426,400)	\$ (394,653)
Net Program Expenditures	\$ 3,478,075	\$ 3,389,685	\$ 3,808,788	\$ 4,150,718
Revenue Recovery %	4%	6%	10%	9%
Authorized Full Time Positions	17.00	18.00	18.00	21.00

ORGANIZATIONAL CHART



Total GF FTE	21.00
Total Non GF FTE	0.00
Total Dept FTE	21.00

Human Resources Department



INFORMATION

WEBSITE www.chulavistaca.gov/departments/human-resources

PHONE (619) 691-5096

EMAIL humanresources@chulavistaca.gov

The Human Resources Department is committed to providing superior services to employees, departments and the public to ensure an informed, quality workforce and community, while treating everyone with fairness, dignity, equality and respect.

The Human Resources Department (HR) develops and manages five major divisions including Administration, Operations, Risk Management, Benefits, and Training and Development.

HR Administration provides the day-to-day oversight of 21.0 HR staff, serving approximately 1,226.75 full-time and part-time benefited employees and up to 400 temporary employees. HR Administration advises departments on the interpretation and application of City policies and procedures that pertain to Human Resources, as well as the Civil Service Rules. Additionally, this division is responsible for training and guiding departments and individuals through the teambuilding, performance management, investigation and the discipline process as well as providing staff assistance to the Civil Service Commission. The Department oversees the Employee Engagement and Wellness Committee to increase engagement levels throughout the City. HR Administration negotiates the City's six labor contracts, coordinates Citywide labor management cooperation, interprets and maintains compliance with each bargaining unit's memorandum of understanding. HR Administration provides City employees with organizational and personal professional development resources.

One of the goals of the Human Resources Department is to attract the best and brightest to the City of Chula Vista to create and maintain an environment in which employees can flourish. The HR Operations Division is responsible for recruitment, selection, classification and compensation. The division identifies qualified applicants to fill job vacancies at all levels, through recruiting and testing. Applicants are given the opportunity to demonstrate their employment strengths through each phase of the recruitment and selection process. The end result is an eligible list of qualified candidates. Getting new employees into vacancies in a timely manner helps departments maintain a high level of cost-effective and efficient service to City residents, which is a shared goal at the City of Chula Vista.

Human Resources Operations staff is responsible for conducting studies of positions and making recommendations on proper job classification, compensation, and writing and revising job descriptions based on these studies. The division maintains the City's Classification Plan, Compensation Plan, and administrative regulations that relate to classification and compensation. In addition, staff conducts and responds to salary and benefit surveys, provides advice on Fair Labor Standards Act (FLSA) designation, and supports labor negotiations with the City's unions and employee associations.

The Risk Management Division is responsible for the development of a safe and healthy environment for City employees and the public and for controlling and reducing liability exposures in order to preserve the City's assets and service capabilities. This is accomplished via the Division's programs that include: occupational health and safety, loss control, and disability management.

The City acknowledges the inherent risks associated with tasks performed by Police, Fire and Public Works, but will not allow this to excuse injuries and exposures as acceptable conditions. Instead, we challenge ourselves to prevent their occurrence through assessments, inspections, investigations, hazard controls, safe work practices, best available technology, communication, education and training. We are committed to providing a safe and healthful working environment for employees, volunteers and the public while strengthening the safety culture of our organization.

Risk Management's Safety program has oversight of all City safety efforts. The Safety program provides a systematic way to minimize incident frequency and severity, contribute to positive morale, effectively maintain the City's resources and increase operational efficiency.

Our robust Injury and Illness Program positioned the Division to meet the unique and unexpected COVID-19 pandemic. Work practices, procedures, training and disinfecting protocols were easily implemented to address the concern of person-to-person transmission.

Disability Management oversees the City's self-insured workers' compensation program and the handling of claims by our third-party administrator. It also provides comprehensive services to employees and departments. The goal of the Disability Management program is to return injured or ill employees to the workforce as soon as they are able. This is accomplished via the City's hands on Return to Work Transitional Duty program where we partner with the treating doctors to focus on what the recovering employee can rather than what they can't do. In the interim, Disability Management works to ensure that employees are receiving any income and job protection to which they are entitled.

Risk Management is responsible for recovering funds when City property is damaged by outside parties and recovers costs associated with emergency response for related to impaired drivers. Staff aggressively seeks reimbursement from insurance companies or the uninsured party and averages between \$250k and \$350k per year in revenue from these endeavors.

The Training and Development Division is increasing the availability of training in the City and concentrating on expanding e-learning opportunities. One method is to continue to utilize our Target Solutions internet-based training platform. Via this program we have created several safety and human resource trainings, both mandatory and elective, available to employees from the comfort of their workstation. We also partner with external subject matter experts including local community colleges to offer a wide variety of courses at our worksite to reduce the cost of travel times for employees.

The Benefits Division administers a variety of programs including the City's §125 Cafeteria Benefits Plan, Retiree Medical Program, Human Resources Information System (HRIS) implementation and maintenance, New Hire Orientations and Professional Enrichment Program. Benefits are an important component of total compensation, and the Division is committed to implementing comprehensive employee benefits by supporting and delivering personal assistance to valued employees, retirees, dependents, and service providers.

The following competitive benefit options are managed by the Division: medical, dental, and vision coverage; group life (including accidental death & dismemberment) insurance; voluntary supplemental life insurance; voluntary accident, critical illness, and hospital indemnity insurance; Employee Assistance Program; and retirement benefits through Public Agency Retirement Services (PARS) and California Public Employees' Retirement System (CalPERS). To assist employees in making their benefits-related decisions, benefits forms, resources, and tools are made available to employees online.

The Department leads the Employee Engagement and Wellness Committee to make a solid impact on increasing employee satisfaction and helping to foster an environment for sustained engagement in our City. The Employee Engagement Committee implements events and programs that will increase engagement levels. Merging Engagement and Wellness together in 2018 has allowed the Department to further promote and foster wellness of mind and body by providing education, opportunities and support in choosing a healthy lifestyle. By keeping our workforce healthy we increase productivity and reduce health care costs.

MISSION STATEMENT

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

STRATEGIC GOALS

Operational Excellence

- Refine the employee onboarding process
 - *Create tools to ensure new hires receive all of the information needed to be effective members of the City workforce and retain quality employees*
 - *Add the IT Department and hiring/user departments to the onboarding portal to further streamline the onboarding process.*

▾ STATUS:

Human Resources continues to create new resources and tools for employees through multiple online portals. During the last fiscal year, the Department launched an online system aimed at streamlining the onboarding process and providing an engaging experience for new employees. During the next fiscal year, the Department is working toward adding the IT department and the hiring/user departments to the onboarding portal to further streamline and automate our onboarding process.

- Refine processes and procedures for existing employees
 - *Create tools and implement streamlined processes to allow optimal use of existing functionality in the Human Resources Information System (HRIS)*

▾ STATUS:

Human Resources continues to explore opportunities to streamline processes and procedures in the City's HRIS. During the last fiscal year, the Benefits Division implemented the Affordable Care Act reporting module, allowing employee reports and federal reporting to be administered in-house. In the next year, the Department is aiming to streamline the administration of the Professional Enrichment Program by implementing the functionality in the HRIS.

- Reduce Lost Time for Workplace Injuries and Illnesses
 - *Reduce lost productivity and costs associated with filed Workers' Compensation Claims.*

▾ STATUS:

The City is in its sixth year with our Worker's Compensation third-party administrator. Quarterly file reviews have been conducted to review open claims and we completed our fifth stewardship review of our program. The Disability Management Staff is working closely with the Police and Fire Departments to provide innovative ways to decrease lost time due to work-related injuries. Human Resources implemented a pilot Alternative Dispute Resolution (ADR) program for Chula Vista Police Officer Association represented classifications which is in its third year. Specifics of ADR programs can vary with the goal of streamlining dispute resolution issues and reducing delays in getting employees treated and back to work. The Division continues to assist employees with the claims process and works collaboratively with the providers and the third-party administrator to facilitate returning employees to work as soon as they are physically capable to perform modified or transitional work within their restrictions.

- Retain and attract quality employees
 - *Create culture of employee engagement*

▾ STATUS:

- ▶ Over 100 employees will have been recognized with a service year milestone.
- ▶ Hosted several Employee Engagement and Wellness events, such as: Halloween Costume and Pumpkin Decorating Contests, Summer mini pop-up events including New Fiscal Year kick off; Employee Holiday Luncheon where employees provided handwritten holiday cards to Norman Park Senior Center; Hosted

Virtual Tour Through City of Chula Vista Walking Challenge; Distributed reusable thermal mugs to support City’s sustainability efforts and recognize employees; Recognized by American Heart Health Association as Bronze Level for Workforce Well-Being Scorecard; Kindness Campaign recognized by City/County Personnel Association (CCPA) with Kevin Powell Award for Excellence in HR.

KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
% of assigned mandatory trainings completed	99%	99%	99%
	CY 2021 Actual	CY 2022 Actual	CY 2023 Projected**
# of lost workdays due to work related injury*	1,987	-	-
Average Number of lost workdays per work related injury*	9.69	-	-

* City of Chula Vista tracks and reports workdays lost due to work related injury based on calendar year, pursuant to OSHA calendar year reporting requirements. Numbers provided are for CY 2021 and CY 2022.

** Unable to estimate or project lost workdays due to work related injuries. Target is always 0.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Decrease in Other Revenues of \$365,996 for one-time prior years’ Flexible Spending Account (FSA) forfeiture revenues.

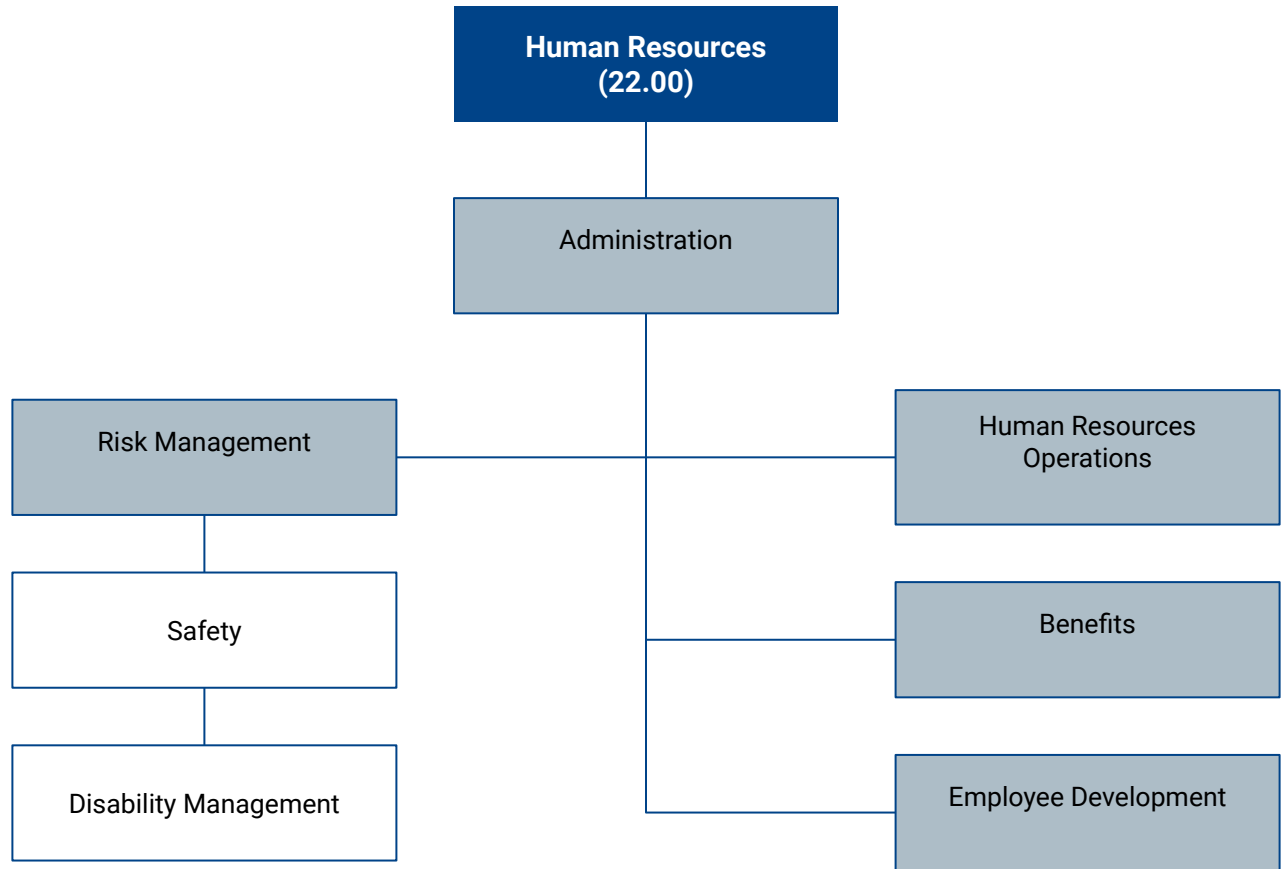
Expenditures

- Increase in Personnel Services from the mid-year addition of 1.0 FTE and MOU increases.
- Increase in Supplies & Services of \$275,000 for additional protective equipment, training, and recruitment costs.

(07) HUMAN RESOURCES**Summary of Department Resources**

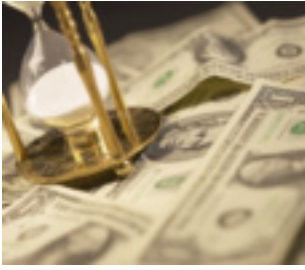
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	1,585,342	1,813,534	2,029,179	2,196,954
Hourly Wages	81,139	131,592	4,443	4,443
Overtime	12,195	8,942	-	-
Health Benefits	223,262	256,207	307,911	325,271
Retirement Benefits	446,190	186,302	218,414	230,192
Other Personnel Expense	132,296	212,433	38,389	33,078
Personnel Expenses Subtotal	2,480,424	2,609,010	2,598,336	2,789,938
Non-Personnel Expenses				
Supplies and Services	426,567	359,749	459,286	734,286
Other Capital	811	1,988	2,500	2,500
Utilities	1,981	1,784	1,871	1,871
Non-Personnel Expenses Subtotal	429,360	363,520	463,657	738,657
Total Expenditures	\$ 2,909,784	\$ 2,972,530	\$ 3,061,993	\$ 3,528,595
Revenues				
Revenue from Other Agencies	(65,125)	-	-	-
Charges for Services	(258,055)	(198,905)	(313,488)	(338,760)
Other Revenue	(163,792)	(209,615)	(475,875)	(109,879)
Transfers In	(161,870)	(244,286)	(173,616)	(173,616)
Total Revenues	\$ (648,842)	\$ (652,805)	\$ (962,979)	\$ (622,255)
Net Program Expenditures	\$ 2,260,942	\$ 2,319,725	\$ 2,099,014	\$ 2,906,340
Revenue Recovery %	22%	22%	31%	18%
Authorized Full Time Positions	18.50	19.00	21.00	22.00

ORGANIZATIONAL CHART



Total GF FTE	22.00
Total Non GF FTE	0.00
Total Dept FTE	22.00

Finance Department



INFORMATION

WEBSITE www.chulavistaca.gov/departments/finance

PHONE (619) 691-5250

EMAIL finance@chulavistaca.gov

The Chula Vista Finance Department is dedicated to supporting the long-term financial stability of the City and enhancing public and organizational trust through integrity of financial reporting and sound financial practices. The Finance Department is responsible for the overall financial management of the City. The department consists of four divisions: Administration, Budget & Analysis, Comptroller, and Revenue & Recovery. These divisions provide support services to other City departments, including payroll, accounts payable, accounts receivable, cashiering, purchasing, and general accounting. Responsibilities include the oversight of revenues, expenditures, investments, financing and management of debt obligations, and financial reporting. The Finance Department is also responsible for the City's annual audit that includes publication of the Annual Comprehensive Financial Report (ACFR) and the Single Audit of Federal Expenditures (SEFA). The Finance Director also serves as the City Treasurer and is responsible for managing City investments.

The Administration Division is responsible for the overall management and supervision of the Finance Department. The division works closely with the City Manager and City Council providing guidance and financial advice, long-range financial planning, forecasting and policy implementation.

The Comptroller Division includes general accounting, debt service management, accounts payable, and payroll for the City. The general accounting functions involve accounting for expenditures, revenues, and other transactions in accordance with Generally Accepted Accounting Principles (GAAP). The accounts payable function processes all payments and invoices in a timely manner. Staff has processed 21,637 accounts payable transactions in fiscal year 2023. The payroll function is responsible for the payment of salaries and other benefits to City employees in addition to filing all State and Federal payroll tax returns and reports. Payroll staff issued 1,599 W-2's to current and former City employees in fiscal year 2023.

The Budget & Analysis Division is responsible for coordination, preparation, and monitoring the City's operating budget, as well as the preparation of the City's long term financial plan. The division oversees budget transfers and adjustment throughout the year to accommodate unforeseen budget changes by reviewing numerous fiscal, policy and programmatic analyses to accurately identify potential fiscal impacts. Budget & Analysis provides ongoing analytical support on various operational and staffing issues throughout the City and participates in several special projects and studies, which may include updating fees, contracts and to support labor negotiations. Furthermore, this division oversees the purchasing team which provides acquisition and contract management services to City staff in accordance with the Standards of Purchasing Practice as defined by the California Association of Public Purchasing Officers (CAPPO). This team ensures compliance with formal bid requirements, processes all City purchase orders, and develops and maintains purchasing policies and procedures.

The Revenue & Recovery Division is responsible for the City's general accounts receivable, cash handling, depositing, bank reconciliation processes, cash flow management and investment of City funds. Other functions performed by this division include utility billing, oversight of parking meter operations, issuance of business licenses and coordinating the business license renewal process, special districts administration, and the documentation and accounting of staff time reimbursements through the City's Project Accounting system. Division staff have issued 12,063 business licenses in fiscal year 2023. The Revenue & Recovery Division works closely with other City departments as well as outside agencies in the collection of delinquent accounts. Unpaid sewer and trash bills that

have gone unsuccessfully through the collection process are eventually placed as liens on the County's property tax roll by division staff.

For its financial reporting, the department has received the "Certificate of Achievement for Excellence in Financial Reporting" award from the Government Finance Officers Association (GFOA) every year, beginning with the fiscal year 2000 financial report. The department has also received GFOA's Distinguished Budget Presentation Award annually since fiscal year 2003, with the exception of fiscal year 2010 when the City did not pursue the award due to staffing reductions and budget constraints.

MISSION STATEMENT

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

STRATEGIC GOALS

Operational Excellence

- Provide fiscal oversight of the Federal American Rescue Plan Act ("ARPA") Funds received from the Federal government to address the COVID-19 pandemic and resulting economic impact.
 - *Established the accounting structure within the City's ERP system to track revenue and expenditures for the ARPA allocation received from the United States Treasury ("Treasury") in the sum of \$57.5 million. Reporting information to the Treasury as prescribed in the ARPA legislation.*

▾ STATUS:

Underway: Tracking ARPA activities in accordance with the Final Rule that was issued by the Treasury. Provide quarterly project expenditure and reporting information to the Treasury as required by the ARPA legislation on the financial and programmatic use of these funds.

- Create and implement policies to help safeguard the City's finances.

▾ STATUS:

The Finance Department implemented the Measure A Reserve Policy (Council Policy No. 220-10) to establish a policy for the Measure A Sales Tax Fund that can be found in the Appendix section.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

- Increased Personnel Services costs from the mid-year addition of 2.0 FTE and MOU increases.

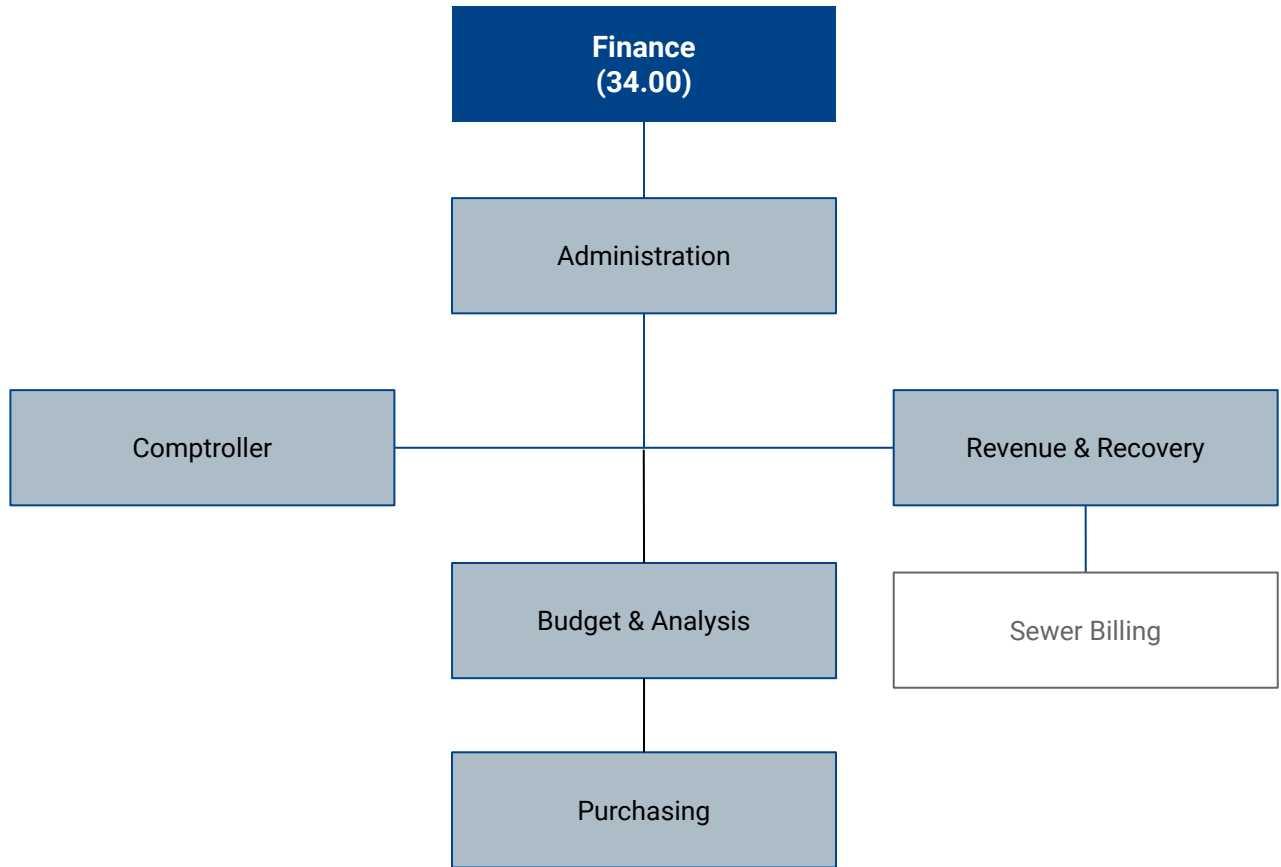
KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Accounts payable transactions	30,114	21,367	22,008
Business licenses issued	10,978	12,063	12,425
Purchase requisitions	2,333	2,348	2,418
Form W-2s processed	1,502	1,599	1,647

(08) FINANCE**Summary of Department Resources**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	2,161,901	2,418,004	2,973,136	3,314,012
Hourly Wages	59,593	86,221	31,766	31,766
Overtime	12,250	1,724	-	-
Health Benefits	338,161	363,684	479,263	510,179
Retirement Benefits	624,455	253,585	339,023	387,869
Other Personnel Expense	191,099	282,261	90,342	71,088
Personnel Expenses Subtotal	3,387,457	3,405,479	3,913,530	4,314,914
Non-Personnel Expenses				
Supplies and Services	236,772	264,218	374,827	382,952
Other Capital	3,459	3,459	3,573	3,573
Utilities	1,525	1,743	1,789	1,789
Non-Personnel Expenses Subtotal	241,756	269,421	380,189	388,314
Total Expenditures	\$ 3,629,214	\$ 3,674,900	\$ 4,293,719	\$ 4,703,228
Revenues				
Other Local Taxes	(40,427)	(36,173)	(70,000)	(71,400)
Licenses and Permits	(1,263)	(73,661)	(8,500)	(33,915)
Fines and Penalties	-	-	(5,000)	(5,100)
Revenue from Other Agencies	(51,542)	-	-	-
Charges for Services	(682,161)	(475,033)	(392,911)	(395,672)
Other Revenue	(469,197)	(582,464)	(618,050)	(513,308)
Use of Money and Property	(1,693)	(253)	-	-
Transfers In	(306,494)	(573,862)	(754,390)	(882,602)
Total Revenues	\$ (1,552,775)	\$ (1,741,447)	\$ (1,848,851)	\$ (1,901,997)
Net Program Expenditures	\$ 2,076,438	\$ 1,933,453	\$ 2,444,868	\$ 2,801,231
Revenue Recovery %	43%	47%	43%	40%
Authorized Full Time Positions	28.00	30.00	32.00	34.00

ORGANIZATIONAL CHART



Total GF FTE	33.00
Total Non GF FTE	1.00
Total Dept FTE	34.00

Non-Departmental

The Non-Departmental budget reflects expenses that are not directly related to any single department. The expenditure budget consists of items such as:

- Insurance
- Interest expense
- Transfers Out expenditures to liability reserves and to various Debt Service Funds for the General Fund's debt service obligations.

The Non-Departmental budget also includes all General Fund discretionary revenues including the following:

- Property taxes
- Sales and Use taxes
- Motor Vehicle license fees
- Transient Occupancy Tax (TOT)
- Franchise fees
- Utility users tax (UUT)
- Transfers In from various other funds.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Property Tax: \$7,438,265 increase to assessed values on real property budgeted due to anticipated growth over FY 2023 projections of approximately 5%.
- Other Local Taxes: \$8,648,135 increase, including Sales & Use Taxes (\$3,465,044), Transient Occupancy Taxes (\$3,141,661), Measure A Sales Tax (\$1,930,906), and Measure P (\$1,949,317) based on projected growth.
- Motor Vehicle License Fees: \$2,518,373 increase to assessed values on real property budgeted due to anticipated growth over FY 2023 projections of approximately 5%.
- Other Revenues: \$1,178,333 decrease in Other Revenues due to lower Cannabis Excise Taxes collections based on projections.

Expenditures

- Personnel Services: \$913,673 decrease in salaries due to the removal of salary allocations in FY 2023.
- Supplies and Services: \$2,255,416 increase for a significant increase in insurance costs by \$1,175,100 and increase in other costs by \$1,080,316.
- Transfers Out: \$2,393,514 decrease for a one-time transfer to the Capital Improvement Projects Fund, and one-time grant match in FY 2023, as well as debt service and other scheduled changes.

(09) NON-DEPARTMENTAL				
Summary of Department Resources				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	930,395	-	903,673	-
Health Benefits	13,112	-	20,000	10,000
Retirement Benefits	157,349	132,683	100,000	100,000
Other Personnel Expense	157,461	186,709	279,700	279,700
Personnel Expenses Subtotal	1,258,318	319,392	1,303,373	389,700
Non-Personnel Expenses				
Supplies and Services	4,055,540	4,798,627	4,838,196	7,093,612
Other Expenses	1,291,440	14,868,013	1,537,176	1,587,377
Other Capital	-	712,003	-	-
Utilities	224,732	15,605	6,216	7,148
Transfers Out	55,043,092	84,339,569	88,868,245	86,474,731
CIP Project Expenditures	8,640	38,498	-	-
Non-CIP Project Expenditures	4,913	336,567	-	-
Non-Personnel Expenses Subtotal	60,628,357	105,108,882	95,249,833	95,162,868
Total Expenditures	\$ 61,886,675	\$ 105,428,273	\$ 96,553,206	\$ 95,552,568
Revenues				
Property Taxes	(40,693,188)	(42,276,854)	(40,876,843)	(48,315,099)
Other Local Taxes	(111,209,663)	(128,949,572)	(120,569,458)	(132,408,864)
Motor Vehicle License Fees	(25,149,897)	(26,184,314)	(26,886,432)	(29,545,779)
Licenses and Permits	(323,640)	170,715	(199,470)	(138,110)
Use of Money and Property	(1,338,086)	938,234	(2,519,495)	(2,569,495)
Revenue from Other Agencies	(1,243,748)	(499,548)	(428,246)	(392,150)
Other Revenues	(2,373,945)	(7,518,316)	(5,937,231)	(4,882,343)
Transfers In	(1,970,546)	(2,346,646)	(2,519,746)	(2,519,746)
Total Revenues	\$ (184,302,713)	\$ (206,666,301)	\$ (199,936,921)	\$ (220,771,586)
Net Program Expenditures	\$ (122,416,038)	\$ (101,238,027)	\$ (103,383,715)	\$ (125,219,018)
Revenue Recovery %	N/A	N/A	N/A	N/A
Authorized Full Time Positions	-	-	-	-

Animal Services Department



INFORMATION

WEBSITE www.cvacf.org
PHONE (619) 691-5123
EMAIL animalcare@chulavistca.gov

The Chula Vista Animal Services Department (CVAS) has provided animal control services since 1923. Over the years, CVAS services have expanded to include community outreach and education programming, and comprehensive medical care. The Animal Services Department is comprised of five divisions: Field Services, Shelter Services, Adoption/Volunteer Services, Veterinary/Medical Services, and Administrative Services. Approximately 3,500 homeless animals come to the facility each calendar year.

Field Operations and Dispatch

Animal Control is one of the divisions within Animal Services which responds to a variety of animal related questions; complaints; concerns and investigates any possible violations. The division also responds to animal disturbances, noise complaints, mistreatment or abuse to animals, neglect and cruelty of any other animal related problems. Appropriate action ranges from voluntary compliance through education to administrative action and/or prosecution in some instances. Additionally, our officers rescue animals from a variety of situations.

CVAS also provides animal control services for the City of Lemon Grove. Call (619) 476-2476 during our [business hours](#) to report any animal issues or (619) 691-5151 (PD Dispatch) after hours for animal related emergencies.

Shelter Operations

CVAS also provides sheltering services for the cities of Chula Vista, Lemon Grove, and National City. Every day a variety of animals are sheltered at the CVAS either because they are found, rescued, surrendered, or impounded.

Adoption

CVAS assists interested persons adopting a pet through the application and matching process. The staff works with a number of partnering agencies/businesses to find suitable homes for animals every day. Adoptable pets can be viewed online at www.petharbor.com.

Veterinary/Medical Services

CVAS provides veterinary care to all shelter animals. Animals being adopted out are altered, vaccinated and microchipped. CVAS offers Spay/Neuter Clinics for Low Income Chula Vista, National City, Lemon Grove, and qualifying City of San Diego residents. Rabies & Microchipping services are also available weekly.

MISSION STATEMENT

Provide compassionate care and ensure the health and safety for the animals and citizens of our community.

STRATEGIC GOALS

Strong and Secure Neighborhoods

Keep animals out of the shelter by providing more resources to the community. Provide return to home services, microchip clinics, spay/neuter services to help reduce the population, and provide more community outreach and engagement.

KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Projected	FY 2024 Estimated
% Cat Save rate	87%	94%	95%
% Dog Save rate	95%	95%	95%
Total Animal Intake	3,500	3,700	4,000

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

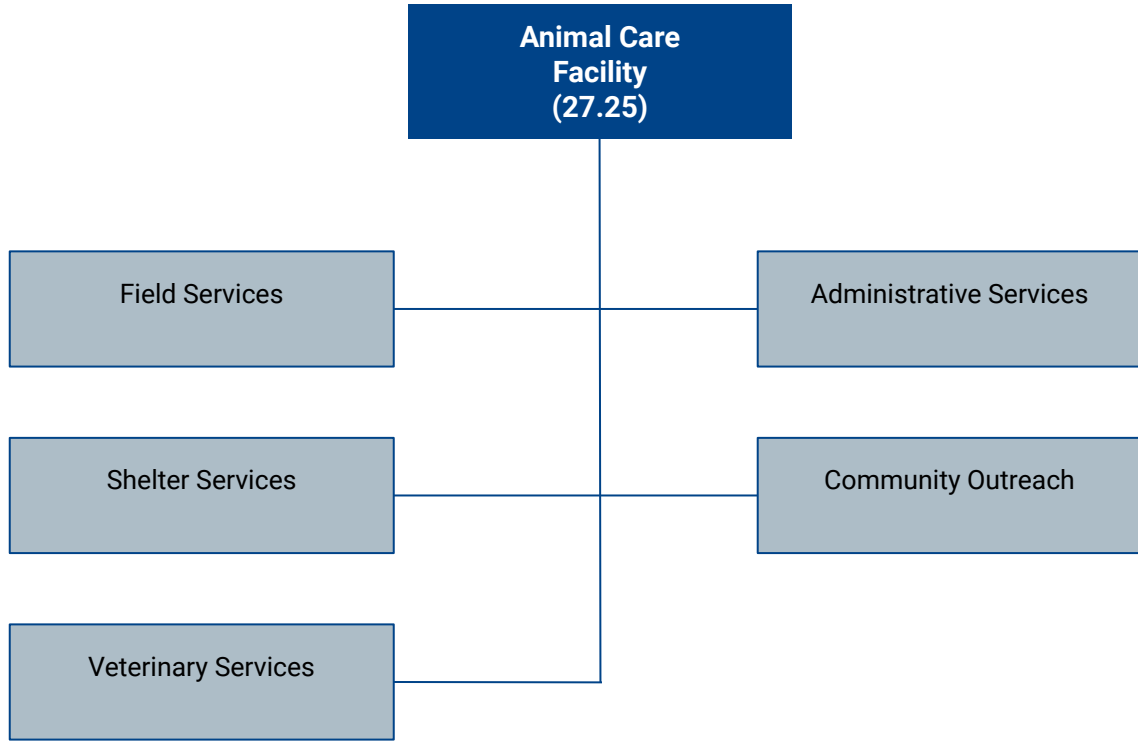
Expenditures

- No significant budget adjustments.

(10) ANIMAL CARE FACILITY**Summary of Department Resources**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	1,273,047	1,366,260	1,874,647	1,885,752
Hourly Wages	255,296	230,939	112,000	112,000
Overtime	48,627	103,192	98,736	98,736
Health Benefits	264,099	267,782	393,489	340,592
Retirement Benefits	381,707	154,526	224,145	231,421
Other Personnel Expense	115,048	157,277	63,318	37,902
Personnel Expenses Subtotal	2,337,824	2,279,976	2,766,335	2,706,403
Non-Personnel Expenses				
Supplies and Services	288,303	357,775	351,950	351,950
Other Expenses	3,295	5,592	4,500	4,500
Other Capital	75,355	28	6,282	6,282
Utilities	41,701	54,856	47,520	53,571
Internal Service Charges	35,859	45,603	63,558	74,846
Non-Personnel Expenses Subtotal	444,511	463,854	473,810	491,149
Total Expenditures	\$ 2,782,336	\$ 2,743,830	\$ 3,240,145	\$ 3,197,552
Revenues				
Licenses and Permits	(114,378)	(130,516)	(140,000)	(142,800)
Fines and Penalties	(26,380)	(24,252)	(20,000)	(20,400)
Revenue from Other Agencies	(96,549)	-	-	-
Charges for Services	(179,466)	(422,617)	(297,700)	(299,256)
Other Revenue	(657,149)	(497,485)	(787,553)	(911,086)
Use of Money and Property	(604)	(2,678)	-	-
Transfers In	-	(43,500)	(240,828)	-
Total Revenues	\$ (1,074,525)	\$ (1,121,047)	\$ (1,486,081)	\$ (1,373,542)
Net Program Expenditures	\$ 1,707,811	\$ 1,622,783	\$ 1,754,064	\$ 1,824,010
Revenue Recovery %	39%	41%	46%	43%
Authorized Full Time Positions	21.25	21.25	27.25	27.25

ORGANIZATIONAL CHART



Total GF FTE	27.25
Total Non GF FTE	0.00
Total Dept FTE	27.25

Economic Development



INFORMATION

WEBSITE www.chulavistaca.gov/businesses

PHONE (619) 409-5913

EMAIL business@chulavistaca.gov

The Office of Economic Development focuses on facilitating the achievement of economic prosperity for Chula Vista through the expansion, attraction and retention of office, industrial, hospitality and retail-based businesses. Two key aspects of the Department's work include providing critical small business concierge services and leveraging smart City technology to establish a sound foundation for Chula Vista's sustainable economic development. These efforts have become increasingly important to the community in the wake of the COVID-19 pandemic and as Chula Vista works to develop a path forward for economic recovery. The Department's work will be guided by five core tenets outlined in the Development Department Work Plan accepted by the City Council: 1) expand business support, 2) improve collaboration and outreach, 3) strengthen economic vitality, 4) drive innovation and sustainability, and 5) advance equity and inclusion. As a response to COVID-19, the Economic Development team continues to work to provide financial, technical and marketing assistance to small businesses in addition to creating more business-friendly policies and continuing work on economic catalyst projects such as the development of the Chula Vista Bayfront, 707 F Street, and the University Innovation District.

The Office of Economic Development is organized into two divisions: Economic Development and the Office of Sustainability. Together these divisions comprise an Economic Development team that strives to create sustainable economic development through quality employment, shopping, dining and entertainment opportunities for our residents while increasing City revenues for vital public infrastructure and community services. This work translates into an enhanced quality of life for all Chula Vista residents to enjoy.

Economic Development

Economic Development staff work directly with businesses, trade and business organizations, stakeholders and internal City departments to create a business-friendly ecosystem that supports a stable and thriving economy. Staff also maintains and manages the City's portfolio of real estate assets and raw land including the licensing and leasing of assets held by the City.

Office of Sustainability

At an organizational level, "sustainability" is defined as the City's ability to provide high quality infrastructure, services and programs in a manner which balances the social, economic, and environmental needs of current and future generations – also referred to as the 3Ps: People, Planet and Prosperity. The Office of Sustainability strives to uphold these priorities through the work of Chula Vista's Smart Cities Initiative, the Environmental Services Division, and the Conservation Division

Smart Cities

Smart Cities begins with sustainability and this division is responsible for leading the implementation of Chula Vista's Smart Cities Strategic Action Plan, including regional efforts, that aim to leverage innovative technology and data tools to better serve and engage Chula Vista citizens, enhance sustainability, improve public safety, promote local economic development and maximize tax-payer dollars through increased efficiency of operations and optimization of resources. The goals of the Action Plan are for the City of Chula Vista to:

- Become more responsive by working with our communities, residents and businesses to improve operations and services, including public safety and citizen engagement;

- Become more transparent by using data and analytics to improve services and operations and ensure public access to performance indicators;
- Lay the groundwork for economic development to attract new businesses and support existing businesses

Environmental Services

Within the Office of Sustainability, Environmental Services staff provide comprehensive solid waste management services by: building partnerships and implementing best management practices; increasing public awareness through educational and informational programming; and pursuing cutting edge and emerging waste management technologies.

Conservation

Also, within the Office of Sustainability, the Conservation Division leads the City's energy and water conservation, alternative transportation, and climate action planning; and actively collaborates with civic groups, business organizations, environmental and health advocates, academic institutions, internal City departments and other public agencies.

MISSION STATEMENT

The mission of the City of Chula Vista's Economic Development Department is to create a sustainable economy by providing the essential resources to businesses and the development community to promote, attract, retain and expand employment opportunities, stimulate the local economy, expand the local sales, transient occupancy and property tax base while maintaining a positive balance between the economy, the environment and the community.

STRATEGIC GOALS

To promote transparency and accountability, the Economic Development Department's efforts are captured in a work plan. The work plan includes an annual report along with strategic goals, supporting actions and key performance indicators to track progress.

Expand Business Support

- Promote an environment for residents and businesses to prosper
 - *Provide exceptional concierge and customer service to all businesses by tracking all commercial, industrial and office projects to ensure on-time delivery of service.*
 - *Provide services, programs and policies to help businesses recover from the economic impacts of the COVID-19 Pandemic.*

Improve Collaboration and Outreach

- Collaboration with regional and bi-national partners is essential to strengthening the region and provides sustainable economic development.
 - *Create a culture of stewardship, innovation and regional action that can lead to community prosperity and future economic gains.*
 - *Collaborative with regional economic development ecosystem partners.*

Strengthen Economic Vitality

- Foster the economic development efforts of existing assets and key development projects

- *Champion catalytic development projects such as the Chula Vista Bayfront, Millenia and the University Innovation District as they drive job growth, expand workforce development, strengthen public revenues, and improve the quality of life and vitality for residents and businesses.*

Drive Innovation and Sustainability

- Provide high quality infrastructure, services and programs that balance social, economic, and environmental needs of current and future generations with considerations for equity and inclusion.
 - *Implement strategies to provide a sustainable environment that supports people, prosperity, and the planet.*
 - *Lead the international smart City movement with state-of-the-art technology and data analytics tools that improve quality of life and contribute to economic growth.*

Advance Equity and Inclusion

- Rebuild the local economy while prioritizing equity and inclusion.
 - *Implement policies that promote and support small, minority, women, disabled, veteran-owned businesses to foster a more inclusive local economy.*
 - *Meet the community's needs from the moment of recovery from the COVID-19 Pandemic and work to ensure the community's recovery is equitable.*
 - *Champion equity and inclusion across City policies and programs.*

KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Complete actions identified in annual economic development work program			
Outstanding actions remain in progress	65%	70%	70%
Number of businesses assisted through the expedite program	14	N/A	N/A
Number of existing small businesses assisted (walk-in, phone call, email, appointment)	80	371 (total), 71 (pre-COVID-19 pandemic) 279 Chula Vista CARES Small Business Grants awarded	200 small business grants, 85 non-profits grants, 9 curb and sidewalk cafes funded
Set updated goals for City Operations Sustainability Plan	50%	75%	100%
Complete initiatives identified in the adopted Smart Cities Strategic Action Plan	40%	70%	80%
Complete initiatives identified in the adopted Digital Equity Inclusion Plan	N/A	60%	80%
Develop an integrated Waste Management Plan to meet a 90% City waste reduction goal	95%	Plan developed and approved by City Council	N/A
Develop and implement the Building Energy Saving Ordinance to support high performing commercial and multifamily buildings in Chula Vista		1st year of implementation, roughly 25% buildings reported	Goal of 80% of buildings reporting and require audits for those that need to improve score
Engage stakeholders, including the Climate Change Working Group, to develop strategies and fully update the 2017 Climate Action Plan	50%	Goal of 50% buildings reported	100%
Chula Vista Community Shuttle - funding, development, implementation and sustaining the program after initial funding	75%	85%	90%

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Decrease to Transfers In of \$2,378,933 based on a one-time appropriation from the American Rescue Plan grant in FY 2023.

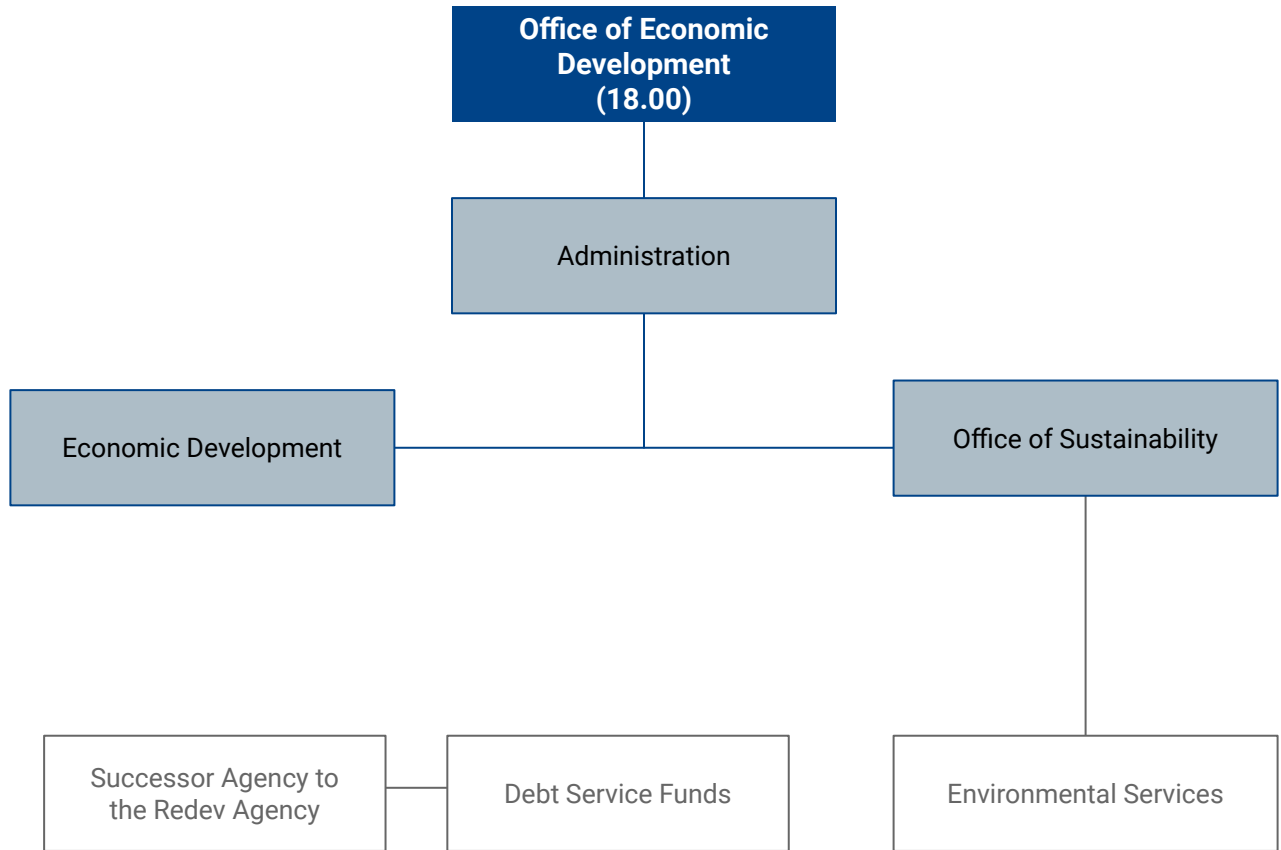
Expenditures

- Reduction of 2.0 FTE positions and scheduled salary and benefit changes.
- Decrease to Non-CIP Project Expenditures of \$2,378,933 based on a one-time appropriation from American Rescue Plan grant in FY 2023.

(11) ECONOMIC DEVELOPMENT**Summary of Department Resources**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	1,087,832	863,526	960,960	967,645
Hourly Wages	2,780	9,132	737	737
Overtime	-	1,519	-	-
Health Benefits	163,591	128,700	149,849	140,173
Retirement Benefits	350,741	92,122	110,999	113,390
Other Personnel Expense	106,091	120,162	38,443	27,983
Personnel Expenses Subtotal	1,711,036	1,215,160	1,260,988	1,249,928
Non-Personnel Expenses				
Supplies and Services	79,824	136,012	195,154	195,154
Other Expenses	1,441,133	(54,745)	-	-
Utilities	490	1,409	1,776	1,776
Transfers Out	-	209,000	-	-
Non-CIP Project Expenditures	-	-	2,460,000	200,000
Non-Personnel Expenses Subtotal	1,521,447	291,677	2,656,930	396,930
Total Expenditures	\$ 3,232,483	\$ 1,506,836	\$ 3,917,918	\$ 1,646,858
Revenues				
Revenue from Other Agencies	(1,356,354)	-	-	-
Other Revenue	(691,160)	(198,740)	(420,098)	(240,398)
Use of Money and Property	(24,606)	(327,000)	-	-
Transfers In	(95,334)	(237,334)	(2,590,267)	(211,334)
Total Revenues	\$ (2,167,454)	\$ (763,074)	\$ (3,010,365)	\$ (451,732)
Net Program Expenditures	\$ 1,065,029	\$ 743,762	\$ 907,553	\$ 1,195,126
Revenue Recovery %	67%	51%	77%	27%
Authorized Full Time Positions	14.00	13.00	11.00	9.00

ORGANIZATIONAL CHART



Total GF FTE	9.00
Total Non GF FTE	9.00
Total Dept FTE	18.00

Development Services Department



INFORMATION

WEBSITE <https://www.chulavistaca.gov/departments/development-services>

PHONE (619) 691-5101

EMAIL dsd@chulavistaca.gov

With the adoption of the fiscal year 2024 budget, the City Council approves the budget for the General Fund divisions of the Development Services Department. The Development Services Department's General Fund divisions include Code Enforcement, Advance Planning, and an Administration division.

Code Enforcement

The primary function of Code Enforcement is to educate the public in code issues and to work with citizens to achieve code compliance. Code Enforcement responds to complaints from the community and proactively enforces regulations regarding inoperable vehicles on private property, graffiti on businesses, commercial cannabis, short-term rentals and garage sale permits. The following are issues routinely investigated by Code Enforcement:

- Home Occupations
- Auto Repair
- Garage Conversions
- Trash, junk and debris
- Excessive or unpermitted signage
- Construction without a permit
- Abandoned vehicles
- Abandoned foreclosed homes
- Illegal signage
- Unpermitted cannabis sales
- Short-term rentals

Violations can be reported by calling the Code Enforcement Hotline at (619) 691-5280 or online by visiting <https://www.chulavistaca.gov/ce>.

Advance Planning

The primary purpose of Advance Planning is to manage the City's vision for growth and development. The Advance Planning section consists of four major areas of emphasis: long-range planning, special projects (such as the Otay Valley Regional Park), environmental planning and Chula Vista Municipal Code updates (Comprehensive, single topic and consistency with newly adopted State Laws). Advance Planning is primarily responsible for the following:

- Maintaining, updating, and monitoring implementation of the City's General Plan
- Regional planning programs and coordination (such as SANDAG)
- Administering environmental programs including the Multiple Species Conservation Program (MSCP), historic preservation, and mitigation monitoring

- Lead for updates to the Chula Vista Municipal Code
- Maintaining the Citywide land use database and maps
- Providing technical services including land use and demographic information and forecasts
- Reviewing proposed development projects for compliance with the City's General Plan and Sectional Plans
- Conducting public hearings on issues of community concern
- Coordinating with elected representatives, citizen groups, individuals, and other City departments and agencies on issues of local and regional significance

MISSION STATEMENT

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

STRATEGIC GOALS

Healthy Community

- Develop and implement strategies and programs that restore and protect natural resources.

▾ STATUS:

Advanced Planning implements the City's Multiple Species Conservation Program Subarea Plan which preserves, protects and connects the most valuable biological habitats while allowing development to occur in less sensitive areas.

- ▶ Comprehensively manage and conduct stewardship activities within open space preserves, by treating invasive plant species, controlling unauthorized access, implementing erosion control, and reducing fuel-load.
- ▶ Monitor biological resources, including threat assessments, habitat conditions and the presence of sensitive species to allow for adaptive management.
- ▶ Actively seek partnerships and funding to restore and enhance habitats to maintain and improve the region's biological integrity.

Economic Vitality

- Strengthen and diversify the City's economy by supporting and advancing existing businesses, targeting and attracting new businesses, promoting balanced land use decisions, and engaging the community to reinvest in the City.

▾ STATUS:

The Development Services Department has made great progress moving the Bayfront Master Plan forward. Permits for the planned resort hotel and convention center project and associated infrastructure have been issued. Project construction began May 2022 and completion is projected for May 2025.

KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Respond to 85% of Code Enforcement complaints within two business days of initial report.	59%	85%	85%
Update 85% of Code Enforcement cases from an “Open” status to another status within thirty days.	90%	85%	85%
Inspect a minimum 5% of the City’s mobile home park units annually, as required by State law.	100%	100%	100%

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

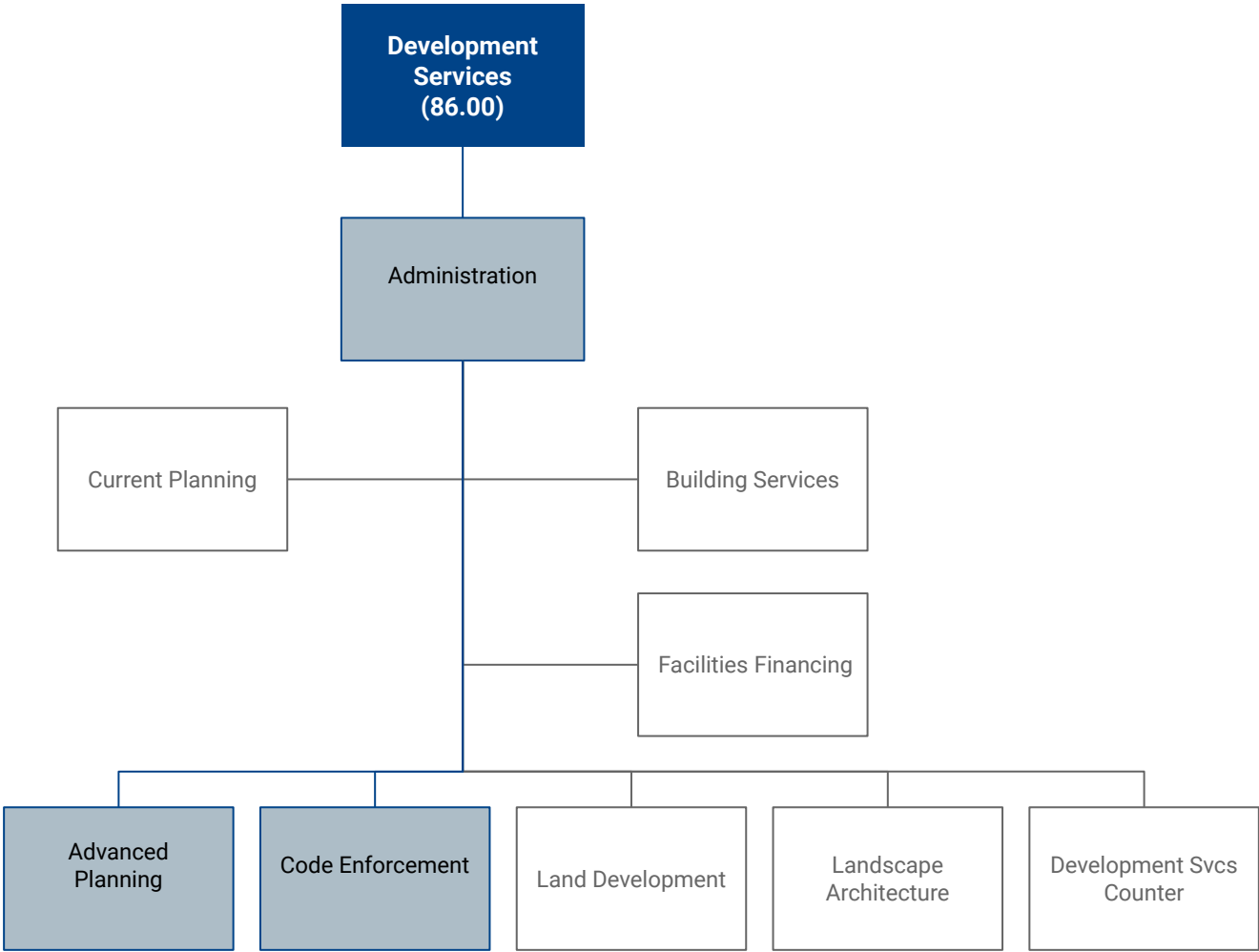
Expenditures

- Increased Personnel Services costs from the mid-year addition of 1.0 FTE and MOU increases.

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

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	1,480,917	1,603,864	1,859,960	1,987,020
Hourly Wages	41,313	26,493	29,615	29,615
Overtime	5,189	3,540	1,026	1,026
Health Benefits	237,622	239,269	301,715	269,688
Retirement Benefits	444,818	160,715	199,526	221,527
Other Personnel Expense	142,897	173,150	50,273	29,155
Personnel Expenses Subtotal	2,352,757	2,207,030	2,442,115	2,538,031
Non-Personnel Expenses				
Supplies and Services	147,109	189,045	156,100	170,003
Other Expenses	1,168,853	22,727	11,000	11,000
Utilities	1,556	1,612	1,533	1,533
Internal Service Charges	11,735	12,249	28,236	33,476
Non-Personnel Expenses Subtotal	1,329,252	225,633	196,869	216,012
Total Expenditures	\$ 3,682,009	\$ 2,432,663	\$ 2,638,984	\$ 2,754,043
Revenues				
Licenses and Permits	(525,552)	(660,955)	(518,000)	(558,516)
Fines and Penalties	(192,464)	(283,698)	(229,000)	(350,521)
Revenue from Other Agencies	(1,202,893)	-	-	-
Charges for Services	(183,532)	(249,526)	(218,300)	(219,447)
Other Revenue	(52,371)	(3,452,999)	(29,000)	(29,117)
Transfers In	(1,095,472)	(1,135,472)	(1,329,353)	(1,095,472)
Use of Money and Property	(7,865)	-	-	-
Total Revenues	\$ (3,260,149)	\$ (5,782,649)	\$ (2,323,653)	\$ (2,253,073)
Net Program Expenditures	\$ 421,860	\$ (3,349,986)	\$ 315,331	\$ 500,970
Revenue Recovery %	89%	N/A	88%	82%
Authorized Full Time Positions	20.00	20.00	20.00	21.00

ORGANIZATIONAL CHART



Total General Fund (GF) FTE	21.00
Total Non GF FTE	65.00
Total Dept FTE	86.00

Engineering & Capital Projects Department



INFORMATION

WEBSITE www.chulavistaca.gov/departments/engineering

PHONE (619) 691-5021

EMAIL Engineering@chulavistaca.gov

The Engineering & Capital Projects Department provides engineering services, technical expertise and oversight for the development and operations of the City's public infrastructure and facilities. The Department is responsible for the development of the long-range Capital Improvement Plan, the delivery of the diverse projects identified in the CIP as well as a variety of other engineering related functions. The Department strives to provide expeditious, cost-effective service while maintaining a high degree of quality optimizing mobility, public and environmental health, and safety.

The Engineering & Capital Projects Department is located in the Public Services Building B, across from the Council Chambers at 276 Fourth Avenue. The Department consists of the following programs:

Advanced Planning

Manages asset inventories, infrastructure master plans, FEMA floodplain management services, and special studies to identify current and future deficiencies in the City's sewer, pavement, storm drain, wastewater disposal, and street systems to ensure that the City's infrastructure will adequately serve the community now and in the future.

Project Delivery (Design/Survey)

Manages the delivery of Capital Improvement Projects (CIPs) through the entire life cycle to meet or exceed quality, scope, schedule, and cost commitments to ensure that the City's infrastructure will adequately serve the community now and in the future. Also provides technical support services to various divisions and other departments.

Traffic Engineering

Provides traffic management, operations and planning services to the traveling public so they can enjoy a safe and efficient transportation system by responding to inquiries regarding public safety and other related issues, monitoring the function and operation of the roadway system on a daily basis, initiating remedial measures for high accident locations and provide for timely transportation infrastructure.

Advanced Transportation Technologies & Maintenance

Implements transportation related "Smart City" strategies and technologies, supports the Autonomous Vehicles Proving Grounds (AVPG) implementation in Chula Vista through coordination with SANDAG & CALTRANS and provides the focus and expertise needed to ensure proper development and deployment. Provides safe movement of all users of the City's circulation system, including vehicle operators, bicyclists and pedestrians through maintenance of electrical traffic control devices and street lighting.

Wastewater Engineering

Manages the City's sewer system so that Chula Vista residents receive dependable and affordable wastewater treatment and disposal services.

CIP Construction, Administration and Management

Provides inspection, enforcement, education, and contract administration services to contractor's, developers and City departments so they can comply with City construction standards and storm water regulations related to construction activities with the goal of delivering to the public cleaner water and durable and safe public infrastructure.

Stormwater Management

Develops and implements comprehensive programs and activities in compliance with State and Federal Clean Water Act (CWA) standards applied locally through Municipal National Pollutant Discharge Elimination System (NPDES) permitting requirements. Local NPDES permits are issued and regulated by the San Diego Regional Water Quality Control Board (RWQCB). Core stormwater management services include: enforcement of the City's stormwater ordinance, review and implementation of development standards including training to affected City staff, inspection of commercial, industrial, municipal and construction sites, water quality monitoring and reporting, complaint response, community outreach and education, and interjurisdictional watershed management.

Development and Utility Permit Inspections

Provides inspections and inspection documentation for permits issued by the Development Services Department associated with grading, improvements, minor construction, utility, and encroachments to ensure compliance with City construction standards.

Wastewater Management

Provides wastewater infrastructure maintenance services to residents, businesses, along with other City departments to sustain a reliable and environmentally safe wastewater system.

Fiscal Sustainability

Prepares the annual Capital Improvement Program, oversees funds, grants and projects. Provides financial support services to manage and accommodate growth while maintaining service levels for existing infrastructure.

This is all accomplished through the Department's commitment to provide a safe and sustainable environment for the City's residents and to keep the City beautiful. We provide the means for residents to live in the City and get safely to work, schools, shops, businesses, offices, and other communities.

MISSION STATEMENT

The mission of the Engineering & Capital Projects Department is to provide and manage the City's infrastructure through high quality operations, maintenance, and construction in order to optimize mobility, public and environmental health and safety.

STRATEGIC GOALS

Connected Community

- Replace Loma Verde Community Center
 - *This facility is approximately 50 years old.*
 - *The Center is among the busiest community centers in the southwestern area of the City and needs replacement.*
 - *In April 2020, Council approved a Design Build Agreement for replacing the Center which includes multi-purpose facilities in addition to an aquatic facility encompassing an area of approximately 44,000 square feet.*
 - *In August 2021, Council awarded the contract for construction for Phases 1 and 2 which includes the demolition and reconstruction of approximately 20,000 square feet of the Center and will feature a new multi-purpose gymnasium, dance rooms, crafts room, fitness room, game room, hard courts, restrooms, changing room, staff offices, lifeguard staff room, and break room.*
 - *The Phase 3 portion of the project will replace the balance of the existing building to create space for new pool mechanical equipment, wet and dry storage, new completion pool, new pool deck, classroom space, new splashpad, replacement playground, replacement solar water heater, and new sports lighting.*
 - *Total cost of the project is estimated at \$29.2 million.*

▾ STATUS:

Construction of Segments 1 and 2 are scheduled to be completed in May/June of 2023, and these segments will only be opened for limited use until completion of Segment 3. Construction of Segment 3 began in August of 2022 and is anticipated to be completed in the summer/fall of 2023.

- Expansion of Adaptive Traffic Control Systems
 - *These smart traffic signal systems can “see” approaching vehicles from much farther away, and can automatically adjust the duration of green and red light cycles based on real-time traffic patterns.*
 - *The goal is to reduce travel times, enhance safety, and to reduce emissions attributable to vehicles idling at red lights along heavily traveled streets.*
 - *The adaptive control systems also have the capacity to interact with the vehicle-to-infrastructure technology that can support connected vehicles and autonomous vehicles, better known as self-driving cars.*
 - *In the winter of 2018, the City upgraded 29 intersections along Telegraph Canyon Road, East H Street, and Otay Lakes Road with adaptive traffic signal controllers. The system continued to be monitored and optimized in 2019.*
 - *During fiscal year 2021, the City installed Adaptive Traffic Signals along H Street between Hidden Vista Drive & Tierra Del Rey and Telegraph Canyon Road between Canyon Plaza Driveway & Buena Vista Way.*
 - *The design for project TRF0408, Traffic Signal Replacements and Improvements for 11 locations throughout the City was completed during fiscal year 2021. The CIP project's scope of work includes traffic signal modifications and upgrades to improve visibility, provide for protected left turn movements, provide for permissible flashing yellow left turn movements, and replace failing and outdated traffic signals at various locations Citywide.*

▾ STATUS:

Construction began in February of 2021 and is expected to be completed in the summer of 2023. The City continues to evaluate other streets to deploy modern traffic signal technology which will enhance safety, efficiency, and support the City's "Smart City" initiatives.

Strong and Secure Neighborhoods

■ Renovation of Fire Station 1

- *This facility was constructed in 1947.*
- *Fire Station 1 requires renovation to meet the evolving duties of the Fire Department.*
- *The project will include enlarging the opening at the apparatus bay to accommodate a larger ladder truck, renovations to accommodate modern equipment and completing repairs for aging aspects of the building.*
- *The station's dorm rooms and bathrooms also require upgrades to meet modern firefighter personnel needs.*
- *In May 2021, Council approved a Design Build Agreement for renovation of Fire Station 1.*
- *The design phase was completed in January of 2023 and the award of the construction phase was approved by Council in February of 2023.*

▾ STATUS:

Construction for Fire Station 1 renovations is expected to begin in the Spring/Summer of 2023 and be completed in the Summer/Fall of 2024. The uncertainty of electrical equipment availability and alternate options is impacting the schedule.

■ Replace Heritage Road Bridge

- *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.*
- *Federal Highway Administration (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 Highway Bridge Program (HBP).*
- *The HBP provides funding to enable states to improve the condition of their highway bridges through replacement, rehabilitation, and systematic preventive maintenance of deficient bridges.*
- *As of January 2021, approved grant funds total \$3.7 million for preliminary engineering and \$354,000 for right-of-way acquisition.*
- *The project design is completed and construction permits/mitigation from the Resource Agencies are near approval.*
- *Pending construction programming has been identified in the amount of \$26.9 million with total construction anticipated at \$30.9 million (including construction management).*

▾ STATUS:

Advertising of the construction contract is scheduled for the winter of 2023 with construction beginning in the spring of 2024 and completed in fiscal year 2026. Development Impact Fees from both Chula Vista and the City of San Diego benefit areas will provide the required matching funds.

KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Pavement Condition Index	72	73	74
Deliver Projects within 5 Year CIP Cycle	100%	100%	100%
Sewer pipe flows meeting design standards	100%	100%	100%
Storm water flows meeting design standards	100%	100%	100%
Arterial roadways meeting service levels	97.5%	97.5%	97.5%
Number of traffic signals retimed (40 signals/year)	100%	100%	100%
Number of traffic signals with upgraded communications or newly connected (50 signals/year)	100%	100%	100%

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- \$761,251 decrease to Transfer In from American Rescue Plan grant for FY2023.

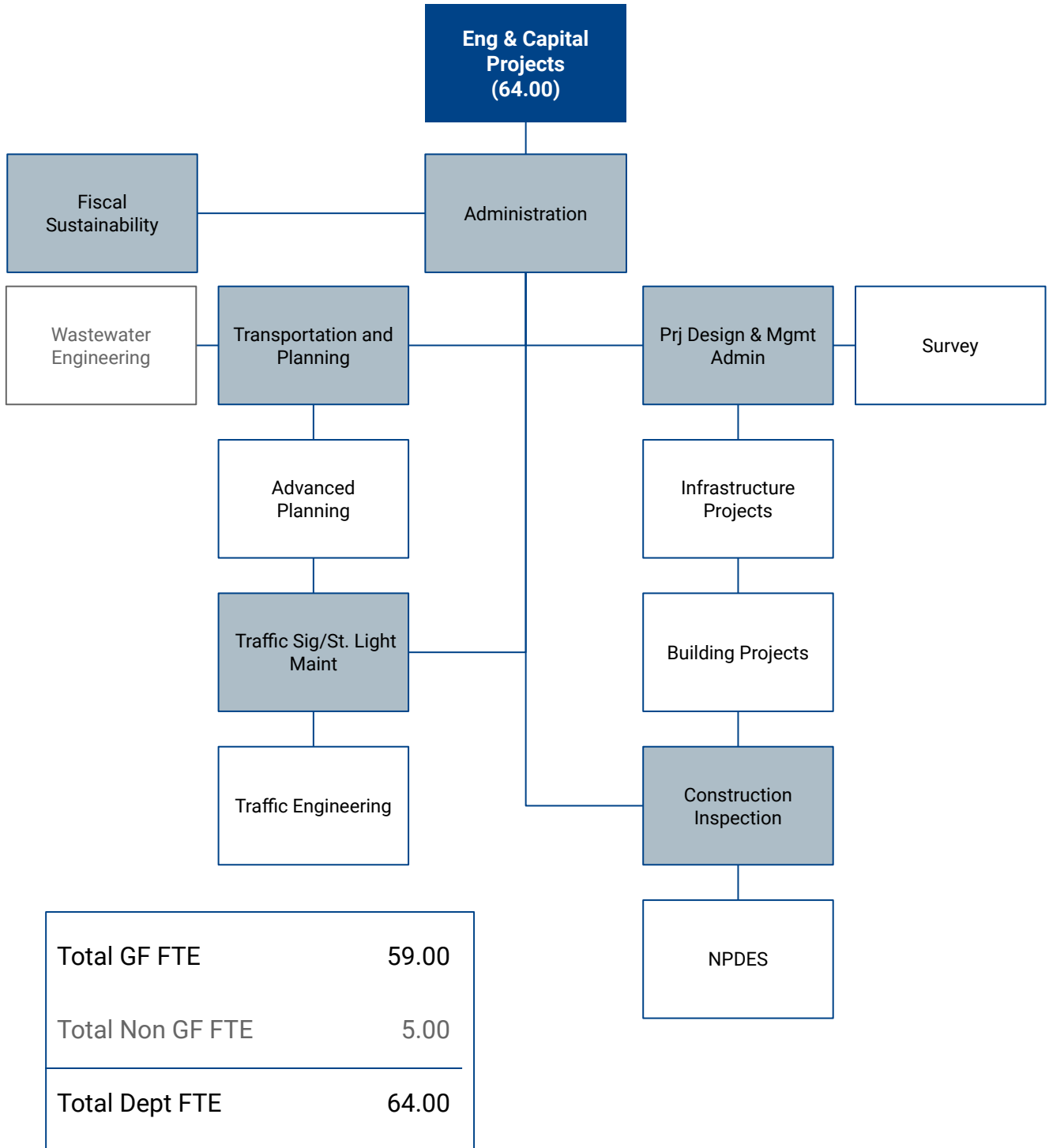
Expenditures

- \$373,232 increase to Personnel Services for MOU salary and benefit changes.

(13) ENGINEERING/CAPITAL PROJECTS**Summary of Department Resources**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	5,107,895	5,205,358	6,365,669	6,771,453
Hourly Wages	-	9,211	23,975	23,975
Overtime	52,742	55,321	81,958	81,958
Health Benefits	703,387	702,832	916,510	883,479
Retirement Benefits	1,478,221	518,200	690,271	745,841
Other Personnel Expense	411,994	516,241	213,491	156,150
Personnel Expenses Subtotal	7,754,239	7,007,164	8,291,874	8,662,856
Non-Personnel Expenses				
Supplies and Services	267,296	355,140	353,517	353,517
Other Expenses	50,640	70,300	95,000	95,000
Other Capital	-	-	5,000	5,000
Utilities	897,031	1,190,366	977,479	1,118,427
Internal Service Charges	142,361	191,372	221,738	262,312
Transfers Out	386,749	383,321	201,326	201,018
Non-Personnel Expenses Subtotal	1,744,077	2,190,499	1,854,060	2,035,274
Total Expenditures	\$ 9,498,316	\$ 9,197,662	\$ 10,145,934	\$ 10,698,130
Revenues				
Licenses and Permits	(63,781)	(66,507)	(65,000)	(66,300)
Revenue from Other Agencies	(121,766)	31	-	-
Charges for Services	(1,989,023)	(2,077,610)	(2,044,453)	(2,071,170)
Other Revenue	(5,276,466)	(4,436,889)	(5,429,718)	(5,455,837)
Transfers In	(1,354,613)	(1,401,975)	(1,978,679)	(1,217,428)
Use of Money and Property	(3,056)	(375)	-	-
Total Revenues	\$ (8,808,706)	\$ (7,983,324)	\$ (9,517,850)	\$ (8,810,735)
Net Program Expenditures	\$ 689,610	\$ 1,214,338	\$ 628,084	\$ 1,887,395
Revenue Recovery %	93%	87%	94%	82%
Authorized Full Time Positions	55.00	55.00	59.00	59.00

ORGANIZATIONAL CHART



Police Department



INFORMATION

WEBSITE www.chulavistapd.org

PHONE (619) 691-5151

The Chula Vista Police Department's (CVPD) is a leader in the public safety profession and maintains a culture of community-based policing, innovative problem solving, community engagement, and accountability. The need to provide public safety services with fairness, compassion, equality and justice is not only a pillar of the Department's formal policies and practices, but also deeply ingrained into the history and culture of the Department. The Department adheres to guidance provided by former President Obama's Task Force on 21st Century Policing, upholds the highest ideals for policing practices, and serves Chula Vista's residents according to the community's expectations and needs.

The Police Department's primary focus is community policing. Community policing focuses on crime and social disorder through the delivery of police services that includes aspects of traditional law enforcement, as well as prevention, problem solving, community engagement, and partnerships. The community policing philosophy balances reactive responses to calls for service with proactive problem solving centered on the root causes of crime and disorder. In addition to community policing, the Police Department focuses on traffic safety, criminal investigations, juvenile services, regional task forces, community partnerships, and many other services to support these operations.

The Chula Vista Police Department is led by a Command Staff, consisting of the Police Chief, an Assistant Police Chief, three Police Captains and an Administrative Services Manager. The Department is authorized for 283 sworn officers and 114 civilian employees. The Police Department maintains an extremely lean workforce, having the lowest per capita staffing in the region according to SANDAG studies. Although limited staffing can present certain service challenges, the Police Department stays on the cutting edge of efficiency through innovation and effectiveness. The Department consists of five divisions: Executive Operations & Community Engagement, Patrol Operations, Investigations, Support Operations and Administrative Services.

Community Engagement

The Community Engagement Division concentrates on increasing transparency and enhancing relationships with residents, visitors, business owners, students, community leaders and advocates, and the unsheltered. This division helps the Department to expand on its mission to provide community policing with the highest level of professionalism and transparency.

The Community Engagement Division includes the Community Policing Unit; Research, Crime and Intelligence Analysis Unit; Public Information Unit and Police Technology. The Community Policing Unit consists of the Homeless Outreach Team, Community Relations Unit and Community Liaison Officers. The Public Information Unit consists of a Sergeant acting as full-time Public Information Officer (PIO) and a Public Information Specialist to focus on electronic and social media resources.

Patrol Operations

The Patrol Operations Division includes Community Patrol, K-9 Unit, Traffic Operations, School Resource Officer Unit and proactive Street Team and Gang Suppression Unit. Community Patrol represents the largest section in Patrol Operations and is responsible for providing quality law enforcement to the residents, businesses and visitors 24 hours a day, 7 days a week. In 2022, the Patrol Division of the Chula Vista Police Department responded to 59,306 citizen-initiated calls for service, made 19,053 officer-initiated contacts, and effected 5,004 arrests.

Investigations

The Investigations Division is comprised of units whose officers, detectives, and civilians work predominantly plain-clothes assignments and conduct follow-up investigations to crimes. This Division consists of traditional general crimes units including Crimes of Violence, Family Protection, and Property Crimes. Crime Lab, Property & Evidence and Digital Evidence Unit are part of the Investigations Division. The Crime Lab provides forensic services such as documentation, evidence collection, crime scene reconstruction, processing and latent print examinations for the Department. The Property & Evidence unit stores, disposes, auctions and maintains a chain of custody of all the items brought into the Department. The Division is also staffed with members in special operations who primarily work undercover assignments including intelligence, narcotics, and participating in regional task forces including fugitive, auto theft, and organized crime. The Investigations Division also consists of the Strategic Operations unit, which includes the Department's internationally acclaimed Drone as First Responder (DFR) program.

Support Operations

The Support Operations Division consists of Professional Standards, City Jail and Police Communications Center (Dispatch). The Professional Standards Unit (PSU) ensures the Department supports, promotes, and adheres to the highest standards in training, ethics, and professionalism. The Police Department's City Jail serves as a temporary holding facility. The Dispatch Center handles various levels of calls for police assistance, and dispatchers are trained to take emergency and routine telephone calls from community members and visitors and to communicate effectively with police officers in the field.

Administrative Services

The Administrative Services Division is comprised of Fiscal Operations and Police Support Services (Records). The Fiscal Operations Unit manages the Department's operational budget, monitors restricted funds, administers grants and handles payroll, purchasing and inventory for the Department. Police Support Services provides support services to the public, Police Department staff and other law enforcement agencies through proper dissemination and maintenance of police documents and providing front counter assistance.

The Police Department operates out of a nationally recognized 148,000 square foot facility that supports upgraded police operations and enhanced services for the community. A regional law enforcement memorial is located at the Police Facility, providing a place to honor peace officers in San Diego County who lost their lives in the line of duty.

The Department prides itself in being a fiscally responsible organization. In order to minimize impacts to the General Fund, the Department constantly seeks alternative funding opportunities to enhance resources. The fiscal year 2024 budget includes approximately \$7 million in grant funding. Since 1995, the Police Department has secured over \$147 million in grants, which has allowed the Department to expand and meet the growing demands of the community, while maximizing alternative funding and remaining fiscally responsible.

MISSION STATEMENT

The Chula Vista Police Department, in partnership with the Community, is dedicated to providing community policing, with the highest level of professionalism and transparency. Chula Vista Police Department Employees will provide fair, courteous, and compassionate service to enhance the quality of life in Chula Vista.

VALUES STATEMENT

Leadership – Respect – Integrity – Accountability

STRATEGIC GOALS

Protecting and Serving the Community

- Address community concerns regarding general safety, crime, traffic safety, and satisfaction with CVPD
 - *As a result of a resident survey conducted by SANDAG in 2019, the survey's outcomes disclose that residents generally believe the crime rate is the same, or has increased, from 2018. This is in spite of the fact that the City was, at the time of the survey, experiencing the lowest levels of crime in more than three decades.*

▾ STATUS:

The Police Department will deploy a multi-faceted approach to address issues reported by residents, and work to lessen the fear of crime and improve lines of communications in physical and online settings. The primary responsibility for managing this work will be a new Community Relations Officer position and a new Public Information Specialist position. The Police Department will address concerns regarding traffic safety by expanding the Traffic Unit to focus on traffic safety and provide enhanced education, prevention and enforcement efforts across the City.

- Recruit, train, and retain critical staffing positions that are authorized and necessary to maintain Chula Vista's low crime rate

▾ STATUS:

The Police Department will collaborate with bargaining groups and partners Citywide to ensure that the Department is competitive, to the fullest extent possible, in workload and compensation in the region, and continues to be a great place to work and to stay. The Police Department will also increase existing efforts and reinvest in the engagement, health, safety and wellness of its members to insure they maintain the right mindset and right readiness to serve our community in the way the community needs and expects.

Advancing Innovation and Efficiency

- Manage innovation in the Department to remain at the leading edge of change, and also to optimize the integration of new capabilities into existing organizational structures in the best possible ways
 - *Chula Vista has earned a reputation as a leader in public safety innovation. The Police Department has adopted an innovation initiative that strives for the safe and effective use of technology to improve community safety while balancing the protection of our community's rights and expectations.*

▾ STATUS:

Chula Vista is a national leader in the deployment of Unmanned Aerial Systems (UAS) with its Drone as First Responder (DFR) program, which provides remotely operated drones to respond to calls for service. The Real Time Operations Center will provide crime analysis and an operational picture for field and detective criminal investigations in real time to support police operations and is physically located adjacent to field operations personnel to enhance the flow and exchange of information. The Department is evaluating a pilot program of hand-held smartphones that can be carried by officers away from the vehicle, which may replace mobile data computers in police vehicles. A traffic signal emergency preemption program is being tested to improve response times and enhance safety when officers respond to emergency calls.

Strengthening Resource Sustainability

- Participate more fully in the City's planning and growth to allow the Department to anticipate emerging challenges and develop strategies to ensure public safety
 - *Growth in Chula Vista is persistent, and the next five years will see unprecedented changes in the City population, and in the community's complexity. Major components of this growth include the Bayfront resort hotel and convention center, university site, and maturation of Millenia project.*

▾ STATUS:

The Police Department will ensure members of CVPD attend all relevant meetings of City Economic Development, including public hearings and discussions surrounding the need of police presence. Development projects will impact law enforcement efforts, and the police perspective should be considered during the planning stages.

Championing Community Engagement, Equity and Inclusion

- Continue to build trust between law enforcement and the community
 - *In May 2020, national protests erupted over the police treatment of communities, especially those in urban areas. The protests have resulted in widespread calls to defund the police, radically restructure the ways the police treat their citizenry, especially as it relates to systemic bias in the criminal justice system, and to transition away from using the police to respond to mental health calls, community and social issues and other calls for service where trained professionals from other disciplines may be better suited to resolve issues.*

▾ STATUS:

CVPD staff will engage in appropriate dialog, training and work with the community to strengthen current relationships, to build new ones, and to address any issues of bias, racism or adverse police conduct in a spirit of creating the most responsive and respectful police Department possible. The newly formed Community Engagement Division will lead these efforts.

KEY PERFORMANCE MEASURES

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual
Average Response Time for Priority 1 Calls	5:36	5:38	-
Average Response Time for Priority 2 Calls	13:21	12:43	-
	CY 2021 Actual	CY 2022 Actual	CY 2023 Actual
FBI Part I Overall Crime Rate	15.80	16.13	-

* FBI has not published 2023 crime rate data

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Decrease to Transfers In from American Rescue Plan reimbursements of \$3,835,679, and reduction of City Jail reimbursements of \$161,600.
- Increase to Charges for Services of \$530,312 for projected increases for reimbursement of Police Services in FY 2024.

Expenditures

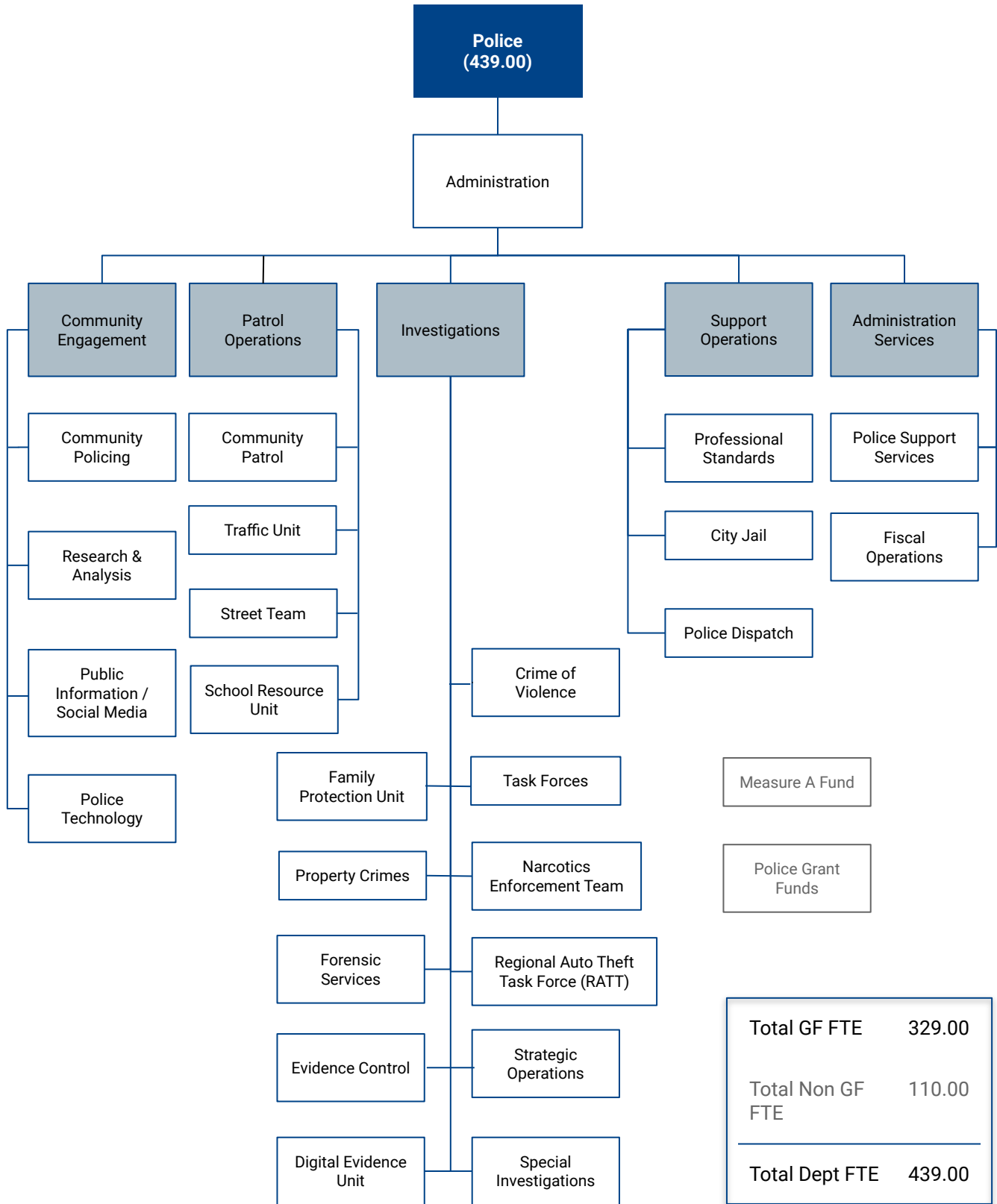
- Increase in 9.0 FTE positions with the elimination of the City Jail Fund and restructuring operations within the Police Department, and addition of 1.0 Peace Officer mid-year FY 2023.
- Increase to Personnel Services of \$1,869,216 for position changes and scheduled contract increases for various labor groups.
- Increase to Supplies and Services of \$292,035 for software costs and one-time purchase of protective equipment.

(14) POLICE				
Summary of Department Resources				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	28,773,210	28,074,621	33,054,109	34,958,909
Hourly Wages	258,650	270,861	300,578	300,578
Overtime	3,534,479	4,387,808	2,979,964	2,979,964
Health Benefits	3,928,865	3,714,655	5,475,910	4,804,087
Retirement Benefits	14,873,847	5,412,032	5,986,673	6,891,315
Other Personnel Expense	2,574,838	2,547,387	860,384	579,231
Personnel Expenses Subtotal	53,943,889	44,407,363	48,657,618	50,514,084
Non-Personnel Expenses				
Supplies and Services	2,123,279	2,245,084	2,263,245	2,555,280
Other Expenses	70,266	102,833	100,930	100,930
Other Capital	244,786	13,589	25,000	25,000
Utilities	602,320	684,471	702,196	791,845
Internal Service Charges	813,665	1,049,138	1,195,209	1,414,637
Non-Personnel Expenses Subtotal	3,854,317	4,095,116	4,286,580	4,887,692
Total Expenditures	\$ 57,798,206	\$ 48,502,479	\$ 52,944,198	\$ 55,401,776
Revenues				
Licenses and Permits	(238,623)	(333,207)	(241,170)	(277,579)
Fines and Penalties	(598,950)	(687,000)	(660,000)	(673,200)
Revenue from Other Agencies	(1,598,031)	(509,244)	(1,237,786)	(1,237,786)
Charges for Services	(2,427,008)	(3,292,453)	(2,505,915)	(3,036,227)
Other Revenue	(292,936)	(216,904)	(127,780)	(128,419)
Use of Money and Property	(22,024)	(28,099)	(3,000)	-
Transfers In	(566,016)	(752,016)	(4,240,095)	(566,016)
Total Revenues	\$ (5,743,588)	\$ (5,818,922)	\$ (9,015,746)	\$ (5,919,227)
Net Program Expenditures	\$ 52,054,618	\$ 42,683,556	\$ 43,928,452	\$ 49,482,549
Revenue Recovery %	10%	12%	17%	11%
Authorized Full Time Positions	319.50	319.50	319.00	329.00

Budget Restructuring:

⁽¹⁾ The City Jail division was moved from the City Jail Fund (Fund 405) to the General Fund in FY 2023.

ORGANIZATIONAL CHART



Fire Department



INFORMATION

WEBSITE www.chulavistaca.gov/departments/fire-department

PHONE (619) 691-5055

The Chula Vista Fire Department delivers fire, rescue and emergency medical services to Chula Vista residents, visitors, and employees daily. The Fire Department is currently in a period of renovation and expansion, with the recent remodel of two fire stations, planned remodel of Fire Station 1, celebrating the second year of operation of our Ambulance Transport System (ATS), and planning for additional fire stations for the upcoming developments within the City of Chula Vista.

The Fire Department is authorized for 180 sworn positions, 58 single-role ambulance positions, and 16 civilian positions. The department's ten stations respond to nearly 27,000 calls annually across the City and neighboring cities as needed. Each day the Fire Department has 51 firefighters, 10 EMT's and 10 paramedics on duty.

Station	Address	Units	Incidents	Responses
Station 1	447 F St	B51, E51, T51, M51	7,890	17,230
Station 2	80 East J St	E52, O420, M52	1,623	3,552
Station 3	341 Orange Ave	USAR53, M53	3,184	6,960
Station 4	850 Paseo Ranchero	E54	1,829	3,972
Station 5	100 Moss St	E55, M55, M54, BR55	3,719	8,226
Station 6	605 Mount Miguel Rd	E56, M56, BR56	1,175	2,532
Station 7	1640 Santa Venita	B52, E57, T57, M57	2,184	4,965
Station 8	1180 Woods Dr	E58	1,405	3,004
Station 9	1410 Brandywine Ave	E59	2,587	5,582
Station 10	1715 Millenia	E60, M60	974	2,086

Fire Operations

Responsible for emergency medical services (EMS), fire suppression, rescue, hazardous conditions, and all other emergency and non-emergency calls for service. Consists of ten fire stations located in all of the City's major regions. Operations responses are 85% medical, 10% fire, and 5% hazardous materials, rescues, and public assistance.

Emergency Services Division

The emergency services division prepares the City for any natural disasters or other unusual occurrences. This division maintains the Emergency Operations Center and acts as a liaison with other agencies regarding large disasters.

Fire Prevention Division

The purpose of the Chula Vista Fire Prevention Division is to provide services aimed at reducing the risk of fire and injuries to the public. These services are provided through the administration of Fire Safety Engineering, Fire Code Inspection, Fire Investigation and Public Education Programs to the community while maintaining a commitment to excellence in an atmosphere of courtesy, integrity, and respect for diversity. The Fire Marshal is responsible for the Fire Department's Fire Prevention Division.

Training Division

The Training Division provides effective and realistic training for all personnel based on fire service standards, information analysis, and emergency response demands. The Training Division's goal is to provide valuable training before a firefighter is presented with the many different types of emergency and non-emergency calls for service

Emergency Medical Services (EMS)

The EMS division is responsible for Emergency Medical Services (EMS) that are delivered in Chula Vista by Emergency Medical Technicians (EMTs) and Paramedics that respond on both fire apparatus and ambulances. This division is responsible for ongoing medical training and compliance for both firefighters and ambulance personnel.

MISSION STATEMENT

Protect life, environment, and property

VISION STATEMENT

The vision statement answers *who we are* as an organization.

We are: "People who care about people."

VALUES STATEMENT

Service and protection, with pride, respect, teamwork and safety.

PURPOSE STATEMENT

The purpose statement answers why we are here as an organization.

We are here to: Put others first, make positive contacts, and build relationships.

STRATEGIC GOALS

Organizational Effectiveness

Key factors associated with this initiative are to build transparency and effectiveness of organizational responsibilities, complete essential organizational assessments and planning to establish a unified direction, and rebuild Department doctrine to guide daily operations

■ Goal 1: Department Doctrine Framework

Develop a department doctrine framework identifying significant manuals and documentation. This doctrine framework goal includes the development of an executive summary, policies and procedures revision, rules and regulations revision, and a communications plan.

▾ STATUS:

All items of the framework are currently in process and are expected to be completed within calendar year 2023.

■ Goal 2: Organizational Accountability

Improve accountability within the organization by standardizing administrative processes. This includes establishing desk manuals and comprehensive task lists for each administrative position, as well as quality control policies and procedures around departmental purchasing and procurement. In addition, establish and deliver standardized

responsibilities and expectations of officer positions, and establish a committee program document to provide a transparent structure of workgroups within the Department.

▾ **STATUS:**

Comprehensive task lists of administrative staff and responsibilities have been completed. Expectations and responsibilities of captains/supervisors have also been completed. The development of desk manuals and expectations and responsibilities of Battalion Chiefs are in progress and expected to meet their target deadline.

■ **Goal 3: Structural Plans**

Develop and/or refine critical and perpetual planning documents. This includes developing a three-year Strategic Work Plan, a Staffing and Succession Plan, a three-year Fire Department Training Plan, and a three-year Emergency Operations Center Training Plan. Due to the large number of anticipated retirements and new firefighters necessary for future fire stations, a Fire Academy Program document is needed to standardize initial training. The Fire Department will also be assisting the Public Works Department to complete an FD-based fleet study. Existing plans also require updating or revision. These include the revision of the Fire Department Master Plan and the City's Disaster Plan. Emergency management and Fire Operations will be creating an internal large-scale disaster response framework to match known hazards within the City.

▾ **STATUS:**

Currently in progress and expected to be completed by their target deadline.

■ **Goal 4: Continuous Improvement**

Initiate organizational continuous improvement efforts. This includes building financial, operational and budgetary standards of work and 10-year budget forecasts for each division within the Department to ensure proper planning. In addition, this includes establishing a comprehensive and contemporary community risk reduction assessment and develop a program document executive summary detailing a program framework and necessary resources.

▾ **STATUS:**

Currently in progress and expected to be completed by their target deadline.

Operational Excellence

Key factors associated with this initiative aim to: Improve operational service delivery; Streamline recruitment and hiring; and Correcting known areas for improvement.

- **Goal 1:** Assess, improve, and adjust operational awareness. This includes developing, revising, and training on all SOG's and policies related to fire ground command and control, methods, and communications. In addition, the Fire Department will be evaluating areas such as service delivery for transport services in Imperial Beach and Bonita, as well as continue to build our relationship with San Diego Fire Department (SDFD) and Falck for transport and bariatric services to ensure operational effectiveness for the communities. Lastly, the Fire Department will review and update with proposed changes to the State Fire Marshals model and adopted code, work with the City to update the General Plan's Safety Element, and develop a Crowd Manager Program for events at the North Island Credit Union Amphitheatre.

▾ **STATUS:**

The update to the State Fire Marshals model and adopted code is complete. Evaluation of service delivery with Imperial Beach, Bonita, and SDFD/Falck is currently in progress and expected to be completed by the target deadline.

- **Goal 2:** Prioritize and invest in the development of our personnel. This includes minimizing vacancy rate below 5% and developing and delivering an officer academy to mirror firefighter and engineer training effectiveness. In

addition, the Fire Department will also fill vacant Emergency Operations Center (EOC) roster positions, implement an EOC training plan, and host an EOC workshop or functional exercise.

▾ **STATUS:**

Filling of EOC vacant positions and hosting of a functional exercise are complete. Developing an officer academy and working to minimize the vacancy rate are currently in progress.

- **Goal 3:** Enhance our information technology system to provide seamless integration and access to data. This includes transitioning Cradle Point management to Emergency Communications & Data Center (ECDC) and establish First Watch Online Compliance Utility to allow for compliance reconciliation. The Fire Department will also upgrade Telestaff and complete its connection to Tablet Command and Computer Aided Dispatch (CAD) to allow for the Ambulance Transport System use of National Fire Incident Reporting System (NFIRS). The Prevention Division will deploy ePlanSoft for fire/life safety system permits and establish the Inspection RMS application. Finally, the EMS and Operations divisions will develop the PSTrax modules to include critical equipment and facilities tracking and maintenance.

▾ **STATUS:**

Telestaff upgrade and transition of Cradle Point to ECDC is complete. Establishing First Watch, Inspection RMS application and ePlanSoft are currently in progress and are expected to be complete by targeted due date.

Service

Key factors associated with this initiative are: Focusing on serving Department members; Revitalizing community engagement efforts; and Supporting response partners.

- **Goal 1:** Focused attention on our inward-facing service delivery efforts. This includes developing an organizational leadership workshop focused on building relationships, build and maintain relationships with other City departments and external partners, assess how to effectively improve communication of Department information through the organizations and establish quarterly briefings to review Department liaison assignment report outs. Additionally, the Fire Department will assess Department-wide needs for mental health training and resources to formulate a 3-year plan.

▾ **STATUS:**

The assessment of mental health awareness training and resources is currently in progress and is expected to be complete by the target deadline.

- **Goal 2:** Service–Outside the Department: Focused attention on our outward-facing service delivery efforts. This includes improving connectedness with the community, such as re-establishing Fire Safety Week, developing and engagement program with the Elementary and High School systems, increasing social media following by 10%, develop yearly public safety outreach and programs, and release Public Service Announcements (PSA's) focused on public safety and disaster preparedness. Additionally, the Fire Department will develop and initiate public safety meetings through the Homeowners Association and Senior Center to establish outreach programs. Finally, the Department will also research the need for Advanced Practice EMS programs and develop and deliver the SB-105 Multi-Family Condominium Inspection Program.

▾ **STATUS:**

The re-establishment of Fire Safety Week, improve social media presence, and develop a yearly public safety outreach programs are all currently in progress. In addition, the SB-105 Multi-Family Condominium Inspection Program and creation and release of PSA's are also in progress.

- **Goal 3:** Be attentive to mutual aid partners. This includes establishing a mutual aid program document to properly track aid agreements, resume ability to support California Fire Assistance Agreement (CFAA) deployment requests

to participate in the mutual aid system, and resume ability to support California Task Force 8 (CA-TF8) deployment requests to participate in FEMA US&R responses.

▾ **STATUS:**



Each of these items are in progress and are expected to be completed by their target date..

KEY PERFORMANCE MEASURES

Service Function (1)	Standard	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Ambulance Transport System (ATS) ⁽²⁾				
ALS - 1st unit	12 mins @ 90%	96.0%	95.0%	95%
BLS - 1st unit	20 mins @ 90%	98.0%	97.0%	97%
First Responder				
EMS				
ALS - 1st unit ⁽³⁾	7 mins @ 90%	81.0%	83.0%	81%
Fire				
IAF – (1E, 4FF)	7 mins @ 90%	80.0%	81%	81%
ERF – (1E, 14FF)	10 mins @ 90%	77.0%	72%	74%
Property Saved	% Saved	93.0%	85%	79%
Training				
Mandatory Training	100% annually	100%	100%	100%
Fire Prevention				
Inspections – FCIP ⁽⁴⁾	100% annually	94% ⁽⁴⁾	100% ⁽⁴⁾	100% ⁽⁵⁾
Inspections – Group E, Schools ⁽⁵⁾	100% annually	100%	100%	100%
Inspections – Group R2, Apartments ⁽⁵⁾	100% annually	100%	100%	100%
Inspections – Group R2, Condo ⁽⁵⁾⁽⁶⁾	100% annually	-%	-%	100%
Inspections – Group R1, Hotels ⁽⁵⁾	100% annually	100%	100%	100%
Inspections – Group I2 & I3, Institutional	100% annually	100%	100%	100%
Inspections – Fire Code Permits	100% annually	100%	100%	100%
Inspections – GUC ⁽⁷⁾	w/in 1 month of application	-%	-%	-%
Plan Reviews – Fire Safety Engineering	w/in 90% of time frame	97%	97%	97%
Investigations – Origin & Cause	100% of all fires investigated by a trained Investigator	100%	100%	100%

⁽¹⁾ All reporting completed on a calendar year basis

⁽²⁾ Includes service to Chula Vista only

⁽³⁾ ALS in 7 mins includes any unit with a Paramedic (Ambulance or First Responder)

⁽⁴⁾ Inspections doubled to catchup from pandemic (CY22)

⁽⁵⁾ SB 1205 reporting requirement, reported as part of this budget process

⁽⁶⁾ Group R2 Condo inspection program is in the process of development

⁽⁷⁾ Position frozen

ALS - Advanced Life Support, requires two paramedics

BLS - Basic Life Support, requires two EMTs

IAF - Initial Attack Force, requires one engine and four firefighters

ERF - Effective Response Force, requires multiple units and fourteen firefighters

GUC - General Use Certificate, initial fire inspection upon business license application receipt

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

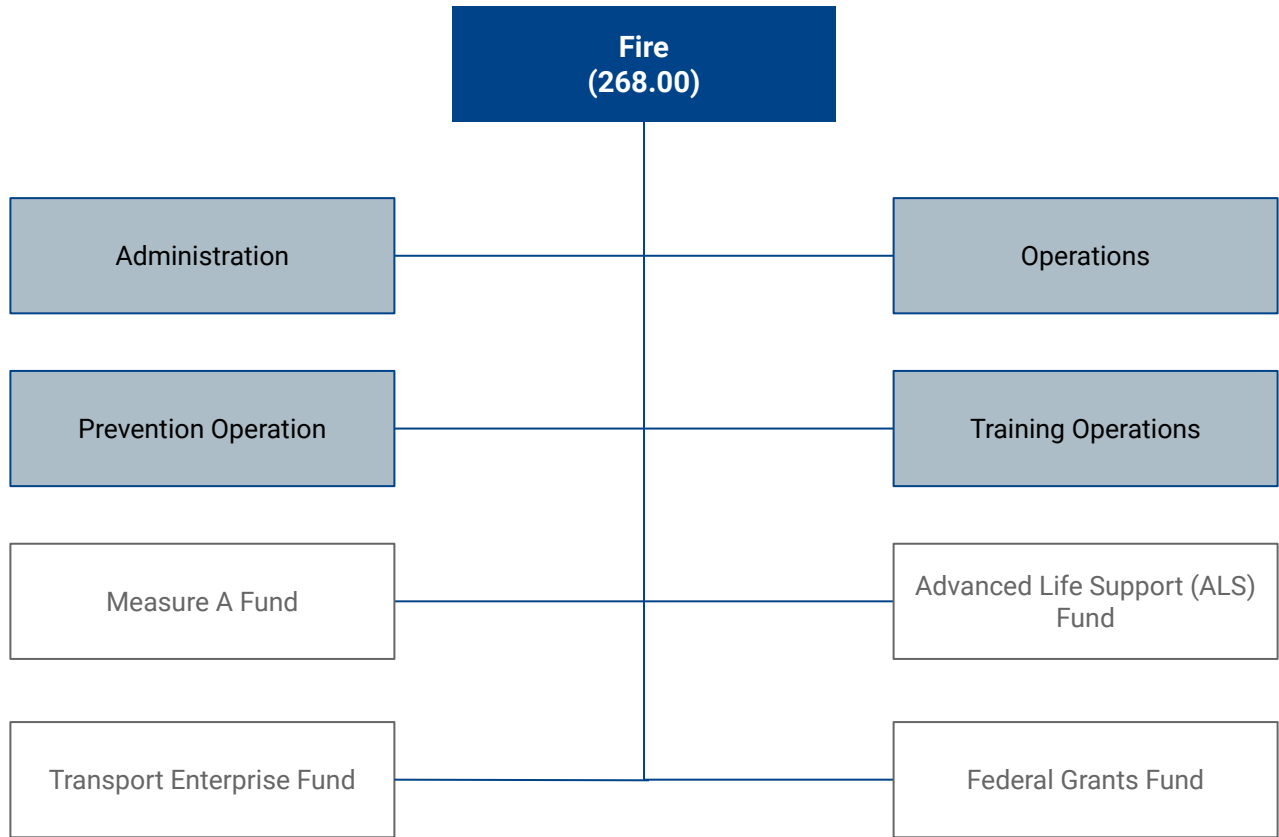
- Decrease to Transfers In of \$2,986,389 due to a one-time appropriation from the American Rescue Plan and other funding sources in FY 2023.

Expenditures

- Increase in 9.0 FTE positions due to the Village 8 West Fire Station opening in FY 2024. Also includes scheduled contract increases for various labor groups and increases in overtime costs.
- Increase of Supplies and Services of \$296,976 due to increase in Dispatch Fees.
- Increase of Internal Service Charges of \$252,873 for the City Fleet due to higher maintenance and fuel costs in FY 2024.

(15) FIRE				
Summary of Department Resources				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	14,090,416	13,881,317	14,944,493	16,598,460
Hourly Wages	132,569	169,347	36,238	36,238
Overtime	7,623,765	8,253,225	4,522,959	5,430,751
Health Benefits	2,208,111	2,308,396	2,619,114	3,523,397
Retirement Benefits	8,285,146	3,047,436	3,170,459	3,595,268
Other Personnel Expense	1,458,822	1,417,005	1,366,299	1,232,645
Personnel Expenses Subtotal	33,798,829	29,076,726	26,659,562	30,416,759
Non-Personnel Expenses				
Supplies and Services	2,344,358	1,445,699	1,829,243	2,126,219
Other Capital	32,706	-	-	25,000
Utilities	232,468	234,483	256,493	316,094
Internal Service Charges	1,038,539	1,456,923	1,316,001	1,568,874
Transfers Out	41,498	62,010	63,959	78,299
Non-Personnel Expenses Subtotal	3,689,569	3,199,115	3,465,696	4,114,486
Total Expenditures	\$ 37,488,398	\$ 32,275,841	\$ 30,125,258	\$ 34,531,245
Revenues				
Licenses and Permits	(717,814)	(796,092)	(704,489)	(752,982)
Revenue from Other Agencies	(767,539)	-	-	-
Charges for Services	(793,032)	(877,359)	(564,830)	(757,256)
Other Revenue	(2,398,521)	(1,339,530)	(211,339)	(212,395)
Transfers In	(2,307,379)	(2,169,361)	(4,163,118)	(1,176,729)
Use of Money and Property	(25,662)	(5,115)	-	-
Total Revenues	\$ (7,009,947)	\$ (5,187,456)	\$ (5,643,776)	\$ (2,899,362)
Net Program Expenditures	\$ 30,478,451	\$ 27,088,384	\$ 24,481,482	\$ 31,631,883
Revenue Recovery %	19%	16%	19%	8%
Authorized Full Time Positions	145.00	146.00	146.00	156.00

ORGANIZATIONAL CHART



Total GF FTE	156.00
Total Non GF FTE	112.00
Total Dept FTE	268.00

Public Works Department



INFORMATION

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

PHONE (619) 397-6000

EMAIL operations@chulavistaca.gov

The Public Works Department maintains the City's infrastructure including, streets, wastewater, facilities, parks, and open space through high quality operations, maintenance repair and rehabilitation in order to optimize mobility, public and environmental health, and safety.

Located at the John Lippitt Public Works Center at 1800 Maxwell Road, just north of Auto Park Drive and east of Interstate 805, the Public Works Department consists of the following divisions:

Building Management: Provides maintenance and custodial services to the Police facility, Fire stations, and Civic Center, Public Works Center, Libraries, and Recreational facilities and maintains public safety radio equipment and the City's audiovisual equipment.

Drainage Management: Provides cleaning and maintenance services to residents for flood prevention and improved water quality and to ensure the City is in compliance with environmental standards.

Fleet Management: Provides and maintains vehicles and equipment to City departments used to perform City services such as Police and Fire response calls, sewer system maintenance, street signage and striping, open space inspections and park maintenance.

Open Space Management: Provides various landscape management and inspection services to preserve natural and landscaped open space areas within neighborhoods and to enhance City parkways and medians.

Parks Management: Provides maintenance of parks, sports courts and fields used by the public, sports leagues, schools and for Recreation programs.

Park Ranger Program: Provides service to the City's 72 parks to secure a safe environment throughout the park system. Rangers assist with cleaning restrooms and restocking restroom supplies, cleaning gazebos for reservations, removal of graffiti, and trash clean up.

Project Management: Provides management of all stages of building projects, including capital improvement projects, to ensure construction and alteration work is completed in accordance with contract specifications.

Roadway Management: Provides maintenance services to the City's roadway system to ensure the benefits of safe, clean, and dependable public streets, sidewalks, curbs & gutters, traffic striping and signage, fences, and railings.

Urban Forestry Management: Provides for the ongoing maintenance needs of trees and the liability presented by aging and dying trees throughout the City.

Wastewater Management: Provides wastewater infrastructure maintenance services to residents, businesses, and other City departments to sustain a reliable and environmentally safe wastewater system. A new crew was formed in 2021 to address added service needs to new residents as a result of new development. The new crew is necessary to support infrastructure maintenance standards for over 511 miles of sewer pipes.

MISSION STATEMENT

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

STRATEGIC GOALS

Strong and Secure Neighborhoods

- Determine adequate funding for maintenance and replacement
 - *Initiate study to recommend systems and methods to implement Asset Management, leading to near and long-term financial planning.*

▾ STATUS:

- ▶ From the City's nine Asset Management Systems, the Public Works Department has identified the "critical" infrastructure needs based on "risk" to prioritize replacement and repair of City's deteriorating assets. An estimated \$175 million will be generated over a 10 year period by a half cent sales tax passed by the electorate in November of 2016 (Measure P). The City secured bonds totaling over \$70 million to advance these repairs and replacements over the next several years. The Public Works Department delivered several key Measure P projects in fiscal year 2022 and will continue to focus on replacing failed assets.

- Complete the asset inventory and condition assessment
 - *Public Works Management developed an Asset Management Program (AMP) strategy in July 2010. Implementation is ongoing.*

▾ STATUS:

- ▶ The City has an Asset Management Program (AMP) which consists of nine Asset Management Systems including Wastewater, Roadway, Drainage, Building, Parks, Open Space, Urban Forestry, Fleet, and General Government. The City continues to make efforts to maintain an accurate asset inventory via GIS (Geographical Information System) mapping locations, and condition assessment of the various elements within each System, along with development of risk assessment and potential failure modes to execute preservation and rehabilitation strategies for each asset type.

KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Storm Drain Structure Inspections	1,216	2,209	2,209
Storm Drains Cleaned	1,978	2,140	2,140
Storm Drain Channels Cleaned	342,468 SF	500,445 SF	500,445 SF
Sewer Mains Cleaned	2,420,448 LF	2,557,162 LF	2,557,162 LF
Crack Sealing	20,811 LF	25,000LF	25,000LF
Graffiti Removal	1,878	2,000	2,000
Traffic Sign Maintenance	399	400	400
Trees Trimmed (Right-of-Way)	3,617	3,500	3,500
Fleet Vehicles Commissioned ⁽¹⁾	86	70	70
ACT Chula Vista Requests	9,231	9,430	9,430

⁽¹⁾ Vehicles commissioned = new vehicles processed, including additions to the fleet and new vehicles for replacement purposes.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

The Park Rangers, Park Maintenance, and Park Operations Administration Divisions were moved from the Parks and Recreation Department to the Public Works Department in FY 2023.

Revenues

- Increase in Charges for Services of \$942,586 for increased reimbursements for staff time charges.
- Decrease in Transfers In revenues \$2,127,508 due to a one-time appropriation from the American Rescue Plan federal grant in FY 2023.

Expenditures

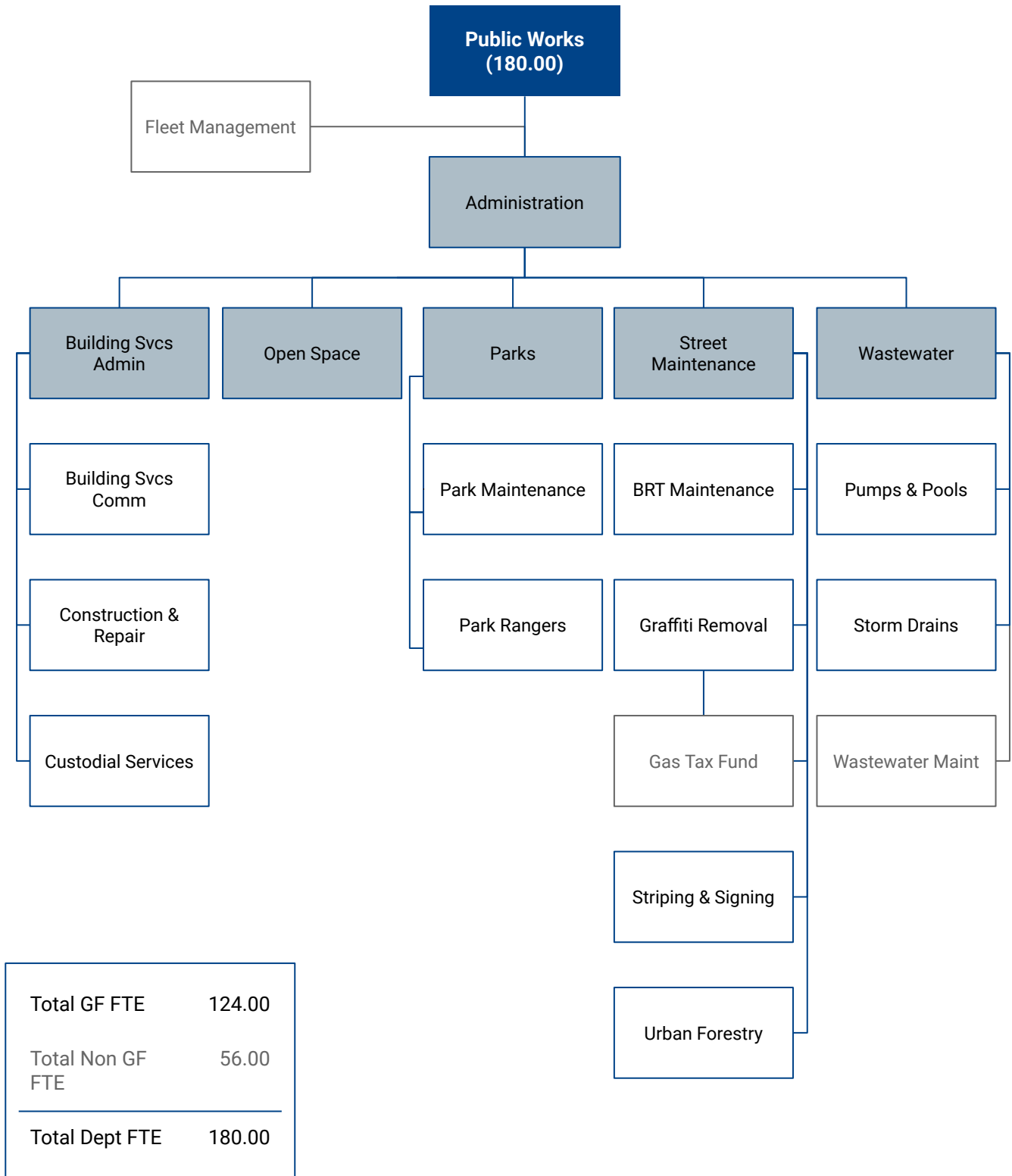
- Deletion of 1.0 Custodian and 2.0 Lead Custodian to fund custodial services contracts.
- Increase in Personnel Services expenditures of \$4,342,960 due to 1) mid-year addition of 1.0 FTE; 2) MOU increases; and 3) organizational restructuring in FY 2023 which moved the Parks Operations, Parks Maintenance, and Parks Rangers program from the Parks and Recreation Department to the Public Works Department, including 43.0 FTE positions.
- Increase in Supplies & Services expenditures of \$1,315,053 due to Parks Restructuring and increased appropriations for supplies and maintenance costs.
- Increase in Utilities expenditures of \$2,985,761 related to restructuring with Parks and Recreation.
- Increase in Internal Service expenditures of \$530,473 for the City Fleet charges due to higher maintenance and fuel costs projected in FY 2024.

(16) PUBLIC WORKS				
Summary of Department Resources				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	5,287,098	5,371,960	6,331,423	9,310,488
Hourly Wages	52,647	65,504	84,612	673,402
Overtime	146,787	189,139	120,315	153,679
Health Benefits	998,309	982,800	1,252,651	1,715,240
Retirement Benefits	1,497,127	507,319	679,847	1,007,726
Other Personnel Expense	514,597	660,136	277,406	225,429
Personnel Expenses Subtotal	8,496,565	7,776,858	8,746,254	13,085,964
Non-Personnel Expenses				
Supplies and Services	2,262,182	2,539,274	3,515,306	4,830,359
Other Expenses	58,240	51,242	10,000	11,400
Other Capital	201,477	-	3,000	3,000
Utilities	675,378	755,881	801,149	3,786,912
Internal Service Charges	472,351	563,969	555,233	1,085,707
Non-CIP Project Expenditures	-	1,940	-	-
Non-Personnel Expenses Subtotal	3,669,628	3,912,305	4,884,688	9,717,378
Total Expenditures	\$ 12,166,193	\$ 11,689,163	\$ 13,630,942	\$ 22,803,342
Revenues				
Revenue from Other Agencies	(312,756)	-	-	-
Charges for Services	(151,539)	(226,395)	(92,542)	(1,035,128)
Other Revenue	(1,878,075)	(1,829,061)	(1,850,631)	(1,974,254)
Transfers In	(5,134,113)	(5,265,684)	(7,596,475)	(5,468,967)
Use of Money and Property	(55,548)	(71,193)	-	-
Total Revenues	\$ (7,532,030)	\$ (7,392,334)	\$ (9,539,648)	\$ (8,478,349)
Net Program Expenditures	\$ 4,634,163	\$ 4,296,829	\$ 4,091,294	\$ 14,324,993
Revenue Recovery %	62%	63%	70%	37%
Authorized Full Time Positions	82.00	82.00	83.00	124.00

Budget Restructuring:

The Park Rangers, Park Maintenance, and Park Operations Administration Divisions were moved from the Parks and Recreation Department to the Public Works Department in FY 2023.

ORGANIZATIONAL CHART



Parks and Recreation



INFORMATION

WEBSITE www.chulavistaca.gov/departments/recreation

PHONE (619) 409-5979

EMAIL RecAdmin@chulavistaca.gov

The Parks and Recreation Division offers a variety of recreational opportunities and services to the community. The Division's vision is a community that achieves learning, self-discovery, balance, and essential life skills through recreation. Community involvement is an important component of this process as the Division values assessment information and evaluative input from the community on new and existing programs and services. Community volunteers are an important and valuable resource to the Parks and Recreation Division's offerings and with their support, additional offerings of activities are available to the community.

A multitude of programs and classes are currently offered to the community, which include the following:

- Adult and youth aquatics and sports
- Programs for senior citizens
- Camps for children during school intersessions
- Therapeutic classes
- Public rental of recreation facilities, including park gazebos
- Fee based classes such as dance, performing arts, martial arts, physical fitness, preschool, and courses that promote physical fitness enrichment, and creativity
- Free after school programs during critical hours for children and youth focusing on fitness, fun, and a healthy lifestyle
- Coordinates the use of outdoor fields for local nonprofit youth-serving sports organizations
- The Parks and Recreation Division operates 12 recreational facilities throughout the City, which includes two outdoor swimming complexes.

MISSION STATEMENT

We enrich our community through recreation opportunities and services.

VALUES STATEMENT

Integrity – Respect – Professionalism – Accountability – Commitment – Teamwork – Fun

STRATEGIC GOALS

Economic Vitality

- Enhance the quality, experience, and accessibility of parks and recreation opportunities and facilities for the citizens of Chula Vista.

▾ STATUS:

- ▶ Continued services for senior citizens and therapeutic recreation programs, funded by a Community Development Block Grant (CDBG).
- ▶ Meals on Wheels opened their new office space at Norman Park Senior Center. They funded the remodel of the office space in the upstairs office area.
- ▶ Meals on Wheels started a 5-year lease to use Norman Park as a hub for senior meals.
- ▶ Partnered with the Friends of Chula Vista Parks and Recreation Foundation to continue a scholarship program for low-income families to participate in core recreation programs and services in the amount of \$4,000.
- ▶ Held the 14th annual Snores & Smores family campout.
- ▶ Re-established the Movies in the Park program throughout the City.
- ▶ Created a Teen Advisory Council to better serve Teens in the City.

Operational Excellence

- Perform quality public service to our citizens by enhancing facilities and programs

▾ STATUS:

- ▶ Worked with City GIS (Geographical Information Systems) to update maps for gazebos on our website.
- ▶ The Friends of Chula Vista Parks and Recreation received a \$6,500 grant to fund STEM programs.
- ▶ Implemented When to Work staff scheduling and payroll software to make the process more efficient, saving time and money.

Connected Community & Healthy Community

- Provide safe and inclusive parks and recreational programs, services, and facilities.

▾ STATUS:

- ▶ Through partnerships with local nonprofit youth sports organizations, continued the field allocation process to provide more equity in accessing Chula Vista sports fields.
- ▶ Grand Opening of the Rohr Park Fitness Area to promote physical fitness.
- ▶ The Fun Run was re-branded as "Champions Run."
- ▶ Received a Cultural Arts grant to hold Concerts in the Park events. Three concerts held at Memorial Bowl free to the public. Hosted 6 Concert in the Park events at various parks throughout the community of Chula Vista.
- ▶ Norman Park received a \$2,500 grant from the San Diego Seniors Community Foundation to hold a Holiday Gala event.
- ▶ Salt Creek Community Center hosted the U.S. Blind Soccer Association for a soccer tournament against Canada.
- ▶ Adult Sports started a partnership with the Chula Vista Elite Athlete Training Center (CVEATC) to run adult volleyball leagues on their sand volleyball courts.

Status (Continued):

- ▶ Loma Verde Community Center phase-one opened up to the public.
- ▶ Remodeled the Norman Park Annex to add Pickleball Courts/multi-use area, funded by the Community Congregational Development Corporation (CCDC) grant.
- ▶ Removed the Norman Park Horseshoe pits and added three bocce ball courts, funded by the CCDC grant.
- ▶ Opened Meadow Park in Otay Ranch.
- ▶ Celebrated Kids to Park Day by offering free community events throughout the City of Chula Vista.
- ▶ Otay Community Center began a partnership with San Diego State University for free community health programs.
- ▶ Continued agreements with 2 local Homeowners Associations (HOAs) to conduct swimming lessons at their pools.
- ▶ Continued partnership with the Chula Vista Elementary School district to provide sports leagues for the faculty.
- ▶ Continued Chula Vista’s Elementary Learn to Swim Program: fourth graders are provided swim lessons, water safety, sun safety, which continues to be funded through a grant provided by Kaiser Foundation. Received \$93,500 for the program.
- ▶ Re-established the Mobile Rec program to provide recreation services at various parks during critical hours.

KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Facility Attendance at Norman Park Senior Center	48,000	55,000	60,000
Number of Enrolled in Recreation Classes & Activities	22,000	25,000	28,000
Facility Attendance at Recreation Facilities	623,000	850,000	850,000
Number of Enrolled Teams in Adult Sports Leagues	543	500	568
Volunteers for the Parks & Recreation / Equivalent Cost Savings	77/\$442	50/\$1,000	50/\$1,000

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

The Park Rangers, Park Maintenance, and Park Operations Administration Divisions were moved from the Parks and Recreation Department to the Public Works Department in FY 2023.

Revenues

- Increase in Use of Money & Property of \$325,462 for higher rentals (baseball fields, gazebos, etc.) and leases in FY 2024 of park facilities.
- Decrease in Transfers In by \$557,329 based on one-time budgeted revenues from the American Rescue Plan Act in FY 2023.

Expenditures

- Added 1.0 FTE Aquatic Supervisor I and 1.0 FTE Recreation Supervisor II for Loma Verde Community Center.
- Decrease in Personnel Services expenditures of \$3,861,829 due to organizational restructuring in FY 2023 that moved the Parks Operations, Parks Maintenance, and Parks Rangers program from the Parks and Recreation Department to the Public Works Department including 43.0 FTE positions.
- Decrease in Supplies & Services expenditures of \$688,602 due to organizational restructuring in FY 2023 that moved the Parks Operations, Parks Maintenance, and Parks Rangers program from the Parks and Recreation Department to the Public Works Department including 43.0 FTE positions.

- Decrease in Utilities expenditures of \$2,700,356 due to organizational restructuring in FY 2023 that moved the Parks Operations, Parks Maintenance, and Parks Rangers program from the Parks and Recreation Department to the Public Works Department including 43.0 FTE positions.
- Decrease in Internal Service expenditures of \$355,340 due to organizational restructuring in FY 2023 that moved the Parks Operations, Parks Maintenance, and Parks Rangers program from the Parks and Recreation Department to the Public Works Department including 43.0 FTE positions.

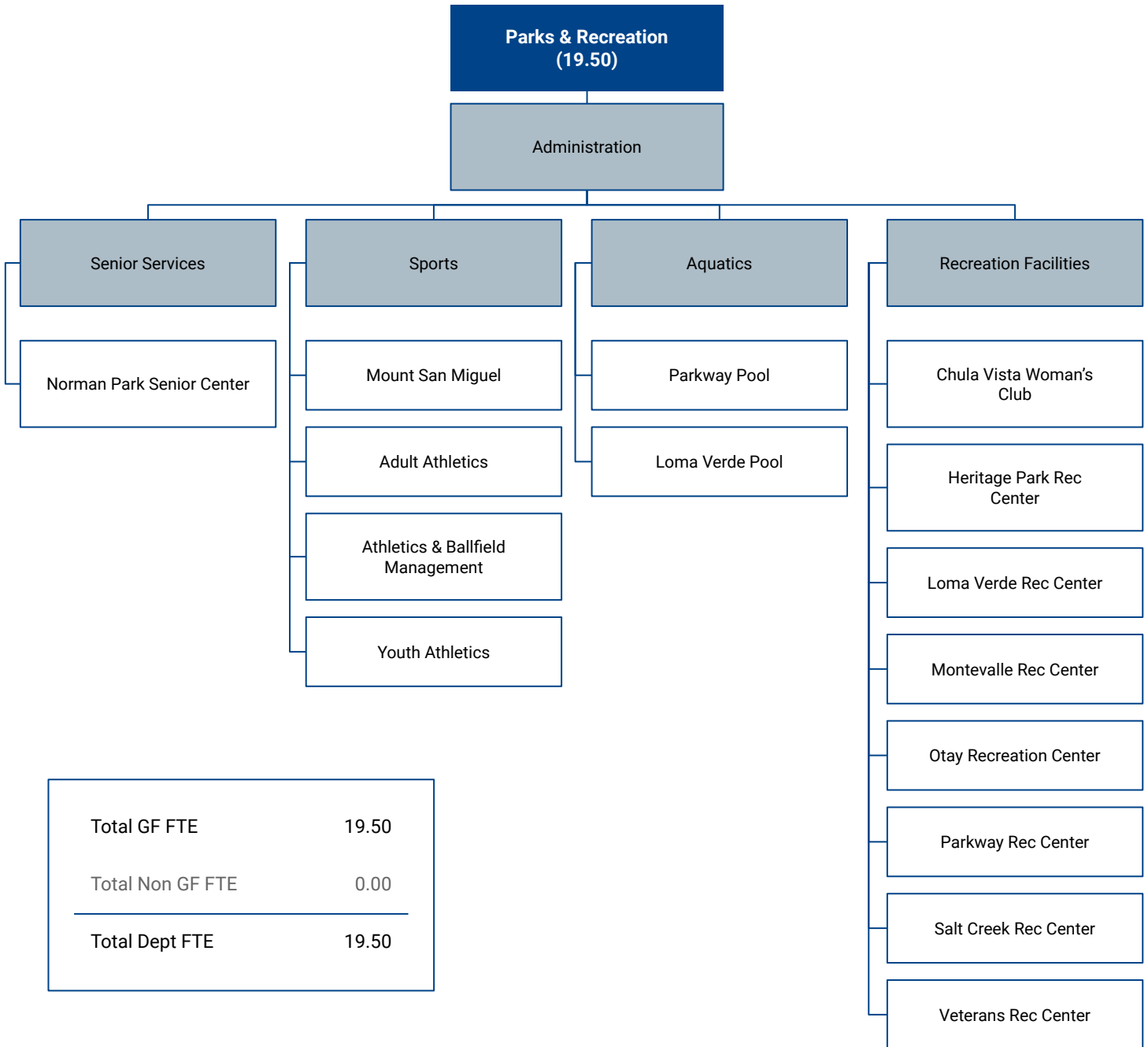
(17) PARKS AND RECREATION**Summary of Department Resources**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	3,619,941	3,834,174	4,343,101	1,899,137
Hourly Wages	698,883	1,391,932	1,349,993	964,879
Overtime	8,949	39,654	43,478	4,193
Health Benefits	722,098	756,574	910,091	320,085
Retirement Benefits	1,014,812	443,461	519,508	267,345
Other Personnel Expense	313,158	432,386	145,137	(6,910)
Personnel Expenses Subtotal	6,377,842	6,898,180	7,311,308	3,448,729
Non-Personnel Expenses				
Supplies and Services	846,457	1,217,863	1,173,008	484,406
Other Expenses	22,817	118,204	27,500	20,000
Other Capital	18,890	37,049	26,423	26,423
Utilities	2,765,029	3,026,710	3,022,148	321,793
Internal Service Charges	262,106	335,210	383,400	28,060
Non-CIP Project Expenditures	4,966	-	-	-
Non-Personnel Expenses Subtotal	3,920,264	4,735,036	4,632,479	880,682
Total Expenditures	\$ 10,298,106	\$ 11,633,216	\$ 11,943,787	\$ 4,329,411
Revenues				
Fines and Penalties	(8,618)	(25,397)	-	-
Revenue from Other Agencies	(658,785)	-	(11,000)	-
Charges for Services	(313,095)	(1,629,247)	(1,173,500)	(1,294,830)
Other Revenue	(269,156)	(418,650)	(306,982)	(260,455)
Use of Money and Property	(417,475)	(1,453,839)	(968,293)	(1,293,755)
Transfers In	-	(114,000)	(557,329)	-
Total Revenues	\$ (1,667,129)	\$ (3,641,133)	\$ (3,017,104)	\$ (2,849,040)
Net Program Expenditures	\$ 8,630,977	\$ 7,992,083	\$ 8,926,683	\$ 1,480,371
Revenue Recovery %	16%	31%	25%	66%
Authorized Full Time Positions	55.50	56.50	60.50	19.50

Budget Restructuring:

The Park Rangers, Park Maintenance, and Park Operations Administration Divisions were moved from the Parks and Recreation Department to the Public Works Department in FY 2023.

ORGANIZATIONAL CHART



Library



INFORMATION

WEBSITE www.chulavistalibrary.com

PHONE (619) 691-5170

EMAIL libraryinfo@chulavistaca.gov

The mission of the Chula Vista Public Library is to increase knowledge and enrich lives within the community. This is accomplished by connecting people equitably to responsive programs, services and resources that reflect the ideals of a democratic society. The Department's vision is that the Chula Vista Public Library be the community's family room, a welcoming and inviting place to learn, connect, explore, experience and reflect.

The Chula Vista Public Library is comprised of three dynamic state-of-the-art libraries delivering books, magazines, newspapers, information services, DVD's, CD's, free public access computers, free Wi-Fi, passport application services, and community programming to the City's residents nearly every day of the year. The South Chula Vista Branch Library and the Civic Center Branch Library offer full library service in English and Spanish. The Otay Ranch storefront branch, located in the Otay Ranch Town Center Mall is an exciting community-based partnership providing a location especially suited for young families and students. From the library's interactive and user-friendly homepage, residents can request or renew books, pay fines, browse digitized photos from Chula Vista's past, use premium subscription databases and research materials, learn a language, practice civil service and academic tests, download e-books, music, and digital audiobooks, check out the calendar of library events, and register for programs via remote access 24 hours a day, from home, work or school.

The Chula Vista Public Library offers numerous programs, activities and events to the community's children, teens and adults. These include summer reading programs for all ages, after school activities, homework help, free film festivals, art exhibits, and concerts. The library provides a variety of public spaces available for use by community groups, as well as bridging the digital divide by providing laptops and wi-fi hotspots for home use. As part of the library's thriving volunteer program, residents may read to children and help with early literacy and youth activities, tutor students, staff the Adult Literacy and ESL (English as a Second Language) center, help in the library's bookstores, work on library projects, and assist with special events.

MISSION STATEMENT

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

STRATEGIC GOALS

Connected Community

- Explore New Library facility
 - *Identify opportunities to open a community services hub on the east side of the City. Continue planning process for library at Millenia site.*

▾ STATUS:

- ▶ In September 2022, the City of Chula Vista began preparing to break ground on an \$96 million, 168,000-square-foot Library project. The cutting-edge facility will include the City's first new library built since 1995, and it will fulfill a 19-year deficit of library space, as well as additional space that will be needed to accommodate population growth. The multi-use library will serve a larger vision of public, education and industry use. Planning for the building design continues into 2023.
- ▶ In 2023, the Library plans to renew the lease for the Otay Ranch Branch, located in the Otay Ranch Town Center Mall while in the current construction of the new east side library. This option will allow the library to continuously serve the Chula Vista community.

- Expand library hours

- *Expand early literary services. Open a new library branch on the east side of the City. Create high interest events designed to spark positive media attention.*

▾ STATUS:

- ▶ The Library continues to be a part of the State Library's Stay and Play Early Literacy Initiative. The Stay and Play Initiative is a library service model specifically designed to serve and support the needs of informal childcare providers, often referred to as Family, Friend, and Neighbor or FFNs. Stay & Play is designed to be offered over time and includes weekly in-person gatherings as well as targeted online resources. As a part of this initiative, the Library offers special Stay and Play programs at its locations.
- ▶ In April 2022, the library celebrated its first Día del Niño (Children's Day) thanks to a grant received from the California State Library. Día del Niño is a multicultural celebration that promotes literacy, culture, language, and books in our multicultural/multilingual community. This year, the free celebration will include two special bilingual story times (one Spanish/English and another in Tagalog/English) and a main event that will be in Spanish/English on April 30. The library hosted award winning author Beatrice Zamora and Illustrator Berenice Badillo in celebration of their latest book, "Am I Blue or Am I Green? / Azul o verde. ¿Cuál soy yo?." Participating community partners include the Chula Vista Fire Department, Chula Vista Recreation Department, and Southern Caregiver Resource Center.

- Create and use effective partnerships to leverage the Library's reach into the community.

▾ STATUS:

- ▶ The Library continues to build connections within the Chula Vista community. The Library continued to partner with Chula Vista Elementary School District to provide STEAM classes from the Innovation Station and Energy Station, both in person and virtually. The Library and the school district have continued to grow the partnership to reach the Chula Vista community, together we have offered community programming after-school hours and on weekends. The partnership will continue to grow as we launch the third station

in 2023, the Sound Station at 1301 Oleander Avenue, Chula Vista, CA 91911. The Sound Station experience aims to immerse students in the creative process while simultaneously identifying their strengths and interests in potential careers in Southern California's burgeoning creative economy. The Sound Station will feature activities such as: producing music with an online digital audio workstation, graphic design, and music therapy. The tentative start date is July 2023.

- Provide successful library programming, services, and facilities
 - *Evaluate current programs, facilities, and services. Identify optimum candidates for affordable, effective improvement and expansion.*

▾ STATUS:

- ▶ The Library continues to grow its cultural arts programming. With the launch of the Create Chula Vista Arts Grant in 2021 via support from the American Rescue Plan Act funding, the Library has worked with the Cultural Arts Commission to grant \$400,000 to the community to support the creation and installation of over seventeen murals throughout the City and offer six events and fifteen performances to support local artists in the Chula Vista community. Some of these include: Lauderbach and Rohr Elementary murals, Len Moore Skatepark murals, the Animal Care Facility mural, Dia De Los Muertos event, Chula Vista Has Talent Event, the Taxilandia Project, Southwestern Summer Shakespeare Festival, and the Ballet performances in Memorial Bowl.
- ▶ The Library celebrated the grand opening of the "Filipinos of South Bay Exhibit" at the Chula Vista Heritage Museum. Located in the Civic Center Branch Library at 365 F Street. The free exhibit will provide a glimpse of the journey of Filipino migrants from the Philippines to South San Diego County. Memorabilia of organizations, individuals, key events, and marquee locations help trace the history and rich tapestry found within the early days forming the Filipino community. Visitors will be guided through multiple stories telling the common threads of connection, community, and contributions reflective of the Bayanihan Spirit (communal unity) and value of Kapwa (shared identity). The "Filipinos of South Bay Exhibit" is a collaborative project by community members representing PASACAT; the Filipino American National Historical Society of San Diego (FANHS-SD); and the Council of Philippine American Organizations of San Diego, County, Inc. (COPAO). The exhibit will run from October 2022 through December 2023 and will be open to the public during the Civic Center Branch Library hours of operation. The project is funded in part by the City of Chula Vista and the Create Chula Vista Arts Grant, California Humanities, County of San Diego Community Enhancement Program, Chula Vista Heritage Museum, and PASACAT, and in partnership with the South Bay Historical Society, the Chula Vista Heritage Museum, and Chula Vista Public Library.
- ▶ The library continues to support passport services and has been approved for its third acceptance facility at the South Chula Vista Library. Staff is currently being trained as agents with a tentative start date in late 2023/early 2024.
- ▶ The Library will once again be involved in the California State Library's Lunch at the Library Initiative. In partnership with the Chula Vista Elementary School District, the Library will be offering lunch and snack during school breaks. For many families, the stability, nutrition, and education provided during the school year end when school lets out for summer. During the summer months, children and teens in low-income families often have reduced or limited access to healthy food. The Lunch at the Library program exists to meet this need while sharing information about other resources available at the library and in the community.

KEY PERFORMANCE MEASURES

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Internet sessions per capita	0.22	0.40	0.44
Program attendance per capita	0.33	0.30	0.40
Visitor count per capita	2.75	3.20	3.30
Circulation per capita	2.00	2.10	2.15

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

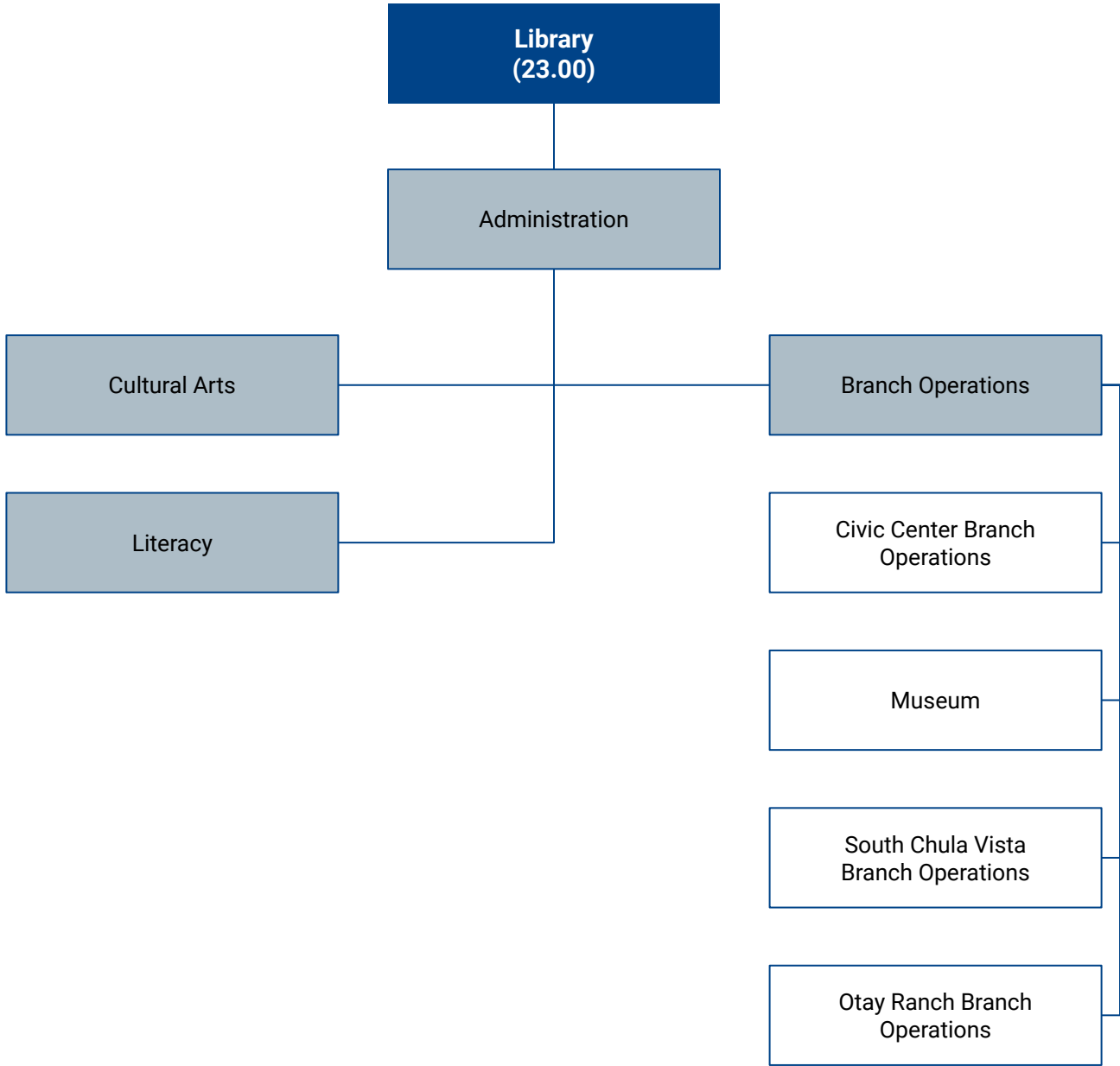
- No significant budget adjustments.

Expenditures

- No significant budget adjustments.

(18) LIBRARY				
Summary of Department Resources				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Expenses				
Salaries	1,458,771	1,346,247	1,698,874	1,858,232
Hourly Wages	95,348	531,388	699,999	699,999
Health Benefits	246,340	221,573	334,424	309,465
Retirement Benefits	466,569	156,002	222,658	245,157
Other Personnel Expense	123,742	157,118	55,845	9,006
Personnel Expenses Subtotal	2,390,770	2,412,329	3,011,800	3,121,859
Non-Personnel Expenses				
Supplies and Services	268,726	240,540	338,602	418,427
Other Expenses	361	360	400	400
Utilities	149,301	234,442	232,478	260,278
Internal Service Charges	1,989	3,180	3,997	4,719
Non-CIP Project Expenditures	-	200,078	-	-
Non-Personnel Expenses Subtotal	420,376	678,600	575,477	683,824
Total Expenditures	\$ 2,811,146	\$ 3,090,929	\$ 3,587,277	\$ 3,805,683
Revenues				
Fines and Penalties	(12,630)	(19,679)	(42,914)	-
Revenue from Other Agencies	(91,690)	(80,111)	-	-
Charges for Services	(689,315)	(790,467)	(972,233)	(977,100)
Other Revenue	(1,179)	82	(7,200)	(7,236)
Use of Money and Property	(1,342)	(14,627)	(27,890)	(18,270)
Transfers In	-	(243,078)	(215,341)	-
Total Revenues	\$ (796,156)	\$ (1,147,880)	\$ (1,265,578)	\$ (1,002,606)
Net Program Expenditures	\$ 2,014,990	\$ 1,943,049	\$ 2,321,699	\$ 2,803,077
Revenue Recovery %	28%	37%	35%	26%
Authorized Full Time Positions	24.00	24.00	23.00	23.00

ORGANIZATIONAL CHART



Total GF FTE	23.00
Total Non GF FTE	0.00
Total Dept FTE	23.00

**DEVELOPMENT SERVICES
FUND**

Development Services Fund



The Development Services Fund is an enterprise fund, accounting for revenues and expenditures related to the processing of development plans and permits. Enterprise funds are self-supporting, where revenues cover expenses with zero transfers from outside funds to support operations. Enterprise funds allow for operating expenses to be adjusted with changes in demand, avoiding impacts to the General Fund when revenue fluctuations occur because of changes in development activity throughout the City.

The Development Services 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.

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 2024:

- Bayfront Redevelopment Project
- Millenia Project
- Freeway Commercial North
- Otay Ranch Villages
- Sunbow II, Phase 3
- Chula Vista Center mixed-use project
- Otay Ranch Town Center mixed-use project
- University Land Entitlement Projects

The following table compares the fiscal year 2023 Adopted Budget revenues to the fiscal year 2024 Adopted Budget revenues.

Development Services Fund Revenues

Category	FY 2023 Adopted	FY 2024 Adopted	Change	% Change
Taxes	\$ 14,000	\$ 50,000	\$ 36,000	257.1%
Licenses and Permits	\$ 3,829,495	\$ 4,222,895	\$ 393,400	10.3%
Charges for Services	\$ 5,906,779	\$ 6,660,122	\$ 753,343	12.8%
Other Revenue	\$ 737,985	\$ 737,985	\$ -	-%
Transfers From Other Funds	\$ 1,582,991	\$ 588,991	\$ (994,000)	(62.8%)
Total Revenues	\$ 12,071,250	\$ 12,259,993	\$ 188,743	1.6%

Expenditures

Development related expenditures support personnel costs, training costs for technical staff, and maintenance costs for Development Services software applications.

The fiscal year 2024 Adopted Budget includes funding for 65.0 positions in the Development Services Fund.

A summary of changes between the fiscal year 2023 Adopted Budget to the fiscal year 2024 Adopted Budget by category are listed as follows:

- Personnel Services – This category reflects a net increase of \$0.2 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 increase of \$0.1 million, largely due to a decrease in debt service payments for the 2023 Pension Obligation Bonds.

The following table compares the fiscal year 2023 Adopted Budget expenditures to the fiscal year 2024 Adopted Budget expenditures.

Development Services Fund Expenditures

Category	FY 2023 Adopted	FY 2024 Adopted	Change	% Change
Personnel Services	\$ 8,437,672	\$ 8,590,220	\$ 152,548	1.8%
Supplies and Services	\$ 2,014,651	\$ 1,019,184	\$ (995,467)	(49.4%)
Other Expenses	\$ 371,000	\$ 1,182,597	\$ 811,597	218.8%
Other Capital	\$ 115,500	\$ 85,500	\$ (30,000)	(26.0%)
Utilities	\$ 3,073	\$ 3,073	\$ -	-%
Internal Service Charges	\$ 56,076	\$ 65,938	\$ 9,862	17.6%
Transfers Out	\$ 2,767,307	\$ 2,861,577	\$ 94,270	3.4%
Total Expenditures	\$ 13,765,279	\$ 13,808,089	\$ 42,810	0.3%

DEVELOPMENT SERVICES FUND (408)**Summary of Department Resources**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	7,336,325	6,430,190	8,437,672	8,590,220
Supplies and Services	743,404	968,652	2,014,651	1,019,184
Other Expenses	652,726	1,284,982	371,000	1,182,597
Other Capital	-	31,127	115,500	85,500
Utilities	2,628	2,747	3,073	3,073
Internal Service Charges	32,736	37,952	56,076	65,938
Transfers Out	1,923,648	2,389,955	2,767,307	2,861,577
Non-CIP Project Expenditures	(115)	-	-	-
Total Expenditures	\$ 10,691,353	\$ 11,145,605	\$ 13,765,279	\$ 13,808,089
Revenues				
Taxes	(44,886)	(114,335)	(14,000)	(50,000)
Licenses and Permits	(4,135,296)	(4,489,941)	(3,829,495)	(4,222,895)
Revenue from Other Agencies	(215,912)	-	-	-
Charges for Services	(5,817,209)	(5,550,528)	(5,906,779)	(6,660,122)
Other Revenue	(683,253)	(766,583)	(737,985)	(737,985)
Transfers From Other Funds	(538,892)	(661,343)	(1,582,991)	(588,991)
Use of Money and Property	(13,486)	55,544	-	-
Total Revenues	\$ (11,448,934)	\$ (11,527,186)	\$ (12,071,250)	\$ (12,259,993)
Net Program Expenditures	\$ (757,582)	\$ (381,581)	\$ 1,694,029	\$ 1,548,096

SUCCESSOR AGENCY AND HOUSING FUNDS

Successor Agency Funds

Housing Authority Funds



**SUCCESSOR
AGENCY FUNDS**

Successor Agency Funds

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.).

On December 29, 2011, amidst a state fiscal emergency, the California Supreme Court upheld Assembly Bill (AB) 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 to the Chula Vista Redevelopment Agency (City Council resolution 2011-164).

The Successor Agency is responsible for the wind down of the former Redevelopment Agency activities and obligations. The Successor Agency will continue to oversee all legally enforceable obligations as well as dispose of the former Redevelopment Agency assets.

As required by AB 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 annual Recognized Obligation Payment Schedule and serving in a fiduciary role to the taxing entities that the Oversight Board represents. The Oversight Board transitioned to one central County Oversight Board in fiscal year 2019.

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.

Operating Funds

- Fund 318: Redevelopment Obligation Retirement Fund (RORF)

The RORF serves as the primary operating funds in the winding down of the former Redevelopment Agency. This fund is 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 666: 2016 Tax Allocation Refunding Bonds (TARBs)

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 \$12,740,516.

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 2023 Adopted Budget to the fiscal year 2024 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 2023 Adopted	Fund 318 FY 2024 Adopted	Change	% Change
Property Taxes	\$ 4,967,150	\$ 4,967,150	\$ -	-%
Total Revenues	\$ 4,967,150	\$ 4,967,150	\$ -	-%

Expenditures

Expenditures for fiscal year 2024 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 decrease of the debt service payments related to the 2016 Tax Allocation Refunding Bonds.

The table below provides a comparison of the 2023 Adopted Budget expenditures to the fiscal year 2024 Adopted Budget expenditures.

Redevelopment/Successor Agency Operating Fund Expenditures

Category	Fund 318 FY 2023 Adopted	Fund 318 FY 2024 Adopted	Change	% Change
Supplies and Services	\$ 6,000	\$ 6,000	\$ -	-%
Other Expenses	\$ 629,000	\$ 490,926	\$ (138,074)	(21.95%)
Transfers Out	\$ 2,800,912	\$ 2,797,612	\$ (3,300)	(0.1%)
Total Expenditures	\$ 3,435,912	\$ 3,294,538	\$ (141,374)	(4.1%)

RDA SUCCESSOR AGENCY FUND (318)				
Fund Summary				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	13,280	7,050	6,000	6,000
Other Expenses	484,444	490,674	629,000	490,926
Transfers Out	2,796,337	2,794,881	2,800,912	2,797,612
Total Expenditures	\$ 3,294,061	\$ 3,292,606	\$ 3,435,912	\$ 3,294,538
Revenues				
Property Taxes	(2,722,850)	(3,541,005)	(4,967,150)	(4,967,150)
Use of Money and Property	25,174	114,501	-	-
Total Revenues	\$ (2,697,676)	\$ (3,426,504)	\$ (4,967,150)	\$ (4,967,150)
Net Program Expenditures	\$ 596,385	\$ (133,899)	\$ (1,531,238)	\$ (1,672,612)

DEBT SERVICE - SUCCESSOR AGENCY FUND (666, 692)				
Fund Summary				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	8,300	4,000	5,000	5,000
Other Expenses	852,484	779,596	2,793,400	2,790,101
Total Expenditures	\$ 860,784	\$ 783,596	\$ 2,798,400	\$ 2,795,101
Revenues				
Use of Money and Property	(14)	(16)	-	-
Transfers In	(2,796,337)	(2,847,054)	(2,798,401)	(2,795,101)
Total Revenues	\$ (2,796,351)	\$ (2,847,070)	\$ (2,798,401)	\$ (2,795,101)
Net Program Expenditures	\$ (1,935,567)	\$ (2,063,474)	\$ (1)	\$ -

DEBT SERVICE - SUCCESSOR AGENCY FUND (666, 692)				
Fund Detail				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
666-2016 TARBs	860,784	783,596	2,798,400	2,795,101
Total Expenditures	\$ 860,784	\$ 783,596	\$ 2,798,400	\$ 2,795,101
Revenues				
666-2016 TARBs	(2,796,351)	(2,794,897)	(2,798,401)	(2,795,101)
692-Long-Term Advances DSF-RDA SA	-	(52,173)	-	-
Total Revenues	\$ (2,796,351)	\$ (2,847,070)	\$ (2,798,401)	\$ (2,795,101)
Net Program Expenditures	\$ (1,935,567)	\$ (2,063,474)	\$ (1)	\$ -



HOUSING 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 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 2024 changes by category:

The table provides a comparison of the fiscal year 2023 Adopted Budget to the fiscal year 2024 Adopted 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 2023 Adopted	Funds 313/319 FY 2024 Adopted	Change	% Change
Charges for Services	\$ 150,000	\$ 1,545,342	\$ 1,395,342	930.2%
Other Revenue	\$ 902,407	\$ 902,407	\$ -	-%
Use of Money and Property	\$ 215,000	\$ 215,000	\$ -	-%
Transfers From Other Funds	\$ 3,000	\$ 3,000	\$ -	-%
Total Revenues	\$ 1,270,407	\$ 2,665,749	\$ 1,395,342	109.8%

Expenditures

Expenditure changes for fiscal year 2024 for the Housing Authority are summarized below:

The table below provides a comparison of the fiscal year 2023 Adopted Budget to fiscal year 2024 Adopted 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 2023 Adopted	Funds 313/319 FY 2024 Adopted	Change	% Change
Personnel Services	\$ 957,711	\$ 1,417,768	\$ 460,057	48.0%
Supplies and Services	\$ 393,700	\$ 367,900	\$ (25,800)	(6.6%)
Other Expenses	\$ 2,481,000	\$ 2,051,000	\$ (430,000)	(17.3%)
Other Capital	\$ 6,000	\$ 6,000	\$ -	-%
Utilities	\$ 662	\$ 662	\$ -	-%
Transfers Out	\$ 380,127	\$ 462,661	\$ 82,534	21.7%
Total Expenditures	\$ 4,219,200	\$ 4,305,991	\$ 86,791	2.1%

CHULA VISTA HOUSING AUTHORITY (313)				
Fund Summary				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	710,267	713,135	957,711	1,417,768
Supplies and Services	196,476	178,473	335,800	310,000
Other Expenses	54,498	29,143	472,500	42,500
Utilities	-	-	662	662
Transfers Out	272,697	368,934	370,269	452,803
Total Expenditures	\$ 1,233,938	\$ 1,289,686	\$ 2,136,942	\$ 2,223,733
Revenues				
Revenue from Other Agencies	(36,387)	-	-	-
Charges for Services	(3,302,015)	(406,412)	(150,000)	(1,545,342)
Other Revenue	(1,146,884)	(826,943)	(647,407)	(647,407)
Use of Money and Property	(161,209)	173,905	-	-
Transfers From Other Funds	-	(15,000)	(3,000)	(3,000)
Total Revenues	\$ (4,646,495)	\$ (1,074,450)	\$ (800,407)	\$ (2,195,749)
Net Program Expenditures	\$ (3,412,557)	\$ 215,236	\$ 1,336,535	\$ 27,984

HOUSING SUCCESSOR AGENCY FUND (319)				
Fund Summary				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	148,586	1,190	57,900	57,900
Other Expenses	1,366,374	3,337	2,008,500	2,008,500
Other Capital	2,475	2,700	6,000	6,000
Transfers Out	-	6,269	9,858	9,858
Total Expenditures	\$ 1,517,435	\$ 13,496	\$ 2,082,258	\$ 2,082,258
Revenues				
Charges for Services	(1,044)	-	-	-
Other Revenue	(1,334,234)	(138,420)	(255,000)	(255,000)
Use of Money and Property	(942,132)	176,313	(215,000)	(215,000)
Total Revenues	\$ (2,277,410)	\$ 37,893	\$ (470,000)	\$ (470,000)
Net Program Expenditures	\$ (759,975)	\$ 51,388	\$ 1,612,258	\$ 1,612,258

Housing & Homeless Services



INFORMATION

WEBSITE www.chulavistaca.gov/departments/development-services/housing

PHONE (619) 691-5047

EMAIL affhousing@chulavistaca.gov

The Department of Housing and Homeless Services was created in November 2022 to better address the housing needs of Chula Vista residents and to advance solutions for the City's unhoused residents. The department manages important programs to meet the housing needs of City residents across all income levels. Priorities for the Department include grant administration for federal and state funds, maintaining and increasing the housing stock, providing essential services and programs both internally and through partnerships to initiate and sustain individual and family self-sufficiency, and overseeing the Healthy & Age-Friendly Initiatives to promote public health, wellness and community livability for all ages.

The Department has been strategically structured to address each priority and better serve the residents of Chula Vista in four main priority areas.

GRANT ADMINISTRATION & COMPLIANCE	AFFORDABLE HOUSING PRESERVATION & PRODUCTION	HOMELESS SOLUTIONS & PREVENTION	COMMUNITY INITIATIVES
			
Operations / Budget Contract Compliance Grant Administration & Making Debt / Loan Servicing Mobilehome Administrative Fee	Housing Element Implementation Law Compliance Preservation Programs Housing Production Programs Affordable Housing Financing	Homeless Outreach Team Shelter & Transitional Operations Emergency Housing Programs Wrap Around Services Housing Navigation	Healthy & Age-Friendly CV Regional Health Coordination

Specific projects to address these priorities in fiscal year 2024 include the funding for permanent supportive housing, working with the Homeless Outreach Team, operations of the Chula Vista Bridge Shelter, affordable and middle-income housing development, first-time homebuyer and rental assistance programs, overseeing the Tenant Protection Ordinance, administration of the Community Development Block Grants and other Housing & Urban Development funding programs, and Harborside Park outreach. To support these efforts the Department has a Director who supervises a staff member in each of the priority areas including a Principal Management Analyst, Housing Manager, Homeless Solutions Manager, and a Management Analyst II.

The Department's efforts are better detailed below, listing specific responsibilities under each priority.

- Grant Administration and Compliance – the Principal Management Analyst leads a team consisting of a Management Analyst II and Senior Fiscal Office Specialist to provide day to day operations and customer service response. In addition, this team oversees grant administration, leads new grant applications and monitors and ensures compliance for grant requirements and other financial obligations of the Department and clients.

- Affordable Housing Preservation & Production – the Housing Manager oversees the production and preservation of affordable housing, the implementation of the Housing Element, and compliance with state laws through the supervision of a Senior Planner and Management Analyst II.
- Homeless Solutions and Prevention - Homeless Solutions Manager supervises a Management Analyst II and hourly Homeless Solutions Coordinator that lead the efforts to address the needs of unhoused residents, oversee operations of the Emergency Bridge Shelter, and assist clients on their path to self-sufficiency.
- Community Initiatives – A Management Analyst II is assigned to pursue grants, policies, and programs related to the Healthy & Age-Friendly Initiatives.

In addition to everyday operations, the Department of Housing and Homeless Services also works closely with the Housing and Homeless Advisory Commission and the Health, Wellness & Aging Commission which further branch into their respective task forces.

MISSION STATEMENT

Empower individuals & families – Build community resilience – Promote housing opportunities – Enhance quality of life

The Department of Housing & Homeless Services strives to channel available resources, services and information needed to provide residents with affordable housing opportunities, essential services, and empowering community through partnerships to enhance quality of life and build resilience.

STRATEGIC GOALS

Operational Excellence

- Implementation of the 2021-2029 Housing Element Policies and Goals
 - *The Department of Housing and Homeless Services is committed to complying with State law regarding the Housing Element and related policies. The development and preservation of affordable housing is at the forefront of the Department's efforts.*

▾ STATUS:

- ▶ In Progress - The City is required to provide the California Department of Housing and Community Development with an Annual Progress Report by April 1st of each year. The City submitted the 2022 Annual Progress Report by the deadline. for specific timeframes related to goals see the Housing Element, Chapter 7 of the City's General plan at <https://www.chulavistaca.gov/departments/development-services/planning/planning-digital-library/general-plan>

Economic Vitality

- Furthering Affordable Housing Options in the City
 - *The Department of Housing and Homeless Services continues to seek opportunities to apartment with qualified developers and service providers and facilitate the construction and provision of quality housing to meet the City's diverse needs.*

▾ STATUS:

- ▶ In Progress - The City has two affordable housing complexes opening in 2023, increasing the affordable housing stock to 34 apartment complexes.

Operational Excellence

■ Fiscal Responsibility and Administration of Grants

- *The Department of Housing and Homeless Services works to implement the 2020-2025 Consolidated Plan and utilize grant funds as required and allowed to create opportunities for the vulnerable populations of the City of Chula Vista.*

▾ STATUS:

- ▶ In Progress - The City released a Notice of Funding Availability in February 2023 to solicit applications from qualified organizations that can provide necessary services to Chula Vista residents. The City is required to adopt an Annual Action Plan identifying the use and distribution of funds annually and submit such documentation to the U.S. Department of Housing and Urban Development by May 15th.

Economic Vitality

■ Promote Programs and Services Related to Self-Sufficiency

- *The Department of Housing and Homeless Services seeks to provide programs that meet individuals where they are and give a hand up to improve their quality of life and standard of living.*

▾ STATUS:

- ▶ In Progress - The City partners with local organizations to help unhoused residents meet these goals through weekly outreach. These partnerships include McAllister Institute, Alpha Project, County of San Diego, Veterans Administration, CityNet, SBCS, Clean the World, East County Transitional Living Center, Family Health Centers, etc. In addition, the City will open and operate the first Emergency Bridge Shelter in the South Bay area in 2023.

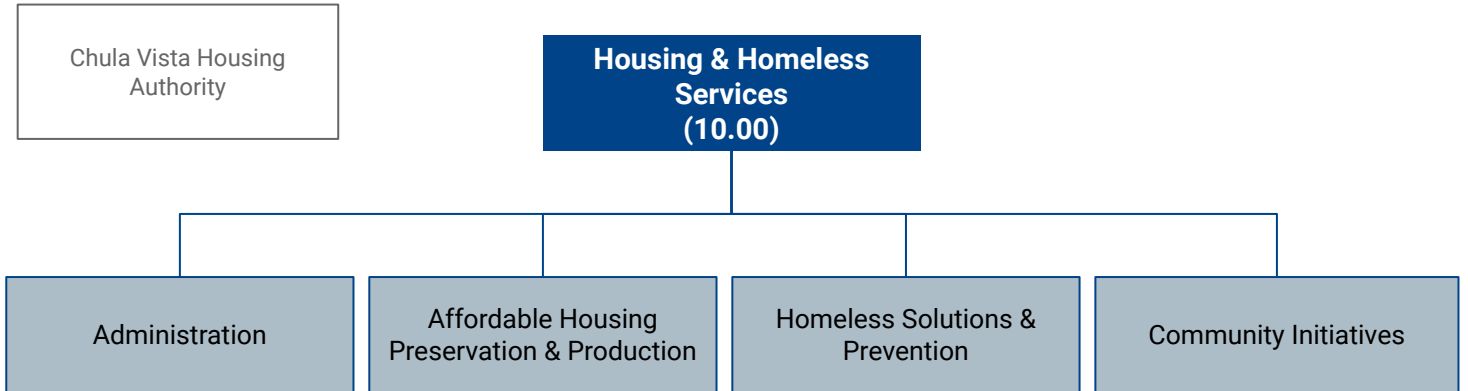
SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

The Housing Division in the Development Services Department was restructured as a new Department of Housing and Homeless Services in FY 2023.

(19) HOUSING & HOMELESS SERVICES				
Summary of Department Resources				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Salaries	-	-	-	1,058,493
Health Benefits	-	-	-	156,497
Retirement Benefits	-	-	-	122,030
Other Personnel Expense	-	-	-	58,322
Personnel Expenses Subtotal	-	-	-	1,395,342
Supplies and Services	-	-	-	4,200
Non-Personnel Expenses Subtotal	-	-	-	4,200
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,399,542
Charges for Services	-	-	-	(1,395,342)
Total Revenues	\$ -	\$ -	\$ -	\$ (1,395,342)
Net Program Expenditures	\$ -	\$ -	\$ -	\$ 4,200
Revenue Recovery %	N/A	N/A	N/A	100%
Authorized Full Time Positions	-	-	-	10.00

The Housing & Homeless Services Department was created in November 2022.

ORGANIZATIONAL CHART



Total GF FTE	0.00
Total Non GF FTE	10.00
Total Dept FTE	10.00

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 and the Environmental Protection Agency was approved 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 equivalent dwelling units (EDU). The 2014 WWMP estimates the City's ultimate sewer treatment capacity required for the currently planned build out condition will be 29.89 million gallons per day (MGD). However, current flow projections are lower with treatment capacity needs estimated at 19.9 MGD. The reduction in flow can be attributed, in part, to lowered use due to the increase in the cost of water and 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 currently underway, 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.

To ensure the future adequacy of the Sewer Funds, the City Council adopted the sewer rate case study that set the new sewer rates, which went into effect April 26, 2022 upon adoption and remains in effect through fiscal year 2026.

Previously, the rates had not changed since July 1, 2018 and with the adoption of the new rates, increases began 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. The adopted sewer rate case study allows for increases or decreases in the costs from the City of San Diego to be adjusted annually to ensure more accuracy.

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 2023 Adopted	FY 2024 Adopted	Change	% Change
Licenses and Permits	\$ 40,000	\$ 40,000	\$ -	0.00%
Charges for Services	\$ 41,770,000	\$ 46,770,000	\$ 5,000,000	0.12%
Other Revenue	\$ 5,000	\$ 5,000	\$ -	0.00%
Use of Money and Property	\$ 657,726	\$ 1,018,726	\$ 361,000	0.55%
Transfers In	\$ 198,000	\$ 199,000	\$ 1,000	0.01%
Total Revenues	\$ 42,670,726	\$ 48,032,726	\$ 5,362,000	0.13%

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 fund 42.0 permanent positions that are contained in the fiscal year 2024 Adopted 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.

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 2024.

Capital Improvement Projects

The second highest commitment of CIP funding is for the Wastewater Management System (WMS). The appropriation for Wastewater projects is \$450,000 which represents 0.67% 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

- An additional \$250,000 is planned to update the Wastewater Master Plan to ensure appropriate capacity within the collection system and wastewater generation rates are represented.
- Funding of \$150,000 is programmed to provide sewer collection system monitoring to help prevent sanitary sewer spills.

- A complement to the Wastewater Master Plan is the Wastewater Asset Management Plan (WAMP), focusing on existing infrastructure. The WAMP utilizes condition assessments already completed or underway to establish a priority level for rehabilitations/replacements to ensure reliability of facilities. Project cost is \$50,000.

Sewer Fund expenditures are summarized in the table below:

Sewer Fund Expenditures

Category	FY 2023 Adopted	FY 2024 Adopted	Change	% Change
Personnel Services	\$ 4,750,888	\$ 4,987,332	\$ 236,444	5.0%
Supplies and Services	\$ 28,655,590	\$ 28,851,529	\$ 195,939	0.7%
Other Expenses	\$ 225,000	\$ 719,826	\$ 494,826	219.9%
Other Capital	\$ 1,393,473	\$ 1,393,473	\$ -	-%
Utilities	\$ 155	\$ 155	\$ -	-%
Internal Service Charges	\$ 378,369	\$ 525,169	\$ 146,800	38.8%
Transfers Out	\$ 4,092,987	\$ 4,145,616	\$ 52,629	1.3%
CIP Project Expenditures	\$ 782,000	\$ 475,000	\$ (307,000)	(39.3%)
Non-CIP Project Expenditures	\$ 64,600	\$ 64,600	\$ -	-%
Total Expenditures	\$ 40,343,062	\$ 41,162,700	\$ 819,638	2.0%

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.

- 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	4,452,125	4,344,638	4,750,888	4,987,332
Supplies and Services	28,046,278	26,650,830	28,655,590	28,851,529
Other Expenses	6,985,598	6,678,654	225,000	719,826
Other Capital	775,662	1,508,302	1,393,473	1,393,473
Utilities	174	86	155	155
Internal Service Charges	420,701	485,323	378,369	525,169
Transfers Out	3,430,696	3,675,810	4,092,987	4,145,616
CIP Project Expenditures	(2,529,823)	127,686	782,000	475,000
Non-CIP Project Expenditures	(240)	-	64,600	64,600
Total Expenditures	\$ 41,581,171	\$ 43,471,330	\$ 40,343,062	\$ 41,162,700
Revenues				
Licenses and Permits	(86,346)	(18,920)	(40,000)	(40,000)
Revenue from Other Agencies	(13,504)	-	-	-
Charges for Services	(42,058,163)	(49,024,013)	(41,770,000)	(46,770,000)
Other Revenue	(387,417)	(5,878,772)	(5,000)	(5,000)
Use of Money and Property	(1,108,492)	3,311,482	(657,726)	(1,018,726)
Transfers From Other Funds	(150,000)	(249,391)	(198,000)	(199,000)
Total Revenues	\$ (43,803,923)	\$ (51,859,613)	\$ (42,670,726)	\$ (48,032,726)
Net Program Expenditures	\$ (2,222,752)	\$ (8,388,283)	\$ (2,327,664)	\$ (6,870,026)

SEWER FUNDS (411 - 428)				
Fund Detail				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
411-Sewer Income	41,114	1,744	1,809	1,809
412-Special Sewer	-	0	-	-
413-Trunk Sewer Capital Reserve	2,911,689	5,526,286	203,895	203,895
414-Sewer Service Revenue	38,153,311	37,498,752	39,194,714	40,471,352
428-Sewer Facility Replacement	475,057	444,548	942,644	485,644
Total Expenditures	\$ 41,581,170	\$ 43,471,330	\$ 40,343,062	\$ 41,162,700
Revenues				
411-Sewer Income	(10,394)	55,021	-	-
412-Special Sewer	(9)	7	-	-
413-Trunk Sewer Capital Reserve	(4,498,091)	(10,667,445)	(4,606,000)	(4,967,000)
414-Sewer Service Revenue	(37,173,281)	(39,534,663)	(35,763,000)	(40,764,000)
428-Sewer Facility Replacement	(2,122,148)	(1,712,533)	(2,301,726)	(2,301,726)
Total Revenues	\$ (43,803,923)	\$ (51,859,613)	\$ (42,670,726)	\$ (48,032,726)
Net Program Expenditures	\$ (2,222,752)	\$ (8,388,283)	\$ (2,327,664)	\$ (6,870,026)

SEWER DIF FUNDS (430)				
Fund Summary				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	13,508	-	120,000	120,000
Other Expenses	425,172	305,619	552,490	528,490
Transfers Out	-	2,740	-	-
Total Expenditures	\$ 438,681	\$ 308,359	\$ 672,490	\$ 648,490
Revenues				
Charges for Services	(594,707)	(886,028)	(643,000)	(760,000)
Use of Money and Property	(8,165)	133,577	17,000	402,000
Total Revenues	\$ (602,872)	\$ (752,452)	\$ (626,000)	\$ (358,000)
Net Program Expenditures	\$ (164,192)	\$ (444,093)	\$ 46,490	\$ 290,490

FLEET FUND

Fleet Fund



The Fleet Fund is an internal service fund, which 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 and equipment, both through City equipment mechanics and through contracts with local vendors for more specialized maintenance work, such as major transmission repairs. All City vehicles/equipment is maintained by the Central Garage including

vehicles for public safety, streets and sewers, parks and open space, development services, housing and library. Services provided include maintenance and repair of vehicles, vehicle fuel, vehicle replacement, 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 recently upgraded its fleet management system software and is currently working on the replacement of the fuel management system.

As part of the City’s goal to reduce greenhouse emissions, the City has a fleet of 49 electric vehicles and 51 hybrid vehicles with the corresponding charging stations to support those vehicles. Electric vehicles help reduce maintenance costs while making a positive impact on the environment.

Revenues

Revenues in the Fleet Fund are generated from departments which utilize City vehicles and equipment 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, accident repair), as well as fuel costs.

Most vehicle replacement costs will be funded by Measure P sales tax revenues. Approximately \$1.4 million is allocated in the fiscal year 2024 Adopted Budget for the replacement of public safety and non-public safety vehicles within the Measure P Fund.

For fiscal year 2024, the adopted revenue budget for the Fleet Fund is \$6.4 million. The increase of revenues over the fiscal year 2023 Adopted Budget are due to an increase in the size of the fleet and operating expenditures such as fuel costs and automotive maintenance.

Fleet Fund Revenues

Category	FY 2023 Adopted	FY 2024 Adopted	Change	% Change
Charges for Services	\$ 198,771	\$ 193,334	\$ (5,437)	(2.7%)
Other Revenue	\$ 4,562,265	\$ 5,536,265	\$ 974,000	21.3%
Transfers In	\$ 322,760	\$ 690,314	\$ 367,554	113.9%
Total Revenues	\$ 5,083,796	\$ 6,419,913	\$ 1,336,117	26.3%

Expenditures

The Fleet fund's expenditures include costs to maintain City vehicles, as well as to maintain and repair equipment (mowers, generators, equipment trailers.) 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 2024 Adopted Budget for Fleet Management expenditures is \$5.9 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 2024.

Fleet Fund Expenditures

Category	FY 2023 Adopted	FY 2024 Adopted	Change	% Change
Personnel Services	\$ 1,256,595	\$ 1,375,440	\$ 118,845	9.5%
Supplies and Services	\$ 3,160,100	\$ 4,134,127	\$ 974,027	30.8%
Other Expenses	\$ 400	\$ 91,385	\$ 90,985	22746.3%
Utilities	\$ 85,789	\$ 98,576	\$ 12,787	14.9%
Internal Service Charges	\$ 25,982	\$ 31,170	\$ 5,188	20.0%
Transfers Out	\$ 131,001	\$ 143,324	\$ 12,323	9.4%
Total Expenditures	\$ 4,659,867	\$ 5,874,022	\$ 1,214,155	26.1%

FLEET MANAGEMENT (391, 394)**Fund Summary**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	946,747	1,220,546	1,256,595	1,375,440
Supplies and Services	2,388,925	3,419,347	3,160,100	4,134,127
Other Expenses	182,404	145,460	400	91,385
Other Capital	72,359	203,900	-	-
Utilities	67,776	92,307	85,789	98,576
Internal Service Charges	34,503	33,995	25,982	31,170
Transfers Out	41,524	90,452	131,001	143,324
Total Expenditures	\$ 3,734,238	\$ 5,206,007	\$ 4,659,867	\$ 5,874,022
Revenues				
Revenue from Other Agencies	(2,045)	-	-	-
Charges for Services	(137,751)	(120,141)	(198,771)	(193,334)
Other Revenue	(3,564,989)	(4,922,270)	(4,562,265)	(5,536,265)
Use of Money and Property	(7,951)	(157,066)	-	-
Transfers From Other Funds	(218,942)	(257,982)	(322,760)	(690,314)
Total Revenues	\$ (3,931,678)	\$ (5,457,459)	\$ (5,083,796)	\$ (6,419,913)
Net Fund Activity	\$ (197,440)	\$ (251,452)	\$ (423,929)	\$ (545,891)

FLEET MANAGEMENT				
Fund Detail				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
391-Central Garage Fund	3,515,318	5,142,716	4,659,867	5,874,022
392-Equipment Vehicle Replacement	-	240	-	-
394-Vehicle Replacement Fund	218,921	63,051	-	-
Total Expenditures	\$ 3,734,239	\$ 5,206,007	\$ 4,659,867	\$ 5,874,022
Revenues				
391-Central Garage Fund	(3,606,995)	(4,880,092)	(4,770,036)	(5,738,599)
392-Equipment Vehicle Replacement	-	(152,842)	-	-
394-Vehicle Replacement Fund	(324,683)	(424,525)	(313,760)	(681,314)
Total Revenues	\$ (3,931,678)	\$ (5,457,459)	\$ (5,083,796)	\$ (6,419,913)
Net Fund Activity	\$ (197,440)	\$ (251,452)	\$ (423,929)	\$ (545,891)

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.

- 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.

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Other Expenses	885	238	-	-
Total Expenditures	\$ 885	\$ 238	\$ -	-
Revenues				
Other Revenue	(2,738)	-	-	-
Use of Money and Property	(5,672)	30,110	-	-
Total Revenues	\$ (8,410)	\$ 30,110	\$ -	-
Net Fund Activity	\$ (7,525)	\$ 30,347	\$ -	-

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS

Fund Detail

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
507-Otay Valley Rd AD 90-2 Impvt	-	20	-	-
508-Assessment District 97-2	-	2	-	-
511-OV Rd Fee Recovery District	885	216	-	-
518-AD2005-1 Tobias Drive	-	1	-	-
Total Expenditures	\$ 885	\$ 238	\$ -	\$ -
Revenues				
507-Otay Valley Rd AD 90-2 Impvt	(459)	2,494	-	-
508-Assessment District 97-2	(136)	110	-	-
511-OV Rd Fee Recovery District	(5,031)	27,467	-	-
512-EL Greens II AD 94-1 Improvement	(2,738)	-	-	-
518-AD2005-1 Tobias Drive	(47)	39	-	-
Total Revenues	\$ (8,410)	\$ 30,110	\$ -	\$ -
Net Fund Activity	\$ (7,525)	\$ 30,347	\$ -	\$ -

DEVELOPMENT IMPACT FEES FUNDS

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	4,440	-	57,000	57,000
Other Expenses	921,344	888,795	1,919,433	2,182,453
Other Capital	128,459	81,462	-	-
Transfers Out	5,214,073	5,217,860	5,249,187	5,254,267
CIP Project Expenditures	2,093,217	1,334,273	120,000	24,972,750
Non-CIP Project Expenditures	-	-	15,000	15,000
Total Expenditures	\$ 8,361,533	\$ 7,522,390	\$ 7,360,620	\$ 32,481,470
Revenues				
Use of Money and Property	(168,622)	2,299,094	(173,700)	(164,000)
Charges for Services	(13,098,587)	(19,753,647)	(13,922,000)	(15,823,000)
Other Revenue	(54,492)	-	-	-
Total Revenues	\$ (13,321,702)	\$ (17,454,552)	\$ (14,095,700)	\$ (15,987,000)
Net Fund Activity	\$ (4,960,169)	\$ (9,932,163)	\$ (6,735,080)	\$ 16,494,470

DEVELOPMENT IMPACT FEES FUNDS

Fund Detail

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
542-Drainage DIF	105,323	244,539	13,291	13,291
560-Public Facilities DIF	6,344,098	5,837,696	6,559,607	6,827,707
580-Pedestrian Bridge DIFs	21,448	5,332	100,279	100,279
590-Transportation DIFs	1,890,664	1,434,822	687,443	25,540,193
Total Expenditures	\$ 8,361,533	\$ 7,522,390	\$ 7,360,620	\$ 32,481,470
Revenues				
542-Drainage DIF	(18,029)	103,468	-	-
560-Public Facilities DIF	(7,541,697)	(8,748,924)	(9,188,000)	(9,188,000)
580-Pedestrian Bridge DIFs	(267,275)	(322,124)	(584,000)	(85,000)
590-Transportation DIFs	(5,494,701)	(8,486,972)	(4,323,700)	(6,714,000)
Total Revenues	\$ (13,321,702)	\$ (17,454,552)	\$ (14,095,700)	\$ (15,987,000)
Net Fund Activity	\$ (4,960,169)	\$ (9,932,163)	\$ (6,735,080)	\$ 16,494,470

OTHER TRANSPORTATION FUNDS

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
CIP Project Expenditures	3,243,327	570,830	-	12,772,000
Total Expenditures	\$ 3,243,327	\$ 570,830	\$ -	\$ 12,772,000
Revenues				
Revenue from Other Agencies	(3,267,979)	(327,187)	-	(12,772,000)
Use of Money and Property	(21)	17	-	-
Transfers From Other Funds	(960)	-	-	-
Total Revenues	\$ (3,268,960)	\$ (327,170)	\$ -	\$ (12,772,000)
Net Fund Activity	\$ (25,632)	\$ 243,659	\$ -	\$ -

OTHER TRANSPORTATION FUNDS

Fund Detail

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
725-Industrial Development Auth.	-	0	-	-
735-Transportation Partnership	-	0	-	-
736-Other Transportation Program	3,243,327	570,830	-	12,772,000
741-Prop 1B Highway Safety	-	0	-	-
Total Expenditures	\$ 3,243,327	\$ 570,830	\$ -	\$ 12,772,000
Revenues				
735-Transportation Partnership	(2)	2	-	-
736-Other Transportation Program	(3,268,939)	(327,187)	-	(12,772,000)
741-Prop 1B Highway Safety	(18)	15	-	-
Total Revenues	\$ (3,268,959)	\$ (327,171)	\$ -	\$ (12,772,000)
Net Fund Activity	\$ (25,632)	\$ 243,659	\$ -	\$ -

MISCELLANEOUS CIP FUNDS

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	-	-	50,000	50,000
Other Expenses	346,019	164,173	256,500	245,000
Transfers Out	669,367	689,931	749,759	750,444
CIP Project Expenditures	1,271,583	396,721	11,809,940	1,797,715
Non-CIP Project Expenditures	-	88,309	-	-
Total Expenditures	\$ 2,286,970	\$ 1,339,133	\$ 12,866,199	\$ 2,843,159
Revenues				
Taxes	(540,025)	(432,425)	(325,505)	(325,505)
Charges for Services	(1,785,400)	(4,333,475)	(350,000)	(800,000)
Other Revenue	(341,569)	(1,015,924)	-	-
Use of Money and Property	(207,532)	1,133,656	(196,500)	(185,000)
Transfers From Other Funds	-	(91,496)	(11,750,000)	(50,000)
Total Revenues	\$ (2,874,526)	\$ (4,739,665)	\$ (12,622,005)	\$ (1,360,505)
Net Fund Activity	\$ (587,557)	\$ (3,400,531)	\$ 244,194	\$ 1,482,654

MISCELLANEOUS CIP FUNDS				
Fund Detail				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
713-Capital Improvement Projects	1,272,526	486,668	11,701,434	1,799,149
715-Parkland Acquisition & DevFees	131,154	29,367	224,915	114,975
716-Western-Park Acquisition & Dev	213,922	156,289	273,268	261,768
717-Residential Construction Tax	669,367	666,809	666,582	667,267
Total Expenditures	\$ 2,286,970	\$ 1,339,133	\$ 12,866,199	\$ 2,843,159
Revenues				
713-Capital Improvement Projects	(338,075)	(1,132,925)	(11,700,000)	-
715-Parkland Acquisition & DevFees	(1,094,375)	(2,827,786)	(546,500)	(835,000)
716-Western-Park Acquisition & Dev	(910,967)	(358,469)	(50,000)	(200,000)
717-Residential Construction Tax	(531,109)	(420,484)	(325,505)	(325,505)
Total Revenues	\$ (2,874,526)	\$ (4,739,665)	\$ (12,622,005)	\$ (1,360,505)
Net Fund Activity	\$ (587,557)	\$ (3,400,531)	\$ 244,194	\$ 1,482,654

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 2024. These funds do not include the Successor Agency to the Redevelopment Agency debt as it is reported in the “Debt Administration” section of this document. The \$36.9 million budgeted for debt service funds is the required payments for the debt per the amortization schedules; however, the amounts actually paid for debt service 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. Currently, the debt is in the form of Certificates of Participation, Lease Revenue Bonds, Pension Obligation Bonds, Long Term Notes and Financed Purchase Obligations. Debt has been issued by the City to pay the City’s currently unamortized, unfunded accrued actuarial liability to CalPERS as of the 6/30/2019 valuation, 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.

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 financed purchases. Debt service expenditures for the City Fund are approximately \$19.6 million offset by revenues of \$19.6 million. To follow is a brief description of the City’s debt service funds.

- Fund 100: General Fund - DHCD ERAP Loan

In May 2022 the City was approved for a loan of \$8.6 million and received a total of \$3.4 million from the U.S. Department of Housing and Community Development (DHCP), under the ERAP loan program. No additional disbursements are anticipated. Repayment of these funds are anticipated to be covered by a federal allocation in accordance with Senate Bill No. 115, Budget Act of 2021.

- Fund 220: Sales Tax Measure P - Financed Purchases

In July 2020 the City was approved for a loan of \$2.3 million from Bank of America for the acquisition of one Pierce Aerial Ladder Truck (tiller) and one Pierce Arrow XT Triple Combination Pumper/Fire Engine. These funds will be repaid from Measure P tax revenue.

- Fund 410: Transport Enterprise Fund - Financed Purchase

In July 2020, as part of the loan agreement of the \$2.3 million above, an additional \$4.5 million was approved by Bank of America for additional equipment pertaining to the Ambulance Transport Enterprise Program. These funds will be repaid from revenues from the new Ambulance Transport Enterprise Program.

- 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 the balance of 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 financed purchases 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 August 2016, the City entered into a financed 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. In Fiscal Year 2022, this agreement converted to a GASB 87 Lease per the new GASB 87 Lease implementation and is no longer considered part of long-term debt. Please refer to note 12 of the ACFR for additional information.

- 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.

- Fund 560: Financed Purchases

In October 2018, the City entered into a financed purchase loan agreement with JP Morgan to purchase one Pierce Arrow XT Triple Combination Pumper/Fire Engine. The total loan amount is \$720,785.92 and it will be repaid from revenues from the Public Facilities Development Impact Fees (PFDIF) Fund.

In November 2022, the City entered into a financed purchase agreement with JP Morgan to purchase two Pierce Arrow XT Pierce's Ultimate Configuration (PUC) Pumpers and one Pierce Arrow XT 107' Tractor Drawn Aerial (TDA) engine. The total loan amount is \$3,986,967 and it will be repaid from revenues from the PFDIF Fund.

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 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 \$10.3 million with offsetting revenues of \$10.3 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 the General Fund to the Municipal Financing Authority. The term of the Series 2017A lease is through calendar year 2048 and the term of the Series 2017B lease is through calendar year 2028.

- 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	306,894,800	12,132,292	-	-
Supplies and Services	-	3,665	5,000	4,581
Other Expenses	2,531,732	16,416,442	17,244,498	16,470,016
Total Expenditures	\$ 309,426,531	\$ 28,552,399	\$ 17,249,498	\$ 16,474,597
Revenues				
Other Revenue	(308,500,099)	(12,213,236)	(270,700)	(7,000)
Use of Money and Property	(558)	2,289	-	-
Transfers From Other Funds	(1,407,706)	(16,328,545)	(16,992,397)	(16,447,040)
Total Revenues	\$ (309,908,363)	\$ (28,539,492)	\$ (17,263,097)	\$ (16,454,040)
Net Fund Activity	\$ (481,832)	\$ 12,907	\$ (13,599)	\$ 20,557

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

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
442-CDBG Section 108 Loan	633,650	644,746	657,214	669,863
451-Long Term Debt - City of CV	307,995,151	27,120,619	15,741,641	15,290,749
452-Equipment Lease Fund	308,268	302,390	540,818	208,019
453-Energy Conservation Loans	489,462	484,644	309,825	305,966
Total Expenditures	\$ 309,426,531	\$ 28,552,399	\$ 17,249,498	\$ 16,474,597
Revenues				
442-CDBG Section 108 Loan	(633,650)	(644,746)	(657,214)	(669,863)
451-Long Term Debt - City of CV	(308,476,104)	(27,113,839)	(15,741,641)	(15,270,192)
452-Equipment Lease Fund	(308,538)	(296,263)	(296,418)	(208,019)
453-Energy Conservation Loans	(490,071)	(484,644)	(567,824)	(305,966)
Total Revenues	\$ (309,908,363)	\$ (28,539,492)	\$ (17,263,097)	\$ (16,454,040)
Net Fund Activity	\$ (481,832)	\$ 12,907	\$ (13,599)	\$ 20,557

DEBT SERVICE – PUBLIC & MUNICIPAL FINANCING AUTHORITIES (475 - 480)**Fund Summary**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	95,076	34,270	36,255	34,400
Other Expenses	9,594,850	17,747,481	17,444,320	17,152,951
Total Expenditures	\$ 9,689,926	\$ 17,781,751	\$ 17,480,575	\$ 17,187,351
Revenues				
Other Revenue	(318,145)	(314,851)	(246,000)	(243,000)
Use of Money and Property	(21,172)	(544,903)	-	-
Transfers From Other Funds	(9,366,881)	(17,466,510)	(17,234,575)	(16,944,351)
Total Revenues	\$ (9,706,198)	\$ (18,326,264)	\$ (17,480,575)	\$ (17,187,351)
Net Fund Activity	\$ (16,272)	\$ (544,513)	\$ -	\$ -

DEBT SERVICE – PUBLIC & MUNICIPAL FINANCING AUTHORITIES (475 - 480)**Fund Detail**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
475-2014 COP Refunding	3,612,331	3,607,831	3,611,082	3,619,582
476-2015 Refunding COP	2,935,013	2,925,013	2,923,768	2,926,770
477-2016 Ref COP Civic Ctr/Nature	290,850	286,550	287,551	287,552
478-2016 LRRB PFDIF/COP	2,157,375	2,146,675	2,149,276	2,153,475
479-2017 CREBs LRBs	694,358	675,132	681,646	686,575
480-2017 Measure P LRBs	-	8,140,550	7,827,252	7,513,397
Total Expenditures	\$ 9,689,926	\$ 17,781,751	\$ 17,480,575	\$ 17,187,351
Revenues				
475-2014 COP Refunding	(3,616,507)	(3,735,208)	(3,611,082)	(3,619,582)
476-2015 Refunding COP	(2,945,173)	(3,211,365)	(2,923,768)	(2,926,770)
477-2016 Ref COP Civic Ctr/Nature	(292,483)	(418,602)	(287,551)	(287,552)
478-2016 LRRB PFDIF/COP	(2,157,678)	(2,147,297)	(2,149,276)	(2,153,475)
479-2017 CREBs LRBs	(694,357)	(675,150)	(681,646)	(686,575)
480-2017 Measure P LRBs	-	(8,138,642)	(7,827,252)	(7,513,397)
Total Revenues	\$ (9,706,198)	\$ (18,326,264)	\$ (17,480,575)	\$ (17,187,351)
Net Fund Activity	\$ (16,272)	\$ (544,513)	\$ -	\$ -

OTHER FUNDS

Other Funds

The funds included in this section include miscellaneous Special Revenue, Internal Service, and Enterprise 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. Enterprise Funds are self-supporting, typically involve goods and services for a fee, with an accounting framework similar to that used in the private sector.

To follow is a brief description of the City's 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.

- 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.

This fund was established to account for the receipt and disbursement of local grant funds received by the City (non-Federal or State Grants).

Library/Cultural Arts Funds

Included in this group are the following Permanent 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 225: Community Purpose Facilities (CPF) Benefit Funds

This fund is used to account for resources related to Community Purpose Facility requirements for development projects under Chula Vista Municipal Code Section 19.48.025. These requirements enable the City to adopt measures providing for the development of the surrounding area to be compatible with the planned community zone.

- Fund 250: National Opioid Settlement

This fund is utilized for the National Opioid Settlement against manufacturers, distributors and other entities responsible for aiding the opioid epidemic. Funds are to be utilized for opioid abatement activities. Payments are expected to be received through 2038.

- Fund 263: Economic Development Developer Contributions

This fund was established to account for contributions from developers and eligible expenditures related to economic development in the City.

- Fund 264: Donations

This fund is used to account for donations to the City for various programming.

- 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 is the following fund:

- 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 group are the following funds:

- Fund 105: Bayfront Lease Revenue Fund

This fund was established as part of the City's Bayfront Master Plan and the development of the Gaylord Pacific Resort and Convention Center under a Revenue Sharing Agreement between the City, Port of San Diego and developer RIDA Chula Vista, LLC. Revenues include transfers from the General Fund based on: 1) Master Service Agreement in which the Port of San Diego reimburses the City for municipal public safety services provided by the City in the tidelands area; and 2) project-generated revenues. Project revenues include Transient Occupancy Tax and Sales Tax revenues generated by the Bayfront Project geographic area. Expenditures include contributions to the Chula Vista Bayfront Facilities Financing Authority. The Bayfront Financing Authority was created as a joint powers agreement between the City of Chula Vista, the County of San Diego, and the San Diego Unified Port District for the purpose of issuing tax exempt debt obligations to finance development of the Chula Vista Bayfront Master Plan area.

- Fund 316: Public Educational & Governmental Fees Fund

This fund was established to account for the fees associated with regulating video service providers holding state video franchised pursuant to the Digital Infrastructure and Video Competition Act of 2006.

- Fund 340: Pension Reserve Fund - Section 115 Trust

The Pension & OPEB Reserve Fund Policy (PRF) established an Irrevocable Section 115 Trust Fund where all PRF contributions will be made to cover the following: repayment of future CalPERS unfunded liabilities 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. Upon meeting the 15% General Fund Operating Reserves, 75% of all future surplus funds shall be transferred to the PRF while the remaining 25% is allocated to the Economic Contingency Reserves and Catastrophic Event reserves in accordance with the General Fund Reserve Policy. 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 annual General Fund budgeted expenditures (excluding Measure A and P Sales taxes).

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

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 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.

OTHER FUNDS – TRANSPORTATION FUNDS (221, 227)

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	215,500	218,531	241,201	240,706
Supplies and Services	-	18,471	-	-
Other Expenses	12,834	3,815	-	-
Other Capital	161,503	-	-	-
Internal Service Charges	-	-	5,973	6,874
Transfers Out	4,338,696	4,426,435	4,594,140	4,715,678
CIP Project Expenditures	16,378,389	4,166,578	18,659,565	19,588,671
Non-CIP Project Expenditures	30,170	-	-	-
Total Expenditures	\$ 21,137,092	\$ 8,833,829	\$ 23,500,879	\$ 24,551,929
Revenues				
Taxes	(6,883,741)	(3,867,096)	(6,673,500)	(6,673,500)
Revenue from Other Agencies	(11,629,502)	(12,103,336)	(14,261,679)	(14,759,410)
Charges for Services	-	(1,407)	-	-
Transfers From Other Funds	-	(4,000)	(2,000)	(2,000)
Use of Money and Property	(369,518)	419,108	-	-
Total Revenues	\$ (18,882,761)	\$ (15,556,730)	\$ (20,937,179)	\$ (21,434,910)
Net Fund Activity	\$ 2,254,331	\$ (6,722,901)	\$ 2,563,700	\$ 3,117,019

OTHER FUNDS – TRANSPORTATION FUNDS (221, 227)

Fund Detail

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
221-Transportation Grants-Gas Tax	11,221,005	5,994,481	14,701,379	15,159,429
227-Transportation Sales Tax	9,916,087	2,839,348	8,799,500	9,392,500
Total Expenditures	\$ 21,137,092	\$ 8,833,829	\$ 23,500,879	\$ 24,551,929
Revenues				
221-Transportation Grants-Gas Tax	(11,389,484)	(11,622,257)	(14,263,679)	(14,761,410)
227-Transportation Sales Tax	(7,493,277)	(3,934,473)	(6,673,500)	(6,673,500)
Total Revenues	\$ (18,882,761)	\$ (15,556,730)	\$ (20,937,179)	\$ (21,434,910)
Net Fund Activity	\$ 2,254,331	\$ (6,722,901)	\$ 2,563,700	\$ 3,117,019

OTHER FUNDS – PARKING FUNDS (241 - 243)

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	356,484	399,307	360,700	360,700
Other Expenses	123,834	214,526	198,500	198,500
Utilities	35,840	37,816	28,454	28,454
Transfers Out	-	961	1,227	1,227
CIP Project Expenditures	462	59,047	-	-
Total Expenditures	\$ 516,621	\$ 711,656	\$ 588,881	\$ 588,881
Revenues				
Licenses and Permits	(20,873)	-	(25,000)	(25,000)
Fines, Forfeitures, Penalties	(142,067)	(267,274)	(200,000)	(200,000)
Other Revenue	(8,050)	(75,076)	-	-
Use of Money and Property	(220,474)	(365,477)	(365,000)	(365,000)
Total Revenues	\$ (391,463)	\$ (707,827)	\$ (590,000)	\$ (590,000)
Net Fund Activity	\$ 125,157	\$ 3,829	\$ (1,119)	\$ (1,119)

OTHER FUNDS – PARKING FUNDS (241 - 243)

Fund Detail

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
241-Parking Meter	516,621	711,613	588,881	588,881
243-Town Center I Parking District	-	44	-	-
Total Expenditures	\$ 516,621	\$ 711,656	\$ 588,881	\$ 588,881
Revenues				
241-Parking Meter	(382,458)	(638,205)	(590,000)	(590,000)
243-Town Center I Parking District	(9,006)	(69,622)	-	-
Total Revenues	\$ (391,463)	\$ (707,827)	\$ (590,000)	\$ (590,000)
Net Fund Activity	\$ 125,157	\$ 3,829	\$ (1,119)	\$ (1,119)

OTHER FUNDS – PUBLIC SAFETY FUNDS (245, 256)

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	38,291	34,389	38,500	38,500
Other Expenses	335	56	-	-
Transfers Out	399,140	399,140	399,140	399,140
Total Expenditures	\$ 437,766	\$ 433,585	\$ 437,640	\$ 437,640
Revenues				
Fines, Forfeitures, Penalties	(345,745)	(264,647)	(437,640)	(437,640)
Use of Money and Property	4,131	10,548	-	-
Transfers From Other Funds	-	(124,557)	-	-
Total Revenues	\$ (341,614)	\$ (378,656)	\$ (437,640)	\$ (437,640)
Net Fund Activity	\$ 96,151	\$ 54,929	\$ -	\$ -

OTHER FUNDS – PUBLIC SAFETY FUNDS (245, 256)

Fund Detail

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
245-Traffic Safety	437,766	433,585	437,640	437,640
Total Expenditures	\$ 437,766	\$ 433,585	\$ 437,640	\$ 437,640
Revenues				
245-Traffic Safety	(342,012)	(378,663)	(437,640)	(437,640)
256-Asset Seizure	398	7	-	-
Total Revenues	\$ (341,614)	\$ (378,656)	\$ (437,640)	\$ (437,640)
Net Fund Activity	\$ 96,151	\$ 54,929	\$ -	\$ -

OTHER FUNDS – PERMANENT ENDOWMENTS FUND (267)

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Revenues				
Use of Money and Property	88	194	-	-
Total Revenues	\$ 88	\$ 194	\$ -	\$ -
Net Fund Activity	\$ 88	\$ 197	\$ -	\$ -

OTHER FUNDS – SUNDRY GRANT & MISC FUNDS

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	6,944,836	7,351,957	7,055,705	3,369,242
Supplies and Services	2,167,020	1,372,732	2,256,800	2,169,610
Other Expenses	6,642,771	36,558,404	1,422,590	321,391
Other Capital	496,351	127,962	916,704	420,000
Utilities	912	688	4,653	-
Internal Service Charges	2,135	2,773	2,744	3,261
Transfers Out	2,049,493	4,467,143	19,363,711	1,289,346
CIP Project Expenditures	974,854	1,330,470	9,500,000	363,934
Non-CIP Project Expenditures	1,630,045	3,260,890	2,570,308	-
Total Expenditures	\$ 20,908,416	\$ 54,473,018	\$ 43,093,215	\$ 7,936,784
Revenues				
Revenue from Other Agencies	(18,760,530)	(48,999,427)	(40,094,223)	(4,412,985)
Charges for Services	(267,400)	(261,568)	(206,930)	(206,930)
Other Revenue	(907,612)	(490,399)	(72,333)	(10,000)
Use of Money and Property	(870,586)	1,188,020	(48,000)	-
Transfers From Other Funds	(104,436)	(637,531)	(465,959)	(79,299)
Total Revenues	\$ (20,910,564)	\$ (49,200,906)	\$ (40,887,445)	\$ (4,709,214)
Net Fund Activity	\$ (2,148)	\$ 5,272,112	\$ 2,205,770	\$ 3,227,570

OTHER FUNDS – SUNDRY GRANT & MISC FUNDS				
Fund Detail				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
223-Utility Tax Settlement	-	22	-	-
268-American Rescue Plan Act of 2021	30,357	3,582,761	28,024,962	1,119,000
269-Other Grants	710,037	237,803	102,333	75,000
270-Mobile Park Fee	32,259	30,889	65,000	65,000
271-Local Grants	125,654	66,044	297,296	258,564
272-Federal Grants	17,778,391	47,894,624	13,182,253	5,053,103
273-State Grants	2,231,718	2,660,875	1,421,371	1,366,117
Total Expenditures	\$ 20,908,416	\$ 54,473,018	\$ 43,093,215	\$ 7,936,784
Revenues				
223-Utility Tax Settlement	(513)	2,787	-	-
268-American Rescue Plan Act of 2021	(394,686)	(2,266,437)	(28,767,625)	-
269-Other Grants	(933,346)	(288,390)	(102,333)	(75,000)
270-Mobile Park Fee	(28,356)	(32,180)	(65,000)	(65,000)
271-Local Grants	(134,148)	(172,112)	(75,000)	(15,000)
272-Federal Grants	(16,986,472)	(44,982,990)	(10,909,165)	(3,490,116)
273-State Grants	(2,433,042)	(1,461,585)	(968,322)	(1,064,098)
Total Revenues	\$ (20,910,564)	\$ (49,200,906)	\$ (40,887,445)	\$ (4,709,214)
Net Fund Activity	\$ (2,148)	\$ 5,272,112	\$ 2,205,770	\$ 3,227,570

OTHER FUNDS – ENVIRONMENTAL SERVICES (282)

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	543,532	671,188	886,709	1,061,211
Supplies and Services	942,879	771,655	1,401,352	1,401,856
Other Expenses	103,431	51,151	110,351	110,351
Other Capital	21,914	87	4,600	4,600
Utilities	17,339	7,379	18,558	18,558
Internal Service Charges	8,453	11,772	8,666	10,413
Transfers Out	192,585	401,326	400,610	468,976
Non-CIP Project Expenditures	(19)	-	-	-
Total Expenditures	\$ 1,830,113	\$ 1,914,558	\$ 2,830,846	\$ 3,075,965
Revenues				
Revenue from Other Agencies	(177,118)	-	-	-
Charges for Services	(1,528,732)	(1,573,840)	(1,416,799)	(1,416,799)
Other Revenue	(317,515)	(400,395)	(139,726)	(139,726)
Transfers From Other Funds	-	(15,000)	(7,000)	(7,000)
Total Revenues	\$ (2,023,365)	\$ (1,989,235)	\$ (1,563,525)	\$ (1,563,525)
Net Fund Activity	\$ (193,251)	\$ (74,677)	\$ 1,267,321	\$ 1,512,440

OTHER FUNDS – STORM DRAIN FUND (301)

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	171,063	151,515	348,100	348,100
Other Expenses	1,876	481	-	-
Transfers Out	-	-	128,284	218,284
Total Expenditures	\$ 172,939	\$ 151,995	\$ 476,384	\$ 566,384
Revenues				
Fines, Forfeitures, Penalties	(900)	(200)	(5,000)	(5,000)
Charges for Services	(589,446)	(625,970)	(585,000)	(585,000)
Other Revenue	(4,495)	1,279	-	-
Use of Money and Property	(15,417)	56,872	-	-
Total Revenues	\$ (610,257)	\$ (568,020)	\$ (590,000)	\$ (590,000)
Net Fund Activity	\$ (437,318)	\$ (416,024)	\$ (113,616)	\$ (23,616)

OTHER FUNDS – CDBG HOUSING PROGRAM (311)

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	90	41	-	-
Other Expenses	23,570	18,090	25,000	25,000
Non-CIP Project Expenditures	1,875	1,875	75,000	75,000
Total Expenditures	\$ 25,536	\$ 20,007	\$ 100,000	\$ 100,000
Revenues				
Revenue from Other Agencies	(27,988)	-	(100,000)	(100,000)
Other Revenue	(15,000)	(33,310)	-	-
Total Revenues	\$ (42,988)	\$ (33,310)	\$ (100,000)	\$ (100,000)
Net Fund Activity	\$ (17,452)	\$ (13,304)	\$ -	\$ -

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

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	9,432,694	9,396,012	12,193,882	13,079,978
Other Expenses	2,135,305	2,574,560	2,742,555	2,938,199
Other Capital	13,338	-	-	-
Utilities	2,786,300	2,585,088	4,020,466	4,028,597
Internal Service Charges	-	-	2,957	3,403
Transfers Out	237,773	258,531	265,273	323,271
Non-CIP Project Expenditures	3,500	-	-	-
Total Expenditures	\$ 14,608,910	\$ 14,814,191	\$ 19,225,133	\$ 20,373,448
Revenues				
Other Revenue	(18,642,624)	(19,717,838)	(19,278,901)	(20,707,027)
Use of Money and Property	(211,598)	1,298,699	-	-
Transfers From Other Funds	(506,826)	(517,996)	(510,922)	(700,768)
Total Revenues	\$ (19,361,048)	\$ (18,937,135)	\$ (19,789,823)	\$ (21,407,795)
Net Fund Activity	\$ (4,752,138)	\$ (4,122,944)	\$ (564,690)	\$ (1,034,347)

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

Fund Detail

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
342-CFD 11-M Rolling Hills McM	161,011	161,334	238,368	247,761
343-CFD 12-M Otay Ranch Village 7	488,161	449,252	655,002	659,315
344-CFD 13-M Otay Ranch Village 2	411,291	472,746	1,502,375	1,554,382
345-CFD 12M Village 7 Otay Ranch	516,072	526,770	649,655	697,840
346-CFD 14M-A-EUC Millenia	278,358	211,187	241,609	289,474
347-CFD 14M-B-EUC Millenia	265,553	332,169	483,178	646,988
348-CFD 18M Village 3 Otay Ranch	10,256	81,161	828,267	878,341
349-CFD 19M Freeway Commercial 2	7,251	41,887	257,490	274,986
350-Bayfront Special Tax District	40,402	589,680	15,000	15,000
351-Town Center Landscape Dist I	-	6	-	-
352-Bay Blvd Landscape District	10,058	5,202	9,528	9,560
353-Eastlake Maintenance Dist I	301,582	316,312	436,039	436,063
354-Open Space District #01	88,070	84,570	95,202	96,638
355-Open Space District #02	13,221	12,385	16,714	16,793
356-Open Space District #03	47,718	39,329	58,130	58,894
357-Open Space District #04	106,669	112,386	112,908	115,780
358-Open Space District #05	43,062	39,211	60,432	60,670
359-Open Space District #06	24,687	28,415	42,761	42,814
361-Open Space District #07	21,480	22,113	25,958	24,515
362-Open Space District #08	62,666	63,164	82,053	83,514
363-Open Space District #09	60,353	55,641	70,970	75,019
364-Open Space District #10	66,730	59,556	90,751	94,963
365-Open Space District #11	197,400	158,851	186,143	192,630
366-Open Space District #13	-	0	-	-
367-Open Space District #14	309,469	307,121	393,104	399,437
368-Open Space District #15	17,429	14,898	22,371	22,776
369-Open Space District #17	8,390	7,924	9,801	10,198
371-Open Space District #18	165,508	161,574	218,603	210,675
372-Open Space District #20	1,595,837	1,546,515	1,818,388	1,824,447
373-Open Space District #23	77,884	63,741	69,944	66,946
374-Open Space District #24	21,094	22,723	27,489	34,434
375-Open Space District #26	8,614	8,116	12,305	13,042
376-Open Space District #31	236,156	185,508	215,093	224,550
378-CFD 07M Eastlake Woods & Vista	632,140	685,185	901,944	974,583
379-CFD 08M Vlg 6 McMillin & OR	1,158,766	1,092,210	1,553,160	1,672,634
380-CFD 09M ORV II Brookfield-Shea	1,195,321	1,132,579	1,237,756	1,343,156
381-CFD 14M-2-EUC Millenia	91,086	202,842	231,437	279,302
382-CFD 99-2 Otay Ranch Vlg 1 West	866,534	860,372	1,009,394	1,086,470
383-Town Ctr Business Improv Dist	-	2	-	-
386-Otay Ranch Preserve	1,128,139	767,783	759,737	780,327
387-CFD 98-3 Sunbow 2	1,164,719	1,081,162	1,231,385	1,276,348
388-CFD 97-1 Otay Ranch	2,709,773	2,810,571	3,354,689	3,582,183
389-Otay Ranch Village 1,2,6,7,12	-	36	-	-
Total Expenditures	\$ 14,608,910	\$ 14,814,191	\$ 19,225,133	\$ 20,373,448

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

Fund Detail

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Revenues				
342-CFD 11-M Rolling Hills McM	(199,370)	(183,225)	(209,602)	(226,688)
343-CFD 12-M Otay Ranch Village 7	(565,960)	(530,588)	(594,169)	(610,828)
344-CFD 13-M Otay Ranch Village 2	(782,100)	(848,051)	(822,427)	(1,721,829)
345-CFD 12M Village 7 Otay Ranch	(591,104)	(555,526)	(625,580)	(676,572)
346-CFD 14M-A-EUC Millenia	(295,396)	(274,208)	(309,297)	(334,507)
347-CFD 14M-B-EUC Millenia	(480,542)	(466,651)	(482,722)	(646,542)
348-CFD 18M Village 3 Otay Ranch	(1,582,513)	(1,524,172)	(1,579,988)	(1,787,149)
349-CFD 19M Freeway Commercial 2	(215,994)	(258,193)	(223,952)	(297,637)
350-Bayfront Special Tax District	(255,418)	(609,138)	(200,000)	(200,000)
351-Town Center Landscape Dist I	(138)	753	-	-
352-Bay Blvd Landscape District	(15,140)	(11,194)	(13,043)	(12,851)
353-Eastlake Maintenance Dist I	(392,135)	(374,265)	(425,972)	(422,506)
354-Open Space District #01	(93,355)	(91,961)	(95,202)	(95,953)
355-Open Space District #02	(16,272)	(16,938)	(16,714)	(16,847)
356-Open Space District #03	(57,418)	(55,845)	(58,612)	(59,074)
357-Open Space District #04	(98,321)	(98,836)	(101,389)	(102,189)
358-Open Space District #05	(57,174)	(54,372)	(57,991)	(58,447)
359-Open Space District #06	(37,970)	(36,346)	(38,082)	(38,381)
361-Open Space District #07	(16,048)	(15,249)	(16,420)	(16,548)
362-Open Space District #08	(80,852)	(78,917)	(82,520)	(83,172)
363-Open Space District #09	(80,528)	(78,894)	(81,845)	(82,498)
364-Open Space District #10	(93,424)	(88,785)	(95,725)	(94,963)
365-Open Space District #11	(188,468)	(182,031)	(190,294)	(193,309)
366-Open Space District #13	(11)	9	-	-
367-Open Space District #14	(407,676)	(387,650)	(402,298)	(405,475)
368-Open Space District #15	(24,270)	(25,622)	(25,522)	(25,723)
369-Open Space District #17	(9,783)	(9,542)	(9,859)	(9,937)
371-Open Space District #18	(189,703)	(176,961)	(191,796)	(188,962)
372-Open Space District #20	(1,636,807)	(1,563,988)	(1,649,327)	(1,661,464)
373-Open Space District #23	(61,776)	(54,674)	(58,792)	(59,257)
374-Open Space District #24	(33,163)	(36,100)	(34,709)	(34,983)
375-Open Space District #26	(12,562)	(12,722)	(12,939)	(13,042)
376-Open Space District #31	(200,936)	(199,586)	(204,114)	(201,097)
378-CFD 07M Eastlake Woods & Vista	(987,040)	(916,339)	(986,312)	(995,933)
379-CFD 08M Vlg 6 McMillin & OR	(1,671,399)	(1,504,585)	(1,666,696)	(1,701,311)
380-CFD 09M ORV II Brookfield-Shea	(1,452,937)	(1,352,991)	(1,465,062)	(1,491,357)
381-CFD 14M-2-EUC Millenia	(78,541)	(260,298)	(293,609)	(335,452)
382-CFD 99-2 Otay Ranch Vlg 1 West	(1,115,934)	(1,048,071)	(1,121,646)	(1,121,628)
383-Town Ctr Business Improv Dist	3,697	14,339	-	-
386-Otay Ranch Preserve	(811,479)	(762,807)	(822,171)	(840,661)
387-CFD 98-3 Sunbow 2	(1,090,938)	(1,054,590)	(1,112,090)	(1,120,846)
388-CFD 97-1 Otay Ranch	(3,383,310)	(3,156,882)	(3,411,335)	(3,422,177)
389-Otay Ranch Village 1,2,6,7,12	(839)	4,558	-	-
Total Revenues	\$ (19,361,048)	\$ (18,937,135)	\$ (19,789,823)	\$ (21,407,795)
Net Fund Activity	\$ (4,752,138)	\$ (4,122,944)	\$ (564,690)	\$ (1,034,347)

OTHER FUNDS – MISCELLANEOUS SPECIAL REVENUE FUNDS (105, 316, 340)**Fund Summary**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	518,338	1,031,531	319,500	319,500
Other Expenses	-	-	-	2,045,827
Other Capital	4,424	53,351	270,000	168,500
Total Expenditures	\$ 522,762	\$ 1,084,882	\$ 589,500	\$ 2,533,827
Revenues				
Taxes	(512,593)	(463,961)	(540,000)	(488,000)
Revenue from Other Agencies	(27)	-	-	-
Other Revenue	(80,000)	-	-	-
Transfers From Other Funds	-	(11,785,138)	(8,268,281)	(12,894,456)
Use of Money and Property	-	1,250,640	-	-
Total Revenues	\$ (592,620)	\$ (10,998,458)	\$ (8,808,281)	\$ (13,382,456)
Net Fund Activity	\$ (69,858)	\$ (9,913,576)	\$ (8,218,781)	\$ (10,848,629)

OTHER FUNDS – MISCELLANEOUS SPECIAL REVENUE FUNDS (105, 316, 340)**Fund Detail**

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
105-Bayfront Lease Revenue	-	-	-	2,045,827
316-Public Educational & Govt Fee	522,762	1,048,604	589,500	488,000
340-Section 115 Trust	-	36,278	-	-
Total Expenditures	\$ 522,762	\$ 1,084,882	\$ 589,500	\$ 2,533,827
Revenues				
105-Bayfront Lease Revenue	-	(1,033,159)	739,052	(2,045,827)
316-Public Educational & Govt Fee	(592,620)	(463,961)	(540,000)	(488,000)
340-Section 115 Trust	-	(9,501,339)	(9,007,333)	(10,848,629)
Total Revenues	\$ (592,620)	\$ (10,998,458)	\$ (8,808,281)	\$ (13,382,456)
Net Fund Activity	\$ (69,858)	\$ (9,913,576)	\$ (8,218,781)	\$ (10,848,629)

OTHER FUNDS – INTERNAL SERVICE FUNDS (234, 341, 398)

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	687,692	840,097	860,077	919,324
Supplies and Services	1,975,618	2,102,438	1,856,300	2,636,595
Other Expenses	3,470,647	4,144,836	4,529,269	5,201,879
Other Capital	-	6,630	193,469	193,469
Internal Service Charges	6,638	8,687	17,863	20,881
Transfers Out	1,196,564	1,372,357	1,371,874	1,317,140
Total Expenditures	\$ 7,337,159	\$ 8,475,045	\$ 8,828,852	\$ 10,289,288
Revenues				
Revenue from Other Agencies	(1,732,321)	(77,370)	(214,000)	(214,000)
Other Revenue	(5,099,285)	(5,163,434)	(4,830,231)	(5,083,136)
Transfers From Other Funds	(1,234,450)	(3,525,996)	(3,540,154)	(4,779,600)
Total Revenues	\$ (8,066,056)	\$ (8,766,800)	\$ (8,584,385)	\$ (10,076,736)
Net Fund Activity	\$ (728,897)	\$ (291,755)	\$ 244,467	\$ 212,552

OTHER FUNDS – INTERNAL SERVICE FUNDS (234, 341, 398)

Fund Detail

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
234-Advanced Life Support Program	2,279,683	2,391,611	2,714,543	2,722,074
341-Public Liability Trust	1,319,930	2,331,544	1,284,078	2,484,078
398-Workers Compensation Fund	3,737,546	3,751,891	4,830,231	5,083,136
Total Expenditures	\$ 7,337,159	\$ 8,475,045	\$ 8,828,852	\$ 10,289,288
Revenues				
234-Advanced Life Support Program	(1,732,321)	(2,554,918)	(2,470,076)	(2,509,522)
341-Public Liability Trust	(1,394,153)	(1,363,884)	(1,284,078)	(2,484,078)
398-Workers Compensation Fund	(4,939,582)	(4,847,997)	(4,830,231)	(5,083,136)
Total Revenues	\$ (8,066,056)	\$ (8,766,800)	\$ (8,584,385)	\$ (10,076,736)
Net Fund Activity	\$ (728,897)	\$ (291,755)	\$ 244,467	\$ 212,552

OTHER FUNDS – OTHER ENTERPRISE FUNDS (405-407, 409-410)

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	3,072,274	9,809,162	8,913,198	8,274,926
Supplies and Services	1,884,624	4,177,582	3,081,419	4,325,106
Other Expenses	889,490	3,007,494	967,613	2,646,219
Other Capital	4,542,937	11,433	-	-
Utilities	99,290	104,085	69,133	69,133
Internal Service Charges	50,209	293,670	195,588	198,822
Transfers Out	406,298	3,346,489	3,305,310	3,135,364
CIP Project Expenditures	18,565	69,918	-	-
Total Expenditures	\$ 10,963,687	\$ 20,819,833	\$ 16,532,261	\$ 18,649,570
Revenues				
Fines, Forfeitures, Penalties	(18,737)	(155)	-	-
Revenue from Other Agencies	(1,407,050)	(1,371,086)	(1,484,250)	-
Charges for Services	(6,649,889)	(23,281,573)	(13,800,212)	(18,930,132)
Other Revenue	(131,905)	(65,474)	(51,800)	(51,800)
Use of Money and Property	22,251	39,213	(132,580)	(132,580)
Transfers From Other Funds	(218,518)	(579,430)	(870,501)	(257,308)
Total Revenues	\$ (8,403,848)	\$ (25,258,504)	\$ (16,339,343)	\$ (19,371,820)
Net Fund Activity	\$ 2,559,839	\$ (4,438,671)	\$ 192,918	\$ (722,250)

OTHER FUNDS – OTHER ENTERPRISE FUNDS (405-407, 409-410)

Fund Detail

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
405-City Jail	2,038,842	2,212,382	2,002,443	-
406-Chula Vista Muni Golf Course	-	2,982,487	-	2,912,568
407-Living Coast Discovery Center	101,112	118,750	80,294	81,744
409-CV Elite Athlete Training Ctr	616,288	606,619	228,500	254,526
410-Transport Enterprise	8,207,444	14,899,595	14,221,024	15,400,732
Total Expenditures	\$ 10,963,687	\$ 20,819,833	\$ 16,532,261	\$ 18,649,570
Revenues				
405-City Jail	(1,419,309)	(1,396,241)	(2,002,443)	-
406-Chula Vista Muni Golf Course	(10,226)	(3,509,593)	(132,580)	(3,433,173)
407-Living Coast Discovery Center	(101,112)	(117,536)	(80,608)	(80,608)
409-CV Elite Athlete Training Ctr	(233,380)	(183,833)	(228,500)	(228,500)
410-Transport Enterprise	(6,639,822)	(20,051,301)	(13,895,212)	(15,629,539)
Total Revenues	\$ (8,403,848)	\$ (25,258,504)	\$ (16,339,343)	\$ (19,371,820)
Net Fund Activity	\$ 2,559,839	\$ (4,438,671)	\$ 192,918	\$ (722,250)

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
- 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*
- DCVA – *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 June 7, 2022, a public hearing was 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.

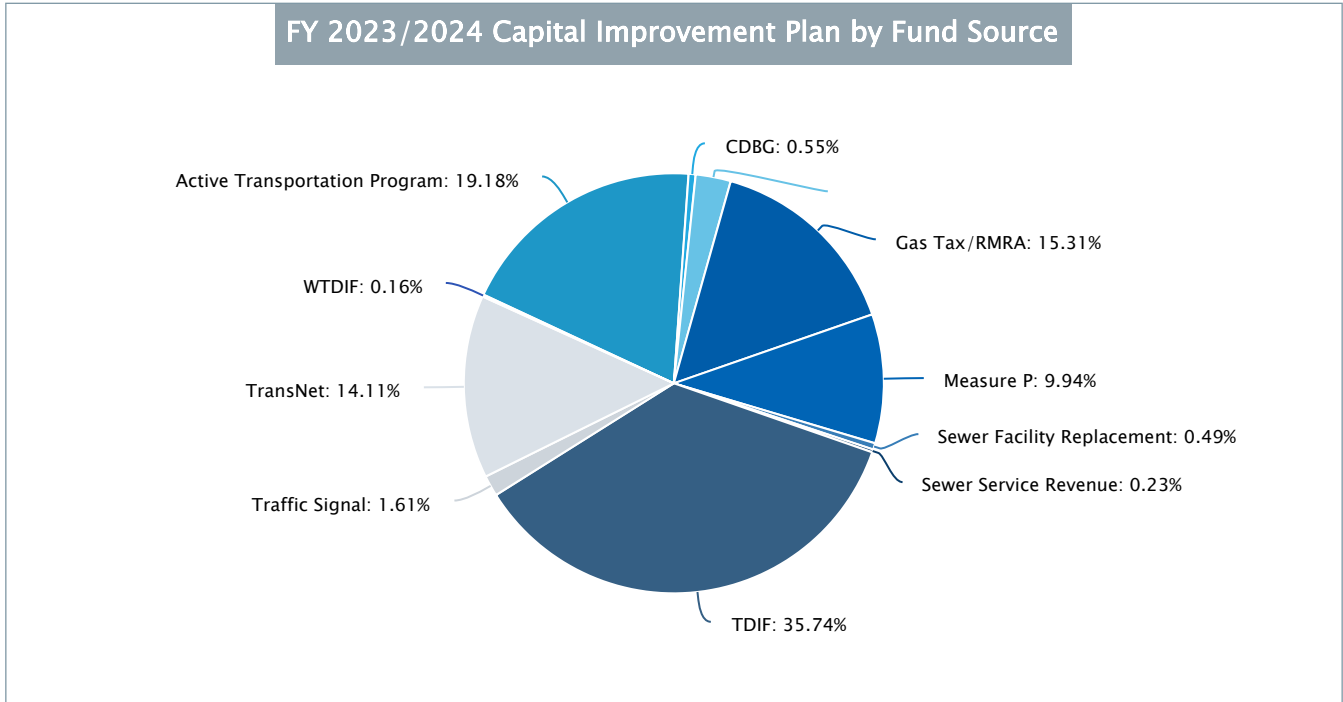


CIP REVENUE SUMMARY

CIP Revenue Summary

The Capital Improvement Program is supported by several funding sources. City staff continuously explore opportunities to diversify revenue and leverage funding for infrastructure improvements. The following chart and table summarize the funding sources for the FY 2024 CIP budget.

Fiscal Year 2024 CIP by Funding Source



Fund Source	Percentage	Amount
Active Transportation Program	19.18%	\$ 12,772,000
CDBG	0.55%	\$ 363,934
CIP Fund	2.70%	\$ 1,797,715
Gas Tax/RMRA	15.31%	\$ 10,196,171
Measure P	9.94%	\$ 6,618,014
Sewer Facility Replacement	0.49%	\$ 325,000
Sewer Service Revenue	0.23%	\$ 150,000
TDIF	35.74%	\$ 23,798,000
Traffic Signal	1.61%	\$ 1,070,000
TransNet	14.11%	\$ 9,392,500
WTDIF	0.16%	\$ 104,750
Total:	100%	\$ 66,588,084

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 Transportation DIF, CIP 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 2024 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. More than \$1 million in Traffic Signal Funds is programmed in fiscal year 2024 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. Approximately \$23.8 million is programmed as part of the fiscal year 2024 CIP.

Western Transportation Development Impact Fee (WTDIF)

The City’s WTDIF Program was established on March 18, 2008, by Ordinances 3106 through 3110. This program is similar to the Eastern Transportation Development Impact Fee (TDIF) Program, which was established on January 12, 1988. In 2014, it was determined that the Bayfront, previously included in the WTDIF, be removed and a new DIF area covering only the Bayfront be established. A total of \$104,750 of WTDIF is programmed as part of the fiscal year 2024 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 2024 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 2024 CIP.

Grants

California 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. Regionally, \$61.9 million was available and Chula Vista received approximately 21%, or \$12.8 million for two projects. Therefore, \$12.8 million in ATP grant funds are programmed in the fiscal year 2024

CIP Program for two ATP projects: F Street Promenade - Phase 1 (Bay Blvd to Broadway) and the Bayshore Bikeway - Segment 6A (E Street to Lagoon Dr.).

TransNet Active Transportation Grant Program (San Diego Region)

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 2024 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. While the project has been completed, the City continues to allocate funding for the annual debt service payments of 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 few years. In addition to regular CDBG entitlement funds, the City received an additional \$3 million through the CDBG CARES Act to respond to COVID related and homeless issues in the City. In 2022, the City began construction of a new homeless bridge shelter, which is scheduled to be completed in May of 2023. A total of \$363,934 in CDBG funds are programmed in the fiscal year 2024 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 2024 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 an arched 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 and was completed November of 2020. 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 \$3.7 million for preliminary engineering and \$354,000 for right-of-way acquisition. The project design is completed and construction permits/mitigation from the Resource Agencies are near approval. Pending construction programming has been identified in the amount of \$26.9 million with total construction anticipated at \$30.9 million (including construction management). Advertising of the construction contract is scheduled for the winter of 2023 with construction beginning in the spring of 2024 and completion in fiscal year 2026. 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 2024 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 2024 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 2024 CIP.

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 2024 CIP.

Miscellaneous FundsGeneral 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 2024 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 2024 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. Approximately \$1.8 million in CIP funds are programmed as part of the fiscal year 2024 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. No PAD funds are programmed in the fiscal year 2024 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. There are no ARPA funds programmed in the fiscal year 2024 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 2024, the Gas Tax-RMRA budget is more than \$10.2 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 2024 CIP, the TransNet budget is approximately \$9.4 million.

Measure P

On August 2, 2016, the City Council approved Ordinance 3371 modifying the Municipal Code to establish a temporary one-half cent General Transactions and Use Tax if approved by the voters. As part of the action to approve the Ordinance, the City Council approved a spending plan described as the Intended Infrastructure, Facilities and Equipment Expenditure Plan, which identified how the funds were to be allocated. On November 8, 2016, Chula Vista voters approved Measure P, authorizing the one-half cent sales tax increase on retail sales within the City for a period of ten (10) years. The Finance Department created the 2016 Measure P Sales Tax Fund for the purpose of monitoring all revenues and expenditures of Measure P funds. All expenditures of Measure P funds will be tracked and accounted for by the Finance Department in accordance with Generally Accepted Accounting Principles (GAAP) and presented annually in a report to the Citizens' Oversight Committee (COC). Approximately \$6.6 million in Measure P funds are programmed as part of the fiscal year 2024 CIP.

Sewer Funds

Sewer Service Revenue

The Special Sewer fund is used to account for the sale of the City's excess Metropolitan Sewerage Capacity. A total of \$150,000 in Special Service funds are programmed in the fiscal year 2024 CIP.

Trunk Sewer Capital Reserve

The Trunk Sewer Capital Reserve Fund is a permit fee-based revenue source received from the owner or person applying for a permit to develop or modify the use of any residential, commercial, industrial, or other property that may increase the volume of flow in the City's sewer system. The funds may be used for: (1) to repair, replace or enlarge trunk sewer facilities to enhance efficiency of utilization and/or adequacy of capacity to serve the needs of the City, or (2) to plan and/or evaluate any future proposals for area-wide sewage treatment and/or water reclamations systems and facilities. No Trunk Sewer Capital Reserve funds are programmed in the fiscal year 2024 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 \$325,000 in Sewer Facility Replacement funds are programmed in the fiscal year 2024 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 2024 CIP.



CIP EXPENDITURE SUMMARY

CIP Expenditure Summary

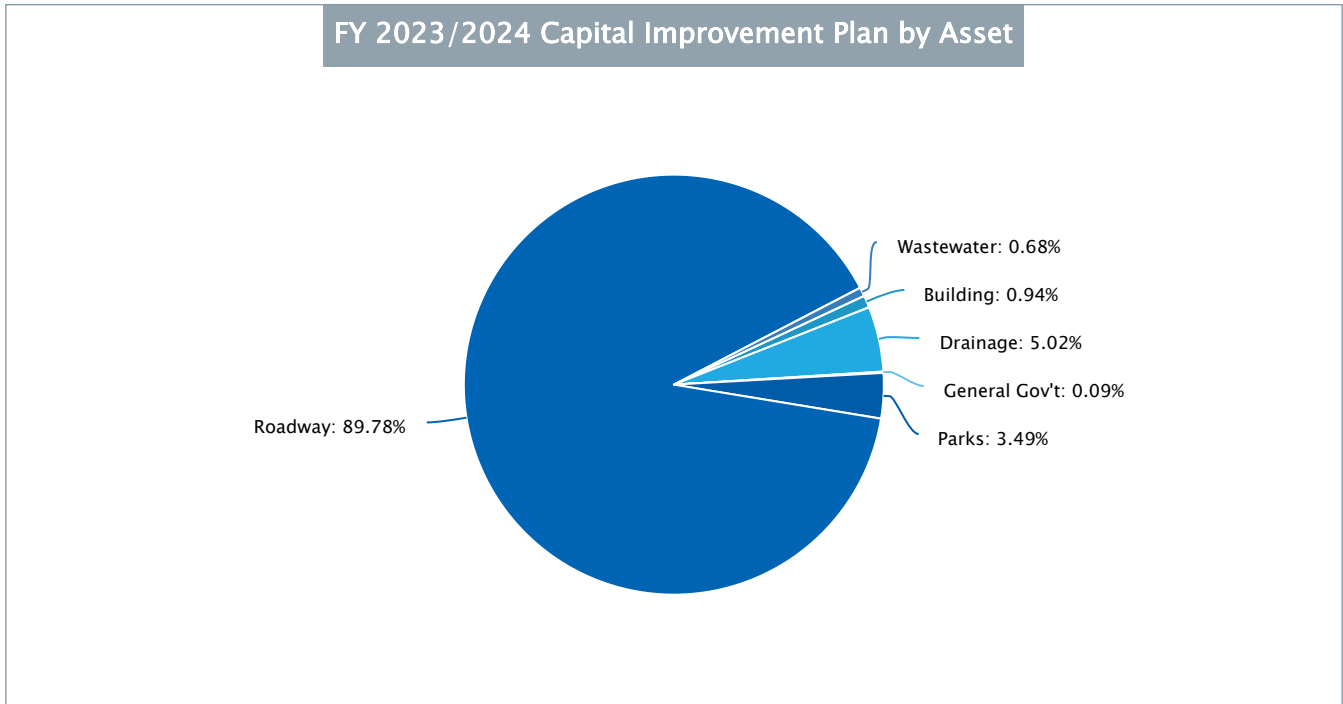
The 2024-2028 Capital Improvement Program (CIP) is a five-year expenditure plan that provides the City with a financial strategy for infrastructure improvements. The estimated five-year project summary report is included at the end of this Capital Improvement Program (CIP) section. The CIP includes funding for projects and programs in various geographic areas of the City. The adopted fiscal year 2024 capital expenditure budget is approximately \$66.6 million. The forecasted five-year program is estimated at \$142.9 million. The 2024-2028 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 (OSMS) 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 (UFMS) 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 \$66.6 million of recommended appropriations:

Fiscal Year 2024 Adopted CIP by Asset Management System



Roadway Management System (RMS)

A majority of the CIP funding is focused on the Roadway Management System (RMS). The total amount programmed for the Roadway Management System (RMS) is \$59.8 million, which represents 89.8% 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	33.40%	\$ 19,968,813
Major Streets	61.96%	\$ 37,045,355
Traffic	4.64%	\$ 2,775,000
Total:	100%	\$ 59,789,168

Major Streets

A total of \$23.8 in TDIF has been programmed for the construction associated with the widening of Main Street from Nirvana Avenue to Heritage Road to a 6-lane major and widening Heritage Road from Main Street to Entertainment Circle by adding two lanes including sidewalk and bike lanes on both sides of the street. The Heritage Road bridge will also be replaced and funded by the Highway Bridge Program.

Approximately \$13 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

A total of \$12.8 million in ATP Grant funds are programmed to complete two ATP projects: F Street Promenade - Phase 1 (Bay Blvd to Broadway) and the Bayshore Bikeway - Segment 6A (E Street to Lagoon Dr.).

Approximately \$2.9 million is programmed for the annual Pavement Minor Program to extend street life by 7-10 years. Funding of over \$2.6 million is planned for projects associated with curb, gutter, sidewalk, pedestrian, and Americans with Disabilities Act (ADA) pedestrian ramp improvements throughout the City.

Traffic

Approximately \$1.7 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 million is programmed for pedestrian improvements at various locations throughout the City.

Wastewater Management System (WMS)

The appropriation for Wastewater Management System (WMS) is \$450,000, which represents 0.68% of the adopted CIP budget.

Sewer Projects

A total of \$250,000 is being added to update the Wastewater Master Plan to ensure appropriate capacity within the collection system and wastewater generation rates are represented.

Funding of \$150,000 is programmed to provide sewer collection system monitoring to help prevent sanitary sewer spills.

A complement to the Wastewater Master Plan is the Wastewater Asset Management Plan (WAMP) focusing on existing infrastructure. The WAMP utilizes condition assessments already completed or underway to establish a priority level for rehabilitations/replacements to ensure reliability of facilities. Project cost is \$50,000.

Drainage Management System (DMS)

The appropriation for Drainage Management System (DMS) projects is \$3.3 million which represents 5.02% of the adopted CIP budget.

Drainage

CMP located outside the right of way and within drainage easements in critical or unknown condition, was funded for rehabilitation/replacement using Measure P. An additional \$2.5 million is being added to account for increases in construction costs and site-specific issues.

Similarly, CMP in critical condition within the right of way has been assigned funding using Gas Tax and TransNet. CMP in satisfactory condition, regardless of location, will continue to be monitored and assigned funding as the needs arise.

Project to rehabilitate the unlined channel south of Fresno Avenue near Main Street that is threatening the stability of the slopes and adjacent private infrastructure due to continued erosion, including a structure and parking lot, has been programmed. Project cost is \$800,000 in Measure P.

Building Management System (BMS)

The appropriation for Building Management System (BMS) projects is \$626,000, which represents 0.94% of the proposed CIP budget.

Projects to complete building repairs and replacement of assets that have reached or exceeded their expected useful life are planned at the Fire Stations, Police Facility, Civic Center & South Libraries, and other public buildings at a cost of \$526,000 in Measure P.

A total of \$100,000 is programmed to complete access control system upgrades, including new panels and power supplies at each building to replace existing outdated systems.

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 \$2.3 million, which represents 3.49% of the proposed CIP budget.

Approximately \$1.8 million in CIP Funds have been programmed to complete construction repairs associated with the retaining wall in Veterans Park.

Projects totaling over \$525,000 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.

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 Management System (GGMS) projects is \$60,000, which represents 0.09% of the proposed 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 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 2023 with completion estimated in 2024. The cost estimate of UUD #141 was recently increased to \$5.9 million to reflect current design plans and inflationary increases in construction costs. MTS also removed approximately 1,550 LF of railroad tracks, ties, 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 late Summer of 2023, which will immediately be followed by the F Street Promenade Streetscape Improvements funded with almost \$10 million in Active Transportation Program Grant funds. The conversion work east of Broadway on UUD # 142 is anticipated to closely follow UUD # 141 completion, but the CPUC has taken a decision to sunset the 20A Program. It is unclear at this time if a new program will be created after the current 20A Program ends, or if local agencies will have to form 20B Program UUD's whereby the adjacent property owners pay the cost to underground the utilities.

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 planning level studies related to regional projects. Regional projects are predominantly funded and led by regional agencies such as Caltrans or SANDAG, however, City staff is often involved in the delivery of these projects, since they provide a direct benefit to the community and provide sustainable infrastructure. CIP funding for regional projects is often necessary to assist regional agencies with initiating projects and to fund City staff costs. 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 three phases of work, which are all now completed.

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 the end of 2024.

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, which commenced in FY 2013-14 for the environmental work and preliminary engineering of grade-separating the Palomar Street railroad 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. A freight rail and LRT grade-separation Environmental Impact Report (EIR) for the Palomar Street rail crossing commenced in FY 2013-14 and was completed during this phase.

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

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 2024. The design phase is estimated to take 24 to 30 months. Pending SANDAG funding for the construction phase in FY24, construction could be up to 36 months in duration with a project completion date sometime in FY2028.



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.

sdforward.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).

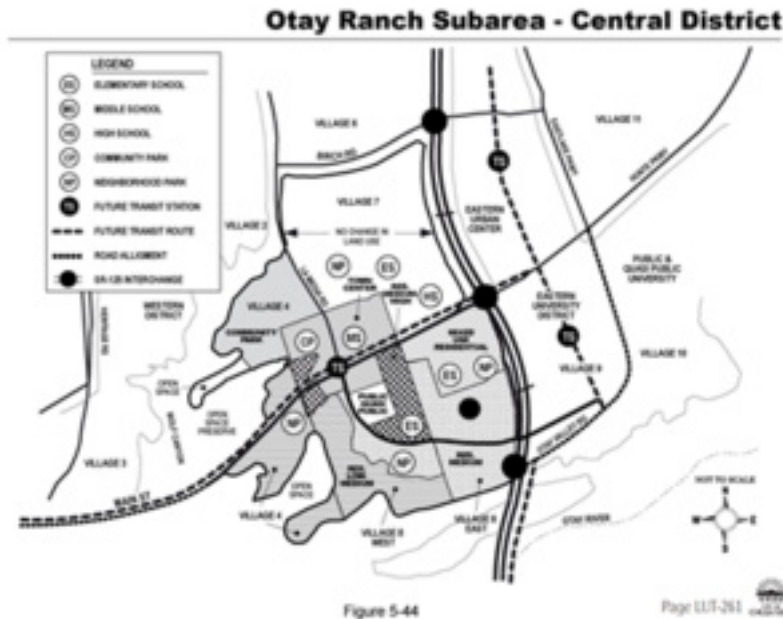
Main Street Extension from Heritage Road to La Media Road.

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 work involves meeting with the resource agencies and Caltrans, which will ultimately result in the completion of 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.

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 (FY23)
2. Project Report/Environmental Document (FY24)
3. Construction Phase (Begin FY24 – Open to Public FY27)





Circulation Plan - East

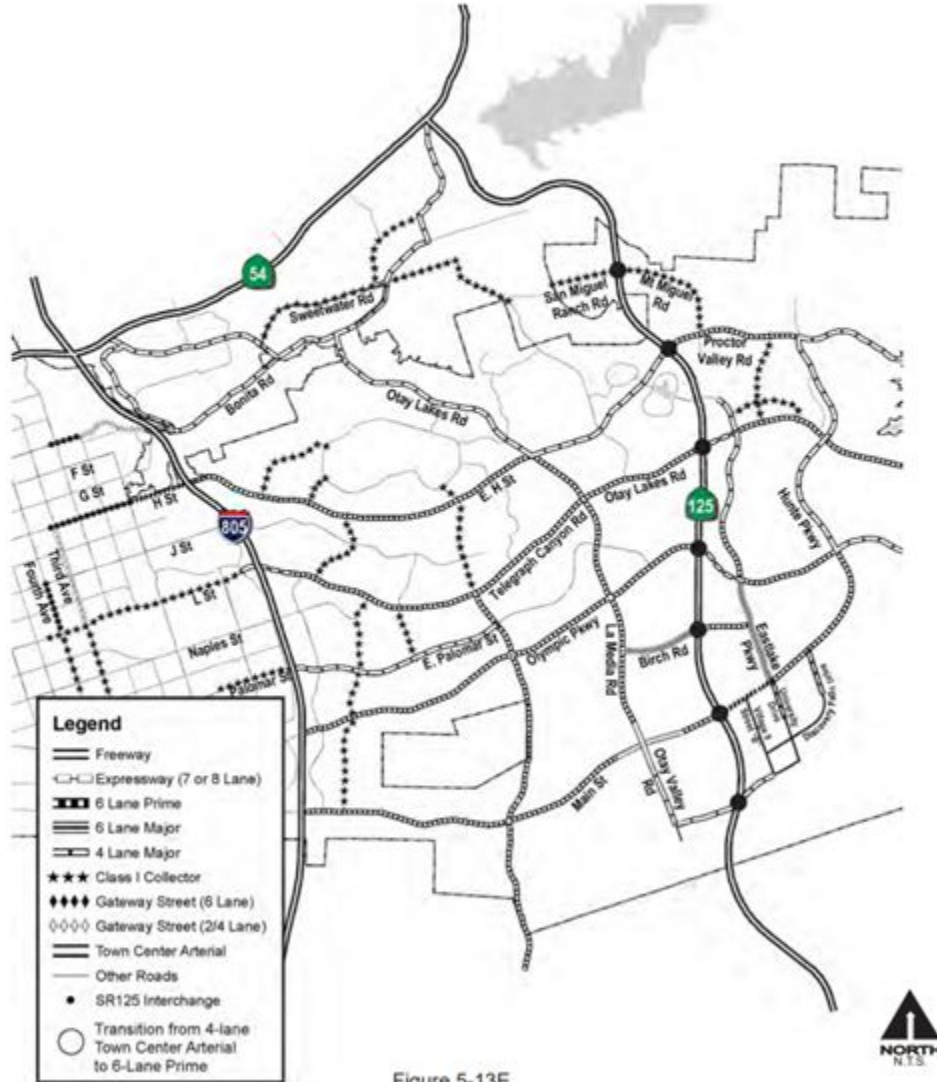


Figure 5-13E

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.

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 region wide 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

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.

The completed CMCP will help the San Diego region compete for local, state, and federal funds, including SB1. The SB2S Study was completed in September 2022.

<https://www.sandag.org/regional-plan/comprehensive-multimodal-corridor-plans/south-bay-to-sorrento-cmcp>

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 May 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 2023-24 Adopted
GGV0232	Police Facility Repairs (Measure P)	\$ 100,000
GGV0233	Recreation and Senior Center Repairs (Measure P)	\$ 100,000
GGV0234	Public Building Repairs (Measure P)	\$ 326,000
GGV0268	Building Access Control System Upgrades	\$ 100,000
BUILDING TOTAL		\$ 626,000

DRAINAGE

		FY 2023-24 Adopted
DRN0219	CMP Rehab Outside of Right of Way Phase III - Measure P	\$ 2,540,201
DRN0220	Erosion Repair - Outside Right of Way Near Fresno Ave/Main St	\$ 800,000
DRAINAGE TOTAL		\$ 3,340,201

GENERAL GOVERNMENT

		FY 2023-24 Adopted
CTY0202	CIP Advance Planning	\$ 60,000
GENERAL GOVERNMENT TOTAL		\$ 60,000

PARKS

		FY 2023-24 Adopted
PRK0326	Park Infrastructure (Measure P)	\$ 525,000
PRK0342	Veterans Park Wall Repair	\$ 1,797,715
PARKS TOTAL		\$ 2,322,715

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

ROADWAY

		FY 2023-24 Adopted
CTY0219	Pavement Management System	\$ 240,000
STL0442	Street Improvements for Alpine Ave between Emerson St. & Naples St.	\$ 595,000
STL0451	Bayshore Bikeway Segment 6A	\$ 3,810,000
STL0464	F street Promenade Phase 1	\$ 9,787,000
STL0465	RMRA Pavement Rehabilitation FY2023/24	\$ 1,300,000
STL0466	Pavement Maintenance FY2023/24	\$ 1,600,000
STL0467	Pavement Repair Program FY2023/24	\$ 200,000
STL0468	ADA Pedestrian Curb Ramps Program - FY2023/24	\$ 250,000
STL0469	Sidewalk Replacement Program - FY2023/24	\$ 300,000
STL0470	Sidewalk Panel Replacement Citywide	\$ 2,126,813
STM0386	Heritage Road Bridge Replacement Project	\$ 15,608,000
STM0388	Main Street Widening FY2015/16	\$ 8,170,000
STM0413	RMRA Pavement Rehabilitation FY2023/24	\$ 5,542,191
STM0414	Pavement Major Rehabilitation FY2023/24	\$ 7,485,164
TRF0321	Citywide Traffic Data Program	\$ 20,000
TRF0325	Traffic Monitoring Program	\$ 20,000
TRF0327	Neighborhood Road Safety Program	\$ 400,000
TRF0332	Signing and Striping Program	\$ 20,000
TRF0345	School Zone Traffic Calming Program	\$ 200,000
TRF0350	Traffic Signal System Optimization Program	\$ 300,000
TRF0354	Traffic Congestion Relief Program	\$ 200,000
TRF0366	Traffic Signal and Streetlight Systems Upgrade Program	\$ 250,000
TRF0415	Telegraph Canyon Road Raised Median Improvements	\$ 55,000
TRF0416	Intersection Safety Improvements	\$ 220,000
TRF0427	North Second Avenue Shoulder Improvements	\$ 240,000
TRF0429	Pedestrian and Guardrail Improvements at Various Locations	\$ 50,000
TRF0430	ADA Pedestrian Push Button Improvements	\$ 100,000
TRF0435	East H St/Otay Lakes Rd Pedestrian Improvements	\$ 300,000
TRF0436	Pedestrian Hybrid Beacon Upgrade - Fourth Av/Orsett St	\$ 400,000
ROADWAY TOTAL		\$ 59,789,168

CAPITAL IMPROVEMENT BUDGET Funding Summary by Project Type

WASTEWATER

		FY 2023-24 Adopted
SWR0324	Wastewater Master Plan Update	\$ 250,000
SWR0327	Sewer Collection System Monitoring	\$ 150,000
SWR0328	Asset Management Plan - Wastewater	\$ 50,000
WASTEWATER TOTAL		\$ 450,000
GRAND TOTAL – ALL PROJECTS:		\$ 66,588,084



**FIVE-YEAR CIP
PROJECT SUMMARY
SCHEDULE**

2023/24 – 2027/28 Capital Improvement Program

CIP #	Project Name	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
CTY0202	CIP Advanced Planning	\$ 60,000	60,000	60,000	60,000	60,000	300,000
CTY0219	Pavement Management System	\$ 240,000	120,000	120,000	120,000	120,000	720,000
DRN0219	CMP Rehab Outside of Right of Way Phase III - Measure P	\$ 2,540,201	-	-	-	-	2,540,201
DRN0220	Erosion Repair - Outside Right of Way Near Fresno Ave / Main St	\$ 800,000	-	-	-	-	800,000
GGV0232	Police Facility Repairs (Measure P)	\$ 100,000	-	-	-	-	100,000
GGV0233	Recreation and Senior Center Repairs (Measure P)	\$ 100,000	-	-	-	-	100,000
GGV0234	Public Building Repairs (Measure P)	\$ 326,000	-	-	-	-	326,000
GGV0268	Building Access Control System Upgrades	\$ 100,000	133,333	133,333	133,334	-	500,000
PRK0326	Park Infrastructure (Measure P)	\$ 525,000	-	-	-	-	525,000
PRK0342	Veterans Park Wall Repair	\$ 1,797,715	-	-	-	-	1,797,715
STL0442	Street Improvements for Alpine Ave between Emerson St. & Naples St.	\$ 595,000	-	-	-	-	595,000
STL0451	Bayshore Bikeway Segment 6A	\$ 3,810,000	-	-	-	-	3,810,000
STL0464	F Street Promenade Phase 1	\$ 9,787,000	-	-	-	-	9,787,000
STL0465	RMRA Pavement Maintenance FY2023/24	\$ 1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	6,500,000
STL0466	Pavement Maintenance FY2023/24	\$ 1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
STL0467	Pavement Repair Program FY2023/24	\$ 200,000	-	-	-	-	200,000
STL0468	ADA Pedestrian Curb Ramps Program - FY2023/24	\$ 250,000	-	-	-	-	250,000
STL0469	Sidewalk Replacement Program - FY2023/24	\$ 300,000	-	-	-	-	300,000
STL0470	Sidewalk Panel Replacement Citywide	\$ 2,126,813	2,126,813	2,126,813	-	-	6,380,439
STM0386	Heritage Road Bridge Replacement Project	\$ 15,608,000	-	-	-	-	15,608,000
STM0388	Main Street Widening FY2015/16	\$ 8,170,000	-	-	-	-	8,170,000
STM0413	RMRA Pavement Rehabilitation FY2023/24	\$ 5,542,191	5,500,000	5,500,000	5,500,000	5,500,000	27,542,191
STM0414	Pavement Major Rehabilitation FY2023/24	\$ 7,485,164	7,700,000	7,700,000	7,700,000	7,700,000	38,285,164
SWR0324	Wastewater Master Plan Update	\$ 250,000	-	-	-	-	250,000
SWR0327	Sewer Collection System Monitoring	\$ 150,000	-	-	-	-	150,000
SWR0328	Asset Management Plan - Wastewater	\$ 50,000	-	-	-	-	50,000
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	\$ 400,000	400,000	400,000	400,000	400,000	2,000,000
TRF0332	Signing and Striping Program	\$ 20,000	50,000	50,000	50,000	50,000	220,000
TRF0345	School Zone Traffic Calming Program	\$ 200,000	200,000	200,000	200,000	200,000	1,000,000
TRF0350	Traffic Signal System Optimization Program	\$ 300,000	300,000	300,000	300,000	300,000	1,500,000
TRF0354	Traffic Congestion Relief Program	\$ 200,000	200,000	200,000	200,000	200,000	1,000,000
TRF0366	Traffic Signal and Streetlight Systems Upgrade Program	\$ 250,000	250,000	250,000	250,000	250,000	1,250,000

2023/24 – 2027/28 Capital Improvement Program

CIP #	Project Name	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
TRF0415	Telegraph Canyon Road Raised Median Improvements	\$ 55,000	-	-	-	-	55,000
TRF0416	Intersection Safety Improvements	\$ 220,000	-	-	-	-	220,000
TRF0427	North Second Avenue Shoulder Improvements	\$ 240,000	-	-	-	-	240,000
TRF0429	Pedestrian and Guardrail Improvements at Various Locations	\$ 50,000	-	-	-	-	50,000
TRF0430	ADA Pedestrian Push Button Improvements	\$ 100,000	-	-	-	-	100,000
TRF0435	East H St/Otay Lakes Rd Pedestrian Improvements	\$ 300,000	-	-	-	-	300,000
TRF0436	Pedestrian Hybrid Beacon Upgrade - Fourth Av/Orsett St	\$ 400,000	-	-	-	-	400,000
Total: 53		\$ 66,588,084	19,980,146	19,980,146	17,853,334	17,720,000	142,121,710

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, Measure A sales tax does not have a sunset date. 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 2024 Adopted Budget reflects the allocation of approximately \$27.5 million in Measure A sales tax revenues and approximately \$0.1 million is from U.S. Department of Justice COPS grant reimbursement for the Police Department for a total of \$27.6 million 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 2023 Adopted	FY 2024 Adopted	Change	% Change
Revenue from Other Agencies	\$ 250,000	\$ 83,334	\$ (166,666)	-66.7%
Use of Money and Property	\$ -	\$ 27,515,604	\$ 27,515,604	-%
	\$-	\$ 40,000	\$ 40,000	-%
Total	\$ 250,000	\$ 27,638,938	\$ 27,388,938	13.4%

Expenditures

The fiscal year 2024 Adopted Measure A Budget includes approximately \$26.4 million in expenditures for the Fire and Police Departments, to follow are the major categories for each department as noted within the Spending Plan:

Police Department

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

- Reimbursement for Support Staff (IT, Fin, HR, City Attorney) – Includes funding for the departments that provide the Measure A support to the Police Department.
- 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 2023 Adopted	FY 2024 Adopted	Change
Police Department:			
Personnel Services	\$ 9,238,911	\$ 10,727,319	\$ 1,488,408
Supplies & Services	\$ 669,619	\$ 1,307,004	\$ 637,385
Other Expenses	\$ 480,129	\$ 515,918	\$ 35,789
Internal Service Charges	\$ 60,973	\$ 151,231	\$ 90,258
Other Capital	\$ -	\$ -	\$ -
Transfers Out	\$ 1,135,363	\$ 1,781,700	\$ 646,337
Total Police Department Expenditures	\$ 11,584,995	\$ 14,483,172	\$ 2,898,177
Fire Department:			
Personnel Services	\$ 5,456,111	\$ 7,905,622	\$ 2,449,511
Supplies & Services	\$ 938,551	\$ 1,176,812	\$ 238,261
Utilities	\$ 4,976	\$ 60,000	\$ 55,024
Other Capital	\$ -	\$ 1,500,000	\$ 1,500,000
Other Expenses	\$ 480,129	\$ 515,918	\$ 35,789
Internal Service Charges	\$ 79,556	\$ 92,487	\$ 12,931
Transfers Out	\$ 797,187	\$ 672,261	\$ (124,926)
Total Fire Department Expenditures	\$ 7,756,510	\$ 11,923,100	\$ 4,166,590
Total Expenditures	\$ 19,341,505	\$ 26,406,272	\$ 7,064,767

Staffing

The fiscal year 2024 budgeted staffing totals are 127.00 FTE, of which 58.00 are in the Fire Department and 69.00 are in the Police Department. The below table summarizes the staffing changes.

Measure A Fund Staffing

Measure A Fund	FY 2023 Adopted Staffing	FY 2023 Mid Year Changes	FY 2024 Changes	FY 2024 Adopted Staffing
Deputy Fire Chief	1.00	-	-	1.00
Fire Captain (80 hr)	6.00	2.00	2.00	10.00
Fire Engineer	2.00	2.00	-	4.00
Fire Inventory Specialist	1.00	1.00	-	2.00
Firefighter (112 hr)	30.00	-	3.00	33.00
Firefighter/Paramedic	3.00	3.00	-	6.00
Sr Application Support Specialist	1.00	1.00	-	2.00
Fire Department Total	44.00	9.00	5.00	58.00
Civilian Background Investigator	1.00	-	-	1.00
Community Services Officer	4.00	2.00	-	6.00
Digital Forensics Analyst II	2.00	-	2.00	4.00
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	67.00	2.00	-	69.00
Measure A Fund Staffing Total	111.00	11.00	5.00	127.00

2018 MEASURE A SALES TAX FUND (222)

Fund Summary

Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Personnel Services	12,209,321	12,553,011	14,695,022	18,632,941
Supplies and Services	279,817	1,029,928	1,608,170	2,483,816
Other Expenses	885,517	1,026,274	960,258	1,031,836
Other Capital	592,412	270,751	-	1,500,000
Utilities	49,581	52,811	4,976	60,000
Internal Service Charges	38,876	89,882	140,529	243,718
Transfers Out	218,942	1,788,920	1,932,550	2,453,961
Total Expenditures	\$ 14,274,466	\$ 16,811,577	\$ 19,341,505	\$ 26,406,272
Revenues				
Revenue from Other Agencies	(221,651)	(239,583)	(250,000)	(83,334)
Charges for Services	(632)	-	-	-
Other Revenue	-	(19)	-	-
Transfers From Other Funds	(23,918,802)	(27,628,161)	(25,687,904)	(27,515,604)
Use of Money and Property	-	(73,831)	-	(40,000)
Total Revenues	\$ (24,141,085)	\$ (27,941,593)	\$ (25,937,904)	\$ (27,638,938)
Net Fund Activity	\$ (9,866,619)	\$ (11,130,016)	\$ (6,596,399)	\$ (1,232,666)

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 2024 Adopted Budget reflects the allocation of approximately \$27.5 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 2023 Adopted	FY 2024 Adopted	Change	% Change
Transfers From Other Funds	25,588,947	\$ 27,515,846	\$ 1,926,899	7.5%
Total	\$ 25,588,947	\$ 27,515,846	\$ 1,926,899	7.5%

Expenditures

The fiscal year 2024 Adopted Measure P Budget includes approximately \$16.5 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 2024 Adopted
Fire Vehicles	\$ 780,000
Police Vehicles	\$ 285,500
Non-Safety City Vehicles	\$ 322,387
Police Equipment	\$ 182,739
Police Communications & Dispatch System	\$ 374,704
Regional Communications System (RCS)	\$ 345,261
Police Facility Repairs	\$ 100,000
Recreation Centers and Senior Center	\$ 100,000
Other Public Buildings	\$ 426,000
Park Infrastructure	\$ 525,000
Other Infrastructure	\$ 5,567,014
Total Project Expenditures	\$ 9,008,605
Administrative Expenses	\$ 12,918
Annual Debt Service Payments	\$ 7,506,000
Total Expenditures	\$ 16,527,523

2016 MEASURE P SALES TAX FUND (220)				
Fund Summary				
Budget Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Expenditures				
Supplies and Services	344,944	394,878	600,613	392,725
Other Expenses	9,031,874	1,281,359	1,295,499	1,295,499
Other Capital	2,293,571	4,454,453	3,072,500	607,887
Transfers Out	-	8,138,246	7,827,252	7,513,397
CIP Project Expenditures	21,344,037	16,658,485	9,659,500	6,618,014
Non-CIP Project Expenditures	100,000	43,350	100,000	100,000
Total Expenditures	\$ 33,114,425	\$ 30,970,773	\$ 22,555,364	\$ 16,527,522
Revenues				
Charges for Services	(3,038)	(1,920)	-	-
Other Revenue	-	(1,233)	-	-
Use of Money and Property	(285,712)	746,615	-	-
Transfers From Other Funds	(23,629,265)	(27,402,122)	(25,588,947)	(27,515,846)
Total Revenues	\$ (23,918,015)	\$ (26,658,660)	\$ (25,588,947)	\$ (27,515,846)
Net Fund Activity	\$ 9,196,411	\$ 4,312,113	\$ (3,033,583)	\$ (10,988,324)

SUMMARY TABLES

**Fund Appropriations by Department and
Expenditure Category**

Schedule of Revenues

Fund Balance Projections

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 2024
100 General Fund										
01 City Council	1,417,792	105,880	534	-	3,190	-	-	-	-	1,527,396
02 Boards & Commissions	-	2,088	-	-	-	-	-	-	-	2,088
03 City Clerk	1,242,570	2,185,901	461	-	-	-	-	-	-	3,428,932
04 City Attorney	1,753,067	1,415,150	1,086	-	4,948	-	-	-	-	3,174,251
05 Administration	2,325,278	265,739	675	-	-	-	-	-	-	2,591,692
06 Information Technology	2,914,750	1,538,461	4,270	-	87,890	-	-	-	-	4,545,371
07 Human Resources	2,789,938	734,286	1,871	-	2,500	-	-	-	-	3,528,595
08 Finance	4,314,914	382,952	1,789	-	3,573	-	-	-	-	4,703,228
09 Non-Departmental	389,700	7,093,612	7,148	1,587,377	-	-	86,474,731	-	-	95,552,568
10 Animal Care Facility	2,706,403	351,950	53,571	4,500	6,282	74,846	-	-	-	3,197,552
11 Economic Development	1,249,928	195,154	1,776	-	-	-	-	-	200,000	1,646,858
12 Development Services	2,538,031	170,003	1,533	11,000	-	33,476	-	-	-	2,754,043
13 Engineering/Capital Projects	8,662,856	353,517	1,118,427	95,000	5,000	262,312	201,018	-	-	10,698,130
14 Police	50,514,084	2,555,280	791,845	100,930	25,000	1,414,637	-	-	-	55,401,776
15 Fire	30,416,759	2,126,219	316,094	-	25,000	1,568,874	78,299	-	-	34,531,245
16 Public Works	13,085,964	4,830,359	3,786,912	11,400	3,000	1,085,707	-	-	-	22,803,342
17 Parks and Recreation	3,448,729	484,406	321,793	20,000	26,423	28,060	-	-	-	4,329,411
18 Library	3,121,859	418,427	260,278	400	-	4,719	-	-	-	3,805,683
19 Housing & Homeless Services	-	-	-	-	-	-	-	-	-	-
100 General Fund Total	132,892,622	25,209,384	6,670,063	1,830,607	192,806	4,472,631	86,754,048	-	200,000	258,222,161
105 Bayfront Lease Revenue	-	-	-	2,045,827	-	-	-	-	-	2,045,827
220 2016 Measure P Sales Tax	-	392,725	-	1,295,499	607,887	-	7,513,397	6,618,014	100,000	16,527,522
221 Transportation Grants-Gas Tax	240,706	-	-	-	-	6,874	4,715,678	10,196,171	-	15,159,429
222 2018 Measure A Sales Tax	18,632,941	2,483,816	60,000	1,031,836	1,500,000	243,718	2,453,961	-	-	26,406,272
223 Utility Tax Settlement	-	-	-	-	-	-	-	-	-	-
224 OR V2 Pub Benefit Contribution	-	-	-	-	-	-	-	-	-	-
225 CPF Benefit Funds	-	-	-	-	-	-	-	-	-	-
227 Transportation Sales Tax	-	-	-	-	-	-	-	9,392,500	-	9,392,500
230 Developer Deposit	-	-	-	-	-	-	-	-	-	-
234 Advanced Life Support Program	919,324	271,260	-	-	193,469	20,881	1,317,140	-	-	2,722,074
235 Legislative Counsel Fund	-	-	-	-	-	-	-	-	-	-
241 Parking Meter	-	360,700	28,454	198,500	-	-	1,227	-	-	588,881
243 Town Center I Parking District	-	-	-	-	-	-	-	-	-	-
245 Traffic Safety	-	38,500	-	-	-	-	399,140	-	-	437,640
250 National Opioid Settlement	-	-	-	-	-	-	-	-	-	-
Econ Dev Developer										
263 Contribution	-	-	-	-	-	-	-	-	-	-
264 Donations	-	-	-	-	-	-	-	-	-	-

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 2024
266	Special Revenue Endowments	-	-	-	-	-	-	-	-	-
268	American Rescue Plan Act of 2021	1,096,000	-	-	-	-	23,000	-	-	1,119,000
269	Other Grants	75,000	-	-	-	-	-	-	-	75,000
270	Mobile Park Fee	-	28,000	-	37,000	-	-	-	-	65,000
271	Local Grants	23,564	135,000	-	-	100,000	-	-	-	258,564
272	Federal Grants	1,238,229	1,705,424	-	239,238	320,000	1,186,278	363,934	-	5,053,103
273	State Grants	936,449	301,186	-	45,153	-	3,261	80,068	-	1,366,117
282	Environmental Services	1,061,211	1,401,856	18,558	110,351	4,600	10,413	468,976	-	3,075,965
301	Storm Drain	-	348,100	-	-	-	218,284	-	-	566,384
311	CDBG Housing Program	-	-	-	25,000	-	-	-	75,000	100,000
313	Chula Vista Housing Authority	1,417,768	310,000	662	42,500	-	452,803	-	-	2,223,733
316	Public Educational & Govt Fee	-	319,500	-	-	168,500	-	-	-	488,000
318	RDA Successor Agency Fund	-	6,000	-	490,926	-	2,797,612	-	-	3,294,538
319	Housing Successor Agency	-	57,900	-	2,008,500	6,000	-	9,858	-	2,082,258
340	Section 115 Trust	-	-	-	-	-	-	-	-	-
341	Public Liability Trust	-	984,908	-	1,499,170	-	-	-	-	2,484,078
342	CFD 11-M Rolling Hills McM	-	169,846	32,915	45,000	-	-	-	-	247,761
343	CFD 12-M Otay Ranch Village 7	-	453,841	125,383	80,091	-	-	-	-	659,315
344	CFD 13-M Otay Ranch Village 2	-	813,972	555,730	184,680	-	-	-	-	1,554,382
345	CFD 12M Village 7 Otay Ranch	-	435,746	176,738	85,356	-	-	-	-	697,840
346	CFD 14M-A-EUC Millenia	-	88,362	5,041	31,203	-	164,868	-	-	289,474
347	CFD 14M-B-EUC Millenia	-	60,305	129,360	453,920	-	3,403	-	-	646,988
348	CFD 18M Village 3 Otay Ranch	-	563,477	222,164	92,700	-	-	-	-	878,341
349	CFD 19M Freeway Commercial 2	-	198,517	54,396	22,073	-	-	-	-	274,986
350	Bayfront Special Tax District	-	-	-	15,000	-	-	-	-	15,000
352	Bay Blvd Landscape District	-	326	5,058	4,176	-	-	-	-	9,560
353	Eastlake Maintenance Dist I	-	262,789	109,592	63,682	-	-	-	-	436,063
354	Open Space District #01	-	44,947	40,378	11,313	-	-	-	-	96,638
355	Open Space District #02	-	7,368	5,507	3,918	-	-	-	-	16,793
356	Open Space District #03	-	30,377	17,517	11,000	-	-	-	-	58,894
357	Open Space District #04	-	83,487	19,295	12,998	-	-	-	-	115,780
358	Open Space District #05	-	27,206	23,142	10,322	-	-	-	-	60,670
359	Open Space District #06	-	21,965	14,532	6,317	-	-	-	-	42,814
361	Open Space District #07	-	14,609	5,241	4,665	-	-	-	-	24,515
362	Open Space District #08	-	53,000	15,891	14,623	-	-	-	-	83,514
363	Open Space District #09	-	27,823	33,147	14,049	-	-	-	-	75,019
364	Open Space District #10	-	46,640	32,755	15,568	-	-	-	-	94,963
365	Open Space District #11	-	91,308	71,700	29,622	-	-	-	-	192,630
367	Open Space District #14	-	183,609	161,138	54,690	-	-	-	-	399,437

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 2024
368	Open Space District #15	-	9,532	8,290	4,954	-	-	-	-	22,776
369	Open Space District #17	-	6,909	-	3,289	-	-	-	-	10,198
371	Open Space District #18	-	101,609	73,624	35,442	-	-	-	-	210,675
372	Open Space District #20	-	1,185,846	402,303	236,298	-	-	-	-	1,824,447
373	Open Space District #23	-	47,971	9,364	9,611	-	-	-	-	66,946
374	Open Space District #24	-	14,628	13,813	5,993	-	-	-	-	34,434
375	Open Space District #26	-	6,529	2,654	3,859	-	-	-	-	13,042
376	Open Space District #31	-	152,271	48,523	23,756	-	-	-	-	224,550
378	CFD 07M Eastlake Woods & Vista	-	651,329	139,354	183,900	-	-	-	-	974,583
379	CFD 08M Vlg 6 McMillin & OR	-	1,123,082	309,670	239,882	-	-	-	-	1,672,634
380	CFD 09M ORV II Brookfield-Shea	-	956,350	209,806	177,000	-	-	-	-	1,343,156
381	CFD 14M-2-EUC Millenia	-	86,422	4,843	29,634	-	-	158,403	-	279,302
382	CFD 99-2 Otay Ranch Vlg 1 West	-	754,373	212,095	120,002	-	-	-	-	1,086,470
386	Otay Ranch Preserve	-	691,680	-	88,647	-	-	-	-	780,327
387	CFD 98-3 Sunbow 2	-	939,337	206,583	130,428	-	-	-	-	1,276,348
388	CFD 97-1 Otay Ranch	-	2,672,590	531,055	378,538	-	-	-	-	3,582,183
391	Central Garage Fund	1,375,440	4,134,127	98,576	91,385	-	31,170	143,324	-	5,874,022
394	Vehicle Replacement Fund	-	-	-	-	-	-	-	-	-
398	Workers Compensation Fund	-	1,380,427	-	3,702,709	-	-	-	-	5,083,136
405	City Jail	-	-	-	-	-	-	-	-	-
406	Chula Vista Muni Golf Course	1,241,484	-	-	1,671,084	-	-	-	-	2,912,568
407	Living Coast Discovery Center	-	4,713	69,133	-	-	7,898	-	-	81,744
408	Development Services Fund	8,590,220	1,019,184	3,073	1,182,597	85,500	65,938	2,861,577	-	13,808,089
409	CV Elite Athlete Training Ctr	-	160,800	-	39,500	-	-	54,226	-	254,526
410	Transport Enterprise	7,033,442	4,159,593	-	935,635	-	190,924	3,081,138	-	15,400,732
411	Sewer Income	-	-	-	-	-	-	1,809	-	1,809
413	Trunk Sewer Capital Reserve	-	-	-	150,000	-	-	53,895	-	203,895
414	Sewer Service Revenue	4,987,332	28,851,529	155	569,826	1,393,473	525,169	3,929,268	150,000	40,471,352
428	Sewer Facility Replacement	-	-	-	-	-	-	160,644	325,000	485,644
430	Sewer DIFs	-	120,000	-	528,490	-	-	-	-	648,490
442	CDBG Section 108 Loan	-	-	-	669,863	-	-	-	-	669,863
451	Long Term Debt - City of CV	-	4,581	-	15,286,168	-	-	-	-	15,290,749
452	Equipment Lease Fund	-	-	-	208,019	-	-	-	-	208,019
453	Energy Conservation Loans	-	-	-	305,966	-	-	-	-	305,966
475	2014 COP Refunding	-	7,000	-	3,612,582	-	-	-	-	3,619,582
476	2015 Refunding COP	-	5,002	-	2,921,768	-	-	-	-	2,926,770
477	2016 Ref COP Civic Ctr/Nature	-	5,000	-	282,552	-	-	-	-	287,552
478	2016 LRRB PFDIF/COP	-	5,000	-	2,148,475	-	-	-	-	2,153,475

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 2024
479 2017 CREBs LRBs	-	5,001	-	681,574	-	-	-	-	-	686,575
480 2017 Measure P LRBs	-	7,397	-	7,506,000	-	-	-	-	-	7,513,397
542 Drainage DIF	-	-	-	10,000	-	-	3,291	-	-	13,291
560 Public Facilities DIF	-	57,000	-	1,547,953	-	-	5,222,754	-	-	6,827,707
580 Pedestrian Bridge DIFs	-	-	-	95,500	-	-	4,779	-	-	100,279
590 Transportation DIFs	-	-	-	529,000	-	-	23,443	24,972,750	15,000	25,540,193
666 2016 TARBs	-	5,000	-	2,790,101	-	-	-	-	-	2,795,101
713 Capital Improvement Projects	-	-	-	-	-	-	1,434	1,797,715	-	1,799,149
715 Parkland Acquisition & DevFees	-	50,000	-	35,000	-	-	29,975	-	-	114,975
716 Western-Park Acquisition & Dev	-	-	-	210,000	-	-	51,768	-	-	261,768
717 Residential Construction Tax	-	-	-	-	-	-	667,267	-	-	667,267
736 Other Transportation Program	-	-	-	-	-	-	-	12,772,000	-	12,772,000
Grand Total, All Funds	181,761,732	87,415,591	10,977,271	61,550,053	4,572,235	5,582,280	125,005,333	66,588,084	454,600	543,907,179



**SCHEDULE OF
REVENUES**

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
100 General Fund				
Property Taxes				
4001 Current Taxes Secured	(38,248,156)	(37,861,038)	(38,671,021)	(43,314,015)
4002 State Secured Unitary	(955,881)	(950,075)	(869,400)	(1,052,243)
4003 Current Taxes Unsecured	(1,149,210)	(1,031,290)	(1,133,222)	(1,410,692)
4004 Delinquent Taxes	(324,213)	(278,294)	(190,702)	(208,046)
4005 Prop Tax in Lieu	(15,728)	(8,583)	(12,498)	(16,000)
4006 Property Tax in Lieu of VLF	(24,950,254)	(25,867,256)	(26,771,668)	(29,290,041)
4007 Successor Agency Property Tax	-	(2,147,574)	-	(2,314,103)
4531 St Motor Vehicle Licenses	(199,643)	(317,058)	(114,764)	(255,738)
Property Taxes Total	(65,843,085)	(68,461,167)	(67,763,275)	(77,860,878)
Other Local Taxes				
4011 Sales and Use Taxes	(38,178,984)	(44,865,095)	(42,332,415)	(45,797,459)
4015 Sales Tax - Measure P	(23,804,145)	(27,627,862)	(25,886,643)	(27,835,960)
4016 Sales Tax - Measure A	(23,783,704)	(27,619,701)	(25,904,809)	(27,835,715)
4021 Franchise Fees	(13,130,357)	(13,852,030)	(14,517,177)	(14,807,521)
4031 Utility Taxes	(3,915,862)	(3,731,224)	(3,819,000)	(3,838,095)
4041 Business License Tax	(1,640,048)	(1,943,670)	(1,496,161)	(1,526,084)
4042 Business License Tax Penalty	(40,427)	(36,173)	(70,000)	(71,400)
4051 Transient Occupancy Taxes	(4,571,695)	(6,415,029)	(4,583,168)	(7,724,829)
4052 Short-Term Rentals TOT	(105,664)	(201,351)	(110,000)	(843,891)
4053 RV Park TOT	(593,440)	(802,544)	(543,085)	(781,000)
4071 Real Property Transfer Tax	(1,485,762)	(1,891,067)	(1,377,000)	(1,418,310)
Other Local Taxes Total	(111,250,090)	(128,985,745)	(120,639,458)	(132,480,264)
Licenses & Permits				
4201 Animal Licenses	(114,378)	(130,516)	(140,000)	(142,800)
4202 Bicycle Licenses	-	(100)	-	-
4204 Cannabis Compliance Insp Fee	(311,100)	(277,904)	(197,470)	(282,100)
4215 Utility Permits	(42,410)	(52,890)	(50,000)	(51,000)
4221 Fire Permits	(647,160)	(611,273)	(589,000)	(600,780)
4222 Security Alarm Permits	(238,623)	(214,230)	(241,170)	(245,993)
4223 Housing Permits	(469,996)	(475,896)	(450,000)	(459,000)
4224 Parking Permits	(2,199)	(6,198)	(10,500)	(10,710)
4241 Cannabis Application Fees	(11,604)	(35,255)	-	-
Licenses & Permits Total	(1,837,469)	(1,804,262)	(1,678,140)	(1,792,383)
Fines and Penalties				
4301 Negligent Veh. Impound Proc. Fee	(163,625)	(191,673)	(180,000)	(183,600)
4302 Code Enforcement Violations	(180,993)	(276,001)	(160,000)	(281,521)
4312 False Alarm Penalty	(162,177)	(92,032)	(200,000)	(204,000)
4314 Ordinance Violation Fines	(52,142)	(129,426)	(129,000)	(130,200)
4331 Parking Citation	(267,475)	(331,214)	(245,000)	(249,900)
4341 Library Fines	(12,630)	(19,679)	(42,914)	-
Fines and Penalties Total	(839,042)	(1,040,026)	(956,914)	(1,049,221)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Use of Money & Property				
4401 Investment Earnings City Pool	(1,136,179)	(1,296,247)	(1,001,000)	(1,001,000)
4402 Investment Earnings Others	(34,584)	(20,716)	(68,000)	(68,000)
4404 Change in Fair Value of Invt.	1,349,843	3,771,415	-	-
4421 Sale of Other Personal Prop	(98,712)	(123,682)	(3,000)	-
4431 Coin Operated Machine Revenue	(3,764)	(16,557)	(24,637)	(16,620)
4432 Rentals Leases of Equipment	-	(12)	-	-
4433 Film Video Insurance Charge	(71)	(1,028)	(11,270)	(1,650)
4442 Rental Leases Picnic Shelters	(91,725)	(444,148)	(300,000)	(452,625)
4443 Rentals Leases Baseball Fields	(117,493)	(246,570)	(109,490)	(207,083)
4446 Rentals Leases Land Space	(24,618)	(327,012)	-	-
4447 Rental Telecom Site Lic. Fee	(1,310,359)	(1,234,262)	(1,200,000)	(1,250,000)
4461 Rental Leases P R Centers	(196,283)	(744,184)	(550,786)	(634,047)
4462 Rentals Leases Buildings	(234,016)	(281,945)	(250,495)	(250,495)
Use of Money & Property Total	(1,897,960)	(964,946)	(3,518,678)	(3,881,520)
Revenue from Other Agencies				
4511 State Grant	(442,504)	(188,552)	(407,346)	(407,346)
4521 State Homeowners Prop.Tax Relief	(220,072)	(215,691)	(228,246)	(228,246)
4551 Reimb. State Mandated Costs	(447,258)	(234,857)	(200,000)	(163,904)
4552 Reimb. Human Services Agen.	(11,026)	-	(11,000)	-
4625 CARES CRF Federal	(5,728,942)	31	-	-
4626 FEMA Reimbursement	404,061	-	-	-
4701 Grant - Other Agency	(3,000)	(8,910)	-	-
4711 Contributions - Other Agencies	(612,582)	(57,045)	-	-
4921 Reimb. fr Other Agencies-Jail	3,095	-	-	-
Revenue from Other Agencies Total	(7,058,229)	(705,023)	(846,592)	(799,496)
Charges for Services				
4751 Planning Fees	(13,076)	(2,597)	(3,500)	(3,528)
4752 Dev Fees - Deposit Based	(1,558,475)	(1,497,608)	(1,582,377)	(1,553,072)
4761 Sale of Maps & Publication	(354)	(2,685)	(1,624)	(1,656)
4762 GIS Information Sales	8,000	-	-	-
4763 Passport Fees	(689,315)	(790,326)	(971,833)	(976,692)
4764 Lien Release Fees	(1,300)	(1,225)	(1,500)	(1,530)
4771 Plan Checking Fees	(158,244)	(160,481)	(15,000)	(165,075)
4781 Engineering Fees	(128,688)	(193,476)	(260,430)	(261,732)
4782 Fire Construction Fees	(461,845)	(525,792)	(400,000)	(402,000)
4784 State Mobilehome Park Act Fee	(50,120)	(57,345)	(11,000)	(11,055)
4785 Microfilming Fees	-	(140)	(400)	(408)
4811 Subdivision Traffic Sign Fees	-	(3,080)	-	-
4901 National City - Impounds	(6,754)	(11,141)	(10,000)	(10,050)
4902 Imperial Beach - Impounds	(100)	(20)	-	-
4903 Lemon Grove - Impounds	(3,210)	(2,965)	(4,500)	(4,590)
4911 Port District Fees	(1,103,646)	(1,136,756)	(1,075,678)	(1,381,057)
4921 Reimb fr Other Agencies-Jail	3,095	-	-	-
4951 Swimming Pool Fees	(124,891)	(272,792)	(240,600)	(356,813)
4952 Recreation Program Fees	(71,154)	(769,447)	(593,382)	(596,386)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
4953 Other Recreation Fees	(11,964)	(68,815)	(18,394)	(18,628)
4961 Special Interest Class Fees	(104,993)	(503,462)	(319,500)	(321,347)
4971 Tow Referral Fee	(197,663)	(191,585)	(184,795)	(200,924)
5061 Special Police Department Serv	(26,927)	(37,215)	(53,150)	(53,463)
5062 Police Reimbursements	(1,243,858)	(2,075,277)	(1,303,762)	(1,552,398)
5064 Witness Fee	(275)	(275)	(500)	(510)
5065 City Staff Time & Cost Recover	(624,583)	(266,400)	(628,042)	(1,459,688)
5066 Live Scan Services	(301)	(1,652)	(30,000)	(30,150)
5201 Animal Shelter Fees	(169,402)	(408,491)	(283,200)	(284,616)
5220 Measure P Reimbursements	(606,173)	(704,859)	(453,000)	(461,760)
5222 Measure A Reimbursements	(885,517)	(1,026,274)	(846,487)	(923,502)
5231 Traffic Control Plan Fee	(43,425)	(42,750)	(33,000)	(43,165)
5241 Distressed Property Mgt Fee	(210)	(70)	(3,000)	(3,060)
5251 Special Event Fees	-	(600)	(3,000)	(3,060)
5252 Block Party Fees	(50)	(250)	(500)	(510)
5253 Professional Filming Fees	(1,350)	-	(1,500)	(1,530)
Charges for Services Total	(8,276,765)	(10,755,852)	(9,333,654)	(11,083,955)
Other Revenue				
4012 Sales Tax Pub Safety Augment	(1,001,282)	(1,205,296)	(1,227,231)	(1,277,388)
4017 Sales Tax - RV Park	-	(15,511)	-	(15,000)
4211 Building Permits	(147,580)	(158,706)	(198,489)	(202,459)
4111 Cannabis Excise Tax	(245,356)	(2,300,656)	(4,021,000)	(2,777,510)
4503 PD State Grant RATT	(303,054)	(40,141)	(335,000)	(335,000)
4602 PD Fed Grant - HIDTA (CBAG)	-	(102,498)	(117,084)	(117,084)
4603 PD Fed Grant-HIDTA Task Force	(254,280)	(145,367)	(287,000)	(287,000)
4611 Federal Grant - Other	(111,397)	(60,889)	(56,356)	(56,356)
4621 PD POST Reimb. Prog	(112,815)	(42,997)	(35,000)	(35,000)
5301 Reimb. - DIF	(51,986)	(8,569)	(48,006)	(47,235)
5331 Reimb. - RDA Housing	(3,688)	(161)	-	-
5332 Reimb. - CHIP	(5,691)	-	-	-
5341 Reimb. - Open Space Dist	(457,445)	(386,434)	(470,327)	(448,516)
5342 Reimb. - Assessment Dist	(17,871)	(6,195)	(94,549)	(6,989)
5343 Reimb. - Comm Fac Distr	(1,595,893)	(1,779,987)	(1,468,209)	(1,739,650)
5351 Reimb. - CIP Projects	(4,021,317)	(3,527,790)	(4,877,250)	(4,682,112)
5352 Reimb. - DIF CIP	(947,549)	(636,550)	(668,000)	(671,340)
5361 Reimb. - CDBG Admin	(8,344)	(413)	(6,500)	(6,532)
5362 Reimb. - HOME Prog	(5,831)	(1,334)	(1,000)	-
5363 Reimb. - CDBG CIP	(240,705)	(223,637)	(112,000)	(111,555)
5364 Reimb. - CDBG Others	-	(50,000)	(50,100)	(50,350)
5365 Reimb. - ESG Program	-	(284)	-	-
5371 Reimb. - Other	(4,030,228)	(2,342,249)	(1,242,596)	(1,262,354)
5372 Reimb. - Other City Funds	(840,404)	(317,870)	(583,182)	(289,692)
5373 Reimb. - Parking Meter	(24,970)	(47,669)	(60,000)	(60,300)
5451 Proceeds of Long Term Debt	-	(4,350,316)	-	-
5463 Recoveries on Damaged Property	(127,127)	(2,436,063)	(105,000)	(105,525)
5481 Entertainment Facility Contrib.	(7,037)	(592,970)	(614,000)	(617,070)
5491 P.Y. Revenue	(18,936)	(20,088)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
5492 Cash Overage	(6,977)	(12,222)	-	-
5501 Donations	(62,035)	(62,450)	(140,651)	(158,676)
5511 Rebates/Refunds	(360,088)	(143,240)	(85,000)	(85,425)
5521 Miscellaneous Revenues	(244,648)	(88,294)	(516,125)	(150,330)
5523 City Administration Fee	(304,398)	(172,718)	(127,780)	(128,419)
5651 Service Charge - A/R	(20,346)	(22,847)	(60,000)	(60,300)
5656 Service Chg - Returned Cks	(2,289)	(2,740)	(5,000)	(5,025)
5702 Sales - Food/Beverage	-	(899)	(1,200)	(1,206)
5703 Sales - Supplies	-	-	(7,200)	(7,236)
Other Revenue Total	(15,581,568)	(21,306,048)	(17,620,835)	(15,798,634)
Transfers In				
5999 Transfers In	(12,991,888)	(14,693,028)	(26,575,137)	(13,475,810)
Transfers In Total	(12,991,888)	(14,693,028)	(26,575,137)	(13,475,810)
100 GENERAL FUND Total	(225,576,097)	(248,716,097)	(248,932,683)	(258,222,161)
105 Bayfront Lease Revenue				
5999 Transfers In	-	-	-	(2,045,827)
105 Bayfront Lease Revenue Total	-	-	-	(2,045,827)
220 2016 Measure P Sales Tax				
4401 Investment Earnings City Pool	(563,429)	(496,852)	-	-
4403 Trustee Investment Earnings	(53,634)	21	-	-
4404 Change in Fair Value of Invts	331,350	1,243,445	-	-
5220 Measure P Reimbursements	(3,038)	(1,920)	-	-
5371 Reimb - Other	-	(1,233)	-	-
5999 Transfers In	(23,629,265)	(27,402,122)	(25,588,947)	(27,515,846)
220 2016 Measure P Sales Tax Total	(23,918,015)	(26,658,660)	(25,588,947)	(27,515,846)
221 Transportation Grants-Gas Tax				
4401 Investment Earnings City Pool	(228,902)	(262,815)	-	-
4404 Change in Fair Value of Invts	(144,257)	694,597	-	-
4522 St Gas Tax Section 2105	(1,386,776)	(1,523,753)	(1,770,704)	(1,816,260)
4523 St Gas Tax Section 2106	(878,597)	(981,281)	(1,102,892)	(1,166,635)
4524 St Gas Tax Section 2107	(1,876,542)	(1,822,021)	(2,419,065)	(2,181,570)
4525 St Gas Tax Section 2107 5	(10,000)	(10,000)	(10,000)	(10,000)
4526 St Gas Tax Section 2103	(1,816,058)	(2,170,578)	(2,703,046)	(2,742,754)
4527 St Gas Tax RMRA	(5,046,228)	(5,541,000)	(6,255,972)	(6,842,191)
4625 CARES CRF Federal	(2,124)	-	-	-
5999 Transfers In	-	(4,000)	(2,000)	(2,000)
221 Transportation Grants-Gas Tax Total	(11,389,484)	(11,620,850)	(14,263,679)	(14,761,410)
222 2018 Measure A Sales Tax				
4402 Investment Earnings Others	-	(73,831)	-	(40,000)
4601 PD Fed Grant-Cops Univ Hiring	(177,083)	(239,583)	(250,000)	(83,334)
4625 CARES CRF Federal	(45,710)	-	-	-
4626 FEMA Reimbursement	1,143	-	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
4752 Dev Fees - Deposit Based	(632)	-	-	-
5999 Transfers In	(23,918,802)	(27,628,161)	(25,687,904)	(27,515,604)
222 2018 Measure A Sales Tax Total	(24,141,085)	(27,941,575)	(25,937,904)	(27,638,938)
223 Utility Tax Settlement				
4401 Investment Earnings City Pool	(1,931)	(1,600)	-	-
4404 Change in Fair Value of Invts	1,418	4,387	-	-
223 Utility Tax Settlement Total	(513)	2,787	-	-
224 OR V2 Pub Benefit Contribution				
4401 Investment Earnings City Pool	(7,232)	(5,986)	-	-
4404 Change in Fair Value of Invts	5,318	16,423	-	-
224 OR V2 Pub Benefit Contribution Total	(1,914)	10,438	-	-
227 Transportation Sales Tax				
4013 Sales Tax for Transportation	(6,883,741)	(3,867,096)	(6,673,500)	(6,673,500)
4401 Investment Earnings City Pool	3,642	(12,674)	-	-
4701 Grant - Other Agency	(613,178)	(54,703)	-	-
227 Transportation Sales Tax Total	(7,493,277)	(3,934,473)	(6,673,500)	(6,673,500)
234 Advanced Life Support Program				
4625 CARES CRF Federal	(45,740)	-	-	-
4711 Contributions - Other Agencies	(1,686,581)	(77,370)	(214,000)	(214,000)
5999 Transfers In	-	(2,285,208)	(2,256,076)	(2,295,522)
234 Advanced Life Support Program Total	(1,732,321)	(2,362,578)	(2,470,076)	(2,509,522)
241 Parking Meter				
4231 Parking Permits Space Rental	(20,873)	-	(25,000)	(25,000)
4331 Parking Citation	(142,067)	(267,274)	(200,000)	(200,000)
4401 Investment Earnings City Pool	(28,077)	(23,610)	-	-
4404 Change in Fair Value of Invts	25,679	64,181	-	-
4444 Parking Meters On Street	(133,833)	(257,214)	(220,000)	(220,000)
4445 Parking Meters Off Street	(83,287)	(154,288)	(145,000)	(145,000)
241 Parking Meter Total	(382,458)	(638,205)	(590,000)	(590,000)
243 Town Center I Parking District				
4401 Investment Earnings City Pool	(2,984)	(2,759)	-	-
4404 Change in Fair Value of Invts	2,028	8,213	-	-
5391 Town Ctr I in Lieu Parking	(8,050)	(75,076)	-	-
243 Town Center I Parking District Total	(9,006)	(69,622)	-	-
245 Traffic Safety				
4313 Vehicle Code Fines	(345,745)	(264,647)	(437,640)	(437,640)
4401 Investment Earnings City Pool	(4,506)	(2,074)	-	-
4404 Change in Fair Value of Invts	8,240	12,615	-	-
245 Traffic Safety Total	(342,012)	(254,106)	(437,640)	(437,640)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
256 Asset Seizure				
4401 Investment Earnings City Pool	8	7	-	-
4404 Change in Fair Value of Investments	389	-	-	-
256 Asset Seizure Total	398	7	-	-
266 Special Revenue Endowments				
4401 Investment Earnings City Pool	84,096	-	-	-
4404 Change in Fair Value of Invts	40,881	-	-	-
266 Special Revenue Endowments Total	124,978	-	-	-
267 Permanent Endowments				
4401 Investment Earnings City Pool	(240)	(198)	-	-
4404 Change in Fair Value of Invts	327	393	-	-
267 Permanent Endowments Total	88	194	-	-
268 American Rescue Plan Act 2021				
4401 Investment Earnings City Pool	-	(53,470)	-	-
4404 Change in Fair Value of Invts	-	(341,217)	-	-
268 American Rescue Plan Act 2021 Total	-	(394,687)	-	-
269 Other Grants				
4401 Investment Earnings City Pool	61	223	-	-
4625 CARES CRF Federal	(4,686)	-	-	-
4701 Grant - Other Agency	(704,533)	(76,260)	-	-
4711 Contributions - Other Agencies	(57,000)	(68,800)	(80,000)	(75,000)
5065 City Staff Time & Cost Recover	(140,352)	(143,273)	-	-
5371 Reimb - Other	(10,608)	-	-	-
5453 Loan Repayments	(16,217)	(281)	(22,333)	-
5521 Miscellaneous Revenues	(11)	-	-	-
269 Other Grants Total	(933,346)	(288,390)	(102,333)	(75,000)
270 Mobile Park Fee				
5065 City Staff Time & Cost Recover	(28,356)	(32,180)	(65,000)	(65,000)
270 Mobile Park Fee Total	(28,356)	(32,180)	(65,000)	(65,000)
271 Local Grants				
4401 Investment Earnings City Pool	(3,782)	(4,526)	-	-
4404 Change in Fair Value of Invts	(2,566)	12,891	-	-
4441 Pay Phones Revenue	(12,119)	(6,762)	(20,000)	-
4711 Contributions - Other Agencies	(729)	(3,466)	(5,000)	(5,000)
5524 Confiscated Funds	(53,228)	(124,002)	(10,000)	(10,000)
5701 Sales - Sundries	(61,724)	(44,741)	(40,000)	-
271 Local Grants Total	(134,148)	(170,606)	(75,000)	(15,000)
272 Federal Grants				
4401 Investment Earnings City Pool	9,573	(115,710)	-	-
4402 Investment Earnings Others	(308,714)	(128,508)	-	-
4403 Trustee Investment Earnings	(48)	-	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
4404 Change in Fair Value of Invts	(26,814)	185,048	-	-
4446 Rentals Leases Land Space	(52,382)	(72,203)	(28,000)	-
4602 PD Fed Grant - HIDTA (CBAG)	(2,514,104)	(1,818,689)	(2,667,576)	(2,667,576)
4604 PD Fed Grant - OTS	(451,758)	(351,887)	(230,522)	(127,500)
4610 Federal Grant Project Revenue	(4,633,181)	(34,666,613)	-	(39,255)
4611 Federal Grant - Other	(7,834,580)	(7,008,244)	(7,315,178)	(374,556)
4612 PD DOJ	(167,286)	(80,487)	(60,000)	(60,000)
4613 PD Treasury	(70,534)	(54,998)	-	-
4625 CARES CRF Federal	(22,997)	-	-	-
5062 Police Reimbursements	(98,692)	(86,115)	(141,930)	(141,930)
5453 Loan Repayments	(655,542)	(148,558)	-	-
5999 Transfers In	(104,436)	(636,026)	(465,959)	(79,299)
272 Federal Grants Total	(16,931,494)	(44,982,990)	(10,909,165)	(3,490,116)
273 State Grants				
4401 Investment Earnings City Pool	(25,051)	(12,012)	-	-
4402 Investment Earnings City Pool	(7,550)	(24,300)	-	-
4404 Change in Fair Value of Invts	8,983	34,767	-	-
4501 State Grant SLESF	(646,831)	(673,855)	(401,014)	(650,000)
4510 State Grant Project Revenue	(448,806)	(125,022)	-	(23,935)
4511 State Grant	(1,196,026)	(488,345)	(567,308)	(390,163)
4625 CARES CRF Federal	(7,479)	-	-	-
5453 Loan Repayments	(111,600)	(167,253)	-	-
5511 Rebates/Refunds	1,318	-	-	-
273 State Grants Total	(2,433,042)	(1,456,021)	(968,322)	(1,064,098)
282 Environmental Services				
4625 CARES CRF Federal	(177,705)	-	-	-
4626 FEMA Reimbursement	587	-	-	-
4752 Dev Fees - Deposit Based	(10,535)	(31,903)	-	-
5065 City Staff Time & Cost Recover	(1,575)	(560)	-	-
5220 Measure P Reimbursements	(484)	(244)	-	-
5221 Trash/Recyc. AB939 Admin Fee	(1,516,137)	(1,541,134)	(1,416,799)	(1,416,799)
5371 Reimb - Other	(316,382)	(398,221)	(110,000)	(110,000)
5372 Reimb - Other City Funds	(1,133)	(2,174)	(29,726)	(29,726)
5999 Transfers In	-	(15,000)	(7,000)	(7,000)
282 Environmental Services Total	(2,023,365)	(1,989,235)	(1,563,525)	(1,563,525)
301 Storm Drain				
4321 Storm Drain Ord Violation Fee	(900)	(200)	(5,000)	(5,000)
4401 Investment Earnings City Pool	(29,376)	(33,539)	-	-
4404 Change in Fair Value of Invts	13,959	90,411	-	-
5011 Storm Drain Fees	(589,446)	(625,970)	(585,000)	(585,000)
5491 P.Y. Revenue	(762)	-	-	-
5651 Service Charge - A/R	(3,733)	1,279	-	-
301 Storm Drain Total	(610,257)	(568,020)	(590,000)	(590,000)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
311 CDBG Housing Program				
4611 Federal Grant - Other	(27,988)	-	(100,000)	(100,000)
5453 Loan Repayments	(15,000)	(33,310)	-	-
311 CDBG Housing Program Total	(42,988)	(33,310)	(100,000)	(100,000)
313 Chula Vista Housing Authority				
4401 Investment Earnings City Pool	(70,807)	(94,309)	-	-
4402 Investment Earnings Others	(78,284)	10,207	-	-
4404 Change in Fair Value of Invts	(12,117)	258,007	-	-
4625 CARES CRF Federal	(36,387)	-	-	-
4752 Dev Fees - Deposit Based	-	(59,956)	-	-
4801 Dev Fees - Others	(2,981,368)	-	-	-
5065 City Staff Time & Cost Recover	(28,992)	(15,241)	-	(1,395,342)
5242 Bond Administrative Fees	(291,654)	(331,215)	(150,000)	(150,000)
5331 Reimb - RDA Housing	(44,440)	(25,528)	-	-
5332 Reimb - CHIP	(16,187)	(16,131)	(25,000)	(25,000)
5361 Reimb - CDBG Admin	(324,300)	(174,106)	(419,735)	(419,735)
5362 Reimb - HOME Prog	(71,425)	(85,258)	(86,630)	(86,630)
5364 Reimb - CDBG Others	-	-	(50,000)	(50,000)
5365 Reimb - ESG Program	(29,398)	(8,915)	(1,042)	(1,042)
5371 Reimb - Other	(56,929)	(81,302)	(20,000)	(20,000)
5372 Reimb - Other City Funds	(26,057)	(20,494)	(45,000)	(45,000)
5453 Loan Repayments	(577,431)	(414,545)	-	-
5651 Service Charge - A/R	(717)	(664)	-	-
5999 Transfers In	-	(15,000)	(3,000)	(3,000)
313 Chula Vista Housing Authority Total	(4,646,495)	(1,074,450)	(800,407)	(2,195,749)
316 Public Educational & Govt Fee				
4022 Public Educational & Govt. Fee	(512,593)	(463,961)	(540,000)	(488,000)
4625 CARES CRF Federal	(139)	-	-	-
4626 FEMA Reimbursement	112	-	-	-
5371 Reimb - Other	(80,000)	-	-	-
316 Public Educational & Govt Fee Total	(592,620)	(463,961)	(540,000)	(488,000)
318 RDA Successor Agency Fund				
4005 Prop Tax in Lieu	(299,988)	(305,988)	-	-
4081 Property Tax Increment TCI	(436,856)	(607,543)	(1,206,866)	(1,206,866)
4082 Property Tax Increment Bayfront	(314,366)	(337,531)	(1,343,080)	(1,343,080)
4083 Prop Tax Increment Southwest	(561,394)	(823,520)	(666,328)	(666,328)
4084 Property Tax Increment TC II	(208,620)	(266,596)	(480,043)	(480,043)
4085 Property Tax Increment Otay VI	(377,649)	(485,851)	(697,538)	(697,538)
4086 Prop Tax Increment Merged Proj	(523,976)	(713,977)	(573,295)	(573,295)
4401 Investment Earnings City Pool	(57,457)	(47,367)	-	-
4404 Change in Fair Value of Invts	82,631	161,868	-	-
318 RDA Successor Agency Fund Total	(2,697,676)	(3,426,504)	(4,967,150)	(4,967,150)
319 Housing Successor Agency				
4401 Investment Earnings City Pool	(225,584)	(183,287)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
4402 Investment Earnings Others	(838,307)	(118,639)	(200,000)	(200,000)
4404 Change in Fair Value of Invts	143,390	501,836	-	-
4446 Rentals Leases Land Space	(21,631)	(23,597)	(15,000)	(15,000)
5065 City Staff Time & Cost Recover	(1,044)	-	-	-
5453 Loan Repayments	(1,334,234)	(138,420)	(255,000)	(255,000)
319 Housing Successor Agency Total	(2,277,410)	37,893	(470,000)	(470,000)
340 Section 115 Trust				
5999 Transfers In	-	(10,751,979)	(9,007,333)	(10,848,629)
340 Section 115 Trust Total	-	(10,751,979)	(9,007,333)	(10,848,629)
341 Public Liability Trust				
5371 Reimb - Other	(159,703)	(123,096)	-	-
5999 Transfers In	(1,234,450)	(1,240,788)	(1,284,078)	(2,484,078)
341 Public Liability Trust Total	(1,394,153)	(1,363,884)	(1,284,078)	(2,484,078)
342 CFD 11-M Rolling Hills McM				
4401 Investment Earnings City Pool	(8,714)	(8,165)	-	-
4404 Change in Fair Value of Invts	5,862	23,944	-	-
5601 District Assessments	(196,518)	(199,004)	(209,602)	(226,688)
342 CFD 11-M Rolling Hills McM Total	(199,370)	(183,225)	(209,602)	(226,688)
343 CFD 12-M Otay Ranch Village 7				
4401 Investment Earnings City Pool	(19,665)	(18,772)	-	-
4404 Change in Fair Value of Invts	15,113	55,784	-	-
5601 District Assessments	(561,408)	(567,601)	(594,169)	(610,828)
343 CFD 12-M Otay Ranch Village 7 Total	(565,960)	(530,588)	(594,169)	(610,828)
344 CFD 13-M Otay Ranch Village 2				
4401 Investment Earnings City Pool	(34,639)	(37,616)	-	-
4404 Change in Fair Value of Invts	21,112	108,567	-	-
5371 Reimb - Other	(91)	-	-	-
5601 District Assessments	(768,482)	(919,002)	(822,427)	(1,721,829)
344 CFD 13-M Otay Ranch Village 2 Total	(782,100)	(848,051)	(822,427)	(1,721,829)
345 CFD 12M Village 7 Otay Ranch				
4401 Investment Earnings City Pool	(23,500)	(21,801)	-	-
4404 Change in Fair Value of Invts	17,922	63,403	-	-
5601 District Assessments	(585,525)	(597,128)	(625,580)	(676,572)
345 CFD 12M Village 7 Otay Ranch Total	(591,104)	(555,526)	(625,580)	(676,572)
346 CFD 14M-A-EUC Millenia				
4401 Investment Earnings City Pool	(12,606)	(11,289)	-	-
4404 Change in Fair Value of Invts	9,709	32,384	-	-
5601 District Assessments	(292,500)	(295,303)	(309,297)	(334,507)
346 CFD 14M-A-EUC Millenia Total	(295,396)	(274,208)	(309,297)	(334,507)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
347 CFD 14M-B-EUC Millenia				
4401 Investment Earnings City Pool	(6,342)	(9,330)	-	-
4404 Change in Fair Value of Invts	1,346	29,395	-	-
5999 Transfers In	(475,546)	(486,716)	(482,722)	(646,542)
347 CFD 14M-B-EUC Millenia Total	(480,542)	(466,651)	(482,722)	(646,542)
348 CFD 18M Village 3 Otay Ranch				
4401 Investment Earnings City Pool	(45,692)	(70,847)	-	-
4404 Change in Fair Value of Invts	11,216	200,063	-	-
5601 District Assessments	(1,548,037)	(1,653,388)	(1,579,988)	(1,787,149)
348 CFD 18M Village 3 Otay Ranch Total	(1,582,513)	(1,524,172)	(1,579,988)	(1,787,149)
349 CFD 19M Freeway Commercial 2				
4401 Investment Earnings City Pool	(7,791)	(11,268)	-	-
4404 Change in Fair Value of Invts	2,750	31,632	-	-
5601 District Assessments	(210,953)	(278,557)	(223,952)	(297,637)
349 CFD 19M Freeway Commercial 2 Total	(215,994)	(258,193)	(223,952)	(297,637)
350 Bayfront Special Tax District				
4401 Investment Earnings City Pool	(1,699)	(5,264)	-	-
4404 Change in Fair Value of Invts	(1,924)	5,230	-	-
5601 District Assessments	(251,795)	(609,104)	(200,000)	(200,000)
350 Bayfront Special Tax District Total	(255,418)	(609,138)	(200,000)	(200,000)
351 Town Center Landscape Dist I				
4401 Investment Earnings City Pool	(521)	(432)	-	-
4404 Change in Fair Value of Invts	383	1,184	-	-
351 Town Center Landscape Dist I Total	(138)	753	-	-
352 Bay Blvd Landscape District				
4401 Investment Earnings City Pool	(850)	(870)	-	-
4404 Change in Fair Value of Invts	586	2,432	-	-
5601 District Assessments	(14,876)	(12,756)	(13,043)	(12,851)
352 Bay Blvd Landscape District Total	(15,140)	(11,194)	(13,043)	(12,851)
353 Eastlake Maintenance Dist I				
4401 Investment Earnings City Pool	(12,163)	(11,954)	-	-
4404 Change in Fair Value of Invts	8,163	35,387	-	-
5601 District Assessments	(356,856)	(366,418)	(397,772)	(368,280)
5999 Transfers In	(31,280)	(31,280)	(28,200)	(54,226)
353 Eastlake Maintenance Dist I Total	(392,135)	(374,265)	(425,972)	(422,506)
354 Open Space District #01				
4401 Investment Earnings City Pool	(1,316)	(1,348)	-	-
4404 Change in Fair Value of Invts	1,214	4,283	-	-
5601 District Assessments	(93,254)	(94,896)	(95,202)	(95,953)
354 Open Space District #01 Total	(93,355)	(91,961)	(95,202)	(95,953)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
355 Open Space District #02				
4401 Investment Earnings City Pool	135	26	-	-
4404 Change in Fair Value of Invt	-	77	-	-
5601 District Assessments	(16,407)	(17,041)	(16,714)	(16,847)
355 Open Space District #02 Total	(16,272)	(16,938)	(16,714)	(16,847)
356 Open Space District #03				
4401 Investment Earnings City Pool	(614)	(778)	-	-
4404 Change in Fair Value of Invt	326	2,492	-	-
5601 District Assessments	(57,130)	(57,560)	(58,612)	(59,074)
356 Open Space District #03 Total	(57,418)	(55,845)	(58,612)	(59,074)
357 Open Space District #04				
4401 Investment Earnings City Pool	(2,017)	(1,548)	-	-
4404 Change in Fair Value of Invt	1,865	4,871	-	-
5601 District Assessments	(98,168)	(102,159)	(101,389)	(102,189)
357 Open Space District #04 Total	(98,321)	(98,836)	(101,389)	(102,189)
358 Open Space District #05				
4401 Investment Earnings City Pool	(1,407)	(1,501)	-	-
4404 Change in Fair Value of Invt	948	4,445	-	-
5601 District Assessments	(56,716)	(57,316)	(57,991)	(58,447)
358 Open Space District #05 Total	(57,174)	(54,372)	(57,991)	(58,447)
359 Open Space District #06				
4401 Investment Earnings City Pool	(1,358)	(1,423)	-	-
4404 Change in Fair Value of Invt	879	4,061	-	-
5601 District Assessments	(37,490)	(38,984)	(38,082)	(38,381)
359 Open Space District #06 Total	(37,970)	(36,346)	(38,082)	(38,381)
361 Open Space District #07				
4401 Investment Earnings City Pool	(529)	(321)	-	-
4404 Change in Fair Value of Invt	538	1,044	-	-
5601 District Assessments	(16,057)	(15,972)	(16,420)	(16,548)
361 Open Space District #07 Total	(16,048)	(15,249)	(16,420)	(16,548)
362 Open Space District #08				
4401 Investment Earnings City Pool	(1,303)	(1,483)	-	-
4404 Change in Fair Value of Invt	796	4,539	-	-
5601 District Assessments	(80,345)	(81,973)	(82,520)	(83,172)
362 Open Space District #08 Total	(80,852)	(78,917)	(82,520)	(83,172)
363 Open Space District #09				
4401 Investment Earnings City Pool	(428)	(842)	-	-
4404 Change in Fair Value of Invt	185	2,745	-	-
5601 District Assessments	(80,286)	(80,797)	(81,845)	(82,498)
363 Open Space District #09 Total	(80,528)	(78,894)	(81,845)	(82,498)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
364 Open Space District #10				
4401 Investment Earnings City Pool	(1,984)	(2,297)	-	-
4404 Change in Fair Value of Invts	1,353	6,892	-	-
5601 District Assessments	(92,793)	(93,381)	(95,725)	(94,963)
364 Open Space District #10 Total	(93,424)	(88,785)	(95,725)	(94,963)
365 Open Space District #11				
4401 Investment Earnings City Pool	(4,210)	(4,071)	-	-
4404 Change in Fair Value of Invts	4,075	12,246	-	-
5371 Reimb - Other	(296)	-	-	-
5601 District Assessments	(188,036)	(190,206)	(190,294)	(193,309)
365 Open Space District #11 Total	(188,468)	(182,031)	(190,294)	(193,309)
366 Open Space District #13				
4401 Investment Earnings City Pool	(11)	(9)	-	-
366 Open Space District #13 Total	(11)	(9)	-	-
367 Open Space District #14				
4401 Investment Earnings City Pool	(4,132)	(5,620)	-	-
4404 Change in Fair Value of Invts	2,156	17,691	-	-
5601 District Assessments	(405,700)	(399,721)	(402,298)	(405,475)
367 Open Space District #14 Total	(407,676)	(387,650)	(402,298)	(405,475)
368 Open Space District #15				
4401 Investment Earnings City Pool	252	22	-	-
4404 Change in Fair Value of Invts	-	154	-	-
5601 District Assessments	(24,523)	(25,798)	(25,522)	(25,723)
368 Open Space District #15 Total	(24,270)	(25,622)	(25,522)	(25,723)
369 Open Space District #17				
4401 Investment Earnings City Pool	(176)	(184)	-	-
4404 Change in Fair Value of Invts	265	424	-	-
5601 District Assessments	(9,871)	(9,782)	(9,859)	(9,937)
369 Open Space District #17 Total	(9,783)	(9,542)	(9,859)	(9,937)
371 Open Space District #18				
4401 Investment Earnings City Pool	(7,104)	(6,567)	-	-
4404 Change in Fair Value of Invts	5,539	19,435	-	-
5601 District Assessments	(188,139)	(189,828)	(191,796)	(188,962)
371 Open Space District #18 Total	(189,703)	(176,961)	(191,796)	(188,962)
372 Open Space District #20				
4401 Investment Earnings City Pool	(39,524)	(35,673)	-	-
4404 Change in Fair Value of Invts	34,954	112,886	-	-
5371 Reimb - Other	(860)	(1,550)	-	-
5601 District Assessments	(1,631,377)	(1,639,651)	(1,649,327)	(1,661,464)
372 Open Space District #20 Total	(1,636,807)	(1,563,988)	(1,649,327)	(1,661,464)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
373 Open Space District #23				
4401 Investment Earnings City Pool	(2,305)	(1,700)	-	-
4404 Change in Fair Value of Invts	1,799	5,386	-	-
5371 Reimb - Other	(3,759)	-	-	-
5601 District Assessments	(57,511)	(58,360)	(58,792)	(59,257)
373 Open Space District #23 Total	(61,776)	(54,674)	(58,792)	(59,257)
374 Open Space District #24				
4401 Investment Earnings City Pool	(61)	(293)	-	-
4404 Change in Fair Value of Invts	-	890	-	-
5601 District Assessments	(33,102)	(36,697)	(34,709)	(34,983)
374 Open Space District #24 Total	(33,163)	(36,100)	(34,709)	(34,983)
375 Open Space District #26				
4401 Investment Earnings City Pool	93	(25)	-	-
4404 Change in Fair Value of Invts	-	146	-	-
5601 District Assessments	(12,656)	(12,843)	(12,939)	(13,042)
375 Open Space District #26 Total	(12,562)	(12,722)	(12,939)	(13,042)
376 Open Space District #31				
5601 District Assessments	(200,936)	(199,586)	(204,114)	(201,097)
376 Open Space District #31 Total	(200,936)	(199,586)	(204,114)	(201,097)
378 CFD 07M Eastlake Woods & Vista				
4401 Investment Earnings City Pool	(35,154)	(36,895)	-	-
4404 Change in Fair Value of Invts	21,768	107,257	-	-
5601 District Assessments	(973,653)	(986,701)	(986,312)	(995,933)
378 CFD 07M Eastlake Woods & Vista Total	(987,040)	(916,339)	(986,312)	(995,933)
379 CFD 08M Vlg 6 McMillin & OR				
4401 Investment Earnings City Pool	(85,982)	(83,691)	-	-
4404 Change in Fair Value of Invts	58,094	239,028	-	-
5601 District Assessments	(1,643,511)	(1,656,951)	(1,666,696)	(1,701,311)
379 CFD 08M Vlg 6 McMillin & OR Total	(1,671,399)	(1,501,614)	(1,666,696)	(1,701,311)
380 CFD 09M ORV II Brookfield-Shea				
4401 Investment Earnings City Pool	(57,100)	(54,380)	-	-
4404 Change in Fair Value of Invts	43,808	156,740	-	-
5601 District Assessments	(1,439,645)	(1,455,351)	(1,465,062)	(1,491,357)
380 CFD 09M ORV II Brookfield-Shea Total	(1,452,937)	(1,352,991)	(1,465,062)	(1,491,357)
381 CFD 14M-2-EUC Millenia				
4401 Investment Earnings City Pool	-	(927)	-	-
4404 Change in Fair Value of Invts	-	2,551	-	-
5601 District Assessments	(78,541)	(261,922)	(293,609)	(335,452)
381 CFD 14M-2-EUC Millenia Total	(78,541)	(260,298)	(293,609)	(335,452)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
382 CFD 99-2 Otay Ranch Vlg 1 West				
4401 Investment Earnings City Pool	(42,911)	(41,590)	-	-
4404 Change in Fair Value of Invts	30,700	122,137	-	-
5601 District Assessments	(1,103,723)	(1,123,722)	(1,121,646)	(1,121,628)
382 CFD 99-2 Otay Ranch Vlg 1 West Total	(1,115,934)	(1,043,176)	(1,121,646)	(1,121,628)
383 Town Ctr Business Improv Dist				
4401 Investment Earnings City Pool	(1,890)	166	-	-
4404 Change in Fair Value of Invts	129	2,713	-	-
5601 District Assessments	5,457	11,460	-	-
383 Town Ctr Business Improv Dist Total	3,697	14,339	-	-
386 Otay Ranch Preserve				
4401 Investment Earnings City Pool	(29,577)	(21,750)	-	-
4404 Change in Fair Value of Invts	20,434	66,338	-	-
5601 District Assessments	(802,336)	(807,396)	(822,171)	(840,661)
386 Otay Ranch Preserve Total	(811,479)	(762,807)	(822,171)	(840,661)
387 CFD 98-3 Sunbow 2				
4401 Investment Earnings City Pool	(26,494)	(22,311)	-	-
4404 Change in Fair Value of Invts	25,878	70,520	-	-
5601 District Assessments	(1,090,322)	(1,102,798)	(1,112,090)	(1,120,846)
387 CFD 98-3 Sunbow 2 Total	(1,090,938)	(1,054,590)	(1,112,090)	(1,120,846)
388 CFD 97-1 Otay Ranch				
4401 Investment Earnings City Pool	(150,082)	(140,596)	-	-
4404 Change in Fair Value of Invts	110,669	407,945	-	-
5371 Reimb - Other	(1,034)	(19,143)	-	-
5601 District Assessments	(3,342,864)	(3,405,089)	(3,411,335)	(3,422,177)
388 CFD 97-1 Otay Ranch Total	(3,383,310)	(3,156,882)	(3,411,335)	(3,422,177)
389 Otay Ranch Village 1,2,6,7,12				
4401 Investment Earnings City Pool	(3,157)	(2,616)	-	-
4404 Change in Fair Value of Invts	2,319	7,173	-	-
389 Otay Ranch Village 1,2,6,7,12 Total	(839)	4,558	-	-
391 Central Garage Fund				
4421 Sale of Other Personal Prop	(7,951)	(4,220)	-	-
4625 CARES CRF Federal	(1,914)	-	-	-
4626 FEMA Reimbursement	(131)	-	-	-
5065 City Staff Time & Cost Recover	(137,751)	(120,141)	(85,000)	(85,000)
5222 Measure A Reimbursements	-	-	(113,771)	(108,334)
5371 Reimb - Other	(5,496)	-	-	-
5463 Recoveries on Damaged Property	(78,616)	(104,583)	(20,168)	(20,168)
5471 Billings to Other Departments	(3,372,857)	(4,622,447)	(4,542,097)	(5,516,097)
5511 Rebates/Refunds	(2,279)	(2,698)	-	-
5999 Transfers In	-	(26,000)	(9,000)	(9,000)
391 Central Garage Fund Total	(3,606,995)	(4,880,088)	(4,770,036)	(5,738,599)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
394 Vehicle Replacement Fund				
5462 Gain on Disposal of Property	(105,741)	(192,543)	-	-
5999 Transfers In	(218,942)	(231,982)	(313,760)	(681,314)
394 Vehicle Replacement Fund Total	(324,683)	(424,525)	(313,760)	(681,314)
398 Workers Compensation Fund				
5371 Reimb - Other	(121,601)	(168,274)	(25,000)	(25,000)
5461 Recoveries on Lien & W/C Overp	-	-	(25,000)	(25,000)
5471 Billings to Other Departments	(4,817,981)	(4,679,723)	(4,780,231)	(5,033,136)
398 Workers Compensation Fund Total	(4,939,582)	(4,847,997)	(4,830,231)	(5,083,136)
401 Bayfront Trolley Station				
4401 Investment Earnings City Pool	(1,688)	(1,399)	-	-
4404 Change in Fair Value of Invts	1,240	3,836	-	-
401 Bayfront Trolley Station Total	(448)	2,437	-	-
402 Chula Vista Transit				
4401 Investment Earnings City Pool	1,693	1,402	-	-
402 Chula Vista Transit Total	1,693	1,402	-	-
403 Transit Capital Projects				
4401 Investment Earnings City Pool	(3,405)	(2,821)	-	-
4404 Change in Fair Value of Invts	2,501	7,737	-	-
403 Transit Capital Projects Total	(904)	4,916	-	-
405 City Jail				
4311 Booking Fees	(18,027)	(155)	-	-
4315 CVHF Booking Fees	(710)	-	-	-
4622 PD STC Reimb Prog	(9,664)	(6,934)	(6,000)	-
4625 CARES CRF Federal	406	-	-	-
4626 FEMA Reimbursement	3,384	-	-	-
4921 Reimb fr. Other Agencies-Jail	(1,394,698)	(1,364,153)	(1,478,250)	-
5999 Transfers In	-	(25,000)	(518,193)	-
405 City Jail Total	(1,419,309)	(1,396,241)	(2,002,443)	-
406 Chula Vista Muni Golf Course				
4462 Rentals Leases Buildings	-	-	(132,580)	(132,580)
5101 Operating Revenue	-	(3,300,593)	-	(3,300,593)
5371 Reimb - Other	(10,226)	-	-	-
406 Chula Vista Muni Golf Course Total	(10,226)	(3,300,593)	(132,580)	(3,433,173)
407 Living Coast Discovery Center				
5999 Transfers In	(101,112)	(118,750)	(80,608)	(80,608)
407 Living Coast Discovery Center Total	(101,112)	(118,750)	(80,608)	(80,608)
408 Development Services Fund				
4101 State Fee SB1186	(44,886)	(114,335)	(14,000)	(50,000)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
4211 Building Permits	(3,698,055)	(3,970,251)	(3,355,895)	(3,731,410)
4212 Plumbing Permits	(315,625)	(337,678)	(333,785)	(333,785)
4213 Electrical Permits	(91,231)	(129,182)	(82,115)	(100,000)
4214 Sewer Connection Permits	(29,845)	(29,010)	(30,000)	(30,000)
4215 Utility Permits	(540)	(22,320)	(27,700)	(27,700)
4401 Investment Earnings City Pool	(14,886)	(36,174)	-	-
4404 Change in Fair Value of Invts	3,724	100,648	-	-
4421 Sale of Other Personal Prop	(2,325)	(8,894)	-	-
4625 CARES CRF Federal	(215,755)	-	-	-
4626 FEMA Reimbursement	(157)	-	-	-
4751 Planning Fees	(239,321)	(321,672)	(248,384)	(298,384)
4752 Dev Fees - Deposit Based	(3,161,240)	(2,407,978)	(3,285,345)	(3,459,345)
4761 Sale of Maps & Publication	-	(3,610)	(500)	(500)
4771 Plan Checking Fees	(2,216,991)	(2,506,338)	(2,182,510)	(2,657,033)
4781 Engineering Fees	(107,203)	(99,556)	(93,040)	(125,000)
4783 Strong Motion Instrument Prog	(74,143)	(110,316)	(95,000)	(95,000)
4813 Certificate of Occupancy Fee	-	-	(2,000)	(2,000)
5065 City Staff Time & Cost Recover	-	(83,703)	-	(22,860)
5220 Measure P Reimbursements	(18,310)	(17,355)	-	-
5301 Reimb - DIF	(524,534)	(604,793)	(450,000)	(450,000)
5341 Reimb - Open Space Dist	-	(732)	-	-
5342 Reimb - Assessment Dist	(2,319)	-	-	-
5343 Reimb - Comm Fac Distr	(59,710)	(15,529)	(145,000)	(145,000)
5351 Reimb - CIP Projects	(41,001)	(21,130)	(87,000)	(87,000)
5352 Reimb - DIF CIP	(11,693)	(8,760)	(32,500)	(32,500)
5363 Reimb - CDBG CIP	(3,382)	-	-	-
5371 Reimb - Other	(14,802)	(111,023)	-	-
5372 Reimb - Other City Funds	(25,814)	-	(23,485)	(23,485)
5999 Transfers In	(538,892)	(661,343)	(1,582,991)	(588,991)
408 Development Services Fund Total	(11,448,934)	(11,521,034)	(12,071,250)	(12,259,993)
409 CV Elite Athlete Training Ctr				
4401 Investment Earnings City Pool	6,715	8,470	-	-
4421 Sale of Other Personal Prop	(1,010)	(6,150)	-	-
5371 Reimb - Other	(121,679)	(62,647)	(51,800)	(51,800)
5999 Transfers In	(117,406)	(120,679)	(176,700)	(176,700)
409 CV Elite Athlete Training Ctr Total	(233,380)	(181,007)	(228,500)	(228,500)
410 Transport Enterprise				
4401 Investment Earnings City Pool	16,546	(13,654)	-	-
4404 Change in Fair Value of Invts	-	49,334	-	-
4625 CARES CRF Federal	(6,478)	-	-	-
4931 Medical Transport Fee	(6,649,889)	(19,980,980)	(13,800,212)	(15,629,539)
5999 Transfers In	-	(106,000)	(95,000)	-
410 Transport Enterprise Total	(6,639,822)	(20,051,301)	(13,895,212)	(15,629,539)
411 Sewer Income				
4401 Investment Earnings City Pool	(41,388)	(33,760)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
4404 Change in Fair Value of Invts	30,994	92,694	-	-
5005 Sewer Income Assessments	-	(3,912)	-	-
411 Sewer Income Total	(10,394)	55,021	-	-
412 Special Sewer				
4401 Investment Earnings City Pool	(9)	(7)	-	-
412 Special Sewer Total	(9)	(7)	-	-
413 Trunk Sewer Capital Reserve				
4401 Investment Earnings City Pool	(1,233,239)	(1,146,893)	-	-
4402 Investment Earnings Others	(403,139)	(301,524)	(606,000)	(967,000)
4404 Change in Fair Value of Invts	821,548	3,071,157	-	-
5002 Sewerage Facility Participant	(3,683,262)	(6,283,618)	(4,000,000)	(4,000,000)
5999 Transfers In	-	(5,391)	-	-
413 Trunk Sewer Capital Reserve Total	(4,498,091)	(4,666,269)	(4,606,000)	(4,967,000)
414 Sewer Service Revenue				
4214 Sewer Connection Permits	(86,346)	(18,920)	(40,000)	(40,000)
4401 Investment Earnings City Pool	(896,627)	(771,727)	-	-
4404 Change in Fair Value of Invts	671,079	2,075,758	-	-
4421 Sale of Other Personal Prop	(13,469)	(18,924)	-	-
4625 CARES CRF Federal	(9,114)	-	-	-
4626 FEMA Reimbursement	(4,390)	-	-	-
4752 Dev Fees - Deposit Based	(13,609)	(738)	(20,000)	(20,000)
5001 Sewer Service Charges	(32,809,295)	(37,060,784)	(32,000,000)	(37,000,000)
5006 Montgomery Sewer Charges	(3,426,822)	(3,583,522)	(3,500,000)	(3,500,000)
5065 City Staff Time & Cost Recover	(73,149)	(17,975)	-	-
5220 Measure P Reimbursements	(852)	-	-	-
5301 Reimb - DIF	(2,346)	-	-	-
5351 Reimb - CIP Projects	(5,456)	(4,843)	(5,000)	(5,000)
5352 Reimb - DIF CIP	(16,127)	-	-	-
5462 Gain on Disposal of Property	(11,425)	(47,609)	-	-
5491 P.Y. Revenue	(64,894)	(452)	-	-
5511 Rebates/Refunds	-	(33)	-	-
5521 Miscellaneous Revenues	-	(61)	-	-
5651 Service Charge - A/R	(329,298)	171,424	-	-
5652 Past Due A/R - General	68,858	(3,949)	-	-
5999 Transfers In	(150,000)	(244,000)	(198,000)	(199,000)
414 Sewer Service Revenue Total	(37,173,281)	(39,526,356)	(35,763,000)	(40,764,000)
428 Sewer Facility Replacement				
4401 Investment Earnings City Pool	(243,564)	(200,390)	-	-
4402 Investment Earnings Others	-	-	(51,726)	(51,726)
4404 Change in Fair Value of Invts	199,321	545,107	-	-
5003 Sewer Facility Replacement Fee	(2,051,176)	(2,065,163)	(2,250,000)	(2,250,000)
5491 P.Y. Revenue	(635)	-	-	-
5651 Service Charge - A/R	(26,094)	7,913	-	-
428 Sewer Facility Replacement Total	(2,122,148)	(1,712,533)	(2,301,726)	(2,301,726)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
430 Sewer DIFs				
4401 Investment Earnings City Pool	(81,740)	(73,054)	-	-
4402 Investment Earnings Others	-	-	17,000	402,000
4404 Change in Fair Value of Invts	73,575	206,630	-	-
5792 DIF - Swr. Basin Salt Creek	(512,520)	(863,570)	(625,000)	(750,000)
5793 DIF - Swr. Basin Poggi Cyn	(82,187)	(22,459)	(18,000)	(10,000)
430 Sewer DIFs Total	(602,872)	(752,452)	(626,000)	(358,000)
442 CDBG Section 108 Loan				
5999 Transfers In	(633,650)	(644,746)	(657,214)	(669,863)
442 CDBG Section 108 Loan Total	(633,650)	(644,746)	(657,214)	(669,863)
449 SD County Regional Comm System				
4401 Investment Earnings City Pool	(7)	(6)	-	-
449 SD County Regional Comm System Total	(7)	(6)	-	-
451 Long Term Debt - City of CV				
4404 Change in Fair Value of Invts	-	(0)	-	-
5452 Proceeds from Bond Sale	(308,476,104)	(12,194,805)	-	-
4404 Change in Fair Value of Invts	-	(0)	-	-
5999 Transfers In	-	(14,918,334)	(15,741,641)	(15,270,192)
451 Long Term Debt - City of CV Total	(308,476,104)	(27,113,140)	(15,741,641)	(15,270,192)
452 Equipment Lease Fund				
4401 Investment Earnings City Pool	(1,923)	(1,233)	-	-
4404 Change in Fair Value of Invts	1,365	4,222	-	-
5371 Reimb - Other	(23,994)	(18,431)	(12,700)	(7,000)
5999 Transfers In	(283,986)	(280,821)	(283,718)	(201,019)
452 Equipment Lease Fund Total	(308,538)	(296,263)	(296,418)	(208,019)
453 Energy Conservation Loans				
5371 Reimb - Other	-	-	(258,000)	-
5999 Transfers In	(490,071)	(484,644)	(309,824)	(305,966)
453 Energy Conservation Loans Total	(490,071)	(484,644)	(567,824)	(305,966)
475 2014 COP Refunding				
4401 Investment Earnings City Pool	(60)	2	-	-
4403 Trustee Investment Earnings	(7,752)	(127,374)	-	-
4404 Change in Fair Value of Invts	-	(78)	-	-
5999 Transfers In	(3,608,695)	(3,607,758)	(3,611,082)	(3,619,582)
475 2014 COP Refunding Total	(3,616,507)	(3,735,208)	(3,611,082)	(3,619,582)
476 2015 Refunding COP				
4401 Investment Earnings City Pool	0	-	-	-
4403 Trustee Investment Earnings	(9,193)	(286,510)	-	-
4404 Change in Fair Value of Invts	-	(94)	-	-
5999 Transfers In	(2,935,981)	(2,924,761)	(2,923,768)	(2,926,770)

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
476 2015 Refunding COP Total	(2,945,173)	(3,211,365)	(2,923,768)	(2,926,770)
477 2016 Ref COP Civic Ctr/Nature				
4401 Investment Earnings City Pool	(3)	(0)	-	-
4403 Trustee Investment Earnings	(4,160)	(129,764)	-	-
4404 Change in Fair Value of Invts	-	(43)	-	-
5999 Transfers In	(288,320)	(288,795)	(287,551)	(287,552)
477 2016 Ref COP Civic Ctr/Nature Total	(292,483)	(418,602)	(287,551)	(287,552)
478 2016 LRRB PFDIF/COP				
4401 Investment Earnings City Pool	2	(558)	-	-
4403 Trustee Investment Earnings	(3)	(84)	-	-
4404 Change in Fair Value of Invts	-	17	-	-
5999 Transfers In	(2,157,676)	(2,146,671)	(2,149,276)	(2,153,475)
478 2016 LRRB PFDIF/COP Total	(2,157,678)	(2,147,297)	(2,149,276)	(2,153,475)
479 2017 CREBs LRBs				
4403 Trustee Investment Earnings	(3)	(20)	-	-
4404 Change in Fair Value of Invts	-	(0)	-	-
5371 Reimb - Other	(318,145)	(314,851)	(246,000)	(243,000)
5999 Transfers In	(376,210)	(360,278)	(435,646)	(443,575)
479 2017 CREBs LRBs Total	(694,357)	(675,150)	(681,646)	(686,575)
480 2017 Measure P LRBs				
5999 Transfers In	-	(8,138,246)	(7,827,252)	(7,513,397)
480 2017 Measure P LRBs Total	-	(8,138,246)	(7,827,252)	(7,513,397)
507 Otay Valley Rd AD 90-2 Impvt				
4401 Investment Earnings City Pool	(1,727)	(1,431)	-	-
4404 Change in Fair Value of Invts	1,269	3,925	-	-
507 Otay Valley Rd AD 90-2 Impvt Total	(459)	2,494	-	-
508 Assessment District 97-2				
4401 Investment Earnings City Pool	(136)	(112)	-	-
4404 Change in Fair Value of Invts	-	222	-	-
508 Assessment District 97-2 Total	(136)	110	-	-
511 OV Rd Fee Recovery District				
4401 Investment Earnings City Pool	(19,032)	(15,751)	-	-
4404 Change in Fair Value of Invts	14,002	43,218	-	-
511 OV Rd Fee Recovery District Total	(5,031)	27,467	-	-
512 EL Greens II AD 94-1 Improvement				
5372 Reimb - Other City Funds	(2,738)	-	-	-
512 EL Greens II AD 94-1 Improvement Total	(2,738)	-	-	-
518 AD2005-1 Tobias Drive				
4401 Investment Earnings City Pool	(47)	(39)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
4404 Change in Fair Value of Invts	-	78	-	-
518 AD2005-1 Tobias Drive Total	(47)	39	-	-
542 Drainage DIF				
4401 Investment Earnings City Pool	(75,297)	(59,336)	-	-
4404 Change in Fair Value of Invts	57,269	162,804	-	-
542 Drainage DIF Total	(18,029)	103,468	-	-
560 Public Facilities DIF				
4401 Investment Earnings City Pool	(384,896)	(392,926)	-	-
4404 Change in Fair Value of Invts	455,684	1,474,081	-	-
5463 Recoveries on Damaged Property	(54,492)	-	-	-
5751 DIF PF - Admin	(465,032)	(593,870)	(564,000)	(564,000)
5752 DIF PF - Civic Ctr Expansion	(2,153,435)	(2,840,478)	(2,600,000)	(2,600,000)
5753 DIF PF - Police Fac Remodel	(1,434,867)	(1,880,291)	(1,770,000)	(1,770,000)
5754 DIF PF - Corp Yard Relocation	(357,874)	(565,315)	(364,000)	(364,000)
5755 DIF PF - Libraries-East Terr	(1,270,101)	(1,604,110)	(1,560,000)	(1,560,000)
5756 DIF PF - Fire Supp Sys Exp	(911,269)	(1,157,334)	(1,030,000)	(1,030,000)
5771 DIF PF - Recreation Facilities	(965,414)	(1,188,679)	(1,300,000)	(1,300,000)
560 Public Facilities DIF Total	(7,541,697)	(8,748,924)	(9,188,000)	(9,188,000)
580 Pedestrian Bridge DIFs				
4401 Investment Earnings City Pool	(109,349)	(98,712)	-	-
4404 Change in Fair Value of Invts	76,834	269,014	-	-
5811 DIF - Ped Bridge - Otay Ranch	(234,760)	(492,426)	(584,000)	(85,000)
580 Pedestrian Bridge DIFs Total	(267,275)	(322,124)	(584,000)	(85,000)
590 Transportation DIFs				
4401 Investment Earnings City Pool	(536,435)	(536,435)	-	-
4402 Investment Earnings Others	-	-	(173,700)	(164,000)
4404 Change in Fair Value of Invts	(443,300)	1,541,676	-	-
4812 Traffic Signal Fee	(542,234)	(601,571)	(250,000)	(250,000)
5781 DIF - Transportation	(4,763,601)	(8,829,571)	(3,900,000)	(6,300,000)
590 Transportation DIFs Total	(6,285,570)	(8,425,901)	(4,323,700)	(6,714,000)
666 2016 TARBs				
4401 Investment Earnings City Pool	(7)	0	-	-
4403 Trustee Investment Earnings	(7)	(16)	-	-
5999 Transfers In	(2,796,337)	(2,794,881)	(2,798,401)	(2,795,101)
666 2016 TARBs Total	(2,796,351)	(2,794,897)	(2,798,401)	(2,795,101)
692 Long-Term Advances DSF-RDA SA				
5999 Transfers In	-	(52,173)	-	-
692 Long-Term Advances DSF-RDA SA Total	-	(52,173)	-	-
713 Capital Improvement Projects				
4401 Investment Earnings City Pool	(32,820)	(18,245)	-	-
4403 Trustee Investment Earnings	(15,020)	(67,790)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
4404 Change in Fair Value of Invts	51,334	60,531	-	-
5371 Reimb - Other	(341,569)	(1,015,924)	-	-
5999 Transfers In	-	(91,496)	(11,700,000)	-
713 Capital Improvement Projects Total	(338,075)	(1,132,925)	(11,700,000)	-
715 Parkland Acquisition & DevFees				
4401 Investment Earnings City Pool	(685,886)	(632,285)	-	-
4402 Investment Earnings Others	-	-	(196,500)	(185,000)
4404 Change in Fair Value of Invts	488,686	1,693,660	-	-
5801 Park Dedication Fee	(897,175)	(3,889,161)	(300,000)	(600,000)
5999 Transfers In	-	-	(50,000)	(50,000)
715 Parkland Acquisition & DevFees Total	(1,094,375)	(2,827,786)	(546,500)	(835,000)
716 Western-Park Acquisition & Dev				
4401 Investment Earnings City Pool	(40,470)	(52,476)	-	-
4404 Change in Fair Value of Invts	17,728	138,321	-	-
5801 Park Dedication Fee	(888,225)	(444,314)	(50,000)	(200,000)
716 Western-Park Acquisition & Dev Total	(910,967)	(358,469)	(50,000)	(200,000)
717 Residential Construction Tax				
4061 Residential Construction Tax	(540,025)	(432,425)	(325,505)	(325,505)
4401 Investment Earnings City Pool	8,916	11,941	-	-
717 Residential Construction Tax Total	(531,109)	(420,484)	(325,505)	(325,505)
725 Industrial Development Auth.				
4401 Investment Earnings City Pool	(1)	(1)	-	-
725 Industrial Development Auth. Total	(1)	(1)	-	-
735 Transportation Partnership				
4401 Investment Earnings City Pool	(2)	(2)	-	-
4404 Change in Fair Value of Invts	-	3	-	-
735 Transportation Partnership Total	(2)	2	-	-
736 Other Transportation Program				
4611 Federal Grant - Other	(3,265,995)	(327,187)	-	(12,772,000)
4701 Grant - Other Agency	(1,985)	-	-	-
5999 Transfers In	(960)	-	-	-
736 Other Transportation Program Total	(3,268,939)	(327,187)	-	(12,772,000)
741 Prop 1B Highway Safety				
4401 Investment Earnings City Pool	(21)	(18)	-	-
4404 Change in Fair Value of Invts	-	30	-	-
741 Prop 1B Highway Safety Total	(21)	12	-	-
Grand Total, All Funds	(764,773,005)	(573,527,677)	(522,007,689)	(548,300,569)



**FUND BALANCE
PROJECTIONS**

FUND BALANCE PROJECTIONS				
Fund Description	Est. Available 06/30/2023 Fund Bal.	Estimated Revenue/ Transfers In	Estimated Expense/ Transfers Out	Est. Available 06/30/2024 Fund Bal.
100 General Fund	(41,874,351)	(258,222,161)	258,222,161	(41,874,351)
100 General Fund Total		(258,222,161)	258,222,161	
105 Bayfront Lease Revenue	(10,658)	(2,045,827)	2,045,827	(10,658)
220 2016 Measure P Sales Tax	(22,821,937)	(27,515,846)	16,527,522	(33,810,261)
221 Transportation Grants-Gas Tax	(22,115,687)	(14,761,410)	15,159,429	(21,717,668)
222 2018 Measure A Sales Tax	(44,116,062)	(27,638,938)	26,406,272	(45,348,728)
227 Transportation Sales Tax	(234,482)	(6,673,500)	9,392,500	2,484,518
234 Advanced Life Support Program	-	(2,509,522)	2,722,074	212,552
241 Parking Meter	(1,540,534)	(590,000)	588,881	(1,541,653)
245 Traffic Safety	-	(437,640)	437,640	-
268 American Rescue Plan Act 2021	(48,245,263)	-	1,119,000	(47,126,263)
269 Other Grants	(1,123,427)	(75,000)	75,000	(1,123,427)
270 Mobile Park Fee	(246,151)	(65,000)	65,000	(246,151)
271 Local Grants	(3,957,412)	(15,000)	258,564	(3,713,848)
272 Federal Grants	-	(3,490,116)	5,053,103	1,562,987
273 State Grants	(12,052,118)	(1,064,098)	1,366,117	(11,750,099)
282 Environmental Services	(1,303,980)	(1,563,525)	3,075,965	208,460
301 Storm Drain	(2,647,377)	(590,000)	566,384	(2,670,993)
311 CDBG Housing Program	(67,588)	(100,000)	100,000	(67,588)
313 Chula Vista Housing Authority	(5,898,280)	(2,195,749)	2,223,733	(5,870,296)
316 Public Educational & Govt Fee	(556,910)	(488,000)	488,000	(556,910)
318 RDA Successor Agency Fund	(4,512,960)	(4,967,150)	3,294,538	(6,185,572)
319 Housing Successor Agency	(13,194,601)	(470,000)	2,082,258	(11,582,343)
340 Section 115 Trust	(18,834,958)	(10,848,629)	-	(29,683,587)
341 Public Liability Trust	(582,375)	(2,484,078)	2,484,078	(582,375)
342 CFD 11-M Rolling Hills McM	(615,938)	(226,688)	247,761	(594,865)
343 CFD 12-M Otay Ranch Village 7	(1,272,927)	(610,828)	659,315	(1,224,440)
344 CFD 13-M Otay Ranch Village 2	(3,455,750)	(1,721,829)	1,554,382	(3,623,197)
345 CFD 12M Village 7 Otay Ranch	(1,547,713)	(676,572)	697,840	(1,526,445)
346 CFD 14M-A-EUC Millenia	(906,623)	(334,507)	289,474	(951,656)
347 CFD 14M-B-EUC Millenia	(791,950)	(646,542)	646,988	(791,504)
348 CFD 18M Village 3 Otay Ranch	(6,846,148)	(1,787,149)	878,341	(7,754,956)
349 CFD 19M Freeway Commercial 2	(1,078,394)	(297,637)	274,986	(1,101,045)
350 Bayfront Special Tax District	(151,266)	(200,000)	15,000	(336,266)
352 Bay Blvd Landscape District	(66,289)	(12,851)	9,560	(69,580)
353 Eastlake Maintenance Dist I	(888,627)	(422,506)	436,063	(875,070)
354 Open Space District #01	(106,628)	(95,953)	96,638	(105,943)
355 Open Space District #02	(5,400)	(16,847)	16,793	(5,454)
356 Open Space District #03	(77,466)	(59,074)	58,894	(77,646)
357 Open Space District #04	(104,005)	(102,189)	115,780	(90,414)
358 Open Space District #05	(119,474)	(58,447)	60,670	(117,251)

FUND BALANCE PROJECTIONS				
Fund Description	Est. Available 06/30/2023 Fund Bal.	Estimated Revenue/ Transfers In	Estimated Expense/ Transfers Out	Est. Available 06/30/2024 Fund Bal.
359 Open Space District #06	(102,505)	(38,381)	42,814	(98,072)
361 Open Space District #07	(15,352)	(16,548)	24,515	(7,385)
362 Open Space District #08	(123,841)	(83,172)	83,514	(123,499)
363 Open Space District #09	(97,110)	(82,498)	75,019	(104,589)
364 Open Space District #10	(195,255)	(94,963)	94,963	(195,255)
365 Open Space District #11	(327,128)	(193,309)	192,630	(327,807)
367 Open Space District #14	(556,602)	(405,475)	399,437	(562,640)
368 Open Space District #15	(14,477)	(25,723)	22,776	(17,424)
369 Open Space District #17	(14,678)	(9,937)	10,198	(14,417)
371 Open Space District #18	(474,099)	(188,962)	210,675	(452,386)
372 Open Space District #20	(2,593,792)	(1,661,464)	1,824,447	(2,430,809)
373 Open Space District #23	(90,459)	(59,257)	66,946	(82,770)
374 Open Space District #24	(39,288)	(34,983)	34,434	(39,837)
375 Open Space District #26	(7,780)	(13,042)	13,042	(7,780)
376 Open Space District #31	(453,227)	(201,097)	224,550	(429,774)
378 CFD 07M Eastlake Woods & Vista	(2,934,873)	(995,933)	974,583	(2,956,223)
379 CFD 08M Vlg 6 McMillin & OR	(6,229,841)	(1,701,311)	1,672,634	(6,258,518)
380 CFD 09M ORV II Brookfield-Shea	(4,204,284)	(1,491,357)	1,343,156	(4,352,485)
381 CFD 14M-2-EUC Millenia	(231,662)	(335,452)	279,302	(287,812)
382 CFD 99-2 Otay Ranch Vlg 1 West	(3,095,620)	(1,121,628)	1,086,470	(3,130,778)
386 Otay Ranch Preserve	(1,749,519)	(840,661)	780,327	(1,809,853)
387 CFD 98-3 Sunbow 2	(1,611,555)	(1,120,846)	1,276,348	(1,456,053)
388 CFD 97-1 Otay Ranch	(10,163,016)	(3,422,177)	3,582,183	(10,003,010)
391 Central Garage Fund	-	(5,738,599)	5,874,022	135,423
394 Vehicle Replacement Fund	(748,255)	(681,314)	-	(1,429,569)
398 Workers Compensation Fund	(10,350,169)	(5,083,136)	5,083,136	(10,350,169)
406 Chula Vista Muni Golf Course	(1,037,861)	(3,433,173)	2,912,568	(1,558,466)
407 Living Coast Discovery Center	-	(80,608)	81,744	1,136
408 Development Services Fund	(3,134,042)	(12,259,993)	13,808,089	(1,585,946)
409 CV Elite Athlete Training Ctr	-	(228,500)	254,526	26,026
410 Transport Enterprise	(4,715,597)	(15,629,539)	15,400,732	(4,944,404)
411 Sewer Income	(1,704,962)	-	1,809	(1,703,153)
413 Trunk Sewer Capital Reserve	(75,226,564)	(4,967,000)	203,895	(79,989,669)
414 Sewer Service Revenue	(54,436,681)	(40,764,000)	40,471,352	(54,729,329)
428 Sewer Facility Replacement	(14,337,156)	(2,301,726)	485,644	(16,153,238)
430 Sewer DIFs	(5,833,609)	(358,000)	648,490	(5,543,119)
442 CDBG Section 108 Loan	-	(669,863)	669,863	-
451 Long Term Debt - City of CV	(2,628)	(15,270,192)	15,290,749	17,929
452 Equipment Lease Fund	-	(208,019)	208,019	-
453 Energy Conservation Loans	-	(305,966)	305,966	-
475 2014 COP Refunding	(1,335,915)	(3,619,582)	3,619,582	(1,335,915)
476 2015 Refunding COP	(2,229,429)	(2,926,770)	2,926,770	(2,229,429)
477 2016 Ref COP Civic Ctr/Nature	(1,007,003)	(287,552)	287,552	(1,007,003)

FUND BALANCE PROJECTIONS				
Fund Description	Est. Available 06/30/2023 Fund Bal.	Estimated Revenue/ Transfers In	Estimated Expense/ Transfers Out	Est. Available 06/30/2024 Fund Bal.
478 2016 LRRB PFDIF/COP	-	(2,153,475)	2,153,475	-
479 2017 CREBs LRBs	-	(686,575)	686,575	-
480 2017 Measure P LRBs	(2,633)	(7,513,397)	7,513,397	(2,633)
542 Drainage DIF	(3,561,568)	-	13,291	(3,548,277)
560 Public Facilities DIF	(33,968,539)	(9,188,000)	6,827,707	(36,328,832)
580 Pedestrian Bridge DIFs	(4,626,406)	(85,000)	100,279	(4,611,127)
590 Transportation DIFs	(45,918,943)	(6,714,000)	25,540,193	(27,092,750)
666 2016 TARBs	-	(2,795,101)	2,795,101	-
713 Capital Improvement Projects	-	-	1,799,149	1,799,149
715 Parkland Acquisition & DevFees	(41,776,192)	(835,000)	114,975	(42,496,217)
716 Western-Park Acquisition & Dev	(3,611,606)	(200,000)	261,768	(3,549,838)
717 Residential Construction Tax	-	(325,505)	667,267	341,762
736 Other Transportation Program	-	(12,772,000)	12,772,000	-
Grand Total, All Funds	(566,978,421)	(546,254,742)	541,861,352	(571,371,811)

Note: Positive fund balances are shown as a negative value based on the City's accounting convention.

Budgeted Fund Balance Changes

Fund Balance of any major or nonmajor funds anticipated to increase or decline by more than 10% are described below.

Fund 220 2016 Measure P Sales Tax: Anticipated increase to fund balance by \$10.9 million with revenues exceeding expenditures in Fiscal Year 2024 with an estimated ending available fund balance of \$33.8 million. Fund expenditures are based on the timing of the Measure P Expenditure Plan spread out over multiple fiscal years.

Fund 227 Transportation Sales Tax: Planned use of fund balance in Fiscal Year 2024 by \$2.5 million. Fund expenditures are related to capital projects spread out over multiple fiscal years.

Fund 282 Environmental Services: Planned use of fund balance in Fiscal Year 2024 by \$0.2 million. Use of fund balance is due to the timing of programmatic activities for the fund.

Fund 318 RDA Successor Agency: Anticipated increase to fund balance with revenues exceeding expenditures in Fiscal Year 2024 by \$1.7 million with an estimated \$6.2 million in available fund balance. Based on the dissolution of the former Redevelopment Agency.

Fund 319 Housing Successor Agency: Planned use of fund balance in Fiscal Year 2024 by \$1.6 million change in fund balance with an estimated ending available fund balance of \$11.6 million.

Fund 340 Section 115 Trust: Anticipated increase to fund balance with revenues exceeding expenditures in Fiscal Year 2024 by \$10.9 million with an estimated ending available fund balance of \$29.7 million. This reflects City contributions into a Section 115 Trust as part of a multi-year approach to addressing future pension related obligations.

Fund 350 Bayfront Special Tax District: Anticipated increase to fund balance with revenues exceeding expenditures in Fiscal Year 2024 by \$0.2 million with an estimated ending available fund balance of \$0.3 million.

Fund 406 Chula Vista Muni Golf Course: Anticipated increase to fund balance with revenues exceeding expenditures in Fiscal Year 2024. This reflects anticipated operational activities of the City's golf course.

Fund 408 Development Services: Anticipated decrease to fund balance in Fiscal Year 2024 by \$1.5 million with an estimated ending available fund balance of \$1.6 million.

Fund 413 Trunk Sewer Capital Reserve: Anticipated increase to fund balance with revenues exceeding expenditures in Fiscal Year 2024 by \$4.8 million with an estimated \$80 million in available fund balance. Fund balance will cover future capital needs.

Fund 428 Sewer Facility Replacement: Anticipated increase to fund balance with revenues exceeding expenditures in Fiscal Year 2024 by \$1.8 million with an estimated available fund balance of \$16.2 million. Fund balance will cover future capital needs.

Fund 560 Public Facilities Development Impact Fees: Planned use of fund balance in Fiscal Year 2024 by \$2.4 million with an estimated \$36.3 million in available fund balance. Fund balance will cover future capital needs.

Fund 590 Transportation Development Impact Fees: Planned use of fund balance in Fiscal Year 2024 by \$18.8 million with an estimated \$27.1 million in available fund balance. Fund balance will cover future capital needs.

Fund 713 Capital Improvement Projects: Planned use of fund balance in Fiscal Year 2024 by \$1.8 million.



**AUTHORIZED
POSITIONS BY
DEPARTMENT**

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted 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	1.00	0.00	0.00	1.00
Community Engagement Specialist	0.00	1.00	0.00	1.00
Deputy City Manager	2.00	0.00	0.00	2.00
Executive Secretary	1.00	0.00	0.00	1.00
Marketing & Communications Mgr	1.00	0.00	0.00	1.00
Public Information Specialist	1.00	0.00	0.00	1.00
Special Projects Manager	1.00	1.00	0.00	2.00
Sr Management Analyst	1.00	(1.00)	0.00	0.00
Administration – General Fund Total	10.00	1.00	0.00	11.00
Animal Care Facility – General Fund				
Animal Care Facility Manager	1.00	0.00	0.00	1.00
Animal Care Facility Supervisor	1.00	0.00	0.00	1.00
Animal Care Specialist	4.00	0.00	0.00	4.00
Animal Care Supervisor	1.00	0.00	0.00	1.00
Animal Control Officer	3.00	0.00	0.00	3.00
Animal Ctrl Officer Supervisor	1.00	0.00	0.00	1.00
Animal Services Specialist	2.00	0.00	0.00	2.00
Director of Animal Services	1.00	0.00	0.00	1.00
Management Analyst II	1.00	0.00	0.00	1.00
Office Specialist	2.00	0.00	0.00	2.00
Registered Veterinary Tech	4.50	0.00	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	27.25	0.00	0.00	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	2.00	0.00	0.00	2.00
Deputy City Attorney III	5.00	0.00	0.00	5.00
Executive Secretary	1.00	0.00	0.00	1.00
Law Office Manager	1.00	0.00	0.00	1.00
Legal Assistant	1.00	0.00	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 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
City Clerk – General Fund				
Assistant City Clerk	1.00	0.00	(1.00)	0.00
City Clerk	1.00	0.00	0.00	1.00
City Clerk Analyst	1.00	0.00	(1.00)	0.00
Deputy City Clerk II	2.00	1.00	0.00	3.00
Deputy Director, City Clerk Services	0.00	0.00	2.00	2.00
Fiscal Office Specialist	1.00	0.00	0.00	1.00
Records Manager	0.00	0.00	1.00	1.00
Sr Records Specialist	1.00	0.00	0.00	1.00
City Clerk – General Fund Total	7.00	1.00	1.00	9.00
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 Manager	0.00	0.00	1.00	1.00
Code Enforcement Officer II	7.00	1.00	(1.00)	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
Principal Management Analyst	1.00	0.00	0.00	1.00
Principal Planner	1.00	0.00	0.00	1.00
Sr Administrative Secretary	1.00	0.00	0.00	1.00
Sr Code Enforcement Officer	2.00	0.00	0.00	2.00
Sr 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	0.00	21.00
CV Housing Authority Fund				
Housing Manager	1.00	(1.00)	0.00	0.00
Management Analyst II	3.00	(3.00)	0.00	0.00
Principal Management Analyst	1.00	(1.00)	0.00	0.00
Sr Management Analyst	1.00	(1.00)	0.00	0.00
Sr Planner	1.00	(1.00)	0.00	0.00
CV Housing Authority Fund Total	7.00	(7.00)	0.00	0.00

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
Development Services Fund				
Assistant Planner	1.00	0.00	0.00	1.00
Assoc Engineer	5.00	0.00	0.00	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 Project Manager	0.00	1.00	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	1.00	0.00	0.00	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	1.00	0.00	0.00	1.00
Sr Secretary	1.00	0.00	0.00	1.00
Transportation Engineer W/Cert	1.00	0.00	0.00	1.00
Development Services Fund Total	64.00	1.00	0.00	65.00
Development Services – General Fund Total	20.00	1.00	0.00	21.00
Development Services – Non-General Fund Total	71.00	(6.00)	0.00	65.00
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	(2.00)	3.00
Director of Econ Development - Frozen/Unfunded	1.00	(1.00)	0.00	0.00
Economic Development Manager	0.00	1.00	0.00	1.00
Environmental Sustainability Mgr	1.00	0.00	0.00	1.00

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
Principal Economic Development Specialist	1.00	0.00	0.00	1.00
Sr Economic Dev Specialist	1.00	0.00	0.00	1.00
Economic Development – General Fund Total	11.00	0.00	(2.00)	9.00
Environmental Services Fund				
Conservation Specialist II	0.00	0.00	2.00	2.00
Environmental Services Mgr	1.00	0.00	0.00	1.00
Recycling Specialist I	1.00	0.00	(1.00)	0.00
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	1.00	9.00
Economic Development – General Fund Total	11.00	0.00	(2.00)	9.00
Economic Development – Non-General Fund Total	8.00	0.00	1.00	9.00
Engineering and Capital Projects – General Fund				
Administrative Services Manager	1.00	0.00	0.00	1.00
Assoc Engineer	19.00	4.00	0.00	23.00
Assoc Land Surveyor	1.00	0.00	0.00	1.00
Director of Engineering	1.00	0.00	0.00	1.00
Management Analyst II	1.00	0.00	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	(3.00)	0.00	4.00
Sr Administrative Secretary	1.00	0.00	0.00	1.00
Sr Building Inspector	1.00	(1.00)	0.00	0.00
Sr Civil Engineer	7.00	0.00	0.00	7.00
Sr Engineering Technician	2.00	0.00	0.00	2.00
Sr Fiscal Office Spec	1.00	0.00	0.00	1.00
Sr Land Surveyor	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	(1.00)	0.00	1.00
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	59.00	0.00	0.00	59.00
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

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
Engineering and Capital Projects – General Fund Total	59.00	0.00	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	5.00	(2.00)	0.00	3.00
Accounts Payable Supervisor	1.00	0.00	0.00	1.00
Associate Accountant	1.00	(1.00)	0.00	0.00
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	4.00	(1.00)	0.00	3.00
Fiscal Debt Mgmt Analyst	1.00	0.00	0.00	1.00
Fiscal Office Specialist	1.00	0.00	0.00	1.00
Fiscal Services Analyst	0.00	1.00	0.00	1.00
Payroll Specialist	0.00	2.00	0.00	2.00
Payroll Supervisor	0.00	1.00	0.00	1.00
Principal Accountant	1.00	0.00	0.00	1.00
Procurement Services Analyst	1.00	0.00	(1.00)	0.00
Procurement Specialist	1.00	0.00	0.00	1.00
Purchasing Agent	0.00	0.00	1.00	1.00
Revenue Manager	1.00	0.00	0.00	1.00
Sr Accountant	1.00	1.00	0.00	2.00
Sr Management Analyst	3.00	0.00	0.00	3.00
Sr Procurement Specialist	0.00	1.00	0.00	1.00
Finance – General Fund Total	32.00	2.00	0.00	34.00
Sewer Funds				
Collections Supervisor	0.00	1.00	0.00	1.00
Management Analyst II	1.00	(1.00)	0.00	0.00
Sewer Funds Total	1.00	0.00	0.00	1.00
Finance – General Fund Total	32.00	2.00	0.00	34.00
Finance – Non-General Fund Total	1.00	0.00	0.00	1.00
Fire – General Fund				
Deputy Fire Chief	1.00	1.00	0.00	2.00
EMS Inventory Specialist	1.00	(1.00)	0.00	0.00
Fire Battalion Chief - A (112 hr)	6.00	0.00	0.00	6.00
Fire Battalion Chief - C (80 hr)	1.00	(1.00)	0.00	0.00
Fire Captain - A (112 hr)	36.00	0.00	3.00	39.00

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
Fire Captain - C (80 hr)	2.00	1.00	0.00	3.00
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	3.00	39.00
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 Inventory Specialist	0.00	1.00	0.00	1.00
Fire Prev Eng/Invest	1.00	(1.00)	0.00	0.00
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	3.00	39.00
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	1.00	0.00	2.00
Sr Management Analyst	1.00	0.00	0.00	1.00
Sr Office Specialist	1.00	0.00	0.00	1.00
Training Programs Spec	1.00	0.00	0.00	1.00
Fire – General Fund Total	146.00	1.00	9.00	156.00
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
Management Analyst II	0.00	0.00	1.00	1.00
Multimedia Designer	0.00	1.00	0.00	1.00
Multimedia Production Specialist	1.00	(1.00)	0.00	0.00
Principal Management Analyst	1.00	0.00	0.00	1.00
Advanced Life Support Fund Total	4.00	0.00	1.00	5.00
Grant Funds				
Emergency Svcs Manager	1.00	0.00	0.00	1.00
Grant Funds Total	1.00	0.00	0.00	1.00
Measure A Fund				
Deputy Fire Chief	1.00	0.00	0.00	1.00
Fire Captain - C (80 hr)	2.00	2.00	2.00	6.00
Fire Engineer	0.00	2.00	0.00	2.00
Fire Inventory Specialist	0.00	1.00	0.00	1.00
Firefighter - A (112 hr)	27.00	0.00	3.00	30.00
Firefighter/Paramedic	0.00	3.00	0.00	3.00
Sr Application Support Specialist	0.00	1.00	0.00	1.00
Measure A Fund Total	30.00	9.00	5.00	44.00
Transport Enterprise Fund				
Delivery Driver	1.00	0.00	0.00	1.00
Emergency Medical Tech (Non-Safety)	23.00	(2.00)	0.00	21.00
Fire Battalion Chief - A (112 hr)	3.00	0.00	0.00	3.00

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
Management Analyst II	1.00	0.00	(1.00)	0.00
Paramedic (Non-Safety)	35.00	2.00	0.00	37.00
Transport Enterprise Fund Total	63.00	0.00	(1.00)	62.00
Fire – General Fund Total	146.00	1.00	9.00	156.00
Fire – Non-General Fund Total	98.00	9.00	5.00	112.00
Housing and Homeless Services - CV Housing Authority Fund				
Director of Housing and Homeless Services	0.00	1.00	0.00	1.00
Homeless Solutions Manager	0.00	1.00	0.00	1.00
Housing Manager	0.00	1.00	0.00	1.00
Management Analyst II	0.00	4.00	0.00	4.00
Principal Management Analyst	0.00	1.00	0.00	1.00
Sr Fiscal Office Specialist	0.00	1.00	0.00	1.00
Sr Planner	0.00	1.00	0.00	1.00
Housing and Homeless Services – Non-General Fund Total	0.00	10.00	0.00	10.00
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	4.00	0.00	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	6.00	0.00	0.00	6.00
Sr Hr Tech	0.00	1.00	0.00	1.00
Sr Risk Management Specialist	2.00	0.00	0.00	2.00
Human Resources – General Fund Total	21.00	1.00	0.00	22.00
Information Technology Svcs – General Fund				
Application Support Manager	0.00	1.00	0.00	1.00
Application Support Specialist	0.00	1.00	0.00	1.00
Chief Info Security Officer	1.00	0.00	0.00	1.00
Director of Info Tech Svcs	1.00	0.00	0.00	1.00
GIS Analyst	0.00	2.00	0.00	2.00
GIS Manager	1.00	0.00	0.00	1.00
GIS Specialist	2.00	(2.00)	0.00	0.00
Info Tech Support Specialist	1.00	0.00	0.00	1.00
Info Technology Technician	1.00	0.00	0.00	1.00
Information Technology Manager	1.00	0.00	0.00	1.00
Information Technology Project Manager	0.00	1.00	0.00	1.00
Ops & Telecom Mgr	1.00	(1.00)	0.00	0.00
Sr Application Support Spec	1.00	1.00	0.00	2.00
Sr Info Tech Support Spec II/Sr Police Tech Spec	4.00	0.00	0.00	4.00

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
Sr Network Engineer	1.00	0.00	0.00	1.00
Sr Programmer Analyst	2.00	(1.00)	0.00	1.00
Sr Webmaster	1.00	0.00	0.00	1.00
VoIP/Video Conf Specialist	0.00	1.00	0.00	1.00
Information Technology Svcs – General Fund Total	18.00	3.00	0.00	21.00

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
Librarian III	2.00	0.00	0.00	2.00
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 I	0.00	0.00	1.00	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	(1.00)	0.00	0.00
Park Ranger Supervisor	1.00	(1.00)	0.00	0.00
Parks & Recreation Administrator	1.00	0.00	0.00	1.00
Parks Manager	1.00	(1.00)	0.00	0.00
Parks Maint Worker II	24.00	(24.00)	0.00	0.00
Parks Supervisor	4.00	(4.00)	0.00	0.00
Principal Recreation Manager	2.00	0.00	0.00	2.00
Recreation Supervisor II	0.00	0.00	1.00	1.00
Recreation Supervisor III	8.00	0.00	0.00	8.00
Sr Management Analyst	1.00	(1.00)	0.00	0.00
Sr Park Ranger	1.00	(1.00)	0.00	0.00
Sr Parks Maint Worker	10.00	(10.00)	0.00	0.00
Parks And Recreation – General Fund Total	60.50	(43.00)	2.00	19.50

Police – General Fund				
Assistant Chief of Police	0.00	1.00	0.00	1.00
Automated Fingerprint Tech	1.00	0.00	0.00	1.00
Chief of Police	1.00	0.00	0.00	1.00
Civilian Background Investigator	1.00	0.00	0.00	1.00
Community Service Officer	8.00	0.00	0.00	8.00
Crime Laboratory Manager	1.00	0.00	0.00	1.00
Detention Facility Manager	0.00	1.00	0.00	1.00

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
Detention Officer	0.00	8.00	0.00	8.00
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	1.00	6.00	155.00
Peace Officer - Frozen/Unfunded	6.00	0.00	(6.00)	0.00
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	(1.00)	0.00	2.00
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
Police Records Specialist	10.00	0.00	0.00	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	(1.00)	2.00
Sr Parking Enforcement Officer	1.00	0.00	0.00	1.00
Sr Police Records Specialist	0.00	0.00	1.00	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	1.00	0.00	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	319.00	10.00	0.00	329.00
City Jail Fund				
Detention Facility Manager	1.00	(1.00)	0.00	0.00
Detention Officer	12.00	(12.00)	0.00	0.00
Detention Supervisor	2.00	(2.00)	0.00	0.00
City Jail Fund Total	15.00	(15.00)	0.00	0.00
Grant Funds				
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

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
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	3.00	0.00	0.00	3.00
FA Network Administrator III	1.00	0.00	0.00	1.00
FA Prog Asst Supervisor	1.00	1.00	0.00	2.00
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
FA Sr Program Assistant	2.00	0.00	0.00	2.00
FA Supv Intelligence Analyst	3.00	(3.00)	0.00	0.00
FA Supv Intelligence Analyst I	0.00	1.00	0.00	1.00
FA Supv Intelligence Analyst II	0.00	2.00	0.00	2.00
Peace Officer	4.00	1.00	0.00	5.00
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	41.00	2.00	0.00	43.00
Measure A Fund				
Civilian Background Investigator	1.00	0.00	0.00	1.00
Community Services Officer	2.00	2.00	0.00	4.00
Digital Forensics Analyst II	0.00	0.00	2.00	2.00
Digital Forensics Tech II	2.00	0.00	(2.00)	0.00
Forensics Specialist	1.00	0.00	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	1.00	0.00	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	3.00	0.00	0.00	3.00
Property & Evidence Supervisor	1.00	0.00	0.00	1.00
Public Information Specialist	1.00	0.00	0.00	1.00
Sr Police Records Specialist	3.00	0.00	0.00	3.00
Measure A Fund Total	65.00	2.00	0.00	67.00
Police – General Fund Total	319.00	10.00	0.00	329.00
Police – Non-General Fund Total	121.00	(11.00)	0.00	110.00

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
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	2.00	0.00	0.00	2.00
Building Services Manager	1.00	0.00	0.00	1.00
Building Services Supervisor	1.00	0.00	0.00	1.00
Carpenter	1.00	0.00	0.00	1.00
Construction & Repair Supervisor	1.00	0.00	0.00	1.00
Custodial Supervisor	1.00	0.00	0.00	1.00
Custodian	8.00	0.00	(1.00)	7.00
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
Lead Custodian	4.00	0.00	(2.00)	2.00
Locksmith	1.00	0.00	0.00	1.00
Maintenance Worker II	10.00	0.00	0.00	10.00
Management Analyst II	2.00	0.00	0.00	2.00
Open Space Inspector	5.00	0.00	0.00	5.00
Open Space Manager	1.00	0.00	0.00	1.00
Parks Maintenance Worker II	0.00	24.00	0.00	24.00
Parks Manager	0.00	1.00	0.00	1.00
Park Ranger Program Manager	0.00	1.00	0.00	1.00
Park Ranger Supervisor	0.00	1.00	0.00	1.00
Parks Supervisor	0.00	4.00	0.00	4.00
Plumber	1.00	1.00	0.00	2.00
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	(1.00)	0.00	0.00
Sr Electronics Technician	1.00	0.00	0.00	1.00
Sr Fiscal Office Specialist	2.00	1.00	0.00	3.00
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	1.00	0.00	2.00
Sr Office Specialist	1.00	0.00	0.00	1.00
Sr Open Space Inspector	1.00	0.00	0.00	1.00
Sr Park Ranger	0.00	1.00	0.00	1.00
Sr Parks Maintenance Worker	0.00	10.00	0.00	10.00
Tree Trimmer Supervisor	1.00	0.00	0.00	1.00
Public Works General Fund Total	83.00	44.00	(3.00)	124.00

Classification	FY 2023 Adopted Budget	FY 2023 Midyear Changes	FY 2024 Adopted Changes	FY 2024 Adopted Budget
Fleet Management Fund				
Equipment Mechanic	6.00	0.00	0.00	6.00
Fire Apparatus Mechanic	1.00	0.00	0.00	1.00
Fleet Inventory Control Specialist	1.00	0.00	0.00	1.00
Fleet Manager	1.00	0.00	0.00	1.00
Fleet Supervisor	0.00	1.00	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	11.00	1.00	0.00	12.00
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
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	83.00	44.00	(3.00)	124.00
Public Works – Non-General Fund Total	55.00	1.00	0.00	56.00
General Fund Subtotal				
General Fund Subtotal	867.75	21.00	7.00	895.75
Non-General Fund Subtotal				
Non-General Fund Subtotal	359.00	3.00	6.00	368.00
Total Authorized Positions				
Total Authorized Positions	1,226.75	24.00	13.00	1,263.75

APPENDIX

Fiscal Policies

Investment Policies

General Fund Reserve Policy

Measure A Fund Reserve Policy

Pension Reserve Policy

Debt Administration

GANN Limit

Legal Debt Margin

Service Impacts

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 \$75,000 may be approved by the City Manager. Transfers of appropriations between expenditure categories in excess of \$75,000, 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 costs 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 7, 2023 via *Council Resolution 2023-024*



**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).

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*



**MEASURE A
RESERVE FUND
POLICY**

Measure A Reserve Fund Policy

Background

On June 15, 2018, Chula Vista voters approved Measure A Sales and Use Tax, a one-half (½) cent Public Safety General Transactions and Use Tax (Sales Tax) in the City of Chula Vista. The Measure A Reserve Fund policy is established to avoid any impacts to the General Fund due to temporary sales tax revenue shortfalls, and to establish the reserves necessary to meet known and unknown future obligations for the City's Police and Fire Departments.

Purpose

To establish a formal Measure A Sales Tax Reserve Fund Policy.

Policy

This policy establishes s Measure A Fund Economic Contingency Reserve:

Measure A Fund Economic Contingency Reserve

The City shall maintain a Measure A Fund Economic Contingency Reserve levels of no less than 60 days (approximately 16% of the annual operating budget) of operations to provide for unexpected financial impacts related to a significant economic slowdown. The reserve level is defined as the number of days of operation in its normal course of business and shall be calculated based on the annual operating budget for the fiscal year, less any budgeted debt service. If funds are appropriated (spent) from the operating reserves due to unanticipated needs, the funds should be replenished by that department in the budget process during the subsequent fiscal year to maintain the minimum reserve balance. If the magnitude of the event caused the Measure A Fund Economic Contingency Reserve 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 level.

Authorized use (mid-year appropriations) of the Measure A Economic Contingency Reserve will require approval by a (4/5) vote of the City Council.

Calculation of Reserves

The reserves will be calculated using the following year's Adopted Measure A Fund budgeted operating expenditures. Reserves will be evaluated annually in conjunction with the development of the Annual Budget process. There is no maximum reserve level as any reserves above the required minimum would provide a greater level of fiscal security in the case of an unexpected economic slowdown. Any reserves above the required minimum could also be used to support public safety, consistent with the Measure A Public Safety Expenditure Plan through the application of Measure A sales tax revenues that will ensure the best return on investment in terms of staffing improvements for the improved deployment of resources and include the uses of these non-recurring funds for one-time essential public safety purchases (i.e., capital, consulting, software, etc.).

Council Policy 220-10, Last updated May 24, 2022 via *Council Resolution 2022-130*



**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. The CalPERS valuation utilized for the pension obligation bonds issuance was 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 toward: 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, 2023, 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 Principal Balance	Final Maturity	Purpose
General Fund Obligations						
2014 Refunding COP	45,920,000	22,832,196	68,752,196	29,425,000	2032	Police Facility Project
2015 Refunding COP	34,330,000	13,315,468	47,645,468	20,930,000	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	16,040,000	2033	Capital Lease Refunding Project
2017 Lease Revenue Bonds	61,355,000	16,879,834	78,234,834	26,620,000	2027	Measure P Projects
Lease Revenue Bonds Series 2017A	12,045,000	10,966,567	23,011,567	11,955,000	2049	CREBs (Taxable)
Lease Revenue Bonds Series 2017B	1,085,000	279,747	1,364,747	660,000	2029	CREBs (Tax-Exempt)
2021 Taxable Pension Obligation Bonds	350,025,000	134,166,096	484,191,096	334,725,000	2045	CalPERS UAL
Subtotal	539,245,000	210,878,718	750,123,718	448,955,000		
RDA/Successor Agency Bonded Indebtedness						
2016 Tax Allocation Refunding Bonds	29,315,000	12,279,980	41,594,980	19,010,000	2036	Refinance Tax Allocation Bonds
Subtotal	29,315,000	12,279,980	41,594,980	19,010,000		
Other Debt						
HUD Section 108 Loan	5,886,000	862,631	6,748,631	3,868,000	2029	CDBG CIP
Financed Purchases *	12,190,070	1,504,004	13,694,074	6,661,097		Financed purchases
Notes/Loan Payable **				4,229,995		Various
Miscellaneous Claims Payable				31,232,407		Various
Compensated Absences				10,244,609		Employee leave
Subtotal	12,190,070	1,504,004	13,694,074	52,368,108		
Total Long Term Debt	586,636,070	225,525,333	812,161,403	524,201,108		

* Capital Leases were reclassified into two new categories in FY 2022. One of the categories is now known as GASB 87 Leases, while the other category is known as Financed Purchases. Financed Purchases will continue to be reported as long-term debt, while GASB 87 Leases are not reported as long-term debt per GASB 87. For more information on GASB 87 Leases, please refer to Note 12 of the FY 2022 ACFR.

** DHCD ERAP Loan (Note) was issued in FY2022 totaling \$3,426,935.00

Bond Ratings

Description	Rating Agency	Bond Rating
2014 Refunding COP	Moody's	Aa3
2015 Refunding COP	Moody's	Aa3
2016 Refunding COP	Moody's	Aa3
2016 Lease Revenue Refunding Bonds	Standard & Poor's	AA-
2017 Lease Revenue Bonds	Standard & Poor's	AA-
Lease Revenue Bonds Series 2D17A	Standard & Poor's	AA-
Lease Revenue Bonds Series 2D17B	Standard & Poor's	AA-
2021 Taxable Pension Obligation Bonds	Standard & Poor's	AA
2016 Tax Allocation Refunding Bonds	Standard & Poor's	A+

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 (\$19.0 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 (\$114.2 million)

As of June 30, 2023, 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 (\$334.7 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 (\$111.9 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.

Financed Purchases (\$6.7 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 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 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 \$720,786.

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 \$2,273,805.

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 \$2,273,805 lease agreement above. The original amount of the loan was \$4,493,100.

Notes/Loans Payable (\$4.2 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 (\$3.9 million)

The City entered into a contract for Loan Guarantee Assistance with the U.S. Department of Housing and Urban Development (HUD) as part of the Section 108 Loan Program in the amount of \$9,500,000 in June 2008. The Section 108 Loan is an "advance" of future CDBG entitlement funds and as such is repaid with a portion of the City's annual entitlement. Proceeds of the loan will be used to fund multiple capital improvement projects. Debt service payments will be made with future CDBG entitlements for 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, 2022.

Advances From Other Funds (\$38.2 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, 2022. 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, 2022. 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 on June 30, 2022, 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.

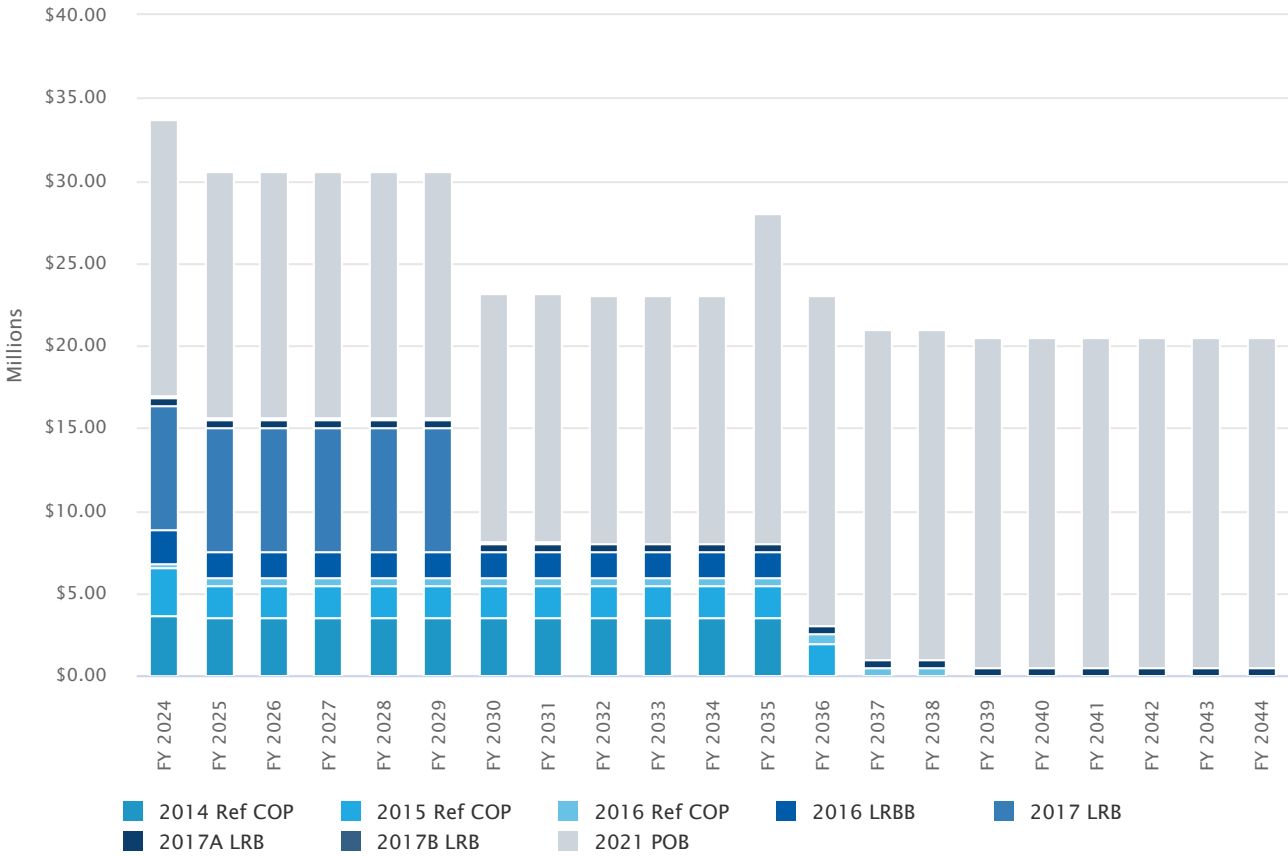
On June 23, 2020, the City Council authorized a loan from the Measure A Fund to the Enterprise Transport Program Fund to cover start-up costs related to the new Ambulance Transport Services Program in the amount of \$4,881,710, via Resolution 2020-152. The total loan utilized was only \$3,209,31. The 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. The principal balance was \$2,783,149 as of June 30, 2022.

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 2024 is approximately \$33.8 million, or 13.1% of the General Fund operating budget. However, it must be noted that although this amount is truly a General Fund commitment, only \$23.6 million will actually be paid from General Fund resources, with the remaining amount paid from available development impact fees and residential construction tax. The \$23.6 million represents approximately 9.1% of the General Fund operating budget. The \$33.8 million represents ongoing level debt service payments as depicted in the following chart.

Annual Debt Service Obligation of the General Fund

Fiscal Years 2024 through 2044



Notes:

(1) Actual payments are funded by the General Fund, Development Impact Fee Funds, Residential Construction Tax, Gas Tax, City Jail, Advance Life Support Program, Federal Grants, Environmental Services, Chula Vista Housing Authority, Central Garage Fund, Development Services Fund and Sewer Service Fund, however all debt service obligations are backed by the General Fund.
 (2) The 2002 COP was refunded in FY2013 and became the 2014 Refunding COP. The 2004 COP was refunded and the 2006 was partially refunded and became the 2015 Refunding COP. The 2006 COP was refunded and became the 2016 Refunding COP. The 2010 COP was refunded and became the 2016 Lease Revenue Refunding Bonds.



**GANN
APPROPRIATIONS
LIMIT**

GANN Appropriations Limit

Article XIII B of the California Constitution, approved by the voters in 1979, imposed the concept of spending limits on local governments. This Constitutional provision and related implementing legislation specifies that annual increases in appropriations financed from “Proceeds of Taxes” are limited to a base year (1978-79) amount increased annually by an inflation factor comprised of the change in population of the City combined with the greater of the change in new non-residential construction or the change in the California per capita personal income. By definition, “Proceeds of Taxes” includes such revenues as property taxes, sales and use taxes, utility users taxes, transient occupancy taxes, and state subventions. Revenues from other sources like fees/charges and federal grants are considered “Non-Proceeds of Taxes” and are not subject to the annual spending limit. This calculation has always been perfunctory for the City of Chula Vista, since the proceeds of taxes for the City are far less than the statutory appropriations limit.

The State Department of Finance and the San Diego County Assessor’s Office are charged with providing the data necessary for local jurisdictions to establish their appropriation limit. According to these sources, for purposes of the fiscal year 2023-24 calculation, the population increased 0.26%. California per capita personal income increased by 4.44% and new non-residential construction increased by 2.30%. Consequently, the California per capita personal income was used in the formula to compute the limit since this increase is the greater of the two amounts.

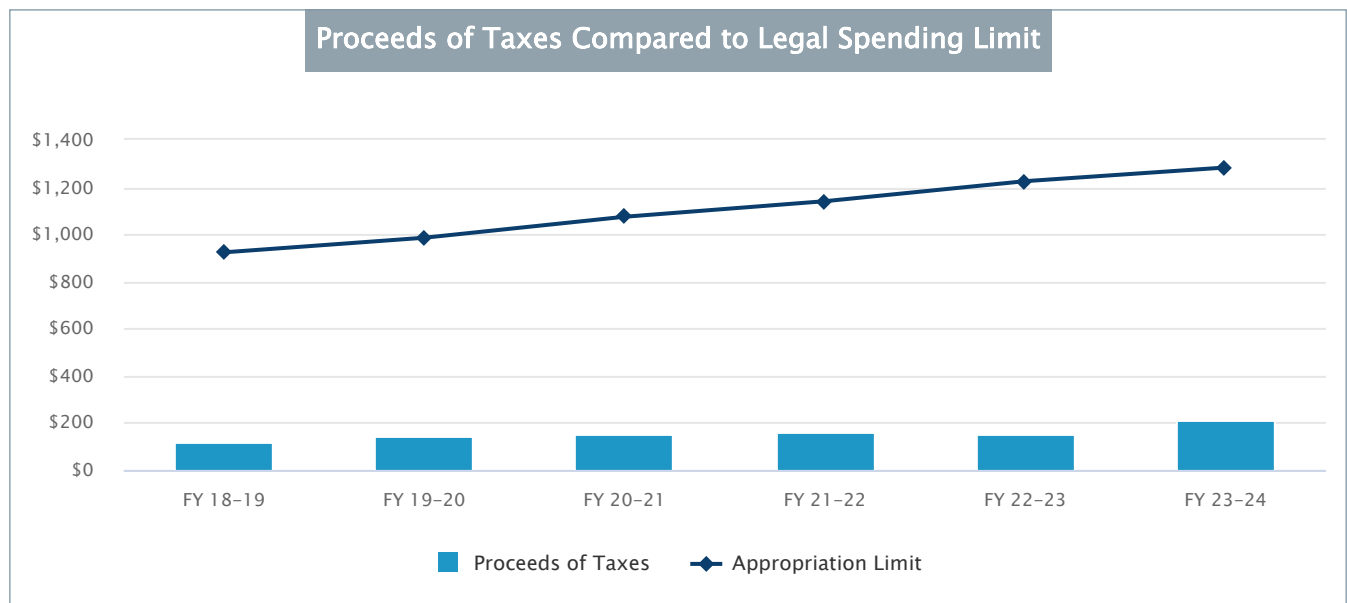
Fiscal Year 2024 Appropriations Limit

The fiscal year 2024 Appropriations Limit has been calculated as follows:

Fiscal Year 2024 Appropriation Limit		
Fiscal Year 2023 Appropriation Limit		\$ 1,225,401,274
Increased by an inflation factor composed of the increases in population and per capita income change	x	1.0471154
Fiscal Year 2024 Appropriation Limit		\$ 1,283,136,594

Proceeds of Taxes

The “Proceeds of Taxes” as included in the fiscal year 2024 Adopted Budget that are subject to the appropriations limit are estimated to be \$213,488,768. Therefore, the City has what is referred to as an appropriation “gap” of \$1,069,647,826 (\$1,283,136,594 - \$213,488,768). Simply stated, this means that the City could collect and spend up to \$1,069,647,826 more in taxes during Fiscal Year 2024 without exceeding the Constitutional limit.





**LEGAL DEBT
MARGIN**

Legal Debt Margin

Under State law, the City has a legal debt limitation not to exceed 15% of the total assessed valuation of taxable property within City boundaries. As of June 30, 2023, the City's legal debt limit is \$1,020,657,055. In accordance with California Government Code Section 43605, only the City's general obligation bonds are subject to this limit. The City of Chula Vista has no outstanding General Obligation Bonds. The table below summarizes the City's debt limit margin.

Computation of Debt Limit Margin

Fiscal Years Ended 2021 through 2023

	June 30, 2021	June 30, 2022	June 30, 2023
Total Assessed Valuation	\$ 32,404,145,562	\$ 33,593,920,198	\$ 36,378,054,812
Conversion Percentage	25%	25%	25%
Adjusted Assessed Valuation	\$ 8,101,036,391	\$ 8,398,480,050	\$ 9,094,513,703
Debt Limitation Percentage	15%	15%	15%
Debt Limit	\$ 1,215,155,459	\$ 1,259,772,007	\$ 1,364,177,055
Total Debt Applicable to Limit:			
Pension Obligation Bonds	\$ -	\$ 343,520,000	\$ 343,520,000
Legal Debt Margin	\$ 1,215,155,459	\$ 916,252,007	\$ 1,020,657,055

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the State.



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 2024 Adopted 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 2024.

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 2023 and during the development of the Fiscal Year 2024 Adopted Budget is outlined below.

Description	Change	Fund Impact	Justification
Development & In-Lieu Fees	Varies; See Master Fee Schedule - Chapter 16: Development & In-Lieu Fees	The City of Chula Vista has experienced tremendous growth in recent decades that brings demand for additional public facilities to meet the needs of residents, workers, consumers, and all those who visit our beautiful City. To ensure new growth pays its proportionate share of needed expansions and upgrades to infrastructure and facilities, the City assesses Development Impact Fees (DIFs) and in-lieu fees on building permits for new development in the City.	<p>In California, the Mitigation Fee Act (Government Code §§66000-66025) and the Quimby Act (Government Code §66477) allow the City to assess development impact fees (DIFs) and in-lieu fees. The fee rates are calculated to ensure that they are assessed proportional to the impact created by new development, and the proceeds from these fees can only be spent on expanding or upgrading infrastructure that can be used by the occupants of the new development in the DIF's "area of benefit."</p> <p>Several City administered DIF and in-lieu fees are subject to an annual automatic rate increase, as determined by a given published index. Fees are calculated by identifying a connection between the need for the new or expanded public facilities paid for by the DIF and the forecasted impact of growth in that DIF's area of benefit. Fees are adjusted annually, effective October 1, usually using Engineering News Record's (ENR) Historical Construction Cost Indices (CCI). DIFs may be periodically reviewed and updated by City Council to accommodate rising construction costs and changes in growth or need for facilities.</p>
Sewer Service Charge (Sewer Rates)	Rate 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 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 to ensure adequate financial reserves.



**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

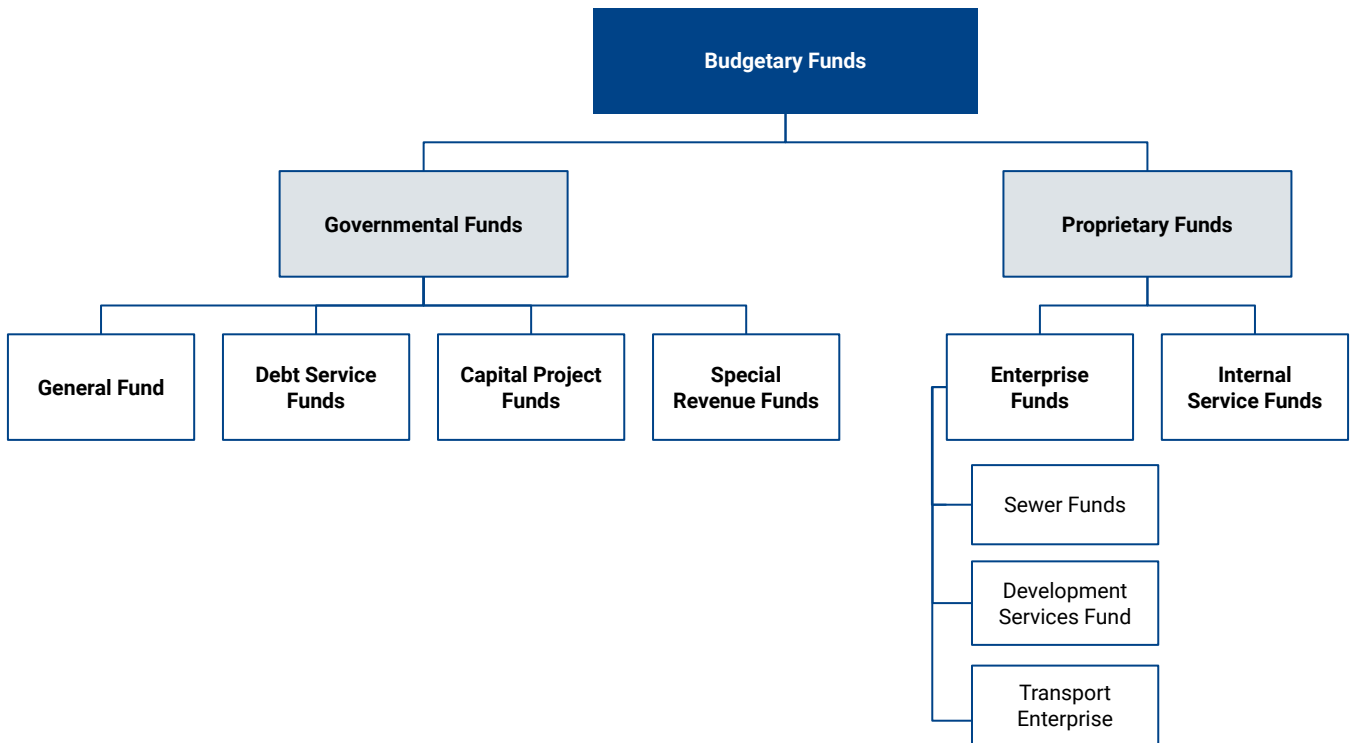
Governmental funds include activities associated with the operations of the City such as the provision of library, recreation, and public safety services. Special revenue funds, capital project funds, debt service funds, and the City’s general fund are different types of governmental funds.

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—less unrealized gains or losses resulting from the change in fair value of investments—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 \$75,000 of appropriations between expenditure categories within a departmental budget. City Council approval via resolution is required for: 1) any appropriations transfer between departments; 2) appropriations transfers in excess of \$75,000; and 3) appropriations transfers from CIP projects.

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

AA/FS:	Alternative Analyses/Feasibility Study
AB:	Assembly Bill
ABS:	Asset Backed Securities
ACE:	Association of Chula Vista Employees
ACFR:	Annual Comprehensive Financial Report
ADA:	Americans with Disabilities Act
ADR:	Alternative Dispute Resolution
ALS:	Advanced Life Support
AMP:	Asset Management Program
AMS:	Asset Management System
ARPA:	American Rescue Plan Act of 2021
ATGP:	Active Transportation Grant Program
ATP:	Active Transportation Program
ATS:	Ambulance Transport System
AVPG:	Autonomous Vehicles Proving Grounds

B

BLS:	Basic Life Support
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
CAPPO:	California Association of Public Purchasing Officers
CA-TF8:	California Task Force 8
CBAG:	California Border Alliance Group
CCDC:	Community Congregational Development Grant
CCPA:	City County Personnel Association
CCTV:	Closed Circuit Television
CDBG:	Community Development Block Grant
CDTFA:	California Department of Tax and Fee Administration
CFAA:	California Fire Assistance Agreement

CFD:	Community Facility District
CIP:	Capital Improvement Plan/Project/Program
CIPACE:	Capital Improvement Budget & Project Management Database
CMCP:	Comprehensive Multimodal Corridor Plan
CMP:	Corrugated Metal Pipe
COC:	Citizens' Oversight Committee
CONF:	Confidential
COP:	Certificate of Participation
COPAO:	Council of Philippine American Organizations
CPF:	Community Purpose Facility
CPI:	Consumer Price Index
CPUC:	California Public Utilities Commission
CR:	Congestion Relief
CREBS:	Clean Renewable Energy Bonds
CVACF:	Chula Vista Animal Care Facility
CVAS:	Chula Vista Animal Services Department
CVEATC:	Chula Vista Elite Athlete Training Center
CVPD:	Chula Vista Police Department

D

DAR:	Direct Access Ramp
DCVA:	Downtown Chula Vista Association
DFR:	Drone as First Responder
DHCP:	Department of Housing and Community Development
DIF:	Development Impact Fee
DMS:	Drainage Management System
DVP:	Delivery Versus Payment

E

ECDC:	Emergency Communications & Data Center
EDD:	California Employment Development Department
EIR:	Environmental Impact Report
EMS:	Emergency Medical Services
EMT:	Emergency Medical Technicians
EOC:	Emergency Operation Center
EPMC:	Employer Paid Member Contribution
ERF:	Effective Response Force
ESL:	English as a Second Language

EUC: Eastern Urban Center

F

FANHS-SD: Filipino American National Historical Society of San Diego

FCIP: Fire Company Inspection Program

FDIC: Federal Deposit Insurance Corporation

FEMA: Federal Emergency Management Agency

FF: Firefighters

FHWA: Federal Highway Administration

FLSA: Fair Labor Standards Act

FMS: Fleet Management System

FO: Functionally Obsolete

FOMC: Federal Open Market Committee

FPPC: Fair Political Practices Commission

FSA: Flexible Spending Account

FTE: Full-Time Equivalent

FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GDP: Gross Domestic Product

GF: General Fund

GFOA: Government Finance Officers of America

GGMS: General Government Management System

GIS: Geographic Information System

GMOC: Growth Management Oversight Committee

GO: General Obligation Bonds

GUC: General Use Certificates

GVRO: Gun Violence Restraining Order

H

HBP: Highway Bridge Program

HOV: High Occupancy Vehicle

HR: Human Resources

HRIS: Human Resources Information System

HSIP: Highway Safety Improvement Program

HUD: Housing and Urban Development

HUTA: Highway Users Tax Account
 HVAC: Heating\Ventilation\Air Conditioning

I

IAF: Initial Attack Force
 IAFF: International Association of Firefighters
 IDA: Industrial Development Authority
 ITS: Information Technology Services

L

LAIF: Local Agency Investment Fund
 LGIP: Local Government Investment Pools
 LRB: Lease Revenue Bonds
 LRRB: Lease Revenue Refunding Bonds
 LRT: Light Rail Trolley
 LTFP: Long-Term Financial Plan

M

MFA: Municipal Financing Authority
 MGD: Million Gallons per Day
 MLA: Master Lease Agreement
 MOU: Memorandum of Understanding
 MSCP: Multiple Species Conservation Plan
 MTS: Metropolitan Transit System
 MVLF: Motor Vehicle License Fee

N

NCD: Negotiable Certificate of Deposit
 NEP: Neighborhood Reinvestment Program
 NETOPS: Network Operations Division
 NFIRS: National Fire Incident Reporting System
 NPDES: National Pollutant Discharge Elimination System
 NPU: Neighborhood Protection Unit
 NRSRO: Nationally Recognized Statistical Rating Organization

O

OPEB: Other Post-Employment Benefits
 OSMS: Open Space Management System

P

PAD:	Park Acquisition and Development
PCI:	Pavement Condition Index
PFA:	Public Financing Authority
PFDIF:	Public Facilities Development Impact Fees
PID:	Project Initiation Document
PMS:	Parks Management System
POA:	Police Officers Association
POB:	Pension Obligation Bond
PPO:	Preferred Provider Organization
PRF:	Pension Reserve Fund
PSA:	Public Service Announcements
PSU:	Professional Standards Unit

R

RAC:	Rubberized Asphalt Concrete
RCS:	Regional Communications System
RCT:	Residential Construction Tax
RDA:	Redevelopment Agency
RMRA:	Road Maintenance and Rehabilitation Account
RMS:	Roadway Management System
RORF:	Redevelopment Obligation Retirement Fund
ROI:	Return on Investment
RWQCB:	Regional Water Quality Control Board

S

SANDAG:	San Diego Association of Governments
SB:	Senate Bill
SB2S:	South Bay to Sorrento Study
SBBRT:	South Bay Bus Rapid Transit
SDAR:	San Diego Association of Realtors
SDFD:	San Diego Fire Department
SDG&E:	San Diego Gas & Electric
SEC:	Securities Exchange Commission
SEFA:	Single Audit of Federal Expenditures
SGIP:	Smart Growth Initiative Program
SHA:	State Highway Account
SR2S:	Safe Routes to School

SRO: School Resource Officer

T

TABS: Tax Allocation Bonds

TAP: Transportation Alternatives Program

TARBS: Tax Allocation Refunding Bonds

TDA: Transportation Development Act

TDIF: Transportation Development Impact Fee

TOT: Transient Occupancy Tax

TRANSNET: Transportation Sales Tax

TUT: Telephone Users' Tax

U

UAL: Unfunded Accrued Liability

UAS: Unmanned Aerial Systems

UFMS: Urban Forestry Management System

US&R: Urban Search & Rescue

UUD: Utility Undergrounding Districts

UUT: Utility Users' Tax

V

VLF: Vehicle License Fee

W

WAMP: Wastewater Asset Management Plan

WCE: Western Council of Engineers

WLAN: Wireless Local Area Networks

WMS: Wastewater Management System

WWMP: Wastewater Master Plan

WTDIF: 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.

Amortization – Accounting technique used to spread out the costs for the use of a long-term asset over the expected period the long-term asset will provide value. Amortization schedules are used to present a repayment schedule on a specific maturity (due) date.

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.

Bond Premium – Occurs when the interest rate on the bond (“coupon rate”) is more than the market interest rate. Investors are willing to pay more for the bond than its face value, creating a premium. The excess investors pay for the bond is classified as a premium and is amortized over the life of the bond.

Budget – A spending plan and policy guide comprising 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 Revenue.

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 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 (MOU) – 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

Salary Savings – A budgeting tool, shown as negative expenses, which lowers the total Personnel Services budget based on the likelihood of unfilled positions during the year. The target amount varies based on vacancy trends, normal attrition, leaves of absence and under-filled positions.

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

Unfunded Accrued Liability – Expenditures related to the shortfall 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.

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.