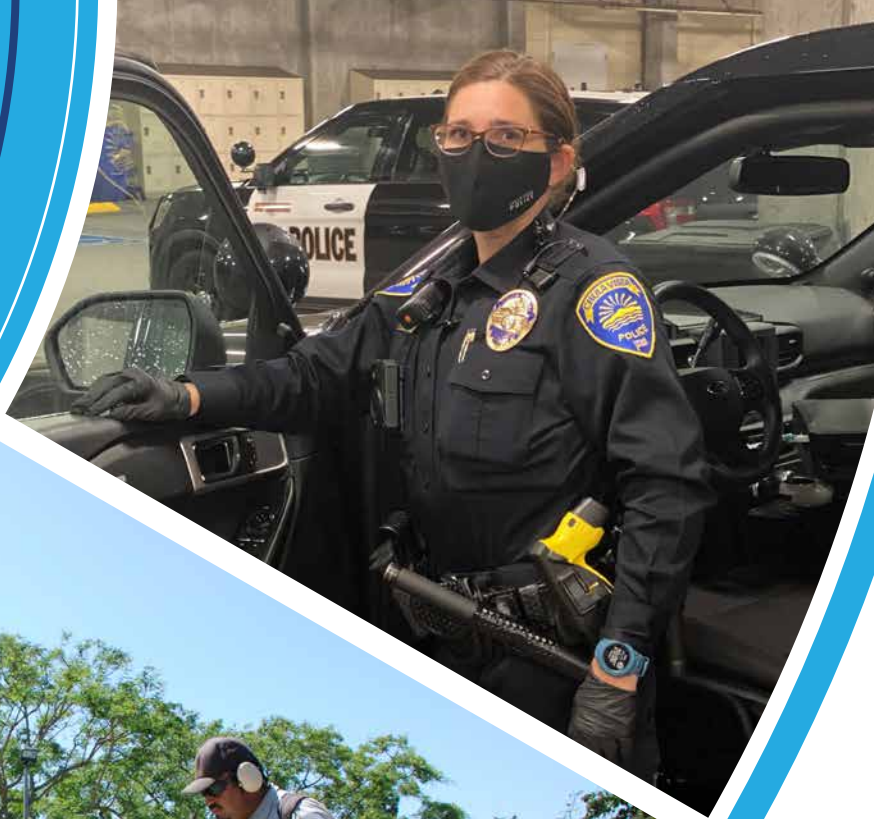


PROPOSED BUDGET

FISCAL YEAR
2021-22



CITY OF
CHULA VISTA

California



PROPOSED BUDGET FISCAL YEAR 2022

MARY CASILLAS SALAS
MAYOR

ANDREA CARDENAS
COUNCILMEMBER
DISTRICT 4

JILL GALVEZ
COUNCILMEMBER
DISTRICT 2

JOHN McCANN
COUNCILMEMBER
DISTRICT 1

STEPHEN PADILLA
COUNCILMEMBER
DISTRICT 3

MARIA KACHADOORIAN
City Manager

KERRY BIGELOW
City Clerk

GLEN R. GOOGINS
City Attorney



ADMINISTRATION

Maria Kachadoorian	City Manager
Kelley Bacon	Deputy City Manager
Kelly Broughton	Deputy City Manager
Eric Crockett	Deputy City Manager

DIRECTORS

Tracy Lamb	Director of Community Services
Tiffany Allen	Director of Development Services
William Valle	Director of Engineering and Capital Projects
David Bilby	Director of Finance
Harry Muns	Fire Chief
Courtney Chase	Director of Human Resources/Risk Management
Edward Chew	Director of Information Technology Services
Roxana Kennedy	Chief of Police
Matthew Little	Director of Public Works



Organizational Chart

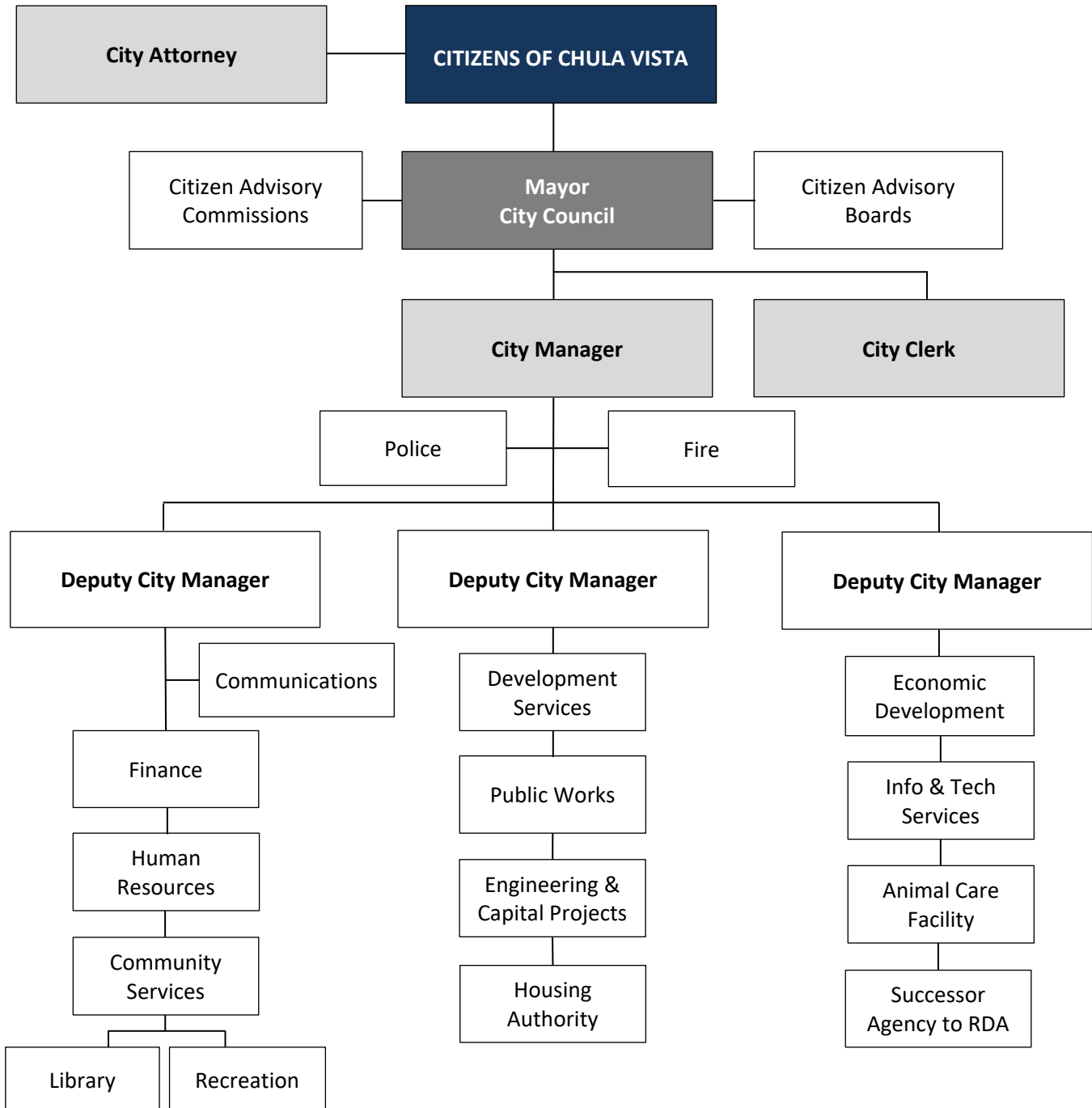


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Document Guide

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

GENERAL FUND

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

OTHER FUNDS

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

CAPITAL IMPROVEMENT PROGRAM

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

MEASURE A SUMMARY

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

MEASURE P SUMMARY

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

SUMMARY TABLES AND APPENDIX

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Chula Vista
California**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the City of Chula Vista, California, for its annual budget for the fiscal period beginning July 1, 2020.

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

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



BUDGET MESSAGE

Letter from the City Manager

Budget Process

Economic Overview

All Funds Summary

Summary of Staffing Changes

LETTER FROM THE CITY MANAGER



OFFICE OF THE CITY MANAGER

April 23, 2021

HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

I am pleased to submit for your consideration the proposed operating budget and capital improvement budget for fiscal year 2021-22. City Staff developed a budget that is both responsive to community needs and continues to fund the core services most important to our residents. Due to the years of prudent financial oversight and sound fiscal policies, the City of Chula Vista was well-positioned to manage through the unprecedented challenge of the COVID-19 public health and economic crises. Although we are not through these crises yet, we are starting to see the light at the end of the tunnel. The proposed budget for the coming year anticipates continued economic growth, infrastructure improvements, and continued commercial and residential development.

The City continues to plan for increased infrastructure projects and increased public safety staffing, largely due to the passage of sales tax Measure P in 2016 and Measure A in 2018. Adding to the positive long-term financial outlook is the recent issuance of \$350 million in pension obligation bonds at historically low interest rates, resulting in approximately \$11 million in savings to the fiscal year 2021-22 all funds budget alone. The majority of the pension cost savings are being set aside in a Section 115 pension and bond call trust fund which will help mitigate future increases from pension and other post-employment benefits costs, or provide the City the opportunity to pay off the bonds earlier. Notably, the POBs were issued with a Standard and Poor's Global Ratings extremely strong 'AA' credit rating.

The strategic allocation of federal aid received in fiscal year 2020-21 and the focus on providing critical services such as testing sites, food distribution, and mobile vaccination units have served our community well. The proposed budget continues to fund core services and accounts for the reopening of City facilities such as our front counters, recreation centers, libraries, and senior center in compliance with safety protocols. Staff will continue to monitor the impacts of the COVID-19 public health crisis and its impact on the City's economic condition in the coming year.

The City has been notified that it may be receiving approximately \$61 million in federal aid via the American Rescue Plan Act. Half the funds will be received in fiscal year 2020-21 and the second half in fiscal year 2021-22. These funds are not included in the City Manager proposed budget as the official notice from the United States Treasury has not yet been received. Initial guidelines state that agencies may use these funds to: recover lost revenues; support economic development recovery; fund water, sewer and broadband infrastructure; and provide COVID-19 support to the community. Staff will bring forward a spending plan for public and City Council consideration once the final information and spending guidelines are received.

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 2021-22, Staff focused on the following budget development goals:

- At a minimum, maintain service levels and operating hours at pre-COVID-19 levels.
- Fund the highest level of municipal services possible based on available resources.
- Incorporate conservative revenue projections in the development of the proposed budget.

- Avoid the use of reserves to balance the budget or fund ongoing commitments.
- Reinstate key frozen positions which occurred in prior year budget developments.
- Make significant progress on key programs and projects in support of the City's Strategic Plan.

Budget Overview

The combined budget for all City funds totals \$472.9 million. This amount includes a General Fund operating budget of \$218.1 million and a Capital Improvement Program (CIP) budget of \$49.2 million. 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 2021-22 City services and programs:

- Reconstruction of Loma Verde Recreation Center
- Repairs to Civic Center and South Chula Vista Libraries and other public facilities
- Improvements to the Oleander Community Center (formerly Boys and Girls Club)
- Traffic signal system improvements and other much needed infrastructure improvement projects
- Improvements to existing park infrastructure, including lighting, walkways, fields and restrooms
- Repair and rehabilitation of Fire Station No. 1
- Increased tree trimming services
- Increased library book budget
- Increased building maintenance budget
- Increased park maintenance and utilities budget to support the addition of new parks
- Replacement of aging vehicles

ACKNOWLEDGEMENT

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

I would like to thank the City Council and Executive Team for their leadership and support. Finally, I would like to recognize the Finance Department for their exceptional work in once again preparing a balanced budget using sound financial management practices. I would especially like to express my appreciation to the Finance Department for their efforts on developing the budget and doing it remotely, which was quite a challenge. The Finance Department will continue to provide the City Council with financial updates in order to continue to maintain a balance budget through fiscal year 2021-22.

Respectfully,



Maria V. Kachadoorian
City Manager

BUDGET PROCESS

Budget Process

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

The fiscal year 2022 budget cycle began with the development of a preliminary base budget by the Finance Department's Budget and Analysis staff in January 2021. The base budget accounts for the normal operating costs of the City. Through April 2021, Finance staff worked with departments to refine the base budgets and incorporate departmental changes to align the budgets with anticipated department operations for the coming year.

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

While Finance staff was developing the operating budget, Engineering & Capital Projects staff worked to develop and finalize the Capital Improvement Program (CIP) budget.

Finance staff will present the City Council with a balanced General Fund budget on May 11, 2021. At this meeting, the Council can accept the fiscal year 2022 City Manager's proposed operating budget as their own and set the public hearing date of May 25, 2021, prior to Council acting on the adoption of the budget.

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

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

Budget Strategy

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

CITY STRATEGIC PLAN

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

Operational Excellence

Economic Vitality

Healthy Community

Strong and Secure Neighborhoods

Connected Community



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

STRATEGIC PLAN PROCESS

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

BUDGET DEVELOPMENT MILESTONES

- **April 23, 2021**

Budget Document submitted to City Council

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

- **April 28, 2021**

Virtual public workshops to provide an overview of the City Manager's Proposed Budget.

- **May 11, 2021**

Presentation to City Council of the Fiscal Year 2022 City Manager's Proposed Budget and Council consideration and acceptance of the Budget as the City Council's Proposed Budget.

Concurrently, a public hearing on the Budget is scheduled for the May 25, 2021 Council meeting. Leading up to this hearing, the City Council's Proposed Budget was made available for public review for at least ten (10) days.

- **May 25, 2021**

A public hearing will be held before the City Council considered adoption of the budget. To comply with the City Charter, a notice of the public hearing will be published in the local newspaper at least ten (10) days prior to the meeting. After the public hearing, the City Council will vote on whether to adopt the budget for Fiscal Year 2022.

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 2021-22 Proposed Budget conforms with the requirements of the City's Finance Department Policies and Procedures. An overview of compliance with major policy sections are described below. See the **Appendix** for additional details on the City's Fiscal and Investment Policies.

GENERAL FINANCIAL POLICIES (*City Council Policy 100-01*)

Budget Development

The FY 2021-22 budget development process will include opportunities for public input, occurring in open and publicly accessible forums: budget workshops and public hearings held before City Council which accept public comment.

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

Balanced Budget

By policy, City Council must adopt a balanced budget with projected operating revenues fully covering projected operating expenditures. The FY 2021-22 Proposed Budget is a balanced budget. Operating revenues are budgeted to support the operating expenditures, including debt service, for the FY 2021-22 fiscal year.

Fund Balance and Reserves

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

The FY 2021-22 Proposed Budget maintains the minimum unreserved, undesignated fund balance in the General Fund as established by *City Council Policy 220-03* (General Fund Reserves – Fiscal Health Plan) of no less than 15% of the annual operating budget, which is \$25.8 million for FY 2021-22. The FY 2021-22 Proposed Budget also maintains the minimum unreserved, undesignated fund balance in the sewer enterprise fund as established by *City Council Policy 220-04* (Sewer Service Revenue Fund Reserve). See historical reserve levels in the ***All Funds Summary*** section.

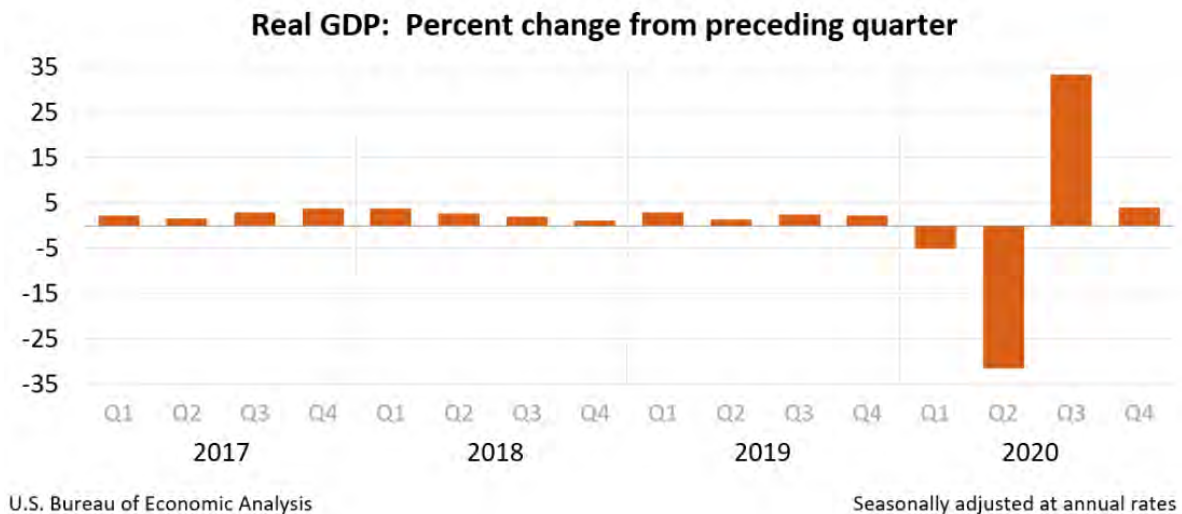
ECONOMIC OVERVIEW

Economic Overview

This section of the budget document identifies and outlines economic indicators that impact revenue forecasts at the local level. Several sources are used to forecast City revenues based on national, state, and local area economic trends, including: the University of California at Los Angeles (UCLA) Anderson Forecasts, Federal Reserve and Federal Open Market Committee publications, United States Census Bureau Economic Indicators, State of California’s Employment Development Department publications, San Diego County Regional Economic Indicator Report, Bureau of Labor Statistics San Diego Economic Summary, California Department of Finance, and Zillow Real Estate Group data.

NATIONAL

In the UCLA Anderson Forecast for March 2021, Anderson economists predict 2021 will bring strong economic growth following the worst economic decline in 60 years. Over a year has passed since the onset of the COVID-19 global pandemic and an abrupt global economic decline related to public health restrictions and uncertainties. While gross domestic product (GDP), a metric for estimating the size of a country’s economy, declined by 3.5 percent from 2019 levels in 2020, government action—business loans, unemployment insurance and direct aid—has helped the country rebound as it works to reduce the spread of COVID-19. The forecast includes 6.3 percent growth in 2021 with Real GDP growing slightly faster than pre-COVID-19 pandemic trends through the end of 2023¹. Unemployment is forecasted to decline from 6.7 percent in the last quarter of 2020 to 4.1 percent in the last quarter of 2021. As Anderson economists note, the main drivers of growth will be pent-up savings, resumption of services and a resilient housing market. While the outlook for the economy is positive, uncertainty remains around the ongoing COVID-19 pandemic with new variants emerging as well as further federal stimulus funding.



¹ UCLA Anderson Forecast, March 2021 “Robust Economic Growth and Recovery After A Dreadful Year”

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 their March 2021 meeting, the Federal Reserve decided to maintain the target range for the federal funds rate at 0.00 percent to 0.25 percent². While the COVID-19 pandemic has greatly challenged the United States economy over the past year, indications of economic recovery and employment gains have emerged and will only be bolstered by new fiscal policy measures to directly aid U.S households and businesses. The FOMC will be patient in any adjustments to the target rate range until labor market conditions improve and inflation has consistently risen to 2 percent for the long-term. The federal funds rate is important, setting the interest rate at which banks lend money to other banks to maintain overnight reserves. The federal funds rate also influences interest rates on other borrowing, such as credit cards, mortgages and bank loans. This decision signals an unlikelihood of increasing interest rates in the near term.

In a March 2021 press conference, Chairman Powell emphasized the outlook for the economy is still highly dependent upon the course of the COVID-19 pandemic, vaccines rollout, federal stimulus payments and expanded unemployment benefits³. Chairman Powell reiterated the FOMC's assessments that while the challenges are ongoing, there is an improved outlook for later this year in meeting their employment and inflation goals.

Aside from the Federal Reserve's focus on labor and inflation, housing data remains a leading indicator of economic activity. According to the U.S. Census Economic Indicators from February 2021, the sales of new single-family houses were at a seasonally adjusted annual rate of 775,000, which was 13.9 percent above the revised January 2021 rate and 8.2 percent above the February 2020 estimate⁴. The median sales price of new homes sold in February 2021 was \$349,000 while the average price was \$416,000.

CALIFORNIA



In addition to providing a March 2021 national forecast, UCLA Anderson also prepares a California specific economic forecast. California's recovery is expected to be faster than the rest of the U.S., albeit delayed due to relatively more state-imposed COVID-19 restrictions on business operations, travel, and vaccine rollout as compared to other states. Economists note leisure and hospitality sectors will be the most challenging to recover. Residential construction is expected to recover quickly due to California's housing shortage and strong demand. UCLA Anderson economists also predict California's average unemployment rate for years 2021, 20212 and 2023 will be 6.8 percent, 5.1 percent and 4.1 percent, respectively⁵. Total employment growth for 2021, 2022 and 2023 is forecasted at 5.6 percent, 3.1 percent, and 2.2 percent.

The State of California's Employment Development Department (EDD) also regularly releases a "Labor Market Analysis" publication. In the March 2021 edition, the EDD reported net job losses for all of California's 11 major industries from January 2020 to January 2021⁶. The sector with the largest jobs decrease was leisure

² Federal Open Market Committee Meeting, March 2021 "Federal Reserve Press Release"

³ Federal Open Market Committee Meeting, March 2021 "Transcript of Chair Powell's Press Conference"

⁴ U.S. Census Bureau, February 2021 "Monthly New Residential Sales"

⁵ UCLA Anderson Forecast, March 2021 "UCLA Anderson Forecast Predicts Near-Record Growth as Economy Recovers"

⁶ State of California's Employment Development Department, March 2021 "California Employment Highlights"

and hospitality, in line with restrictions on travel related to the COVID-19 pandemic. Government and education and health services sectors also saw significant job losses.

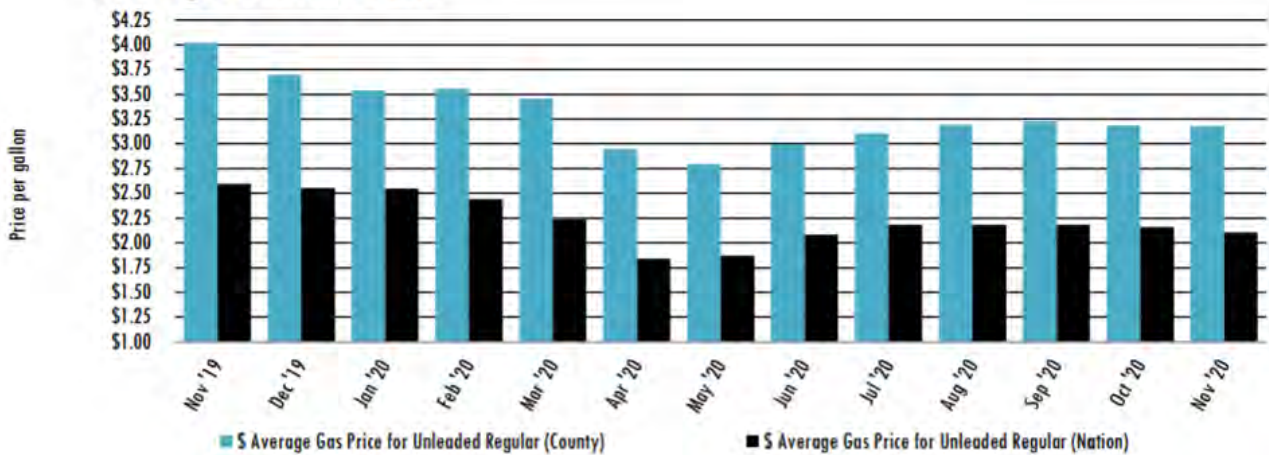
COUNTY



The Bureau of Labor Statistics creates an economic summary for each state, counties and their respective major cities. According to the Bureau of Labor Statistics County of San Diego Economic Summary, unemployment rates for the San Diego area and county are down from 14.7 percent in May 2020—around the time of the COVID-19 pandemic onset—to 8.1 percent in January 2021⁷. San Diego’s unemployment rate is still below California’s unemployment rate of 9.2 percent. The consumer price index for urban customers (CPI-U) shows the change in the price of a standard list of goods and services. Based on the January 2021 CPI-U, San Diego experienced a 1.7 percent increase in prices paid for the standard set of goods and services which is 0.3 percent more of an increase than the average United States city⁷.

The County of San Diego Office of Financial Planning also provides a summary of the economic indicators for San Diego every month. The County both contributes their own analysis and sources information from the Bureau of Labor Statistics, San Diego Association of REALTORS, InnoVest Resource Management, and the American Association and U.S Energy Information Administration. In their November 2020 report, the County reported single-family housing was on the market for an average of 19 days, the median price was unchanged at \$751,700, and a decrease of 16.0 percent in homes sold compared to November 2019⁸. In November 2020, there were 16 foreclosures in San Diego County, 54 percent lower than one year prior. Foreclosures have been impacted by mortgage payment relief packages as part of California Governor Newsom’s COVID-19 response. Average gasoline prices in San Diego in November 2020 dropped to \$3.18 per gallon, 23.9 percent lower than the \$4.02 per gallon price in November 2019, due to declining demand from telecommuting and business closures.

Average Gasoline Price



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

⁸ County of San Diego- Office of Financial Planning, November 2020 “Economic Indicators”

CITY

The fiscal year 2022 Proposed General Fund revenues budget is \$216.1 million. This reflects an increase of \$9.5 million or 4.6 percent when compared to the fiscal year 2021 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 18.2 percent of the General Fund Revenue Budget. This revenue category's budget increased by \$1.9 million or 5.0 percent over the prior year adopted budget. The City's other major revenue sources are: Sales Tax, Measure P Sales Tax, Franchise Fees, Transient Occupancy Tax (TOT), Utility User Tax, and Property Tax collected in lieu of Motor Vehicle License Fees. The other major revenues sources (excluding Measure A and Measure P Sales Tax revenue) account for 39.8 percent of the General Fund Revenue Budget and total \$86.2 million dollars of the budget. The fiscal year 2022 Proposed Budget reflects positive growth in its revenue source, albeit a slower rate than previous years. The City has identified several one-time resources to remain balanced with the adopted expenditure budget. Staff will develop and evaluate potential options to address the structural imbalance in the upcoming year.

City Sales Tax Measures

Measure A, the half-cent sales tax to fund public safety staffing and services. This tax took effect on October 1, 2018 and brought Chula Vista's tax rate to 8.75 percent. The fiscal year 2022 Proposed Budget includes an estimated \$23 million in sales tax revenues.

Measure P, a temporary ten-year, half-cent sales tax to fund high priority infrastructure needs. The collection of this sales tax began on April 1, 2017. The fiscal year 2022 Proposed Budget includes an estimated \$23 million in Measure P sales tax revenues.

City Unemployment

The Bureau of Labor Statistics shows the City's current unemployment rate for March 2021 is at 9.1 percent, which is 6.6 percent lower than in June 2020, which was at 15.7 percent, largely due to an economy recovering from COVID-19 restrictions⁹. Chula Vista's unemployment rate is slightly higher than the state's rate of 9.0 percent and significantly higher than the national unemployment rate of 6.2 percent.

City Housing Market

The City's housing market increased as the City's median home value gained approximately 13 percent from March 2020 to March 2021. The real estate market remains strong with demand sharply outpacing homes inventory. Signs of a recovering economy further invigorated by expansive federal stimulus funds may strengthen the housing market. However, demand will be tempered by increasing mortgage rates and costs of construction. Zillow economists predict 17.2 percent more home sales in 2021 as compared to 2020. Median home prices are projected to increase on average by 9.9 percent by February 2022.

This table below provides a year over year summary of the median home value changes that have taken place within the City of Chula Vista's zip codes¹⁰.

⁹ U.S. Bureau of Labor Statistics, March 2021 "Labor Force Statistics – San Diego Area Economic Summary"

¹⁰ Zillow, Inc., March 2021 "Zillow Home Prices & Values"

Chula Vista Home Prices by Zip Code
 March 2020 Compared to March 2021

Zip Code	Locale	Zillow Index Price		1-Year Change	1-Year Forecast
		2020	2021		
91910	North	566,353	630,027	11.2%	6.6%
91911	South	523,130	598,537	14.4%	7.1%
91913	Eastlake	603,309	684,134	13.4%	6.9%
91914	North-East	726,301	824,297	13.5%	6.4%
91915	South-East	582,876	658,642	13.0%	6.9%

ALL FUNDS SUMMARY

All Funds Summary

The following section provides an overview of all City funds combined budget. The City has over 150 funds which include the General Fund, enterprise funds, housing funds, 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 2022.

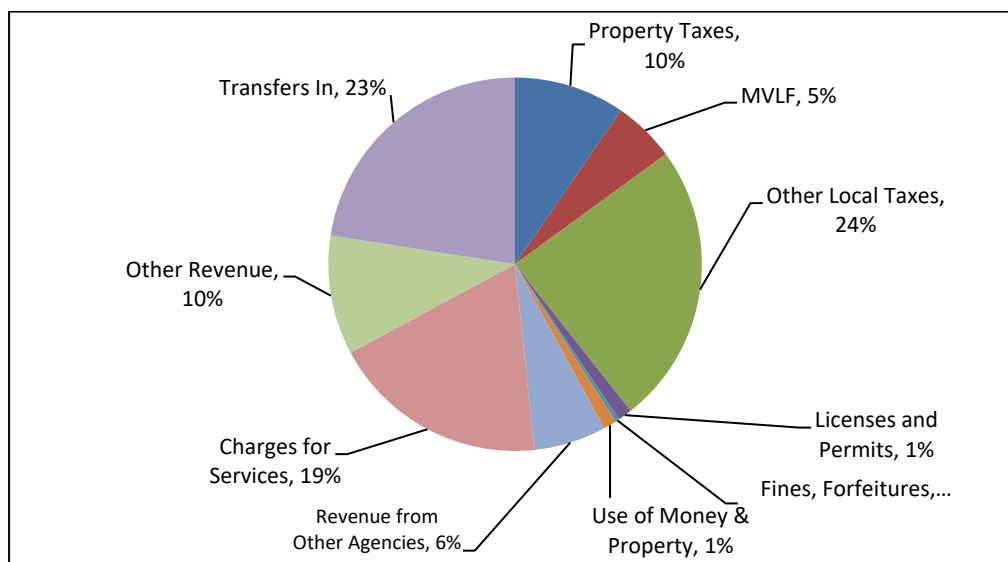
ALL FUNDS REVENUE SUMMARY

The combined revenue budget for all City funds totals \$462.9 million; of which \$104.3 million represents interfund transfers. The revenues for all funds are anticipated to increase by \$57.2 million when compared to the fiscal year 2021 Adopted Budget revenue of \$405.7 million. The following table reflects a summary of all City revenues by category.

Sources of Funds (All Funds Combined)

Fiscal Year 2019 – 2022 Revenues
In Thousands (000)

Revenue Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	Change
Property Taxes	\$ 39,483	\$ 41,717	\$ 42,530	\$ 44,401	\$ 1,871
MVLF	22,353	23,773	23,701	24,886	1,185
Other Local Taxes	95,505	99,877	103,662	112,920	9,257
Licenses and Permits	5,844	5,347	5,498	5,675	176
Fines, Forfeitures, Penalties	2,218	1,699	1,889	1,658	(230)
Use of Money & Property	17,400	20,122	4,906	5,176	270
Revenue from Other Agencies	42,034	40,154	33,057	29,154	(3,902)
Charges for Services	79,868	72,653	71,132	86,922	15,790
Other Revenue	46,998	47,282	47,169	47,759	590
Transfers In	60,973	73,648	72,153	104,298	32,145
Total	\$ 412,676	\$ 426,273	\$ 405,697	\$ 462,849	\$ 57,152



ALL FUNDS EXPENDITURE SUMMARY

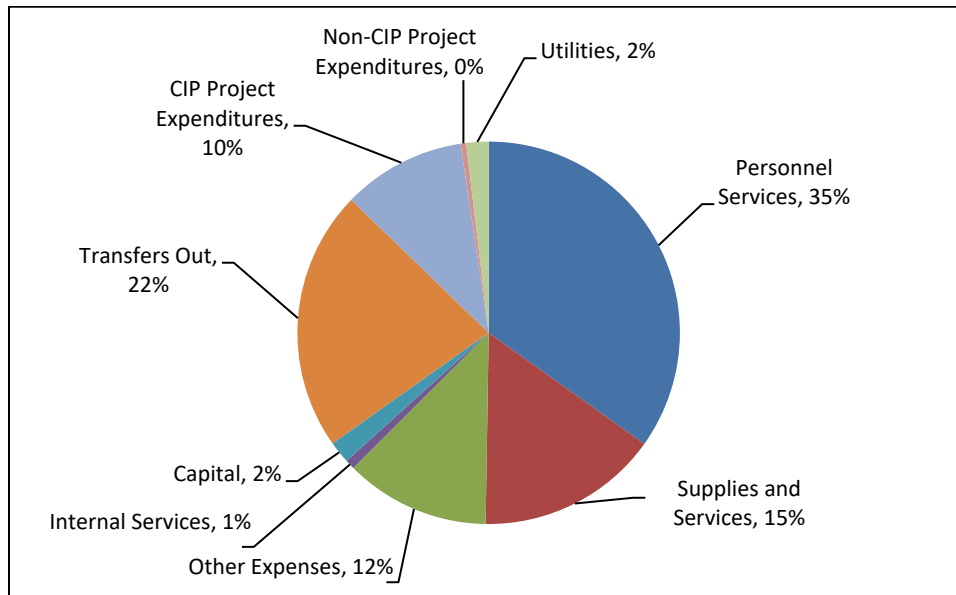
The combined expenditure budget for all City funds for fiscal year 2022 totals \$472.9 million, of which \$104.3 million represents inter-fund transfers. The combined budget amount includes a General Fund operating budget of \$218.1 million and a Capital Improvement Program (CIP) budget of \$49.2 million. When compared to the prior year budget, the fiscal year 2022 Proposed Budget reflects an increase of \$69.0 million. The following table reflects the expenditures for all funds by expense category.

Uses of Funds (All Funds Combined)

Fiscal Years 2019 - 2021 Expenditures

In Thousands (000)

Expenditure Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	Change
Personnel Services	\$ 154,579	\$ 163,379	\$ 173,338	\$ 164,813	\$ (8,526)
Supplies and Services	53,929	62,067	70,526	72,801	2,276
Other Expenses	40,114	41,623	42,001	58,028	16,027
Internal Services	3,464	3,382	3,650	3,844	193
Capital	7,947	6,857	10,547	8,844	(1,703)
Transfers Out	60,973	73,648	72,152	104,298	32,145
CIP Project Expenditures	42,135	44,016	21,875	49,221	27,346
Non-CIP Project Expenditures	799	719	1,194	2,213	1,019
Utilities	7,701	7,797	8,641	8,872	231
Total	\$ 371,639	\$ 403,489	\$ 403,924	\$ 472,932	\$ 69,009



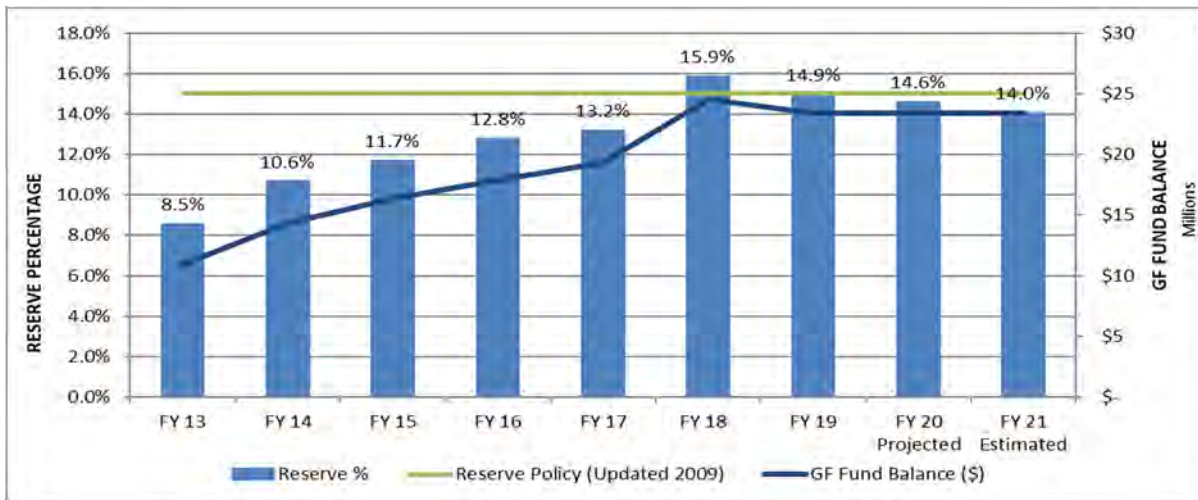
GENERAL FUND RESERVES

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

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

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

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



Note: This chart reflects only the General Fund Operating Reserve. It does not include the Economic Contingency Reserve, which has an estimated balance of approximately \$8.4 million, or the Catastrophic Event Reserve, which has an estimated balance of approximately \$2.7 million. Combined with the operating reserve, these two reserve funds total approximately 18.3% of the fiscal year 2022 Adopted General Fund budget.

PENSION OBLIGATION BONDS

City Staff, in conjunction with discussions with City Council, explored over several years the use of pension obligation bonds (POBs) to 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 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 (approximately \$356 million). CalPERS charges the City a 7% interest rate on the City’s pension debt and enforces a mandatory repayment schedule.

Issuance of the POBs provides the City several benefits, including: (1) generating cash flow savings to the City through historically low interest rates relative to the CalPERS discount rate assumption; (2) creating a repayment shape for the

City's pension liabilities that increases more gradually than currently mandated by CalPERS; (3) enhancing budget predictability and long-term fiscal sustainability by creating a smoother repayment shape at a lower level; (4) leveraging the projected savings to adequately fund various reserves; and, (5) setting aside a portion of the future savings into a new Section 115 Trust and Bond Call Fund to mitigate future pension and OPEB cost increases and potentially pay off (redeem) the POBs prior to maturity.

On September 15, 2020, City Council approved the initial legal documents related to a POB and the City and its financing team initiated a validation process in the San Diego County Superior Court. This process concluded on January 11, 2021, with the City refinancing the City's UAL with CalPERS at historically low interest rates. In February 2021, the City issued approximately \$350 million in Pension Obligation Bonds to refund all or a portion of the UAL based on the CalPERS Actuarial Valuation as of June 30, 2019, that is for fiscal year 2022.

The projected benefit to the City from the 2021 Pension Obligation Bonds issuance is \$116 million (\$112 million on a present value basis). These savings estimates assume that CalPERS earn 7% in the future. Savings will be higher if CalPERS earns more than 7% and lower if it earns less than 7%. This savings will be utilized to fund the new reserve funds mentioned, mitigating future fiscal impacts from anticipated CalPERS pension investment return shortfalls.

SUMMARY OF STAFFING CHANGES

Summary of Staffing Changes

The fiscal year 2022 Proposed Budget includes 1,186.25 positions for all funds. This is a net increase of 24.50 positions when compared to the fiscal year 2021 Adopted Budget that included 1,161.75 authorized positions. The summary of staffing changes is divided into two sections – the staffing changes that were approved by Council during fiscal year 2021 and changes made as part of the development of the fiscal year 2022 budget.

POSITION CHANGES AUTHORIZED DURING FISCAL YEAR 2021

During fiscal year 2021, Council approved the addition of 17.00 FTEs citywide, as well as several reclassifications to reflect changes in duties. Changes in the General Fund (GF) resulted in a no net FTE increase or decrease. Changes to other funds resulted in a net increase of 17.00 FTEs. These changes are summarized in the following table.

Summary of Fiscal Year 2021 Staffing Changes

Approved by City Council

Department/Fund	Program	Position	FTE
Economic Development (0.00)	Admin	Admin Secretary	(1.00)
		Admin Tech	1.00
Engineering and Cap Proj (0.00)	Fiscal Sustainability	Management Analyst II	(1.00)
		Sr Management Analyst	1.00
Human Resources (0.00)	HR Ops	HR Ops Manager	(1.00)
		HR Manager	1.00
	Employee Development	Perform & Org Dev Manager	(1.00)
		HR Manager	1.00
Information Tech Svcs (0.00)	Micro-Comp	Sr Info Tech Sup Spec	(4.00)
		Sr Info Tech Sup Spec II/Sr Police Tech Spec	4.00
Measure A (17.00)	Fire	Fire Captain	1.00
		Firefighter/EMT	3.00
	Police	Peace Officer	9.00
		Public Information Spec	1.00
		Information Technology Tech	1.00
		Sr Police Tech	(1.00)
		Sr Info Tech Sup Spec II/Sr Police Tech Spec	1.00
		Police Lieutenant	1.00
	Police Sergeant	1.00	
	Police (0.00)	Fiscal Ops	Facility and Supply Spec
Police Facility and Supply Coordinator			1.00
Police Grant Funds (0.00)	HIDTA CBAG	FA Deputy Director SDLECC	(2.00)
		FA Supervisory Intel Analyst	(1.00)
		FA Deputy Direct LECC	3.00
		FA Analyst	(1.00)
		FA Intel Analyst	1.00
CITYWIDE TOTAL			17.00

FISCAL YEAR 2022 CHANGES

The fiscal year 2022 budget reflects specific program expansions based on the resources available. In total, the changes result in a net increase of 7.50 FTEs when compared to the fiscal year 2021 amended budget. Changes in the General Fund (GF) results in a 3.50 FTE increase. Changes to other funds results in a net increase of 4.50 FTEs. The following table summarizes the fiscal year 2022 staffing changes by department and/or fund:

Summary of Fiscal Year 2022 Staffing Changes

Department/Fund	Program	Position	FTE
Administration (-1.00)	Admin	Executive Secretary	(1.00)
		Special Projects Manager	1.00
	Office of Communications	Sr Graphic Designer	(1.00)
Advanced Life Support Fund (-53.00)	ALS Program	EMS Inventory Spec	(1.00)
		Delivery Driver	(1.00)
		Emergency Medical Tech (Non-Safety)	(24.00)
		Fire Battalion Chief - C	(3.00)
		Paramedic (Non-Safety)	(24.00)
Animal Care Facility (0.00)	Animal Care Services	ACF Administrator	(1.00)
		Director of Animal Services	1.00
		Animal Care Spec	(1.00)
		Animal Services Spec	1.00
City Clerk (1.00)	Operations	Fiscal Office Specialist	1.00
City Council (0.00)	Admin	Admin Secretary (Mayor, at will)	(1.00)
		Admin Secretary (Mayor, at will) - Frozen	1.00
Economic Development (-1.00)	Office of Sustainability	Environmental Services Manager	(1.00)
	Admin	Sr Fiscal Office Specialist	(1.00)
		Sr Fiscal Office Specialist - Frozen	1.00
Environmental Services Fund (1.00)	Envrion Srvs	Environmental Services Manager	1.00
Engineering and Capital Projects (0.00)	Fiscal Sustainability	Engineering Tech II	(1.00)
		Engineering Tech II - Frozen	1.00
Finance (2.00)	Revenue and Recovery	Revenue Manager	1.00
		Sr Management Analyst	1.00
Fire (1.00)	Admin	EMS Inventory Spec	1.00
	Fire Prevention	Fire Prevention Spec	(1.00)
		Fire Prevention Spec - Frozen	1.00
Fire Grants (0.00)	EMPG	Emergency Services Coordinator	(1.00)
		Emergency Services Manager	1.00
	UASI	GIS Spec	(1.00)
		GIS Spec - Frozen	1.00
Fleet Fund (2.00)	Central Garage Ops	Equipment Mechanic	1.00
		Sr Management Analyst	1.00
Human Resources (0.50)	Loss-Control Srvs	Fiscal Office Specialist	0.50
Information Tech Srvs (1.00)	IT Programing	Sr Network Eng	1.00
Library (-1.00)	Cultural Arts	Cultural Arts Program Manager	(1.00)
	Civic Center	Librarian III	(1.00)
		Librarian III - Frozen	1.00

Summary of Fiscal Year 2022 Staffing Changes - Continued

Department/Fund	Program	Position	FTE
Measure A (3.00)	Police	Police Agent	2.00
		Police Sergeant	1.00
		Sr IT/Pol Spec II	(1.00)
		Police Tech Spec	1.00
Parks & Recreation (1.00)	Park Maint	Gardener II	(22.00)
		Parks Maint Worker II	22.00
		Sr Gardener	(9.00)
		Sr Parks Maint Worker	9.00
	Park Rangers	Sr Parks Ranger	1.00
Police (0.00)	Police Technology	Smart Tech Officer	(1.00)
		Police Tech Manager	1.00
	Community Patrol	Peace Officer	1.00
		Peace Officer - Frozen	(1.00)
Police Grants (-1.00)	HIDTA	FA Sr Financial Analyst	(1.00)
Transport Ent Fund (52.00)	Transport	Delivery Driver	1.00
		Emergency Medical Tech (Non-Safety)	24.00
		Fire Battalion Chief - C	3.00
		Paramedic (Non-Safety)	24.00
TOTAL CITYWIDE			7.50

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 2022 Proposed Budget reflects 16.00 FTE frozen positions summarized by department in the below table.

Summary of Fiscal Year 2022 Frozen Positions

Department/Fund	Program	Position	FTE
City Council (1.00)	Administration	Admin Secretary - Mayor	1.00
Economic Development (2.00)	Administration	Director of Economic Development	1.00
	Administration	Sr. Fiscal Office Specialist	1.00
Engineering & Capital Projects (1.00)	Fiscal Sustainability	Engineering Tech II	1.00
Finance (1.00)	Budget and Analysis	Fiscal & Management Analyst	1.00
Fire (2.00)	Fire Prevention	Fire Prevention Specialist	1.00
	UASI	GIS Specialist (non-GF)	1.00
Information Technology Services (2.00)	Computer Operations	Telecommunications Specialist	1.00
	Micro-Computers	Information Technology Technician	1.00
Library (1.00)	Civic Center	Librarian III	1.00
Police (6.00)	Community Patrol	Peace Officer	5.00
	Street Crime/Gang Suppression	Peace Officer	1.00
TOTAL CITYWIDE			16.00

SUMMARY OF STAFFING CHANGES BY DEPARTMENT AND BARGAINING UNIT

The following tables summarize the staffing changes occurring between the fiscal year 2021 Adopted Budget and the fiscal year 2022 Proposed Budget, by department and bargaining unit.

Summary of Staffing Changes by Department

Department/Fund	FY 2021 Adopted Staffing	FY 2021 Mid Year Changes	FY 2022 Changes	FY 2022 Proposed Staffing	% Change
Administration	10.00	-	(1.00)	9.00	-10.0%
Animal Care Facility	21.25	-	-	21.25	0.0%
City Attorney	17.00	-	-	17.00	0.0%
City Clerk	6.00	-	1.00	7.00	16.7%
City Council	14.00	-	-	14.00	0.0%
Development Services - GF	20.00	-	-	20.00	0.0%
Economic Development	14.00	-	(1.00)	13.00	-7.1%
Engineering and Capital Projects	55.00	-	-	55.00	0.0%
Finance	28.00	-	2.00	30.00	7.1%
Fire	145.00	-	1.00	146.00	0.7%
Human Resources	18.50	-	0.50	19.00	2.7%
Information Technology Services	17.00	-	1.00	18.00	5.9%
Library	24.00	-	(1.00)	23.00	-4.2%
Parks and Recreation	55.50	-	1.00	56.50	1.8%
Police	319.50	-	-	319.50	0.0%
Public Works	82.00	-	-	82.00	0.0%
General Fund Total	846.75	-	3.50	850.25	0.4%
Other Funds					
Advanced Life Support Fund	57.00	-	(53.00)	4.00	-93.0%
City Jail	15.00	-	-	15.00	0.0%
CV Housing Authority Fund	4.00	-	-	4.00	0.0%
Development Services Fund	62.00	-	-	62.00	0.0%
Environmental Services Fund	7.00	-	1.00	8.00	14.3%
Federal Grants Fund	46.00	-	(1.00)	45.00	-2.2%
Fleet Management	8.00	-	2.00	10.00	25.0%
Gas Tax Fund	2.00	-	-	2.00	0.0%
Measure A Fund	66.00	17.00	3.00	86.00	30.3%
Sewer Fund	48.00	-	-	48.00	0.0%
Transportation Fund	-	-	52.00	52.00	0.0%
Other Funds Total	315.00	17.00	4.00	336.00	6.7%
CITYWIDE TOTAL	1,161.75	17.00	7.50	1,186.25	2.1%

Summary of Staffing Changes by Bargaining Unit

Bargaining Unit	FY 2021 Adopted Staffing	FY 2021 Mid Year Changes	FY 2022 Changes	FY 2022 Proposed Staffing	% Change
City Attorney (Elected)	1.00	-	-	1.00	0.0%
Unrepresented Professionals and Mid Managers	52.50	(1.00)	(1.00)	50.50	-3.8%
Executives	16.00	-	1.00	17.00	6.3%
Chula Vista Mid Managers and Professionals Association	76.75	1.00	-	77.75	1.3%
Association of Chula Vista Employees	425.50	1.00	4.50	431.00	1.3%
City Council	5.00	-	-	5.00	0.0%
International Association of Firefighters	212.00	4.00	(48.00)	168.00	-20.8%
Non-Safety International Association of Firefighters	-	-	48.00	48.00	0.0%
Peace Officer's Association	267.00	11.00	3.00	281.00	5.2%
Western Council of Engineers	36.00	-	-	36.00	0.0%
Senior Managers	38.00	1.00	1.00	40.00	5.3%
Confidential	32.00	-	(1.00)	31.00	-3.1%
TOTAL	1,161.75	17.00	7.50	1,186.25	2.1%



GENERAL FUND

General Fund Expenditure Summary

General Fund Revenue Summary

General Fund Net Cost

Department Summary Reports

**GENERAL FUND EXPENDITURE
SUMMARY**

General Fund Expenditure Summary

The fiscal year 2022 Proposed General Fund expenditures budget is \$218.1 million, an increase of \$11.4 million or 5.5 percent when compared to the fiscal year 2021 Adopted Budget expenditures budget. Fiscal year 2022 capital improvement projects will be funded primarily by non-General Fund allocations; see the **Capital Improvement Program** section of this document.

The fiscal year 2022 Proposed General Fund Budget is balanced, with budgeted expenditures equal to or less than budgeted revenues, plus other available sources. The fiscal year 2022 Proposed Budget continues positive growth in its revenue sources. However, due to multiple factors within the current economy, conservative growth assumptions have been incorporated into the budget projections. As such, the fiscal year 2022 Proposed Budget expenditures focus on maintaining current levels of service with limited additions.

General Fund Expenditure Summary

In Thousands (000)

Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	Change
Personnel Services	\$ 128,470	\$ 133,223	\$ 134,751	\$ 121,547	\$ (13,203)
Supplies and Services	14,468	15,396	14,807	15,425	618
Other Expenses	999	1,670	781	1,584	803
Internal Service	2,997	2,912	3,153	3,187	34
Capital	1,367	744	237	168	(69)
Transfers Out	39,488	48,968	48,083	71,250	23,167
Non-CIP Project Expenditures	59	3	-	-	-
Utilities	5,337	5,356	4,879	4,903	25
Total Operating Budget	\$ 193,185	\$ 208,272	\$ 206,690	\$ 218,065	\$ 11,375
CIP Project Expenditures	26	22	-	-	-
Total General Fund Budget	\$ 193,211	\$ 208,294	\$ 206,690	\$ 218,065	\$ 11,375

MAJOR EXPENDITURE CHANGES BY CATEGORY

The following summarizes the significant changes within the expenditure categories:

Personnel Services: Decrease of \$13.2 million from the fiscal year 2021 Adopted Budget, largely due to the of the unfunded PERS (retirement) liability related to the issuance of pension obligation bonds.

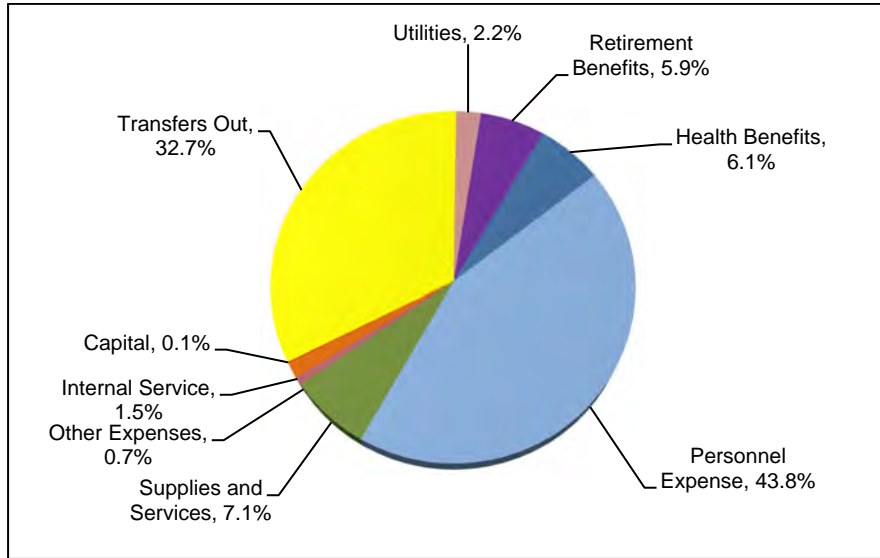
Transfers Out: Increase of \$23.2 million over the fiscal year 2021 Adopted Budget, largely due to the following:

- An additional \$5.5 million in Measure P and Measure A transfers over the fiscal year 2021 Adopted Budget amounts due to the increase in sales tax revenue projections.
- New debt service payments for the issuance of pension obligation bonds in the amount of \$11.7 million, with \$5.9 million in savings also contributed to the Section 115 Trust Fund; a total of \$17.6 million in transfers out.

Other Expenses: Increase of \$0.8 million when compared to the fiscal year 2021 Adopted Budget, largely due to administrative expense to the department of California Department of Tax and Fee Administration (CDTFA) for the collection and administration of sales related tax revenues.

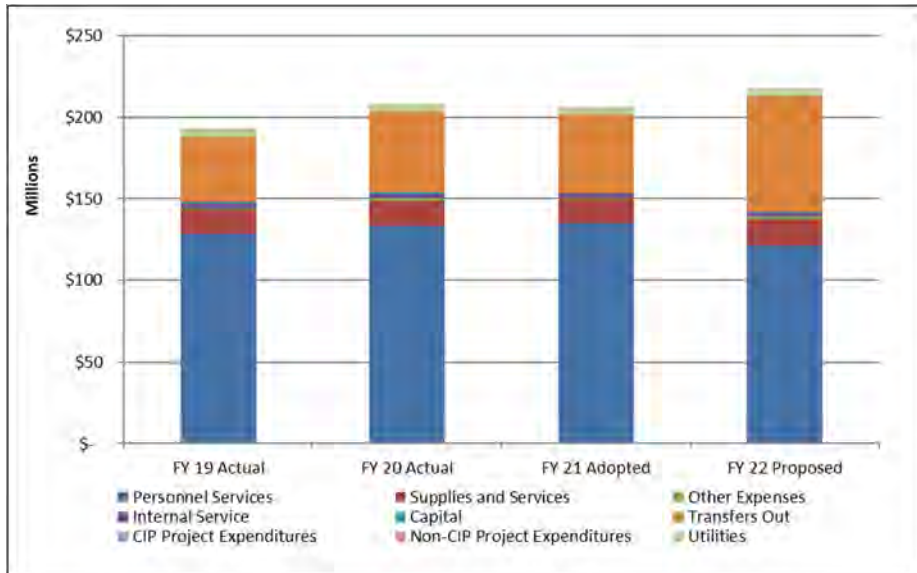
Supplies and Services: Increase of approximately \$0.6 million when compared to the fiscal year 2021 Adopted Budget.

General Fund Expenditures by Category
Fiscal Year 2022



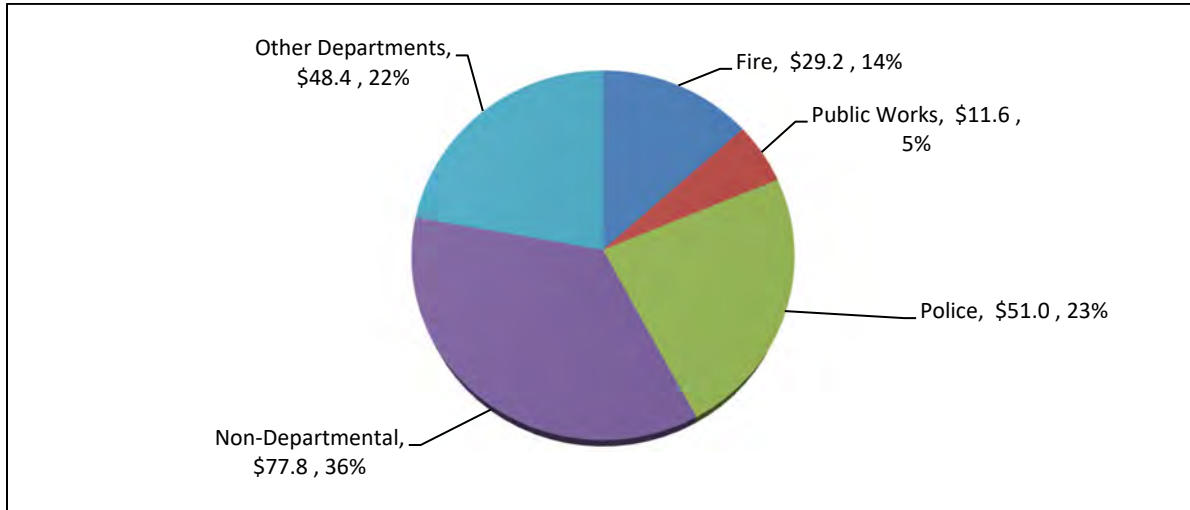
Note: Personnel Services (Personnel Expense, Retirement Benefits, and Health Benefits) accounts for 55.7% of General Fund expenditures in the fiscal year 2022 Proposed Budget.

General Fund Expenditures History by Category
Fiscal Years 2019 – 2022



The chart below illustrates the fiscal year 2022 Proposed General Fund Expenditure budget by department. Public safety (Police and Fire departments), represent approximately 36.8 percent of the General Fund budget for fiscal year 2022.

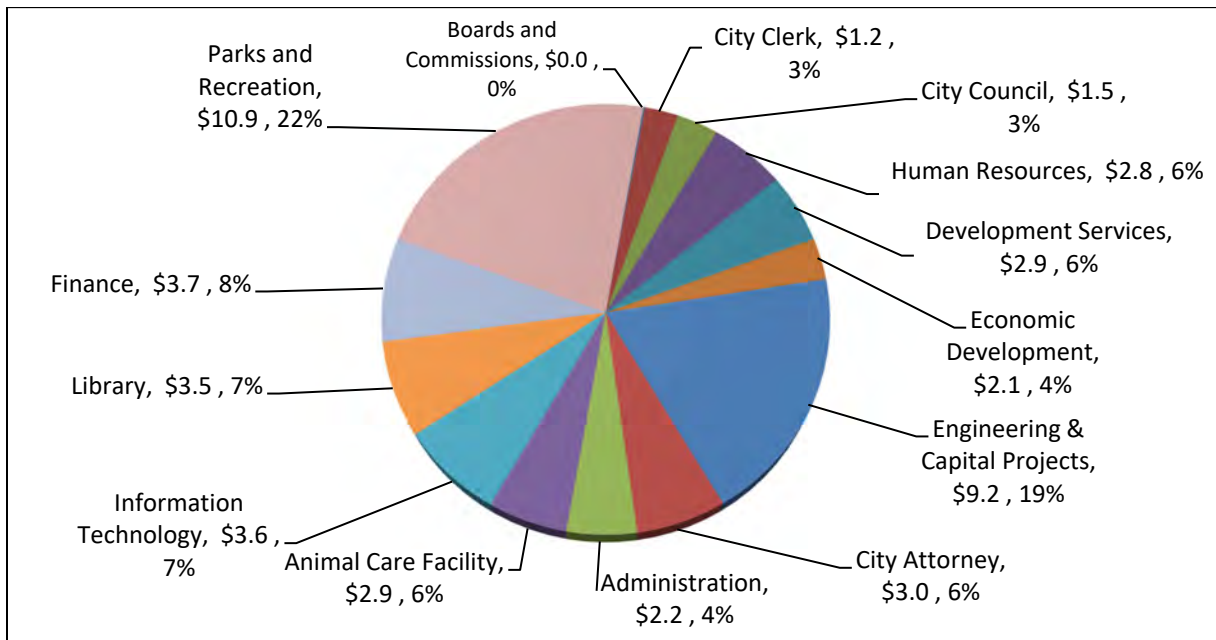
General Fund Expenditure by Department
Fiscal Year 2022



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

The following chart reflects the “Other” department costs included in the previous chart that includes the \$48.4 million of the General Fund department budgeted expenditures.

General Fund Expenditure by Department (Other Department Detail – totals \$48.4 million)
Fiscal Year 2022



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

STAFFING LEVELS

The fiscal year 2022 Proposed Budget includes a net increase of 3.50 General Fund positions over the fiscal year 2021 Adopted Budget. The staffing changes are divided by those approved by Council during fiscal year 2021 and changes made as part of the development of the fiscal year 2022 budget.

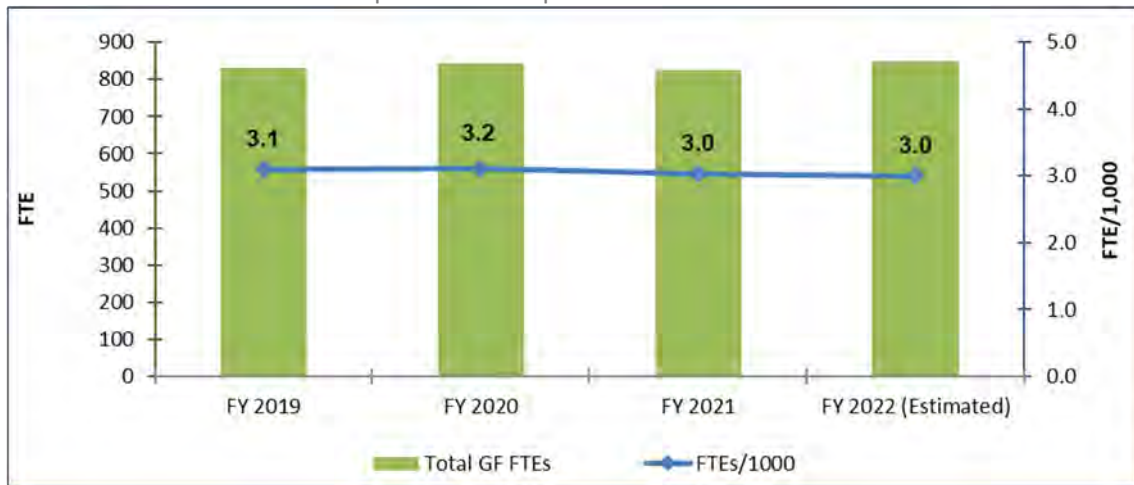
Staffing Level Fiscal Years 2019 – 2022

General Fund Budget	FY 2019	FY 2020	FY 2021	FY 2022	% Chg.
Legislative and Administrative	105.00	107.00	110.50	114.00	3.2%
Development and Maintenance	180.25	183.25	192.25	191.25	-0.5%
Public Safety	480.50	457.50	464.50	465.50	0.2%
Community Services	78.50	78.50	79.50	79.50	0.0%
Total GF City Staff*	844.25	826.25	846.75	850.25	0.4%

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

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

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



Note: Population for FY 2022 is estimated with the average 3.0% growth rate pending release of data.

SALARY ADJUSTMENTS

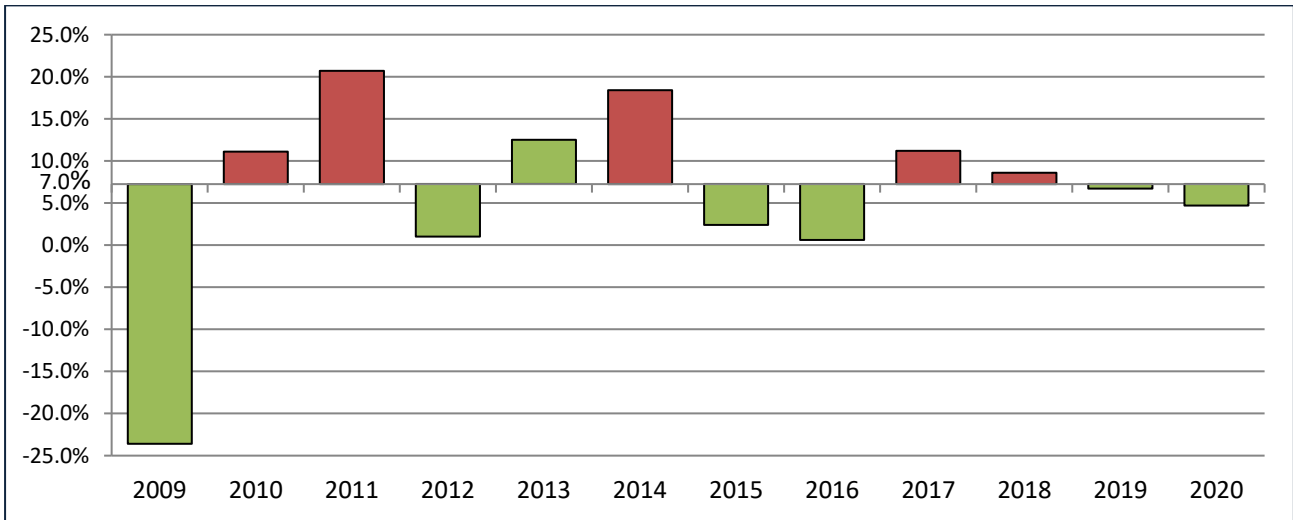
The fiscal year 2022 Proposed Budget for the Personnel Services expense category, which includes salaries and benefits, is \$121.6 million or 55.8 percent of the budget, a 10.9% decrease from the fiscal year 2021 Adopted Budget. The fiscal year 2022 Proposed General Fund Budget does not include funding for the annualized costs of negotiated salary increases approved per the current Memoranda of Understanding (MOU) with each of the City’s employee groups. Fiscal year 2020 is the last year of current MOUs with all the City’s bargaining groups. New agreements are currently being negotiated as of April 2021.

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 \$12.8 million or 5.9 percent of the City’s fiscal year 2022 Proposed Budget. This represents a one-time, large decrease of \$19.3 million from the fiscal year 2021 Adopted Budget due to the issuance of pension obligations bonds to fund retirement liabilities discussed in the **All Funds Summary** section of this document. However, the decrease in these retirement costs is associated with an increase in City debt service payments by \$18.4 million during fiscal year 2022 from the issuance of the pension obligation bonds.

To follow is a series of charts related to pension costs. The first chart depicts the actual market rates of return for the CalPERS investment portfolio relative to the assumed 7.00% rate of return for fiscal year 2020.

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



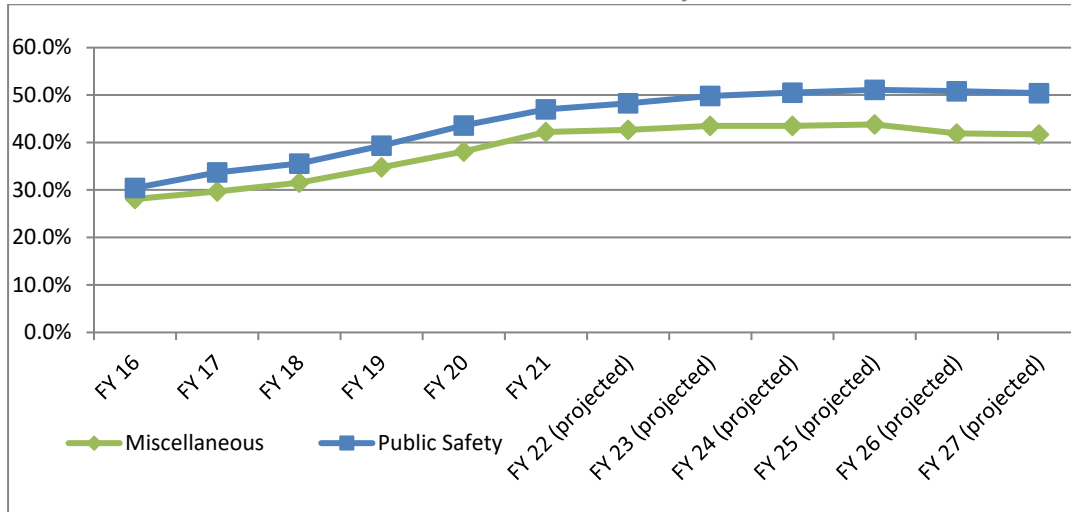
The second chart reflects actual CalPERS costs in the General Fund for fiscal years 2018 to the fiscal year 2022 Proposed Budget.

Retirement Costs (General Fund)
Fiscal Years 2019 – 2022



The final chart reflects historical CalPERS contributions illustrating the employer (City) contribution rates from fiscal years 2016 to 2021 and projected rates for fiscal years 2022 through 2027.

CalPERS Employer Contribution Rates
Fiscal Years 2016 to 2027 Projected



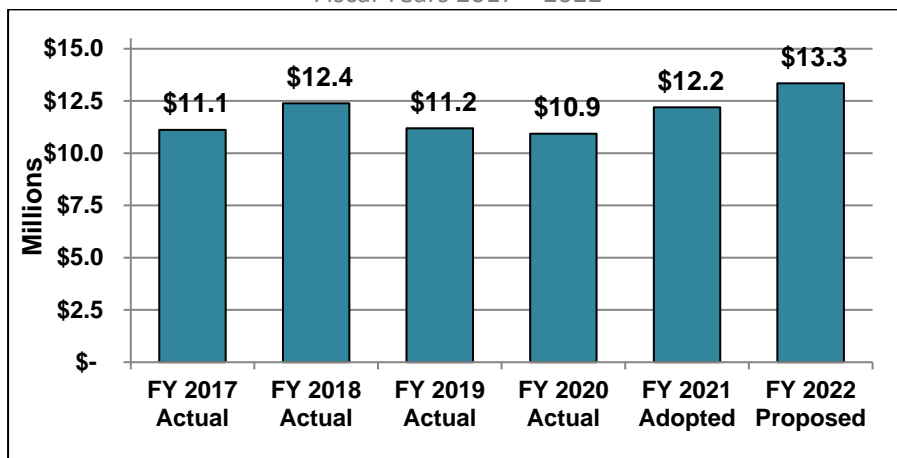
Notes:

1. Reflects Employer Contribution. The actual employer contribution is higher due to Employer Paid Member Contributions (EPMC) ranging from 1.3% to 4.2%, and for applicable years an additional 8% and 9% for the Employer Paid Member Contribution (Employee Contribution).
2. Projected rates (FY 2022 - 2027), based on CalPER’s Annual Valuation Report as of June 30, 2019.

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 \$13.3 million or 6.1 percent of the fiscal year 2022 Proposed Budget expenditures. This represents an increase of \$1.2 million or 9.4 percent from the fiscal year 2021 Adopted Budget. The increase in costs is primarily due to the City’s health insurance providers Kaiser and AETNA rate increases in calendar year 2021, based on healthcare utilization rates.

Flex/Health Insurance Costs (General Fund)
Fiscal Years 2017 – 2022



Flex Allotment Increases by Bargaining Group
 Calendar Year 2017 to Calendar Year 2021

FLEX Allotment Increases by Bargaining Unit							
Bargaining Group	2017	2018	2019	2020	2021	2022	2021-2022 % Change
Confidential	\$ 13,760	\$ 14,614	\$ 14,614	\$ 14,614	\$ 15,172	\$ 16,991	12.0%
Chula Vista Employees Association	\$ 13,260	\$ 14,114	\$ 14,114	\$ 14,114	\$ 14,672	\$ 16,491	12.4%
Executive	\$ 16,536	\$ 17,390	\$ 17,390	\$ 17,390	\$ 17,948	\$ 19,767	10.1%
Mid Managers and Professionals	\$ 14,136	\$ 14,990	\$ 14,990	\$ 14,990	\$ 16,048	\$ 17,867	11.3%
Senior Managers	\$ 15,136	\$ 15,990	\$ 15,990	\$ 15,990	\$ 16,548	\$ 18,367	11.0%
Western Council of Engineers	\$ 14,136	\$ 14,990	\$ 14,990	\$ 14,990	\$ 15,548	\$ 17,367	11.7%
Mayor & Council	\$ 16,536	\$ 17,390	\$ 17,390	\$ 17,390	\$ 17,948	\$ 19,767	10.1%

City Provided Public Safety Flex Benefit Ranges
 Calendar Year 2018 to Calendar Year 2021

Public Safety FLEX Benefit Ranges				
Benefit	2018	2019	2020	2021
Medical	\$6,624 - \$28,526	\$6,744 - \$16,848	\$6,408 - \$16,008	\$7,344 - \$18,348
Dental ⁽¹⁾	\$192 - \$468	\$192 - \$468	\$192 - \$468	\$192 - \$468

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

Insurance Premiums

The annual budget for Flex/Health Insurance has increased from \$10.1 million in fiscal year 2017 to \$13.3 million in the fiscal year 2022 Proposed Budget. Discussions with health care professionals indicate increases in health care costs are likely to continue for the foreseeable future based on healthcare utilization trends.

The following table reflects the changes in health care rate premiums the City has experienced from January 2017 to January 2021. The final rate premium that will be in effect for January 2022 will not be known until early Fall 2021.

Premium Increases by Health Care Provider
 Calendar Year 2017 to Calendar Year 2021

Date of Increase	Kaiser	AETNA/ UHC	Average
January 2017	15.0%	-4.0%	5.5%
January 2018	3.4%	12.0%	7.7%
January 2019	3.2%	-9.0%	-2.9%
January 2020	-5.0%	6.9%	1.0%
January 2021	20.0%	10.0%	15.0%
Annual Average Premium Increase	4.2%	1.5%	2.8%
Total Increase (Jan 2017 - Jan 2021)	36.6%	15.9%	26.3%

Total increase reflects average changes in premium costs from 2017-2021 for Kaiser and AETNA/

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 2022 Proposed Budget projects approximately \$23.0 million in revenue from this tax and a corresponding transfer out (expense) of the General Fund to the Measure P fund for the same amount. The fiscal year 2022 the proposed transfer amount is an increase of approximately \$3.0 million over the transfer amount included in the fiscal year 2021 Adopted Budget.

Measure A - Approved in June 2018, Measure A is a half-cent sales tax dedicated to addressing public safety (Police and Fire departments) critical needs. Collection of this revenue began in October 2018 and will remain in place unless and until the voters repeal it. The fiscal year 2022 Proposed Budget projects approximately \$23.0 million in revenue from this tax and a matching transfer out of the General Fund to the Measure A fund for the same amount. The fiscal year 2022 proposed transfer amount is an increase of approximately \$3.0 million over the transfer amount included in the fiscal year 2021 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 2022 Proposed Budget includes transfers out of approximately \$23.0 million to each of the Measure P and Measure A funds, respectively. Specific budget information related to these measures is provided in the **Measure P** and **Measure A** sections of this document.

GENERAL FUND REVENUE SUMMARY

General Fund Revenue Summary

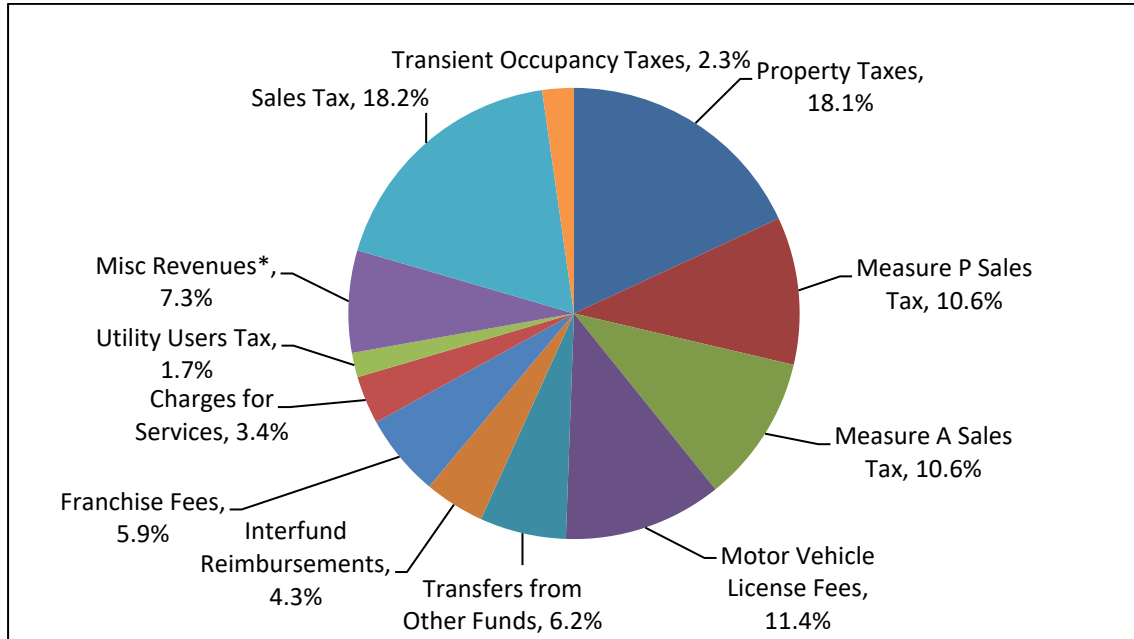
The fiscal year 2022 Proposed General Fund revenue budget is \$218.1 million, an increase of \$11.4 million or 5.5 percent when compared to the fiscal year 2021 Adopted Budget revenues budget. General Fund revenues provide funding for essential City services including police, fire, library services, 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 78.7 percent of the City's General Fund revenue for the fiscal year 2022 Proposed Budget, an increase by \$10.9 million over the fiscal year 2021 Adopted Budget.

General Fund Revenues

In Thousands (000)

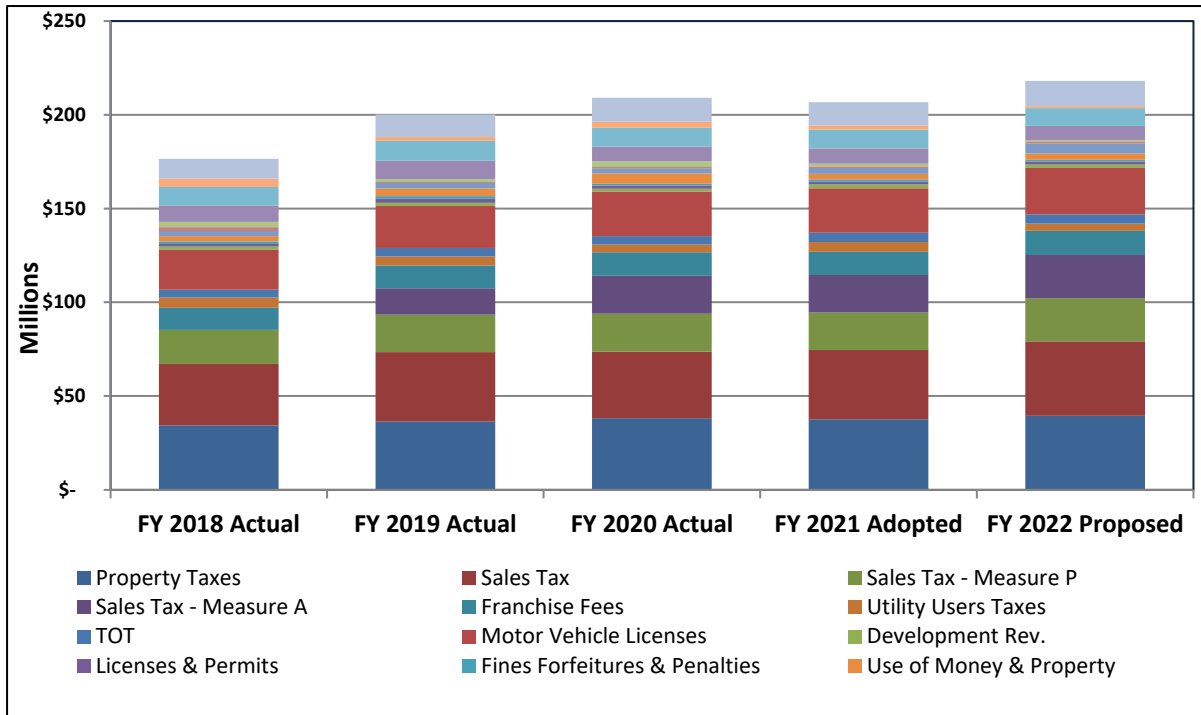
Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	Change
Property Taxes	\$ 36,419	\$ 38,168	\$ 37,556	\$ 39,434	\$ 1,878
Sales Tax	36,954	35,466	36,932	39,717	2,785
Sales Tax - Measure P	20,016	20,254	20,020	23,042	3,022
Sales Tax - Measure A	14,088	20,190	20,020	23,042	3,022
Franchise Fees	12,121	12,619	12,405	12,901	496
Utility Users Taxes	4,883	4,065	5,233	3,800	(1,433)
Transient Occupancy Taxes	4,502	4,522	4,927	4,942	15
Motor Vehicle License Fees	22,353	23,773	23,701	24,772	1,070
Development Revenue	1,667	1,455	2,034	1,784	(250)
Licenses and Permits	2,185	1,697	1,467	1,582	115
Fines, Forfeitures & Penalties	1,464	1,020	1,230	1,000	(230)
Use of Money and Property	4,019	5,492	2,969	3,313	344
Other Local Taxes	2,941	2,715	3,125	5,461	2,336
Police Grants	527	730	830	985	155
Other Agency Revenue	1,545	2,930	1,453	807	(646)
Charges for Services	9,815	7,927	8,110	7,499	(611)
Interfund Reimbursements	10,660	10,099	9,978	9,439	(539)
Other Revenues	2,065	3,191	2,383	1,046	(1,337)
Transfers From Other Funds	11,928	12,815	12,316	13,500	1,184
TOTAL General Fund Revenues	\$ 200,153	\$ 209,128	\$ 206,690	\$ 218,065	\$ 11,375

General Fund Revenues by Category
Fiscal Year 2022



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

Historical and Estimated General Fund Revenue Sources
Fiscal Years 2018 – 2022



MAJOR REVENUE SOURCES

Sales Tax

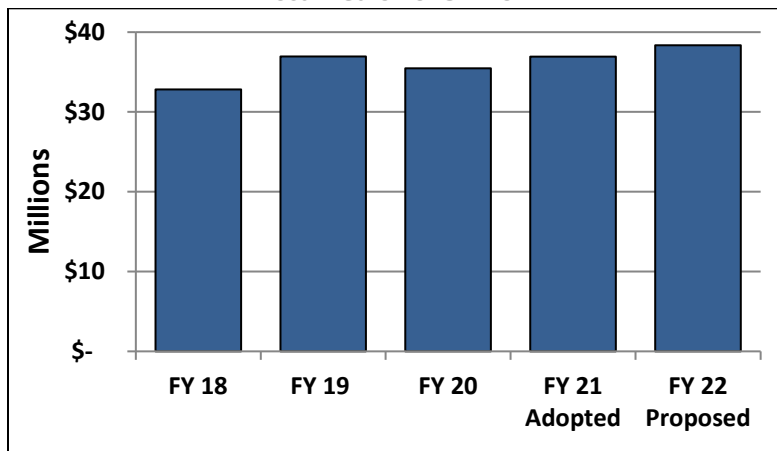
Sales Tax revenue is estimated at \$39.7 million in the proposed budget, a change of approximately 7.5 percent or \$2.8 million when compared to the fiscal year 2021 Adopted Budget. With the addition of Measure P and Measure A sales tax revenues, total Sales Tax revenues for fiscal year 2022 are projected to total \$85.8 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. The tax is collected at a rate of 8.75% for the City of Chula Vista. The sales tax revenues are then allocated based on the following:

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 \$46.0 million in revenue in fiscal year 2022. The General Fund will serve as a pass-through for these revenues; these funds will ultimately be recognized as a Transfer Out to the Measure P and Measure A Sales Tax Funds.

State General Fund (includes K-12/Community Colleges)	3.94%
Public Safety (Prop 172)	0.50%
County Realignment (Mental Health/Welfare/Public Safety)	1.56%
Countywide Transportation Fund	0.25%
San Diego County Regional Transportation Commission (TransNet)	0.50%
State and County Subtotal	6.75%
Local Jurisdiction (City or County of place sale/use) (City Share)	1.00%
City Transaction Tax (Measure P)	0.50%
City Transaction Tax (Measure A)	0.50%
City Subtotal	2.00%
Total Sales Tax Rate – Chula Vista¹	8.75%

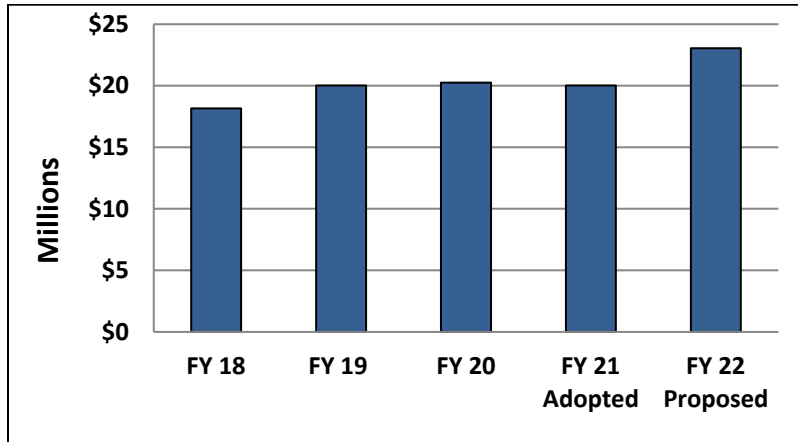
¹ Total sales tax rates will vary by City due to local sales tax initiatives.

City of Chula Vista Sales Tax Revenues
Fiscal Years 2018 – 2022



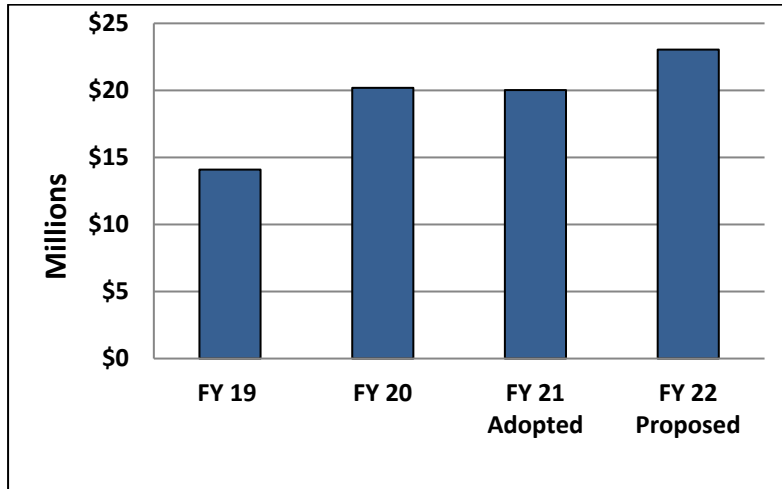
City of Chula Vista Measure P Sales Tax Revenues

Fiscal Years 2018 – 2022



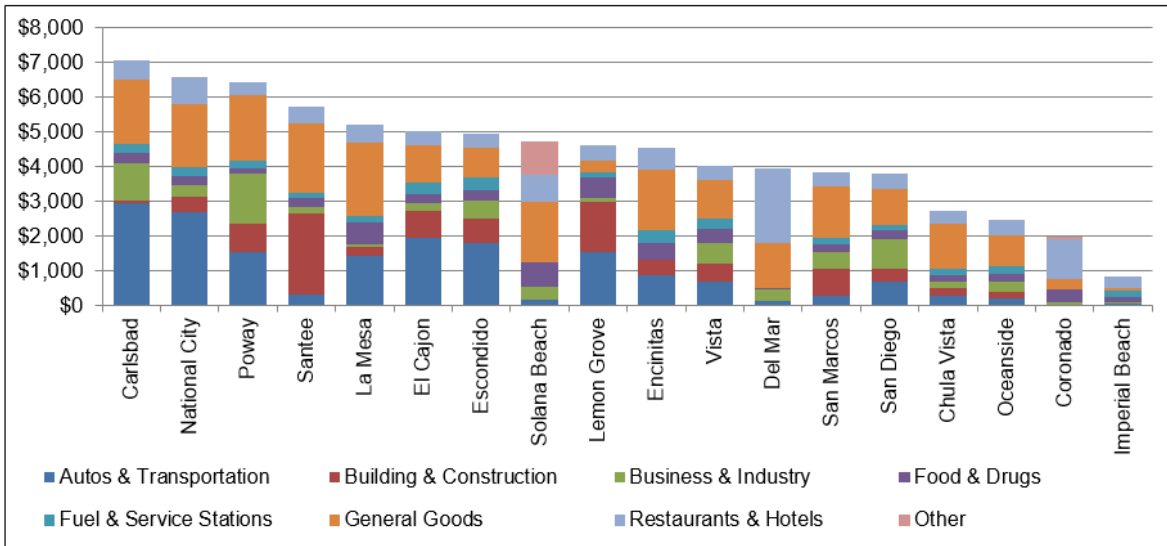
City of Chula Vista Measure A Sales Tax Revenues

Fiscal Years 2019 – 2022



Based on data collected by the City’s Sales Tax consultant, the table below illustrates the variance in the taxable sales per capita for the cities within San Diego County. Taxable sales per capita for the City is only \$2,728 while Carlsbad has the highest taxable sales per capita at a rate of \$7,064. This comparison indicates that the City may lack a diverse marketplace as residents seek goods and services outside the City boundaries.

Taxable Sales Per Capita – 4th Quarter Taxable Sales



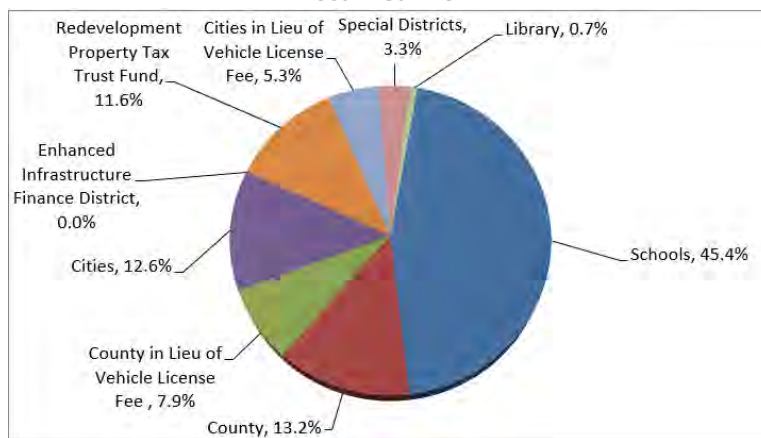
Property Tax

Property tax revenues comprise the City’s largest discretionary revenue source and accounts for 18.2 percent of the total revenue for the General Fund. This revenue source is estimated at \$39.4 million in the fiscal year 2022 Proposed Budget and represents 5.0 percent or \$1.8 million increase from the fiscal year 2021 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.

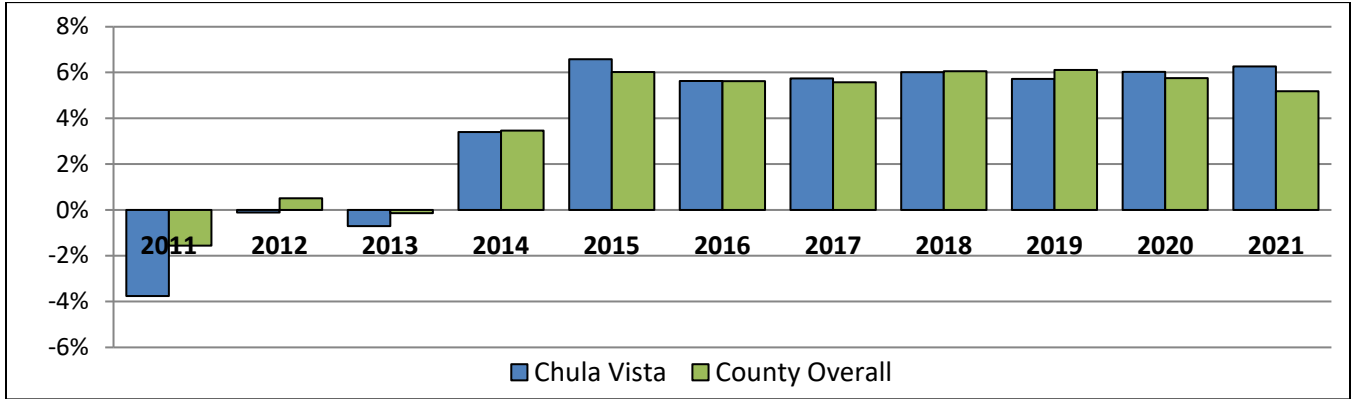
Property Tax Dollar Distribution by Jurisdiction

Fiscal Year 2022



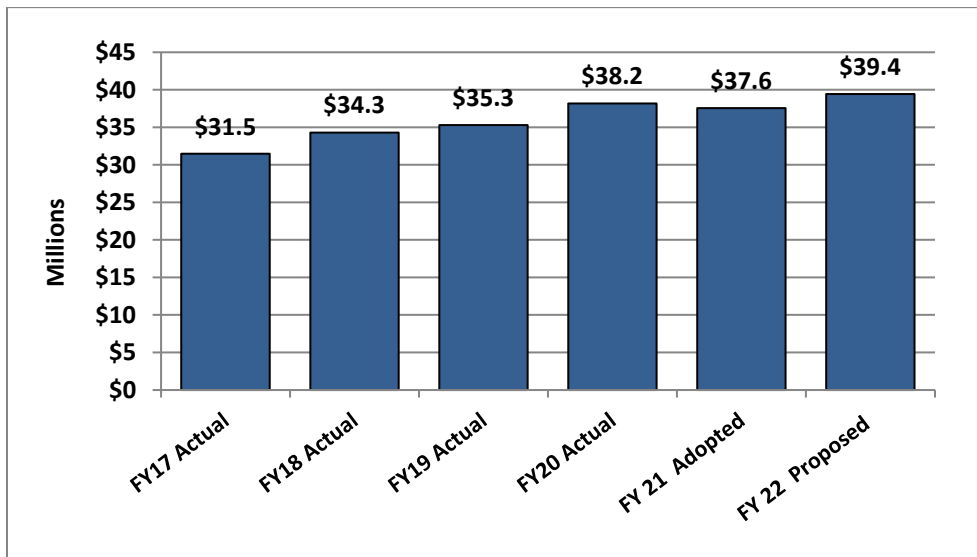
The change in assessed value for properties within the City of Chula Vista versus the County of San Diego since 2011 is depicted in the graph below.

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

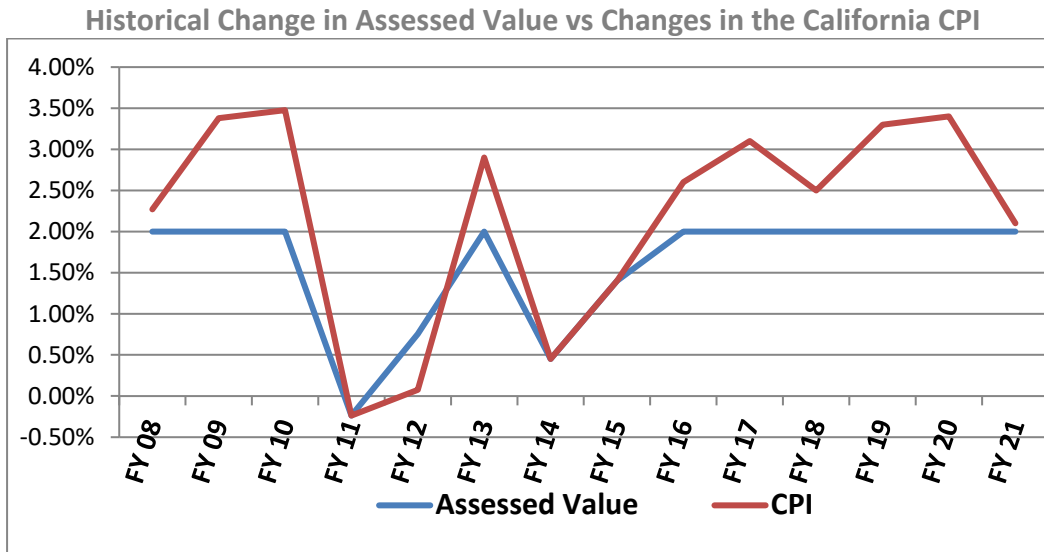


Source: County of San Diego Assessors Office

Property Tax Revenues
Fiscal Year 2017 – 2022

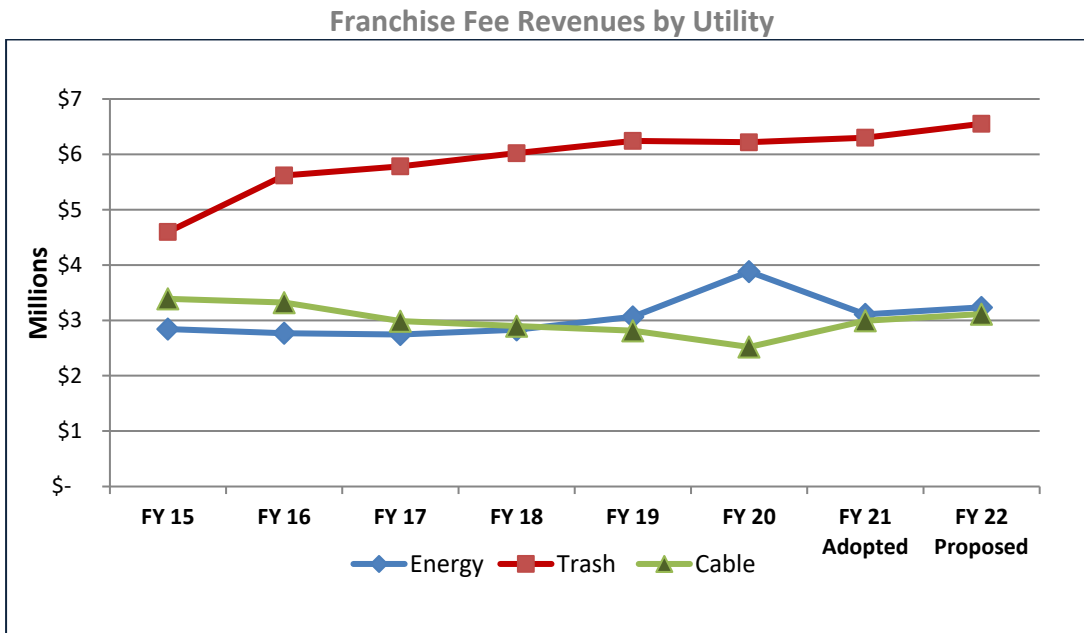


The following chart provides a historical comparison of the assessed valuation and the CPI from fiscal year 2008 to fiscal year 2021. The most recent change in the October to October CPI was 2.1 percent, which will allow for the full 2% growth rate to be applied to the assessment roll.



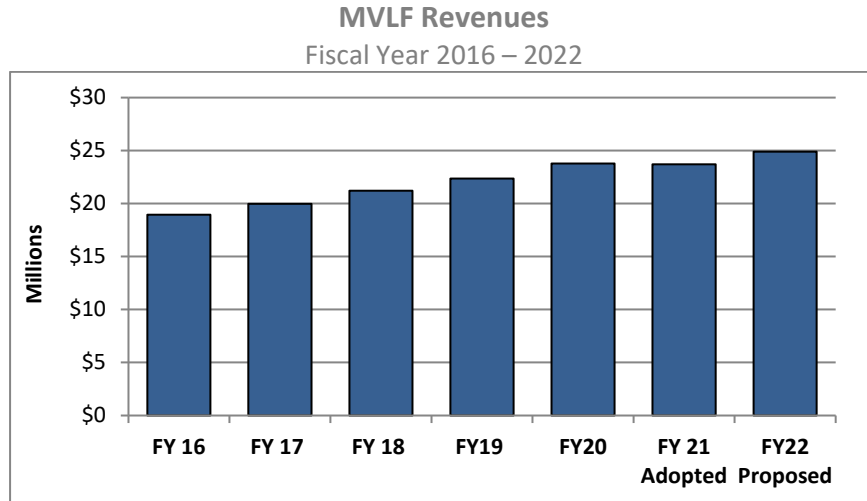
Franchise Fees

Franchise fee revenues are generated from public utility sources such as San Diego Gas & Electric (SDG&E) (2% on gas and 1.25% on electricity), trash collection franchises (20% fee), and cable franchises (5% fee) conducting business within City limits. SDG&E collects the franchise fee from Chula Vista customers which can vary due to usage trends. Overall, fiscal year 2022 Proposed Budget franchise fee revenues are projected to increase by \$0.5 million and represent 5.9 percent of the total fiscal year 2022 anticipated General Fund revenues.



Motor Vehicle License Fees

Motor Vehicle License Fees (MVLFF) revenues are generated from vehicle license fees paid with vehicle registrations with the State of California and then allocated to cities and counties. The fiscal year 2022 Proposed Budget MVLFF revenues are projected to increase by \$1.1 million and represent 11.4 percent of the total fiscal year 2022 anticipated General Fund revenues.

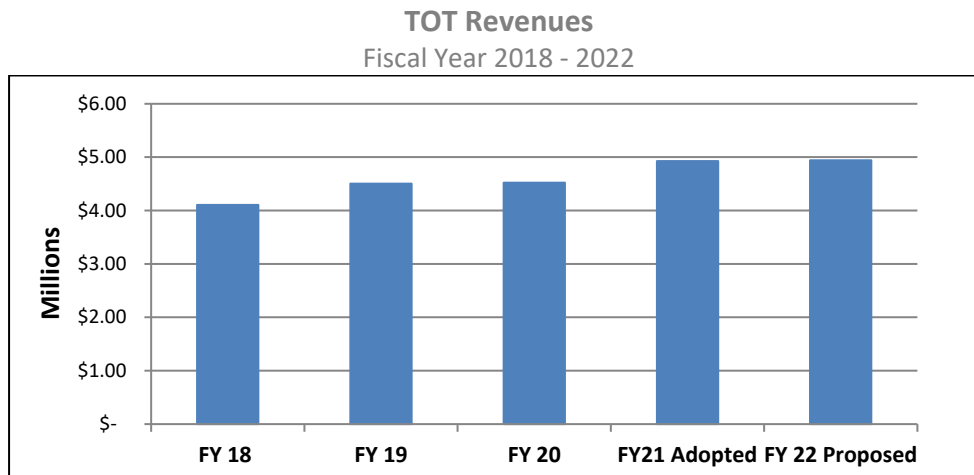


Utility Users Tax

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

Transient Occupancy Tax (TOT)

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



Estimated TOT revenues for fiscal year 2022 are \$4.9 million. This estimate includes no increases from the fiscal year 2021 Adopted Budget based on current trends.

Revenue Assumptions

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

GENERAL FUND NET COST

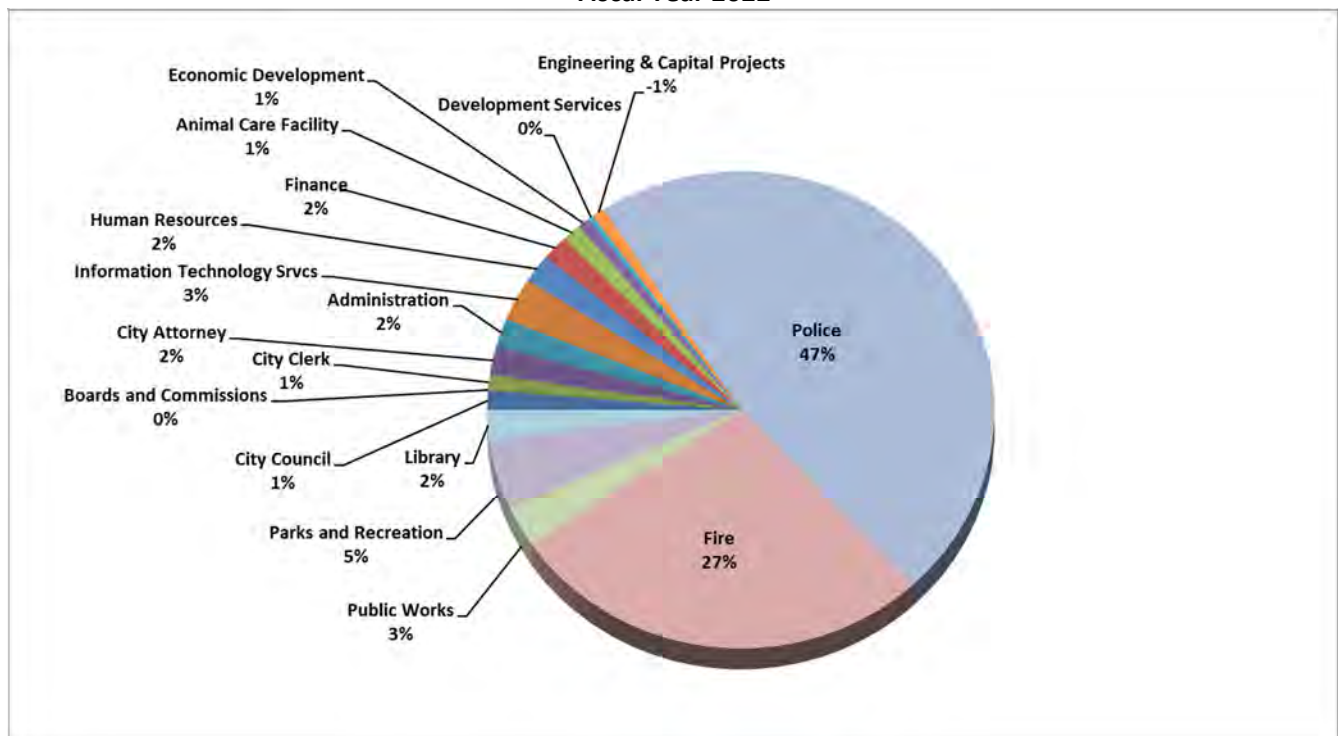
General Fund Net Cost

The fiscal year 2022 Proposed General Fund budget of \$218.1 million is based on funding from estimated department generated revenues totaling \$35.3 million and discretionary revenues totaling \$182.7 million. Department generated revenues are broadly defined as those revenues generated by a given activity (e.g. grant revenues, charges for services, licenses, permits). General revenues, or “discretionary revenues,” are broadly defined as those revenues that are generated not by any given activity, but by general or specific taxing authority such as property taxes and sales tax.

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

The following chart depicts the net cost of each department, excluding Non-Departmental, based on the fiscal year 2022 Proposed Budget.

**General Fund Net Cost by Department
Fiscal Year 2022**



Note: Revenue allocated for Measure A support departments is embedded in department generated revenue. Expenses of approximately \$18.5 million added to Fire and Police Departments for Measure A expense allocations.

GENERAL FUND NET IMPACT

FUND/DEPARTMENT	EXPENDITURES	REVENUES	NET IMPACT
100 GENERAL FUND			
(01) City Council	1,503,150	-	1,503,150
(02) Boards & Commissions	58,536	-	58,536
(03) City Clerk	1,207,668	(8,000)	1,199,668
(04) City Attorney	3,052,020	(793,177)	2,258,843
(05) Administration	2,380,888	(142,000)	2,238,888
(06) Information Technology	3,557,852	(131,400)	3,426,452
(07) Human Resources	2,741,389	(499,430)	2,241,959
(08) Finance	3,730,925	(1,770,052)	1,960,873
(09) Non-Departmental	77,799,138	(182,742,418)	(104,943,280)
(10) Animal Care Facility	2,708,955	(1,166,237)	1,542,718
(11) Economic Development	1,507,328	(631,432)	875,896
(12) Development Services	2,526,466	(2,089,772)	436,694
(13) Engineering/Capital Projects	9,197,943	(8,728,599)	469,344
(14) Police	51,020,894	(5,341,667)	45,679,227
(15) Fire	29,229,274	(3,657,526)	25,571,748
(16) Public Works	11,623,605	(7,222,140)	4,401,465
(17) Parks and Recreation	10,733,407	(2,309,775)	8,423,632
(18) Library	3,485,140	(830,953)	2,654,187
100 GENERAL FUND TOTAL	218,064,578	(218,064,578)	-

DEPARTMENT SUMMARY REPORTS

General Fund Department Summary



The General Fund budget funds the day-to-day operations of most City services. For fiscal year 2022, the proposed General Fund operating budget totals \$218.1 million. This funds the following departments:

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

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

(01) CITY COUNCIL

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	820,980	908,611	960,336	918,171
Hourly Wages	63,251	18,608	-	90,408
Health Benefits	168,938	159,962	202,308	200,004
Retirement Benefits	289,427	244,903	263,289	100,903
Other Personnel Expense	109,216	86,615	88,706	83,287
Personnel Expenses Subtotal	1,451,813	1,418,698	1,514,639	1,392,773
Non-Personnel Expenses				
Supplies and Services	48,234	36,079	105,880	105,880
Other Capital	-	-	3,190	3,190
Utilities	734	503	1,307	1,307
Non-Personnel Expenses Subtotal	48,968	36,581	110,377	110,377
TOTAL EXPENDITURES	\$ 1,500,781	\$ 1,455,280	\$ 1,625,016	\$ 1,503,150
REVENUES				
Revenue from Other Agencies	-	(650)	-	-
Other Revenue	(323)	-	-	-
TOTAL REVENUES	\$ (323)	\$ (650)	\$ -	\$ -
NET PROGRAM EXPENDITURES	\$ 1,500,458	\$ 1,454,629	\$ 1,625,016	\$ 1,503,150
REVENUE RECOVERY %	0%	0%	N/A	N/A
AUTHORIZED FULL TIME POSITIONS	14.00	14.00	14.00	14.00

(02) BOARDS & COMMISSIONS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Non-Personnel Expenses				
Supplies and Services	10,453	4,923	133,911	58,536
Non-Personnel Expenses Subtotal	10,453	4,923	133,911	58,536
TOTAL EXPENDITURES	\$ 10,453	\$ 4,923	\$ 133,911	\$ 58,536
NET PROGRAM EXPENDITURES	\$ 10,453	\$ 4,923	\$ 133,911	\$ 58,536
REVENUE RECOVERY %	0%	0%	0%	0%
AUTHORIZED FULL TIME POSITIONS	0.00	0.00	0.00	0.00

(03) CITY CLERK

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	437,539	513,090	533,898	599,577
Hourly Wages	24,403	22,361	20,126	-
Health Benefits	73,161	84,251	97,237	118,926
Retirement Benefits	160,521	147,089	157,221	63,651
Other Personnel Expense	64,909	64,212	58,410	56,633
Personnel Expenses Subtotal	760,533	831,002	866,892	838,787
Non-Personnel Expenses				
Supplies and Services	227,957	234,423	155,932	368,431
Other Expenses	6,742	1,339	-	-
Utilities	357	518	410	450
Non-Personnel Expenses Subtotal	235,056	236,280	156,342	368,881
TOTAL EXPENDITURES	\$ 995,590	\$ 1,067,282	\$ 1,023,234	\$ 1,207,668
REVENUES				
Charges for Services	(8,118)	(1,687)	(8,085)	(1,500)
Other Revenue	(20,992)	(6,650)	(11,700)	(6,500)
TOTAL REVENUES	\$ (29,110)	\$ (13,772)	\$ (19,785)	\$ (8,000)
NET PROGRAM EXPENDITURES	\$ 966,480	\$ 1,053,510	\$ 1,003,449	\$ 1,199,668
REVENUE RECOVERY %	3%	1%	2%	1%
AUTHORIZED FULL TIME POSITIONS	6.00	6.00	6.00	7.00

(04) CITY ATTORNEY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,640,947	1,888,982	1,994,002	2,056,434
Hourly Wages	-	-	1,923	1,923
Overtime	767	1,013	500	513
Health Benefits	197,397	209,822	252,819	262,619
Retirement Benefits	589,719	529,756	562,913	209,116
Other Personnel Expense	114,048	160,245	155,572	147,736
Personnel Expenses Subtotal	2,542,879	2,789,818	2,967,729	2,678,341
Non-Personnel Expenses				
Supplies and Services	294,740	320,008	360,374	367,374
Other Capital	16,298	593	4,948	4,948
Utilities	865	1,036	1,357	1,357
Non-Personnel Expenses Subtotal	311,904	321,636	366,679	373,679
TOTAL EXPENDITURES	\$ 2,854,783	\$ 3,111,454	\$ 3,334,408	\$ 3,052,020
REVENUES				
Revenue from Other Agencies	-	(5,177)	-	-
Charges for Services	(259,008)	(348,113)	(567,766)	(516,728)
Other Revenue	(52,228)	(79,093)	(276,449)	(276,449)
Transfers In	-	(1,125)	-	-
TOTAL REVENUES	\$ (311,236)	\$ (433,507)	\$ (844,215)	\$ (793,177)
NET PROGRAM EXPENDITURES	\$ 2,543,547	\$ 2,677,947	\$ 2,490,193	\$ 2,258,843
REVENUE RECOVERY %	11%	14%	25%	26%
AUTHORIZED FULL TIME POSITIONS	14.00	15.00	17.00	17.00

(05) ADMINISTRATION

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,274,148	1,296,524	1,426,013	1,541,801
Health Benefits	131,989	125,569	168,461	157,959
Retirement Benefits	430,039	344,724	404,606	145,034
Other Personnel Expense	201,580	201,423	214,519	210,382
Personnel Expenses Subtotal	2,037,756	1,968,239	2,213,599	2,055,176
Non-Personnel Expenses				
Supplies and Services	156,031	392,808	350,880	324,880
Other Capital	-	247	-	-
Utilities	787	755	832	832
Non-Personnel Expenses Subtotal	156,818	441,490	351,712	325,712
TOTAL EXPENDITURES	\$ 2,194,574	\$ 2,409,729	\$ 2,565,311	\$ 2,380,888
REVENUES				
Revenue from Other Agencies	-	(1,086)	-	-
Charges for Services	(161,153)	(26,607)	(27,847)	(40,000)
Other Revenue	(6)	(175,311)	(166,000)	(102,000)
TOTAL REVENUES	\$ (161,159)	\$ (203,004)	\$ (193,847)	\$ (142,000)
NET PROGRAM EXPENDITURES	\$ 2,033,415	\$ 2,206,725	\$ 2,371,464	\$ 2,238,888
REVENUE RECOVERY %	7%	8%	8%	6%
AUTHORIZED FULL TIME POSITIONS	10.00	10.00	10.00	9.00

(06) INFORMATION TECHNOLOGY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,452,862	1,602,837	1,551,484	1,675,369
Overtime	810	634	-	-
Health Benefits	203,811	216,144	234,055	253,972
Retirement Benefits	505,847	441,417	441,344	166,107
Other Personnel Expense	148,763	132,186	142,049	139,696
Personnel Expenses Subtotal	2,312,093	2,393,218	2,368,932	2,235,144
Non-Personnel Expenses				
Supplies and Services	1,195,163	1,547,076	1,440,980	1,231,516
Other Capital	10,688	836	87,890	87,890
Utilities	3,357	4,044	3,302	3,302
Non-Personnel Expenses Subtotal	1,209,371	1,552,022	1,532,172	1,322,708
TOTAL EXPENDITURES	\$ 3,521,464	\$ 3,945,240	\$ 3,901,104	\$ 3,557,852
REVENUES				
Use of Money & Property	(99)	-	-	-
Revenue from Other Agencies	-	(634)	-	-
Charges for Services	(102,402)	(117,051)	(113,185)	(122,500)
Other Revenue	(212)	-	-	-
Transfers In	-	0	(8,900)	(8,900)
TOTAL REVENUES	\$ (102,713)	\$ (117,685)	\$ (122,085)	\$ (131,400)
NET PROGRAM EXPENDITURES	\$ 3,418,751	\$ 3,827,555	\$ 3,779,019	\$ 3,426,452
REVENUE RECOVERY %	3%	3%	3%	4%
AUTHORIZED FULL TIME POSITIONS	17.00	17.00	17.00	18.00

(07) HUMAN RESOURCES

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,333,275	1,461,959	1,536,292	1,741,082
Hourly Wages	37,036	72,203	12,099	4,443
Overtime	-	2,063	-	-
Health Benefits	205,827	215,821	243,041	283,585
Retirement Benefits	490,155	452,443	447,499	185,299
Other Personnel Expense	106,144	123,419	112,774	116,798
Personnel Expenses Subtotal	2,172,436	2,327,908	2,351,705	2,331,207
Non-Personnel Expenses				
Supplies and Services	340,504	397,607	421,786	405,825
Other Capital	2,243	678	2,500	2,500
Utilities	1,911	1,689	1,857	1,857
Non-Personnel Expenses Subtotal	344,657	399,973	426,143	410,182
TOTAL EXPENDITURES	\$ 2,517,093	\$ 2,727,881	\$ 2,777,848	\$ 2,741,389
REVENUES				
Revenue from Other Agencies	-	(53,885)	-	-
Charges for Services	(236,786)	(225,373)	(268,886)	(221,314)
Other Revenue	(54,947)	(121,588)	(72,500)	(107,500)
Transfers In	(40,749)	(45,867)	(35,000)	(170,616)
TOTAL REVENUES	\$ (332,481)	\$ (446,713)	\$ (376,386)	\$ (499,430)
NET PROGRAM EXPENDITURES	\$ 2,184,612	\$ 2,281,168	\$ 2,401,462	\$ 2,241,959
REVENUE RECOVERY %	13%	16%	14%	18%
AUTHORIZED FULL TIME POSITIONS	16.00	17.00	18.50	19.00

(08) FINANCE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	2,010,169	2,087,434	2,162,378	2,445,758
Hourly Wages	94,098	63,449	31,766	31,766
Overtime	16,072	12,030	-	-
Health Benefits	337,841	339,310	383,208	433,815
Retirement Benefits	722,840	615,715	630,755	274,932
Other Personnel Expense	213,780	180,927	192,860	195,166
Personnel Expenses Subtotal	3,394,799	3,298,865	3,400,967	3,381,437
Non-Personnel Expenses				
Supplies and Services	341,411	295,202	474,827	343,215
Other Capital	2,413	3,459	2,500	3,573
Utilities	2,663	1,983	2,700	2,700
Non-Personnel Expenses Subtotal	346,534	300,644	480,027	349,488
TOTAL EXPENDITURES	\$ 3,741,333	\$ 3,599,509	\$ 3,880,994	\$ 3,730,925
REVENUES				
Other Local Taxes	(76,076)	(94,420)	(70,000)	(70,000)
Licenses and Permits	(8,498)	(6,900)	(8,500)	(8,500)
Fines and Penalties	(1,780)	-	(5,000)	(5,000)
Use of Money & Property	(650)	(4,573)	-	-
Revenue from Other Agencies	-	(8,539)	-	-
Charges for Services	(420,861)	(469,520)	(392,701)	(569,790)
Other Revenue	(550,589)	(626,344)	(618,050)	(618,050)
Transfers In	(457,283)	(324,221)	(348,500)	(498,712)
TOTAL REVENUES	\$ (1,515,736)	\$ (1,534,517)	\$ (1,442,751)	\$ (1,770,052)
NET PROGRAM EXPENDITURES	\$ 2,225,597	\$ 2,064,992	\$ 2,438,243	\$ 1,960,873
REVENUE RECOVERY %	41%	43%	37%	47%
AUTHORIZED FULL TIME POSITIONS	28.00	28.00	28.00	30.00

(09) NON-DEPARTMENTAL

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	-	-	(1,491,683)	1,098,053
Health Benefits	12,638	21,031	20,000	20,000
Retirement Benefits	137,132	130,952	100,000	100,000
Other Personnel Expense	206,276	218,909	244,800	244,800
Personnel Expenses Subtotal	356,046	370,892	(1,126,883)	1,462,853
Non-Personnel Expenses				
Supplies and Services	3,516,568	3,697,846	2,991,916	4,199,616
Other Expenses	685,180	1,277,016	527,533	1,334,798
Other Capital	1,154,697	720,786	-	-
Utilities	2,626	5,675	2,600	2,600
Transfers Out	39,035,608	48,518,637	47,633,470	70,799,271
CIP Project Expenditures	26,314	22,201	-	-
Non-CIP Project Expenditures	39,939	1,275	-	-
Non-Personnel Expenses Subtotal	44,460,952	54,243,435	51,155,519	76,336,285
TOTAL EXPENDITURES	\$ 44,816,998	\$ 54,614,327	\$ 50,028,636	\$ 77,799,138
REVENUES				
Property Taxes	(36,419,378)	(38,168,135)	(37,555,758)	(39,433,546)
Other Local Taxes	(95,429,076)	(99,736,174)	(103,592,384)	(112,835,605)
Motor Vehicle License Fees	(22,352,764)	(23,772,912)	(23,701,238)	(24,886,300)
Licenses and Permits	(769,611)	(226,739)	(2,000)	(127,000)
Fines and Penalties	(400)	-	-	-
Use of Money & Property	(2,876,066)	(4,606,490)	(1,867,051)	(2,363,495)
Revenue from Other Agencies	(511,262)	(273,537)	(428,246)	(428,246)
Other Revenue	(1,748,108)	(2,345,647)	(703,000)	(389,000)
Transfers In	(1,937,165)	(1,878,252)	(2,029,226)	(2,279,226)
TOTAL REVENUES	\$ (162,043,829)	\$ (171,007,887)	\$ (169,878,903)	\$ (182,742,418)
NET PROGRAM EXPENDITURES	\$ (117,226,831)	\$ (116,393,561)	\$ (119,850,267)	\$ (104,943,280)
REVENUE RECOVERY %	N/A	N/A	N/A	N/A
AUTHORIZED FULL TIME POSITIONS	0.00	0.00	0.00	0.00

(10) ANIMAL CARE FACILITY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,257,023	1,299,819	1,252,121	1,357,401
Hourly Wages	213,397	209,033	228,670	228,670
Overtime	94,085	113,644	98,122	100,184
Health Benefits	283,679	275,814	309,936	311,974
Retirement Benefits	457,829	371,702	386,533	153,342
Other Personnel Expense	155,951	120,455	116,090	107,277
Personnel Expenses Subtotal	2,461,964	2,390,467	2,391,472	2,258,848
Non-Personnel Expenses				
Supplies and Services	372,378	328,774	351,950	351,950
Other Expenses	5,233	4,876	4,500	4,500
Other Capital	4,973	191	6,282	6,282
Utilities	51,993	43,992	33,609	33,609
Internal Service Charges	48,385	39,803	53,200	53,766
Non-Personnel Expenses Subtotal	482,962	417,637	449,541	450,107
TOTAL EXPENDITURES	\$ 2,944,926	\$ 2,808,104	\$ 2,841,013	\$ 2,708,955
REVENUES				
Licenses and Permits	(144,747)	(128,446)	(150,000)	(140,000)
Fines and Penalties	(31,625)	(25,768)	(20,000)	(20,000)
Use of Money & Property	(268)	(71)	-	-
Charges for Services	(333,376)	(356,578)	(287,700)	(297,700)
Other Revenue	(724,459)	(828,914)	(733,970)	(708,537)
TOTAL REVENUES	\$ (1,252,694)	\$ (1,391,985)	\$ (1,191,670)	\$ (1,166,237)
NET PROGRAM EXPENDITURES	\$ 1,692,232	\$ 1,416,119	\$ 1,649,343	\$ 1,542,718
REVENUE RECOVERY %	43%	50%	42%	43%
AUTHORIZED FULL TIME POSITIONS	21.75	21.25	21.25	21.25

(11) ECONOMIC DEVELOPMENT

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,210,340	1,312,372	1,088,692	955,322
Hourly Wages	8,034	3,250	737	737
Overtime	2,506	3,997	-	-
Health Benefits	185,162	183,109	185,175	168,548
Retirement Benefits	414,599	364,634	353,780	104,432
Other Personnel Expense	107,419	112,398	103,005	79,885
Personnel Expenses Subtotal	1,928,060	1,979,758	1,731,389	1,308,924
Non-Personnel Expenses				
Supplies and Services	168,714	151,248	195,154	195,154
Other Capital	-	1,433	-	-
Utilities	3,484	2,993	3,250	3,250
Non-Personnel Expenses Subtotal	241,477	155,675	198,404	198,404
TOTAL EXPENDITURES	\$ 2,169,537	\$ 2,135,433	\$ 1,929,793	\$ 1,507,328
REVENUES				
Charges for Services	(421)	-	-	-
Other Revenue	(1,064,790)	(1,124,120)	(1,184,098)	(420,098)
Transfers In	(10,334)	(10,334)	(10,334)	(211,334)
TOTAL REVENUES	\$ (1,075,546)	\$ (1,157,050)	\$ (1,194,432)	\$ (631,432)
NET PROGRAM EXPENDITURES	\$ 1,093,991	\$ 978,383	\$ 735,361	\$ 875,896
REVENUE RECOVERY %	50%	54%	62%	42%
AUTHORIZED FULL TIME POSITIONS	15.00	14.00	14.00	13.00

Budget Restructuring:

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

(12) DEVELOPMENT SERVICES

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,537,511	1,629,596	1,709,086	1,707,286
Hourly Wages	38,150	41,443	29,615	29,615
Overtime	1,469	988	1,000	1,026
Health Benefits	250,010	258,265	309,764	304,921
Retirement Benefits	556,672	462,693	469,987	175,091
Other Personnel Expense	135,482	136,322	124,698	115,291
Personnel Expenses Subtotal	2,519,294	2,529,308	2,644,150	2,333,230
Non-Personnel Expenses				
Supplies and Services	103,544	144,494	109,100	156,100
Other Expenses	12,950	11,135	11,000	11,000
Utilities	2,111	1,451	2,250	2,250
Internal Service Charges	21,092	13,239	23,635	23,886
Non-Personnel Expenses Subtotal	139,697	170,319	145,985	193,236
TOTAL EXPENDITURES	\$ 2,658,990	\$ 2,699,627	\$ 2,790,135	\$ 2,526,466
REVENUES				
Licenses and Permits	(520,807)	(541,091)	(518,000)	(518,000)
Fines and Penalties	(402,026)	(190,874)	(309,000)	(229,000)
Charges for Services	(298,755)	(245,975)	(218,300)	(218,300)
Other Revenue	(18,831)	(8,300)	(29,000)	(29,000)
Transfers In	(1,095,472)	(1,095,472)	(1,095,472)	(1,095,472)
TOTAL REVENUES	\$ (2,335,891)	\$ (2,085,915)	\$ (2,169,772)	\$ (2,089,772)
NET PROGRAM EXPENDITURES	\$ 323,100	\$ 613,711	\$ 620,363	\$ 436,694
REVENUE RECOVERY %	88%	77%	78%	83%
AUTHORIZED FULL TIME POSITIONS	20.00	20.00	20.00	20.00

(13) ENGINEERING/CAPITAL PROJECTS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	4,291,404	4,841,305	5,336,020	5,423,913
Hourly Wages	19,599	36,205	23,975	23,975
Overtime	79,395	75,132	79,959	81,958
Health Benefits	608,941	651,069	831,795	798,520
Retirement Benefits	1,483,537	1,311,407	1,527,427	573,795
Other Personnel Expense	368,185	367,083	436,634	411,181
Personnel Expenses Subtotal	6,851,061	7,282,200	8,235,810	7,313,342
Non-Personnel Expenses				
Supplies and Services	273,040	271,148	323,097	353,517
Other Expenses	93,181	98,256	95,000	95,000
Other Capital	-	-	5,000	5,000
Utilities	856,857	872,263	856,943	856,943
Internal Service Charges	124,764	127,590	185,599	187,575
Transfers Out	387,619	387,166	386,836	386,566
Non-Personnel Expenses Subtotal	1,735,460	1,756,423	1,852,475	1,884,601
TOTAL EXPENDITURES	\$ 8,586,521	\$ 9,038,623	\$ 10,088,285	\$ 9,197,943
REVENUES				
Licenses and Permits	(67,322)	(37,124)	(80,000)	(65,000)
Fines and Penalties	-	(450)	-	-
Charges for Services	(1,907,832)	(1,835,253)	(2,284,453)	(2,044,453)
Other Revenue	(4,360,227)	(5,069,857)	(5,174,718)	(5,429,718)
Revenue from Other Agencies	(1,000)	(34,238)	-	-
Use of Money & Property	(655)	-	-	-
Transfers In	(1,114,747)	(1,228,293)	(1,189,428)	(1,189,428)
TOTAL REVENUES	\$ (7,451,782)	\$ (8,205,214)	\$ (8,728,599)	\$ (8,728,599)
NET PROGRAM EXPENDITURES	\$ 1,134,739	\$ 833,409	\$ 1,359,686	\$ 469,344
REVENUE RECOVERY %	87%	91%	87%	95%
AUTHORIZED FULL TIME POSITIONS	46.00	46.00	55.00	55.00

(14) POLICE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	29,451,568	29,999,023	29,737,561	30,694,485
Hourly Wages	223,696	237,401	242,345	300,578
Overtime	3,636,933	3,948,117	2,968,800	2,979,964
Health Benefits	4,341,502	4,082,285	4,343,541	4,842,844
Retirement Benefits	11,686,731	14,187,896	14,898,115	6,058,159
Other Personnel Expense	2,703,219	2,708,709	2,575,433	2,462,141
Personnel Expenses Subtotal	52,043,649	55,163,433	54,765,795	47,338,171
Non-Personnel Expenses				
Supplies and Services	2,591,624	2,023,341	2,060,470	2,219,470
Other Expenses	91,516	113,273	104,930	100,930
Other Capital	53,589	15,458	25,000	25,000
Utilities	580,789	617,772	326,256	326,256
Internal Service Charges	1,012,923	851,491	1,000,424	1,011,067
Non-Personnel Expenses Subtotal	4,330,441	3,621,335	3,517,080	3,682,723
TOTAL EXPENDITURES	\$ 56,374,090	\$ 58,784,767	\$ 58,282,875	\$ 51,020,894
REVENUES				
Licenses and Permits	(250,918)	(207,391)	(241,170)	(241,170)
Fines and Penalties	(946,135)	(743,850)	(810,423)	(660,000)
Use of Money & Property	(7,328)	(6,441)	(3,000)	(3,000)
Revenue from Other Agencies	(2,627,224)	(1,742,216)	(1,237,786)	(1,237,786)
Charges for Services	(2,847,059)	(3,002,355)	(2,981,734)	(2,505,915)
Other Revenue	(168,327)	(281,744)	(127,780)	(127,780)
Transfers In	(404,445)	(566,016)	(566,016)	(566,016)
TOTAL REVENUES	\$ (7,251,437)	\$ (6,550,013)	\$ (5,967,909)	\$ (5,341,667)
NET PROGRAM EXPENDITURES	\$ 49,122,653	\$ 52,234,755	\$ 52,314,966	\$ 45,679,227
REVENUE RECOVERY %	13%	11%	10%	10%
AUTHORIZED FULL TIME POSITIONS	332.50	320.50	319.50	319.50

Budget Restructuring:

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

(15) FIRE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	13,267,285	13,533,368	14,569,850	15,098,222
Hourly Wages	56,357	36,731	36,238	36,238
Overtime	6,181,099	5,708,568	4,176,769	4,371,979
Health Benefits	2,260,236	2,111,693	2,265,100	2,742,650
Retirement Benefits	5,532,218	7,162,469	8,306,017	3,273,416
Other Personnel Expense	1,198,495	1,258,560	1,253,805	1,119,727
Personnel Expenses Subtotal	28,495,691	29,811,389	30,607,779	26,642,232
Non-Personnel Expenses				
Supplies and Services	1,620,682	2,503,948	2,240,293	1,190,691
Utilities	201,399	212,811	219,142	219,142
Internal Service Charges	1,054,200	1,114,948	1,101,530	1,113,250
Transfers Out	64,498	62,326	62,326	63,959
Non-Personnel Expenses Subtotal	2,940,779	3,894,032	3,623,291	2,587,042
TOTAL EXPENDITURES	\$ 31,436,470	\$ 33,705,421	\$ 34,231,070	\$ 29,229,274
REVENUES				
Licenses and Permits	(575,182)	(659,464)	(680,489)	(680,489)
Use of Money & Property	6,731	(36,228)	-	-
Revenue from Other Agencies	(619,523)	(1,032,984)	(610,000)	-
Charges for Services	(799,452)	(711,950)	(564,830)	(564,830)
Other Revenue	(2,402,962)	(700,657)	(211,339)	(211,339)
Transfers In	(1,875,104)	(2,647,064)	(1,802,427)	(2,200,868)
TOTAL REVENUES	\$ (6,265,493)	\$ (5,788,347)	\$ (3,869,085)	\$ (3,657,526)
NET PROGRAM EXPENDITURES	\$ 25,170,977	\$ 27,917,074	\$ 30,361,985	\$ 25,571,748
REVENUE RECOVERY %	20%	17%	11%	13%
AUTHORIZED FULL TIME POSITIONS	136.00	137.00	145.00	146.00

(16) PUBLIC WORKS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	4,995,605	5,311,109	5,558,066	5,684,373
Hourly Wages	110,529	96,206	84,612	84,612
Overtime	227,164	230,939	117,378	120,315
Health Benefits	974,840	1,011,372	1,187,470	1,253,788
Retirement Benefits	1,771,408	1,516,829	1,553,220	589,794
Other Personnel Expense	599,923	509,605	517,476	482,521
Personnel Expenses Subtotal	8,679,469	8,676,059	9,018,222	8,215,403
Non-Personnel Expenses				
Supplies and Services	1,850,000	1,932,653	1,951,431	2,295,683
Other Expenses	6,433	65,308	10,000	10,000
Other Capital	66,733	-	73,000	3,000
Utilities	636,987	797,026	628,728	629,828
Internal Service Charges	450,254	488,025	464,747	469,691
Non-Personnel Expenses Subtotal	3,010,408	3,283,011	3,127,906	3,408,202
TOTAL EXPENDITURES	\$ 11,689,876	\$ 11,959,071	\$ 12,146,128	\$ 11,623,605
REVENUES				
Use of Money & Property	(40,605)	(22,398)	-	-
Charges for Services	(113,277)	(147,066)	(92,542)	(92,542)
Other Revenue	(1,396,337)	(1,732,271)	(1,863,000)	(1,850,631)
Transfers In	(4,977,679)	(5,018,799)	(5,230,315)	(5,278,967)
TOTAL REVENUES	\$ (6,527,899)	\$ (6,938,696)	\$ (7,185,857)	\$ (7,222,140)
NET PROGRAM EXPENDITURES	\$ 5,161,978	\$ 5,020,375	\$ 4,960,271	\$ 4,401,465
REVENUE RECOVERY %	56%	58%	59%	62%
AUTHORIZED FULL TIME POSITIONS	116.00	82.00	82.00	82.00

Budget Restructuring:

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

(17) PARKS AND RECREATION

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	3,282,147	3,565,001	3,640,095	3,811,019
Hourly Wages	1,521,105	1,257,469	1,385,863	1,337,095
Overtime	40,336	29,856	42,415	43,478
Health Benefits	664,353	699,695	824,631	852,161
Retirement Benefits	1,243,527	1,046,918	1,022,106	429,467
Other Personnel Expense	402,615	316,154	307,507	286,009
Personnel Expenses Subtotal	7,154,083	6,915,092	7,222,617	6,759,229
Non-Personnel Expenses				
Supplies and Services	1,075,272	889,395	919,613	992,913
Other Expenses	28,312	50,340	27,500	27,500
Other Capital	55,317	-	26,423	26,423
Utilities	2,672,604	2,558,621	2,579,281	2,603,011
Internal Service Charges	283,317	274,934	320,918	324,331
Non-Personnel Expenses Subtotal	4,133,521	3,775,275	3,873,735	3,974,178
TOTAL EXPENDITURES	\$ 11,287,604	\$ 10,690,367	\$ 11,096,352	\$ 10,733,407
REVENUES				
Use of Money & Property	(1,072,733)	(802,944)	(1,071,175)	(918,293)
Revenue from Other Agencies	(11,915)	(277,168)	(7,233)	(11,000)
Charges for Services	(1,313,872)	(1,186,605)	(1,404,851)	(1,173,500)
Other Revenue	(155,528)	(186,760)	(189,582)	(206,982)
TOTAL REVENUES	\$ (2,554,049)	\$ (2,457,262)	\$ (2,672,841)	\$ (2,309,775)
NET PROGRAM EXPENDITURES	\$ 8,733,555	\$ 8,233,105	\$ 8,423,511	\$ 8,423,632
REVENUE RECOVERY %	23%	23%	24%	22%
AUTHORIZED FULL TIME POSITIONS	17.00	54.50	55.50	56.50

Budget Restructuring:

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

(18) LIBRARY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,596,649	1,687,794	1,858,621	1,667,502
Hourly Wages	628,822	430,543	705,163	699,999
Health Benefits	289,190	288,131	333,298	317,357
Retirement Benefits	624,460	519,185	530,272	194,921
Other Personnel Expense	169,685	151,454	148,414	122,507
Personnel Expenses Subtotal	3,308,806	3,077,108	3,575,768	3,002,286
Non-Personnel Expenses				
Supplies and Services	282,053	224,877	219,343	264,343
Other Expenses	360	361	400	400
Utilities	317,142	232,588	214,730	214,730
Internal Service Charges	1,908	2,170	3,345	3,381
Non-Personnel Expenses Subtotal	601,462	459,995	437,818	482,854
TOTAL EXPENDITURES	\$ 3,910,268	\$ 3,537,103	\$ 4,013,586	\$ 3,485,140
REVENUES				
Fines and Penalties	(82,336)	(55,203)	(85,830)	(85,830)
Use of Money & Property	(27,794)	(13,147)	(27,890)	(27,890)
Revenue from Other Agencies	(15,620)	(127,338)	-	-
Charges for Services	(795,410)	(597,101)	(717,840)	(717,233)
Other Revenue	(5,664)	(2,779)	-	-
TOTAL REVENUES	\$ (941,825)	\$ (795,567)	\$ (831,560)	\$ (830,953)
NET PROGRAM EXPENDITURES	\$ 2,968,443	\$ 2,741,535	\$ 3,182,026	\$ 2,654,187
REVENUE RECOVERY %	24%	22%	21%	24%
AUTHORIZED FULL TIME POSITIONS	22.50	24.00	24.00	23.00

Budget Restructuring:

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



DEVELOPMENT SERVICES FUND

Development Services Fund

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

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

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

REVENUES

Development related revenues consist of two categories: development processing fee revenues and deposit-based revenues. Development processing fee revenues include building permits, planning fees, other building department fees, and engineering fees. Deposit based revenues are generated through staff time reimbursements related to specific projects. The City is anticipating that the following major projects will continue to move forward in fiscal year 2022:

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

The following table compares the fiscal year 2021 Adopted Budget revenues to the fiscal year 2022 Proposed Budget revenues.

Development Services Fund Revenues

Category	FY2021 ADOPTED	FY2022 PROPOSED	Change	% Change
Other Local Taxes	\$ 7,000	\$ 14,000	\$ 7,000	100.0%
Licenses and Permits	\$ 3,729,495	\$ 3,829,495	\$ 100,000	2.7%
Charges for Services	\$ 5,706,779	\$ 5,906,779	\$ 200,000	3.5%
Other Revenue	\$ 582,985	\$ 737,985	\$ 155,000	26.6%
Transfers In	\$ 537,991	\$ 537,991	\$ -	0.0%
Total Revenues	\$ 10,564,250	\$ 11,026,250	\$ 462,000	4.4%

EXPENDITURES

The fiscal year 2022 Proposed Budget includes funding for 62.0 positions in the Development Services Fund.

A summary of changes between the fiscal year 2021 Adopted Budget to the fiscal year 2022 Proposed Budget by category are listed as follows:

- Personnel Services – This category reflects a net decrease of \$1.1 million due to projected salary savings and removal of pension UAL costs.
- Transfers Out – This category reflects a net increase of \$1.3 million for the 2021 Pension Obligation Bonds debt service payment and Section 115 Trust for OPEB contributions.

The following table compares the fiscal year 2021 Adopted Budget expenditures to the fiscal year 2022 Proposed Budget expenditures.

Development Services Fund Expenditures

Category	FY 2021 ADOPTED	FY 2022 PROPOSED	Change	% Change
Personnel Services	\$ 8,756,190	\$ 7,680,871	\$ (1,075,319)	-12.3%
Supplies and Services	\$ 841,238	\$ 1,095,361	\$ 254,123	30.2%
Other Expenses	\$ 371,000	\$ 371,000	\$ -	0.0%
Capital	\$ 110,500	\$ 110,500	\$ -	0.0%
Utilities	\$ 5,650	\$ 5,650	\$ -	0.0%
Internal Service Charges	\$ 46,937	\$ 47,436	\$ 499	1.1%
Transfers Out	\$ 1,923,648	\$ 3,205,902	\$ 1,282,254	66.7%
Total Expenditures	\$ 12,055,163	\$ 12,516,720	\$ 461,557	3.8%

DEVELOPMENT SERVICES FUND (408)

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Services	9,798,691	8,440,498	8,756,190	7,680,871
Supplies and Services	654,418	917,625	841,238	1,095,361
Other Expenses	304,163	267,720	371,000	371,000
Other Capital	54,332	83,973	110,500	110,500
Utilities	4,188	3,397	5,650	5,650
Internal Service Charges	31,972	31,431	46,937	47,436
Transfers Out	1,923,648	1,923,648	1,923,648	3,205,902
Non-CIP Project Expenditures	2,550	-	-	-
TOTAL EXPENDITURES	\$ 12,773,962	\$ 11,668,292	\$ 12,055,163	\$ 12,516,720
REVENUES				
Taxes	(39,587)	(46,835)	(7,000)	(14,000)
Licenses and Permits	(3,447,849)	(3,464,249)	(3,729,495)	(3,829,495)
Use of Money and Property	(36,195)	(34,515)	-	-
Revenue from Other Agencies	-	(19,465)	-	-
Charges for Services	(5,257,927)	(5,244,843)	(5,706,779)	(5,906,779)
Other Revenue	(651,971)	(576,247)	(582,985)	(737,985)
Transfers In	(461,222)	(537,043)	(537,991)	(537,991)
TOTAL REVENUES	\$ (9,894,752)	\$ (9,923,196)	\$ (10,564,250)	\$ (11,026,250)
NET PROGRAM EXPENDITURES	\$ 2,879,210	\$ 1,745,096	\$ 1,490,913	\$ 1,490,470



**SUCCESSOR AGENCY AND
HOUSING FUNDS**

Successor Agency Funds

Housing Authority Funds

SUCCESSOR AGENCY FUNDS

Successor Agency Funds

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

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

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

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

FUND DESCRIPTIONS

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

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

Operating Funds

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

Debt Service Funds

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

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

REVENUES

A summary of revenues by category are listed below:

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

The table below provides a revenue comparison of the fiscal year 2021 Adopted Budget to the fiscal year 2022 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 2021 ADOPTED	Fund 318 FY 2022 PROPOSED	Change	% Change
Property Taxes	\$ 4,967,150	\$ 4,967,150	\$ -	0.0%
Total Revenues	\$ 4,967,150	\$ 4,967,150	\$ -	0.0%

EXPENDITURES

Expenditures for fiscal year 2022 are winding down for the former Redevelopment Agency activities and documented enforceable obligations.

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

The table below provides a comparison of the 2021 Adopted Budget expenditures to the fiscal year 2022 Proposed Budget expenditures.

Redevelopment/Successor Agency Operating Fund Expenditures

Category	Funds 318 FY 2021 ADOPTED	Funds 318 FY 2022 PROPOSED	Change	% Change
Supplies and Services	\$ 6,000	\$ 6,000	\$ -	0.0%
Other Expenses	\$ 629,000	\$ 629,000	\$ -	0.0%
Transfers Out	\$ 2,812,075	\$ 2,795,754	\$ (16,321)	-0.6%
Total Expenditures	\$ 3,447,075	\$ 3,430,754	\$ (16,321)	-0.5%

HOUSING AUTHORITY FUNDS

Housing Authority Funds



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

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

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

FUND DESCRIPTIONS

Operating Funds

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

REVENUES

Below is a summary of fiscal year 2022 changes by category:

The table provides a comparison of the fiscal year 2021 Adopted Budget to the fiscal year 2022 Proposed Budget revenues. The table does not reflect the revenue budget of the debt service funds which are reflected in the debt service section of the budget document.

Housing Authority Operating Fund Revenues

Category	Funds 313/319 FY 2021 ADOPTED	Funds 313/319 FY 2022 PROPOSED	Change	% Change
Use of Money & Property	\$ 215,000	\$ 215,000	\$ -	0.0%
Charges for Services	\$ 150,000	\$ 150,000	\$ -	0.0%
Other Revenue	\$ 912,407	\$ 900,323	\$ (12,084)	-1.3%
Total Revenues	\$ 1,277,407	\$ 1,265,323	\$ (12,084)	-0.9%

EXPENDITURES

Expenditure changes for fiscal year 2022 for the Housing Authority are summarized below:

The table below provides a comparison of the fiscal year 2021 Adopted Budget to fiscal year 2022 Proposed Budget. The table does not reflect the debt service expenditure budget which is discussed in the debt service section of this document.

Successor Housing Agency Operating Fund Expenditures

Category	Funds 313/319 FY 2021 ADOPTED	Funds 313/319 FY 2022 PROPOSED	Change	% Change
Personnel Services	\$ 626,866	\$ 695,856	\$ 68,990	11.0%
Supplies and Services	\$ 393,700	\$ 399,256	\$ 5,556	1.4%
Other Expenses	\$ 2,281,000	\$ 2,481,000	\$ 200,000	8.8%
Capital	\$ 6,000	\$ 6,000	\$ -	0.0%
Transfers Out	\$ 254,697	\$ 345,170	\$ 90,473	35.5%
Utilities	\$ 1,155	\$ 1,155	\$ -	0.0%
Total Expenditures	\$ 3,563,418	\$ 3,928,437	\$ 365,019	10.2%

CHULA VISTA HOUSING AUTHORITY (313)

FUND SUMMARY

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Services	653,841	599,026	626,866	695,856
Supplies and Services	89,130	127,776	335,800	341,356
Other Expenses	282,036	3,959	272,500	472,500
Utilities	-	-	1,155	1,155
Internal Service Charges	333	327	-	-
Transfers Out	254,697	254,697	254,697	338,901
TOTAL EXPENDITURES	\$ 1,280,037	\$ 985,785	\$ 1,491,018	\$ 1,849,768
REVENUES				
Use of Money and Property	(99,743)	(88,730)	-	-
Charges for Services	(314,438)	(190,592)	(150,000)	(150,000)
Other Revenue	(545,477)	(628,553)	(657,407)	(645,323)
TOTAL REVENUES	\$ (959,657)	\$ (907,875)	\$ (807,407)	\$ (795,323)
NET PROGRAM EXPENDITURES	\$ 320,380	\$ 77,910	\$ 683,611	\$ 1,054,445

HOUSING SUCCESSOR AGENCY FUND (319)

FUND SUMMARY

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	1,241	103,515	57,900	57,900
Other Expenses	10,781	415,217	2,008,500	2,008,500
Other Capital	2,925	2,475	6,000	6,000
Transfers Out	-	-	-	6,269
TOTAL EXPENDITURES	\$ 14,948	\$ 521,207	\$ 2,072,400	\$ 2,078,669
REVENUES				
Use of Money and Property	(834,570)	(555,335)	(215,000)	(215,000)
Charges for Services	(9,726)	(10,017)	-	-
Other Revenue	(1,658,912)	(205,045)	(255,000)	(255,000)
TOTAL REVENUES	\$ (2,503,208)	\$ (770,397)	\$ (470,000)	\$ (470,000)
NET PROGRAM EXPENDITURES	\$ (2,488,260)	\$ (249,190)	\$ 1,602,400	\$ 1,608,669

RDA SUCCESSOR AGENCY FUND (318)

FUND SUMMARY

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	25,370	26,554	6,000	6,000
Other Expenses	498,839	498,930	629,000	629,000
Other Capital	13,508	-	-	-
Transfers Out	2,799,686	3,756,668	2,797,700	2,795,754
TOTAL EXPENDITURES	\$ 3,337,402	\$ 4,282,152	\$ 3,432,700	\$ 3,430,754
REVENUES				
Property Taxes	(3,063,141)	(3,548,779)	(4,967,150)	(4,967,150)
Use of Money and Property	(146,684)	(159,334)	-	-
Other Revenue	509,763	-	-	-
TOTAL REVENUES	\$ (2,700,062)	\$ (3,708,113)	\$ (4,967,150)	\$ (4,967,150)
NET PROGRAM EXPENDITURES	\$ 637,340	\$ 574,040	\$ (1,534,450)	\$ (1,536,396)

DEBT SERVICE - SUCCESSOR AGENCY FUNDS (661 - 692)

FUND SUMMARY

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	2,937	2,000	6,900	5,000
Other Expenses	969,736	918,444	2,790,800	2,788,600
TOTAL EXPENDITURES	\$ 972,673	\$ 920,444	\$ 2,797,700	\$ 2,793,600
REVENUES				
Use of Money and Property	(1,066)	(1,445)	-	-
Transfers In	(2,799,686)	(3,756,668)	(2,797,700)	(2,793,600)
TOTAL REVENUES	\$ (2,800,752)	\$ (3,758,113)	\$ (2,797,700)	\$ (2,793,600)
NET PROGRAM EXPENDITURES	\$ (1,828,078)	\$ (2,837,669)	\$ -	\$ -

DEBT SERVICE - SUCCESSOR AGENCY FUNDS (661 - 692)

FUND DETAIL

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
666-2016 TARBs	972,673	920,444	2,797,700	2,793,600
TOTAL EXPENDITURES	\$ 972,673	\$ 920,444	\$ 2,797,700	\$ 2,793,600
REVENUES				
666-2016 TARBs	(2,800,752)	(2,808,207)	(2,797,700)	(2,793,600)
692-Long-Term Advances DSF-RDA SA	-	(949,906)	-	-
TOTAL REVENUES	\$ (2,800,752)	\$ (3,758,113)	\$ (2,797,700)	\$ (2,793,600)
NET PROGRAM EXPENDITURES	\$ (1,828,078)	\$ (2,837,669)	\$ -	\$ -

SEWER FUNDS

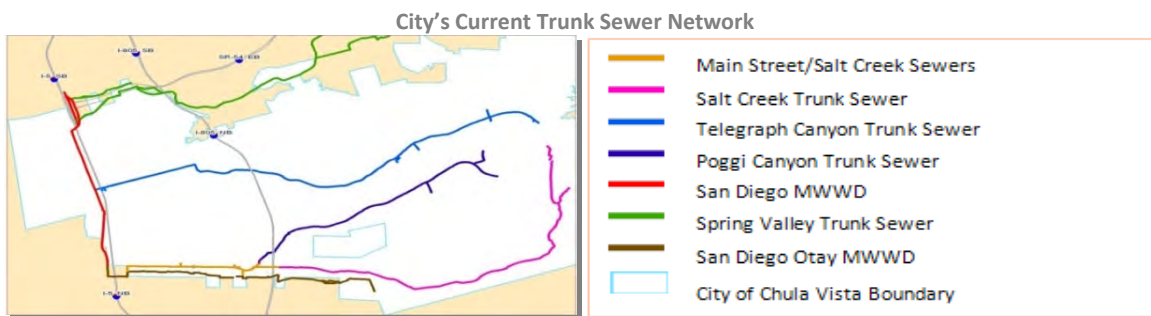
Sewer Funds

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 latest permit for the Point Loma Treatment Plant Advanced Primary requires renewal of a waiver. The last waiver application was submitted in 2015 to the Regional Water Quality Control Board (RWQCB) and the Environmental Protection Agency (EPA) who approved it in April 2018 with special conditions. This included the requirement to implement the Pure Water Program.

The 2005 Chula Vista Wastewater Master Plan (WMP), which was updated in 2014, identifies a conservative planning level sewer generation rate of 230 gallons per EDU. The WMP estimates the City’s ultimate sewer treatment capacity required for the currently planned build out condition will be 29.89 MGD. However, the treatment capacity requirement could be as low as 18.4 MGD using a generation rate based on limited metered flow data. The reduction in flow can be attributed, in part, to lowered use due to the increase in the cost of water, a switch to consumption-based rates in 2004, combined with on-going water conservation efforts. The City’s buildout sewer capacity needs are projected to be between the WMP and the current metered flow estimate. The Wastewater Engineering Section will continue to track water usage trends, changes in land use and population projections to validate current generation rates and project the ultimate need for the City. An update to the WMP is planned for FY 22 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). An additional transportation agreement is currently being processed that would allow County sewer to flow through the Salt Creek trunk (shown in cyan) from the County’s Villages located to the east of the City.



REVENUES

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

charges. There were no changes to the revenue amounts for the fiscal year 2022 budget compared to the FY2021 Adopted Budget.

Sewer Fund revenues are summarized in the following table:

Sewer Fund Revenues

Category	FY2021 ADOPTED	FY2022 PROPOSED	Change	% Change
Licenses and Permits	\$ 40,000	\$ 40,000	\$ -	0.0%
Use of Money & Property	\$ 51,726	\$ 657,726	\$ 606,000	1171.6%
Charges for Services	\$ 33,925,000	\$ 40,770,000	\$ 6,845,000	20.2%
Other Revenue	\$ 415,000	\$ 5,000	\$ (410,000)	-98.8%
Transfers In	\$ 150,000	\$ 150,000	\$ -	0.0%
Total Revenues	\$ 34,581,726	\$ 41,622,726	\$ 7,041,000	20.4%

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

EXPENDITURES

Sewer fund operations and capital project programming contain no General Fund contributions. Sewer fund operations and capital programming costs are offset by fees paid by residential and non-residential users. In addition, other revenue sources generated within the Sewer Fund through normal operations that fund 42.0 permanent positions that are contained in the fiscal year 2022 Proposed Budget.

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

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

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

City staff expenditures incurred supporting wastewater system maintenance and operations are funded by the Sewer Service fund through a combination of direct expenditures and inter-fund transfers. Positions 100 percent funded by Sewer funds are budgeted directly in the Sewer fund. The remaining support staff is budgeted in either the General or Development Services Funds. These 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 2022.

CAPITAL IMPROVEMENT PROJECTS

The second highest commitment of CIP funding is for the Wastewater Management System (WMS). The appropriation for Wastewater projects is \$4.1 million which represents 10.50% 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

- Approximately \$3.4 million is programmed to upsize sections of pipeline that has reached its capacity at strategic locations within the collection system.
- Projects to repair, renew and/or replace sewer pipe and manholes within the collection system is programmed at a cost of \$350,000.
- The last Wastewater Master Plan was completed in 2014. Funding of \$200,000 is planned for an update to ensure appropriate capacity within the collection system and wastewater generation rates are represented.
- Additional funds of \$174,000 are being added to an existing project to upgrade the Aqua Vista Pump Station.

Sewer Fund expenditures are summarized in the table below.

Sewer Fund Expenditures

Category	FY2021 ADOPTED	FY2022 PROPOSED	Change	% Change
Personnel Services	\$ 4,859,667	\$ 4,298,727	\$ (560,940)	-11.5%
Supplies and Services	\$ 28,581,177	\$ 28,636,854	\$ 55,677	0.2%
Other Expenses	\$ 75,000	\$ 225,000	\$ 150,000	200.0%
Capital	\$ 1,392,900	\$ 1,393,473	\$ 573	0.0%
Utilities	\$ 331	\$ 331	\$ -	0.0%
Internal Service Charges	\$ 316,705	\$ 320,075	\$ 3,370	100.0%
Transfers Out	\$ 3,448,234	\$ 4,513,235	\$ 1,065,001	30.9%
CIP Project Expenditures	\$ 2,650,000	\$ 2,754,000	\$ 104,000	3.9%
Non-CIP Project Expenditures	\$ 64,600	\$ 64,600	\$ -	100.0%
Total Expenditures	\$ 41,388,614	\$ 42,206,295	\$ 817,681	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. All funds received may be used only for the acquisition, construction, reconstruction, maintenance and operation of sanitation or sewerage facilities, or to reimburse a subdivider or any person who has constructed sewer facilities benefiting other properties. The fund may also be used to reimburse the City for any expense incurred in connection with the construction and installation of any sewer facility including engineering work and acquisition of rights-of-way.

- Fund 413: Trunk Sewer Capital Reserve Fund

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

- Fund 414: Sewer Service Revenue Fund

The Sewer Service Revenue Fund is used to account for all monies collected from the monthly sewer service charge. Monies in this fund may be used for any and all sewer related activities. The primary use of these funds is the payment of the City's annual San Diego Metropolitan Sewer Capacity and Maintenance fees and to pay the operational costs of the 'in-city' sewer collection system.

- Fund 428: Sewer Facility Replacement Fund

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

The City Council can appropriate the funds for another purpose provided such purpose is for the construction, maintenance, or operation of sewers or incidental thereto, including any charge for its collection.

- Funds 430: Sewer Development Impact Fee Funds

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

SEWER FUNDS (411 - 428)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Services	5,301,757	4,469,275	4,859,667	4,298,727
Supplies and Services	24,518,707	27,282,969	28,581,177	28,636,854
Other Expenses	6,743,952	6,820,616	75,000	225,000
Other Capital	241,438	439,746	1,392,900	1,393,473
Utilities	149	130	331	331
Internal Service Charges	380,135	369,878	316,705	320,075
Transfers Out	3,189,809	3,298,837	3,448,234	4,513,235
CIP Project Expenditures	100,370	(209,312)	2,650,000	2,754,000
Non-CIP Project Expenditures	5,311	-	64,600	64,600
TOTAL EXPENDITURES	\$ 40,481,626	\$ 42,472,140	\$ 41,388,614	\$ 42,206,295
REVENUES				
Licenses and Permits	(29,470)	(48,390)	(40,000)	(40,000)
Use of Money and Property	(4,366,143)	(5,235,157)	(51,726)	(657,726)
Revenue from Other Agencies	-	(14,429)	-	-
Charges for Services	(44,197,191)	(44,751,310)	(33,925,000)	(40,770,000)
Other Revenue	(380,866)	(174,878)	(415,000)	(5,000)
Transfers In	(150,000)	(150,000)	(150,000)	(150,000)
TOTAL REVENUES	\$ (49,123,670)	\$ (50,374,163)	\$ (34,581,726)	\$ (41,622,726)
NET PROGRAM EXPENDITURES	\$ (8,642,043)	\$ (7,902,023)	\$ 6,806,888	\$ 583,569

SEWER FUNDS (411 - 428)

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
411-Sewer Income	1,724	2,081	-	1,280
413-Trunk Sewer Capital Reserve	5,467,793	5,268,859	-	185,835
414-Sewer Service Revenue	34,565,306	36,815,184	38,588,614	39,107,486
428-Sewer Facility Replacement	446,803	386,016	2,800,000	2,911,694
TOTAL EXPENDITURES	\$ 40,481,626	\$ 42,472,140	\$ 41,388,614	\$ 42,206,295
REVENUES				
411-Sewer Income	(75,800)	(82,661)	-	-
412-Special Sewer	(11)	(10)	-	-
413-Trunk Sewer Capital Reserve	(6,422,339)	(6,255,628)	-	(3,606,000)
414-Sewer Service Revenue	(40,253,177)	(41,146,231)	(33,125,000)	(35,715,000)
428-Sewer Facility Replacement	(2,372,342)	(2,889,633)	(1,456,726)	(2,301,726)
TOTAL REVENUES	\$ (49,123,670)	\$ (50,374,163)	\$ (34,581,726)	\$ (41,622,726)
NET PROGRAM EXPENDITURES	\$ (8,642,043)	\$ (7,902,023)	\$ 6,806,888	\$ 583,569

SEWER DIF FUNDS (430)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	-	24,406	120,000	120,000
Other Expenses	495,865	485,638	760,490	569,490
Transfers Out	-	-	200,000	2,740
CIP Project Expenditures	-	744	-	1,353,000
TOTAL EXPENDITURES	\$ 495,865	\$ 510,788	\$ 1,080,490	\$ 2,045,230
REVENUES				
Use of Money and Property	(168,483)	(177,591)	(647,000)	-
Charges for Services	(1,265,579)	(834,494)	(2,160,000)	(643,000)
Transfers In	-	-	(200,000)	-
TOTAL REVENUES	\$ (1,434,061)	\$ (1,012,085)	\$ (3,007,000)	\$ (643,000)
NET PROGRAM EXPENDITURES	\$ (938,196)	\$ (501,297)	\$ (1,926,510)	\$ 1,402,230



FLEET FUND

Fleet Fund



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

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

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

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

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

REVENUES

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

Most vehicle replacement costs will be funded by Measure P sales tax revenues. Approximately \$6.1 million is allocated in the fiscal year 2022 Proposed Budget for the replacement of public safety and non-public safety vehicles within the Measure P Fund.

For fiscal year 2022, the proposed revenue budget for the Fleet Fund is \$4.2 million. The increase of revenues over the fiscal year 2021 Adopted Budget are due to an increase in the size of the fleet.

Fleet Fund Revenues

CATEGORY	FY 2021 ADOPTED	FY 2022 PROPOSED	CHANGE	% CHANGE
Charges for Services	\$ 35,000	\$ 85,000	\$ 50,000	142.9%
Other Revenue	\$ 3,549,317	\$ 3,862,265	\$ 312,948	8.8%
Transfers In	\$ 218,942	\$ 231,982	\$ 13,040	6.0%
Total	\$ 3,803,259	\$ 4,179,247	\$ 362,948	9.5%

EXPENDITURES

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

The fiscal year 2022 Proposed Budget for Fleet Management is \$3.9 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 2022.

Fleet Fund Expenditures

CATEGORY	FY 2021 ADOPTED	FY 2022 PROPOSED	CHANGE	% CHANGE
Personnel Services	\$ 935,492	\$ 1,085,588	\$ 150,096	16.0%
Supplies and Services	\$ 2,279,100	\$ 2,460,100	\$ 181,000	7.9%
Other Expenses	\$ 400	\$ 400	\$ -	0.0%
Utilities	\$ 131,090	\$ 131,090	\$ -	0.0%
Internal Service Charges	\$ 21,748	\$ 21,979	\$ 231	1.1%
Transfers Out	\$ 41,524	\$ 244,991	\$ 203,467	0.0%
Total	\$ 3,409,354	\$ 3,944,148	\$ 534,794	15.7%

FLEET MANAGEMENT (391)

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Services	584,562	656,071	935,492	1,085,588
Supplies and Services	2,403,469	2,336,678	2,279,100	2,460,100
Other Expenses	243,078	192,096	400	400
Utilities	140,978	86,949	131,090	131,090
Internal Service Charges	31,335	43,305	21,748	21,979
Transfers Out	-	41,833	41,524	244,991
TOTAL EXPENDITURES	\$ 3,426,816	\$ 3,583,946	\$ 3,409,354	\$ 3,944,148
REVENUES				
Use of Money and Property	(13,213)	(520)	-	-
Charges for Services	(40,484)	(253,408)	(35,000)	(85,000)
Other Revenue	(3,822,890)	(3,405,289)	(3,549,317)	(3,862,265)
Transfers In	-	(218,942)	(218,942)	(231,982)
TOTAL REVENUES	\$ (3,876,588)	\$ (3,878,344)	\$ (3,803,259)	\$ (4,179,247)
NET FUND ACTIVITY	\$ (449,772)	\$ (294,399)	\$ (393,905)	\$ (235,099)

FLEET MANAGEMENT

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
391-Central Garage Fund	3,185,380	3,192,852	3,409,354	3,944,148
394-Vehicle Replacement Fund	241,436	391,094	-	-
TOTAL EXPENDITURES	\$ 3,426,816	\$ 3,583,946	\$ 3,409,354	\$ 3,944,148
REVENUES				
391-Central Garage Fund	(3,518,288)	(3,659,402)	(3,584,317)	(3,947,265)
394-Vehicle Replacement Fund	(358,299)	(218,942)	(218,942)	(231,982)
TOTAL REVENUES	\$ (3,876,588)	\$ (3,878,344)	\$ (3,803,259)	\$ (4,179,247)
NET FUND ACTIVITY	\$ (449,772)	\$ (294,399)	\$ (393,905)	\$ (235,099)

CAPITAL PROJECT FUNDS

Capital Project Funds

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

ASSESSMENT DISTRICT IMPROVEMENT FUNDS

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

DEVELOPMENT IMPACT FEES (DIF)

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

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

OTHER TRANSPORTATION FUNDS

Included as a part of this group are the following:

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

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

MISCELLANEOUS CAPITAL IMPROVEMENT PROGRAM FUNDS

Included as part of this group are the following:

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

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS (507 - 518)

FUND SUMMARY

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Other Expenses	545	954	-	-
Transfers Out	42	-	-	-
TOTAL EXPENDITURES	\$ 587	\$ 954	\$ -	\$ -
REVENUES				
Use of Money and Property	(37,932)	(41,564)	-	-
Other Revenue	(2)	(2,395)	-	-
TOTAL REVENUES	\$ (37,934)	\$ (43,958)	\$ -	\$ -
NET FUND ACTIVITY	\$ (37,347)	\$ (43,004)	\$ -	\$ -

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS (507 - 518)

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
511-OV Rd Fee Recovery District	545	954	-	-
517-AD2004-1 Dixon Drive	42	-	-	-
TOTAL EXPENDITURES	\$ 587	\$ 954	\$ -	\$ -
REVENUES				
507-Otay Valley Rd AD 90-2 Impvt	(3,076)	(3,511)	-	-
508-Assessment District 97-2	(6,951)	(156)	-	-
511-OV Rd Fee Recovery District	(27,972)	(37,909)	-	-
512-EL Greens II AD 94-1 Imprvmnt	68	60	-	-
518-AD2005-1 Tobias Drive	(3)	(2,442)	-	-
TOTAL REVENUES	\$ (37,934)	\$ (43,958)	\$ -	\$ -
NET FUND ACTIVITY	\$ (37,347)	\$ (43,004)	\$ -	\$ -

DEVELOPMENT IMPACT FEES FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	7,919	15,704	57,000	57,000
Other Expenses	894,717	1,216,519	1,250,641	1,925,733
Other Capital	199,149	118,125	-	-
Transfers Out	4,639,183	5,344,920	6,400,933	5,218,847
CIP Project Expenditures	3,349,260	2,459,803	611,000	1,030,000
Non-CIP Project Expenditures	-	-	15,000	15,000
TOTAL EXPENDITURES	\$ 9,090,229	\$ 9,155,070	\$ 8,334,574	\$ 8,246,580
REVENUES				
Use of Money and Property	(2,242,068)	(2,595,967)	(186,085)	(180,000)
Charges for Services	(16,089,392)	(8,822,525)	(15,546,600)	(13,922,000)
Transfers In	(107,415)	(151,045)	(1,186,045)	-
TOTAL REVENUES	\$ (18,438,875)	\$ (11,569,537)	\$ (16,918,730)	\$ (14,102,000)
NET FUND ACTIVITY	\$ (9,348,647)	\$ (2,414,467)	\$ (8,584,156)	\$ (5,855,420)

DEVELOPMENT IMPACT FEES FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
542-Drainage DIF	215,932	42,069	10,000	12,357
560-Public Facilities DIF	5,578,898	7,363,445	6,917,529	6,561,410
580-Pedestrian Bridge DIFs	24,047	43,774	95,000	98,813
590-Transportation DIFs	3,271,351	1,705,782	1,312,045	1,574,000
TOTAL EXPENDITURES	\$ 9,090,229	\$ 9,155,070	\$ 8,334,574	\$ 8,246,580
REVENUES				
542-Drainage DIF	(143,727)	(151,583)	-	-
560-Public Facilities DIF	(10,273,973)	(7,351,768)	(13,516,045)	(9,188,000)
580-Pedestrian Bridge DIFs	(283,256)	(285,046)	(700,000)	(584,000)
590-Transportation DIFs	(7,737,919)	(3,781,140)	(2,702,685)	(4,330,000)
TOTAL REVENUES	\$ (18,438,875)	\$ (11,569,537)	\$ (16,918,730)	\$ (14,102,000)
NET FUND ACTIVITY	\$ (9,348,647)	\$ (2,414,467)	\$ (8,584,156)	\$ (5,855,420)

MISCELLANEOUS CIP FUNDS

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	16,557	-	50,000	50,000
Other Expenses	561,554	261,356	286,669	260,000
Transfers Out	931,912	666,547	719,353	740,217
CIP Project Expenditures	6,656,731	1,790,791	202,052	847,041
TOTAL EXPENDITURES	\$ 8,166,754	\$ 2,718,694	\$ 1,258,074	\$ 1,897,258
REVENUES				
Use of Money and Property	(1,702,763)	(1,810,775)	(226,669)	(200,000)
Charges for Services	(780,194)	(887,899)	(1,500,000)	(350,000)
Other Revenue	(1,754,876)	(982,088)	(325,505)	(325,505)
Transfers In	-	(715,000)	(50,000)	(50,000)
TOTAL REVENUES	\$ (4,237,833)	\$ (4,395,761)	\$ (2,102,174)	\$ (925,505)
NET FUND ACTIVITY	\$ 3,928,921	\$ (1,677,067)	\$ (844,100)	\$ 971,753

MISCELLANEOUS CIP FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
713-Capital Improvement Projects	6,731,569	1,793,143	202,052	1,308
715-Parkland Acquisition & DevFees	338,632	33,977	85,000	952,706
716-Western-Park Acquisition & Dev	239,641	225,028	301,669	276,149
717-Residential Construction Tax	856,912	666,547	669,353	667,095
TOTAL EXPENDITURES	\$ 8,166,754	\$ 2,718,694	\$ 1,258,074	\$ 1,897,258
REVENUES				
713-Capital Improvement Projects	(1,726,590)	(1,656,557)	-	-
715-Parkland Acquisition & DevFees	(1,856,979)	(2,356,402)	(1,776,669)	(550,000)
716-Western-Park Acquisition & Dev	(423,060)	(179,646)	-	(50,000)
717-Residential Construction Tax	(231,204)	(203,156)	(325,505)	(325,505)
TOTAL REVENUES	\$ (4,237,833)	\$ (4,395,761)	\$ (2,102,174)	\$ (925,505)
NET FUND ACTIVITY	\$ 3,928,921	\$ (1,677,067)	\$ (844,100)	\$ 971,753

OTHER TRANSPORTATION FUNDS

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Transfers Out	107,415	-	-	-
CIP Project Expenditures	8,484,914	2,276,137	-	227,500
TOTAL EXPENDITURES	\$ 8,592,329	\$ 2,276,137	\$ -	\$ 227,500
REVENUES				
Use of Money and Property	58,084	(25)	-	-
Revenue from Other Agencies	(7,970,191)	(2,081,878)	-	(227,500)
TOTAL REVENUES	\$ (7,912,107)	\$ (2,081,903)	\$ -	\$ (227,500)
NET FUND ACTIVITY	\$ 680,222	\$ 194,234	\$ -	\$ -

OTHER TRANSPORTATION FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
736-Other Transportation Program	8,592,329	2,276,137	-	227,500
TOTAL EXPENDITURES	\$ 8,592,329	\$ 2,276,137	\$ -	\$ 227,500
REVENUES				
723-Bicycle Facilities Fund	28	-	-	-
735-Transportation Partnership	(3)	(2)	-	-
736-Other Transportation Program	(7,912,107)	(2,081,878)	-	(227,500)
741-Prop 1B Highway Safety	(24)	(21)	-	-
TOTAL REVENUES	\$ (7,912,106)	\$ (2,081,901)	\$ -	\$ (227,500)
NET FUND ACTIVITY	\$ 680,224	\$ 194,236	\$ -	\$ -

DEBT SERVICE FUNDS

Debt Service Funds

The debt service requirement for the City, Public Financing Authority and Municipal Financing Authority is \$37.4 million for fiscal year 2022. Successor Agency to the Redevelopment Agency debt is reported in the “Debt Administration” section of the budget. The \$37.4 million are the required payments for the debt per the amortization schedules; however, the amounts budgeted or actually paid are usually less due to funds available with the trustee as a result of interest earnings or excess cash in the various debt service funds that reduce the required cash outlay budgeted for the annual payment of the debt.

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

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

DEBT SERVICE – CITY FUND

Debt Service for City Fund accounts for the activities of the City’s bonds (not issued by the CV Public Financing Authority or the CV Municipal Financing Authority), notes and capital leases. Debt service expenditures for the City Fund are approximately \$17.9 million offset by revenues of \$17.9 million. To follow is a brief description of the City’s debt service funds.

- Fund 442: CDBG Section 108 Loan

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

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

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

In February of 2021, the City issued the 2021 Pension Obligation Bonds in the amount of \$350,025,000 to refund all or a portion of the Miscellaneous and Safety plans Unfunded Actuarial Liability (UAL) based on the CALPERS Actuarial Valuation as of June 30, 2019. The source of repayment is from the General Fund and other City funds over the remaining life of the bonds. The term of the bonds is through calendar year 2045.

Future pension liabilities will be addressed by the City’s Section 115 Trust that has been specifically established for future pension related liabilities.

- Fund 452: Capital Leases

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

In December 2012, the City entered into a lease purchase agreement with 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.

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

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

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

- Fund 453: Energy Loan Repayment

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

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

DEBT SERVICE – CHULA VISTA PUBLIC FINANCING AUTHORITY

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

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

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

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

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

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

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

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

- Fund 475: 2014 Refunding Certificates of Participation
In March 2014, the Public Financing Authority issued the 2014 COP in the amount of \$45,920,000 to refinance the outstanding principal balance of the 2002 Certificates of Participation. The source of repayment of the certificates is the lease payments to be made by the General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2032.
- Fund 476: 2015 Refunding Certificates of Participation
In September 2015, the Public Financing Authority issued the 2015 COP in the amount of \$34,330,000 to refinance the outstanding principal balance of the 2004 Certificates of Participation and to refinance part of the outstanding principal balance of the 2006 Certificates of Participation. The source of repayment of the certificates is the lease payments to be made by General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2034.
- Fund 477: 2016 Refunding Certificates of Participation
In July 2016, the Public Financing Authority issued the 2016 COP in the amount of \$8,600,000 to refinance the outstanding principal balance of the 2006 Certificates of Participation. The source of repayment of the certificates is the lease payments to be made by General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2036.

DEBT SERVICE – CHULA VISTA MUNICIPAL FINANCING AUTHORITY

The Chula Vista Municipal Financing Authority (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.

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

DEBT SERVICE - CITY FUNDS (442 - 453)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Other Expenses	1,659,811	1,415,660	1,683,496	17,970,329
Transfers Out	67,448	-	-	-
TOTAL EXPENDITURES	\$ 1,727,258	\$ 1,415,660	\$ 1,683,496	\$ 17,970,329
REVENUES				
Use of Money and Property	(4,092)	(3,561)	-	-
Other Revenue	(34,786)	(29,585)	(281,930)	(276,300)
Transfers In	(1,702,561)	(1,386,215)	(1,415,165)	(17,707,628)
TOTAL REVENUES	\$ (1,741,438)	\$ (1,419,361)	\$ (1,697,095)	\$ (17,983,928)
NET FUND ACTIVITY	\$ (14,180)	\$ (3,701)	\$ (13,599)	\$ (13,599)

DEBT SERVICE - CITY FUNDS (442 - 453)

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
442-CDBG Section 108 Loan	763,126	596,563	633,650	644,747
451-Long Term Debt - City of CV	-	-	-	16,287,164
452-Equipment Lease Fund	343,882	331,842	552,671	546,771
453-Energy Conservation Loans	620,251	487,255	497,175	491,647
TOTAL EXPENDITURES	\$ 1,727,258	\$ 1,415,660	\$ 1,683,496	\$ 17,970,329
REVENUES				
442-CDBG Section 108 Loan	(763,126)	(596,563)	(633,650)	(644,747)
451-Long Term Debt - City of CV	41	-	-	(16,287,164)
452-Equipment Lease Fund	(329,084)	(335,543)	(308,271)	(302,371)
453-Energy Conservation Loans	(649,270)	(487,255)	(755,174)	(749,646)
TOTAL REVENUES	\$ (1,741,438)	\$ (1,419,361)	\$ (1,697,095)	\$ (17,983,928)
NET FUND ACTIVITY	\$ (14,180)	\$ (3,701)	\$ (13,599)	\$ (13,599)

DEBT SERVICE - PUBLIC FINANCING AUTHORITY (472 - 479)

FUND SUMMARY

BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	15,613	11,840	30,705	25,003
Other Expenses	9,483,825	9,585,250	9,594,856	9,613,237
TOTAL EXPENDITURES	\$ 9,499,438	\$ 9,597,090	\$ 9,625,561	\$ 9,638,240
REVENUES				
Use of Money and Property	(167,764)	(108,450)	-	-
Other Revenue	(317,154)	(317,252)	(315,485)	(315,200)
Transfers In	(7,930,052)	(9,273,347)	(9,310,076)	(9,323,040)
TOTAL REVENUES	\$ (8,414,969)	\$ (9,699,049)	\$ (9,625,561)	\$ (9,638,240)
NET FUND ACTIVITY	\$ 1,084,468	\$ (101,959)	\$ -	\$ -

DEBT SERVICE - PUBLIC FINANCING AUTHORITY (472 - 479)

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
475-2014 COP Refunding	3,607,576	3,600,706	3,611,332	3,608,832
476-2015 Refunding COP	2,923,585	2,926,103	2,935,919	2,926,018
477-2016 Ref COP Civic Ctr/Nature	284,985	284,550	289,452	287,551
478-2016 LRRB PFDIF/COP	2,153,025	2,152,175	2,155,975	2,147,675
479-2017 CREBs LRBs	530,266	633,556	632,883	668,164
TOTAL EXPENDITURES	\$ 9,499,438	\$ 9,597,090	\$ 9,625,561	\$ 9,638,240
REVENUES				
475-2014 COP Refunding	(2,500,083)	(3,638,718)	(3,611,332)	(3,608,832)
476-2015 Refunding COP	(2,975,410)	(2,970,860)	(2,935,919)	(2,926,018)
477-2016 Ref COP Civic Ctr/Nature	(298,511)	(305,363)	(289,452)	(287,551)
478-2016 LRRB PFDIF/COP	(2,133,080)	(2,150,656)	(2,155,975)	(2,147,675)
479-2017 CREBs LRBs	(507,885)	(633,453)	(632,883)	(668,164)
TOTAL REVENUES	\$ (8,414,969)	\$ (9,699,049)	\$ (9,625,561)	\$ (9,638,240)
NET FUND ACTIVITY	\$ 1,084,468	\$ (101,959)	\$ -	\$ -



OTHER FUNDS

Other Funds

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

To follow is a brief description of special revenue funds.

TRANSPORTATION FUNDS

Included in this group are the following funds:

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

PARKING FUNDS

Included as part of this group are the following funds:

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

PUBLIC SAFETY FUNDS

Included in this group are the following funds:

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

LIBRARY/CULTURAL ARTS FUNDS

Included in this group are the following funds:

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

SUNDRY GRANT & MISCELLANEOUS FUNDS

Included as part of this group are the following funds:

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

ENVIRONMENTAL SERVICES AND CONSERVATION FUNDS

Included as part of this group are the following funds:

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

STORM DRAIN FUND

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

COMMUNITY DEVELOPMENT BLOCK GRANT HOUSING PROGRAM FUND

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

- 311: CDBG Housing Program

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

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

OPEN SPACE DISTRICT FUNDS

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

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

MISCELLANEOUS SPECIAL REVENUE FUNDS

Included in this grouping are the following fund:

- Fund 316: Public Educational & Government Fee Fund

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

INTERNAL SERVICE FUNDS

Included as part of this group are the following funds:

- Fund 234: Advanced Life Support (ALS) Fund

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

- Fund 341: Public Liability Trust Fund

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

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

OTHER ENTERPRISE FUNDS

Included as part of this group are the following funds:

- Fund 405: City Jail
This fund is used to account for revenues and expenditures related to the operation of the City Jail.
- Fund 406: Chula Vista Municipal Golf Course
This fund is used to account for revenues and expenditures related to the operation of the Chula Vista Municipal Golf Course.
- Fund 407: Living Coast Discovery Center
This account is to track revenues and expenses related to the Living Coast Discovery Center.
- Fund 409: Chula Vista Elite Athlete Training Center
This fund accounts for the revenues and expenditures related to the management of the Chula Vista Elite Athlete Training Center.
- Fund 410: Transport Enterprise
This fund accounts for the revenues and expenditures related to the management of the Fire Department's Transport Program.

CV BAYFRONT FINANCE AUTHORITY

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

SECTION 115 TRUST

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

OTHER FUNDS - TRANSPORTATION FUNDS (221 - 227)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Services	-	154,740	229,568	215,514
Supplies and Services	565	1,796	-	2,779
Other Expenses	25,194	-	-	-
Other Capital	-	309,906	-	-
Internal Service Charges	-	-	5,000	5,053
Transfers Out	4,258,671	4,337,736	4,343,236	4,442,977
CIP Project Expenditures	7,539,097	7,617,749	14,316,834	14,956,088
Non-CIP Project Expenditures	-	3,261	-	-
TOTAL EXPENDITURES	\$ 11,823,526	\$ 12,425,187	\$ 18,894,638	\$ 19,622,411
REVENUES				
Use of Money and Property	(234,969)	(178,471)	-	-
Revenue from Other Agencies	(10,414,438)	(15,196,696)	(11,940,805)	(12,094,824)
Charges for Services	-	(428)	-	-
Other Revenue	(3,119,817)	(4,029,069)	(6,379,500)	(6,673,500)
TOTAL REVENUES	\$ (13,769,224)	\$ (19,404,664)	\$ (18,320,305)	\$ (18,768,324)
NET FUND ACTIVITY	\$ (1,945,698)	\$ (6,979,476)	\$ 574,333	\$ 854,087

OTHER FUNDS - TRANSPORTATION FUNDS (221 - 227)

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
221-Transportation Grants-Gas Tax	6,272,734	6,822,049	12,670,309	12,417,911
227-Transportation Sales Tax	5,550,792	5,603,139	6,224,329	7,204,500
TOTAL EXPENDITURES	\$ 11,823,526	\$ 12,425,187	\$ 18,894,638	\$ 19,622,411
REVENUES				
221-Transportation Grants-Gas Tax	(10,632,763)	(11,062,643)	(11,940,805)	(12,094,824)
227-Transportation Sales Tax	(3,136,461)	(8,342,021)	(6,379,500)	(6,673,500)
TOTAL REVENUES	\$ (13,769,224)	\$ (19,404,664)	\$ (18,320,305)	\$ (18,768,324)
NET FUND ACTIVITY	\$ (1,945,698)	\$ (6,979,476)	\$ 574,333	\$ 854,087

OTHER FUNDS - PARKING FUNDS (241 - 243)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	335,851	248,060	360,700	360,700
Other Expenses	229,825	240,715	198,500	198,500
Utilities	10,642	17,451	13,070	13,070
Transfers Out	-	-	-	961
CIP Project Expenditures	128,586	120,948	-	-
TOTAL EXPENDITURES	\$ 704,904	\$ 627,173	\$ 572,270	\$ 573,231
REVENUES				
Licenses and Permits	(30,080)	(27,081)	(25,000)	(25,000)
Fines, Forfeitures, Penalties	(265,241)	(255,723)	(200,000)	(200,000)
Use of Money and Property	(444,666)	(385,316)	(365,000)	(365,000)
Other Revenue	(2)	(94,505)	-	-
TOTAL REVENUES	\$ (739,989)	\$ (762,624)	\$ (590,000)	\$ (590,000)
NET FUND ACTIVITY	\$ (35,085)	\$ (135,451)	\$ (17,730)	\$ (16,769)

OTHER FUNDS - PARKING FUNDS (241 - 243)

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
241-Parking Meter	704,904	627,173	572,270	573,231
TOTAL EXPENDITURES	\$ 704,904	\$ 627,173	\$ 572,270	\$ 573,231
REVENUES				
241-Parking Meter	(738,095)	(662,108)	(590,000)	(590,000)
243-Town Center I Parking District	(1,894)	(100,517)	-	-
TOTAL REVENUES	\$ (739,989)	\$ (762,624)	\$ (590,000)	\$ (590,000)
NET FUND ACTIVITY	\$ (35,085)	\$ (135,451)	\$ (17,730)	\$ (16,769)

OTHER FUNDS - PUBLIC SAFETY FUNDS (245, 256)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	39,888	79,710	138,500	138,500
Other Expenses	321	344	-	-
Other Capital	26,683	15,970	-	-
Transfers Out	399,140	399,140	399,140	399,140
TOTAL EXPENDITURES	\$ 466,032	\$ 495,164	\$ 537,640	\$ 537,640
REVENUES				
Fines, Forfeitures, Penalties	(488,492)	(394,774)	(437,640)	(437,640)
Use of Money and Property	(15,456)	(15,079)	-	-
TOTAL REVENUES	\$ (503,948)	\$ (409,853)	\$ (437,640)	\$ (437,640)
NET FUND ACTIVITY	\$ (37,916)	\$ 85,311	\$ 100,000	\$ 100,000

OTHER FUNDS - PUBLIC SAFETY FUNDS (245, 256)

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
245-Traffic Safety	466,032	495,164	537,640	537,640
TOTAL EXPENDITURES	\$ 466,032	\$ 495,164	\$ 537,640	\$ 537,640
REVENUES				
245-Traffic Safety	(504,001)	(409,853)	(437,640)	(437,640)
256-Asset Seizure	53	-	-	-
TOTAL REVENUES	\$ (503,948)	\$ (409,853)	\$ (437,640)	\$ (437,640)
NET FUND ACTIVITY	\$ (37,916)	\$ 85,311	\$ 100,000	\$ 100,000

OTHER FUNDS - PERMANENT ENDOWMENTS FUND (267)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	-	-	400	-
Other Expenses	1,200	-	1,200	-
TOTAL EXPENDITURES	\$ 1,200	\$ -	\$ 1,600	\$ -
REVENUES				
Use of Money and Property	(323)	(603)	-	-
TOTAL REVENUES	\$ (323)	\$ (603)	\$ -	\$ -
NET FUND ACTIVITY	\$ 877	\$ (603)	\$ 1,600	\$ -

OTHER FUNDS - SUNDRY GRANT & MISC FUNDS

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Services	6,642,475	6,473,328	7,003,835	6,304,173
Supplies and Services	1,467,549	2,180,556	4,583,745	2,775,822
Other Expenses	1,441,848	2,249,096	3,959,027	899,850
Other Capital	529,184	997,131	1,809,940	1,234,740
Utilities	1,393	1,229	10,660	10,660
Internal Service Charges	10,982	2,329	9,505	2,321
Transfers Out	1,680,777	2,209,287	1,512,216	2,421,662
CIP Project Expenditures	1,233,707	793,688	350,000	350,300
Non-CIP Project Expenditures	681,518	593,262	874,241	1,958,114
TOTAL EXPENDITURES	\$ 13,689,435	\$ 15,499,905	\$ 20,113,169	\$ 15,957,642
REVENUES				
Use of Money and Property	(105,477)	(140,596)	(113,000)	(113,000)
Revenue from Other Agencies	(18,951,930)	(13,226,916)	(14,415,040)	(12,471,511)
Charges for Services	(193,803)	(317,949)	(205,296)	(206,930)
Other Revenue	(126,562)	(153,328)	(62,333)	(72,333)
Transfers In	(115,730)	(130,234)	(115,305)	(63,959)
TOTAL REVENUES	\$ (19,493,503)	\$ (13,969,024)	\$ (14,910,974)	\$ (12,927,733)
NET FUND ACTIVITY	\$ (5,804,069)	\$ 1,530,881	\$ 5,202,195	\$ 3,029,909

OTHER FUNDS - SUNDRY GRANT & MISC FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
223-Utility Tax Settlement	64,400	-	-	-
269-Other Grants	1,229,757	1,242,732	1,715,099	102,333
270-Mobile Park Fee	39,227	49,661	65,000	65,000
271-Local Grants	109,044	109,423	318,722	261,948
272-Federal Grants	11,013,778	12,349,259	16,452,452	14,115,242
273-State Grants	1,233,228	1,748,830	1,561,896	1,413,119
TOTAL EXPENDITURES	\$ 13,689,435	\$ 15,499,905	\$ 20,113,169	\$ 15,957,642
REVENUES				
223-Utility Tax Settlement	(4,038)	(3,924)	-	-
269-Other Grants	(1,009,853)	(1,535,713)	(1,615,918)	(102,333)
270-Mobile Park Fee	(58,237)	(88,487)	(65,000)	(65,000)
271-Local Grants	(78,647)	(76,119)	(70,000)	(75,000)
272-Federal Grants	(16,763,951)	(10,739,032)	(11,931,341)	(11,642,803)
273-State Grants	(1,578,778)	(1,525,748)	(1,228,715)	(1,042,597)
TOTAL REVENUES	\$ (19,493,503)	\$ (13,969,024)	\$ (14,910,974)	\$ (12,927,733)
NET FUND ACTIVITY	\$ (5,804,069)	\$ 1,530,881	\$ 5,202,195	\$ 3,029,909

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

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	497,018	1,498,513	300,000	270,000
Other Capital	-	4,424	300,000	270,000
TOTAL EXPENDITURES	\$ 497,018	\$ 1,502,937	\$ 600,000	\$ 540,000
REVENUES				
Use of Money and Property	(10,071)	-	-	-
Other Revenue	(551,940)	(537,557)	(600,000)	(540,000)
TOTAL REVENUES	\$ (562,012)	\$ (1,181,332)	\$ (600,000)	\$ (540,000)
NET FUND ACTIVITY	\$ (64,994)	\$ 321,605	\$ -	\$ -

OTHER FUNDS - ENVIRONMENTAL SERVICES (282)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Services	612,324	552,211	745,180	842,104
Supplies and Services	664,088	664,787	1,242,352	1,412,462
Other Expenses	125,075	155,623	210,351	110,351
Other Capital	7,305	29,219	4,600	4,600
Utilities	21,841	19,050	51,585	51,585
Internal Service Charges	7,995	9,060	7,254	7,331
Transfers Out	107,585	107,585	107,585	474,037
Non-CIP Project Expenditures	395	-	-	-
TOTAL EXPENDITURES	\$ 1,546,607	\$ 1,537,535	\$ 2,368,907	\$ 2,902,470
REVENUES				
Use of Money and Property	(6,891)	-	-	-
Charges for Services	(1,456,216)	(1,449,100)	(1,416,799)	(1,416,799)
Other Revenue	(117,316)	(350,272)	(139,726)	(139,726)
TOTAL REVENUES	\$ (1,580,423)	\$ (1,800,155)	\$ (1,556,525)	\$ (1,556,525)
NET FUND ACTIVITY	\$ (33,817)	\$ (262,620)	\$ 812,382	\$ 1,345,945

OTHER FUNDS - STORM DRAIN FUND (301)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	309,029	217,994	348,100	348,100
Other Expenses	2,787	1,285	-	-
Utilities	-	-	840	840
TOTAL EXPENDITURES	\$ 311,817	\$ 219,279	\$ 348,940	\$ 348,940
REVENUES				
Licenses and Permits	-	-	(23,750)	-
Fines, Forfeitures, Penalties	(200)	(200)	(5,000)	(5,000)
Use of Money and Property	(29,126)	(50,020)	-	-
Charges for Services	(665,347)	(619,463)	(555,500)	(585,000)
Other Revenue	(2,748)	(1,715)	-	-
TOTAL REVENUES	\$ (697,420)	\$ (671,398)	\$ (584,250)	\$ (590,000)
NET FUND ACTIVITY	\$ (385,604)	\$ (452,119)	\$ (235,310)	\$ (241,060)

OTHER FUNDS - INTERNAL SERVICE FUNDS

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Services	376,808	380,348	458,202	695,571
Supplies and Services	1,248,305	1,518,191	1,657,412	1,687,716
Other Expenses	3,694,043	3,155,066	4,750,558	4,378,082
Other Capital	-	48,578	221,469	193,469
Internal Service Charges	3,732	5,065	14,952	15,111
Transfers Out	972,453	1,143,502	1,143,502	1,388,251
TOTAL EXPENDITURES	\$ 6,295,340	\$ 6,250,750	\$ 8,246,095	\$ 8,358,200
REVENUES				
Use of Money and Property	(26,073)	-	-	-
Revenue from Other Agencies	(697,921)	(2,895,031)	(2,158,003)	(214,000)
Other Revenue	(5,146,451)	(4,744,512)	(4,892,981)	(4,597,904)
Transfers In	(1,205,510)	(1,330,969)	(1,284,078)	(3,539,154)
TOTAL REVENUES	\$ (7,075,955)	\$ (8,970,512)	\$ (8,335,062)	\$ (8,351,058)
NET FUND ACTIVITY	\$ (780,614)	\$ (2,719,762)	\$ (88,967)	\$ 7,142

OTHER FUNDS - INTERNAL SERVICE FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
234-Advanced Life Support Program	1,623,685	1,959,738	2,149,036	2,569,218
341-Public Liability Trust	933,137	924,619	1,204,078	1,204,078
398-Workers Compensation Fund	3,738,519	3,366,393	4,892,981	4,584,904
TOTAL EXPENDITURES	\$ 6,295,340	\$ 6,250,750	\$ 8,246,095	\$ 8,358,200
REVENUES				
234-Advanced Life Support Program	(699,766)	(2,895,031)	(2,158,003)	(2,469,076)
341-Public Liability Trust	(1,229,281)	(1,363,774)	(1,284,078)	(1,284,078)
393-Technology Replacement	(17)	-	-	-
398-Workers Compensation Fund	(5,146,892)	(4,711,707)	(4,892,981)	(4,597,904)
TOTAL REVENUES	\$ (7,075,955)	\$ (8,970,512)	\$ (8,335,062)	\$ (8,351,058)
NET FUND ACTIVITY	\$ (780,614)	\$ (2,719,762)	\$ (88,967)	\$ 7,142

OTHER FUNDS - TRANSIT FUNDS (401 - 403)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Other Expenses	3,348	8,688	-	-
Other Capital	50,702	-	-	-
CIP Project Expenditures	135,446	5,235	-	-
TOTAL EXPENDITURES	\$ 189,496	\$ 13,923	\$ -	\$ -
REVENUES				
Use of Money and Property	(10,470)	(8,128)	-	-
Revenue from Other Agencies	(163,380)	-	-	-
TOTAL REVENUES	\$ (173,850)	\$ (8,128)	\$ -	\$ -
NET FUND ACTIVITY	\$ 15,646	\$ 5,795	\$ -	\$ -

OTHER FUNDS - TRANSIT FUNDS (401 - 403)

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
403-Transit Capital Projects	189,496	13,923	-	-
TOTAL EXPENDITURES	\$ 189,496	\$ 13,923	\$ -	\$ -
REVENUES				
401-Bayfront Trolley Station	(3,006)	(3,431)	-	-
402-Chula Vista Transit	2,194	1,947	-	-
403-Transit Capital Projects	(173,038)	(6,644)	-	-
TOTAL REVENUES	\$ (173,850)	\$ (8,128)	\$ -	\$ -
NET FUND ACTIVITY	\$ 15,646	\$ 5,795	\$ -	\$ -

OTHER FUNDS - OTHER ENTERPRISE FUNDS (405 - 410)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Services	-	1,396,927	1,666,847	7,160,958
Supplies and Services	215,578	600,551	333,348	3,117,824
Other Expenses	380,001	380,858	63,200	991,313
Utilities	-	93,511	70,497	70,440
Internal Service Charges	-	-	5,398	165,455
Transfers Out	26,627	196,733	321,080	4,583,851
CIP Project Expenditures	-	21,435	-	250,000
TOTAL EXPENDITURES	\$ 622,206	\$ 2,690,015	\$ 2,460,370	\$ 16,339,841
REVENUES				
Fines, Forfeitures, Penalties	-	(28,558)	(16,000)	(16,000)
Use of Money and Property	4,169	3,450	(132,580)	(132,580)
Revenue from Other Agencies	-	(2,233,060)	(2,119,413)	(2,119,413)
Charges for Services	-	-	-	(13,800,212)
Other Revenue	(14,747)	(141,233)	-	-
Transfers In	(189,586)	(209,115)	(200,608)	(200,608)
TOTAL REVENUES	\$ (200,164)	\$ (2,608,515)	\$ (2,468,601)	\$ (16,268,813)
NET FUND ACTIVITY	\$ 422,041	\$ 81,500	\$ (8,231)	\$ 71,028

OTHER FUNDS - OTHER ENTERPRISE FUNDS (405 - 410)

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
405-City Jail	-	1,876,728	2,058,682	2,251,652
406-Chula Vista Muni Golf Course	-	-	132,580	382,580
407-Living Coast Discovery Center	-	95,405	80,608	80,608
409-CV Elite Athlete Training Ctr	622,206	717,882	188,500	188,500
410-Transport Enterprise	-	-	-	13,436,501
TOTAL EXPENDITURES	\$ 622,206	\$ 2,690,015	\$ 2,460,370	\$ 16,339,841
REVENUES				
405-City Jail	-	(2,261,618)	(2,066,913)	(2,066,913)
406-Chula Vista Muni Golf Course	(13,934)	-	(132,580)	(132,580)
407-Living Coast Discovery Center	-	(95,405)	(80,608)	(80,608)
409-CV Elite Athlete Training Ctr	(186,230)	(251,493)	(188,500)	(188,500)
410-Transport Enterprise	-	-	-	(13,800,212)
TOTAL REVENUES	\$ (200,164)	\$ (2,608,515)	\$ (2,468,601)	\$ (16,268,813)
NET FUND ACTIVITY	\$ 422,041	\$ 81,500	\$ (8,231)	\$ 71,028

OTHER FUNDS - CDBG HOUSING PROGRAM (311)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	146	107	-	-
Other Expenses	74,139	28,149	-	25,000
Non-CIP Project Expenditures	50,499	-	140,194	75,000
TOTAL EXPENDITURES	\$ 124,784	\$ 28,256	\$ 140,194	\$ 100,000
REVENUES				
Use of Money and Property	(862)	-	-	-
Revenue from Other Agencies	(31,520)	(19,318)	(140,194)	(100,000)
Other Revenue	(20,093)	(7,482)	-	-
TOTAL REVENUES	\$ (52,475)	\$ (26,800)	\$ (140,194)	\$ (100,000)
NET FUND ACTIVITY	\$ 72,309	\$ 1,456	\$ -	\$ -

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

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	6,732,362	7,914,072	11,777,895	11,208,200
Other Expenses	1,631,119	1,866,160	2,528,999	2,724,593
Other Capital	-	126,839	140,001	25,000
Utilities	2,184,663	2,219,832	3,477,193	3,680,205
Internal Service Charges	-	-	1,000	2,511
Transfers Out	125,854	65,042	237,773	258,531
CIP Project Expenditures	643	-	-	-
Non-CIP Project Expenditures	-	19,600	-	-
TOTAL EXPENDITURES	\$ 10,674,641	\$ 12,211,545	\$ 18,162,861	\$ 17,899,040
REVENUES				
Use of Money and Property	(958,748)	(1,320,000)	-	-
Other Revenue	(16,324,427)	(17,531,189)	(17,350,438)	(18,829,351)
Transfers In	(278,335)	(156,711)	(475,546)	(486,716)
TOTAL REVENUES	\$ (17,561,510)	\$ (19,007,900)	\$ (17,825,984)	\$ (19,316,067)
NET FUND ACTIVITY	\$ (6,886,870)	\$ (6,796,355)	\$ 336,877	\$ (1,417,027)

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

FUND DETAIL				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
342-CFD 11-M Rolling Hills McM	121,214	138,321	187,571	189,306
343-CFD 12-M Otay Ranch Village 7	292,940	457,860	584,392	534,132
344-CFD 13-M Otay Ranch Village 2	262,529	338,890	690,629	949,824
345-CFD 12M Village 7 Otay Ranch	378,140	470,914	580,989	619,511
346-CFD 14M-A-EUC Millenia	302,825	142,597	208,147	383,309
347-CFD 14M-B-EUC Millenia Ranch	107,225 6,437	120,330 82,530	411,200 838,639	486,726 825,710
349-CFD 19M Freeway Commercial 2	25,138	11,946	213,644	152,987
350-Bayfront Special Tax District	-	-	-	15,000
352-Bay Blvd Landscape District	4,826	27,151	8,257	9,520
353-Eastlake Maintenance Dist I	288,017	295,065	413,393	417,278
354-Open Space District #01	81,021	83,458	93,580	94,874
355-Open Space District #02	18,007	12,593	16,471	16,583
356-Open Space District #03	50,015	46,892	57,676	58,152
357-Open Space District #04	90,171	105,828	117,359	113,646
358-Open Space District #05	46,174	45,194	57,000	57,536
359-Open Space District #06	27,097	27,894	37,418	37,783
361-Open Space District #07	17,376	21,674	24,792	24,858
362-Open Space District #08	71,888	65,091	81,234	81,873
363-Open Space District #09	83,157	61,438	80,331	67,299
364-Open Space District #10	81,569	72,266	92,710	90,226
365-Open Space District #11	155,879	151,885	188,732	186,143
367-Open Space District #14	323,446	305,890	395,954	385,896
368-Open Space District #15	30,810	16,503	25,160	21,962
369-Open Space District #17	8,126	9,624	10,127	9,552
371-Open Space District #18	143,952	149,001	200,829	195,781
372-Open Space District #20	1,317,625	1,469,491	1,770,328	1,709,390
373-Open Space District #23	36,984	55,786	57,913	67,630
374-Open Space District #24	32,985	21,502	30,746	27,119
375-Open Space District #26	14,421	9,450	12,752	12,137
376-Open Space District #31	121,315	152,127	201,132	210,711
378-CFD 07M Eastlake Woods & Vista	505,911	563,342	839,360	865,599
379-CFD 08M Vlg 6 McMillin & OR	872,818	952,213	1,440,003	1,339,089
380-CFD 09M ORV II Brookfield- Shea	841,594	978,141	1,375,656	1,249,591
381-CFD 14M-2-EUC Millenia	644	43,906	292,295	123,186
382-CFD 99-2 Otay Ranch Vlg 1 West	650,555	779,133	962,102	1,001,284
386-Otay Ranch Preserve	519,165	311,918	1,162,911	759,031
387-CFD 98-3 Sunbow 2	803,851	1,052,735	1,152,204	1,192,365
388-CFD 97-1 Otay Ranch	1,938,794	2,560,968	3,249,225	3,316,441
TOTAL EXPENDITURES	\$ 10,674,641	\$ 12,211,545	\$ 18,162,861	\$ 17,899,040

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

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
REVENUES				
342-CFD 11-M Rolling Hills McM	(198,971)	(209,015)	(196,033)	(199,558)
343-CFD 12-M Otay Ranch Village 7	(558,533)	(587,092)	(555,710)	(565,696)
344-CFD 13-M Otay Ranch Village 2	(684,573)	(754,515)	(660,696)	(783,015)
345-CFD 12M Village 7 Otay Ranch	(596,785)	(621,019)	(585,082)	(595,601)
346-CFD 14M-A-EUC Millenia	(245,376)	(303,787)	(234,326)	(293,883)
347-CFD 14M-B-EUC Millenia	(256,402)	(141,899)	(605,629)	(486,716)
348-CFD 18M Village 3 Otay Ranch	(715,307)	(1,383,146)	(782,637)	(1,579,988)
349-CFD 19M Freeway				
Commercial 2	(141,294)	(135,559)	(139,909)	(213,220)
350-Bayfront Special Tax District	-	-	-	(200,000)
351-Town Center Landscape Dist I	(928)	(1,059)	-	-
352-Bay Blvd Landscape District	(14,710)	(12,551)	(13,005)	(12,941)
353-Eastlake Maintenance Dist I	(382,957)	(401,869)	(383,892)	(394,653)
354-Open Space District #01	(89,790)	(93,212)	(92,781)	(94,455)
355-Open Space District #02	(15,111)	(15,617)	(16,291)	(16,583)
356-Open Space District #03	(55,136)	(57,145)	(57,125)	(58,152)
357-Open Space District #04	(99,268)	(100,186)	(98,816)	(100,594)
358-Open Space District #05	(55,503)	(59,007)	(56,520)	(57,536)
359-Open Space District #06	(36,680)	(38,857)	(37,116)	(37,783)
361-Open Space District #07	(16,161)	(17,181)	(16,003)	(16,291)
362-Open Space District #08	(79,811)	(82,154)	(80,426)	(81,873)
363-Open Space District #09	(75,723)	(78,659)	(79,567)	(81,203)
364-Open Space District #10	(89,933)	(93,595)	(91,830)	(93,482)
365-Open Space District #11	(184,423)	(194,116)	(186,934)	(190,294)
366-Open Space District #13	(14)	(12)	-	-
367-Open Space District #14	(377,110)	(389,873)	(392,088)	(399,143)
368-Open Space District #15	(23,268)	(24,437)	(24,875)	(25,322)
369-Open Space District #17	(9,230)	(9,789)	(9,609)	(9,782)
371-Open Space District #18	(198,862)	(198,955)	(191,230)	(190,292)
372-Open Space District #20	(1,595,868)	(1,640,373)	(1,607,000)	(1,636,394)
373-Open Space District #23	(57,067)	(57,877)	(53,949)	(58,331)
374-Open Space District #24	(31,177)	(34,103)	(33,830)	(34,437)
375-Open Space District #26	(11,835)	(12,211)	(12,612)	(12,838)
376-Open Space District #31	(201,940)	(198,624)	(203,511)	(202,513)
378-CFD 07M Eastlake Woods & Vista	(961,234)	(1,000,173)	(961,309)	(978,578)
379-CFD 08M Vlg 6 McMillin & OR	(1,666,429)	(1,758,108)	(1,624,420)	(1,653,626)
380-CFD 09M ORV II Brookfield-Shea	(1,440,729)	(1,522,093)	(1,427,892)	(1,453,573)
381-CFD 14M-2-EUC Millenia	-	(75,969)	(17,369)	(91,195)
382-CFD 99-2 Otay Ranch Vlg 1 West	(1,103,805)	(1,157,019)	(1,093,199)	(1,112,850)
383-Town Ctr Business Improv Dist	(1,800)	1,819	-	-
386-Otay Ranch Preserve	(796,319)	(839,851)	(807,333)	(815,724)
387-CFD 98-3 Sunbow 2	(1,085,381)	(1,124,471)	(1,083,859)	(1,103,369)
388-CFD 97-1 Otay Ranch	(3,400,448)	(3,578,122)	(3,311,571)	(3,384,583)
389-Otay Ranch Village 1,2,6,7,12	(5,622)	(6,417)	-	-
TOTAL REVENUES	\$ (17,561,510)	\$ (19,007,900)	\$ (17,825,984)	\$ (19,316,067)
NET FUND ACTIVITY	\$ (6,886,870)	\$ (6,796,355)	\$ 336,877	\$ (1,417,027)

OTHER FUNDS - CV BAYFRONT FINANCE AUTHORITY (693)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	-	2,646	1,635,789	1,705,349
Transfers Out	-	715,000	-	-
TOTAL EXPENDITURES	\$ -	\$ 717,646	\$ 1,635,789	\$ 1,705,349
REVENUES				
Revenue from Other Agencies	-	(75,000)	-	-
Transfers In	-	(2,660,583)	(1,635,789)	(1,705,349)
TOTAL REVENUES	\$ -	\$ (2,735,583)	\$ (1,635,789)	\$ (1,705,349)
NET FUND ACTIVITY	\$ -	\$ (2,017,937)	\$ -	\$ -

OTHER FUNDS - SECTION 115 TRUST FUND (340)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
REVENUES				
Transfers In	-	-	-	(8,287,643)
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ (8,287,643)
NET FUND ACTIVITY	\$ -	\$ -	\$ -	\$ (8,287,643)



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 Project 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 Senior Engineering staff, and setting funding priorities according to those rankings. 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 a critical needs 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. The City utilizes “guiding documents” to ensure proposed CIP projects are consistent with established program priorities. Additionally, proposed CIP projects are reviewed for consistency with the City’s General Plan, Specific Plan and City policies. The following is a partial list of “guiding documents”, which have included public input from multiple stakeholders in the community.

- General Plan
- SANDAG 2050 Regional Transportation Program
- Active Transportation (Bikeway & Pedestrian) Plan
- Street Saver Condition Index Database
- Drainage Master Plan
- Wastewater Master Plan
- Fire Master Plan
- Asset Management Plan
- Parks Master Plan
- Pedestrian Master Plan/Safe Routes to School
- Redevelopment Implementation Plan
- Southwest United in Action Survey Results
- Third Avenue Streetscape Master Plan
- F Street Promenade Streetscape Master Plan
- Environmental Mitigation Program
- Bayfront TDIF Program
- Western TDIF Program
- TDIF Program
- Redevelopment Implementation Plan
- Traffic Monitoring Program
- Growth Management Oversight Committee Annual Report
- Other Specific Plans (e.g. Urban Core Specific Plan, Palomar, Bayfront and Main Street Specific Plans)

Public Input/Community Involvement

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

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

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

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

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

BUDGET DEVELOPMENT

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

On May 25, 2021, a public hearing will be held for City Council to consider and adopt an amendment to the TransNet Local Street Improvement Program of projects for fiscal years 2021-22 through 2025-26.

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 Public Works website for public comment and review.

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

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

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

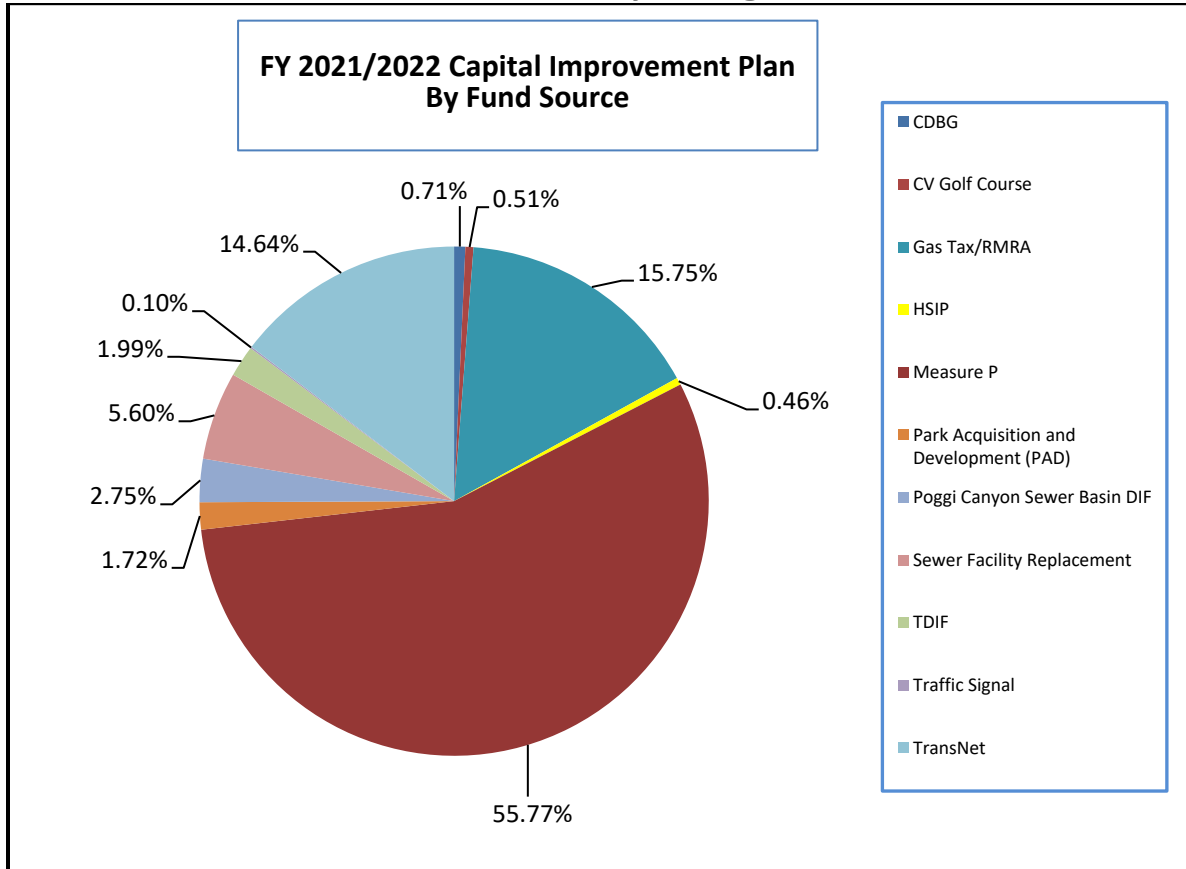
The City will continue to collaborate with regional agencies, such as the Port, SANDAG, and Caltrans, to ensure that the needs of our City residents are met, taking into account the unique characteristics of our City and recognizing our role as the County's second largest city and a leader in the South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

CIP REVENUE SUMMARY

CIP Revenue Summary

The Capital Improvement Program is supported by a number of funding sources. City staff continuously explores opportunities to diversify revenue and leverage funding for infrastructure improvements. The following chart and table summarize the funding sources for the FY 2022 CIP budget.

Fiscal Year 2022 CIP by Funding Source



Fund Source	Percentage	Amount
CDBG	0.71%	\$ 350,300
CV Golf Course	0.51%	\$ 250,000
Gas Tax/RMRA	15.75%	\$ 7,751,588
HSIP	0.46%	\$ 227,500
Measure P	55.77%	\$ 27,452,933
Park Acquisition and Development (PAD)	1.72%	\$ 847,041
Poggi Canyon Sewer Basin DIF	2.75%	\$ 1,353,000
Sewer Facility Replacement	5.60%	\$ 2,754,000
TDIF	1.99%	\$ 980,000
Traffic Signal	0.10%	\$ 50,000
TransNet	14.64%	\$ 7,204,500
Total:	100%	\$ 49,220,862

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 Sewer Facility Replacement funds for ongoing sewer rehabilitation projects. Competitive grant revenue sources remain steady with grant revenue growth opportunities in the imminent future. Transportation grants include the Active Transportation Program and Federal Highway Safety Improvement Program.

The following is a brief description of key funding sources which support the fiscal year 2022 Capital Improvement Budget:

DEVELOPMENT IMPACT FEES

Traffic Signal Fee

The Traffic Signal Fee is a trip-based development impact fee that is charged with the issuance of building permits for new construction. The fee can be utilized for the installation and upgrade of traffic signals throughout the City. A total of \$50,000 in Traffic Signal Funds is programmed in fiscal year 2022 for traffic signal improvements.

Transportation Development Impact Fee (TDIF)

The City’s TDIF Program was established on January 12, 1988, by Ordinance 2251 for the collection of development impact fees to be used to construct transportation facilities to accommodate increased traffic generated by new development within the City’s eastern territories. A total of \$980,000 is programmed as part of the fiscal year 2022 CIP.

Western Transportation Development Impact Fee (WTDIF)

The City’s WTDIF Program was established on March 18, 2008, by Ordinances 3106 through 3110. This program is similar to the Eastern Transportation Development Impact Fee (TDIF) Program, which was established on January 12, 1988. In 2014, it was determined that the Bayfront, previously included in the WTDIF, be removed and a new DIF area covering only the Bayfront be established. No WTDIF is programmed as part of the fiscal year 2022 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 2022 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 2022 CIP.

GRANTS

Active Transportation Grant Program

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

2017 ATP for funds made available for fiscal years 2018 and 2019. On July 21, 2017, the SANDAG Transportation Committee listed the City's STM0392 project in the Regional ATP Cycle 3 for fiscal year 2017-18 and the City received ATP grant funding in the amount of \$851,000. There are no ATP programmed as part of the fiscal year 2022 CIP.

TransNet Active Transportation Grant Program

The TransNet Active Transportation Grant Program (ATGP) is also funded with Transportation Development Act (TDA) funds. The grant program encourages local jurisdictions to plan and build facilities that promote multiple travel choices and increase connectivity to transit, schools, retail centers, parks work, and other community gathering places. It also encourages agencies to provide bike parking, education, encouragement, and awareness programs that support pedestrian and bike infrastructure. SANDAG Board of Directors approved programming of \$300,000 TDA funds in February 2017 and the City received \$250,000 in TDA funds for the Multi-Modal Pedestrian/Bikeway Master Plan (STL0404) Project. There are no additional ATGP grant funds programmed as part of the fiscal year 2022 CIP Program.

Community Development Block Grant Funds

Each year, the City receives approximately \$1.7 million in Community Development Block Grant (CDBG) funds. Of this amount approximately \$1.3 million is available for community development activities, which include capital improvement projects. In 2006, the City of Chula Vista received a CDBG Section 108 loan in the amount of \$9.5 million for the completion of the Castle Park Infrastructure Projects. The debt service payment is paid back from the City's annual allotment of CDBG funds (approximately \$750,000 annually). This reduces the amount of CDBG funds available for other capital projects to approximately \$0.3-0.5 million annually for a total of 10 years. A total of \$350,300 in CDBG has been programmed in the fiscal year 2022 CIP Program.

Highway Bridge Program

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

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

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

In 2014, the Heritage Road Bridge Replacement Project was accepted into the HBP. As of January 2021, approved grant funds total \$3,783,772 for preliminary engineering and \$354,120 for right-of-way acquisition. Design will be completed in fiscal year 2021. Future construction programming has been identified in the amount of \$19.2 million.

Advertising of the construction contract is forecasted for spring of 2022 with construction beginning in the summer of 2022 and completion in fiscal year 2024.

Highway Safety Improvement Program

The Highway Safety Improvement Program (HSIP) was established to attain a significant reduction in traffic fatalities and serious injuries on all public roads through the implementation of infrastructure-related highway safety improvements. The City received grant funding upgrade the existing guardrail on the easterly frontage of North Second Avenue. As a result, \$227,500 in HSIP is programmed as part of the fiscal year 2022 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 2022 CIP.

Smart Growth Incentive Grant

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

Rubberized Pavement Grant Program

The California Department of Resources Recycling and Recovery (CalRecycle) offers funding opportunities authorized by legislation to assist public and private entities in the safe and effective management of the waste stream. CalRecycle's tire grant programs are designed to encourage activities that promote reducing the number of waste tires going to landfills for disposal and eliminating the stockpile of waste tires. Revenue for the grants is generated from a tire fee on each new tire sold in California. The Rubberized Pavement (TRP) Grant Program assistance to local governments to fund rubberized asphalt (RAC) projects including hot mix and chip seal. RAC is a proven road paving material that has been used in California since the 1970s. It is made by blending ground tire rubber with asphalt binder which is then mixed with conventional aggregate materials. No TRP Grant funds are programmed as part of the fiscal year 2022 CIP.

MISCELLANEOUS FUNDS

General Fund

The General Fund is the City's main operating fund used to pay for City services. No General Fund monies are programmed as part of the fiscal year 2022 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 2022 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. No CIP funds are programmed as part of the fiscal year 2022 CIP.

Park Acquisition and Development Fund

The Park Acquisition and Development (PAD) fund is a depository for fees collected from subdividers for the purpose of providing park and recreational facilities directly benefiting and serving the residents of the regulated subdivisions east and west of the 805. These funds are collected pursuant to Chapter 17.10 of the Chula Vista Municipal Code, in accordance with authority granted by Section 66477 of the California Government Code. A total of \$847,041 in PAD funds are programmed in the fiscal year 2022 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 2022, the Gas Tax-RMRA budget is more than \$7.7 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 percent of the funds allocated to local agencies for local road projects should be used to fund Congestion Relief (CR) projects. CR projects include the construction of new or expanded facilities, major rehabilitation and reconstruction of roadways, traffic signalization, transportation infrastructure to support smart growth, capital improvements for transit facilities, and operating support for local shuttle and circulator transit routes. No more than 30 percent of

TransNet funds allocated to local agencies are expected to be used for local street and road maintenance. In the fiscal year 2022 CIP, the TransNet budget is more than \$7.2 million.

Measure P

On August 2, 2016, the City Council approved Ordinance 3371 modifying the Municipal Code to establish a temporary one-half cent General Transactions and Use Tax if approved by the voters. As part of the action to approve the Ordinance, the City Council approved a spending plan described as the Intended Infrastructure, Facilities and Equipment Expenditure Plan, which identified how the funds were to be allocated. On November 8, 2016, Chula Vista voters approved Measure P, authorizing the one-half cent sales tax increase on retail sales within the City for a period of ten (10) years. The Finance Department created the 2016 Measure P Sales Tax Fund for the purpose of monitoring all revenues and expenditures of Measure P funds. All expenditures of Measure P funds will be tracked and accounted for by the Finance Department in accordance with Generally Accepted Accounting Principles (GAAP) and presented annually in a report to the Citizens' Oversight Committee (COC). More than \$27.4 million in Measure P funds are programmed as part of the fiscal year 2022 CIP.

SEWER FUNDS

Sewer Service Revenue

The Special Sewer fund is used to account for the sale of the City's excess Metropolitan Sewerage Capacity. No Special Service funds are programmed in the fiscal year 2022 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 2022 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. Approximately \$2.75 million is programmed in the fiscal year 2022 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. A total of \$1,353,000 in Poggi Canyon Sewer Basin DIF funds is programmed in the fiscal year 2022 CIP.

CIP EXPENDITURE SUMMARY

CIP Expenditure Summary



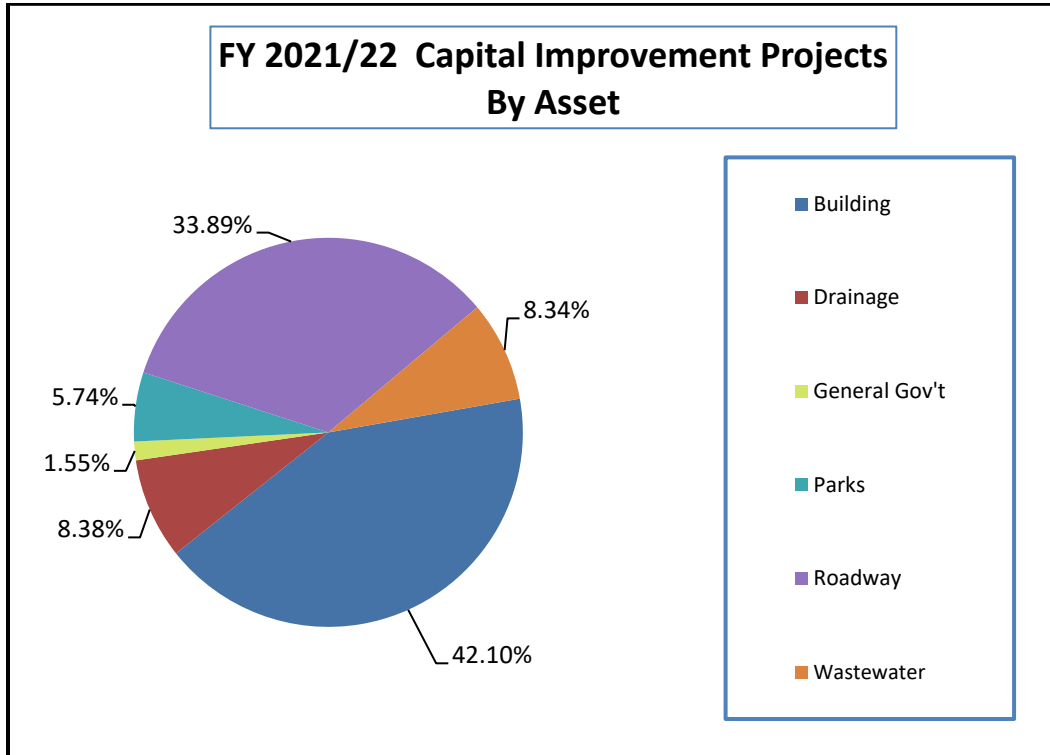
The 2022-2026 Capital Improvement Program (CIP) is a five-year expenditure plan that provides the City with a financial strategy for infrastructure improvements. The estimated five-year project summary report is included at the end of this Capital Improvement Program (CIP) section. The CIP includes funding for projects and programs in various geographic areas of the City. The adopted fiscal year 2022 capital expenditure budget is approximately \$49.2 million. The forecasted five-year program is estimated at \$101.6 million. The 2022-2026 CIP program reflects the actions taken by Council and developed in accordance with Council adopted policies and guiding documents (such as and not limited to the City's General Plan, Master Plans, Specific Plans and the Regional Transportation Plan) as well as generally accepted accounting principles. Overall, the 5-year program continues to trend favorably despite the economy and the fiscal constraints facing the City.

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

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

The following chart provides an expenditure breakdown, by Asset Management System, totaling approximately \$49.2 million of recommended appropriations:

Fiscal Year 2022 Proposed CIP by Asset Management System



ROADWAY MANAGEMENT SYSTEM (RMS)

A majority of the CIP funding is focused on the Roadway Management System (RMS). The total amount programmed for Roadway projects is \$16.7 million, which represents 33.89% of the adopted CIP budget. Project types within the RMS are Major Streets, Local Streets, and Traffic. The following table summarizes the funding by these project types.

Project Type	Percentage	Amount
Local Streets	28.06%	\$ 4,680,854
Major Streets	56.48%	\$ 9,420,744
Traffic	15.45%	\$ 2,577,500
Total	100%	\$ 16,679,098

Major Streets

Approximately \$9.4 million in funding includes the Pavement Major Rehabilitation Projects (citywide), Telegraph Canyon Raised Median Improvements, and the Bikeway Facilities Gap Program. The Pavement Major Rehabilitation Project includes resurfacing and pavement overlays, which may extend street life by 15-20 years. Failure to complete proactive street maintenance will lead to the accelerated deterioration of City streets, thereby, costing more to repair in the long-term.

Local Streets

Approximately \$2.78 million is programmed for the annual Pavement Minor Program to extend street life by 7-10 years.

Funding of over \$1.9 million is planned for projects associated with curb, gutter, sidewalk, pedestrian, Americans with Disabilities Act (ADA) pedestrian ramps, signing, and striping improvements throughout the city.

Traffic

A total of \$2.35 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.

The City received a Highway Safety Improvement Program Grant of \$227,500 to upgrade the existing guardrail on the easterly frontage of North Second Avenue to enhance roadway safety.

WASTEWATER MANAGEMENT SYSTEM (WMS)

The appropriation for Wastewater Management System (WMS) is \$4.1 million, which represents 8.34% of the adopted CIP budget.

Sewer Projects

Approximately \$3.4 million is programmed to upsize sections of pipeline that has reached its capacity at strategic locations within the collection system.

Projects to repair, renew and/or replace sewer pipe and manholes within the collection system is programmed at a cost of \$350,000.

The last Wastewater Master Plan was completed in 2014. Funding of \$200,000 is planned for an update to ensure appropriate capacity within the collection system and wastewater generation rates are represented.

Additional funds of \$174,000 are being added to an existing project to upgrade the Aqua Vista Pump Station citywide.

DRAINAGE MANAGEMENT SYSTEM (DMS)

The appropriation for Drainage Management System (DMS) projects is \$4.1 million which represents 8.38% of the adopted CIP budget.

Drainage

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

A total of \$3.3 million in Measure P is being programmed to rehabilitate storm drain piping outside the right of way as identified by the drainage asset management program.

More than \$809,000 is being added to existing projects to rehabilitate approximately 3,100 LF of CMP inside the right of way and install Full Capture Trash Systems throughout the city.

BUILDING MANAGEMENT SYSTEM (BMS)

The appropriation for Building Management System (BMS) projects is \$20.7 million, which represents 42.10% of the adopted CIP budget.

More than \$15.1 million in Measure P is programmed to replace Loma Verde Recreation Center, which is approximately 50 years old. This is a Design-Build Project which includes multi-purpose facilities in addition to an aquatic facility encompassing an area of approximately 44,000 square feet. The project consists of the repairs, replacement and remodeling of the existing recreation and social use building including meeting room, rooms for dance classes, office space, restroom, classrooms and concession areas.

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

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

FLEET MANAGEMENT SYSTEM (FMS)

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

PARKS MANAGEMENT SYSTEM (PMS)

The appropriation for Park Management System (PMS) projects is \$2.8 million, which represents 5.74% of the adopted CIP budget.

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

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

OPEN SPACE MANAGEMENT SYSTEM (OSMS)

The Open Space Districts and Community Facility Districts (CFD's) were established with new subdivisions beginning in the 1980s. These funding mechanisms were established to ensure sustainable improvements in the natural and landscaped areas in and around the new developments. These fees were structured to allow incremental adjustment with inflation and have generally kept pace with the maintenance needs of the districts. There are no proposed 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 proposed CIP projects associated with the Urban Forestry Management System.

GENERAL GOVERNMENT MANAGEMENT SYSTEM (GGMS)

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

General Government

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

On November 21, 2017, the City Council held a Public Hearing and formed the two Utility Undergrounding Districts (UUD) for the F Street corridor: F Street from Bay Blvd. to Broadway (UUD # 141) - \$3 million, and from Broadway to Fourth Avenue (UUD #142) - \$1.6 million via Resolution 2017-216. Design work has commenced with SDG&E on UUD #141 and the undergrounding of the utilities will begin in 2020 with completion estimated in late 2021. MTS also removed approximately 1,550 LF of railroad tracks, ties and ballast and repaved the center of F Street west of Broadway in August of 2019 at a cost of about \$600,000. SDG&E will begin the conversion work for UUD # 141 on F street beginning in the Summer of 2021. Work will be completed west of Broadway by early 2023. The conversion work east of Broadway on UUD # 142 is anticipated to follow immediately thereafter.

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

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

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

REGIONAL PROJECTS

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

Interstate-5 Multi-modal Corridor Study

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

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

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

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

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

<https://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.

<https://www.chulavistaca.gov/home/showpublisheddocument?id=16349>

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



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

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

<https://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.

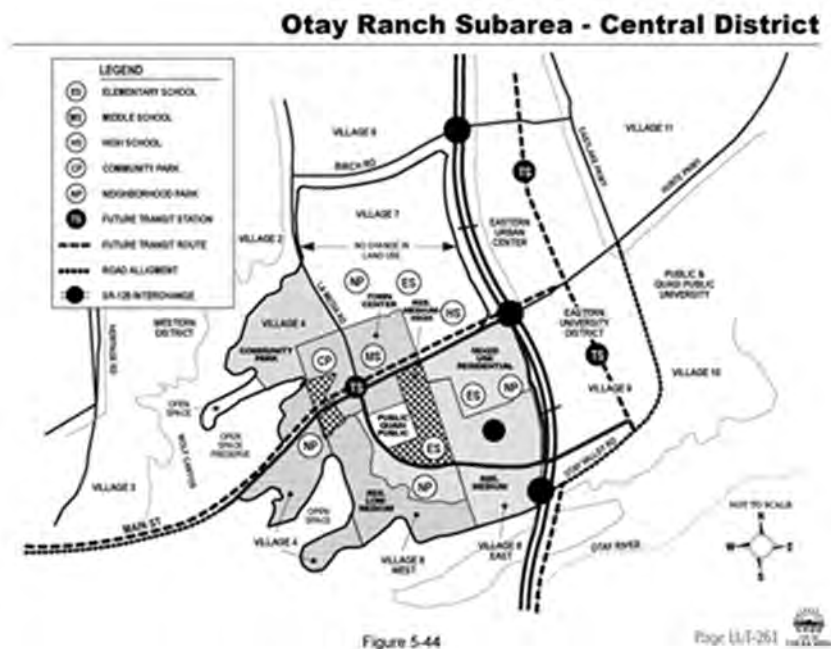
The project is in coordination with the development community to consider several roadway alignments of which one includes a bridge over Wolf Canyon and associated utilities. The initial works involves meeting with the resource agencies and ultimately issue a request for proposal to complete the environmental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

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

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

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

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





Circulation Plan - East

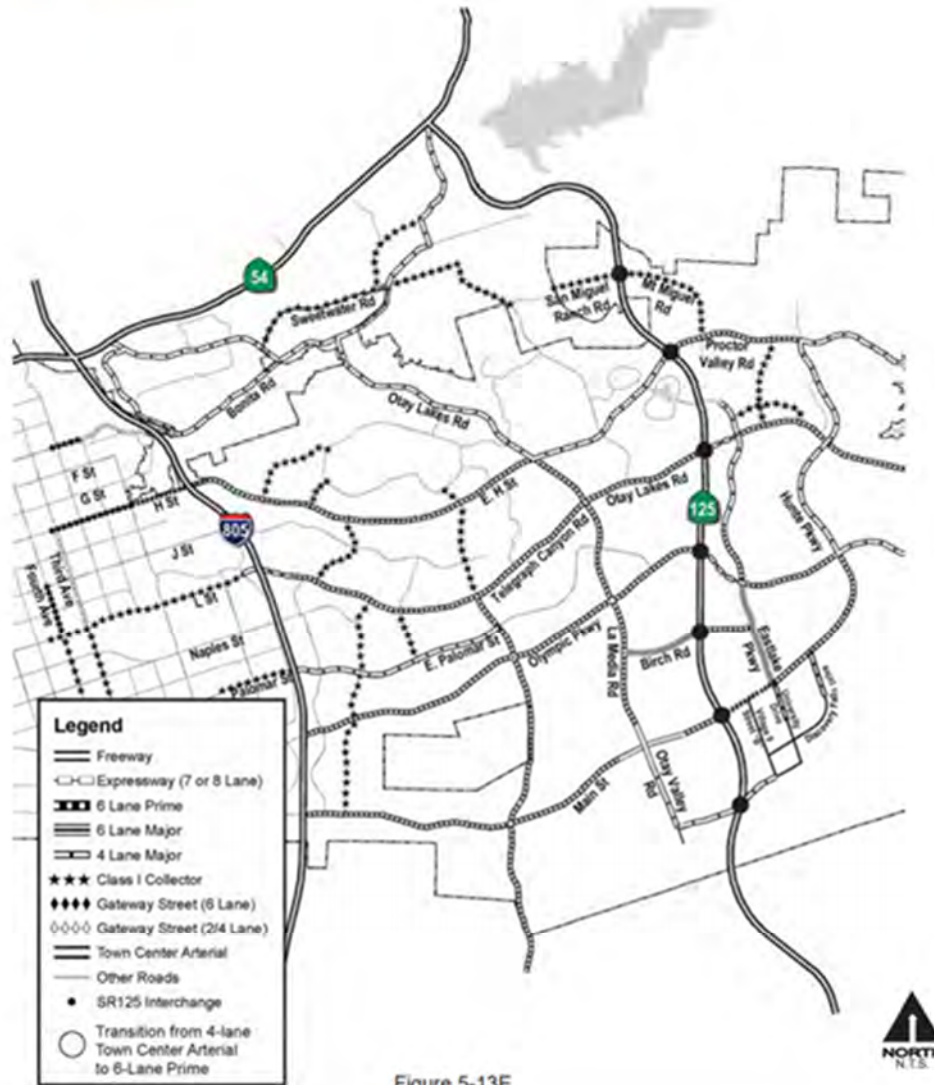


Figure 5-13E

I-805 South Express Lanes Project (from “<http://www.KeepSanDiegoMoving.com>” website):
 The I-805 South Express Lanes Project area is roughly 11 miles, between East Palomar Street in Chula Vista and the I-805/SR 15 interchange in San Diego. The project includes the addition of carpool (HOV)/Express Lanes within the freeway median. Additionally, the project includes the construction of a Direct Access Ramp (DAR) at East Palomar

Street in Chula Vista that connects to the carpool/Express Lanes, as well as intermediate access points, direct connectors, in-line transit stations, and park & ride locations. The I-805 South Express Lanes Project will be constructed in two major phases.

Phase I – COMPLETED

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

Phase II

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

- Express Lanes* – The carpool lanes will be converted into Express Lanes between East Palomar Street and the I-805/SR 15 interchange. The Express Lanes will serve the South Bay Rapid, carpools, vanpools, buses, motorcycles, permitted clean air vehicles, and solo drivers using FasTrak®.

- Transit Stations* – In-line transit stations will be constructed at East H Street in Chula Vista and East Plaza Boulevard in National City. These stops will provide convenient access to the South Bay Rapid system and reduce travel times by eliminating the need for vehicles to exit the freeway. A transit station along State Route 94 and an in-line transit station along I-805 near the 47th Street Trolley Station are planned as parts of other projects.

- Direct Connectors* – Direct freeway-to-freeway HOV connectors between I-805 and SR 15 will allow seamless transitions between the carpool lanes. The direct connectors will help maintain consistent traffic speed within the Express Lanes. A direct connector at SR 94 is planned as part of a separate project.

- Sound Walls – Phase II of the I-805 South Express Lanes Project will include the construction of five additional sound wall segments between East Naples Street and Bonita Road. Walls will abate freeway noise by at least five decibels and will improve the quality of life for nearby residents. Construction of the first stage of sound walls began in the fall 2018 and is scheduled to be completed in late 2021.

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

In 2018, the construction phase began for the sound walls between East Naples Street and SR-54. The \$42M sound wall and Sweetwater Bridge deck work will ultimately noticeably reduce ambient noise levels to nearby residents and widen the I-805 Sweetwater River Bridge south of the SR-54 interchange so that there is more left and northbound right shoulder area, complete the seismic retrofit and make other improvements for the northbound direction.

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

The South Bay Bus Rapid Transit (SBBRT) Project

Significant construction work was completed for South Bay Rapid in FY 2017/18 and FY 2018/19. This project includes 12 stations along a 26-mile route from the Otay Mesa Port of Entry to Downtown San Diego via eastern Chula Vista, connecting to employment and activity centers in Downtown San Diego and South County. This project also will include a nearly six-mile-long transit-only guideway within the center median of East Palomar Street and along

Eastlake Parkway in Chula Vista. Construction of one of the four segments (from Heritage Road to Olympic Parkway) was completed at the end of 2017. Two segments (Olympic Parkway to Birch Road & Otay Mesa Transit Center) were completed in 2018. Due to extensive utility relocation work between Oleander Avenue and Paseo Ladera, the last segment, Oleander Avenue to Heritage Road, was completed in early 2021. Rapid service began on January 27, 2019.

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

1. Phase 1A - from Oleander Avenue to Heritage Road. This segment is under construction now and has provided a new traffic signal at Oleander Avenue/East Palomar Street. Except for the landscaping maintenance period, all construction was completed in FY 2020/21.
2. Phase 1B - from Heritage Road to Olympic Parkway. Construction began in February 2016 and was completed in fiscal year 2018.
3. Phase 2 - from Olympic Parkway and across the SR-125 Toll Road via a new pedestrian and bus bridge overcrossing. Then around the northerly and easterly frontage of the Otay Ranch Mall to Birch Road. Construction began in September 2016. This phase was completed in fiscal year 2019.
4. Millenia Station - work by the developer south of Birch Road within the Millenia project area was generally completed in fiscal year 2019.

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

www.keepsandiegomoving.com

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

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

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

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

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

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

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

CIP DOCUMENT

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

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

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

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

CIP BUDGET SUMMARY

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

BUILDING

		FY 2021-22 PROPOSED
GGV0231	Civic Center and South Chula Vista Libraries (Measure P)	\$1,749,227
GGV0232	Police Facility Repairs (Measure P)	\$474,656
GGV0234	Public Building Repairs (Measure P)	\$1,622,417
GGV0243	Fire Stations Repair/Replace Phase2 (Measure P)	\$207,409
GGV0247	Loma Verde Aquatic and Recreation Center (Measure P)	\$15,166,629
GGV0251	Fire Station Plymovent Exhaust (Measure P)	\$200,000
GGV0252	Fire Station #1 Repair/Replace (Measure P)	\$550,000
GGV0257	1301 Oleander Ave Building Repairs	\$750,000
BUILDING TOTAL		\$20,720,338

DRAINAGE

		FY 2021-22 PROPOSED
DRN0214	Installation of Full Capture Trash BMPs	\$15,000
DRN0217	Corrugated Metal Pipe Repair In The Right-Of-Way	\$809,790
DRN0219	CMP Rehab Outside of Right of Way Phase III - Measure P	\$3,300,000
DRAINAGE TOTAL		\$4,124,790

GENERAL GOVERNMENT

		FY 2021-22 PROPOSED
CTY0202	CIP Advance Planning	\$60,000
GGV0237	Citywide Telecommunications	\$454,000
GGV0259	Golf Course Improvements	\$250,000
GENERAL GOVERNMENT TOTAL		\$764,000

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

PARKS

		FY 2021-22 PROPOSED
PRK0326	Park Infrastructure (Measure P)	\$1,594,340
PRK0327	Sport Courts and Fields (Measure P)	\$384,255
REC0261	Otay Ranch Community Park North Master Plan	\$847,041
PARKS TOTAL		\$2,825,636

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

ROADWAY

		FY 2021-22 PROPOSED
CTY0219	Pavement Management System	\$120,000
CTY0232	ADA Pedestrian Connectivity Program	\$50,000
STL0442	Street Improvements for Alpine Ave. Between Emerson St. & Naples St.	\$350,300
STL0443	Sidewalk Rehab Citywide (Measure P)	\$1,000,000
STL0454	ADA Pedestrian Curb Ramps Program FY2021/22	\$250,000
STL0455	Pavement Maintenance Program FY2021/22	\$1,780,554
STL0456	Sidewalk Replacement Program FY2021/22	\$250,000
STL0457	RMRA Pavement Maintenance - FY2021/22	\$1,000,000
STM0369	Bikeway Facilities Gap Program	\$300,000
STM0405	ADA Path Installation at Otay Lakes Road at Camino Del Cerro Grande	\$75,000
STM0406	Bay Boulevard at L Street Sidewalk Improvements Study	\$50,000
STM0407	F Street Undergrounding Phase 2 - Street Light Design	\$50,000
STM0408	Pavement Rehabilitation Program FY2021/22	\$3,850,000
STM0409	PID & PRED for SR-125 at Main Street and Otay Valley Road Interchanges	\$230,000
STM0410	RMRA Pavement Rehabilitation - FY2021/22	\$4,304,644
TRF0274	Traffic Count Station Program	\$20,000
TRF0321	Citywide Traffic Data Program	\$20,000
TRF0325	Traffic Monitoring Program	\$30,000
TRF0327	Neighborhood Road Safety Program	\$75,000
TRF0332	Signing and Striping Program	\$25,000
TRF0350	Traffic Signal System Optimization Program	\$320,000
TRF0366	Traffic Signal and Streetlight Systems Upgrade and Modification Program	\$300,000
TRF0403	Traffic Signal Communication Improvements East of I-805	\$700,000
TRF0411	Pedestrian Improvements at Uncontrolled Mid-block Crosswalks at Castle Park Middle School	\$60,000
TRF0415	Telegraph Canyon Road Raised Median Improvements	\$441,100
TRF0424	Pedestrian Hybrid Beacon Upgrade - Fourth at Westby	\$50,000
TRF0426	Adaptive Signal System Expansion along Otay Lakes Road	\$450,000
TRF0427	North Second Avenue Shoulder Improvements	\$227,500
TRF0429	Pedestrian and Guardrail Improvements at Various Locations	\$300,000
ROADWAY TOTAL		\$16,679,098

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

WASTEWATER

		FY 2021-22 PROPOSED
SWR0286	Agua Vista Pump Station Upgrades	\$174,000
SWR0311	Poggi Canyon Sewer Improvements on Olympic Parkway at Concord Way	\$1,353,000
SWR0312	Sewer Rehab & Upsize - Telegraph Canyon Basin (Industrial Blvd)	\$1,667,000
SWR0320	Sewer Manhole Rehabilitation FY2020/2021	\$150,000
SWR0322	Sewer Pipeline Rehabilitation FY2021/2022	\$200,000
SWR0323	Sewer Pipeline Upsize: 5th Ave between K and J Sts.	\$363,000
SWR0324	Wastewater Master Plan Update FY2021/2022	\$200,000
WASTEWATER TOTAL		\$4,107,000
GRAND TOTAL - ALL PROJECTS:		\$49,220,862

**FIVE-YEAR CIP PROJECT SUMMARY
SCHEDULE**



City of Chula Vista
2021/22 - 2025/26 Capital Improvement Program

CIP #	Project Name	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total
CTY0202	CIP Advance Planning	\$60,000	60,000	60,000	60,000	60,000	300,000
CTY0219	Pavement Management System	\$120,000	120,000	120,000	120,000	120,000	600,000
CTY0232	ADA Pedestrian Connectivity Program	\$50,000	50,000	50,000	50,000	50,000	250,000
DRN0214	Installation of Full Capture Trash BMPs	\$15,000	15,000	20,000	20,000	20,000	90,000
DRN0217	Corrugated Metal Pipe Repair In The Right-Of-Way	\$809,790	0	0	0	0	809,790
DRN0219	CMP Rehab Outside of Right of Way Phase III - Measure P	\$3,300,000	0	0	0	0	3,300,000
GGV0231	Civic Center and South Chula Vista Libraries (Measure P)	\$1,749,227	0	0	0	0	1,749,227
GGV0232	Police Facility Repairs (Measure P)	\$474,656	0	0	0	0	474,656
GGV0234	Public Building Repairs (Measure P)	\$1,622,417	0	0	0	0	1,622,417
GGV0237	Citywide Telecommunications	\$454,000	0	0	0	0	454,000
GGV0243	Fire Stations Repair/Replace Phase2 (Measure P)	\$207,409	0	0	0	0	207,409
GGV0247	Loma Verde Aquatic and Recreation Center (Measure P)	\$15,166,629	0	0	0	0	15,166,629
GGV0251	Fire Station Plymovent Exhaust (Measure P)	\$200,000	0	0	0	0	200,000
GGV0252	Fire Station #1 Repair/Replace (Measure P)	\$550,000	0	0	0	0	550,000
GGV0257	1301 Oleander Ave Building Repairs	\$750,000	0	0	0	0	750,000
GGV0259	Golf Course Improvements	\$250,000	0	0	0	0	250,000
PRK0326	Park Infrastructure (Measure P)	\$1,594,340	0	0	0	0	1,594,340
PRK0327	Sport Courts and Fields (Measure P)	\$384,255	0	0	0	0	384,255
REC0261	Otay Ranch Community Park North Master Plan	\$847,041	0	0	0	0	847,041
STL0442	Street Improvements for Alpine Ave. Between Emerson St. & Naples St.	\$350,300	0	0	0	0	350,300
STL0443	Sidewalk Rehab Citywide (Measure P)	\$1,000,000	0	0	0	0	1,000,000
STL0454	ADA Pedestrian Curb Ramps Program FY2021/22	\$250,000	250,000	250,000	250,000	250,000	1,250,000
STL0455	Pavement Maintenance Program FY2021/22	\$1,780,554	1,000,000	1,000,000	1,000,000	1,000,000	5,780,554
STL0456	Sidewalk Replacement Program FY2021/22	\$250,000	250,000	250,000	250,000	250,000	1,250,000
STL0457	RMRA Pavement Maintenance - FY2021/22	\$1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
STM0369	Bikeway Facilities Gap Program	\$300,000	300,000	300,000	300,000	300,000	1,500,000
STM0405	ADA Path Installation at Otay Lakes Road at Camino Del Cerro Grande	\$75,000	175,000	0	0	0	250,000
STM0406	Bay Boulevard at L Street Sidewalk Improvements Study	\$50,000	0	0	0	0	50,000
STM0407	F Street Undergrounding Phase 2 - Street Light Design	\$50,000	0	0	0	0	50,000
STM0408	Pavement Rehabilitation Program FY2021/22	\$3,850,000	3,800,000	3,900,000	4,000,000	4,100,000	19,650,000



City of Chula Vista
2021/22 - 2025/26 Capital Improvement Program

CIP #	Project Name	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total
STM0409	PID & PRED for SR-125 at Main Street and Otay Valley Road Interchanges	\$230,000	0	0	0	0	230,000
STM0410	RMRA Pavement Rehabilitation - FY2021/22	\$4,304,644	4,800,000	5,000,000	5,200,000	5,400,000	24,704,644
SWR0286	Agua Vista Pump Station Upgrades	\$174,000	0	0	0	0	174,000
SWR0311	Poggi Canyon Sewer Improvements on Olympic Parkway at Concord Way	\$1,353,000	0	0	0	0	1,353,000
SWR0312	Sewer Rehab & Upsize - Telegraph Canyon Basin (Industrial Blvd)	\$1,667,000	0	0	0	0	1,667,000
SWR0320	Sewer Manhole Rehabilitation FY2020/2021	\$150,000	0	0	0	0	150,000
SWR0322	Sewer Pipeline Rehabilitation FY2021/2022	\$200,000	200,000	200,000	200,000	200,000	1,000,000
SWR0323	Sewer Pipeline Upsize: 5th Ave between K and J Sts.	\$363,000	0	0	0	0	363,000
SWR0324	Wastewater Master Plan Update FY2021/2022	\$200,000	0	0	0	0	200,000
TRF0274	Traffic Count Station Program	\$20,000	25,000	25,000	25,000	25,000	120,000
TRF0321	Citywide Traffic Data Program	\$20,000	30,000	30,000	30,000	30,000	140,000
TRF0325	Traffic Monitoring Program	\$30,000	30,000	30,000	30,000	30,000	150,000
TRF0327	Neighborhood Road Safety Program	\$75,000	50,000	50,000	50,000	50,000	275,000
TRF0332	Signing and Striping Program	\$25,000	25,000	25,000	25,000	25,000	125,000
TRF0350	Traffic Signal System Optimization Program	\$320,000	300,000	300,000	300,000	300,000	1,520,000
TRF0366	Traffic Signal and Streetlight Systems Upgrade and Modification Program	\$300,000	300,000	300,000	300,000	300,000	1,500,000
TRF0403	Traffic Signal Communication Improvements East of I-805	\$700,000	0	0	0	0	700,000
TRF0411	Pedestrian Improvements at Uncontrolled Mid-block Crosswalks at Castle Park Middle School	\$60,000	0	0	0	0	60,000
TRF0415	Telegraph Canyon Road Raised Median Improvements	\$441,100	0	0	0	0	441,100
TRF0424	Pedestrian Hybrid Beacon Upgrade - Fourth at Westby	\$50,000	0	0	0	0	50,000
TRF0426	Adaptive Signal System Expansion along Otay Lakes Road	\$450,000	0	0	0	0	450,000
TRF0427	North Second Avenue Shoulder Improvements	\$227,500	0	0	0	0	227,500
TRF0429	Pedestrian and Guardrail Improvements at Various Locations	\$300,000	0	0	0	0	300,000
Total: 53		\$49,220,862	12,780,000	12,910,000	13,210,000	13,510,000	101,630,862

MEASURE A FUND SUMMARY

Measure A Fund Summary

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

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

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

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

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

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

REVENUES

The fiscal year 2022 Proposed Budget reflects the allocation of approximately \$23.0 million in Measure A sales tax revenues and approximately \$0.2 is from FEMA SAFER grant reimbursement for the Fire Department for a total of \$23.2 in revenues. Sales tax revenues are received in the City’s General Fund, and then transferred into the Measure A Fund.

The following table reflects the Measure A revenues by category.

Measure A Fund Revenues

CATEGORY	FY 2021 ADOPTED	FY 2022 PROPOSED	CHANGE	% CHANGE
Revenue from Other Agencies	\$ -	\$ 250,000	\$ 250,000	0.0%
Transfers In	\$ 20,239,641	\$ 22,943,658	\$ 2,704,017	13.4%
Total	\$ 20,239,641	\$ 23,193,658	\$ 2,704,017	13.4%

EXPENDITURES

The fiscal year 2022 Proposed Measure A Budget includes approximately \$18.5 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.

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 2021 ADPOTED	FY 2022 PROPOSED	Change
POLICE DEPARTMENT:			
Personnel Services	\$ 7,089,099	\$ 8,311,671	\$ 1,222,572
Supplies & Services	\$ 525,737	\$ 739,956	\$ 214,219
Other Expenses	\$ 375,375	\$ 427,069	\$ 51,694
Internal Service Charges	\$ 30,767	\$ 31,094	\$ 327
Other Capital	\$ 189,233	\$ 165,000	\$ (24,233)
Transfers Out	\$ -	\$ 1,158,165	\$ 1,158,165
Total Police Department Expenditures	\$ 8,210,211	\$ 10,832,955	\$ 2,622,744
FIRE DEPARTMENT:			
Personnel Services	\$ 6,216,712	\$ 5,974,227	\$ (242,485)
Supplies & Services	\$ 203,405	\$ 389,431	\$ 186,026
Utilities	\$ -	\$ 3,240	\$ 3,240
Other Expenses	\$ 375,375	\$ 427,069	\$ 51,694
Internal Service Charges	\$ 37,789	\$ 38,191	\$ 402
Transfers Out	\$ 218,942	\$ 852,427	\$ 633,485
Total Fire Department Expenditures	\$ 7,052,223	\$ 7,684,585	\$ 632,362
TOTAL EXPENDITURES	\$ 15,262,434	\$ 18,517,540	\$ 3,255,106

STAFFING

The fiscal year 2022 budgeted staffing totals are 86.00 FTE, of which 30.00 are in the Fire Department and 56.00 are in the Police Department. The below table summarizes the staffing changes.

Measure A Fund Staffing

MEASURE A FUND	FY 2021 Adopted Staffing	FY 2021 Mid Year Changes	FY 2022 Proposed Changes	FY 2022 Proposed Staffing
DEPUTY FIRE CHIEF	1.00	0.00	0.00	1.00
FIRE CAPTAIN (80 HR)	1.00	1.00	0.00	2.00
FIREFIGHTER (112 HR)	24.00	3.00	0.00	27.00
FIRE DEPARTMENT TOTAL	26.00	4.00	0.00	30.00
CIVILIAN BACKGROUND INVESTIGATOR	1.00	0.00	0.00	1.00
COMMUNITY SERVICES OFFICER	2.00	0.00	0.00	2.00
DIGITAL FORENSICS TECH II	2.00	0.00	0.00	2.00
INFORMATION TECHNOLOGY TECH	0.00	1.00	0.00	1.00
PEACE OFFICER	15.00	9.00	0.00	24.00
POLICE AGENT	6.00	0.00	2.00	8.00
POLICE COMM SYSTEMS MANAGER	1.00	0.00	0.00	1.00
POLICE DISPATCHER	7.00	0.00	0.00	7.00
POLICE LIEUTENANT	0.00	1.00	0.00	1.00
POLICE SERGEANT	5.00	1.00	1.00	7.00
PUBLIC INFORMATION SPEC	0.00	1.00	0.00	1.00
SR INFO TECH SUPPORT SPEC II/SR POLICE TECH SPEC	0.00	1.00	0.00	1.00
SR POLICE TECHNOLOGY SPECIALIST	1.00	(1.00)	0.00	0.00
POLICE DEPARTMENT TOTAL	40.00	13.00	3.00	56.00
MEASURE A FUND STAFFING TOTAL	66.00	17.00	3.00	86.00

2018 MEASURE A SALES TAX FUND (222)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Personnel Services	2,137,942	7,033,433	13,305,811	14,285,898
Supplies and Services	82,908	499,979	729,142	1,129,387
Other Expenses	503,626	750,394	750,750	854,138
Other Capital	60,420	1,032,001	189,233	165,000
Internal Service Charges	-	8,702	68,556	69,285
Transfers Out	-	218,942	218,942	2,010,592
TOTAL EXPENDITURES	\$ 2,784,896	\$ 9,543,450	\$ 15,262,434	\$ 18,517,540
REVENUES				
Revenue from Other Agencies	-	(86,915)	-	(250,000)
Transfers In	(14,088,106)	(20,119,656)	(20,239,641)	(22,943,658)
TOTAL REVENUES	\$ (14,088,106)	\$ (20,206,571)	\$ (20,239,641)	\$ (23,193,658)
NET FUND ACTIVITY	\$ (11,303,210)	\$ (10,663,121)	\$ (4,977,207)	\$ (4,676,118)

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 2022 Adopted Budget reflects the allocation of approximately \$22.7 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 2021 ADOPTED	FY 2022 PROPOSED	CHANGE	% CHANGE
Transfers In	\$ 20,020,000	\$ 22,777,017	\$ 2,757,017	13.8%
Total	\$ 20,020,000	\$ 22,777,017	\$ 2,757,017	13.8%

EXPENDITURES

The fiscal year 2022 Proposed Measure P Budget includes approximately \$42.5 million in expenditures for fire station repair/replacement, police facility repairs, recreation centers, libraries, 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 2022 PROPOSED
Fire Vehicles	\$ 2,070,855
Police Vehicles	\$ 1,547,200
Non-Safety City Vehicles	\$ 2,434,000
Police Equipment	\$ 68,116
Police Communications & Dispatch System	\$ 384,537
Regional Communications System (RCS)	\$ 345,261
Fire Station Repair/Replacements	\$ 957,409
Police Facility Repairs	\$ 474,656
Other Public Buildings	\$ 19,288,273
Sports Courts and Fields	\$ 384,255
Park Infrastructure	\$ 1,594,340
Other Infrastructure	\$ 4,400,000
Citywide Telecommunications	\$ 454,000
Total Project Expenditures	\$ 34,402,902
Administrative Expenses	\$ 12,416
Annual Debt Service Payments	\$ 8,134,250
TOTAL EXPENDITURES	\$ 42,549,568

2016 MEASURE P SALES TAX FUND (220)

FUND SUMMARY				
BUDGET CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
EXPENDITURES				
Supplies and Services	131,530	394,899	245,632	294,831
Other Expenses	8,852,425	9,033,223	9,033,738	9,428,154
Other Capital	5,371,110	2,677,672	6,136,000	5,273,650
CIP Project Expenditures	14,471,811	29,116,698	3,674,630	27,452,933
Non-CIP Project Expenditures	-	100,000	100,000	100,000
TOTAL EXPENDITURES	\$ 28,826,875	\$ 41,322,491	\$ 19,190,000	\$ 42,549,568
REVENUES				
Use of Money and Property	(1,711,589)	(1,648,047)	-	-
Other Revenue	(152,440)	(79,987)	-	-
Transfers In	(20,016,492)	(20,037,276)	(20,020,000)	(22,777,017)
TOTAL REVENUES	\$ (21,880,521)	\$ (21,765,473)	\$ (20,020,000)	\$ (22,777,017)
NET FUND ACTIVITY	\$ 6,946,354	\$ 19,557,018	\$ (830,000)	\$ 19,772,551



SUMMARY TABLES

Fund Appropriations by Department and
Expenditure Category

Schedule of Revenues

Schedule of Interfund Transfers

Authorized Positions by Department

**FUND APPROPRIATIONS BY
DEPARTMENT AND EXPENDITURE
CATEGORY**

EXPENDITURES BY DEPARTMENT/CATEGORY

DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILITIES	OTHER EXPENSES	OTHER CAPITAL	INTERNAL SERVICE CHARGES	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2022
100 General Fund										
01 City Council	1,392,773	105,880	1,307	-	3,190	-	-	-	-	1,503,150
02 Boards & Commissions	-	58,536	-	-	-	-	-	-	-	58,536
03 City Clerk	838,787	368,431	450	-	-	-	-	-	-	1,207,668
04 City Attorney	2,678,341	367,374	1,357	-	4,948	-	-	-	-	3,052,020
05 Administration	2,055,176	324,880	832	-	-	-	-	-	-	2,380,888
06 Information Technology	2,235,144	1,231,516	3,302	-	87,890	-	-	-	-	3,557,852
07 Human Resources	2,331,207	405,825	1,857	-	2,500	-	-	-	-	2,741,389
08 Finance	3,381,437	343,215	2,700	-	3,573	-	-	-	-	3,730,925
09 Non-Departmental	1,462,853	4,199,616	2,600	1,334,798	-	-	70,799,271	-	-	77,799,138
10 Animal Care Facility	2,258,848	351,950	33,609	4,500	6,282	53,766	-	-	-	2,708,955
11 Economic Development	1,308,924	195,154	3,250	-	-	-	-	-	-	1,507,328
12 Development Services	2,333,230	156,100	2,250	11,000	-	23,886	-	-	-	2,526,466
13 Engineering/Capital Projects	7,313,342	353,517	856,943	95,000	5,000	187,575	386,566	-	-	9,197,943
14 Police	47,338,171	2,219,470	326,256	100,930	25,000	1,011,067	-	-	-	51,020,894
15 Fire	26,642,232	1,190,691	219,142	-	-	1,113,250	63,959	-	-	29,229,274
16 Public Works	8,215,403	2,295,683	629,828	10,000	3,000	469,691	-	-	-	11,623,605
17 Parks and Recreation	6,759,229	992,913	2,603,011	27,500	26,423	324,331	-	-	-	10,733,407
18 Library	3,002,286	264,343	214,730	400	-	3,381	-	-	-	3,485,140
100 GENERAL FUND TOTAL	121,547,383	15,425,094	4,903,424	1,584,128	167,806	3,186,947	71,249,796	-	-	218,064,578
220 2016 Measure P Sales Tax	-	294,831	-	9,428,154	5,273,650	-	-	27,452,933	100,000	42,549,568
221 Transportation Grants-Gas Tax	215,514	2,779	-	-	-	5,053	4,442,977	7,751,588	-	12,417,911
222 2018 Measure A Sales Tax	14,285,898	1,129,387	3,240	854,138	165,000	69,285	2,010,592	-	-	18,517,540
227 Transportation Sales Tax	-	-	-	-	-	-	-	7,204,500	-	7,204,500
234 Advanced Life Support Program	695,571	276,816	-	-	193,469	15,111	1,388,251	-	-	2,569,218
241 Parking Meter	-	360,700	13,070	198,500	-	-	961	-	-	573,231
245 Traffic Safety	-	138,500	-	-	-	-	399,140	-	-	537,640
266 Special Revenue Endowments	-	70,000	-	-	-	-	921	-	-	70,921
269 Other Grants	80,000	-	-	22,333	-	-	-	-	-	102,333
270 Mobile Park Fee	-	28,000	-	37,000	-	-	-	-	-	65,000
271 Local Grants	83,448	136,500	-	2,000	40,000	-	-	-	-	261,948
272 Federal Grants	5,465,848	2,235,307	10,660	782,018	1,194,740	-	2,318,255	350,300	1,758,114	14,115,242
273 State Grants	674,877	376,015	-	56,499	-	2,321	103,407	-	200,000	1,413,119
282 Environmental Services	842,104	1,412,462	51,585	110,351	4,600	7,331	474,037	-	-	2,902,470
301 Storm Drain	-	348,100	840	-	-	-	-	-	-	348,940
311 CDBG Housing Program	-	-	-	25,000	-	-	-	-	75,000	100,000
313 Chula Vista Housing Authority	695,856	341,356	1,155	472,500	-	-	338,901	-	-	1,849,768
316 Public Educational & Govt Fee	-	270,000	-	-	270,000	-	-	-	-	540,000
318 RDA Successor Agency Fund	-	6,000	-	629,000	-	-	2,795,754	-	-	3,430,754
319 Housing Successor Agency	-	57,900	-	2,008,500	6,000	-	6,269	-	-	2,078,669
341 Public Liability Trust	-	384,908	-	819,170	-	-	-	-	-	1,204,078
342 CFD 11-M Rolling Hills McM	-	121,470	22,836	45,000	-	-	-	-	-	189,306
343 CFD 12-M Otay Ranch Village 7	-	336,440	119,693	77,999	-	-	-	-	-	534,132
344 CFD 13-M Otay Ranch Village 2	-	519,194	313,939	115,816	-	-	875	-	-	949,824
345 CFD 12M Village 7 Otay Ranch	-	367,144	171,142	80,549	-	-	676	-	-	619,511

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 2022
346	CFD 14M-A-EUC Millenia	-	118,122	6,371	73,176	-	-	185,640	-	383,309
347	CFD 14M-B-EUC Millenia	-	60,355	107,825	291,035	25,000	2,511	-	-	486,726
348	CFD 18M Village 3 Otay Ranch	-	502,909	231,477	90,615	-	709	-	-	825,710
349	CFD 19M Freeway Commercial 2	-	69,405	61,509	22,073	-	-	-	-	152,987
350	Bayfront Special Tax District	-	-	-	15,000	-	-	-	-	15,000
352	Bay Blvd Landscape District	-	286	5,058	4,176	-	-	-	-	9,520
353	Eastlake Maintenance Dist I	-	270,258	84,820	62,200	-	-	-	-	417,278
354	Open Space District #01	-	41,244	41,690	11,940	-	-	-	-	94,874
355	Open Space District #02	-	7,182	5,483	3,918	-	-	-	-	16,583
356	Open Space District #03	-	29,118	17,788	11,246	-	-	-	-	58,152
357	Open Space District #04	-	77,456	22,334	13,856	-	-	-	-	113,646
358	Open Space District #05	-	26,683	20,531	10,322	-	-	-	-	57,536
359	Open Space District #06	-	20,061	11,572	6,150	-	-	-	-	37,783
361	Open Space District #07	-	13,866	6,193	4,799	-	-	-	-	24,858
362	Open Space District #08	-	51,395	15,855	14,623	-	-	-	-	81,873
363	Open Space District #09	-	20,909	32,341	14,049	-	-	-	-	67,299
364	Open Space District #10	-	41,940	32,718	15,568	-	-	-	-	90,226
365	Open Space District #11	-	90,388	66,133	29,622	-	-	-	-	186,143
367	Open Space District #14	-	170,771	160,435	54,690	-	-	-	-	385,896
368	Open Space District #15	-	8,742	8,266	4,954	-	-	-	-	21,962
369	Open Space District #17	-	6,313	-	3,239	-	-	-	-	9,552
371	Open Space District #18	-	93,178	67,161	35,442	-	-	-	-	195,781
372	Open Space District #20	-	1,077,589	387,478	243,147	-	-	1,176	-	1,709,390
373	Open Space District #23	-	49,479	8,540	9,611	-	-	-	-	67,630
374	Open Space District #24	-	7,851	13,789	5,479	-	-	-	-	27,119
375	Open Space District #26	-	3,757	4,428	3,952	-	-	-	-	12,137
376	Open Space District #31	-	139,808	47,147	23,756	-	-	-	-	210,711
378	CFD 07M Eastlake Woods & Vista	-	552,026	128,801	183,900	-	-	872	-	865,599
379	CFD 08M Vlg 6 McMillin & OR	-	802,652	303,329	230,801	-	-	2,307	-	1,339,089
380	CFD 09M ORV II Brookfield-Shea	-	868,598	202,407	177,000	-	-	1,586	-	1,249,591
381	CFD 14M-2-EUC Millenia	-	37,112	1,981	26,375	-	-	57,718	-	123,186
382	CFD 99-2 Otay Ranch Vlg 1 West	-	673,783	206,323	120,002	-	-	1,176	-	1,001,284
386	Otay Ranch Preserve	-	677,773	-	80,588	-	-	670	-	759,031
387	CFD 98-3 Sunbow 2	-	845,334	215,788	130,379	-	-	864	-	1,192,365
388	CFD 97-1 Otay Ranch	-	2,407,609	527,024	377,546	-	-	4,262	-	3,316,441
391	Central Garage Fund	1,085,588	2,460,100	131,090	400	-	21,979	244,991	-	3,944,148
398	Workers Compensation Fund	-	1,025,992	-	3,558,912	-	-	-	-	4,584,904
405	City Jail	1,528,757	224,172	-	-	-	-	498,723	-	2,251,652
406	Chula Vista Muni Golf Course	-	-	-	-	-	-	132,580	250,000	382,580
407	Living Coast Discovery Center	-	4,713	70,440	-	-	5,455	-	-	80,608
408	Development Services Fund	7,680,871	1,095,361	5,650	371,000	110,500	47,436	3,205,902	-	12,516,720
409	CV Elite Athlete Training Ctr	-	125,300	-	63,200	-	-	-	-	188,500
410	Transport Enterprise	5,632,201	2,763,639	-	928,113	-	160,000	3,952,548	-	13,436,501
411	Sewer Income	-	-	-	-	-	-	1,280	-	1,280
413	Trunk Sewer Capital Reserve	-	-	-	150,000	-	-	35,835	-	185,835
414	Sewer Service Revenue	4,298,727	28,636,854	331	75,000	1,393,473	320,075	4,318,426	64,600	39,107,486

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 2022
428 Sewer Facility Replacement	-	-	-	-	-	-	157,694	2,754,000	-	2,911,694
430 Sewer DIFs	-	120,000	-	569,490	-	-	2,740	1,353,000	-	2,045,230
442 CDBG Section 108 Loan	-	-	-	644,747	-	-	-	-	-	644,747
451 Long Term Debt - City of CV	-	-	-	16,287,164	-	-	-	-	-	16,287,164
452 Equipment Lease Fund	-	-	-	546,771	-	-	-	-	-	546,771
453 Energy Conservation Loans	-	-	-	491,647	-	-	-	-	-	491,647
475 2014 COP Refunding	-	5,000	-	3,603,832	-	-	-	-	-	3,608,832
476 2015 Refunding COP	-	5,002	-	2,921,016	-	-	-	-	-	2,926,018
477 2016 Ref COP Civic Ctr/Nature	-	5,000	-	282,551	-	-	-	-	-	287,551
478 2016 LRRB PFDIF/COP	-	5,000	-	2,142,675	-	-	-	-	-	2,147,675
479 2017 CREBs LRBs	-	5,001	-	663,163	-	-	-	-	-	668,164
542 Drainage DIF	-	-	-	10,000	-	-	2,357	-	-	12,357
560 Public Facilities DIF	-	57,000	-	1,291,233	-	-	5,213,177	-	-	6,561,410
580 Pedestrian Bridge DIFs	-	-	-	95,500	-	-	3,313	-	-	98,813
590 Transportation DIFs	-	-	-	529,000	-	-	-	1,030,000	15,000	1,574,000
666 2016 TARBs	-	5,000	-	2,788,600	-	-	-	-	-	2,793,600
693 CV Bayfront Finance Authority	-	1,705,349	-	-	-	-	-	-	-	1,705,349
713 Capital Improvement Projects	-	-	-	-	-	-	1,308	-	-	1,308
715 Parkland Acquisition & DevFees	-	50,000	-	35,000	-	-	20,665	847,041	-	952,706
716 Western-Park Acquisition & Dev	-	-	-	225,000	-	-	51,149	-	-	276,149
717 Residential Construction Tax	-	-	-	-	-	-	667,095	-	-	667,095
736 Other Transportation Program	-	-	-	-	-	-	-	227,500	-	227,500
GRAND TOTAL, ALL FUNDS	164,812,643	72,801,338	8,871,690	58,027,898	8,844,238	3,843,504	104,297,575	49,220,862	2,212,714	472,932,462

SCHEDULE OF REVENUES

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
100 General Fund				
Property Taxes				
4001 Current Taxes Secured	(34,457,712)	(36,098,183)	(35,584,100)	(37,363,305)
4002 State Secured Unitary	(819,555)	(817,621)	(800,000)	(840,000)
4003 Current Taxes Unsecured	(1,049,758)	(1,087,546)	(1,042,762)	(1,094,900)
4004 Delinquent Taxes	(84,107)	(163,786)	(117,396)	(123,266)
4005 Prop Tax in Lieu	(8,245)	(999)	(11,500)	(12,075)
4006 Property Tax in Lieu of VLF	(22,224,361)	(23,558,103)	(23,591,939)	(24,771,536)
4071 Real Property Transfer Tax	(1,385,614)	(1,183,539)	(1,300,000)	(1,300,000)
Property Taxes Total	(60,029,352)	(62,909,777)	(62,447,697)	(65,505,082)
Other Local Taxes				
4011 Sales and Use Taxes	(35,974,171)	(34,511,235)	(35,927,684)	(38,531,819)
4012 Sales Tax Pub Safety Augment	(980,142)	(954,278)	(1,004,171)	(1,185,304)
4015 Sales Tax - Measure P	(20,016,492)	(20,253,786)	(20,020,000)	(23,042,000)
4016 Sales Tax - Measure P	(14,088,106)	(20,189,564)	(20,020,000)	(23,042,000)
4021 Franchise Fees	(12,121,018)	(12,619,252)	(12,404,935)	(12,901,132)
4031 Utility Taxes	(4,882,704)	(4,064,893)	(5,233,423)	(3,800,000)
4041 Business License Tax	(1,478,894)	(1,437,501)	(1,755,339)	(1,301,161)
4042 Business License Tax Penalty	(76,076)	(94,420)	(70,000)	(70,000)
4051 Transient Occupancy Taxes	(4,298,261)	(4,142,337)	(4,364,922)	(4,364,922)
4052 Short-Term Rentals TOT	-	(69,716)	(50,000)	(50,000)
4053 RV Park TOT	(203,674)	(310,074)	(511,910)	(527,267)
4111 Cannabis Excise Tax	-	-	(1,000,000)	(2,790,000)
Other Local Taxes Total	(94,119,538)	(98,647,056)	(102,362,384)	(111,605,605)
Licenses & Permits				
4201 Animal Licenses	(144,747)	(128,446)	(150,000)	(140,000)
4202 Bicycle Licenses	-	(100)	-	-
4204 Cannabis Compliance Insp Fee	-	-	-	(125,000)
4211 Building Permits	(151,737)	(109,664)	(213,489)	(198,489)
4215 Utility Permits	(44,395)	(20,450)	(50,000)	(50,000)
4221 Fire Permits	(514,595)	(611,030)	(565,000)	(565,000)
4222 Security Alarm Permits	(250,918)	(207,291)	(241,170)	(241,170)
4223 Housing Permits	(452,585)	(496,535)	(450,000)	(450,000)
4224 Parking Permits	(10,130)	(8,090)	(10,500)	(10,500)
4241 Cannabis Application Fees	(767,979)	(225,549)	-	-
Licenses & Permits Total	(2,337,086)	(1,807,155)	(1,680,159)	(1,780,159)
Fines and Penalties				
4301 Negligent Veh Impound Proc Fee	(236,600)	(183,735)	(230,423)	(180,000)
4302 Code Enforcement Violations	(217,668)	(165,057)	(240,000)	(160,000)
4311 Booking Fees	(26,485)	-	-	-
4312 False Alarm Penalty	(323,004)	(207,859)	(300,000)	(200,000)
4314 Ordinance Violation Fines	(313,051)	(88,179)	(129,000)	(129,000)
4315 CVHF Booking Fees	(6,585)	-	-	-
4331 Parking Citation	(258,573)	(319,896)	(245,000)	(245,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
4341 Library Fines	(82,336)	(55,203)	(85,830)	(85,830)
Fines and Penalties Total	(1,464,302)	(1,019,929)	(1,230,253)	(999,830)
Use of Money & Property				
4401 Investment Earnings City Pool	(350,150)	(1,053,392)	(362,000)	(895,000)
4402 Investment Earnings Others	(111,000)	(111,199)	(104,556)	(68,000)
4404 Change in Fair Value of Invts	(849,955)	(1,822,754)	-	-
4421 Sale of Other Personal Prop	(81,070)	(10,139)	(3,000)	(3,000)
4431 Coin Operated Machine Revenue	(29,755)	(17,957)	(24,637)	(24,637)
4432 Rentals Leases of Equipment	(32)	(371)	-	-
4433 Film Video Insurance Charge	(10,523)	(3,299)	(11,270)	(11,270)
4441 Pay Phones Revenue	(99)	-	-	-
4442 Rental Leases Picnic Shelters	(275,514)	(139,832)	(220,000)	(250,000)
4411 Sale of Real Property	(132,000)	(225,000)	-	-
4443 Rentals Leases Baseball Fields	(108,926)	(77,010)	(109,490)	(109,490)
4446 Rentals Leases Land Space	(12)	(12)	-	-
4447 Rental Telecom Site Lic Fee	(1,137,785)	(1,192,285)	(1,150,000)	(1,150,000)
4461 Rental Leases P R Centers	(654,250)	(582,266)	(712,098)	(550,786)
4462 Rentals Leases Buildings	(278,395)	(256,776)	(272,065)	(250,495)
Use of Money & Property Total	(4,019,466)	(5,492,292)	(2,969,116)	(3,312,678)
Revenue from Other Agencies				
4503 PD State Grant RATT	(308,889)	(239,319)	(335,000)	(335,000)
4511 State Grant	(461,058)	(580,057)	(407,346)	(407,346)
4521 State Hmowners PropTax Relief	(218,092)	(225,467)	(228,246)	(228,246)
4531 St Motor Vehicle Licenses	(128,403)	(214,809)	(109,299)	(114,764)
4551 Reimb State Mandated Costs	(227,992)	(427)	(200,000)	(200,000)
4552 Reimb Human Services Agen	(11,915)	-	(7,233)	(11,000)
4601 PD Fed Grant-Cops Univ Hiring	31,247	-	-	-
4602 PD Fed Grant - HIDTA (CBAG)	(110,902)	(125,045)	(117,084)	(117,084)
4603 PD Fed Grant-HIDTA Task Force	(81,528)	(246,744)	(287,000)	(287,000)
4611 Federal Grant - Other	(17,644)	(74,317)	(56,356)	(56,356)
4621 PD POST Reimb Prog	(36,675)	(44,299)	(35,000)	(35,000)
4622 PD STC Reimb Prog	(2,835)	-	-	-
4625 CARES CRF Federal	-	(1,098,314)	-	-
4626 FEMA Reimbursement	-	(404,061)	-	-
4701 Grant - Other Agency	(5,310)	(7,744)	-	-
4711 Contributions - Other Agencies	(620,523)	(613,800)	(610,000)	-
Revenue from Other Agencies Total	(2,200,519)	(3,874,403)	(2,392,564)	(1,791,796)
Charges for Services				
4751 Planning Fees	(7,570)	(2,251)	(3,500)	(3,500)
4752 Dev Fees - Deposit Based	(1,507,737)	(1,342,679)	(1,817,377)	(1,582,377)
4761 Sale of Maps & Publication	(1,977)	(723)	(1,624)	(1,624)
4763 Passport Fees	(795,031)	(595,528)	(717,440)	(716,833)
4764 Lien Release Fees	(7,925)	(1,687)	(7,875)	(1,500)
4765 Document Certification Fees	(193)	-	(210)	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
4771 Plan Checking Fees	(143,129)	(149,882)	(15,000)	(15,000)
4781 Engineering Fees	(101,972)	(72,094)	(245,430)	(260,430)
4782 Fire Construction Fees	(454,709)	(350,252)	(400,000)	(400,000)
4784 State Mobilehome Park Act Fee	(10,880)	(52,711)	(11,000)	(11,000)
4785 Microfilming Fees	(379)	(1,573)	(400)	(400)
4901 National City - Impounds	(9,880)	(7,763)	(10,000)	(10,000)
4903 Lemon Grove - Impounds	(5,000)	(3,970)	(4,500)	(4,500)
4911 Port District Fees	(1,052,151)	(1,340,519)	(1,075,678)	(1,075,678)
4921 Reimb fr Other Agencies-Jail	(1,732,650)	(465)	-	-
4951 Swimming Pool Fees	(317,737)	(187,098)	(298,790)	(240,600)
4952 Recreation Program Fees	(552,765)	(627,949)	(701,300)	(593,382)
4953 Other Recreation Fees	(24,971)	(10,815)	(21,344)	(18,394)
4961 Special Interest Class Fees	(392,376)	(335,494)	(381,793)	(319,500)
4971 Tow Referral Fee	(143,936)	(156,664)	(205,421)	(184,795)
5061 Special Police Department Serv	(48,946)	(41,516)	(53,150)	(53,150)
5062 Police Reimbursements	(1,716,586)	(1,629,464)	(1,758,955)	(1,303,762)
5064 Witness Fee	(275)	(535)	(500)	(500)
5065 City Staff Time & Cost Recover	(835,529)	(492,377)	(628,042)	(628,042)
5066 Live Scan Services	(8,158)	(9,954)	(30,000)	(30,000)
5201 Animal Shelter Fees	(318,496)	(344,845)	(273,200)	(283,200)
5220 Measure P Reimbursements	(590,934)	(720,248)	(473,000)	(453,000)
5222 Measure A Reimbursements	(503,626)	(750,394)	(754,191)	(854,138)
5231 Traffic Control Plan Fee	(39,375)	(37,150)	(33,000)	(33,000)
5241 Distressed Property Mgt Fee	(2,990)	(1,050)	(3,000)	(3,000)
5251 Special Event Fees	(1,050)	(750)	(3,000)	(3,000)
5252 Block Party Fees	(450)	(300)	(500)	(500)
5253 Professional Filming Fees	(1,050)	(3,000)	(1,500)	(1,500)
Charges for Services Total	(11,330,433)	(9,271,700)	(9,930,720)	(9,086,305)
Other Revenue				
5301 Reimb - DIF	(72,038)	(128,162)	(48,006)	(48,006)
5332 Reimb - CHIP	(77)	(635)	-	-
5341 Reimb - Open Space Dist	(415,989)	(472,424)	(448,317)	(470,327)
5342 Reimb - Assessment Dist	(121,013)	(56,837)	(94,549)	(94,549)
5343 Reimb - Comm Fac Distr	(1,104,934)	(1,392,806)	(1,314,401)	(1,368,209)
5351 Reimb - CIP Projects	(3,461,514)	(3,913,282)	(4,727,250)	(4,877,250)
5352 Reimb - DIF CIP	(795,511)	(755,185)	(618,000)	(668,000)
5361 Reimb - CDBG Admin	(9,045)	(2,004)	(6,500)	(6,500)
5362 Reimb - HOME Prog	(636)	(1,177)	(1,000)	(1,000)
5363 Reimb - CDBG CIP	(136,036)	(151,751)	(57,000)	(112,000)
5364 Reimb - CDBG Others	(51,645)	(36,994)	(50,100)	(50,100)
5365 Reimb - ESG Program	(342)	-	-	-
5371 Reimb - Other	(3,311,786)	(1,934,509)	(1,267,500)	(1,158,080)
5372 Reimb - Other City Funds	(1,193,434)	(1,285,654)	(1,333,182)	(583,182)
5373 Reimb - Parking Meter	(57,895)	(83,729)	(60,000)	(60,000)
5451 Proceeds of Long Term Debt	(759,697)	(1,023,800)	-	-
5463 Recoveries on Damaged Property	(50,359)	(744,720)	(70,000)	(105,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
5481 Entertainment Facility Contrib	(688,714)	(512,463)	(628,000)	(314,000)
5311 Reimb - Transit	-	(12,238)	-	-
5491 P.Y. Revenue	(85,066)	(11,760)	-	-
5492 Cash Overage	(1,227)	(5,895)	-	-
5501 Donations	(45,036)	(215,838)	(210,651)	(140,651)
5511 Rebates/Refunds	(53,099)	(139,445)	(85,000)	(85,000)
5521 Miscellaneous Revenues	(95,703)	(133,536)	(147,750)	(147,750)
5523 City Administration Fee	(146,777)	(246,495)	(127,780)	(127,780)
5524 Confiscated Funds	(202)	-	-	-
5651 Service Charge - A/R	(63,064)	(25,941)	(60,000)	(60,000)
5656 Service Chg - Returned Cks	(3,691)	(2,754)	(5,000)	(5,000)
5702 Sales - Food/Beverage	-	-	(1,200)	(1,200)
Other Revenue Total	(12,724,530)	(13,290,034)	(11,361,186)	(10,483,584)
Transfers In				
5999 Transfers In	(11,927,978)	(12,815,441)	(12,315,618)	(13,499,539)
Transfers In Total	(11,927,978)	(12,815,441)	(12,315,618)	(13,499,539)
100 GENERAL FUND TOTAL	(200,153,204)	(209,127,787)	(206,689,697)	(218,064,578)
220 2016 Measure P Sales Tax				
4401 Investment Earnings City Pool	(328,942)	(596,463)	-	-
4403 Trustee Investment Earnings	(1,104,879)	(541,853)	-	-
4404 Change in Fair Value of Invts	(277,768)	(509,731)	-	-
5220 Measure P Reimbursements	-	(162)	-	-
5371 Reimb - Other	(152,440)	-	-	-
5463 Recoveries on Damaged Property	-	(79,987)	-	-
5999 Transfers In	(20,016,492)	(20,037,276)	(20,020,000)	(22,777,017)
220 2016 Measure P Sales Tax Total	(21,880,521)	(21,765,472)	(20,020,000)	(22,777,017)
221 Transportation Grants-Gas Tax				
4401 Investment Earnings City Pool	(120,332)	(238,210)	-	-
4404 Change in Fair Value of Invts	(102,800)	79,293	-	-
4522 St Gas Tax Section 2105	(1,467,688)	(1,384,491)	(1,559,989)	(1,562,300)
4523 St Gas Tax Section 2106	(985,318)	(883,215)	(976,162)	(982,660)
4524 St Gas Tax Section 2107	(1,845,779)	(1,748,183)	(1,862,410)	(1,837,601)
4525 St Gas Tax Section 2107 5	(10,000)	(10,000)	(10,000)	(10,000)
4526 St Gas Tax Section 2103	(893,658)	(1,871,479)	(2,406,147)	(2,397,619)
4527 St Gas Tax RMRA	(4,905,523)	(4,700,804)	(5,126,097)	(5,304,644)
4528 St Gas Tax SB-1 Loan Repayment	(301,664)	(305,126)	-	-
5220 Measure P Reimbursements	-	(428)	-	-
221 Transportation Grants-Gas Tax Total	(10,632,762)	(11,062,643)	(11,940,805)	(12,094,824)
222 2018 Measure A Sales Tax				
4601 PD Fed Grant-Cops Univ Hiring	-	-	-	(250,000)
4625 CARES CRF Federal	-	(85,772)	-	-
4626 FEMA Reimbursement	-	(1,143)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
5999 Transfers In	(14,088,106)	(20,119,656)	(20,239,641)	(22,943,658)
222 2018 Measure A Sales Tax Total	(14,088,106)	(20,206,571)	(20,239,641)	(23,193,658)
223 Utility Tax Settlement				
4401 Investment Earnings City Pool	(2,148)	(2,221)	-	-
4404 Change in Fair Value of Invts	(1,890)	(1,703)	-	-
223 Utility Tax Settlement Total	(4,038)	(3,924)	-	-
223 Utility Tax Settlement				
4401 Investment Earnings City Pool	(7,101)	(8,327)	-	-
4404 Change in Fair Value of Invts	(6,089)	(6,082)	-	-
223 Utility Tax Settlement Total	(13,190)	(14,409)	-	-
227 Transportation Sales Tax				
4013 Sales Tax for Transportation	(3,109,011)	(4,010,087)	(6,379,500)	(6,673,500)
4401 Investment Earnings City Pool	(6,088)	(21,962)	-	-
4404 Change in Fair Value of Invts	(5,749)	2,409	-	-
4701 Grant - Other Agency	(4,807)	(4,293,399)	-	-
5371 Reimb - Other	(10,806)	(18,982)	-	-
227 Transportation Sales Tax Total	(3,136,461)	(8,342,021)	(6,379,500)	(6,673,500)
234 Advanced Life Support Program				
4404 Change in Fair Value of Invts	(1,844)	-	-	-
4625 CARES CRF Federal	-	(4,642)	-	-
4711 Contributions - Other Agencies	(697,921)	(2,890,389)	(2,158,003)	(214,000)
5999 Transfers In	-	-	-	(2,255,076)
234 Advanced Life Support Program Total	(699,765)	(2,895,031)	(2,158,003)	(2,469,076)
241 Parking Meter				
4231 Parking Permits Space Rental	(30,080)	(27,081)	(25,000)	(25,000)
4331 Parking Citation	(265,241)	(255,723)	(200,000)	(200,000)
4401 Investment Earnings City Pool	(30,778)	(35,892)	-	-
4404 Change in Fair Value of Invts	(25,562)	(27,623)	-	-
4444 Parking Meters On Street	(236,189)	(205,009)	(220,000)	(220,000)
4445 Parking Meters Off Street	(150,243)	(110,774)	(145,000)	(145,000)
5492 Cash Overage	(2)	(5)	-	-
241 Parking Meter Total	(738,095)	(662,107)	(590,000)	(590,000)
243 Town Center I Parking District				
4401 Investment Earnings City Pool	(1,044)	(2,579)	-	-
4404 Change in Fair Value of Invts	(851)	(3,438)	-	-
5391 Town Ctr I in Lieu Parking	-	(94,500)	-	-
243 Town Center I Parking District Total	(1,895)	(100,517)	-	-
245 Traffic Safety				
4313 Vehicle Code Fines	(488,492)	(394,774)	(437,640)	(437,640)
4401 Investment Earnings City Pool	(8,262)	(8,067)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
4404 Change in Fair Value of Invts	(7,246)	(7,012)	-	-
245 Traffic Safety Total	(504,000)	(409,853)	(437,640)	(437,640)
256 Asset Seizure				
4401 Investment Earnings City Pool	53	-	-	-
256 Asset Seizure Total	53	-	-	-
266 Special Revenue Endowments				
4401 Investment Earnings City Pool	(29,360)	(34,416)	-	-
4404 Change in Fair Value of Invts	(24,885)	(25,427)	-	-
266 Special Revenue Endowments Total	(54,245)	(59,843)	-	-
267 Permanent Endowments				
4401 Investment Earnings City Pool	(240)	(276)	-	-
4404 Change in Fair Value of Invts	(83)	(327)	-	-
267 Permanent Endowments Total	(323)	(603)	-	-
269 Other Grants				
4401 Investment Earnings City Pool	350	67	-	-
4404 Change in Fair Value of Invts	2,591	-	-	-
4625 CARES CRF Federal	-	(693)	-	-
4701 Grant - Other Agency	(796,229)	(1,259,817)	(1,563,585)	-
4710 Other Agency Grant Project Rev	-	(89,596)	-	-
4711 Contributions - Other Agencies	(65,637)	(77,684)	(30,000)	(80,000)
5065 City Staff Time & Cost Recover	(134,400)	(96,324)	-	-
5371 Reimb - Other	(1,500)	(1,000)	-	-
5453 Loan Repayments	(14,979)	(10,626)	(22,333)	(22,333)
5521 Miscellaneous Revenues	(49)	(40)	-	-
269 Other Grants Total	(1,009,853)	(1,535,713)	(1,615,918)	(102,333)
270 Mobile Park Fee				
4404 Change in Fair Value of Invts	(1,387)	-	-	-
5065 City Staff Time & Cost Recover	(56,850)	(88,487)	(65,000)	(65,000)
270 Mobile Park Fee Total	(58,237)	(88,487)	(65,000)	(65,000)
271 Local Grants				
4401 Investment Earnings City Pool	-	(112)	-	-
4404 Change in Fair Value of Invts	(1,611)	(389)	-	-
4441 Pay Phones Revenue	(29,420)	(18,509)	(20,000)	(20,000)
4625 CARES CRF Federal	-	(412)	-	-
4711 Contributions - Other Agencies	(2,483)	-	(10,000)	(5,000)
5524 Confiscated Funds	(7,403)	(14,861)	(20,000)	(10,000)
5701 Sales - Sundries	(37,730)	(41,836)	(20,000)	(40,000)
271 Local Grants Total	(78,647)	(76,119)	(70,000)	(75,000)
272 Federal Grants				
4401 Investment Earnings City Pool	5,213	9,573	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
4402 Investment Earnings Others	(8,888)	(39,221)	-	-
4403 Trustee Investment Earnings	(52)	(52)	-	-
4404 Change in Fair Value of Invts	(1,039)	(26,814)	-	-
4446 Rentals Leases Land Space	(57,370)	(47,542)	(93,000)	(93,000)
4602 PD Fed Grant - HIDTA (CBAG)	(2,392,918)	(2,403,156)	(2,443,859)	(2,667,576)
4604 PD Fed Grant - OTS	(307,268)	(354,073)	(75,168)	(230,522)
4610 Federal Grant Project Revenue	-	(41,455)	-	-
4611 Federal Grant - Other	(7,714,376)	(6,724,252)	(9,243,713)	(8,305,816)
4612 PD DOJ	(150,728)	(732,823)	170,000	(150,000)
4613 PD Treasury	(5,953,340)	-	10,000	10,000
4625 CARES CRF Federal	-	(30,878)	-	-
5062 Police Reimbursements	(2,553)	(133,138)	(140,296)	(141,930)
5453 Loan Repayments	(64,902)	(84,966)	-	-
5999 Transfers In	(115,730)	(130,234)	(115,305)	(63,959)
272 Federal Grants Total	(16,763,951)	(10,739,031)	(11,931,341)	(11,642,803)
273 State Grants				
4401 Investment Earnings City Pool	(4,081)	(7,804)	-	-
4404 Change in Fair Value of Invts	(5,746)	(5,866)	-	-
4501 State Grant SLESF	(606,378)	(638,793)	(401,014)	(401,014)
4510 State Grant Project Revenue	-	(3,849)	-	-
4511 State Grant	(962,573)	(865,357)	(753,426)	(567,308)
4625 CARES CRF Federal	-	(4,079)	-	-
4701 Grant - Other Agency	-	-	(74,275)	(74,275)
273 State Grants Total	(1,578,778)	(1,525,748)	(1,228,715)	(1,042,597)
282 Environmental Services				
4404 Change in Fair Value of Invts	(6,891)	-	-	-
4625 CARES CRF Federal	-	(196)	-	-
4626 FEMA Reimbursement	-	(587)	-	-
4752 Dev Fees - Deposit Based	(11,396)	(13,682)	-	-
5065 City Staff Time & Cost Recover	(1,885)	(2,370)	-	-
5221 Trash/Recyc AB939 Admin Fee	(1,442,935)	(1,433,049)	(1,416,799)	(1,416,799)
5371 Reimb - Other	(113,842)	(350,272)	(110,000)	(110,000)
5372 Reimb - Other City Funds	(3,474)	-	(29,726)	(29,726)
282 Environmental Services Total	(1,580,423)	(1,800,156)	(1,556,525)	(1,556,525)
301 Storm Drain				
4211 Building Permits	-	-	(23,750)	-
4321 Storm Drain Ord Violation Fee	(200)	(200)	(5,000)	(5,000)
4401 Investment Earnings City Pool	(15,295)	(24,644)	-	-
4404 Change in Fair Value of Invts	(13,831)	(25,376)	-	-
5011 Storm Drain Fees	(665,347)	(619,463)	(555,500)	(585,000)
5491 P.Y. Revenue	(1,673)	(1,715)	-	-
5651 Service Charge - A/R	(1,075)	-	-	-
301 Storm Drain Total	(697,421)	(671,398)	(584,250)	(590,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
311 CDBG Housing Program				
4404 Change in Fair Value of Invts	(862)	-	-	-
4611 Federal Grant - Other	(31,520)	(19,318)	(140,194)	(100,000)
5453 Loan Repayments	(20,048)	(6,495)	-	-
5521 Miscellaneous Revenues	(45)	(988)	-	-
311 CDBG Housing Program Total	(52,475)	(26,801)	(140,194)	(100,000)
313 Chula Vista Housing Authority				
4401 Investment Earnings City Pool	(49,057)	(55,189)	-	-
4402 Investment Earnings Others	(5,177)	-	-	-
4404 Change in Fair Value of Invts	(45,508)	(33,542)	-	-
4752 Dev Fees - Deposit Based	(44,895)	(1,223)	-	-
5065 City Staff Time & Cost Recover	(3,005)	(32,104)	-	-
5220 Measure P Reimbursements	-	(268)	-	-
5242 Bond Administrative Fees	(266,537)	(156,998)	(150,000)	(150,000)
5301 Reimb - DIF	(4,873)	(1,582)	-	-
5331 Reimb - RDA Housing	-	(1,666)	-	-
5332 Reimb - CHIP	(10,326)	(25,062)	(35,000)	(25,000)
5343 Reimb - Comm Fac Distr	(875)	-	-	-
5361 Reimb - CDBG Admin	(384,173)	(281,863)	(407,823)	(419,735)
5362 Reimb - HOME Prog	(73,017)	(246,847)	(85,016)	(86,630)
5364 Reimb - CDBG Others	(12,090)	-	(50,000)	(50,000)
5365 Reimb - ESG Program	(12,329)	(5,078)	(14,568)	1,042
5371 Reimb - Other	(15,083)	(41,817)	(20,000)	(20,000)
5372 Reimb - Other City Funds	(31,930)	(24,639)	(45,000)	(45,000)
5511 Rebates/Refunds	(781)	-	-	-
313 Chula Vista Housing Authority Total	(959,656)	(907,878)	(807,407)	(795,323)
316 Public Educational & Govt Fee				
4022 Public Educational & Govt. Fee	(551,940)	(537,557)	(600,000)	(540,000)
4404 Change in Fair Value of Invts	(10,071)	-	-	-
4625 CARES CRF Federal	-	(643,662)	-	-
4626 FEMA Reimbursement	-	(112)	-	-
316 Public Educational & Govt Fee Total	(562,011)	(1,181,331)	(600,000)	(540,000)
318 RDA Successor Agency Fund				
4005 Prop Tax in Lieu	(288,339)	(294,106)	-	-
4081 Property Tax Increment TCI	(511,684)	(595,685)	(1,206,866)	(1,206,866)
4082 Property Tax Increment Bayfron	(509,469)	(575,173)	(1,343,080)	(1,343,080)
4083 Prop Tax Increment Southwest	(600,587)	(739,446)	(666,328)	(666,328)
4084 Property Tax Increment TC II	(243,119)	(274,879)	(480,043)	(480,043)
4085 Property Tax Increment Otay VI	(416,417)	(486,303)	(697,538)	(697,538)
4086 Prop Tax Increment Merged Proj	(493,526)	(583,188)	(573,295)	(573,295)
4401 Investment Earnings City Pool	(70,607)	(80,435)	-	-
4404 Change in Fair Value of Invts	(76,078)	(78,899)	-	-
5462 Gain on Disposal of Property	509,763	-	-	-
318 RDA Successor Agency Fund Total	(2,700,063)	(3,708,114)	(4,967,150)	(4,967,150)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
319 Housing Successor Agency				
4401 Investment Earnings City Pool	(166,218)	(234,130)	-	-
4402 Investment Earnings Others	(507,718)	(119,579)	(200,000)	(200,000)
4404 Change in Fair Value of Invts	(145,215)	(185,457)	-	-
4446 Rentals Leases Land Space	(15,419)	(16,168)	(15,000)	(15,000)
5065 City Staff Time & Cost Recover	(9,726)	(10,017)	-	-
5453 Loan Repayments	(1,658,912)	(205,045)	(255,000)	(255,000)
319 Housing Successor Agency Total	(2,503,208)	(770,396)	(470,000)	(470,000)
340 Section 115 Trust				
5999 Transfers In	-	-	-	(8,287,643)
340 Section 115 Trust Total	-	-	-	(8,287,643)
341 Public Liability Trust				
4404 Change in Fair Value of Invts	(2,353)	-	-	-
5371 Reimb - Other	(21,418)	(32,805)	-	-
5999 Transfers In	(1,205,510)	(1,330,969)	(1,284,078)	(1,284,078)
341 Public Liability Trust Total	(1,229,281)	(1,363,774)	(1,284,078)	(1,284,078)
342 CFD 11-M Rolling Hills McM				
4401 Investment Earnings City Pool	(6,957)	(9,040)	-	-
4404 Change in Fair Value of Invts	(6,367)	(7,950)	-	-
5601 District Assessments	(185,647)	(192,025)	(196,033)	(199,558)
342 CFD 11-M Rolling Hills McM Total	(198,971)	(209,015)	(196,033)	(199,558)
343 CFD 12-M Otay Ranch Village 7				
4401 Investment Earnings City Pool	(15,695)	(20,881)	-	-
4404 Change in Fair Value of Invts	(14,743)	(19,096)	-	-
5511 Rebates/Refunds	-	(2,386)	-	-
5601 District Assessments	(528,095)	(544,729)	(555,710)	(565,696)
343 CFD 12-M Otay Ranch Village 7 Total	(558,533)	(587,092)	(555,710)	(565,696)
344 CFD 13-M Otay Ranch Village 2				
4401 Investment Earnings City Pool	(22,077)	(32,691)	-	-
4404 Change in Fair Value of Invts	(20,652)	(32,862)	-	-
5601 District Assessments	(641,844)	(688,962)	(660,696)	(783,015)
344 CFD 13-M Otay Ranch Village 2 Total	(684,573)	(754,515)	(660,696)	(783,015)
345 CFD 12M Village 7 Otay Ranch				
4401 Investment Earnings City Pool	(20,344)	(25,247)	-	-
4404 Change in Fair Value of Invts	(18,705)	(22,212)	-	-
5601 District Assessments	(557,735)	(573,561)	(585,082)	(595,601)
345 CFD 12M Village 7 Otay Ranch Total	(596,784)	(621,020)	(585,082)	(595,601)
346 CFD 14M-A-EUC Millenia				
4401 Investment Earnings City Pool	(11,911)	(12,513)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
4404 Change in Fair Value of Invts	(10,217)	(11,614)	-	-
5601 District Assessments	(223,248)	(279,660)	(234,326)	(293,883)
346 CFD 14M-A-EUC Millenia Total	(245,376)	(303,787)	(234,326)	(293,883)
347 CFD 14M-B-EUC Millenia				
4401 Investment Earnings City Pool	(2,302)	(5,599)	-	-
4404 Change in Fair Value of Invts	(2,391)	(6,216)	-	-
5601 District Assessments	-	-	(130,083)	-
5999 Transfers In	(251,709)	(130,084)	(475,546)	(486,716)
347 CFD 14M-B-EUC Millenia Total	(256,402)	(141,899)	(605,629)	(486,716)
348 CFD 18M Village 3 Otay Ranch				
4401 Investment Earnings City Pool	(5,885)	(26,476)	-	-
4404 Change in Fair Value of Invts	(7,470)	(46,048)	-	-
5601 District Assessments	(701,952)	(1,310,622)	(782,637)	(1,579,988)
348 CFD 18M Village 3 Otay Ranch Total	(715,307)	(1,383,146)	(782,637)	(1,579,988)
349 CFD 19M Freeway Commercial 2				
4401 Investment Earnings City Pool	(3,537)	(6,158)	-	-
4404 Change in Fair Value of Invts	(3,096)	(7,043)	-	-
5601 District Assessments	(134,661)	(122,358)	(139,909)	(213,220)
349 CFD 19M Freeway Commercial 2 Total	(141,294)	(135,559)	(139,909)	(213,220)
350 Bayfront Special Tax District				
5601 District Assessments	-	-	-	(200,000)
350 Bayfront Special Tax District Total	-	-	-	(200,000)
351 Town Center Landscape Dist I				
4401 Investment Earnings City Pool	(511)	(600)	-	-
4404 Change in Fair Value of Invts	(417)	(460)	-	-
351 Town Center Landscape Dist I Total	(928)	(1,060)	-	-
352 Bay Blvd Landscape District				
4401 Investment Earnings City Pool	(1,056)	(1,274)	-	-
4404 Change in Fair Value of Invts	(887)	(623)	-	-
5601 District Assessments	(12,767)	(10,654)	(13,005)	(12,941)
352 Bay Blvd Landscape District Total	(14,710)	(12,551)	(13,005)	(12,941)
353 Eastlake Maintenance Dist I				
4401 Investment Earnings City Pool	(9,434)	(12,034)	-	-
4404 Change in Fair Value of Invts	(8,390)	(11,763)	-	-
5371 Reimb - Other	-	(4,208)	-	-
5601 District Assessments	(338,506)	(347,238)	(383,892)	(394,653)
5999 Transfers In	(26,627)	(26,627)	-	-
353 Eastlake Maintenance Dist I Total	(382,957)	(401,870)	(383,892)	(394,653)
354 Open Space District #01				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
4401 Investment Earnings City Pool	(1,138)	(1,428)	-	-
4404 Change in Fair Value of Invts	(1,091)	(1,604)	-	-
5601 District Assessments	(87,561)	(90,179)	(92,781)	(94,455)
354 Open Space District #01 Total	(89,790)	(93,211)	(92,781)	(94,455)
355 Open Space District #02				
4401 Investment Earnings City Pool	164	229	-	-
4404 Change in Fair Value of Invts	48	-	-	-
5601 District Assessments	(15,323)	(15,847)	(16,291)	(16,583)
355 Open Space District #02 Total	(15,111)	(15,618)	(16,291)	(16,583)
356 Open Space District #03				
4401 Investment Earnings City Pool	(450)	(453)	-	-
4404 Change in Fair Value of Invts	(407)	(596)	-	-
5601 District Assessments	(54,279)	(56,096)	(57,125)	(58,152)
356 Open Space District #03 Total	(55,136)	(57,145)	(57,125)	(58,152)
357 Open Space District #04				
4401 Investment Earnings City Pool	(2,547)	(2,512)	-	-
4404 Change in Fair Value of Invts	(2,140)	(1,892)	-	-
5371 Reimb - Other	(2,448)	-	-	-
5601 District Assessments	(92,133)	(95,782)	(98,816)	(100,594)
357 Open Space District #04 Total	(99,268)	(100,186)	(98,816)	(100,594)
358 Open Space District #05				
4401 Investment Earnings City Pool	(1,056)	(1,331)	-	-
4404 Change in Fair Value of Invts	(952)	(1,411)	-	-
5601 District Assessments	(53,495)	(56,266)	(56,520)	(57,536)
358 Open Space District #05 Total	(55,503)	(59,008)	(56,520)	(57,536)
359 Open Space District #06				
4401 Investment Earnings City Pool	(994)	(1,322)	-	-
4404 Change in Fair Value of Invts	(883)	(1,315)	-	-
5601 District Assessments	(34,804)	(36,221)	(37,116)	(37,783)
359 Open Space District #06 Total	(36,681)	(38,858)	(37,116)	(37,783)
361 Open Space District #07				
4401 Investment Earnings City Pool	(688)	(718)	-	-
4404 Change in Fair Value of Invts	(587)	(528)	-	-
5601 District Assessments	(14,885)	(15,935)	(16,003)	(16,291)
361 Open Space District #07 Total	(16,160)	(17,181)	(16,003)	(16,291)
362 Open Space District #08				
4401 Investment Earnings City Pool	(1,119)	(1,143)	-	-
4404 Change in Fair Value of Invts	(963)	(1,246)	-	-
5601 District Assessments	(77,729)	(79,765)	(80,426)	(81,873)
362 Open Space District #08 Total	(79,811)	(82,154)	(80,426)	(81,873)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
363 Open Space District #09				
4401 Investment Earnings City Pool	(182)	(101)	-	-
4404 Change in Fair Value of Invts	(86)	(756)	-	-
5601 District Assessments	(75,455)	(77,802)	(79,567)	(81,203)
363 Open Space District #09 Total	(75,723)	(78,659)	(79,567)	(81,203)
364 Open Space District #10				
4401 Investment Earnings City Pool	(1,566)	(1,829)	-	-
4404 Change in Fair Value of Invts	(1,456)	(2,066)	-	-
5601 District Assessments	(86,910)	(89,699)	(91,830)	(93,482)
364 Open Space District #10 Total	(89,932)	(93,594)	(91,830)	(93,482)
365 Open Space District #11				
4401 Investment Earnings City Pool	(3,807)	(4,744)	-	-
4404 Change in Fair Value of Invts	(3,483)	(4,922)	-	-
5601 District Assessments	(177,132)	(184,446)	(186,934)	(190,294)
365 Open Space District #11 Total	(184,422)	(194,112)	(186,934)	(190,294)
366 Open Space District #13				
4401 Investment Earnings City Pool	(11)	(12)	-	-
366 Open Space District #13 Total	(11)	(12)	-	-
367 Open Space District #14				
4401 Investment Earnings City Pool	(2,008)	(2,821)	-	-
4404 Change in Fair Value of Invts	(2,214)	(4,612)	-	-
5371 Reimb - Other	(2,465)	-	-	-
5601 District Assessments	(370,424)	(382,435)	(392,088)	(399,143)
367 Open Space District #14 Total	(377,111)	(389,868)	(392,088)	(399,143)
368 Open Space District #15				
4401 Investment Earnings City Pool	297	461	-	-
4404 Change in Fair Value of Invts	96	-	-	-
5601 District Assessments	(23,661)	(24,898)	(24,875)	(25,322)
368 Open Space District #15 Total	(23,268)	(24,437)	(24,875)	(25,322)
369 Open Space District #17				
4401 Investment Earnings City Pool	(159)	(185)	-	-
4404 Change in Fair Value of Invts	(49)	(265)	-	-
5601 District Assessments	(9,023)	(9,340)	(9,609)	(9,782)
369 Open Space District #17 Total	(9,231)	(9,790)	(9,609)	(9,782)
371 Open Space District #18				
4401 Investment Earnings City Pool	(5,949)	(7,510)	-	-
4404 Change in Fair Value of Invts	(5,504)	(6,930)	-	-
5601 District Assessments	(187,409)	(184,515)	(191,230)	(190,292)
371 Open Space District #18 Total	(198,862)	(198,955)	(191,230)	(190,292)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
372 Open Space District #20				
4401 Investment Earnings City Pool	(37,881)	(43,933)	-	-
4404 Change in Fair Value of Invts	(35,123)	(41,859)	-	-
5511 Rebates/Refunds	(2,640)	(473)	-	-
5601 District Assessments	(1,520,224)	(1,554,109)	(1,607,000)	(1,636,394)
372 Open Space District #20 Total	(1,595,868)	(1,640,374)	(1,607,000)	(1,636,394)
373 Open Space District #23				
4401 Investment Earnings City Pool	(2,194)	(2,658)	-	-
4404 Change in Fair Value of Invts	(1,911)	(2,239)	-	-
5601 District Assessments	(52,963)	(52,969)	(53,949)	(58,331)
373 Open Space District #23 Total	(57,068)	(57,866)	(53,949)	(58,331)
374 Open Space District #24				
4401 Investment Earnings City Pool	175	239	-	-
4404 Change in Fair Value of Invts	52	-	-	-
5601 District Assessments	(31,404)	(34,342)	(33,830)	(34,437)
374 Open Space District #24 Total	(31,177)	(34,103)	(33,830)	(34,437)
375 Open Space District #26				
4401 Investment Earnings City Pool	113	170	-	-
4404 Change in Fair Value of Invts	29	-	-	-
5601 District Assessments	(11,977)	(12,381)	(12,612)	(12,838)
375 Open Space District #26 Total	(11,835)	(12,211)	(12,612)	(12,838)
376 Open Space District #31				
4404 Change in Fair Value of Invts	(2,178)	-	-	-
5601 District Assessments	(199,762)	(198,624)	(203,511)	(202,513)
376 Open Space District #31 Total	(201,940)	(198,624)	(203,511)	(202,513)
378 CFD 07M Eastlake Woods & Vista				
4401 Investment Earnings City Pool	(22,595)	(32,569)	-	-
4404 Change in Fair Value of Invts	(21,101)	(33,379)	-	-
5601 District Assessments	(917,539)	(934,225)	(961,309)	(978,578)
378 CFD 07M Eastlake Woods & Vista Total	(961,235)	(1,000,173)	(961,309)	(978,578)
379 CFD 08M Vlg 6 McMillin & OR				
4401 Investment Earnings City Pool	(65,450)	(86,145)	-	-
4404 Change in Fair Value of Invts	(59,334)	(78,765)	-	-
5511 Rebates/Refunds	-	(8)	-	-
5601 District Assessments	(1,541,645)	(1,593,190)	(1,624,420)	(1,653,626)
379 CFD 08M Vlg 6 McMillin & OR Total	(1,666,429)	(1,758,108)	(1,624,420)	(1,653,626)
380 CFD 09M ORV II Brookfield-Shea				
4401 Investment Earnings City Pool	(44,896)	(59,247)	-	-
4404 Change in Fair Value of Invts	(41,256)	(56,016)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
5371 Reimb - Other	-	(2,643)	-	-
5601 District Assessments	(1,354,577)	(1,404,187)	(1,427,892)	(1,453,573)
380 CFD 09M ORV II Brookfield-Shea Total	(1,440,729)	(1,522,093)	(1,427,892)	(1,453,573)
381 CFD 14M-2-EUC Millenia				
5601 District Assessments	-	(75,969)	(17,369)	(91,195)
381 CFD 14M-2-EUC Millenia Total	-	(75,969)	(17,369)	(91,195)
382 CFD 99-2 Otay Ranch Vlg 1 West				
4401 Investment Earnings City Pool	(32,891)	(43,924)	-	-
4404 Change in Fair Value of Invts	(30,365)	(41,581)	-	-
5601 District Assessments	(1,040,549)	(1,071,514)	(1,093,199)	(1,112,850)
382 CFD 99-2 Otay Ranch Vlg 1 West Total	(1,103,805)	(1,157,019)	(1,093,199)	(1,112,850)
383 Town Ctr Business Improv Dist				
4401 Investment Earnings City Pool	(889)	(1,526)	-	-
4404 Change in Fair Value of Invts	(911)	(2,112)	-	-
5601 District Assessments	-	5,456	-	-
383 Town Ctr Business Improv Dist Total	(1,800)	1,818	-	-
386 Otay Ranch Preserve				
4401 Investment Earnings City Pool	(16,560)	(25,039)	-	-
4404 Change in Fair Value of Invts	(16,297)	(29,211)	-	-
5601 District Assessments	(763,462)	(785,601)	(807,333)	(815,724)
386 Otay Ranch Preserve Total	(796,319)	(839,851)	(807,333)	(815,724)
387 CFD 98-3 Sunbow 2				
4401 Investment Earnings City Pool	(27,672)	(32,253)	-	-
4404 Change in Fair Value of Invts	(25,837)	(27,592)	-	-
5601 District Assessments	(2,390)	-	-	-
5601 District Assessments	(1,029,482)	(1,064,625)	(1,083,859)	(1,103,369)
387 CFD 98-3 Sunbow 2 Total	(1,085,381)	(1,124,470)	(1,083,859)	(1,103,369)
388 CFD 97-1 Otay Ranch				
4401 Investment Earnings City Pool	(122,362)	(159,160)	-	-
4404 Change in Fair Value of Invts	(111,862)	(142,824)	-	-
5371 Reimb - Other	(5,633)	-	-	-
5511 Rebates/Refunds	-	(2,227)	-	-
5601 District Assessments	(3,160,591)	(3,273,911)	(3,311,571)	(3,384,583)
388 CFD 97-1 Otay Ranch Total	(3,400,448)	(3,578,122)	(3,311,571)	(3,384,583)
389 Otay Ranch Village 1,2,6,7,12				
4401 Investment Earnings City Pool	(3,097)	(3,632)	-	-
4404 Change in Fair Value of Invts	(2,525)	(2,785)	-	-
389 Otay Ranch Village 1,2,6,7,12 Total	(5,622)	(6,417)	-	-
391 Central Garage Fund				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
4404 Change in Fair Value of Invts	(7,259)	-	-	-
4421 Sale of Other Personal Prop	(1,784)	(520)	-	-
4625 CARES CRF Federal	-	(185)	-	-
5065 City Staff Time & Cost Recover	(40,484)	(253,408)	(35,000)	(85,000)
5463 Recoveries on Damaged Property	(3,108)	(19,538)	(20,168)	(20,168)
5471 Billings to Other Departments	(3,463,606)	(3,382,362)	(3,529,149)	(3,842,097)
5511 Rebates/Refunds	(2,047)	(3,389)	-	-
391 Central Garage Fund Total	(3,518,288)	(3,659,402)	(3,584,317)	(3,947,265)
394 Vehicle Replacement Fund				
4404 Change in Fair Value of Invts	(2,360)	-	-	-
4421 Sale of Other Personal Prop	(1,811)	-	-	-
5371 Reimb - Other	(251,846)	-	-	-
5462 Gain on Disposal of Property	(102,283)	-	-	-
5999 Transfers In	-	(218,942)	(218,942)	(231,982)
394 Vehicle Replacement Fund Total	(358,300)	(218,942)	(218,942)	(231,982)
398 Workers Compensation Fund				
4404 Change in Fair Value of Invts	(21,858)	-	-	-
5371 Reimb - Other	(88,173)	(10,980)	(25,000)	(25,000)
5461 Recoveries on Lien & W/C Overp	(28,356)	-	(50,000)	(25,000)
5471 Billings to Other Departments	(4,987,299)	(4,700,727)	(4,817,981)	(4,547,904)
5511 Rebates/Refunds	(21,205)	-	-	-
398 Workers Compensation Fund Total	(5,146,891)	(4,711,707)	(4,892,981)	(4,597,904)
401 Bayfront Trolley Station				
4401 Investment Earnings City Pool	(1,656)	(1,942)	-	-
4404 Change in Fair Value of Invts	(1,350)	(1,489)	-	-
401 Bayfront Trolley Station Total	(3,006)	(3,431)	-	-
402 Chula Vista Transit				
4401 Investment Earnings City Pool	1,660	1,947	-	-
4404 Change in Fair Value of Invts	533	-	-	-
402 Chula Vista Transit Total	2,193	1,947	-	-
403 Transit Capital Projects				
4401 Investment Earnings City Pool	(5,403)	(3,948)	-	-
4404 Change in Fair Value of Invts	(4,254)	(2,696)	-	-
4502 State Grant TDA	(163,380)	-	-	-
403 Transit Capital Projects Total	(173,037)	(6,644)	-	-
405 City Jail				
4311 Booking Fees	-	(24,063)	(9,000)	(9,000)
4315 CVHF Booking Fees	-	(4,495)	(7,000)	(7,000)
4622 PD STC Reimb Prog	-	(10,964)	(6,000)	(6,000)
4625 CARES CRF Federal	-	(1,112)	-	-
4626 FEMA Reimbursement	-	(3,384)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
4921 Reimb fr Other Agencies-Jail	-	(2,217,600)	(2,044,913)	(2,044,913)
405 City Jail Total	-	(2,261,618)	(2,066,913)	(2,066,913)
406 Chula Vista Muni Golf Course				
4404 Change in Fair Value of Invts	813	-	-	-
4462 Rentals Leases Buildings	-	-	(132,580)	(132,580)
5371 Reimb - Other	(14,747)	-	-	-
406 Chula Vista Muni Golf Course Total	(13,934)	-	(132,580)	(132,580)
407 Living Coast Discovery Center				
5999 Transfers In	-	(95,405)	(80,608)	(80,608)
407 Living Coast Discovery Center Total	-	(95,405)	(80,608)	(80,608)
408 Development Services Fund				
4101 State Fee SB1186	(39,587)	(46,835)	(7,000)	(14,000)
4211 Building Permits	(2,977,696)	(3,070,042)	(3,255,895)	(3,355,895)
4212 Plumbing Permits	(334,445)	(294,601)	(333,785)	(333,785)
4213 Electrical Permits	(101,949)	(67,856)	(82,115)	(82,115)
4214 Sewer Connection Permits	(30,160)	(26,710)	(30,000)	(30,000)
4215 Utility Permits	(3,600)	(5,040)	(27,700)	(27,700)
4401 Investment Earnings City Pool	(16,464)	(23,400)	-	-
4404 Change in Fair Value of Invts	(19,731)	(11,115)	-	-
4625 CARES CRF Federal	-	(19,465)	-	-
4751 Planning Fees	(331,243)	(224,280)	(248,384)	(248,384)
4752 Dev Fees - Deposit Based	(2,838,524)	(2,846,762)	(3,185,345)	(3,285,345)
4761 Sale of Maps & Publication	(5,704)	(4,396)	(500)	(500)
4771 Plan Checking Fees	(1,843,438)	(2,034,087)	(2,082,510)	(2,182,510)
4781 Engineering Fees	(128,315)	(75,655)	(93,040)	(93,040)
4783 Strong Motion Instrument Prog	(70,255)	(43,456)	(95,000)	(95,000)
4813 Certificate of Occupancy Fee	-	-	(2,000)	(2,000)
5065 City Staff Time & Cost Recover	(40,449)	(707)	-	-
5220 Measure P Reimbursements	-	(15,499)	-	-
5301 Reimb - DIF	(464,420)	(429,917)	(295,000)	(450,000)
5341 Reimb - Open Space Dist	(2,102)	(688)	-	-
5343 Reimb - Comm Fac Distr	(85,780)	(44,616)	(145,000)	(145,000)
5351 Reimb - CIP Projects	(34,448)	(30,005)	(87,000)	(87,000)
5352 Reimb - DIF CIP	(33,336)	(35,110)	(32,500)	(32,500)
5372 Reimb - Other City Funds	(31,885)	(35,910)	(23,485)	(23,485)
5999 Transfers In	(461,222)	(537,043)	(537,991)	(537,991)
408 Development Services Fund Total	(9,894,753)	(9,923,195)	(10,564,250)	(11,026,250)
409 CV Elite Athlete Training Ctr				
4401 Investment Earnings City Pool	2,837	4,763	-	-
4404 Change in Fair Value of Invts	519	-	-	-
4421 Sale of Other Personal Prop	-	(1,313)	-	-
4711 Contributions - Other Agencies	-	-	(68,500)	(68,500)
5371 Reimb - Other	-	(126,233)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
5463 Recoveries on Damaged Property	-	(15,000)	-	-
5999 Transfers In	(189,586)	(113,710)	(120,000)	(120,000)
409 CV Elite Athlete Training Ctr Total	(186,230)	(251,493)	(188,500)	(188,500)
410 Transport Enterprise				
4931 Medical Transport Fee	-	-	-	(13,800,212)
410 Transport Enterprise Total	-	-	-	(13,800,212)
411 Sewer Income				
4401 Investment Earnings City Pool	(40,782)	(47,795)	-	-
4404 Change in Fair Value of Invts	(35,019)	(34,866)	-	-
411 Sewer Income Total	(75,801)	(82,661)	-	-
412 Special Sewer				
4401 Investment Earnings City Pool	(8)	(10)	-	-
412 Special Sewer Total	(8)	(10)	-	-
413 Trunk Sewer Capital Reserve				
4401 Investment Earnings City Pool	(1,053,705)	(1,338,360)	-	-
4402 Investment Earnings Others	(476,233)	(450,312)	-	(606,000)
4404 Change in Fair Value of Invts	(903,699)	(1,041,073)	-	-
5002 Sewerage Facility Participatn	(3,988,702)	(3,425,882)	-	(3,000,000)
413 Trunk Sewer Capital Reserve Total	(6,422,339)	(6,255,627)	-	(3,606,000)
414 Sewer Service Revenue				
4214 Sewer Connection Permits	(29,470)	(48,390)	(40,000)	(40,000)
4401 Investment Earnings City Pool	(763,907)	(1,026,272)	-	-
4404 Change in Fair Value of Invts	(668,818)	(787,567)	-	-
4421 Sale of Other Personal Prop	(1,443)	-	-	-
4625 CARES CRF Federal	-	(9,432)	-	-
4626 FEMA Reimbursement	-	(4,997)	-	-
4752 Dev Fees - Deposit Based	(39,091)	(19,604)	(20,000)	(20,000)
5001 Sewer Service Charges	(34,504,171)	(35,337,143)	(29,000,000)	(32,000,000)
5006 Montgomery Sewer Charges	(3,581,958)	(3,542,973)	(3,500,000)	(3,500,000)
5051 Pump Sta Maintenance	(3,026)	-	-	-
5065 City Staff Time & Cost Recover	(10,877)	(10,848)	-	-
5220 Measure P Reimbursements	(125,597)	(37,909)	-	-
5301 Reimb - DIF	(496)	(6,438)	-	-
5351 Reimb - CIP Projects	(72,783)	(6,176)	(15,000)	(5,000)
5352 Reimb - DIF CIP	(51,184)	(2,924)	-	-
5363 Reimb - CDBG CIP	(36,844)	-	-	-
5462 Gain on Disposal of Property	(60,770)	-	-	-
5491 P.Y. Revenue	(84,793)	(78,276)	-	-
5511 Rebates/Refunds	-	184	-	-
5651 Service Charge - A/R	(35,846)	(626)	(100,000)	-
5652 Past Due A/R - General	(32,103)	(76,839)	(300,000)	-
5999 Transfers In	(150,000)	(150,000)	(150,000)	(150,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
414 Sewer Service Revenue Total	(40,253,177)	(41,146,230)	(33,125,000)	(35,715,000)
428 Sewer Facility Replacement				
4401 Investment Earnings City Pool	(225,217)	(287,365)	-	-
4402 Investment Earnings Others	(2,254)	-	(51,726)	(51,726)
4404 Change in Fair Value of Invts	(195,057)	(221,535)	-	-
5003 Sewer Facility Replacement Fee	(1,943,768)	(2,376,950)	(1,405,000)	(2,250,000)
5491 P.Y. Revenue	(4,811)	(3,783)	-	-
5651 Service Charge - A/R	(1,235)	-	-	-
428 Sewer Facility Replacement Total	(2,372,342)	(2,889,633)	(1,456,726)	(2,301,726)
430 Sewer DIFs				
4401 Investment Earnings City Pool	(90,057)	(102,320)	-	-
4402 Investment Earnings Others	-	-	(647,000)	-
4404 Change in Fair Value of Invts	(78,426)	(75,271)	-	-
5002 Sewerage Facility Participatn	-	-	(1,000,000)	-
5792 DIF - Swr Basin Salt Creek	(1,202,506)	(820,549)	(1,000,000)	(625,000)
5793 DIF - Swr Basin Poggi Cyn	(63,073)	(13,945)	(160,000)	(18,000)
5999 Transfers In	-	-	(200,000)	-
430 Sewer DIFs Total	(1,434,062)	(1,012,085)	(3,007,000)	(643,000)
442 CDBG Section 108 Loan				
5999 Transfers In	(763,126)	(596,563)	(633,650)	(644,747)
442 CDBG Section 108 Loan Total	(763,126)	(596,563)	(633,650)	(644,747)
451 Long Term Debt - City of CV				
4404 Change in Fair Value of Invts	41	-	-	-
5999 Transfers In	-	-	-	(16,287,164)
451 Long Term Debt - City of CV Total	41	-	-	(16,287,164)
452 Equipment Lease Fund				
4401 Investment Earnings City Pool	(2,266)	(1,923)	-	-
4404 Change in Fair Value of Invts	(1,622)	(1,639)	-	-
5371 Reimb - Other	(34,786)	(29,585)	(23,930)	(18,300)
5999 Transfers In	(290,410)	(302,397)	(284,341)	(284,071)
452 Equipment Lease Fund Total	(329,084)	(335,544)	(308,271)	(302,371)
453 Energy Conservation Loans				
4404 Change in Fair Value of Invts	(244)	-	-	-
5371 Reimb - Other	-	-	(258,000)	(258,000)
5999 Transfers In	(649,025)	(487,255)	(497,174)	(491,646)
453 Energy Conservation Loans Total	(649,269)	(487,255)	(755,174)	(749,646)
475 2014 COP Refunding				
4401 Investment Earnings City Pool	(3,472)	(78)	-	-
4403 Trustee Investment Earnings	(57,206)	(40,527)	-	-
4404 Change in Fair Value of Invts	(7,277)	-	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
5999 Transfers In	(2,432,129)	(3,598,113)	(3,611,332)	(3,608,832)
475 2014 COP Refunding Total	(2,500,084)	(3,638,718)	(3,611,332)	(3,608,832)
476 2015 Refunding COP				
4401 Investment Earnings City Pool	23	27	-	-
4403 Trustee Investment Earnings	(68,556)	(47,276)	-	-
4404 Change in Fair Value of Invts	8	-	-	-
5999 Transfers In	(2,906,885)	(2,923,611)	(2,935,919)	(2,926,018)
476 2015 Refunding COP Total	(2,975,410)	(2,970,860)	(2,935,919)	(2,926,018)
477 2016 Ref COP Civic Ctr/Nature				
4401 Investment Earnings City Pool	(187)	(4)	-	-
4403 Trustee Investment Earnings	(30,356)	(20,976)	-	-
4404 Change in Fair Value of Invts	(60)	-	-	-
5999 Transfers In	(267,907)	(284,382)	(289,452)	(287,551)
477 2016 Ref COP Civic Ctr/Nature Total	(298,510)	(305,362)	(289,452)	(287,551)
478 2016 LRRB PFDIF/COP				
4401 Investment Earnings City Pool	(411)	755	-	-
4403 Trustee Investment Earnings	(808)	(178)	-	-
4404 Change in Fair Value of Invts	(133)	-	-	-
5999 Transfers In	(2,131,728)	(2,151,233)	(2,155,975)	(2,147,675)
478 2016 LRRB PFDIF/COP Total	(2,133,080)	(2,150,656)	(2,155,975)	(2,147,675)
479 2017 CREBs LRBs				
4403 Trustee Investment Earnings	(203)	(192)	-	-
4404 Change in Fair Value of Invts	875	-	-	-
5371 Reimb - Other	(317,154)	(317,252)	(315,485)	(315,200)
5999 Transfers In	(191,402)	(316,009)	(317,398)	(352,964)
479 2017 CREBs LRBs Total	(507,884)	(633,453)	(632,883)	(668,164)
501 Otay Lakes Rd AD 88-2 Improv				
4404 Change in Fair Value of Invts	(25)	-	-	-
501 Otay Lakes Rd AD 88-2 Improv Total	(25)	-	-	-
503 East H St. AD 87-1 Improvement				
4404 Change in Fair Value of Invts	(136)	-	-	-
503 East H St. AD 87-1 Improvement Total	(136)	-	-	-
507 Otay Valley Rd AD 90-2 Impvnt				
4401 Investment Earnings City Pool	(1,694)	(1,987)	-	-
4404 Change in Fair Value of Invts	(1,381)	(1,524)	-	-
507 Otay Valley Rd AD 90-2 Impvnt Total	(3,075)	(3,511)	-	-
508 Assessment District 97-2				
4401 Investment Earnings City Pool	(133)	(156)	-	-
4404 Change in Fair Value of Invts	(6,818)	-	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
508 Assessment District 97-2 Total	(6,951)	(156)	-	-
511 OV Rd Fee Recovery District				
4401 Investment Earnings City Pool	(18,697)	(21,918)	-	-
4404 Change in Fair Value of Invts	(9,275)	(15,991)	-	-
511 OV Rd Fee Recovery District Total	(27,972)	(37,909)	-	-
512 EL Greens II AD 94-1 Imprvmnt				
4401 Investment Earnings City Pool	51	60	-	-
4404 Change in Fair Value of Invts	16	-	-	-
512 EL Greens II AD 94-1 Imprvmnt Total	67	60	-	-
518 AD2005-1 Tobias Drive				
4401 Investment Earnings City Pool	(1)	(48)	-	-
5602 Special Assessment Receipts	(2)	(2,395)	-	-
518 AD2005-1 Tobias Drive Total	(3)	(2,443)	-	-
542 Drainage DIF				
4401 Investment Earnings City Pool	(77,390)	(88,048)	-	-
4404 Change in Fair Value of Invts	(66,337)	(63,535)	-	-
542 Drainage DIF Total	(143,727)	(151,583)	-	-
560 Public Facilities DIF				
4401 Investment Earnings City Pool	(394,011)	(487,685)	-	-
4404 Change in Fair Value of Invts	(436,355)	(510,989)	-	-
5751 DIF PF - Admin	(583,624)	(383,926)	(825,000)	(564,000)
5752 DIF PF - Civic Ctr Expansion	(2,705,181)	(1,778,967)	(3,840,000)	(2,600,000)
5753 DIF PF - Police Fac Remodel	(1,733,664)	(1,121,629)	(2,540,000)	(1,770,000)
5754 DIF PF - Corp Yard Relocation	(457,488)	(272,043)	(540,000)	(364,000)
5755 DIF PF - Libraries-East Terr	(1,549,957)	(1,040,309)	(2,300,000)	(1,560,000)
5756 DIF PF - Fire Supp Sys Exp	(1,228,773)	(819,443)	(1,580,000)	(1,030,000)
5771 DIF PF - Recreation Facilities	(1,184,920)	(785,733)	(1,740,000)	(1,300,000)
5999 Transfers In	-	(151,045)	(151,045)	-
560 Public Facilities DIF Total	(10,273,973)	(7,351,769)	(13,516,045)	(9,188,000)
580 Pedestrian Bridge DIFs				
4401 Investment Earnings City Pool	(105,195)	(123,735)	-	-
4404 Change in Fair Value of Invts	(90,144)	(90,938)	-	-
5811 DIF - Ped Bridge - Otay Ranch	(87,918)	(70,373)	(700,000)	(584,000)
580 Pedestrian Bridge DIFs Total	(283,257)	(285,046)	(700,000)	(584,000)
590 Transportation DIFs				
4401 Investment Earnings City Pool	(469,820)	(590,486)	-	-
4402 Investment Earnings Others	(201,734)	(197,251)	(186,085)	(180,000)
4404 Change in Fair Value of Invts	(401,083)	(443,300)	-	-
4812 Traffic Signal Fee	(309,106)	(400,088)	(390,000)	(250,000)
5781 DIF - Transportation	(6,248,761)	(2,150,015)	(1,091,600)	(3,900,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
5999 Transfers In	(107,415)	-	(1,035,000)	-
590 Transportation DIFs Total	(7,737,919)	(3,781,140)	(2,702,685)	(4,330,000)
666 2016 TARBs				
4401 Investment Earnings City Pool	(15)	(9)	-	-
4403 Trustee Investment Earnings	(1,088)	(1,436)	-	-
4404 Change in Fair Value of Invts	36	-	-	-
5999 Transfers In	(2,799,686)	(2,806,762)	(2,797,700)	(2,793,600)
666 2016 TARBs Total	(2,800,753)	(2,808,207)	(2,797,700)	(2,793,600)
692 Long-Term Advances DSF-RDA SA				
5999 Transfers In	-	(949,906)	-	-
692 Long-Term Advances DSF-RDA SA Total	-	(949,906)	-	-
693 CV Bayfront Finance Authority				
4711 Contributions - Other Agencies	-	(75,000)	-	-
5999 Transfers In	-	(2,660,583)	(1,635,789)	(1,705,349)
693 CV Bayfront Finance Authority Total	-	(2,735,583)	(1,635,789)	(1,705,349)
713 Capital Improvement Projects				
4401 Investment Earnings City Pool	(26,097)	(48,834)	-	-
4403 Trustee Investment Earnings	(138,212)	(75,201)	-	-
4404 Change in Fair Value of Invts	(27,305)	(43,488)	-	-
5371 Reimb - Other	(1,534,976)	(669,889)	-	-
5390 Other Contributions	-	(104,145)	-	-
5999 Transfers In	-	(715,000)	-	-
713 Capital Improvement Projects Total	(1,726,590)	(1,656,557)	-	-
715 Parkland Acquisition & DevFees				
4401 Investment Earnings City Pool	(650,117)	(771,801)	-	-
4402 Investment Earnings Others	(228,176)	(223,106)	(226,669)	(200,000)
4404 Change in Fair Value of Invts	(558,934)	(576,968)	-	-
5801 Park Dedication Fee	(419,752)	(784,528)	(1,500,000)	(300,000)
5999 Transfers In	-	-	(50,000)	(50,000)
715 Parkland Acquisition & DevFees Total	(1,856,979)	(2,356,403)	(1,776,669)	(550,000)
716 Western-Park Acquisition & Dev				
4401 Investment Earnings City Pool	(34,213)	(42,929)	-	-
4404 Change in Fair Value of Invts	(28,405)	(33,346)	-	-
5801 Park Dedication Fee	(360,442)	(103,371)	-	(50,000)
716 Western-Park Acquisition & Dev Total	(423,060)	(179,646)	-	(50,000)
717 Residential Construction Tax				
4061 Residential Construction Tax	(219,900)	(208,054)	(325,505)	(325,505)
4401 Investment Earnings City Pool	(6,898)	4,551	-	-
4404 Change in Fair Value of Invts	(4,406)	347	-	-
717 Residential Construction Tax Total	(231,204)	(203,156)	(325,505)	(325,505)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
725 Industrial Development Auth.				
4401 Investment Earnings City Pool	(1)	(1)	-	-
725 Industrial Development Auth. Total	(1)	(1)	-	-
735 Transportation Partnership				
4401 Investment Earnings City Pool	(2)	(2)	-	-
4404 Change in Fair Value of Invts	(1)	-	-	-
735 Transportation Partnership Total	(3)	(2)	-	-
736 Other Transportation Program				
4404 Change in Fair Value of Invts	58,084	-	-	-
4611 Federal Grant - Other	(7,671,134)	(2,037,131)	-	(227,500)
4701 Grant - Other Agency	(299,057)	(44,747)	-	-
736 Other Transportation Program Total	(7,912,107)	(2,081,878)	-	(227,500)
741 Prop 1B Highway Safety				
4401 Investment Earnings City Pool	(18)	(21)	-	-
4404 Change in Fair Value of Invts	(6)	-	-	-
741 Prop 1B Highway Safety Total	(24)	(21)	-	-
GRAND TOTAL, ALL FUNDS	(412,676,140)	(426,273,015)	(405,696,714)	(462,848,874)

SCHEDULE OF INTERFUND TRANSFERS

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2022 PROPOSED
100 GENERAL FUND		
221 Gas Tax	Reimbursement for street related staff time, materials, and utilities	\$ 4,394,615
234 Advanced Life Support Fund	Staff time reimbursement	1,305,525
241 Parking Meter	Reimbursement for allocated overhead costs	961
245 Traffic Safety	Reimbursement for Police fleet maintenance costs	399,140
266 Special Revenue Endowment	Reimbursement for allocated overhead costs	921
272 Federal Grants Fund	Staff time reimbursement	658,925
282 Environmental Services	Reimbursement for allocated overhead costs	308,585
313 CV Housing Authority Fund	Reimbursement for allocated overhead costs	183,050
318 RDA Successor Agency Fund	Reimbursement for allocated overhead costs	2,154
319 Housing Successor Agency	Reimbursement for allocated overhead costs	6,269
344 CFD 13-M Otay Ranch Village 2	Reimbursement for allocated overhead costs	875
345 CFD 12M Village 7 Otay Ranch	Reimbursement for allocated overhead costs	676
348 CFD 18M Village 3 Otay Ranch	Reimbursement for allocated overhead costs	709
372 Open Space District #20	Reimbursement for allocated overhead costs	1,176
378 CFD 07M Eastlake Woods & Vista	Reimbursement for allocated overhead costs	872
379 CFD 08M Vlg 6 McMillin & OR	Reimbursement for allocated overhead costs	2,307
380 CFD 09M ORV II Brookfield-Shea	Reimbursement for allocated overhead costs	1,586
382 CFD 99-2 Otay Ranch Vlg 1 West	Reimbursement for allocated overhead costs	1,176
386 Otay Ranch Preserve	Reimbursement for allocated overhead costs	670
387 CFD 98-3 Sunbow 2	Reimbursement for allocated overhead costs	864
388 CFD 97-1 Otay Ranch	Reimbursement for allocated overhead costs	4,262
391 Central Garage	Staff time reimbursement	38,176
405 City Jail	Reimbursement for allocated overhead costs	188,500
406 Chula Vista Municipal Golf Course	City's share of golf course operational revenues	132,580
408 Development Services	Reimbursement for allocated overhead costs	1,923,648
410 Transport Enterprise	Staff time reimbursement and overhead costs	622,034
411 Housing Successor Agency	Reimbursement for allocated overhead costs	1,280
413 Trunk Sewer Capital Reserve	Reimbursement for allocated overhead costs	35,835
414 Sewer Service Revenue	Reimbursement for Sewer related staff time and materials	3,229,576
428 Sewer Facility Replacement	Reimbursement for allocated overhead costs	7,694
430 Sewer DIF	Reimbursement for allocated overhead costs	2,740
542 Drainage DIF	Reimbursement for allocated overhead costs	2,357
560 PFDIF - Civic Center Expansion	Reimbursement for allocated overhead costs	13,058
580 Pedestrian Bridge DIFs	Reimbursement for allocated overhead costs	3,313
713 Capital Improvement Projects	Reimbursement for allocated overhead costs	1,308
715 Parkland Acquisition & DevFees	Reimbursement for allocated overhead costs	20,665
716 Western - Park Acquisition & Dev	Reimbursement for allocated overhead costs	1,149
TOTAL TRANSFERS IN - 100 GENERAL FUND		\$ 13,499,231
220 MEASURE P SALES TAX FUND		
100 General Fund	Transfer Measure P Sales Tax from General Fund	\$ 22,777,017
TOTAL TRANSFERS IN - 220		\$ 22,777,017
222 MEASURE A SALES TAX FUND		
100 General Fund	Transfer Measure A Sales Tax from General Fund	\$ 22,777,017
272 Federal Grants Fund	Staff time reimbursement	166,641
TOTAL TRANSFERS IN - 222		\$ 22,943,658
234 MEASURE P SALES TAX FUND		
410 Transport Enterprise	Reimbursement for allocated overhead costs	\$ 2,255,076
TOTAL TRANSFERS IN - 234		\$ 2,255,076
340 SECTION 115 TRUST		
100 General Fund	Section 115 Trust Contribution for OPEB	\$ 5,937,182
221 Gas Tax	Section 115 Trust Contribution for OPEB	13,949
222 Measure A Sales Tax	Section 115 Trust Contribution for OPEB	599,821
234 Advanced Life Support Fund	Section 115 Trust Contribution for OPEB	27,899
272 Federal Grants Fund	Section 115 Trust Contribution for OPEB	285,961
273 State Grants Fund	Section 115 Trust Contribution for OPEB	34,873

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2022 PROPOSED
282 Environmental Services	Section 115 Trust Contribution for OPEB	55,797
313 CV Housing Authority Fund	Section 115 Trust Contribution for OPEB	27,899
391 Central Garage	Section 115 Trust Contribution for OPEB	69,747
405 City Jail	Section 115 Trust Contribution for OPEB	104,620
408 Development Services	Section 115 Trust Contribution for OPEB	432,429
410 Transport Enterprise	Section 115 Trust Contribution for OPEB	362,682
414 Sewer Service Revenue	Section 115 Trust Contribution for OPEB	334,784
TOTAL TRANSFERS IN - 340		\$ 8,287,643
341 PUBLIC LIABILITY TRUST		
100 General Fund	General Fund transfer for public liability expenses	\$ 1,204,078
414 Sewer Service Revenue	Sewer Fund transfer for public liability expenses	80,000
TOTAL TRANSFERS IN - 341		\$ 1,284,078
347 CFD 14M-B-EUC Millenia		
100 General Fund	Reimbursement for operational costs	\$ 243,358
346 CFD 14M- A - EUC Millenia	Reimbursement for operational costs	185,640
381 CFD 14M-2-EUC Millenia	Reimbursement for operational costs	57,718
TOTAL TRANSFERS IN - 347		\$ 486,716
394 VEHICLE REPLACEMENT FUND		
222 Measure A Sales Tax	Funding for Fire Department vehicles	\$ 231,982
TOTAL TRANSFERS IN - 394		\$ 231,982
407 LIVING COAST DISCOVERY CTR FUND		
100 General Fund	Utility and fuel costs for the Living Coast Discovery Center	\$ 80,608
TOTAL TRANSFERS IN - 407		\$ 80,608
408 DEVELOPMENT SERVICES FUND		
100 General Fund	Staff time and Accela reimbursement	\$ 448,729
313 CV Housing Authority Fund	Reimbursement for allocated overhead costs	73,125
414 Sewer Service Revenue	Staff time reimbursement	16,137
TOTAL TRANSFERS IN - 408		\$ 537,991
409 CV ELITE ATHLETE CENTER		
100 General Fund	Transfer cell site tower lease revenue	\$ 120,000
TOTAL TRANSFERS IN - 409		\$ 120,000
414 SEWER SERVICE REVENUE		
428 Sewer Facility Replacement	Staff time reimbursement	\$ 150,000
TOTAL TRANSFERS IN - 414		\$ 150,000
442 CDBG SECTION 108 LOAN		
272 Federal Grants Fund	Debt service payment - Section 108 loan	\$ 644,747
TOTAL TRANSFERS IN - 442		\$ 644,747
451 LONG-TERM ADVANCES DSF - CITY		
100 General Fund	Debt service payment - 2021 Pension Obligation Bonds	\$ 11,667,956
221 Gas Tax	Debt service payment - 2021 Pension Obligation Bonds	27,414
222 Measure A Sales Tax	Debt service payment - 2021 Pension Obligation Bonds	1,178,789
234 Advanced Life Support Fund	Debt service payment - 2021 Pension Obligation Bonds	54,827
272 Federal Grants Fund	Debt service payment - 2021 Pension Obligation Bonds	561,981
273 State Grants Fund	Debt service payment - 2021 Pension Obligation Bonds	68,534
282 Environmental Services	Debt service payment - 2021 Pension Obligation Bonds	109,655
313 CV Housing Authority Fund	Debt service payment - 2021 Pension Obligation Bonds	54,827
391 Central Garage	Debt service payment - 2021 Pension Obligation Bonds	137,068
405 City Jail	Debt service payment - 2021 Pension Obligation Bonds	205,603
408 Development Services	Debt service payment - 2021 Pension Obligation Bonds	849,825
410 Transport Enterprise	Debt service payment - 2021 Pension Obligation Bonds	712,756

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2022 PROPOSED
414 Sewer Service Revenue	Debt service payment - 2021 Pension Obligation Bonds	657,929
TOTAL TRANSFERS IN - 451		\$ 16,287,164
452 EQUIPMENT LEASE FUND		
100 General Fund	Debt service payment - Mobile data computers & QECC	\$ 213,752
TOTAL TRANSFERS IN - 452		\$ 213,752
453 ENERGY LOAN REPAYMENTS		
100 General Fund	Debt service payment - California Energy Commission loan	\$ 561,965
TOTAL TRANSFERS IN - 453		\$ 561,965
475 2014 REFUNDING COP		
100 General Fund	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 2,006,461
560 PFDIF - CIVIC CENTER EXPANSION	Debt Service Payment - 2002 COP Refunding - Police Facility	2,223
573 Police Facilities Remodel	Debt Service Payment - 2002 COP Refunding - Police Facility	1,600,148
TOTAL TRANSFERS IN - 475		\$ 3,608,832
476 2015 REFUNDING COP		
100 General Fund	Debt Service Payment	\$ 425,352
560 PFDIF - CIVIC CENTER EXPANSION	Debt Service Payment	(2,223)
572 PFDIF - Civic Center Expansion	Debt Service Payment	1,835,796
717 Resid. Construction/Conversion	Debt Service Payment - 2015 Refunding COP	667,093
TOTAL TRANSFERS IN - 476		\$ 2,926,018
477 2016 REF COP CIVIC CENTER/NATURE CNTR		
100 General Fund	Debt service payment	\$ 58,076
560 Public Facilities DIF	Debt service payment	(212)
572 PFDIF - Civic Center Expansion	Debt service payment	229,687
TOTAL TRANSFERS IN - 477		\$ 287,551
478 2016 LRRB PFDIF/COP		
100 General Fund	Debt service payment	\$ 611,265
560 Public Facilities DIF	Debt service payment	(7,242)
572 PFDIF - Civic Center Expansion	Debt service payment	814,686
574 Corporation Yard Relocation	Debt service payment	728,966
TOTAL TRANSFERS IN - 478		\$ 2,147,675
479 2017 CREBs LRBs		
100 General Fund	Debt service payment	\$ 352,964
TOTAL TRANSFERS IN - 479		\$ 352,964
666 2016 TARBS		
318 Redevelopment Obligation Retirement Fund	Debt service payments	\$ 2,793,600
TOTAL TRANSFERS IN - 666		\$ 2,793,600
693 CHULA VISTA BAYFRONT FINAN AUTHORITY		
100 General Fund	Annual contractual contribution	\$ 1,705,349
TOTAL TRANSFERS IN - 693		\$ 1,705,349
715 PARK ACQUISITION & DEVELOPMENT		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 50,000
TOTAL TRANSFERS IN - 715		\$ 50,000
GRAND TOTAL ALL FUNDS		\$ 104,297,575

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2022 PROPOSED
100 GENERAL FUND		
201 Measure P Sales Tax	Transfer Measure P Sales Tax from General Fund	\$ 22,777,017
222 Measure A Sales Tax	Transfer Measure A Sales Tax from General Fund	22,777,017
272 Federal Grants Fund	General Fund match for grant	63,959
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	5,937,182
341 Public Liability Trust	General Fund transfer for public liability expenses	1,204,078
347 CFD 14M-B-EUC Millenia	Project cost reimbursement to Open Space District	243,358
407 Living Coast Discovery Center	Utility and fuel costs to the Living Coast Discovery Center	80,608
408 Development Services	Staff time reimbursement	448,729
409 CV Elite Athlete Center	Transfer cell site tower lease revenue	120,000
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	11,667,956
452 Equipment Lease Fund	Debt service payment - Mobile data computers & QECB	284,072
453 Energy Loan Repayments	Debt service payment - California Energy Commission loan	484,646
475 2014 Refunding COP	Debt Service Payment - 2002 COP Refunding - Police Facility	2,008,314
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	424,984
477 2016 Refunding COP	Debt Service	58,336
478 2016 Refunding COP	Debt Service	611,284
479 2017 CREBs LRBs	Debt Service	352,907
693 Chula Vista Bayfront Financing Authority	City's Bayfront Project Commitment	1,705,349
TOTAL TRANSFERS OUT - 100		\$ 71,249,796
221 GAS TAX FUND		
100 General Fund	Reimbursement for street related staff time, materials, and utilities	\$ 4,401,614
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	13,949
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	27,414
TOTAL TRANSFERS OUT - 221		\$ 4,442,977
222 MEASURE A SALES TAX FUND		
394 Vehicle Replacement Fund	Funding for Fire Department vehicles	\$ 231,982
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	\$ 599,821
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	\$ 1,178,789
TOTAL TRANSFERS OUT - 222		\$ 2,010,592
234 ADVANCED LIFE SUPPORT FUND		
100 General Fund	Staff time reimbursement	\$ 1,305,525
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	27,899
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	54,827
TOTAL TRANSFERS OUT - 234		\$ 1,388,251
241 PARKING METER		
100 General Fund	Reimbursement for Treasury services	\$ 961
TOTAL TRANSFERS OUT - 241		\$ 961
245 TRAFFIC SAFETY		
100 General Fund	Reimbursement for Police fleet maintenance costs	\$ 399,140
TOTAL TRANSFERS OUT - 245		\$ 399,140
266 SPECIAL REVENUE ENDOWMENTS		
100 General Fund	Reimbursement for Treasury services	\$ 921
TOTAL TRANSFERS OUT - 266		\$ 921
272 FEDERAL GRANTS FUND		
272 Federal Grants Fund	Funding for personnel costs	\$ 827,366
442 CDBG Section 108 Loan	Project cost reimbursement from AD	642,947
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	285,961
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	561,981

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2022 PROPOSED
TOTAL TRANSFERS OUT - 272		\$ 2,318,255
273 STATE GRANTS FUND		
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	\$ 34,873
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	68,534
TOTAL TRANSFERS OUT - 273		\$ 103,407
282 ENVIRONMENTAL SERVICES		
100 General Fund	Reimbursement for allocated overhead costs	\$ 308,585
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	55,797
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	109,655
TOTAL TRANSFERS OUT - 282		\$ 474,037
313 CV HOUSING AUTHORITY		
100 General Fund	Reimbursement for allocated overhead costs	\$ 183,050
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	27,899
408 Development Services	Reimbursement for allocated overhead costs	73,125
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	54,827
TOTAL TRANSFERS OUT - 313		\$ 338,901
318 Redevelopment Obligation Retirement Fund		
100 General Fund	Reimbursement for Treasury services	\$ 2,154
666 2016 TARBs	Debt service payment	2,793,600
TOTAL TRANSFERS OUT - 318		\$ 2,795,754
319 HOUSING SUCCESSOR AGENCY		
100 General Fund	Reimbursement for Treasury services	\$ 6,269
TOTAL TRANSFERS OUT - 319		\$ 6,269
344 CFD 13-M OTAY RANCH VILLAGE 2		
100 General Fund	Reimbursement for Treasury services	\$ 875
TOTAL TRANSFERS OUT - 344		\$ 875
345 CFD 12M VILLAGE 7 OTAY RANCH		
100 General Fund	Reimbursement for Treasury services	\$ 676
TOTAL TRANSFERS OUT - 345		\$ 676
346 CFD 14M-A-EUC Millenia		
347 CFD 14M-B-EUC Millenia	Project cost reimbursement to Open Space District	\$ 185,640
TOTAL TRANSFERS OUT - 346		\$ 185,640
348 CFD 18M VILLAGE 3 OTAY RANCH		
100 General Fund	Reimbursement for Treasury services	\$ 709
TOTAL TRANSFERS OUT - 348		\$ 709
372 OPEN SPACE DISTRICT #20		
100 General Fund	Reimbursement for Treasury services	\$ 1,176
TOTAL TRANSFERS OUT - 372		\$ 1,176
378 CFD 07M EASTLAKE WOODS & VISTA		
100 General Fund	Reimbursement for Treasury services	\$ 872
TOTAL TRANSFERS OUT - 378		\$ 872
379 CFD 08M VLG 6 MCMILLIN & OR		
100 General Fund	Reimbursement for Treasury services	\$ 2,307
TOTAL TRANSFERS OUT - 379		\$ 2,307

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2022 PROPOSED
380 CFD 09M ORV II BROOKFIELD-SHEA		
100 General Fund	Reimbursement for Treasury services	\$ 1,586
TOTAL TRANSFERS OUT - 380		\$ 1,586
381 CFD 14M-2-EUC Millenia		
347 CFD 14M-B-EUC Millenia	Project cost reimbursement to Open Space District	\$ 57,718
TOTAL TRANSFERS OUT - 381		\$ 57,718
382 CFD 99-2 OTAY RANCH VLG 1 WEST		
100 General Fund	Reimbursement for Treasury services	\$ 1,176
TOTAL TRANSFERS OUT - 382		\$ 1,176
386 OTAY RANCH PRESERVE		
100 General Fund	Reimbursement for Treasury services	\$ 670
TOTAL TRANSFERS OUT - 386		\$ 670
387 CFD 98-3 SUNBOW 2		
100 General Fund	Reimbursement for Treasury services	\$ 864
TOTAL TRANSFERS OUT - 387		\$ 864
388 CFD 97-1 OTAY RANCH		
100 General Fund	Reimbursement for Treasury services	\$ 4,262
TOTAL TRANSFERS OUT - 388		\$ 4,262
391 Central Garage Fund		
100 General Fund	Reimbursement for allocated overhead costs	\$ 38,176
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	69,747
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	137,068
TOTAL TRANSFERS OUT - 391		\$ 244,991
405 CITY JAIL		
100 General Fund	Reimbursement for allocated overhead costs	\$ 188,500
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	104,620
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	205,603
TOTAL TRANSFERS OUT - 405		\$ 498,723
406 CV MUNICIPAL GOLF COURSE		
100 General Fund	City's share of golf course operational revenues	\$ 132,580
TOTAL TRANSFERS OUT - 406		\$ 132,580
408 DEVELOPMENT SERVICES		
100 General Fund	Reimbursement for allocated overhead costs	\$ 1,923,648
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	432,429
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	849,825
TOTAL TRANSFERS OUT - 408		\$ 3,205,902
410 TRANSPORT ENTERPRISE		
100 General Fund	Reimbursement for allocated overhead costs	\$ 622,034
234 Advanced Life Support Fund	Reimbursement for allocated overhead and equipment costs	2,255,076
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	362,682
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	712,756
TOTAL TRANSFERS OUT - 410		\$ 3,952,548
411 HOUSING SUCCESSOR AGENCY		
100 General Fund	Reimbursement for Treasury services	\$ 1,280
TOTAL TRANSFERS OUT - 411		\$ 1,280

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2022 PROPOSED
413 TRUNK SEWER CAPITAL RESERVE		
100 General Fund	Reimbursement for Treasury services	\$ 35,835
TOTAL TRANSFERS OUT - 411		\$ 35,835
414 SEWER SERVICE REVENUE		
100 General Fund	Reimbursement for Sewer related staff time and materials	\$ 3,229,576
340 Section 115 Trust	Section 115 Trust Contribution for OPEB	334,784
341 Public Liability Trust	Sewer Fund transfer for public liability expenses	80,000
408 Development Services	Staff time reimbursement	16,137
451 Long-Term Advances Dsf - City	Debt service payment - 2021 Pension Obligation Bonds	657,929
TOTAL TRANSFERS OUT - 414		\$ 4,318,426
428 SEWER FACILITY REPLACEMENT		
100 General Fund	Reimbursement for Treasury services	\$ 7,694
414 Sewer Service Revenue	Staff time reimbursement	150,000
TOTAL TRANSFERS OUT - 428		\$ 157,694
430 SEWER DIF		
100 General Fund	Reimbursement for Treasury services	\$ 2,740
TOTAL TRANSFERS OUT - 430		\$ 2,740
542 DRAINAGE DIF		
100 General Fund	Reimbursement for Treasury services	\$ 2,357
TOTAL TRANSFERS OUT - 542		\$ 2,357
560 PFDIF - CIVIC CENTER EXPANSION		
100 General Fund	Reimbursement for Treasury services	\$ 13,058
475 2014 Refunding COP	Debt Service Payment - 2015 Refunding COP	1,841
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	1,832,454
477 2016 Ref COP Civic Center/Nature Center	Debt Service Payment	229,409
478 2016 LRRB PFDIF/COP	Debt Service Payment	807,301
TOTAL TRANSFERS OUT - 560		\$ 2,884,063
573 POLICE FACILITIES REMODEL		
475 2014 Refunding COP	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 1,600,148
TOTAL TRANSFERS OUT - 573		\$ 1,600,148
574 CORP YARD RELOCATION		
478 2016 LRRB PFDIF/COP	Debt Service Payment	\$ 728,966
TOTAL TRANSFERS OUT - 574		\$ 728,966
580 PEDESTRIAN BRIDGE DIFS		
100 General Fund	Reimbursement for Treasury services	\$ 3,313
TOTAL TRANSFERS OUT - 580		\$ 3,313
713 CAPITAL IMPROVEMENT PROJECTS		
100 General Fund	Reimbursement for Treasury services	\$ 1,308
TOTAL TRANSFERS OUT - 713		\$ 1,308
715 PARKLAND ACQUISITION & DEVFEES		
100 General Fund	Reimbursement for Treasury services	\$ 20,665
TOTAL TRANSFERS OUT - 715		\$ 20,665
716 WESTERN - PARK ACQUISITION & DEV		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 50,000
100 General Fund	Reimbursement for Treasury services	1,149

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2022 PROPOSED
TOTAL TRANSFERS OUT - 716		\$ 51,149
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717 RESID. CONSTRUCTION/CONVERSION		
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	\$ 667,095
TOTAL TRANSFERS OUT - 717		\$ 667,095
GRAND TOTAL ALL FUNDS		\$ 104,297,575

**AUTHORIZED POSITIONS BY
DEPARTMENT**

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET
ADMINISTRATION - GENERAL FUND				
ASST CITY MANAGER/ADMIN	1.00	0.00	0.00	1.00
CITY MANAGER	1.00	0.00	0.00	1.00
DEPUTY CITY MANAGER	2.00	0.00	0.00	2.00
EXECUTIVE SECRETARY	1.00	0.00	(1.00)	0.00
MARKETING & COMMUNICATIONS MGR	1.00	0.00	0.00	1.00
PUBLIC INFORMATION SPECIALIST	1.00	0.00	0.00	1.00
SPECIAL EVENTS COORDINATOR	1.00	0.00	0.00	1.00
SPECIAL PROJECTS MANAGER	0.00	0.00	1.00	1.00
SR GRAPHIC DESIGNER	1.00	0.00	(1.00)	0.00
SR WEBMASTER	1.00	0.00	0.00	1.00
ADMINISTRATION - GENERAL FUND	TOTAL	10.00	0.00	(1.00)
ANIMAL CARE FACILITY - GENERAL FUND				
ANIMAL ADOPTION COUNSELOR	1.00	0.00	0.00	1.00
ANIMAL CARE FAC ADMINISTRATOR	1.00	0.00	(1.00)	0.00
ANIMAL CARE SPECIALIST	5.00	0.00	(1.00)	4.00
ANIMAL CARE SUPERVISOR	1.00	0.00	0.00	1.00
ANIMAL CONTROL OFFICER	2.50	0.00	0.00	2.50
ANIMAL CTRL OFFICER SUPERVISOR	1.00	0.00	0.00	1.00
ANIMAL SERVICES SPECIALIST	0.00	0.00	1.00	1.00
DIRECTOR OF ANIIMAL SERVICES	0.00	0.00	1.00	1.00
OFFICE SPECIALIST	0.50	0.00	0.00	0.50
REGISTERED VETERINARY TECH	3.50	0.00	0.00	3.50
SR ANIMAL CARE SPECIALIST	2.00	0.00	0.00	2.00
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
VETERINARIAN (PERMITTED)	1.75	0.00	0.00	1.75
ANIMAL CARE FACILITY - GENERAL FUND	TOTAL	21.25	0.00	0.00
CITY ATTORNEY - GENERAL FUND				
ASST CITY ATTORNEY	1.00	0.00	0.00	1.00
CITY ATTORNEY (ELECTED)	1.00	0.00	0.00	1.00
CITY ATTORNEY INVESTIGATOR	1.00	0.00	0.00	1.00
DEPUTY CITY ATTORNEY II	3.00	0.00	0.00	3.00
DEPUTY CITY ATTORNEY III	4.00	0.00	0.00	4.00
LAW OFFICE MANAGER	1.00	0.00	0.00	1.00
LEGAL ASSISTANT	2.00	0.00	0.00	2.00
PARALEGAL	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
CITY CLERK - GENERAL FUND				
ASSISTANT CITY CLERK	1.00	0.00	0.00	1.00
CITY CLERK	1.00	0.00	0.00	1.00
CITY CLERK ANALYST	1.00	0.00	0.00	1.00
DEPUTY CITY CLERK II	2.00	0.00	0.00	2.00
FISCAL OFFICE SPECIALIST	0.00	0.00	1.00	1.00
SR RECORDS SPECIALIST	1.00	0.00	0.00	1.00

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET
CITY CLERK - GENERAL FUND	6.00	0.00	1.00	7.00
TOTAL				
CITY COUNCIL - GENERAL FUND				
ADMIN SECRETARY (MAYOR, AT WILL)	1.00	0.00	(1.00)	0.00
ADMIN SECRETARY (MAYOR, AT WILL) - FROZEN/UNFUNDED	0.00	0.00	1.00	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	14.00	0.00	0.00	14.00
TOTAL				
DEVELOPMENT SERVICES GENERAL FUND				
ASSISTANT DIR DEVELOPMENT SRVCS	1.00	0.00	0.00	1.00
ASSOCIATE PLANNER	2.00	0.00	0.00	2.00
CODE ENFORCEMENT OFFICER II	6.00	0.00	0.00	6.00
DEVELOPMENT SRVCS DEPT DIRECTOR	1.00	0.00	0.00	1.00
DEVELOPMENT SRVCS TECH II	1.00	0.00	0.00	1.00
OFFICE SPECIALIST	1.00	0.00	0.00	1.00
PLANNING TECHNICIAN	1.00	0.00	0.00	1.00
PRINCIPAL PLANNER	1.00	0.00	0.00	1.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR CODE ENFORCEMENT OFFICER	2.00	0.00	0.00	2.00
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR PLANNING TECHICIAN	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES - GENERAL FUND	20.00	0.00	0.00	20.00
TOTAL				
CV HOUSING AUTHORITY FUND				
HOUSING MANAGER	1.00	0.00	0.00	1.00
MANAGEMENT ANALYST II	1.00	0.00	0.00	1.00
SR MANAGEMENT ANALYST	2.00	0.00	0.00	2.00
CV HOUSING AUTHORITY FUND	4.00	0.00	0.00	4.00
TOTAL				
DEVELOPMENT SERVICES FUND				
ASSOC ENGINEER	4.00	0.00	0.00	4.00
ASSOC PLAN CHECK ENGINEER	4.00	0.00	0.00	4.00
ASSOCIATE PLANNER	5.00	0.00	0.00	5.00
BUILDING INSPECTION MGR	1.00	0.00	0.00	1.00
BUILDING INSPECTOR II	7.00	0.00	0.00	7.00
BUILDING INSPECTOR III	2.00	0.00	0.00	2.00
BUILDING OFF/CODE ENF MGR	1.00	0.00	0.00	1.00
DEVELOPMENT AUTOMATION SPEC	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES COUNTER MGR	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES TECH I	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES TECH II	5.00	0.00	0.00	5.00
DEVELOPMENT SERVICES TECH III	3.00	0.00	0.00	3.00
FACILITIES FINANCING MANAGER	1.00	0.00	0.00	1.00

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET
LANDSCAPE ARCHITECT	4.00	0.00	0.00	4.00
MANAGEMENT ANALYST II	1.00	0.00	0.00	1.00
PLAN CHECK SUPERVISOR	1.00	0.00	0.00	1.00
PLANNING MANAGER	1.00	0.00	0.00	1.00
PRINCIPAL CIVIL ENGINEER	1.00	0.00	0.00	1.00
PRINCIPAL LANDSCAPE ARCHITECT	1.00	0.00	0.00	1.00
PRINCIPAL PLANNER	1.00	0.00	0.00	1.00
SECRETARY	1.00	0.00	0.00	1.00
SR BUILDING INSPECTOR	1.00	0.00	0.00	1.00
SR CIVIL ENGINEER	2.00	0.00	0.00	2.00
SR ENGINEERING TECHNICIAN	1.00	0.00	0.00	1.00
SR LANDSCAPE INSPECTOR	1.00	0.00	0.00	1.00
SR PLAN CHECK TECHNICIAN	1.00	0.00	0.00	1.00
SR PLANNER	5.00	0.00	0.00	5.00
SR PROJECT COORDINATOR	2.00	0.00	0.00	2.00
SR SECRETARY	1.00	0.00	0.00	1.00
TRANSPORTATION ENGINEER W/CERT	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES FUND	TOTAL	62.00	0.00	0.00
DEVELOPMENT SERVICES - GENERAL FUND TOTAL	20.00	0.00	0.00	20.00
DEVELOPMENT SERVICES - NON-GENERAL FUND TOTAL	66.00	0.00	0.00	66.00
ECONOMIC DEVELOPMENT GENERAL FUND				
ADMINISTRATIVE SECRETARY	1.00	(1.00)	0.00	0.00
ADMINISTRATIVE TECHNICIAN	0.00	1.00	0.00	1.00
CHIEF SUSTAINABILITY OFFICER	1.00	0.00	0.00	1.00
CONSERVATION SPECIALIST II	5.00	0.00	0.00	5.00
DIR OF ECON DEVELOPMENT - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
ECONOMIC DEVELOPMENT SPEC I	1.00	0.00	0.00	1.00
ENVIRONMENTAL SERVICES MGR	1.00	0.00	(1.00)	0.00
ENVIRONMENTAL SUSTAINABILITY MGR	1.00	0.00	0.00	1.00
REAL PROPERTY MANAGER	1.00	0.00	0.00	1.00
SR ECONOMIC DEV SPECIALIST	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	1.00	0.00	(1.00)	0.00
SR FISCAL OFFICE SPECIALIST - FROZEN/UNFUNDED	0.00	0.00	1.00	1.00
ECONOMIC DEVELOPMENT - GENERAL FUND	TOTAL	14.00	0.00	(1.00)
ENVIRONMENTAL SERVICES FUND	TOTAL	7.00	0.00	1.00
ENVIRONMENTAL SERVICES MGR	0.00	0.00	1.00	1.00
RECYCLING SPECIALIST I	1.00	0.00	0.00	1.00
RECYCLING SPECIALIST II	5.00	0.00	0.00	5.00
SR RECYCLING SPECIALIST	1.00	0.00	0.00	1.00
ECONOMIC DEVELOPMENT GENERAL FUND TOTAL	14.00	0.00	(1.00)	13.00
ECONOMIC DEVELOPMENT NON-GENERAL FUND TOTAL	7.00	0.00	1.00	8.00

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET
ENGINEERING AND CAPITAL PROJECTS GENERAL FUND				
ADMINISTRATIVE SERVICES MANAGER	1.00	0.00	0.00	1.00
ASSOC ENGINEER	16.00	0.00	0.00	16.00
ASSOC LAND SURVEYOR	1.00	0.00	0.00	1.00
DIR OF ENGINEERING	1.00	0.00	0.00	1.00
ENGINEERING TECH II	2.00	0.00	(1.00)	1.00
ENGINEERING TECH II - FROZEN/UNFUNDED	0.00	0.00	1.00	1.00
MANAGEMENT ANALYST II	1.00	(1.00)	0.00	0.00
PRINCIPAL CIVIL ENGINEER	3.00	0.00	0.00	3.00
PRINCIPAL TRAFFIC ENGINEER	1.00	0.00	0.00	1.00
PUBLIC WORKS INSP II	7.00	0.00	0.00	7.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR CIVIL ENGINEER	6.00	0.00	0.00	6.00
SR ENGINEERING TECHNICIAN	3.00	0.00	0.00	3.00
SR MANAGEMENT ANALYST	0.00	1.00	0.00	1.00
SR PUBLIC WORKS INSP	2.00	0.00	0.00	2.00
STORMWATER ENVIRONMENTAL SPECIALIST II	2.00	0.00	0.00	2.00
STORMWATER COMPLIANCE INSPECTOR II	1.00	0.00	0.00	1.00
STORMWATER PROGRAM MANAGER	1.00	0.00	0.00	1.00
SURVEY TECHNICIAN II	1.00	0.00	0.00	1.00
TRAFFIC SIGNAL & LIGHTING SUPERVISOR	1.00	0.00	0.00	1.00
TRAFFIC SIGNAL & LIGHTING TECHNICIAN II	4.00	0.00	0.00	4.00
ENGINEERING AND CAPITAL PROJECTS - GENERAL FUND	TOTAL	55.00	0.00	0.00
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
ENGINEERING AND CAPITAL PROJECTS GENERAL FUND TOTAL				
	55.00	0.00	0.00	55.00
ENGINEERING AND CAPITAL PROJECTS NON-GENERAL FUND TOTAL				
	5.00	0.00	0.00	5.00
FINANCE GENERAL FUND				
ACCOUNTANT	1.00	0.00	0.00	1.00
ACCOUNTING ASSISTANT	5.00	0.00	0.00	5.00
ACCOUNTING TECHNICIAN	4.00	0.00	0.00	4.00
ACCOUNTS PAYABLE SUPERVISOR	1.00	0.00	0.00	1.00
ASSOCIATE ACCOUNTANT	1.00	0.00	0.00	1.00
ASST DIR OF FINANCE	1.00	0.00	0.00	1.00
BUDGET & ANALYSIS MANAGER	1.00	0.00	0.00	1.00
BUSINESS LICENSE REP	1.00	0.00	0.00	1.00
DIRECTOR OF FINANCE	1.00	0.00	0.00	1.00
FINANCE MANAGER	1.00	0.00	0.00	1.00
FISCAL & MANAGEMENT ANALYST	3.00	0.00	0.00	3.00

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET	
FISCAL & MANAGEMENT ANALYST - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00	
FISCAL DEBT MGMT ANALYST	1.00	0.00	0.00	1.00	
FISCAL OFFIC SPECIALIST	1.00	0.00	0.00	1.00	
PROCUREMENT SERVICES ANALYST	1.00	0.00	0.00	1.00	
PROCUREMENT SPECIALIST	1.00	0.00	0.00	1.00	
REVENUE MANAGER	0.00	0.00	1.00	1.00	
SR ACCOUNTANT	2.00	0.00	0.00	2.00	
SR MANAGEMENT ANALYST	1.00	0.00	1.00	2.00	
FINANCE - GENERAL FUND	TOTAL	28.00	0.00	2.00	30.00
SEWER FUNDS					
MANAGEMENT ANALYST II	1.00	0.00	0.00	1.00	
SEWER FUNDS	TOTAL	1.00	0.00	0.00	1.00
FINANCE GENERAL FUND TOTAL		28.00	0.00	2.00	30.00
FINANCE NON-GENERAL FUND TOTAL		1.00	0.00	0.00	1.00
FIRE GENERAL FUND					
DEPUTY FIRE CHIEF	1.00	0.00	0.00	1.00	
EMS INVENTORY SPECIALIST	0.00	0.00	1.00	1.00	
FIRE BATTALION CHIEF - A (112 HR)	6.00	0.00	0.00	6.00	
FIRE BATTALION CHIEF - C (80 HR)	1.00	0.00	0.00	1.00	
FIRE CAPTAIN - A (112 HR)	36.00	0.00	0.00	36.00	
FIRE CAPTAIN - C (80 HR)	2.00	0.00	0.00	2.00	
FIRE CHIEF	1.00	0.00	0.00	1.00	
FIRE DIVISION CHIEF	1.00	0.00	0.00	1.00	
FIRE ENGINEER - A (112HR)	36.00	0.00	0.00	36.00	
FIRE ENGINEER - C (80 HR)	1.00	0.00	0.00	1.00	
FIRE INSP/INVEST I	1.00	0.00	0.00	1.00	
FIRE INSP/INVEST II	6.00	0.00	0.00	6.00	
FIRE PREV ENG/INVEST	1.00	0.00	0.00	1.00	
FIRE PREVENTION SPECIALIST	1.00	0.00	(1.00)	0.00	
FIRE PREVENTION SPECIALIST - FROZEN/UNFUNDED	0.00	0.00	1.00	1.00	
FIREFIGHTER - A (112 HR)	9.00	0.00	0.00	9.00	
FIREFIGHTER/PARAMEDIC -A (112 HR)	36.00	0.00	0.00	36.00	
PRINICIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00	
PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00	
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00	
SR FIRE INSP/INVEST	1.00	0.00	0.00	1.00	
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00	
TRAINING PROGRAMS SPEC	1.00	0.00	0.00	1.00	
FIRE - GENERAL FUND	TOTAL	145.00	0.00	1.00	146.00
ADVANCED LIFE SUPPORT FUND					
DELIVERY DRIVER	1.00	0.00	(1.00)	0.00	
DEPUTY FIRE CHIEF	1.00	0.00	0.00	1.00	
EMERGENCY MEDICAL TECH (NON-SAFETY)	24.00	0.00	(24.00)	0.00	
EMS EDUCATOR	1.00	0.00	0.00	1.00	

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET	
EMS INVENTORY SPECIALIST	1.00	0.00	(1.00)	0.00	
FIRE BATTALION CHIEF	3.00	0.00	(3.00)	0.00	
MULTIMEDIA PRODUCTION SPECIALIST	1.00	0.00	0.00	1.00	
PARAMEDIC (NON-SAFETY)	24.00	0.00	(24.00)	0.00	
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00	
ADVANCED LIFE SUPPORT FUND	TOTAL	57.00	0.00	(53.00)	4.00
GRANT FUNDS					
EMERGENCY SVCS COORDINATOR	1.00	0.00	(1.00)	0.00	
EMERGENCY SVCS MANAGER	0.00	0.00	1.00	1.00	
GIS SPECIALIST	1.00	0.00	(1.00)	0.00	
GIS SPECIALIST - FROZEN/UNFUNDED	0.00	0.00	1.00	1.00	
GRANT FUNDS	TOTAL	2.00	0.00	0.00	2.00
MEASURE A FUND					
DEPUTY FIRE CHIEF	1.00	0.00	0.00	1.00	
FIRE CAPTAIN - C (80 HR)	1.00	1.00	0.00	2.00	
FIREFIGHTER - A (112 HR)	24.00	3.00	0.00	27.00	
MEASURE A FUND	TOTAL	26.00	4.00	0.00	30.00
TRANSPORT ENTERPRISE FUND					
DELIVERY DRIVER	0.00	0.00	1.00	1.00	
EMERGENCY MEDICAL TECH (NON-SAFETY)	0.00	0.00	24.00	24.00	
FIRE BATTALION CHIEF - C (80 HR)	0.00	0.00	3.00	3.00	
PARAMEDIC (NON-SAFETY)	0.00	0.00	24.00	24.00	
ADVANCED LIFE SUPPORT FUND	TOTAL	0.00	0.00	52.00	52.00
FIRE GENERAL FUND TOTAL	145.00	0.00	1.00	146.00	
FIRE NON-GENERAL FUND TOTAL	85.00	4.00	(1.00)	88.00	
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	0.00	0.00	0.50	0.50	
HR ANALYST	2.00	0.00	0.00	2.00	
HR TECHNICIAN	3.00	0.00	0.00	3.00	
HUMAN RESOURCES MANAGER	0.00	2.00	0.00	2.00	
HUMAN RESOURCES OPS MANAGER	1.00	(1.00)	0.00	0.00	
PERFORMANCE & ORG DEV MGR	1.00	(1.00)	0.00	0.00	
RISK MANAGEMENT SPECIALIST	0.50	0.00	0.00	0.50	
SR FISCAL OFFICE SPECIALIST	2.00	0.00	0.00	2.00	
SR HR ANALYST	5.00	0.00	0.00	5.00	
SR RISK MANAGEMENT SPECIALIST	2.00	0.00	0.00	2.00	
HUMAN RESOURCES - GENERAL FUND	TOTAL	18.50	0.00	0.50	19.00
INFORMATION TECHNOLOGY SRVCS - GENERAL FUND					
DIR OF INFO TECH SRVCS	1.00	0.00	0.00	1.00	
GIS MANAGER	1.00	0.00	0.00	1.00	

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET
GIS SPECIALIST	2.00	0.00	0.00	2.00
INFO TECH SUPPORT SPECIALIST	1.00	0.00	0.00	1.00
INFO TECHNOLOGY TECHNICIAN	1.00	0.00	0.00	1.00
INFO TECHNOLOGY TECHNICIAN - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
INFORMATION TECHNOLOGY MANAGER	1.00	0.00	0.00	1.00
OPS & TELECOM MGR	1.00	0.00	0.00	1.00
SR APPLICATION SUPPORT SPEC	1.00	0.00	0.00	1.00
SR INFO TECH SUPPORT SPEC	4.00	(4.00)	0.00	0.00
SR INFO TECH SUPPORT SPEC II/SR POLICE TECH SPEC	0.00	4.00	0.00	4.00
SR NEWTORK ENGINEER	0.00	0.00	1.00	1.00
SR PROGRAMMER ANALYST	2.00	0.00	0.00	2.00
TELECOMMUNICATIONS SPECIALIST - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
INFORMATION TECHNOLOGY SRVCS - GENERAL FUND	TOTAL	17.00	0.00	1.00
			1.00	18.00

LIBRARY - GENERAL FUND				
CITY LIBRARIAN	1.00	0.00	0.00	1.00
CULTURAL ARTS PROGRAM MGR	1.00	0.00	(1.00)	0.00
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	(1.00)	1.00
LIBRARIAN III - FROZEN/UNFUNDED	0.00	0.00	1.00	1.00
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	24.00	0.00	(1.00)
				23.00

PARKS AND RECREATION - GENERAL FUND				
DIRECTOR OF COMMUNITY SERVICES	0.50	0.00	0.00	0.50
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
ADMINISTRATIVE TECHNICIAN	1.00	0.00	0.00	1.00
AQUATIC SUPV II	2.00	0.00	0.00	2.00
AQUATIC SUPV III	1.00	0.00	0.00	1.00
FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
GARDENER II	22.00	0.00	(22.00)	0.00
PARK RANGER PROGRAM MANAGER	1.00	0.00	0.00	1.00
PARK RANGER SUPERVISOR	1.00	0.00	0.00	1.00
PARKS & RECREATION ADMINISTRATOR	1.00	0.00	0.00	1.00
PARKS MANAGER	1.00	0.00	0.00	1.00
PARKS MAINT WORKER II	0.00	0.00	22.00	22.00
PARKS SUPERVISOR	4.00	0.00	0.00	4.00
PRINCIPAL RECREATION MANAGER	2.00	0.00	0.00	2.00
RECREATION SUPERVISOR III	8.00	0.00	0.00	8.00
SR GARDENER	9.00	0.00	(9.00)	0.00
SR PARK RANGER	0.00	0.00	1.00	1.00
SR PARKS MAINT WORKER	0.00	0.00	9.00	9.00
PARKS AND RECREATION - GENERAL FUND	TOTAL	55.50	0.00	1.00
				56.50

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET
POLICE GENERAL FUND				
AUTOMATED FINGERPRINT TECH	2.00	0.00	0.00	2.00
CHIEF OF POLICE	1.00	0.00	0.00	1.00
CIVILIAN BACKGROUND INVESTIGTR	1.00	0.00	0.00	1.00
COMMUNITY SERVICE OFFICER	8.00	0.00	0.00	8.00
CRIME LABORATORY MANAGER	1.00	0.00	0.00	1.00
FACILITY & SUPPLY SPECIALIST	1.00	(1.00)	0.00	0.00
FORENSICS SPECIALIST	2.00	0.00	0.00	2.00
LATENT PRINT EXAMINER	2.00	0.00	0.00	2.00
MANAGEMENT ANALYST I	1.00	0.00	0.00	1.00
PARKING ENFORCEMENT OFFICER	1.00	0.00	0.00	1.00
PEACE OFFICER	147.00	0.00	1.00	148.00
PEACE OFFICER - FROZEN/UNFUNDED	7.00	0.00	(1.00)	6.00
POLICE ADMIN SVCS ADMINISTRATOR	1.00	0.00	0.00	1.00
POLICE AGENT	48.00	0.00	0.00	48.00
POLICE CAPTAIN	3.00	0.00	0.00	3.00
POLICE DISPATCHER	21.00	0.00	0.00	21.00
POLICE DISPATCHER SUPERVISOR	5.00	0.00	0.00	5.00
POLICE FACILITY & SUPPLY COORDINATOR	0.00	1.00	0.00	1.00
POLICE LIEUTENANT	10.00	0.00	0.00	10.00
POLICE RECORDS SPECIALIST	10.50	0.00	0.00	10.50
POLICE RECORDS & SUPPORT SUPERVISOR	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	0.00	0.00	1.00	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
SMART TECHNOLOGY OFFICER	1.00	0.00	(1.00)	0.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR LATENT PRINT EXAMINER	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	3.00	0.00	0.00	3.00
SR PARKING ENFORCEMENT OFFICER	1.00	0.00	0.00	1.00
SR PROP & EVIDENCE SPECIALIST	2.00	0.00	0.00	2.00
SR PUBLIC SAFETY ANALYST	2.00	0.00	0.00	2.00
SUPV PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00
TRAINING PROGRAMS SPEC	1.00	0.00	0.00	1.00
POLICE - GENERAL FUND	TOTAL	319.50	0.00	0.00
319.50				319.50
CITY JAIL FUND				
DETENTION FACILITY MANAGER	1.00	0.00	0.00	1.00
POLICE SERVICES OFFICERS	12.00	0.00	0.00	12.00
POLICE SERVICES OFFICERS SUPERVISOR	2.00	0.00	0.00	2.00
CITY JAIL FUND	TOTAL	15.00	0.00	0.00
15.00				15.00
GRANT FUNDS				
FA ANALYST	2.00	(1.00)	0.00	1.00
FA CYBER SECURITY PROGRAM MANAGER	1.00	0.00	0.00	1.00
FA DEPUTY DIRECTOR LECC	0.00	3.00	0.00	3.00

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET	
FA DEPUTY DIRECTOR SDLECC	2.00	(2.00)	0.00	0.00	
FA DEPUTY EXECUTIVE DIRECTOR	1.00	0.00	0.00	1.00	
FA DIRECTOR OF SD LECC	1.00	0.00	0.00	1.00	
FA FINANCE MANAGER	1.00	0.00	0.00	1.00	
FA GEOSPATIAL INTEL ANALYST	1.00	0.00	0.00	1.00	
FA GRAPHIC DESIGNER/WEBMASTER	1.00	0.00	0.00	1.00	
FA INTELLIGENCE ANALYST	2.00	1.00	0.00	3.00	
FA IVDC-LECC EXEC DIRECTOR	1.00	0.00	0.00	1.00	
FA LECC IT MANAGER	1.00	0.00	0.00	1.00	
FA NETWORK ADMINISTRATOR II	4.00	0.00	0.00	4.00	
FA NETWORK ADMINISTRATOR III	1.00	0.00	0.00	1.00	
FA PROG ASST SUPERVISOR	1.00	0.00	0.00	1.00	
FA PUB PRVT PART EXER PRG MGR	1.00	0.00	0.00	1.00	
FA RCFL NETWORK ENGINEER	2.00	0.00	0.00	2.00	
FA SR FINANCIAL ANALYST	1.00	0.00	(1.00)	0.00	
FA SR INTELLIGENCE ANALYST	8.00	0.00	0.00	8.00	
FA SR PROGRAM ASSISTANT	2.00	0.00	0.00	2.00	
FA SR SECRETARY	1.00	0.00	0.00	1.00	
FA SUPV INTELLIGENCE ANALYST	4.00	(1.00)	0.00	3.00	
PEACE OFFICER	3.00	0.00	0.00	3.00	
POLICE COMM RELATIONS SPEC	1.00	0.00	0.00	1.00	
POLICE SERGEANT	1.00	0.00	0.00	1.00	
GRANT FUNDS	TOTAL	44.00	0.00	(1.00)	43.00

MEASURE A FUND

CIVILIAN BACKGROUND INVESTIGATOR	1.00	0.00	0.00	1.00	
COMMUNITY SERVICES OFFICER	2.00	0.00	0.00	2.00	
DIGITAL FORENSICS TECH II	2.00	0.00	0.00	2.00	
INFORMATION TECHNOLOGY TECH	0.00	1.00	0.00	1.00	
PEACE OFFICER	15.00	9.00	0.00	24.00	
POLICE AGENT	6.00	0.00	2.00	8.00	
POLICE COMM SYSTEMS MANAGER	1.00	0.00	0.00	1.00	
POLICE DISPATCHER	7.00	0.00	0.00	7.00	
POLICE LIEUTENANT	0.00	1.00	0.00	1.00	
POLICE SERGEANT	5.00	1.00	1.00	7.00	
POLICE TECHNOLOGY SPECIALIST	0.00	0.00	1.00	1.00	
PUBLIC INFORMATION SPEC	0.00	1.00	0.00	1.00	
SR INFO TECH SUPPORT SPEC II/SR POLICE TECH SPEC	0.00	1.00	(1.00)	0.00	
SR POLICE TECHNOLOGY SPECIALIST	1.00	(1.00)	0.00	0.00	
MEASURE A FUND	TOTAL	40.00	13.00	3.00	56.00

POLICE GENERAL FUND TOTAL 319.50 0.00 0.00 319.50

POLICE NON-GENERAL FUND TOTAL 99.00 13.00 2.00 114.00

PUBLIC WORKS GENERAL FUND

ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
ASST DIR OF PUBLIC WORKS	1.00	0.00	0.00	1.00
BUILDING SERVICES SUPERVISOR	1.00	0.00	0.00	1.00

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET
CARPENTER	1.00	0.00	0.00	1.00
CONSTRUCTION & REPAIR SUPVSR	1.00	0.00	0.00	1.00
CUSTODIAL SUPERVISOR	1.00	0.00	0.00	1.00
CUSTODIAN	11.00	0.00	0.00	11.00
DIR OF PUBLIC WORKS	1.00	0.00	0.00	1.00
ELECTRICIAN	2.00	0.00	0.00	2.00
EQUIPMENT OPERATOR	3.00	0.00	0.00	3.00
FACILITIES MANAGER	1.00	0.00	0.00	1.00
HVAC TECHNICIAN	2.00	0.00	0.00	2.00
LEAD CUSTODIAN	4.00	0.00	0.00	4.00
LOCKSMITH	1.00	0.00	0.00	1.00
MAINTENANCE WORKER II	10.00	0.00	0.00	10.00
MANAGEMENT ANALYST II	1.00	0.00	0.00	1.00
OPEN SPACE INSPECTOR	5.00	0.00	0.00	5.00
OPEN SPACE MANAGER	1.00	0.00	0.00	1.00
PLUMBER	1.00	0.00	0.00	1.00
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PUBLIC WORKS MANAGER	2.00	0.00	0.00	2.00
PUBLIC WORKS SPECIALIST	1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERINTENDENT	1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERVISOR	4.00	0.00	0.00	4.00
PUMP MAINTENANCE SUPERVISOR	1.00	0.00	0.00	1.00
PUMP MAINTENANCE TECHNICIAN	5.00	0.00	0.00	5.00
SECRETARY	1.00	0.00	0.00	1.00
SR ELECTRONICS TECH	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	2.00	0.00	0.00	2.00
SR HVAC TECHNICIAN	1.00	0.00	0.00	1.00
SR MAINTENANCE WORKER	9.00	0.00	0.00	9.00
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR OPEN SPACE INSPECTOR	1.00	0.00	0.00	1.00
TREE TRIMMER SUPERVISOR	1.00	0.00	0.00	1.00
PUBLIC WORKS - GENERAL FUND	TOTAL	82.00	0.00	0.00
82.00				
FLEET MANAGEMENT FUND				
EQUIPMENT MECHANIC	3.00	0.00	1.00	4.00
FIRE APPARATUS MECH	2.00	0.00	0.00	2.00
FLEET INVENTORY CONTROL SPEC	1.00	0.00	0.00	1.00
FLEET MANAGER	1.00	0.00	0.00	1.00
SR EQUIPMENT MECHANIC	1.00	0.00	0.00	1.00
SR MANAGEMENT ANALYST	0.00	0.00	1.00	1.00
FLEET MANAGEMENT FUND	TOTAL	8.00	0.00	2.00
10.00				
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

CLASSIFICATION	FY 2021 ADOPTED BUDGET	FY 2021 MIDYEAR CHANGES	FY 2022 PROPOSED CHANGES	FY 2022 PROPOSED BUDGET
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	42.00
PUBLIC WORKS GENERAL FUND TOTAL	82.00	0.00	0.00	82.00
PUBLIC WORKS NON-GENERAL FUND TOTAL	52.00	0.00	2.00	54.00
GENERAL FUND SUBTOTAL				
	846.75	0.00	3.50	850.25
NON-GENERAL FUND SUBTOTAL				
	315.00	17.00	4.00	336.00
TOTAL AUTHORIZED POSITIONS				
	1,161.75	17.00	7.50	1,186.25



APPENDIX

Fiscal Policies

Investment Policies

General Fund Reserve Policy

Pension Reserve Policy

Debt Administration

Accounting Systems and Budgetary Control

List of Acronyms

Glossary

FISCAL POLICIES

Fiscal Policies

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

General

1. The City's financial assets will be managed in a sound and prudent manner in order to ensure the continued viability of the organization.
2. A comprehensive operating and capital budget for all City funds will be developed annually and presented to the City Council for approval. The purpose of the annual budget will be to:
 - a. Identify community needs for essential services.
 - b. Identify the programs and specific activities required to provide these essential services.
 - c. Establish program policies and goals that define the nature and level of program services required.
 - d. Identify alternatives for improving the delivery of program services.
 - e. Identify the resources required to fund identified programs and activities, and enable accomplishment of program objectives.
 - f. Set standards to facilitate the measurement and evaluation of program performance.
3. The City's annual operating budget will be balanced whereby planned expenditures do not exceed anticipated revenues.
4. Recurring revenues will fund recurring expenditures. One-time revenues will be used for capital, reserve augmentation, or other non-recurring expenditures.
5. Accounting systems will be maintained in accordance with Generally Accepted Accounting Principles.
6. Investment policy and practice will be in accordance with State statutes that emphasize safety and liquidity over yield, including quarterly status reports to the City Council. *(Council Policy)*
7. City operations will be managed and budgets prepared with the goal of maintaining an available fund balance in the General Fund of no less than fifteen percent of the General Fund operating budget. *(Council Policy)*
8. General Fund fiscal status reports reflecting comparisons of actual and projected performance with budget allocations for both revenue and expenditures will be presented to the City Council on a quarterly basis. *(City Charter)*

Revenue

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

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

Expenditures

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

Capital Improvement Program (CIP)

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

City Debt Policy & Debt Management

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

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

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

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

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

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

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

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

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

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

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

Sewer Service Revenue Fund Reserve Policy

1. Working Capital and Rate Stabilization Reserve

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

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

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

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

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

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

2. Emergency Reserve

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

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

3. Vehicle Replacement Reserve

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

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

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

4. USEPA Permit Renewal Liability Reserve

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

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

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

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

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

INVESTMENT POLICIES

Investment Policies

1.0 Purpose

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

2.0 Policy

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

3.0 Scope

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

3.1 Funds

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

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

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

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

4.0 Prudence

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

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

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

4.1 Personal Responsibility

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

5.0 Objective

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

5.1 Safety

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

5.2 Liquidity

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

5.3 Return on Investments

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

6.0 Delegation of Authority

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

7.0 Ethics and Conflicts of Interest

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

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

8.0 Authorized Financial Dealers and Institutions

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

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

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

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

9.0 Authorized & Suitable Investments

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

Investments not specifically listed below are deemed inappropriate and prohibited:

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

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

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

- K. OBLIGATIONS OF THE STATE OF CALIFORNIA. Including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by the state, or by a department, board, agency or authority of the state. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(d).
- L. OBLIGATIONS OF THE OTHER 49 STATES. Including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by any of these states, or by a department, board, agency or authority of the state. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(d).
- M. MONEY MARKET FUNDS. A maximum of 20% of the portfolio may be invested in money market funds. 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 February 16, 2021 via *Council Resolution 2021-022*

GENERAL FUND RESERVE POLICY

General Fund Reserve Policy

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

- (i) Allocations for the Pension Reserve Fund ("PRF") will only occur after the full funding of the 15% General Fund Operating Reserves; and
- (ii) 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
- (iii) In the event all three General fund reserve accounts are fully funded at the stated policy percentage, 100% of surplus funds will be transferred to the PRF until it reaches 15% of General Fund Expenses (excluding Measure A & P, identical dollar amount to the General Fund Operating Reserves)..

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

PURPOSE:

Public entities purposely accumulate and then maintain adequate reserves to help ensure both financial stability and the continued ability to provide core services in difficult times. Sufficient reserves create financial stability resulting in increased credit quality and allows 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%
2. Economic Contingency Reserves – minimum 5%
3. Catastrophic Event Reserves – 3%

The total recommended minimum reserve level for the three categories combined is 23%.

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 four/fifths (4/5) vote 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 4/5ths 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 four/fifths (4/5) vote 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 Financial Forecast and Annual Operating Budget process. There is no maximum reserve level as any additional reserves would provide a greater level of fiscal security.

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

PENSION RESERVE POLICY

Pension Reserve Policy

BACKGROUND

The following policy has been developed in response to large annual pension cost increases as a result of current and retired employees living longer, lower than anticipated investment returns by CalPERS over the last several years, and CalPERS policies adopted that require all cities to payback all unfunded pension liability over the next thirty years for existing unfunded liability and over twenty years for any new unfunded liability. 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. As of June 30, 2020 the total Miscellaneous plan Unfunded Actuarial Liability (UAL) was \$190,478,272 and the total Safety plan UAL was \$163,766,889.

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

PURPOSE

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

POLICY

Allocation Methodology

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

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

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

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

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

Other Provisions

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

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

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

Definitions:

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

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

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

DEBT ADMINISTRATION

Debt Administration

DEBT PORTFOLIO

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

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

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

Based on the estimated balances for the year ending June 30, 2021, 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.

Description	Principal Outstanding	Interest Outstanding	Total Debt Outstanding
Tax Allocation Bonds	\$ 22,770,000	\$ 7,022,750	\$ 29,792,750
Certificates of Participation / Lease Revenue Bonds	\$ 138,175,000	\$ 40,002,461	\$ 178,177,461
Bond Premium	\$ 15,316,904	\$ -	\$ 15,316,904
Capital Leases	\$ 11,079,920	\$ 819,533	\$ 11,899,453
Notes/Loans Payable	\$ 1,689,357	\$ 125,142	\$ 1,814,499
CDBG Section 108 Loan	\$ 4,926,000	\$ 1,414,693	\$ 6,340,693
Miscellaneous Claims Payable	\$ 24,685,336	\$ -	\$ 24,685,336
Compensated Absences (Employee Leave)	\$ 10,200,707	\$ -	\$ 10,200,707
Subtotal	\$ 228,843,224	\$ 49,384,579	\$ 278,227,803
Advances from Other Funds	\$ 45,458,883	\$ -	\$ 45,458,883
TOTAL LONG TERM DEBT	\$ 274,302,107	\$ 49,384,579	\$ 323,686,686

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 (\$22.8 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 (\$138.2 million)

As of June 30, 2021, 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 (\$350 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 (\$15.3 million)

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

Capital Leases (\$11.1 million)

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

energy savings.

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

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

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

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

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

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

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

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

Notes/Loans Payable (\$1.7 million)

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

In December 2012, the City entered into a lease purchase agreement with Bank of America to purchase certain energy conservation equipment. The agreement would bridge the financial gap between the Municipal Streetlight Retrofit Project capital costs and the available rebates for energy conservation equipment. The June 30, 2021 outstanding balance is \$688,951.47

CDBG Section 108 Loan (\$4.9 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 (\$24.7 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 (\$10.2 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, 2020.

Advances From Other Funds (\$45.5 million)

The Successor Agency has entered into reimbursement agreements with the City to reimburse the City for certain lease payments made by the City under various lease agreements. The balance as of June 30, 2020, is \$9.1 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 balance for the loan was \$8,570,125 at June 30, 2020. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis.

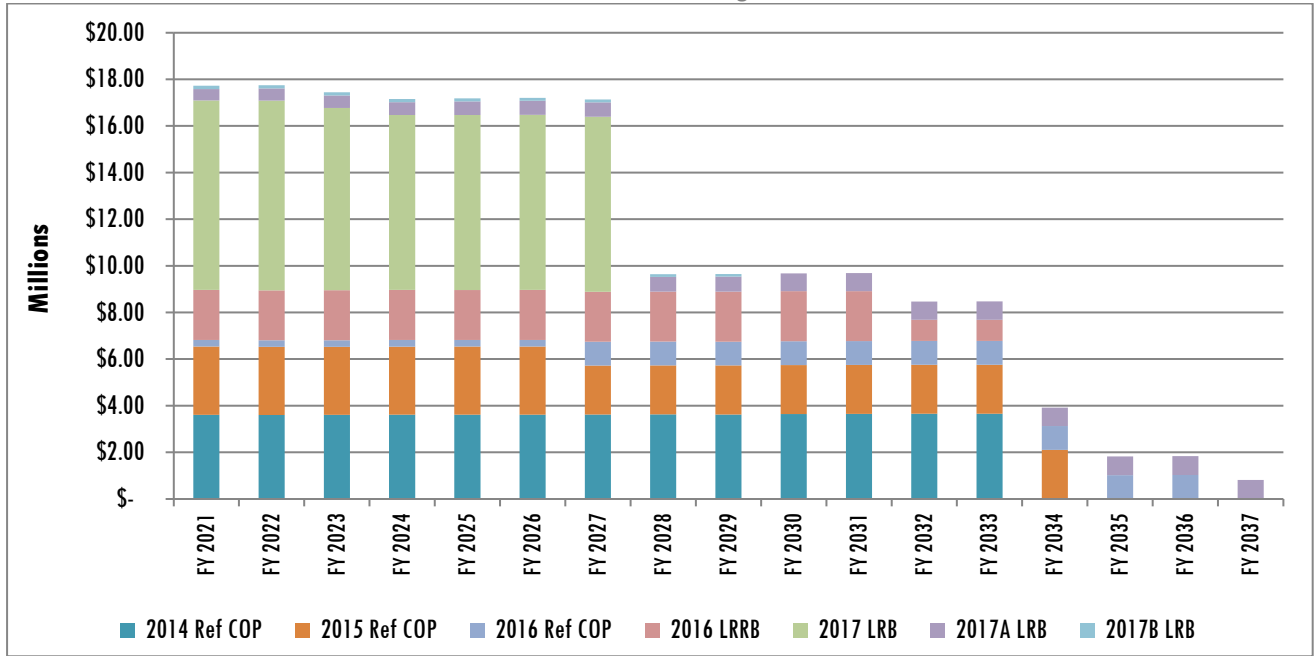
City Council authorized a loan to Western PAD from Eastern PAD in the amount of \$9,630,000 to acquire the 14.41 acre site located in the lower Sweetwater Valley owned by the Redevelopment Agency and \$310,000 to acquire the 1.89 acre site located at Auto Park Place, Chula Vista. Per Resolution 2015-035 of the City Council, these loans were consolidated. The loan will be repaid as funds become available, either as a result of credit acquisitions by the Agency or the payment of PAD fees by developers in western Chula Vista; in conjunction with Council Policy No 200-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis. The balance was \$9,682,740 at June 30, 2020. The Agency will ensure that PAD funds are repaid to fully fund the development of the park for which they were originally collected.

The City Council authorized and set terms for loans from the Trunk Sewer fund to Salt Creek for \$16,848,381, to the Storm Drain fund for \$744,612, and \$803,331 from the Sewer Facility fund for capital improvement projects, via Resolution 2015-035. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis. The balance was \$18,098,265 at June 30, 2020, of which all \$18,098,265 is outstanding from the Sewer Fund to the Sewer Development Impact Fees Fund and the portion due from the Sewer Fund to the Storm Drain Fund has been paid in full.

General Fund Long-Term Debt for Fiscal Year 2021-22

The General Fund's annual debt service "commitment" for the Certificates of Participation and the Lease Revenue Refunding Bond in fiscal year 2022 is approximately \$17.75 million, or 8.1% of the General Fund operating budget. However, it must be noted that although this amount is truly a General Fund commitment, only \$11.9 million will actually be paid from General Fund resources, with the remaining amount paid from available development impact fees and residential construction tax. The \$11.9 million represents approximately 5.5% of the General Fund operating budget. The \$17.75 million represents ongoing level debt service payments as depicted in the following chart.

Annual Debt Service Obligation of the General Fund
Fiscal Years 2021 through 2037



Note:

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

**ACCOUNTING SYSTEMS AND BUDGETARY
CONTROL**

Accounting Systems and Budgetary Control

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

FUNDS STRUCTURE

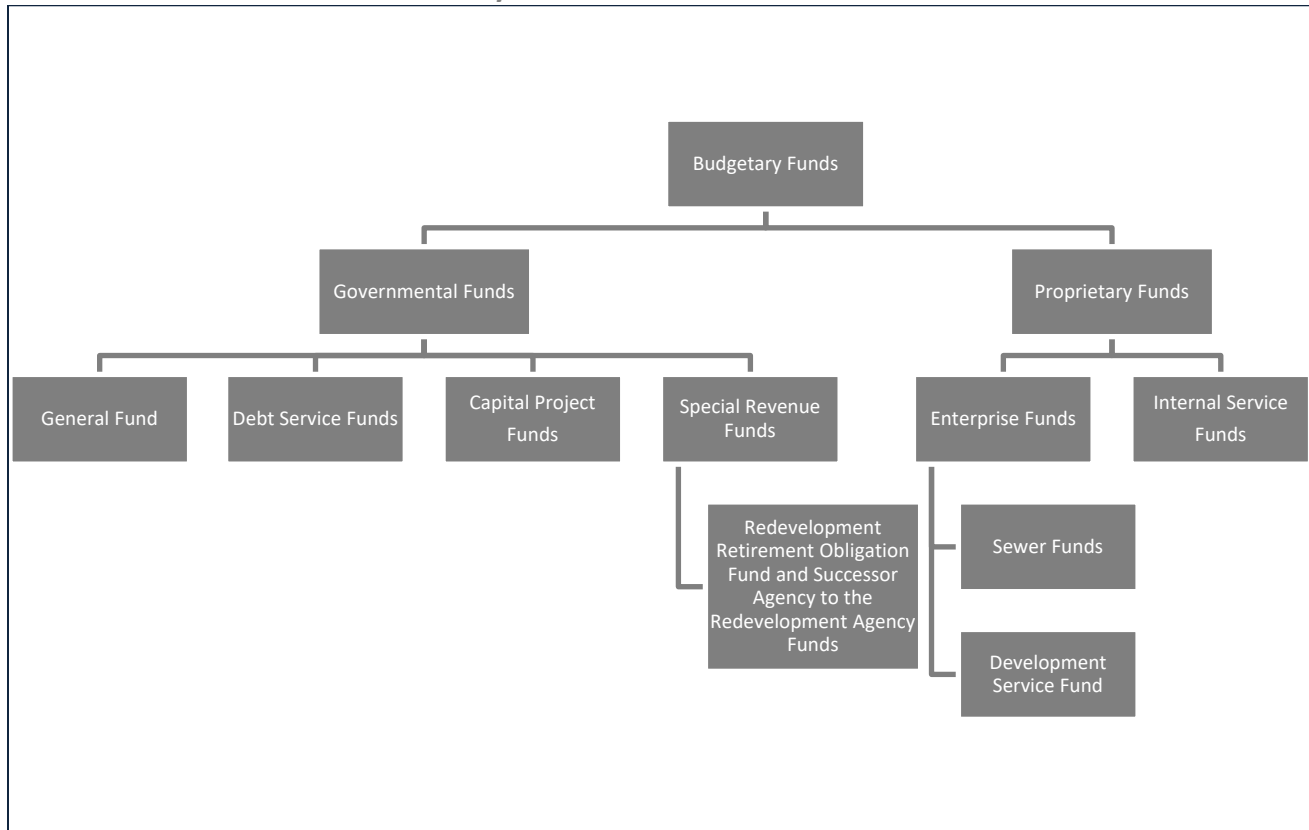
Governmental funds include activities associated with the operations of the City such as the provision of library, recreation, and public safety services. Special revenue funds, capital project funds, debt service funds, and the City’s general fund are different types of governmental funds.

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, Redevelopment Retirement Obligation Fund and Successor Agency to the Redevelopment Agency Funds, Sewer Funds, Fleet Service Funds, Capital Projects Funds, Debt Service Funds, and Other Funds. Details about each of these funds can be found in the corresponding sections of the document.

City of Chula Vista Fund Structure



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

BASIS OF ACCOUNTING & BUDGETING

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

INTERNAL CONTROLS

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

BUDGETARY CONTROL

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

BUDGET MODIFICATIONS

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

ENCUMBRANCES

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

LIST OF ACRONYMS

List of Acronyms

A

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

B

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

C

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

COP: Certificate of Participation

CPI: Consumer Price Index

CREBS: Clean Renewable Energy Bonds

CTC: California Transportation Commission

CVBMP: Chula Vista Bayfront Master Plan

CVACF: Chula Vista Animal Care Facility

CVEA: Chula Vista Employee's Association

CVPD: Chula Vista Police Department

CVT: Chula Vista Transit

D

DAR: Direct Access Ramp

DASH: Dynamic After School Hours

DIF: Development Impact Fee

DMS: Drainage Management System

DVP: Delivery Versus Payment

E

EEBG: Energy Efficiency Block Grant

EOC: Emergency Operation Center

ERAF: Educational Revenue Augmentation Fund

EUC: Eastern Urban Center

F

FCIP: Fire Company Inspection Program

FDIC: Federal Deposit Insurance Corporation

FF: Firefighters

FHLB: Federal Home Loan Bank

FHLMC: Federal Home Loan Mortgage Corporation

FHWA: Federal Highway Administration

FICB: Federal Intermediate Credit Bank

FLB: Federal Land Bank

FLSA: Fair Labor Standards Act

FMS: Fleet Management System
FNMA: Federal National Mortgage Association
FPPC: Fair Political Practices Commission
FREBE: Free Resource Energy Business Evaluation
FSE: Fire Safety Engineering
FTA: Federal Transit Administration
FTE: Full-Time Equivalent
FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles
GDP: Gross Domestic Product
GFOA: Government Finance Officers of America
GGMS: General Government Management System
GIS: Geographic Information System
GMOC: Growth Management Oversight Committee
GNMA: Government National Mortgage Association
GUC: General Use Certificates

H

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

I

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

L

LAIF: Local Agency Investment Fund

LAN: Local Area Network

LRT: Light Rail Trolley

M

MGD: Million Gallons per Day

MHZ: Megahertz

MIS: Management and Information Systems\Services

MLA: Master Lease Agreement

MOU: Memorandum of Understanding

MSCP: Multiple Species Conservation Plan

MTDB: Metropolitan Transit Development Board

MTS: Metropolitan Transit System

N

NCD: Negotiable Certificate of Deposit

NEP: Neighborhood Reinvestment Program

NFPA: National Fire Protection Association

O

OPEB: Other Post-Employment Benefits

OSMS: Open Space Management System

P

PACE: Parcel Assessed Clean Energy

PAD: Park Acquisition and Development

PCI: Pavement Condition Index

PFDIF: Public Facilities Development Impact Fees

PLF: Public Library Foundation Act

PLTP: Point Loma Treatment Plant

PMS: Parks Management System

POA: Police Officer's Association

POB: Pension Obligation Bond

PUC: Public Utilities Commission

R

RCS: Regional Communications System

RCT: Residential Construction Tax

RDA: Redevelopment Agency

RFP: Request for Proposals

RMS: Roadway Management System

RTIP: Regional Transportation Improvement Program

RWQCB: Regional Water Quality Control Board

S

SANDAG: San Diego Association of Governments

SANDPIPA: San Diego Pooled Insurance Policy Association

SBA: Small Business Association

SBBRT: South Bay Bus Rapid Transit

SGIP: Smart Growth Initiative Program

SHOPP: State Highway Operations and Protection Program

SLMA: Student Loan Marketing Association

SR2s: Safe Routes to School

SRO: School Resource Officer

STRETCH: Safe Time For Recreation, Enrichment And Tutoring

SWBAMLA: Southwest Border Anti-Money Laundering Alliance

T

TABS: Tax Allocation Bonds

TARBS: Tax Allocation Refunding Bonds

TDA: Transportation Development Act

TDIF: Transportation Development Impact Fee

TOT: Transient Occupancy Tax

TUT: Telephone Users' Tax

TVA: Tennessee Valley Authorities

U

UUT: Utility Users' Tax

V

VLf: Vehicle License Fee

W

WCE: Western Council of Engineers

WMP: Wastewater Master Plan

WMS: Wastewater Management System

W-TDIF: Western Transportation Development Impact Fee

GLOSSARY

Glossary

A

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

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

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

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

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

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

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

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

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

B

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

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

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

C

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

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

G

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

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

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

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

General Revenue – See Discretionary Revenues.

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

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

I

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

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

Interest Expense – Interest costs paid by 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 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total. The general fund is always considered a major fund.

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

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

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

N

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

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

O

Operating Budget – Costs associated with the ongoing municipal services.

Ordinance – A formal legislative enactment by the City Council.

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

P

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

Program Revenue – Revenues generated by a given activity.

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

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

R

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

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

Revenue – Funds received from various sources to finance expenditures.

S

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

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

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

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

T

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

U

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

Y

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

