



Overview

This financial report summarizes the City’s General Fund financial position for Fiscal Year 2018-2019 through September 30, 2018, and projections for the remainder of the year ending on June 30, 2018. The purpose of this report is to provide the City Council, Management and the citizens of Chula Vista an update on the City’s fiscal status based on the most recent financial information.

This report also includes information from the City’s long-term financial plan (LTFP). The LTFP is a forecast of ten future years based upon information available at the time and is updated annually to reflect the most current information available. The full LTFP can be found on the City’s website at <https://www.chulavistaca.gov/departments/finance/financial-reports>.

At the end of the first quarter, the City’s financial outlook is projected to be primarily unchanged as the revised projections anticipate growth in revenues slightly outpacing growth in expenditures. Based on current projections, revenues are anticipated to increase by approximately \$0.4 million and expenditures are anticipated to decrease by less than \$0.1 million for a positive difference of approximately \$0.4 million.

Revenues

The following table shows the FY 2019 General Fund Adopted Budget revenues and the year-end Projected Budget revenues. The Projected Budgets includes all the change in projections included in this report. Overall, General Fund revenues are projected to increase by approximately \$0.4 million above the Adopted Budget amounts. The primary driver of the increase in revenues is due to an adjustment to the Property Tax In-Lieu of Vehicle License Fees projection. Based upon information from the County of San Diego, this revenue category is projected to be approximately \$0.3 million higher than the original adopted budget amount. The balance of the projected revenue increase is due to increases to various departmental revenues within the Revenue from Other Agencies and Charges for Services revenue categories.

The proposed budgetary adjustments are shown within the respective revenue categories in the following table.

Revenue Category	FY 2019 Adopted Budget	FY 2019 Projected Budget	Variance
Property Taxes	\$ 35,301,977	\$ 35,301,977	\$ -
Sales Tax	\$ 33,698,020	\$ 33,698,020	\$ -
Measure P Sales Tax	\$ 18,085,000	\$ 18,085,000	\$ -
PT in lieu of Motor Vehicle License Fee (VLF)	\$ 21,886,241	\$ 22,224,361	\$ 338,120
Franchise Fees	\$ 11,691,843	\$ 11,691,843	\$ -
Utility Users Tax	\$ 5,605,396	\$ 5,605,396	\$ -
Transient Occupancy Taxes	\$ 4,102,798	\$ 4,102,798	\$ -
Development Revenue	\$ 1,250,153	\$ 1,250,153	\$ -
License and Permits	\$ 1,448,143	\$ 1,448,143	\$ -
Fines, Forfeitures, Penalties	\$ 1,241,423	\$ 1,241,423	\$ -
Use of Money & Property	\$ 2,953,166	\$ 2,953,166	\$ -
Other Local Taxes	\$ 2,598,193	\$ 2,598,193	\$ -
Police Grants	\$ 837,440	\$ 837,440	\$ -
Revenue from Other Agencies	\$ 2,249,425	\$ 2,145,015	\$ (104,410)
Charges for Services	\$ 7,318,092	\$ 7,436,312	\$ 118,220
Interfund Reimbursements	\$ 9,648,924	\$ 9,648,924	\$ -
Other Revenue	\$ 1,066,365	\$ 1,066,365	\$ -
Transfers In	\$ 13,694,580	\$ 13,694,580	\$ -
TOTAL REVENUES	\$ 174,677,179	\$ 175,029,109	\$ 351,930

The Finance Department will continue to monitor the City’s actual revenues and will provide any significant changes in subsequent quarterly budget monitoring reports.

Expenditures

The following table reflects the FY 2019 General Fund Adopted Budget expenditures and actual expenditures by department as of September 30, 2018. In total, departments have expended \$47.4 million or 27% of the General Fund budget after 25% of the fiscal year has elapsed. Overall, departmental expenditures are tracking consistent with the budget as of the end of the first quarter. Staff will continue to monitor department expenditures to identify any costs that might trend higher than anticipated and proposed future actions to address these trends as appropriate.



GENERAL FUND EXPENDITURES AS OF 9/30/2018

Department	FY 2019 Adopted Budget	Expended as of 9/30/18	% Expended
City Council	\$ 1,626,561	\$ 452,104	27.8%
Boards & Commissions	\$ 27,783	\$ 8,442	30.4%
City Clerk	\$ 984,447	\$ 245,277	24.9%
City Attorney	\$ 3,042,225	\$ 870,691	28.6%
Administration	\$ 2,160,430	\$ 699,629	32.4%
Information Technology	\$ 3,717,967	\$ 1,208,387	32.5%
Human Resources	\$ 2,779,499	\$ 752,521	27.1%
Finance	\$ 3,869,938	\$ 1,125,728	29.1%
Non-Departmental	\$ 25,259,195	\$ 3,517,998	13.9%
Animal Care Facility	\$ 2,949,106	\$ 816,865	27.7%
Economic Development	\$ 2,127,278	\$ 691,756	32.5%
Planning & Building	\$ 2,900,096	\$ 839,137	28.9%
Engineering/Capital Project	\$ 8,953,842	\$ 2,347,391	26.2%
Police	\$ 56,457,994	\$ 16,263,551	28.8%
Fire	\$ 30,827,479	\$ 10,144,402	32.9%
Public Works	\$ 11,984,859	\$ 3,174,805	26.5%
Parks and Recreation	\$ 10,915,734	\$ 3,096,303	28.4%
Library	\$ 4,092,746	\$ 1,143,005	27.9%
TOTAL EXPENDITURE BUDGET	\$ 174,677,179	\$ 47,397,992	27.1%

Staff will continue to monitor General Fund expenses and look for potential cost saving measures in order to remain within budget during the current fiscal year.

LONG-TERM FINANCIAL PLAN UPDATE – FISCAL YEARS 2020 TO 2024

A focus of this financial report is to review the Long-Term Financial Plan (LTFP) and look beyond the current fiscal year at fiscal issues facing the City on the horizon.

The following table displays the updated financial projections for fiscal years 2020 through 2024. A more detailed table that includes all ten years is provided at the end of this report.

Long-Term Financial Plan

Description	Forecast	Forecast	Forecast	Forecast	Forecast
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue Projections (millions)					
MAJOR DISCRETIONARY REVENUES	\$ 149.35	\$ 152.31	\$ 155.35	\$ 158.45	\$ 161.64
OTHER REVENUES	\$ 43.28	\$ 43.54	\$ 43.37	\$ 43.65	\$ 43.92
NEW DEVELOPMENT REVENUES	\$ 2.97	\$ 4.08	\$ 5.07	\$ 6.05	\$ 7.02
TOTAL REVENUES	\$ 195.59	\$ 199.94	\$ 203.78	\$ 208.15	\$ 212.58
Expenditure Projections (millions)					
PERSONNEL SERVICES EXPENDITURES	\$ 135.13	\$ 140.17	\$ 145.21	\$ 149.96	\$ 153.97
OTHER EXPENDITURES	\$ 64.75	\$ 65.78	\$ 67.68	\$ 66.94	\$ 68.30
NEW DEVELOPMENT EXPENDITURES	\$ 2.01	\$ 2.14	\$ 2.88	\$ 2.99	\$ 3.11
TOTAL EXPENDITURES	\$ 201.89	\$ 208.09	\$ 215.77	\$ 219.89	\$ 225.37
TOTAL GENERAL FUND SURPLUS/(DEFICIT)	\$ (6.30)	\$ (8.15)	\$ (11.99)	\$ (11.74)	\$ (12.79)
SURPLUS/(DEFICIT) AS % OF BUDGET	-3.12%	-3.92%	-5.56%	-5.34%	-5.68%
HIGH PRIORITY PROGRAMS					
Peace Officer Funding ²	\$ 0.81	\$ 1.72	\$ 2.71	\$ 3.80	\$ 4.96
TOTAL GENERAL FUND SURPLUS/(DEFICIT)	\$ (7.12)	\$ (9.87)	\$ (14.70)	\$ (15.54)	\$ (17.75)
SURPLUS/(DEFICIT) AS % OF BUDGET	-3.52%	-4.74%	-6.81%	-7.07%	-7.88%

The following table reflects the projected expenditures for June 30, 2018 with the various proposed department adjustments for the first quarter. The largest variance projected at year-end is due to budget adjustments for police personnel. At the end of the fiscal year, the Finance Department will be seeking to make transfers from other expenditure categories with projected savings and to appropriate available revenues to fully utilize resources and mitigate any departmental deficits.

GENERAL FUND PROJECTIONS BY DEPARTMENT FOR JUNE 30, 2018

Department	FY 2019 Adopted Budget	FY 2019 Projected Budget	Variance
City Council	\$ 1,626,561	\$ 1,626,561	\$ -
Boards & Commissions	\$ 27,783	\$ 27,783	\$ -
City Clerk	\$ 984,447	\$ 984,447	\$ -
City Attorney	\$ 3,042,225	\$ 3,042,225	\$ -
Administration	\$ 2,160,430	\$ 2,160,430	\$ -
Information Technology	\$ 3,717,967	\$ 3,717,967	\$ -
Human Resources	\$ 2,779,499	\$ 2,779,499	\$ -
Finance	\$ 3,869,938	\$ 3,869,938	\$ -
Non-Departmental	\$ 25,259,195	\$ 25,263,602	\$ 4,407
Animal Care Facility	\$ 2,949,106	\$ 2,966,306	\$ 17,200
Economic Development	\$ 2,127,278	\$ 2,128,750	\$ 1,472
Planning & Building	\$ 2,900,096	\$ 2,900,096	\$ -
Engineering/Capital Project	\$ 8,953,842	\$ 8,953,842	\$ -
Police	\$ 56,457,994	\$ 56,625,786	\$ 167,792
Fire	\$ 30,827,479	\$ 30,707,479	\$ (120,000)
Public Works	\$ 11,984,859	\$ 11,823,153	\$ (161,706)
Parks and Recreation	\$ 10,915,734	\$ 10,914,193	\$ (1,541)
Library	\$ 4,092,746	\$ 4,108,277	\$ 15,531
TOTAL EXPENDITURE BUDGET	\$ 174,677,179	\$ 174,600,334	\$ (76,845)

While no revenue shortfall is anticipated for Fiscal Year 2018/2019, the current LTFP projects budget fiscal deficits beginning in FY 2020. Assuming no additional financial measures or policy changes to either increase revenues or reduce expenditures, Fiscal Year 2019/2020 projects a revenue shortfall of \$7.1 million, growing to a deficit of \$17.7 in Fiscal Year 2023/2024 and \$31.8 million in Fiscal Year 2028/2029 (the last year of the LTFP).

For revenues, additional revenue sources or increasing growth in existing revenue sources will be needed. The City of Chula Vista continues to pursue development opportunities that have the potential to positively impact revenue for the City. These include the development of the Eastern Urban Center

(Millenia) and the approval of the Bayfront Development Project. However, these large developments are still several years away from being built and occupied.

For expenditures, the most significant drivers of the long-term grow in expenses are related to the increase in public safety costs and the increasing costs associated with public employee salaries and benefits.

Fiscal Year 2019 Budget Balancing

The purpose of this review is to highlight the structural imbalances that the City will face next fiscal year, and to focus problem solving efforts toward a menu of viable options. These projections will continue to evolve as new information becomes available. The projections within this report assume continued economic growth. Even a small or short-lived economic downturn will amplify the projected deficits shown in the LTFP. These projections do not assume the passage or potential impact of any future tax measures that may be considered by the City.

SUMMARY AND NEXT STEPS

At the conclusion of the first fiscal year quarter of 2018-19, the current year budget is on track for revenues and expenditures, with minor modifications. Staff is watching expenditures and revenue projections to assess whether further modifications will be necessary later in the year.

The longer-term projections for the City's General Fund continue to pose serious challenges, because revenues will not be sufficient to cover projected costs that are on the horizon. Because the City has limited abilities to impact near-term revenue, its staff and policy makers will need to focus their efforts on the cost side by finding savings, modifying service levels, cost cuts or cost delays for the upcoming year, even as efforts continue to address economic development opportunities throughout the City.



Long-Term Financial Plan FY 2020 - 2029

Description	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue Projections (millions)										
Property Taxes	\$ 36.36	\$ 37.45	\$ 38.57	\$ 39.72	\$ 40.91	\$ 42.13	\$ 43.39	\$ 44.69	\$ 46.03	\$ 47.40
Sales Tax	\$ 34.04	\$ 34.38	\$ 34.72	\$ 35.07	\$ 35.42	\$ 35.77	\$ 36.13	\$ 36.49	\$ 36.86	\$ 37.22
Measure P Sales Tax	\$ 18.27	\$ 18.45	\$ 18.63	\$ 18.82	\$ 19.01	\$ 19.20	\$ 19.39	\$ 14.69	\$ -	\$ -
Measure A Sales Tax ¹	\$ 16.40	\$ 16.73	\$ 17.06	\$ 17.40	\$ 17.75	\$ 18.11	\$ 18.47	\$ 18.84	\$ 19.22	\$ 19.60
Franchise Fees	\$ 11.93	\$ 12.16	\$ 12.41	\$ 12.66	\$ 12.91	\$ 13.17	\$ 13.43	\$ 13.70	\$ 13.97	\$ 14.25
Utility Users Taxes	\$ 5.63	\$ 5.66	\$ 5.69	\$ 5.72	\$ 5.75	\$ 5.78	\$ 5.81	\$ 5.83	\$ 5.86	\$ 5.89
Transient Occupancy Taxes	\$ 4.19	\$ 4.27	\$ 4.35	\$ 4.44	\$ 4.53	\$ 4.62	\$ 4.71	\$ 4.81	\$ 4.90	\$ 5.00
Motor Vehicle License Fees	\$ 22.54	\$ 23.22	\$ 23.92	\$ 24.63	\$ 25.37	\$ 26.13	\$ 26.92	\$ 27.73	\$ 28.56	\$ 29.41
MAJOR DISCRETIONARY REVENUES	\$ 149.35	\$ 152.31	\$ 155.35	\$ 158.45	\$ 161.64	\$ 164.90	\$ 168.24	\$ 166.77	\$ 155.39	\$ 158.78
Development Revenue	\$ 2.06	\$ 2.06	\$ 2.07	\$ 2.08	\$ 2.08	\$ 2.09	\$ 2.10	\$ 2.10	\$ 2.11	\$ 2.11
Licenses and Permits	\$ 1.48	\$ 1.51	\$ 1.54	\$ 1.57	\$ 1.60	\$ 1.63	\$ 1.66	\$ 1.70	\$ 1.73	\$ 1.77
Fines, Forfeitures & Penalties	\$ 1.27	\$ 1.29	\$ 1.32	\$ 1.34	\$ 1.37	\$ 1.40	\$ 1.43	\$ 1.46	\$ 1.48	\$ 1.51
Use of Money and Property	\$ 2.38	\$ 2.40	\$ 2.42	\$ 2.44	\$ 2.46	\$ 2.49	\$ 2.51	\$ 2.53	\$ 2.56	\$ 2.58
Other Local Taxes	\$ 2.62	\$ 2.65	\$ 2.68	\$ 2.70	\$ 2.73	\$ 2.76	\$ 2.79	\$ 2.81	\$ 2.84	\$ 2.87
Police Grants	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84
Other Agency Revenue	\$ 2.27	\$ 2.30	\$ 2.32	\$ 2.34	\$ 2.36	\$ 2.39	\$ 2.41	\$ 2.44	\$ 2.46	\$ 2.49
Charges for Services	\$ 7.36	\$ 7.39	\$ 7.43	\$ 7.47	\$ 7.50	\$ 7.54	\$ 7.58	\$ 7.62	\$ 7.65	\$ 7.69
Interfund Reimbursements	\$ 9.74	\$ 9.83	\$ 9.49	\$ 9.58	\$ 9.68	\$ 9.77	\$ 9.87	\$ 9.97	\$ 10.07	\$ 10.17
Other Revenues - Miscellaneous	\$ 1.07	\$ 1.08	\$ 1.08	\$ 1.09	\$ 1.09	\$ 1.10	\$ 1.10	\$ 1.11	\$ 1.12	\$ 1.12
Transfers From Other Funds	\$ 12.20	\$ 12.20	\$ 12.20	\$ 12.20	\$ 12.20	\$ 12.20	\$ 12.20	\$ 12.20	\$ 12.20	\$ 12.20
OTHER REVENUES	\$ 43.28	\$ 43.54	\$ 43.37	\$ 43.65	\$ 43.92	\$ 44.20	\$ 44.48	\$ 44.77	\$ 45.06	\$ 45.35
NEW DEVELOPMENT REVENUES										
Property Taxes - New Development	\$ 1.01	\$ 1.41	\$ 1.76	\$ 2.10	\$ 2.46	\$ 2.79	\$ 3.19	\$ 3.37	\$ 3.37	\$ 3.37
Sales Tax - New Development	\$ 0.32	\$ 0.45	\$ 0.59	\$ 0.74	\$ 0.85	\$ 0.96	\$ 1.06	\$ 1.16	\$ 1.17	\$ 1.18
Franchise Fees - New Development	\$ 0.28	\$ 0.36	\$ 0.45	\$ 0.54	\$ 0.63	\$ 0.72	\$ 0.80	\$ 0.88	\$ 0.90	\$ 0.91
Utility Users Taxes - New Development	\$ 0.10	\$ 0.14	\$ 0.17	\$ 0.20	\$ 0.23	\$ 0.26	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.30
Motor Vehicle License Fees - New Development	\$ 0.70	\$ 0.97	\$ 1.21	\$ 1.45	\$ 1.69	\$ 1.92	\$ 2.20	\$ 2.32	\$ 2.39	\$ 2.46
Other Revenues - Miscellaneous - New Development	\$ 0.38	\$ 0.50	\$ 0.62	\$ 0.74	\$ 0.86	\$ 0.98	\$ 1.06	\$ 1.16	\$ 1.17	\$ 1.18
Other Local Taxes - New Development	\$ 0.19	\$ 0.26	\$ 0.26	\$ 0.28	\$ 0.31	\$ 0.33	\$ 0.35	\$ 0.30	\$ 0.30	\$ 0.31
NEW DEVELOPMENT REVENUES	\$ 2.97	\$ 4.08	\$ 5.07	\$ 6.05	\$ 7.02	\$ 7.95	\$ 8.94	\$ 9.48	\$ 9.60	\$ 9.71
TOTAL REVENUES	\$ 195.59	\$ 199.94	\$ 203.78	\$ 208.15	\$ 212.58	\$ 217.05	\$ 221.66	\$ 221.02	\$ 210.04	\$ 213.84
Year-over-Year Change	7.07%	2.22%	1.92%	2.14%	2.13%	2.10%	2.12%	-0.29%	-4.97%	1.81%
Expenditure Projections (millions)										
Personnel Services	\$ 93.23	\$ 95.03	\$ 96.87	\$ 98.74	\$ 100.65	\$ 102.61	\$ 104.59	\$ 106.63	\$ 108.69	\$ 110.79
Retirement - PERS	\$ 31.24	\$ 34.44	\$ 37.12	\$ 39.43	\$ 40.95	\$ 42.69	\$ 44.44	\$ 46.25	\$ 48.15	\$ 50.13
Health Insurance	\$ 12.42	\$ 12.46	\$ 13.02	\$ 13.60	\$ 14.20	\$ 14.84	\$ 15.50	\$ 16.19	\$ 16.91	\$ 17.67
Salary Savings (On Going)	\$ (1.75)	\$ (1.77)	\$ (1.79)	\$ (1.81)	\$ (1.83)	\$ (1.85)	\$ (1.87)	\$ (1.89)	\$ (1.91)	\$ (1.93)
PERSONNEL SERVICES EXPENDITURES	\$ 135.13	\$ 140.17	\$ 145.21	\$ 149.96	\$ 153.97	\$ 158.29	\$ 162.66	\$ 167.18	\$ 171.84	\$ 176.65
Supplies and Services	\$ 14.95	\$ 16.07	\$ 17.18	\$ 18.47	\$ 19.90	\$ 21.48	\$ 23.20	\$ 25.06	\$ 27.06	\$ 29.20
Utilities	\$ 4.21	\$ 3.63	\$ 3.89	\$ 4.17	\$ 4.50	\$ 4.81	\$ 5.14	\$ 5.49	\$ 5.86	\$ 6.26
Other Expenses	\$ 0.71	\$ 0.72	\$ 0.74	\$ 0.75	\$ 0.77	\$ 0.78	\$ 0.80	\$ 0.82	\$ 0.83	\$ 0.85
Equipment (Capital not CIP)	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22
Internal Services	\$ 3.02	\$ 3.08	\$ 3.14	\$ 3.20	\$ 3.26	\$ 3.33	\$ 3.40	\$ 3.46	\$ 3.53	\$ 3.60
Measure A Obligations	\$ 16.40	\$ 16.73	\$ 17.06	\$ 17.40	\$ 17.75	\$ 18.11	\$ 18.47	\$ 18.84	\$ 19.22	\$ 19.60
Transfers/Debt Service	\$ 25.24	\$ 25.33	\$ 25.45	\$ 25.72	\$ 25.89	\$ 26.06	\$ 26.24	\$ 21.29	\$ 6.70	\$ 6.80
OTHER EXPENDITURES	\$ 64.75	\$ 65.78	\$ 67.68	\$ 66.94	\$ 68.30	\$ 69.19	\$ 70.27	\$ 66.47	\$ 53.05	\$ 53.37
NEW DEVELOPMENT EXPENDITURES										
Millenia Parks Maintenance	\$ 0.35	\$ 0.40	\$ 0.41	\$ 0.42	\$ 0.42	\$ 0.43	\$ 0.44	\$ 0.45	\$ 0.46	\$ 0.46
Millenia Fire Station	\$ 1.66	\$ 1.74	\$ 1.83	\$ 1.91	\$ 1.99	\$ 2.08	\$ 2.16	\$ 2.25	\$ 2.32	\$ 2.36
Bayfront Fire Station	\$ -	\$ -	\$ 0.64	\$ 0.67	\$ 0.69	\$ 0.72	\$ 0.74	\$ 0.77	\$ 0.79	\$ 0.80
NEW DEVELOPMENT EXPENDITURES	\$ 2.01	\$ 2.14	\$ 2.88	\$ 2.99	\$ 3.11	\$ 3.23	\$ 3.34	\$ 3.47	\$ 3.57	\$ 3.62
TOTAL EXPENDITURES	\$ 201.89	\$ 208.09	\$ 215.77	\$ 219.89	\$ 225.37	\$ 230.71	\$ 236.27	\$ 237.12	\$ 228.46	\$ 233.65
Year-over-Year Change	10.52%	3.07%	3.69%	1.91%	2.49%	2.37%	2.41%	0.36%	-3.65%	2.27%
TOTAL GENERAL FUND SURPLUS/(DEFICIT)	\$ (6.30)	\$ (8.15)	\$ (11.99)	\$ (11.74)	\$ (12.79)	\$ (13.66)	\$ (14.61)	\$ (16.10)	\$ (18.42)	\$ (19.80)
SURPLUS/(DEFICIT) AS % OF BUDGET	-3.12%	-3.92%	-5.56%	-5.34%	-5.68%	-5.92%	-6.18%	-6.79%	-8.06%	-8.48%
HIGH PRIORITY PROGRAMS										
Peace Officer Funding ²	\$ 0.81	\$ 1.72	\$ 2.71	\$ 3.80	\$ 4.96	\$ 6.24	\$ 7.59	\$ 9.05	\$ 10.52	\$ 11.98
TOTAL GENERAL FUND SURPLUS/(DEFICIT)	\$ (7.12)	\$ (9.87)	\$ (14.70)	\$ (15.54)	\$ (17.75)	\$ (19.90)	\$ (22.20)	\$ (25.15)	\$ (28.93)	\$ (31.78)
SURPLUS/(DEFICIT) AS % OF BUDGET	-3.52%	-4.74%	-6.81%	-7.07%	-7.88%	-8.63%	-9.40%	-10.61%	-12.66%	-13.60%

(1) Any revenues in excess of actual expenditures in any year will be carried forward to future years as an encumbrance and continue to be dedicated to Measure A obligations.
 (2) Figure represents City's goal of adding five additional peace officer positions each year to address anticipated growth in City's population. Positions not incorporated in the Intended Public Safety Expenditure Plan for Measure A Sale Tax Measure.