



**Department of Finance  
Memorandum**

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**Date:** 10/25/2018

**To:** The Honorable Mayor and City Council

**Via:** Gary Halbert, City Manager *GH*  
Maria Kachadoorian, Assistant City Manager *MK*

**From:** David Bilby, Director of Finance/Treasurer *DB*

**Subject:** Fiscal Year 2017/18 Financial Status Report

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The Finance Department has completed the unaudited Financial Status Report, per City Charter Section 504(f), and the required schedule (Schedule D – Combined Statement of Revenues, Expenditures and Changes in Fund Equity) will be published in the Star News on 10/26/2018.

Ancillary to the Star News publication, the entire Financial Status Report, inclusive of five financial schedules, will be included on the 11/13/2018 City Council agenda for receipt and filing. The five schedules are included here for reference.

**GENERAL FUND**  
**Revenue Status By Department**  
as of June 30, 2018 - Unaudited

Department	Amended Budget	Actual To Date	Percentage Realized Year to Date
<b>Legislative and Administrative</b>			
City Council	\$ -	\$ -	0.0%
Boards and Commissions	-	-	0.0%
City Clerk	5,500	19,877	361.4%
City Attorney	168,820	159,528	94.5%
Administration	38,000	3,609	9.5%
Information Technology Services	38,900	37,592	96.6%
Human Resources	366,389	250,921	68.5%
Finance	1,167,634	1,359,444	116.4%
<b>Total Legislative and Administrative</b>	<b>\$ 1,785,243</b>	<b>\$ 1,830,971</b>	<b>102.6%</b>
<b>Non-Departmental</b>	<b>\$ 134,657,821</b>	<b>\$ 139,760,851</b>	<b>103.8%</b>
<b>Development and Maintenance Services</b>			
Animal Care Facility	1,446,170	1,316,521	91.0%
Economic Development Department	1,081,094	1,218,382	112.7%
Development Services	2,046,619	2,066,150	101.0%
Engineering/Capital Projects	6,567,563	7,062,343	107.5%
Public Works	6,839,486	6,501,452	95.1%
<b>Total Development and Maintenance Services</b>	<b>\$ 17,980,932</b>	<b>\$ 18,164,848</b>	<b>101.0%</b>
<b>Public Safety</b>			
Police	6,900,142	7,012,068	101.6%
Fire	4,524,953	4,844,379	107.1%
<b>Total Public Safety</b>	<b>\$ 11,425,095</b>	<b>\$ 11,856,447</b>	<b>103.8%</b>
<b>Culture and Leisure</b>			
Recreation	2,402,633	2,385,948	99.3%
Library	541,602	927,643	171.3%
<b>Total Culture and Leisure</b>	<b>\$ 2,944,235</b>	<b>\$ 3,313,592</b>	<b>112.5%</b>
<b>Sub-Total General Fund</b>	<b>\$ 168,793,326</b>	<b>\$ 174,926,707</b>	<b>103.6%</b>
<b>Less Net Transfer In Other General Funds</b>	<b>\$ 1,441,801</b>	<b>\$ 982,787</b>	<b>68.2%</b>
<b>Total General Fund</b>	<b>\$ 167,351,525</b>	<b>\$ 173,943,920</b>	<b>103.9%</b>
<b>Sub-Total Other General Funds <sup>1</sup></b>	<b>\$ 108,294,937</b>	<b>\$ 113,169,836</b>	<b>104.5%</b>
<b>Less Net Transfer In General Fund</b>	<b>\$ 17,604,078</b>	<b>\$ 19,373,720</b>	<b>110.1%</b>
<b>Total Other General Funds</b>	<b>\$ 90,690,859</b>	<b>\$ 93,796,116</b>	<b>103.4%</b>
<b>Total All General Funds</b>	<b>\$ 258,042,384</b>	<b>\$ 267,740,036</b>	<b>103.8%</b>

## Notes:

1. Other General Funds include the Measure P, Fire Equipment Lease, Legislative Council, and Public Liability Funds. These funds are combined with the General Fund for financial reporting purposes.

**GENERAL FUND**  
**Expenditure Status By Department**  
as of June 30, 2018 - Unaudited

Department	Amended Budget <sup>1</sup>	Actual To Date <sup>2</sup>	Percentage Realized Year to Date
<b>Legislative and Administrative</b>			
City Council	\$ 1,612,138	\$ 1,539,362	95.5%
Boards and Commissions	21,732	15,803	72.7%
City Clerk	1,065,170	1,005,381	94.4%
City Attorney	3,054,919	2,852,497	93.4%
Administration	2,061,997	2,107,225	102.2%
Information Technology Services	3,875,379	3,611,380	93.2%
Human Resources	2,816,013	2,566,162	91.1%
Finance	3,876,820	3,756,776	96.9%
<b>Total Legislative and Administrative</b>	<b>\$ 18,384,168</b>	<b>\$ 17,454,587</b>	<b>94.9%</b>
<b>Non-Departmental</b>	<b>\$ 28,926,213</b>	<b>\$ 30,712,548</b>	<b>106.2%</b>
<b>Development and Maintenance Services</b>			
Animal Care Facility	3,013,262	2,945,637	97.8%
Economic Development Department	2,214,590	2,022,375	91.3%
Development Services	2,708,065	2,684,583	99.1%
Engineering/Capital Projects	8,754,843	8,206,636	93.7%
Public Works	18,159,276	18,535,597	102.1%
<b>Total Development and Maintenance Services</b>	<b>\$ 34,850,036</b>	<b>\$ 34,394,828</b>	<b>98.7%</b>
<b>Public Safety</b>			
Police	54,126,344	53,951,855	99.7%
Fire	30,742,905	31,633,631	102.9%
<b>Total Public Safety</b>	<b>\$ 84,869,249</b>	<b>\$ 85,585,485</b>	<b>100.8%</b>
<b>Culture and Leisure</b>			
Recreation	4,374,115	4,273,641	97.7%
Library	3,857,973	3,919,934	101.6%
<b>Total Culture and Leisure</b>	<b>\$ 8,232,088</b>	<b>\$ 8,193,575</b>	<b>99.5%</b>
<b>Sub-Total General Fund</b>	<b>\$ 175,261,754</b>	<b>\$ 176,341,023</b>	<b>100.6%</b>
<b>Less Net Transfer Out Other General Funds</b>	<b>\$ 17,604,078</b>	<b>\$ 19,373,720</b>	<b>110.1%</b>
<b>Total General Fund</b>	<b>\$ 157,657,676</b>	<b>\$ 156,967,303</b>	<b>99.6%</b>
<b>Sub-Total Other General Funds <sup>3</sup></b>	<b>\$ 110,510,695</b>	<b>\$ 45,993,095</b>	<b>41.6%</b>
<b>Less Net Transfer Out General Fund</b>	<b>\$ 1,441,801</b>	<b>\$ 982,787</b>	<b>68.2%</b>
<b>Total Other General Funds</b>	<b>\$ 109,068,894</b>	<b>\$ 45,010,308</b>	<b>41.3%</b>
<b>Total All General Funds</b>	<b>\$ 266,726,570</b>	<b>\$ 201,977,611</b>	<b>75.7%</b>

## Notes:

1. Amended Budget column includes \$38.25 million in carryovers for encumbrances (\$12.17 M) and CIP projects (\$7.85 M)
2. The Actual-to-Date Column does not reflect carryovers from FY 2017/18 to FY 2018/19 for CIP Projects and other encumbrances.
3. Other General Funds include the Measure P, Fire Equipment Lease, Legislative Council, and Public Liability Funds. These funds are combined with the General Fund for financial reporting purposes.

**General Fund Budget Amendments  
Per Council Resolutions  
as of June 30, 2018 - Unaudited**

<b>Resolution</b>	<b>Budget Amendments</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Net Impact</b>
2017-174	CIPs (Measure P)	\$0	\$18,685,973	(\$18,685,973)
2017-166	707 F St Demolition (Economic Development)	\$500,000	\$500,000	\$0
2017-208	First Quarter Budget Adjustments	\$27,156,857	\$8,695,841	\$18,461,016
2017-212	Tree Trimming Contract (Public Works)	\$45,000	\$45,000	\$0
2018-007	State Grant for Hourly Staffing (Police)	\$43,289	\$43,289	\$0
2018-015	CIP Transfers (Measure P)	\$0	\$0	\$0
2018-033	Second Quarter Budget Adjustments	\$1,682,217	\$2,426,667	(\$744,451)
2018-049	SANDAG Grant (Economic Development)	\$2,790	\$2,790	\$0
2018-050	PLT Fund Bal Appropriation (City Attorney)	\$0	\$996,606	(\$996,606)
2018-055	Election Costs (Clerk/Non-Departmental)	\$0	\$0	\$0
2018-066	Donations (Recreation)	\$12,280	\$12,280	\$0
2018-094	Sweetwater Grant (Economic Development)	\$5,000	\$5,000	\$0
2018-106	Third Quarter Budget Adjustments	\$48,500	\$536,714	(\$488,214)
2018-212	FY2018 Year-End Budget Adjustments	\$3,476,325	\$3,476,325	\$0
<b>TOTAL GENERAL FUND BUDGET AMENDMENTS</b>		<b>\$32,972,258</b>	<b>\$35,426,485</b>	<b>(\$2,454,228)</b>

This includes all General Funds (100, 220, 234, 235, 341)

City of Chula Vista  
 Combined Summary Statement of Revenues, Expenditures and Changes in Fund Equity  
 Year Ended June 30, 2018 - Unaudited

	Total All Funds	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds
Total Fund Equity June 30, 2017	\$ 565,474,794	\$ 41,848,965	\$ 41,430,680	\$ (12,357,916)	\$ 86,236,648	\$ 406,332,835	\$ 1,983,582
Revenues 2017-2018:							
Taxes	139,547,434	130,500,686	8,061,793		951,427	33,528	
Intergovernmental Revenues	24,240,477	4,788,839	18,160,849		1,266,719	24,070	
Licenses & Permits	6,534,380	1,576,396	25,584			4,932,400	
Developer Fees	23,088,328				21,886,659	1,201,669	
Charges for Current Services	57,337,168	10,015,067	3,339,216		804,858	43,091,934	86,094
Fines, Forfeitures & Penalties	2,035,823	1,332,011	703,812				
Use of Money & Property	6,958,080	3,426,148	929,556	814,087	752,336	1,060,876	(24,924)
Other Revenues	130,452,624	86,131,822	21,299,954	13,445,134	565,708	899,605	8,110,401
Total Revenues	390,194,314	237,770,969	52,520,764	14,259,221	26,227,707	51,244,082	8,171,571
Transfers In	55,146,822	29,969,067	387,252	9,666,174	14,338,521	700,541	85,267
Total Revenues and Transfers In	445,341,136	267,740,036	52,908,016	23,925,395	40,566,228	51,944,623	8,256,838
Expenditures 2017-2018:							
General Government	59,214,927	44,659,383	7,302,463	12,200	433,692		6,807,190
Public Safety	93,523,870	85,523,159	8,000,710				
Public Works	87,634,766	29,259,591	13,144,211		1,174,700	44,056,264	
Parks and Recreation	8,033,482	4,273,640	1,093,266		2,666,576		
Library	3,939,306	3,919,934	19,372				
Public Transit	356,120		356,120				
Capital Outlay	32,965,253	8,039,682	9,045,418		15,915,705	(35,553)	
Debt Service:							
Principal	5,871,886			5,871,886			
Interest and Fiscal Charges	5,317,359			5,317,359			
Total Expenditures	296,856,968	175,675,390	38,961,560	11,201,445	20,190,673	44,020,711	6,807,190
Transfers Out	55,839,828	26,302,221	5,856,267	12,903,918	5,906,127	4,871,294	
Total Expenditures and Transfers Out	352,696,796	201,977,611	44,817,827	24,105,363	26,096,800	48,892,005	6,807,190
Contributed Capital	138,221,799					137,242,657	979,141
Retained Earnings - Unreserved	274,596,885					272,142,796	2,454,089
Fund Balances:							
Nonspendable	31,209,512	11,252,123	2,518,070		17,439,319		
Restricted	130,109,518		46,842,761		83,266,757		
Committed	59,409,019	59,016,298	160,038	232,683			
Assigned	12,172,052	12,172,052					
Unassigned	12,400,349	25,170,916		(12,770,567)			
Total Fund Equity June 30, 2018	\$ 658,119,134	\$ 107,611,390	\$ 49,520,869	\$ (12,537,884)	\$ 100,706,076	\$ 409,385,453	\$ 3,433,231

The Finance Department of the City of Chula Vista has compiled the above Statement of Revenues, Expenditures and Changes in Fund Equity for the year ended June 30, 2018. Such amounts are subject to adjustment through the annual audit process which is being performed by an independent public accounting firm. This report excludes Fiduciary Funds including the Successor Agency to the Redevelopment Agency.

David Bilby, Director of Finance

**General Fund Budget Transfers**  
**Approved by Administration**  
**as of June 30, 2018 - Unaudited**

Description	Dept.	Amount	From/To
Transfer Obj Code for Contracted Services	Animal Care Facility	\$ 15,000	Salaries to Contracted Services
Transfer Org Key/Obj Code for Invoice	Police	\$ 401	Other Agency Permits & Fees to Other Agency Permits and Fees
Transfer Org Key	Police	\$ 130	Membership/Dues to Membership/Dues
Transfer Obj Key/Obj Code	Police	\$ 1,264	Office Supplies to Program Supplies
Transfer Org Key	Police	\$ 150	Membership/Dues to Membership/Dues
Transfer Obj Code	Police	\$ 200	Transportation Reimb to Travel/Conf/Training/Meetings
Transfer Obj Code	Fire	\$ 500	Overtime-Training to Food/Refreshments
Transfer Obj Code	Fire	\$ 13,000	Overtime-Training to Travel/Conf/Training/Meetings
Transfer Obj Code	Economic Development	\$ 350	Contracted Services to Food/Refreshments
Transfer Org Key/Obj Code for Scoreboard Repairs	Recreation	\$ 3,000	Salaries to Equip <10K
Transfer Obj Code for Landscape Equipment	Fire	\$ 458	Program Supplies to Landscape Supplies
Transfer Obj Code	Fire	\$ 600	Food/Refreshments to Wearing Apparel
Transfer Obj Code	Animal Care Facility	\$ 15,000	Salaries to Medical & Lab Supplies
Transfer Obj Code	Police	\$ 11,700	Software Maintenance to Equip>10K
Transfer Obj Code for Purchase of EMS Brush Jackets	Fire	\$ 5,000	Medical & Lab Supplies to Wearing Apparel
Transfer Obj Code for Hourly Staff	Fire	\$ 6,500	Overtime-Training to Wages-Hourly
Transfer Obj Code	Fire	\$ 6,000	Contracted Services to Medical & Lab Supplies
Transfer Obj Code	Fire	\$ 5,500	Contracted Services to Wireless Data
Transfer Obj Code for Brush Clearing	Public Works	\$ 14,900	Salaries to Contracted Services
Transfer Org key/Obj Code for Emergency Facility Repairs	Public Works	\$ 15,000	Salaries to Contracted Services
Transfer Org Key/Obj Code for PD & Fire Facility Repairs	Public Works	\$ 15,000	Salaries to Contracted Services
Transfer Obj Code for Surface Pro Purchase	Recreation	\$ 3,797	Salaries to Computer Hardware and Software
Transfer Obj Code	Fire	\$ 6,187	Contracted Services to Medical & Lab Supplies
Transfer Obj Code for Class Expenses	Fire	\$ 5,000	Contracted Services and Travel/Conf/Training/Meetings to Program Supplies
Transfer Obj Code for Veterans Wall Litigation	Public Works	\$ 10,000	Salaries to Contracted Services
Transfer Obj Code for Parks Equipment	Public Works	\$ 8,740	Salaries to Equip <10K
Transfer Org Key/Obj Code to Cover Budget Shortage	Police	\$ 1,700	Contracted Services to Equip>10K
Transfer Obj Code for Training Supply Purchase	Fire	\$ 500	Food/Refreshments to Program Supplies
Transfer Obj Code to Cover Budget Shortage	Human Resources	\$ 15,000	Salaries to Contracted Services
Transfer Obj Code to Cover Budget Shortage	Police	\$ 900	Maint of Com Equip to Equip>10K
Transfer Obj Code	Fire	\$ 4,398	Supplies and Services to Personnel and Supplies and Services
Transfer for FY18 Category Clean-Up	Development Services	\$ 3,700	Contracted Services to Salaries
Transfer for FY18 Category Clean-Up	Economic Development	\$ 300	Software Maintenance to Phone Service
Transfer for FY18 Category Clean-Up	Animal Care Facility	\$ 5,100	Repair & Maintenance Equipment to Gas and Electric and Credit Card Trans Fee
Transfer for FY18 Category Clean-Up	Finance	\$ 7,700	Wages-Hourly to Cash Shortage
Transfer for FY18 Category Clean-Up	Human Resources	\$ 950	Contracted Services to Wages-Hourly and PCard Clearing
Transfer for FY18 Category Clean-Up	City Council	\$ 4,100	Contracted Services to Wages-Hourly
<b>Total Transfers</b>		<b>\$ 207,725</b>	