

City of Chula Vista Municipal Analysis

July 2010

Key Findings

- Between Fiscal Year (FY) 1999 and FY 2009, average annual total General Fund inflows (revenues plus transfers in) increased 3.88%, while total General Fund outflows (expenditures plus transfers out) experienced average annual increases of nearly 4.78% during the same period.
- The State of California plans to borrow \$2 billion in property tax revenue from local governments this fiscal year. The City of Chula Vista expected to lose \$4.5 million in FY 2010, and the City's redevelopment agency will have a loss of \$4.2 million in FY 2010 and \$855,797 in FY 2011.
- At the end of FY 2009, the City had \$8.7 million in usable, undesignated General Fund reserves and an additional \$3 million in its contingency reserve.
- Fiscal years 2004, 2006, and 2007 all saw double-digit property tax growth. This growth began to experience declines in FY 2009.
- The City of Chula Vista's single largest General Fund expenditure is **public safety**. In FY 2009, public safety spending consumed 47.42% of the City's General Fund (not including transfers).
- While the City of Chula Vista's staffing has increased 17.09% between FY 1999 and FY 2009, population has increased 41.97%.
- The City of Chula Vista's staffing level remained nearly constant between FY 2010 and FY 2011, with 1,005 full-time positions budgeted in FY 2010 and 1,004.75 budgeted for FY 2011.
- When adjusting for inflation, the City's total pension costs have increased 190% between FY 1999 and FY 2009.
- The City has governmental long-term debt amounting to \$840.31 per capita.

Inflows vs. Outflows

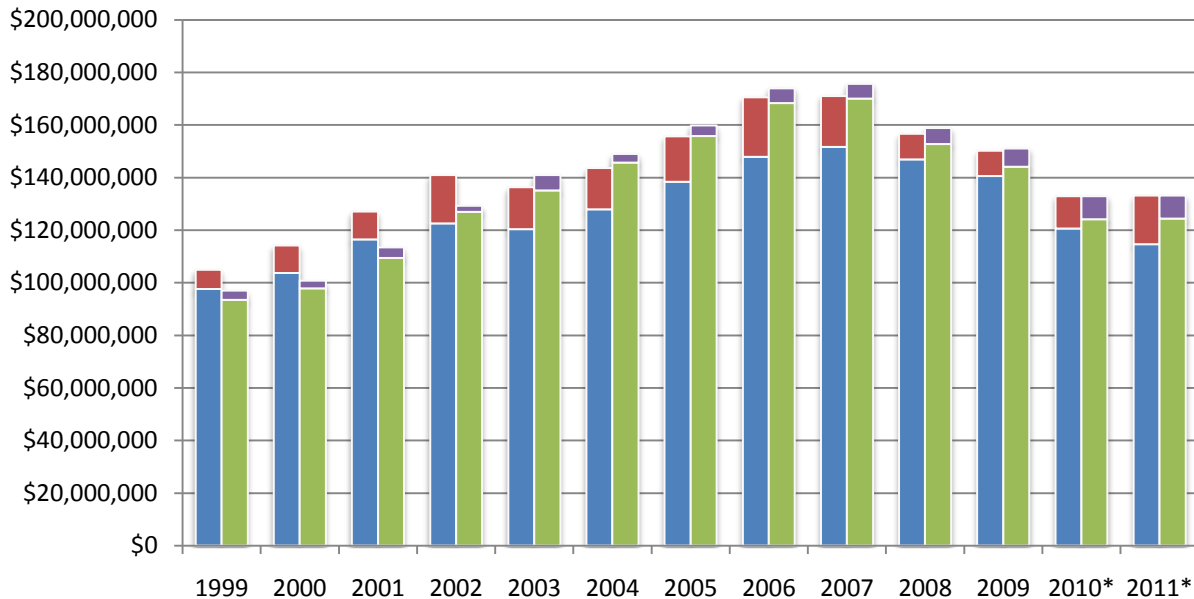
(data found in Appendix A)

The following graph outlines General Fund (GF) inflows (revenue plus transfers in) and outflows (expenditures plus transfers out) within the City of Chula Vista for the last 13 years. Between Fiscal Year (FY) 1999 and FY 2009, average annual total GF inflows increased 3.88%, while total GF outflows experienced average annual increases of nearly 4.78% during the same period. The City is projecting that from FY 2009 to FY 2010, the City will experience a -11.45% growth in GF inflows and a -12.00% increase in outflows. FY 2001 showed the strongest growth in inflows (11.22%) over the 12-year period, while FY 2002 showed the largest growth in outflows (13.93%). The City's largest inflows decline is expected to occur in FY 2010. Since FY 2007, the City has reduced outflows by 24.29%. Outflows were reduced from FY 2008 to FY 2009 by 4.84%.

The State of California borrowed \$2 billion in property tax revenue from local governments this fiscal year. The City of Chula Vista expected to lose \$4.5 million in FY 2010, and the City's redevelopment agency will have a loss of \$4.2 million in FY 2010 and \$855,797 in FY 2011.¹

¹ The City of Chula Vista securitized much of the loss in property tax revenue. Prop 1A Securitization is a third party program that allowed cities to maintain a part of their "takeaways" by selling bonds and charging the State for the interest.

City of Chula Vista General Fund Inflows and Outflows FY 1999 - FY 2011*



Source: FY 1999 - FY 2009 CAFRs, FY 2010 - FY 2011 Budget; In 2009 Dollars

■ Revenue ■ Transfers In ■ Expenditure ■ Transfers Out

The City of Chula Vista has a minimum reserve policy of 8% of the City's GF expenditures. Over the past eight fiscal years, the City of Chula Vista has fallen below its minimum reserve target twice (FY 2007 and FY 2008). At the end of FY 2009, the City had \$8.7 million in usable, undesignated GF reserves and an additional \$3 million in its contingency reserve. The City has policies that designate several of the City's other GF reserves (for debt service, ongoing appropriations, etc.). Total reserves, including those designated for other purposes amounted to \$33.1 million at the end of FY 2009.

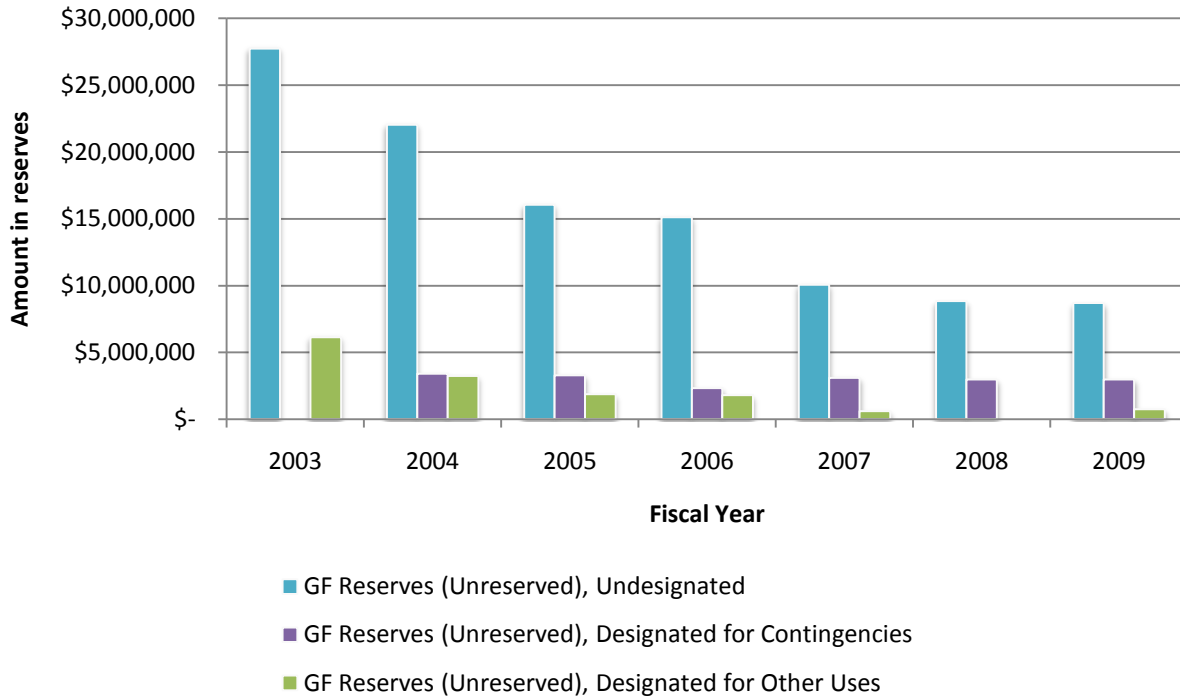
City of Chula Vista General Fund Reserves FY 2003 – FY 2009, in 2009 dollars

Fiscal Year	GF Reserves (Unreserved), Designated for Other Uses	GF Reserves (Unreserved), Designated for Contingencies	GF Reserves (Unreserved), Undesignated	% Change in Undesignated GF Reserves	Undesignated Reserves as a % of GF Expenditures
2003	\$6,132,183	\$ -	\$27,730,028		24.02%
2004	\$3,237,837	\$3,396,049	\$22,046,115	-8.25%	19.25%
2005	\$1,862,926	\$3,275,971	\$16,042,939	-24.07%	13.25%
2006	\$1,801,672	\$2,332,950	\$15,105,656	-9.73%	11.06%
2007	\$599,265	\$3,097,361	\$10,064,599	-24.52%	7.84%
2008	\$ -	\$2,982,416	\$8,832,678	-10.23%	7.44%
2009	\$741,736	\$2,982,950	\$8,692,419	-1.18%	8.22%

Source: FY 2003 – FY 2009 financial statements

City of Chula Vista General Fund Reserve Levels FY 2003 - FY 2009

Source: City FY 2003 - FY 2009 CAFRs; In 2009 dollars



Governmental Tax Revenues

Property tax revenue is the City's single largest tax revenue source. Since FY 2003, this source has grown from 39.47% of all tax revenue to 47.49% in FY 2009. From FY 2003 – FY 2009, property tax revenue grew an average of 8.80% per year. Fiscal years 2004, 2006, and 2007 all saw double-digit property tax growth. This growth began to experience declines in FY 2009. FY 2007 saw the largest increase of property tax revenue – 16.61%. The City expects that in FY 2010, property tax revenue will decline by 3.22%.

Sales and use tax revenue is the City's second largest tax revenue source. In FY 2009, sales and use tax revenue accounted for 28.79% of the City's total tax revenue. From FY 2003 – FY 2009, sales and use tax revenue grew an average of 2.96% per year. This source of revenue has proven much more volatile with the largest increase occurring in FY 2006 (26.69%) and the largest decrease occurring in FY 2008 (14.73%). The City expects that sales and use tax revenue will decline another 2.73% in FY 2010.

The City's third highest revenue source is franchise taxes, which accounted for 10.28% of the City's total tax revenue in FY 2009. Franchise tax revenue has proven to be a volatile source from FY 2003 – FY 2009, comprising a high of 13.29% of total tax revenue in FY 2005 and a low of 7.07% in FY 2006.

Closely following franchise taxes, utility users taxes make up the City's fourth largest tax revenue source. In FY 2009, this revenue source made up 8.60% of all tax revenue received by the city. Similar to franchise tax

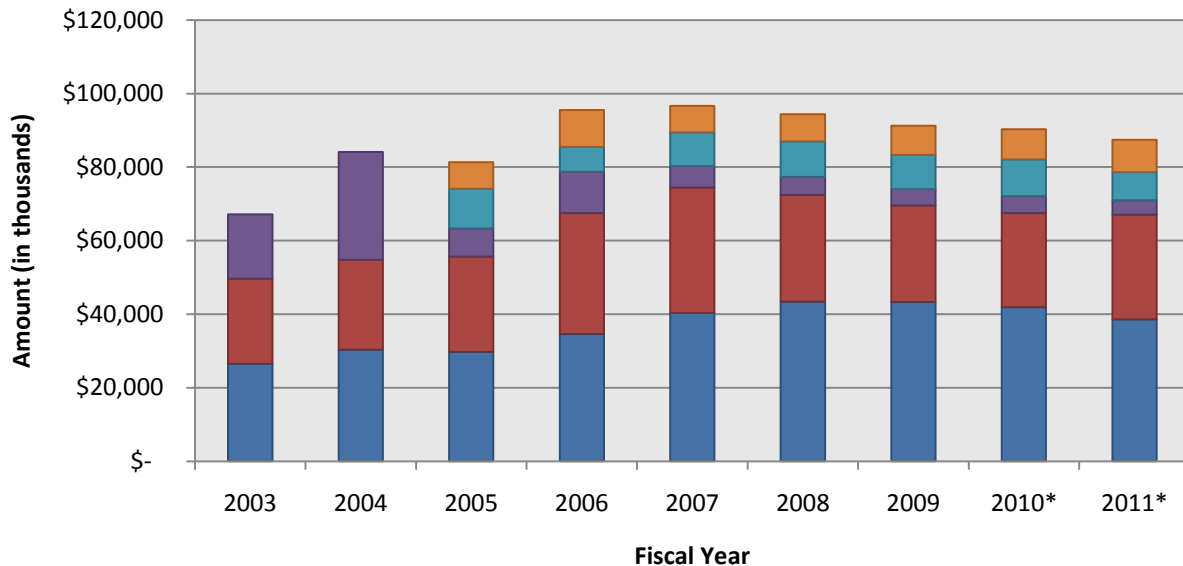
revenue, utility users tax has also proved to be a volatile source—reaching a high of 10.55% in FY 2006 of total tax revenue to a low of 7.5% in FY 2007.

The City also collects business license taxes, real property transfer taxes, transient occupancy taxes, and other miscellaneous taxes that made up the other 4.84% of total tax revenue in FY 2009. Total tax revenue for the City of Chula Vista has grown an average of 5.81% per year between FY 2003 and FY 2009. Total tax revenue is expected to decline 1.01% in FY 2010.

Governmental Tax Revenue Sources

FY 1999 - FY 2011*

Source: City FY 2003 - FY 2009 CAFRs, FY 2010 budget; In 2009 dollars



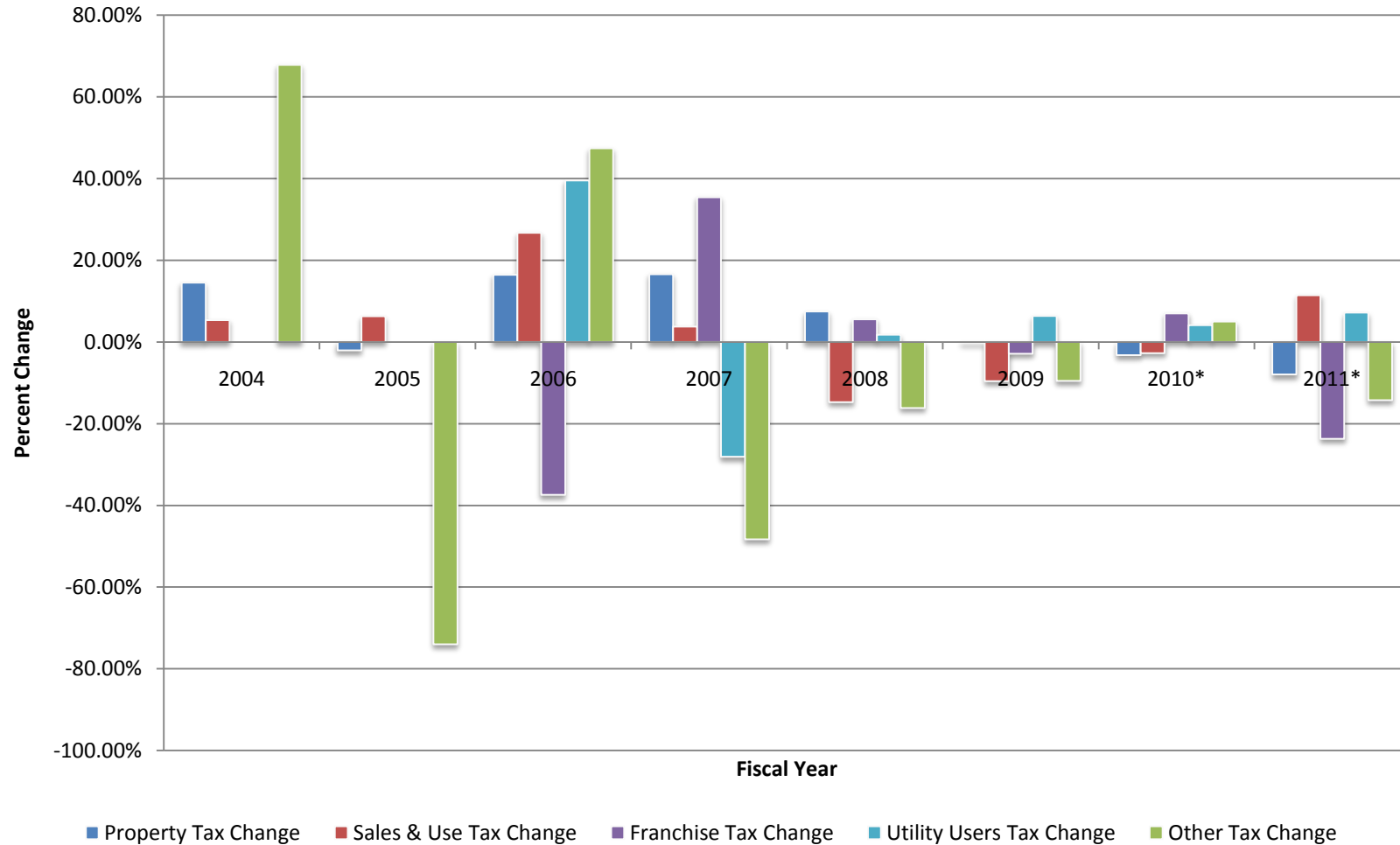
Note: In FY 2003 - 2004 franchise and utility users taxes were not separated

■ Property ■ Sales & Use ■ Other ■ Franchise ■ Utility Users

The following graph depicts tax revenue changes from year to year.

City of Chula Vista Governmental Tax Revenue Growth FY 2004 - FY 2011*

Source: City FY 2003 - FY 2009 CAFRs, FY 2010 - FY 2011 budgets; In 2009 dollars

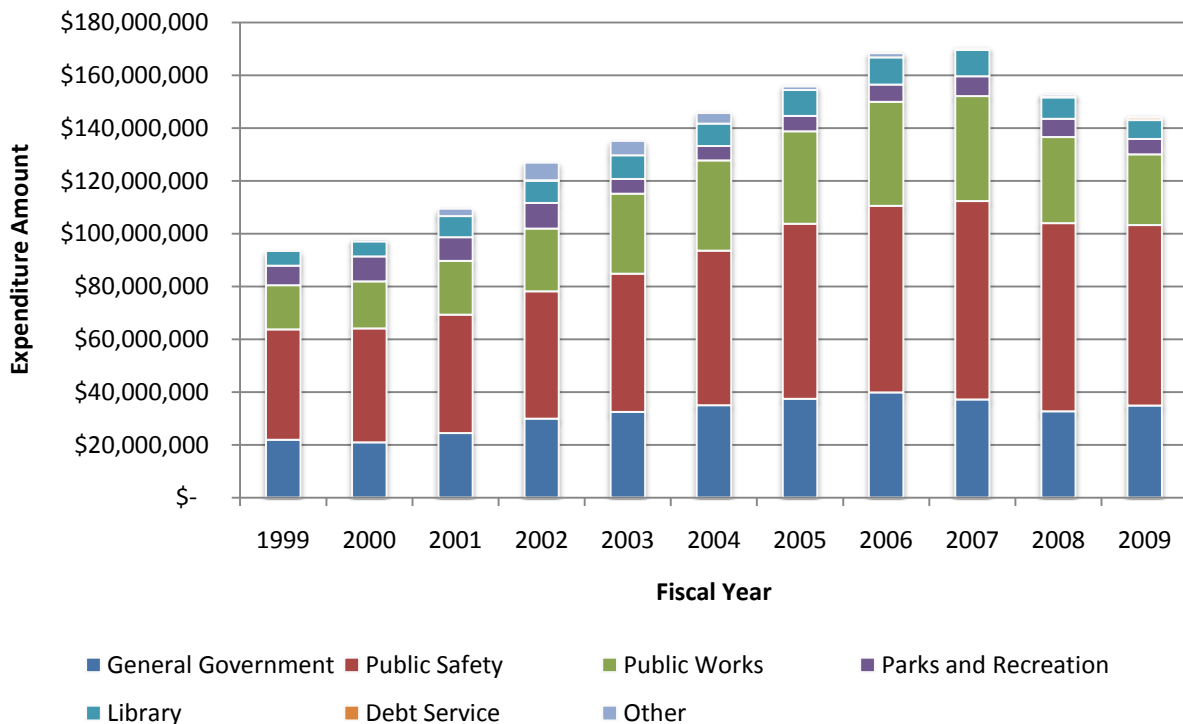


General Fund Expenditure Detail

The City of Chula Vista's single largest GF expenditure is **public safety**. In FY 2009, public safety spending consumed 47.42% of the City's GF (not including transfers). As shown in the graph below, public safety spending has been on a mostly upward trend since FY 1999, with an average annual growth of 5.18%. **General government** (i.e. attorneys, council, finance, etc.) is the City's second largest GF expenditure. In FY 2009, general government consumed 24.19% of the City's GF (not including transfers). General government experienced an average annual growth of 5.23% between FY 1999 and FY 2009. **Public works** is the City's third largest expenditure, consuming 18.63% of the City's GF in FY 2009 (not including transfers). This department has seen an average annual growth of 5.82%. The City's library department is the City's fourth largest GF expenditure, comprising 4.99% in FY 2009. This department experienced average annual growth of 3.60%. The City's **parks and recreation** department is the City's fifth largest expenditure category, and it consumed 4.00% of the City's GF in FY 2009 (not including transfers). Between FY 1999 and FY 2009, this expenditure category experienced average annual growth of -.35%.

City of Chula Vista General Fund Expenditures by Department FY 1999 - FY 2009

Source: City FY 1999 - FY 2009 CAFRs; In 2009 dollars



Staffing Levels

Between FY 1999 and FY 2009, the City has hired 197 new full time and part time employees.² This change in staffing is as follows (note: some are losses in FTEs):

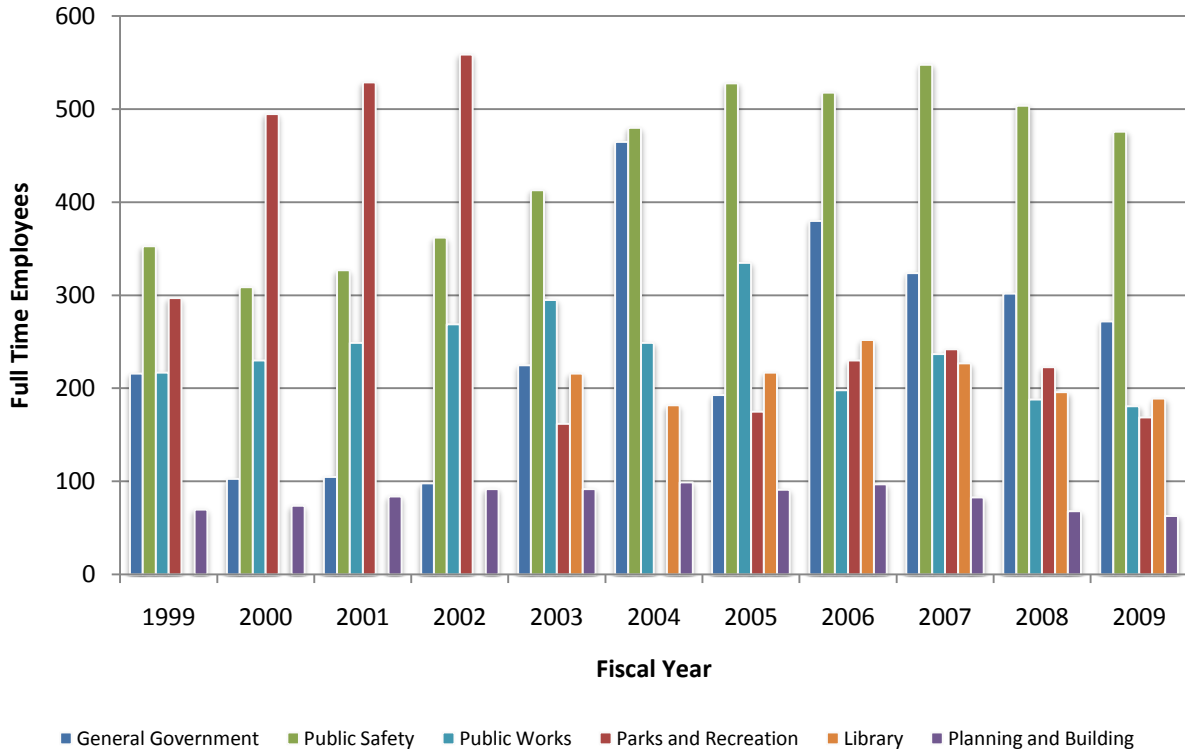
- 56 full time equivalents (FTEs) in General Government
- 123 FTEs in Public Safety
- -128 FTEs in Parks and Recreation
- 189 FTEs in Library³

² New here means full time positions added to the budget—and not necessarily new people hired for those positions.

- -36 FTEs in Public Works
- -7 FTEs in Planning and Building

City Staffing By Service Between FY 1999 and FY 2009

Source: City FY 2008 and FY 2009 CAFRs

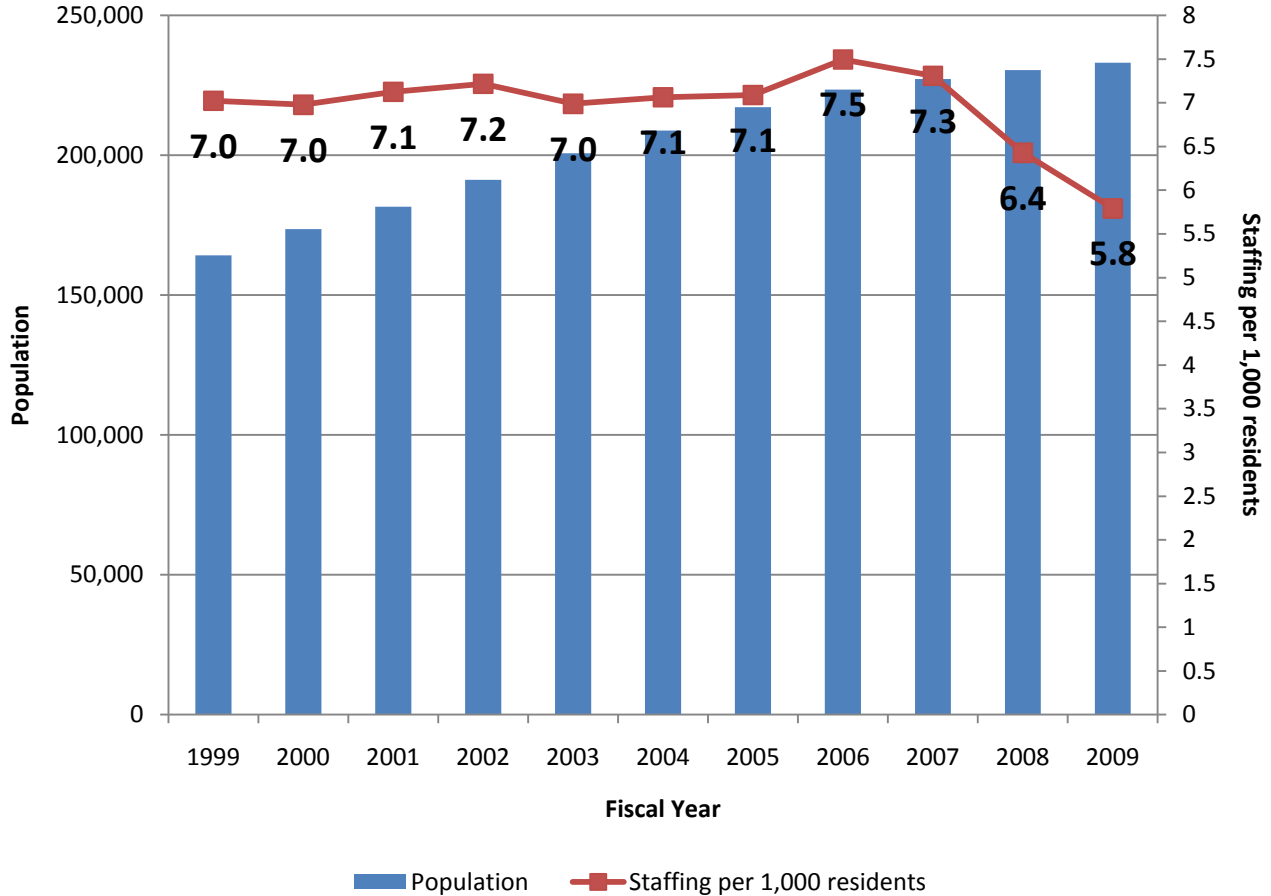


While the City of Chula Vista’s staffing has increased 17.09% between FY 1999 and FY 2009, population has increased 41.97%.

³ Note: FY 1999 - FY 2002, library employees were counted within Parks and Recreation. For FY 2004, Parks and Recreation employees were counted in General Government.

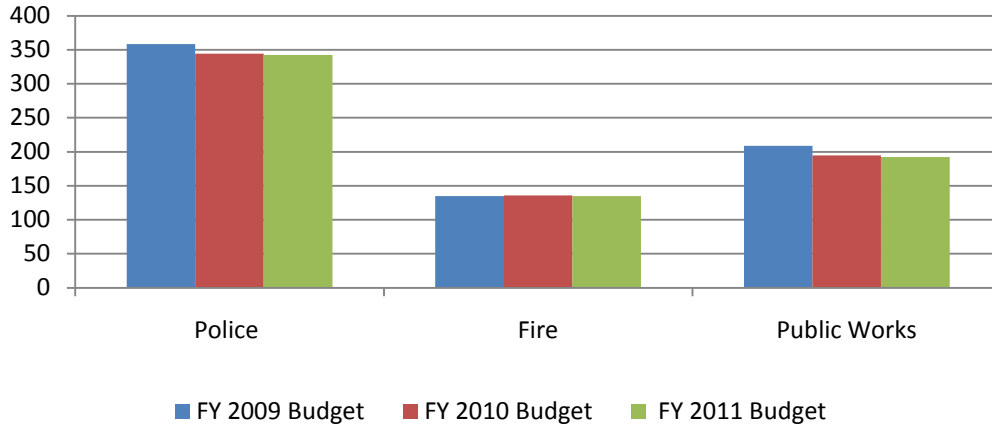
Staffing Levels vs. Population

Source: City FY 2009 financial statement, 2009 figures obtained by California Department of Finance



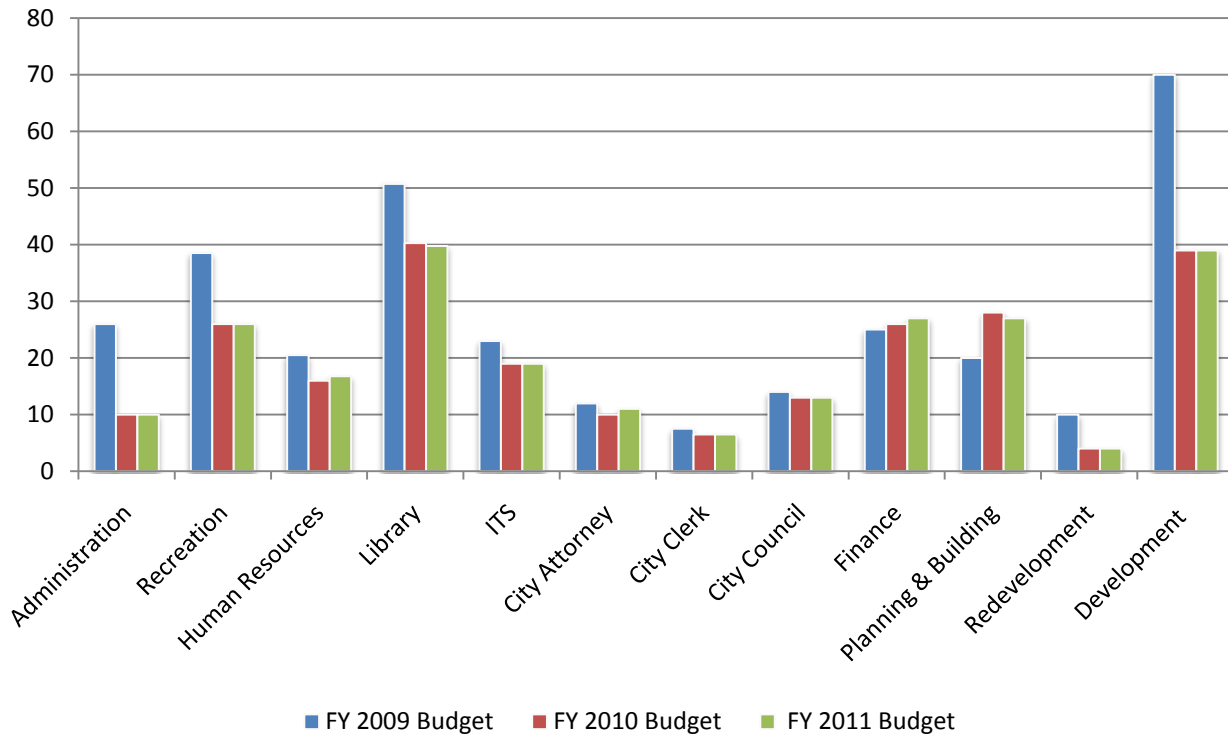
Overall staffing in the City decreased by 9.42% between FY 2009 and FY 2010; in addition staffing remained nearly constant between FY 2010 and FY 2011 (1,005 FTE in FY 2010 and 1,004.75 FTE in FY 2011).

Public Safety and Public Works Staffing FY 2009 - FY 2011



Between FY 2009 and FY 2011 the budgeted staffing levels in Police and Public Works decreased by 4.46% and 7.89% respectively, while staffing in Fire did not change.

Other Services Staffing FY 2009 - FY 2011



Personnel Costs

The City currently has five Memorandums of Understanding (MOU) with its labor groups. These MOUs outline all of the benefits that each group of City employees receive, including salary increases and pension benefits.

Labor Unit	Benefit Formula	Compensation Method Used	Employees Pay	City Picks Up	EPMC Value Reported	MOU Term Expiration
Western Council of Engineers	3% @ 60	Highest 12 months	0%	8%	yes	6/30/2012
International Association of Firefighters	3% @ 50	Highest 12 months	0%	9%	yes	6/30/2013
Chula Vista Police Officer's Association	3% @ 50	Highest 12 months	0%	9%	yes	6/30/2013
Chula Vista Mid Managers/Professional Association	3% @ 60	Highest 12 months	0%	8%	yes	6/30/2012
Chula Vista Employees Association	3% @ 60	Highest 12 months	0%	8%	yes	6/30/2012

The City contributes to the California Public Employees' Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and personal disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California.

Chula Vista active plan members are "required" by State statute to contribute 8% for miscellaneous and 9% for safety employees of their annual covered salary. The City of Chula Vista picks up this cost on behalf of employees (referred to as EPMC). This means that employees are not contributing toward their public pensions. The City also reports the value of EPMC as additional compensation to CalPERS for all employees. This additional contribution allows these employees to earn an additional 8% (miscellaneous) or 9% (safety) of their highest year's salary toward retirement benefits.

Miscellaneous Employee Example		Public Safety Employee Example	
Single Highest Year Salary	\$85,000	Single Highest Year Salary	\$100,000
Inclusion of EPMC	\$6,800	Inclusion of EPMC	\$9,000
Total Calculated Salary	\$91,800	Total Calculated Salary	\$109,000
Service Years	30	Service Years	30
Benefit Factor	3%	Benefit Factor	3%
Total Pension Benefit	\$82,620	Total Pension Benefit	\$98,100

Chula Vista Employee Retirement Benefits
CalPERS Formula: 3% @ 60 for miscellaneous employees and 3% @ 50 for public safety
Employee Contribution: City pays all of the employee share
Single highest year benefit for final compensation
EPMC is reported as income for purposes of calculating compensation at retirement for all employees

A summary of pension costs since FY 1999 is presented in the following table:

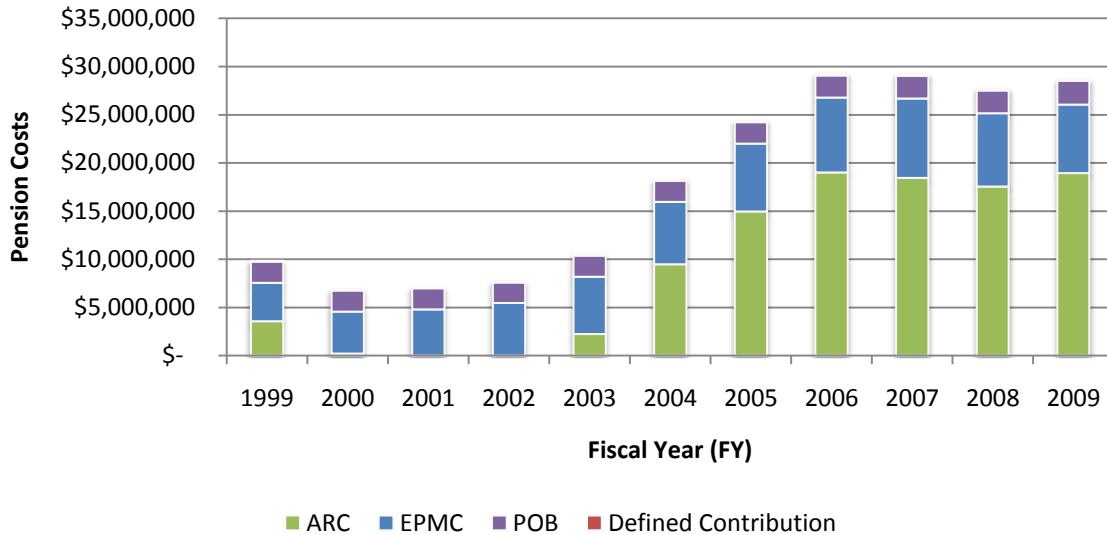
City of Chula Vista Annual Pension Costs (not adjusted for inflation) <i>Source: City of Chula Vista FY 1999 - 2009 financial statements, PRAs</i>						
Fiscal Year	City Annual Required Contribution (ARC)	EPMC	Pension Obligation Bond Debt Service	Defined Contribution Plan	Total Pension Costs	Ratio of Total Pension Costs to General Fund
1999	\$2,555,860	\$2,823,345	\$ 1,571,223	\$71,104	\$ 7,021,532	10.15%
2000	\$149,507	\$3,300,306	\$ 1,651,263	\$72,673	\$ 5,173,749	6.81%
2001	\$ -	\$3,777,173	\$ 1,736,166	\$89,329	\$ 5,602,668	6.26%
2002	\$ -	\$4,450,685	\$ 1,743,435	\$97,064	\$ 6,291,184	5.96%
2003	\$1,890,761	\$5,056,398	\$ 1,838,435	\$97,648	\$ 8,883,242	7.44%
2004	\$8,340,066	\$5,673,854	\$ 1,933,435	\$98,777	\$16,046,132	12.26%
2005	\$13,614,272	\$6,412,264	\$ 2,038,435	\$116,401	\$22,181,372	15.24%
2006	\$17,893,117	\$7,329,096	\$ 2,148,435	\$135,173	\$27,505,821	16.80%
2007	\$17,773,292	\$7,922,499	\$ 2,269,960	\$143,971	\$28,109,722	16.62%
2008	\$17,545,936	\$7,599,297	\$ 2,369,280	\$120,072	\$27,634,585	17.40%
2009	\$18,938,442	\$7,097,135	\$ 2,460,413	\$96,206	\$ 28,592,196	18.92%

When adjusting for inflation, the City's total pension costs have increased 190% between FY 1999 and FY 2009. During much of this time, the City's pension fund was super-funded (where assets far exceeded liabilities), which meant that the City had a very low payment on its required contribution to CalPERS. During this time, however, payment toward EPMC did not stop.

Payment toward pensions will continue to consume greater portions of the City's General Fund. This past fiscal year, CalPERS lost nearly 1/3 of its portfolio. These rates, in return, get pushed back onto cities in the coming years through higher rates.

Chula Vista Pension Costs FY 1999 - FY 2009

Source: Chula Vista FY 1999-2009 CAFRs and PRAs; In 2009 dollars



For a more comprehensive look at public pensions in the region, please review SDCTA’s Phase I report issued in October of 2009.

SDCTA recognizes that while pension costs consume increasing portions of a City’s General Fund, total compensation needs to be taken into account as well. SDCTA has reviewed three “typical” positions in city government: police officers, administrative secretaries, and associate planners and each of their corresponding monthly salaries.

City	Position	Max. Monthly Salary	Position	Max. Monthly Salary	Position	Max. Monthly Salary
Carlsbad	Police Officer	\$6,465	Administrative Secretary	\$4,285	Associate Planner	\$6,131
Chula Vista	Police Officer	\$6,354	Administrative Secretary	\$4,743	Associate Planner	\$6,222
El Cajon	Police Officer	\$5,774	Administrative Secretary	\$4,106	Associate Planner	\$5,947
Escondido	Police Officer	\$5,804	Administrative Coordinator	\$4,345	Associate Planner	\$5,640
Oceanside	Police Officer	\$6,864	Administrative Secretary	\$4,058	Associate Planner	\$6,445
City of San Diego	Police Officer	\$6,448	Executive Secretary	\$4,404	Associate Planner	\$5,731
County of San Diego	Deputy Sheriff	\$6,103	Administrative Secretary III	\$4,120	Land Use/Environmental Planner II	\$6,226

Source: Chula Vista Compensation Survey. June 15, 2009.

As can be seen in the compensation table, Chula Vista pays the highest for administrative secretaries but falls in the middle on associate planners and police officers.

Other Long-Term Obligations

In FY 2009, Chula Vista's General Fund transferred out \$882,731 to the City's Debt Service Fund to pay for various long-term obligations. Additionally, the City's Debt Service Fund received a long-term advance of \$1.6 million in FY 2009 as well. The General Fund of Chula Vista also offered a long-term advance to the RDA Debt Service Fund in FY 2009 to the tune of \$26.2 million.⁴

The City of Chula Vista has various types of long-term debt obligations. The next few pages discuss this in terms of debt owed by the City's Redevelopment Agency and debt owed by the City. At the end of FY 2009, the City of Chula Vista had \$195.9 million in long-term debt—excluding pension, retiree healthcare and compensated absences. The City has governmental long-term debt amounting to \$840.31 per capita.⁵

Summary of changes in governmental activities long-term debt for the year ended June 30, 2009 was as follows:

	Balance July 1, 2008	Debt Issued	Debt Retired	Balance June 30, 2009	Due in one year	Due in more than one year
Tax allocation bonds	\$ 40,185,000	\$ 21,625,000	\$ (15,980,000)	\$ 45,830,000	\$ 905,000	\$ 44,925,000
Pension obligation bonds	8,820,000	-	(1,820,000)	7,000,000	2,020,000	4,980,000
Certificate of participation	135,045,000	-	(4,465,000)	130,580,000	4,595,000	125,985,000
Bond premiums	30,712	-	(1,181)	29,531	1,181	28,350
Bond discount	(457,704)	(579,161)	44,774	(992,091)	(44,774)	(947,317)
ERAF Loan	1,365,000	-	(150,000)	1,215,000	160,000	1,055,000
Section 108 loan	9,500,000	-	-	9,500,000	287,000	9,213,000
Notes payable	224,326	665,884	(29,187)	861,023	33,157	827,866
Capital leases	2,211,933	-	(352,338)	1,859,595	371,205	1,488,390
Total	<u>\$ 196,924,267</u>	<u>\$ 21,711,723</u>	<u>\$ (22,752,932)</u>	<u>\$ 195,883,058</u>	<u>\$ 8,327,769</u>	<u>\$ 187,555,289</u>

Source: FY 2009 CAFR.

⁴ Page 63 of FY 2009 CAFR.

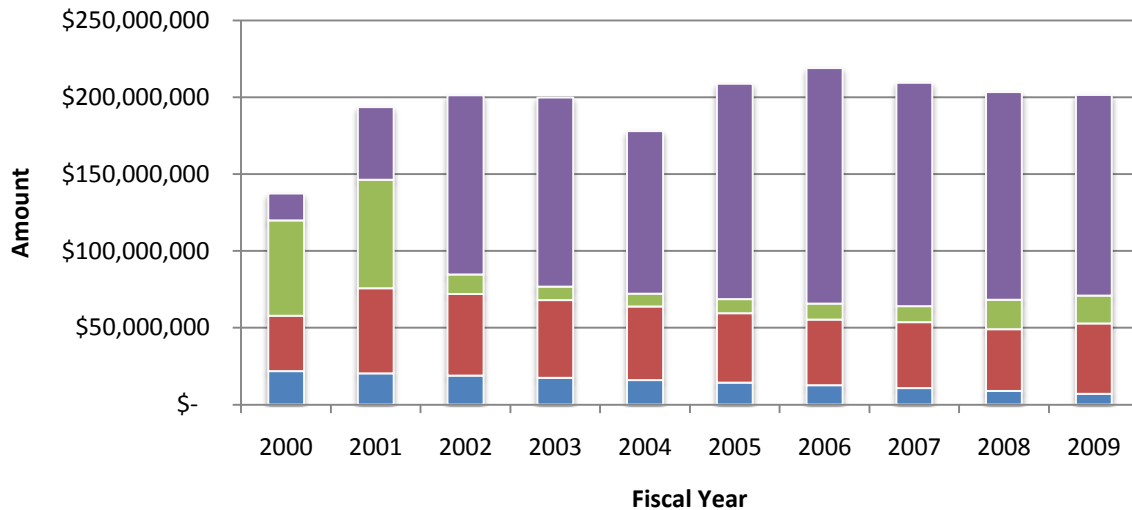
⁵ 2009 population figures obtained by the California Department of Finance.

City of Chula Vista Outstanding Debt (major sources)

FY 2000 - FY 2009

(In 2009 dollars)

Source: FY 2009 CAFR



■ Pension Obligation Bonds ■ Tax Allocation Bonds ■ Loans ■ Certificates of Participation

The City of Chula Vista's Redevelopment Agency (Agency) has at least \$47 million in total bonded indebtedness. See the table below for a description of each bond. In FY 2009 the Agency received \$13.8 million in property tax increment revenue, and the Agency's annual debt service was \$3.4 million (or 25% of revenues). The City anticipates this ratio will increase to 31% of tax increment revenue in the future.⁶

Type	Issued	Maturity	FY 2010 Payment	Amount Outstanding (principal only)	Amount Outstanding (with interest)	Purpose
Tax Allocation Bond	July 2006	2028	\$1,017,545	\$11,625,000	\$17,787,383	To refinance the Agency's Bayfront/Town Centre Redevelopment Project 1994 Senior Tax Allocation Refunding Bonds
Tax Allocation Bond	July 2006	2028	\$994,199	\$12,580,000	\$18,243,149	To refinance the Agency's Bayfront/Town Centre Redevelopment Project 1994 Senior Tax Allocation Refunding Bonds
Tax Allocation Bond	July 2008	2036	\$963,636	\$21,625,000	\$39,716,877	To refinance the Agency's outstanding Merged Redevelopment Project 2000 Tax Allocation Bonds and to provide funds to finance or refinance other redevelopment.
ERAF Loan	May 2005	2015	\$100,570	\$505,000	\$601,804	Loan agreement entered into with the California Statewide Communities Development Authority to finance the Agency's share of ERAF payments. ⁷
ERAF Loan	May 2006	2016	\$125,632	\$710,000	\$885,726	Loan agreement with the California Statewide Communities Development Authority to finance the Agency's share of ERAF payments.

Source: FY 2009 CAFR.

⁶ Page 71 of FY 2009 CAFR.

⁷ A portion of property tax increment revenues must be deposited to an associated Educational Revenue Augmentation Fund (ERAF), used to help fund the State's education expenditure obligations mandated by Proposition 98 (1988).

The City has several General Fund debt obligations that can be explained through the following table:

Type	Issued	Maturity	FY 2010 Payment	Amount Outstanding (principal only)	Amount Outstanding (with interest)	Purpose
Pension Obligation Bonds	1994	2012	\$2,506,688	\$7,000,000	\$7,904,719	To pay down the City's unfunded pension liability.
Section 108 Loan	June 2008	2029	\$734,471	\$9,500,000	\$15,093,601	Advances future entitlement funds from the U.S. Department of Housing and Urban Development.
Notes Payable	January 1994	2014	\$48,113	\$195,139	\$237,028	To provide funds to purchase land and improvement to construct a three-level parking structure.
Notes Payable	September 2007	Unknown	Unknown	\$665,884	\$665,884 (without interest)	Participating in the California Energy Commission and SDG&E On-Bill Financing Program to provide rebates for energy conservation equipment.
Capital Lease	Unknown	2014	\$295,735	\$1,257,685	\$1,478,663	Participation in the San Diego County Regional Communications System.
Capital Lease	April 2008	2013	\$172,215	\$601,910	\$660,160	Lease purchase agreement to provide medical resuscitation equipment to the City's Fire Department.
Certificates of Participation	October 2000	2021	\$1,862,523	\$16,710,000	\$22,231,118	To provide funds to improve the City's emergency communications system and Corporation Yard.
Certificates of Participation	June 2002	2033	\$3,910,746	\$55,420,000	\$94,410,956	To provide funds to construct the City's police headquarters.
Certificates of Participation	May 2003	2014	\$1,049,905	\$4,145,000	\$4,424,346	To refinance the Authority's 1993 certificates.
Certificates of Participation	September 2004	2034	\$2,391,118	\$34,865,000	\$59,821,761	To provide funding for the first phase of the City's Civic Center Complex reconstruction, renovation, and equipment.
Certificates of Participation	March 2006	2036	\$1,272,199	\$19,440,000	\$32,642,514	To provide funds for Phase II of the City's Civic Center Complex and other existing facilities.

Source: FY 2009 CAFR.

The City still maintains significant debt in other areas relating to personnel. This can be seen in the following table:

Debt Type	Amount
Compensated Absences (governmental)	\$6,203,820 ⁸
Pension Unfunded Liability - Safety	\$28,756,172 ⁹
Pension Unfunded Liability - Nonsafety	\$62,593,922 ¹⁰
Postretirement Healthcare Unfunded Liability - City only	\$1,753,808 ¹¹
Total:	\$99,307,722

Source: FY 2009 CAFR.

Note: to access the additional data used within this report, please see the other attachments.

⁸ Page 83 of 2009 CAFR.

⁹ As of the June 30, 2008 valuation.

¹⁰ Ibid.

¹¹ Page 88 of 2009 CAFR.

City of Chula Vista Revenues and Expenditures FY 1999 - FY 2010

Source: FY 1999 - FY 2009 financial statements, FY 2010 Budget									
Nominal Revenues				Change in CPI	Real Revenues				Yearly Change
	Revenues	Transfers In	Total			Revenues	Transfers In	Total	
1999	\$ 69,613,697	\$ 5,243,617	\$ 74,857,314	0.713253808	1999	\$ 97,600,176	\$ 7,351,685	\$ 104,951,860	
2000	\$ 78,275,289	\$ 7,882,675	\$ 86,157,964	0.75453007	2000	\$ 103,740,450	\$ 10,447,132	\$ 114,187,582	8.80%
2001	\$ 91,921,755	\$ 8,310,457	\$ 100,232,212	0.78920213	2001	\$ 116,474,287	\$ 10,530,201	\$ 127,004,487	11.22%
2002	\$ 100,145,960	\$ 15,010,230	\$ 115,156,190	0.816857225	2002	\$ 122,599,099	\$ 18,375,586	\$ 140,974,685	11.00%
2003	\$ 102,022,602	\$ 13,496,337	\$ 115,518,939	0.847401659	2003	\$ 120,394,622	\$ 15,926,729	\$ 136,321,351	-3.30%
2004	\$ 112,377,896	\$ 13,732,582	\$ 126,110,478	0.878358856	2004	\$ 127,940,756	\$ 15,634,364	\$ 143,575,120	5.32%
2005	\$ 126,058,865	\$ 15,706,199	\$ 141,765,064	0.91055434	2005	\$ 138,441,891	\$ 17,249,052	\$ 155,690,943	8.44%
2006	\$ 139,285,045	\$ 21,274,417	\$ 160,559,462	0.941511537	2006	\$ 147,937,693	\$ 22,596,024	\$ 170,533,717	9.53%
2007	\$ 146,065,413	\$ 18,679,983	\$ 164,745,396	0.963061873	2007	\$ 151,667,735	\$ 19,396,452	\$ 171,064,187	0.31%
2008	\$ 146,886,746	\$ 9,736,285	\$ 156,623,031	1.000177488	2008	\$ 146,860,680	\$ 9,734,557	\$ 156,595,237	-8.46%
2009	\$ 140,525,374	\$ 9,641,430	\$ 150,166,804	1	2009	\$ 140,525,374	\$ 9,641,430	\$ 150,166,804	-4.11%
2010*	\$ 120,626,000	\$ 12,340,000	\$ 132,966,000	1	2010*	\$ 120,626,000	\$ 12,340,000	\$ 132,966,000	-11.45%

Nominal Expenditures				Change in CPI	Real Expenditures				Yearly Change
	Expenditures	Transfers Out	Total			Expenditures	Transfers Out	Total	
1999	\$ 66,657,134	\$ 2,544,145	\$ 69,201,279	0.713253808	1999	\$ 93,454,999	\$ 3,566,956	\$ 97,021,955	#VALUE!
2000	\$ 73,845,760	\$ 2,153,032	\$ 75,998,792	0.75453007	2000	\$ 97,869,870	\$ 2,853,474	\$ 100,723,344	3.82%
2001	\$ 86,374,727	\$ 3,170,734	\$ 89,545,461	0.78920213	2001	\$ 109,445,633	\$ 4,017,645	\$ 113,463,278	12.65%
2002	\$ 103,709,325	\$ 1,880,274	\$ 105,589,599	0.816857225	2002	\$ 126,961,385	\$ 2,301,839	\$ 129,263,225	13.93%
2003	\$ 114,521,382	\$ 4,937,736	\$ 119,459,118	0.847401659	2003	\$ 135,144,156	\$ 5,826,913	\$ 140,971,069	9.06%
2004	\$ 127,940,945	\$ 2,935,188	\$ 130,876,133	0.878358856	2004	\$ 145,659,082	\$ 3,341,673	\$ 149,000,755	5.70%
2005	\$ 141,866,883	\$ 3,683,574	\$ 145,550,457	0.91055434	2005	\$ 155,802,764	\$ 4,045,419	\$ 159,848,183	7.28%
2006	\$ 158,523,361	\$ 5,238,426	\$ 163,761,787	0.941511537	2006	\$ 168,371,130	\$ 5,563,847	\$ 173,934,976	8.81%
2007	\$ 163,771,321	\$ 5,357,771	\$ 169,129,092	0.963061873	2007	\$ 170,052,751	\$ 5,563,268	\$ 175,616,019	0.97%
2008	\$ 152,803,481	\$ 6,009,889	\$ 158,813,370	1.000177488	2008	\$ 152,776,365	\$ 6,008,823	\$ 158,785,188	-9.58%
2009	\$ 144,160,193	\$ 6,933,232	\$ 151,093,425	1	2009	\$ 144,160,193	\$ 6,933,232	\$ 151,093,425	-4.84%
2010*	\$ 124,105,000	\$ 8,861,000	\$ 132,966,000	1	2010*	\$ 124,105,000	\$ 8,861,000	\$ 132,966,000	-12.00%

City of Chula Vista Tax Revenues FY 2003 - FY 2011*

Source: FY 2003 - FY 2009 financial statements, FY 2010 and FY 2011 Budget

General Fund Nominal Tax Revenues, Major Sources							Change in CPI
Year	Property	Sales & Use	Franchise	Utility Users	Other	Total	
2003	\$ 22,472,649	\$ 19,612,779	not reported	not reported	\$ 14,844,449	\$ 56,929,877	0.847402
2004	\$ 26,674,527	\$ 21,421,090	not reported	not reported	\$ 25,826,828	\$ 73,922,445	0.878359
2005	\$ 27,074,211	\$ 23,600,000	\$ 9,837,800	\$ 6,579,578	\$ 6,956,371	\$ 74,047,960	0.910554
2006	\$ 32,597,672	\$ 30,915,515	\$ 6,363,446	\$ 9,492,759	\$ 10,603,323	\$ 89,972,715	0.941512
2007	\$ 38,882,122	\$ 32,817,351	\$ 8,813,064	\$ 6,981,762	\$ 5,606,135	\$ 93,100,434	0.963062
2008	\$ 43,388,023	\$ 29,062,355	\$ 9,662,517	\$ 7,378,301	\$ 4,881,539	\$ 94,372,735	1.000177
2009	\$ 43,319,156	\$ 26,263,317	\$ 9,379,964	\$ 7,848,557	\$ 4,414,845	\$ 91,225,839	1.000000
2010*	\$ 41,925,000	\$ 25,546,000	\$ 10,033,000	\$ 8,169,000	\$ 4,634,000	\$ 90,307,000	1.000000
2011*	\$ 38,576,965	\$ 28,465,568	\$ 7,652,020	\$ 8,755,835	\$ 3,972,332	\$ 87,422,720	1.000000

Note: many revenue categories were created and eliminated during this period. Each of these is shown by a "not reported" within the cells.

* denotes budgeted figures

Real General Fund Tax Revenues									
Year	Property	Property Tax Change	As a % of Total Tax Revenue	Sales & Use	Sales & Use Tax Change	As a % of Total Tax Revenue	Franchise	Franchise Tax Change	As a % of Total Tax Revenue
2003	\$ 26,519,477		39.47%	\$ 23,144,608		34.45%			
2004	\$ 30,368,598	14.51%	36.08%	\$ 24,387,629	5.37%	28.98%			
2005	\$ 29,733,767	-2.09%	36.56%	\$ 25,918,277	6.28%	31.87%	\$ 10,804,188		13.29%
2006	\$ 34,622,701	16.44%	36.23%	\$ 32,836,045	26.69%	34.36%	\$ 6,758,755	-37.44%	7.07%
2007	\$ 40,373,441	16.61%	41.76%	\$ 34,076,057	3.78%	35.25%	\$ 9,151,088	35.40%	9.47%
2008	\$ 43,380,324	7.45%	45.98%	\$ 29,057,198	-14.73%	30.80%	\$ 9,660,802	5.57%	10.24%
2009	\$ 43,319,156	-0.14%	47.49%	\$ 26,263,317	-9.62%	28.79%	\$ 9,379,964	-2.91%	10.28%
2010*	\$ 41,925,000	-3.22%	46.42%	\$ 25,546,000	-2.73%	28.29%	\$ 10,033,000	6.96%	11.11%
2011*	\$ 38,576,965	-7.99%		\$ 28,465,568	11.43%		\$ 7,652,020	-23.73%	

Real General Fund Tax Revenues Continued								
Year	Utility Users	Utility Users Tax Change	As a % of Total Tax Revenue	Other	Other Tax Change	As a % of Total Tax Revenue	Total Tax Revenue	Total Tax Revenue Change
2003				\$ 17,517,607		26.07%	\$ 67,181,692	
2004				\$ 29,403,504	67.85%	34.94%	\$ 84,159,731	25.27%
2005	\$ 7,225,904			\$ 7,639,710	-74.02%	9.39%	\$ 81,321,846	-3.37%
2006	\$ 10,082,467	39.53%	10.55%	\$ 11,262,021	47.41%	11.79%	\$ 95,561,989	17.51%
2007	\$ 7,249,547	-28.10%	7.50%	\$ 5,821,158	-48.31%	6.02%	\$ 96,671,290	1.16%
2008	\$ 7,376,992	1.76%	7.82%	\$ 4,880,673	-16.16%	5.17%	\$ 94,355,988	-2.40%
2009	\$ 7,848,557	6.39%	8.60%	\$ 4,414,845	-9.54%	4.84%	\$ 91,225,839	-3.32%
2010*	\$ 8,169,000	4.08%	9.05%	\$ 4,634,000	4.96%	5.13%	\$ 90,307,000	-1.01%
2011*	\$ 8,755,835	7.18%		\$ 3,972,332	-14.28%		\$ 87,422,720	

* denotes budgeted figures

General Fund Nominal Tax Revenues, Detail on Other Sources								Change in CPI
Year	Business License	TOT	Property Transfer	Construction	Special Assessments	Other	Total	
2003	not reported	not reported	not reported	not reported	not reported	\$ 14,844,449	\$ 14,844,449	0.847402
2004	not reported	not reported	not reported	not reported	\$ 5,505,866	\$ 20,320,962	\$ 25,826,828	0.878359
2005	\$ 1,185,187	\$ 2,268,944	\$ 2,439,190	\$ 1,063,050	not reported	not reported	\$ 6,956,371	0.910554
2006	\$ 1,234,912	\$ 2,336,204	\$ 2,122,860	\$ 668,761	not reported	not reported	\$ 6,362,737	0.941512
2007	\$ 1,237,316	\$ 2,551,570	\$ 1,423,599	\$ 393,650	not reported	not reported	\$ 5,606,135	0.963062
2008	\$ 1,237,322	\$ 2,697,286	\$ 795,606	\$ 151,325	not reported	not reported	\$ 4,881,539	1.000177
2009	\$ 1,212,126	\$ 2,302,412	\$ 856,658	\$ 43,649	not reported	not reported	\$ 4,414,845	1.000000
2010*	not reported	\$ 2,603,000	not reported	not reported	not reported	\$ 2,031,000	\$ 4,634,000	1.000000

General Fund Real Tax Revenues, Detail on Other Sources							
Year	Business License	TOT	Property Transfer	Construction	Special Assessments	Other	Total
2003						\$ 17,517,607	\$ 17,517,607
2004					\$ 6,268,356	\$ 23,135,148	\$ 29,403,504
2005	\$ 1,301,610	\$ 2,491,827	\$ 2,678,797	\$ 1,167,476			\$ 7,639,710
2006	\$ 1,311,627	\$ 2,481,333	\$ 2,254,736	\$ 710,306			\$ 6,758,002
2007	\$ 1,284,773	\$ 2,649,435	\$ 1,478,201	\$ 408,748			\$ 5,821,158
2008	\$ 1,237,102	\$ 2,696,807	\$ 795,465	\$ 151,298			\$ 4,880,673
2009	\$ 1,212,126	\$ 2,302,412	\$ 856,658	\$ 43,649			\$ 4,414,845
2010*	#VALUE!	\$ 2,603,000				\$ 2,031,000	\$ 4,634,000

* denotes budgeted figures

City of Chula Vista General Fund Expenditures FY 1999 - FY 2010

Source: FY 1999 - FY 2009 financial statements

General Fund Nominal Expenditures									CPI Change
Year	General Government	Public Safety	Public Works	Parks and Recreation	Library	Debt Service	Other	Total	
1999	\$ 15,627,007	\$ 29,877,263	\$ 11,914,094	\$ 5,254,699	\$ 3,984,071	\$ -	\$ -	\$ 66,657,134	0.713254
2000	\$ 15,782,967	\$ 32,559,522	\$ 13,470,231	\$ 7,129,355	\$ 4,333,455	\$ -	\$ 570,230	\$ 73,845,760	0.754530
2001	\$ 19,272,837	\$ 35,449,121	\$ 16,051,197	\$ 7,083,989	\$ 6,355,834	\$ -	\$ 2,161,749	\$ 86,374,727	0.789202
2002	\$ 24,451,019	\$ 39,409,867	\$ 19,379,018	\$ 7,978,726	\$ 6,900,253	\$ 69,645	\$ 5,520,797	\$ 103,709,325	0.816857
2003	\$ 27,530,693	\$ 44,369,505	\$ 25,645,152	\$ 4,712,527	\$ 7,630,160	\$ -	\$ 4,633,345	\$ 114,521,382	0.847402
2004	\$ 30,764,992	\$ 51,459,649	\$ 29,968,968	\$ 4,759,282	\$ 7,513,643	\$ -	\$ 3,474,411	\$ 127,940,945	0.878359
2005	\$ 34,048,658	\$ 60,470,397	\$ 31,864,754	\$ 5,303,741	\$ 8,929,751	\$ -	\$ 1,249,582	\$ 141,866,883	0.910554
2006	\$ 37,480,118	\$ 66,645,773	\$ 37,040,900	\$ 6,210,040	\$ 9,680,381	\$ -	\$ 1,466,149	\$ 158,523,361	0.941512
2007	\$ 35,845,324	\$ 72,343,819	\$ 38,270,890	\$ 7,268,640	\$ 9,642,064	\$ -	\$ 400,584	\$ 163,771,321	0.963062
2008	\$ 32,742,746	\$ 71,326,196	\$ 32,584,177	\$ 6,843,070	\$ 8,224,897	\$ 161,696	\$ 920,699	\$ 152,803,481	1.000177
2009	\$ 34,868,538	\$ 68,365,801	\$ 26,860,757	\$ 5,761,607	\$ 7,192,979	\$ 1,005,570	\$ 104,941	\$ 144,160,193	1.000000

* denotes budgeted figures

General Fund Real Expenditures

Year	General Government	% Change	Public Safety	% Change	Public Works	% Change	Parks and Recreation	% Change
1999	\$ 21,909,462		\$ 41,888,683		\$ 16,703,863		\$ 7,367,222	
2000	\$ 20,917,612	-4.53%	\$ 43,152,054	3.02%	\$ 17,852,477	6.88%	\$ 9,448,735	28.25%
2001	\$ 24,420,660	16.75%	\$ 44,917,670	4.09%	\$ 20,338,512	13.93%	\$ 8,976,140	-5.00%
2002	\$ 29,933,039	22.57%	\$ 48,245,723	7.41%	\$ 23,723,874	16.65%	\$ 9,767,589	8.82%
2003	\$ 32,488,363	8.54%	\$ 52,359,474	8.53%	\$ 30,263,278	27.56%	\$ 5,561,149	-43.07%
2004	\$ 35,025,539	7.81%	\$ 58,586,133	11.89%	\$ 34,119,276	12.74%	\$ 5,418,380	-2.57%
2005	\$ 37,393,329	6.76%	\$ 66,410,531	13.36%	\$ 34,994,896	2.57%	\$ 5,824,739	7.50%
2006	\$ 39,808,453	6.46%	\$ 70,785,933	6.59%	\$ 39,341,950	12.42%	\$ 6,595,819	13.24%
2007	\$ 37,220,167	-6.50%	\$ 75,118,558	6.12%	\$ 39,738,766	1.01%	\$ 7,547,428	14.43%
2008	\$ 32,736,936	-12.05%	\$ 71,313,539	-5.07%	\$ 32,578,395	-18.02%	\$ 6,841,856	-9.35%
2009	\$ 34,868,538	6.51%	\$ 68,365,801	-4.13%	\$ 26,860,757	-17.55%	\$ 5,761,607	-15.79%

General Fund Real Expenditures Continued

Year	Library	% Change	Debt Service	% Change	Other	% Change	Total	% Change
1999	\$ 5,585,769		\$ -		\$ -		\$ 93,454,999	
2000	\$ 5,743,250	2.82%	\$ -		\$ 755,742		\$ 97,114,128	3.92%
2001	\$ 8,053,493	40.23%	\$ -		\$ 2,739,158	262.45%	\$ 106,706,476	9.88%
2002	\$ 8,447,318	4.89%	\$ 85,260		\$ 6,758,583	146.74%	\$ 120,117,543	12.57%
2003	\$ 9,004,183	6.59%	\$ -	-100.00%	\$ 5,467,708	-19.10%	\$ 129,676,448	7.96%
2004	\$ 8,554,184	-5.00%	\$ -		\$ 3,955,571	-27.66%	\$ 141,703,511	9.27%
2005	\$ 9,806,939	14.64%	\$ -		\$ 1,372,331	-65.31%	\$ 154,430,433	8.98%
2006	\$ 10,281,744	4.84%	\$ -		\$ 1,557,229	13.47%	\$ 166,813,901	8.02%
2007	\$ 10,011,884	-2.62%	\$ -		\$ 415,948	-73.29%	\$ 169,636,803	1.69%
2008	\$ 8,223,437	-17.86%	\$ 161,667		\$ 920,536	121.31%	\$ 151,694,162	-10.58%
2009	\$ 7,192,979	-12.53%	\$ 1,005,570	522.00%	\$ 104,941	-88.60%	\$ 143,049,682	-5.70%

* denotes budgeted figures

City of Chula Vista Staffing FY 1999 - FY 2009

Source: FY 2008 and FY 2009 Financial Statements for staffing. FY 2009 financial statement and California Department of Finance projections for population.

Full Time Equivalents

FY	General Government		Public Safety		Public Works		Parks and Recreation		Library	
		% Change		% Change		% Change		% Change		% Change
1999	216		353		217		297		0	
2000	103	-52.31%	309	-12.46%	230	5.99%	495	66.67%	0	
2001	105	1.94%	327	5.83%	249	8.26%	529	6.87%	0	
2002	98	-6.67%	362	10.70%	269	8.03%	559	5.67%	0	
2003	225	129.59%	413	14.09%	295	9.67%	162	-71.02%	216	
2004	465	106.67%	480	16.22%	249	-15.59%	0	-100.00%	182	-15.74%
2005	193	-58.49%	528	10.00%	335	34.54%	175		217	19.23%
2006	380	96.89%	518	-1.89%	198	-40.90%	230	31.43%	252	16.13%
2007	324	-14.74%	548	5.79%	237	19.70%	242	5.22%	227	-9.92%
2008	302	-6.79%	504	-8.03%	188	-20.68%	223	-7.85%	196	-13.66%
2009	272	-16.05%	476	-13.14%	181	-23.63%	169	-30.17%	189	-16.74%
	56		123		-36		-128		189	

Full Time Equivalents Continued

FY	Planning and Building		Total	
		% Change		% Change
1999	70		1153.00	
2000	74	5.71%	1211.00	5.03%
2001	84	13.51%	1294.00	6.85%
2002	92	9.52%	1380.00	6.65%
2003	92	0.00%	1403.00	1.67%
2004	99	7.61%	1475.00	5.13%
2005	91	-8.08%	1539.00	4.34%
2006	97	6.59%	1675.00	8.84%
2007	83	-14.43%	1661.00	-0.84%
2008	68	-18.07%	1481.00	-10.84%
2009	63	-24.10%	1350.00	-18.72%

Note: FY 1999 - FY 2002, library employees were counted within Parks and Recreation. For FY 2004, Parks and Recreation employees were counted in General Government.

Population vs. Staffing					
FY	Population	% Change	Staffing	Population/ Staffing per 1,000 residents	
1999	164200		1153.00	164.2	7.021924482
2000	173,556	5.70%	1211.00	173.556	6.977574961
2001	181,619	4.65%	1294.00	181.619	7.124805224
2002	191,236	5.30%	1380.00	191.236	7.21621452
2003	200,757	4.98%	1403.00	200.757	6.988548345
2004	208,802	4.01%	1475.00	208.802	7.064108581
2005	217,143	3.99%	1539.00	217.143	7.087495337
2006	223,490	2.92%	1675.00	223.49	7.494742494
2007	227,242	1.68%	1661.00	227.242	7.309388229
2008	230,397	1.39%	1481.00	230.397	6.428035087
2009	233,108	1.18%	1350.00	233.108	5.791307034

City of Chula Vista Staffing FY 2009 - FY 2011			
	Full-Time Equivalents		
	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget
Police	358.5	344.5	342.5
Fire	135	136	135
Public Works	209	194.5	192.5
Administration	26	10	10
Recreation	38.5	26	26
Human Resources	20.5	16	16.75
Library	50.75	40.25	39.75
ITS	23	19	19
City Attorney	12	10	11
City Clerk	7.5	6.5	6.5
City Council	14	13	13
Finance	25	26	27
Planning & Building	20	28	27
Redevelopment	10	4	4
Development	70	39	39