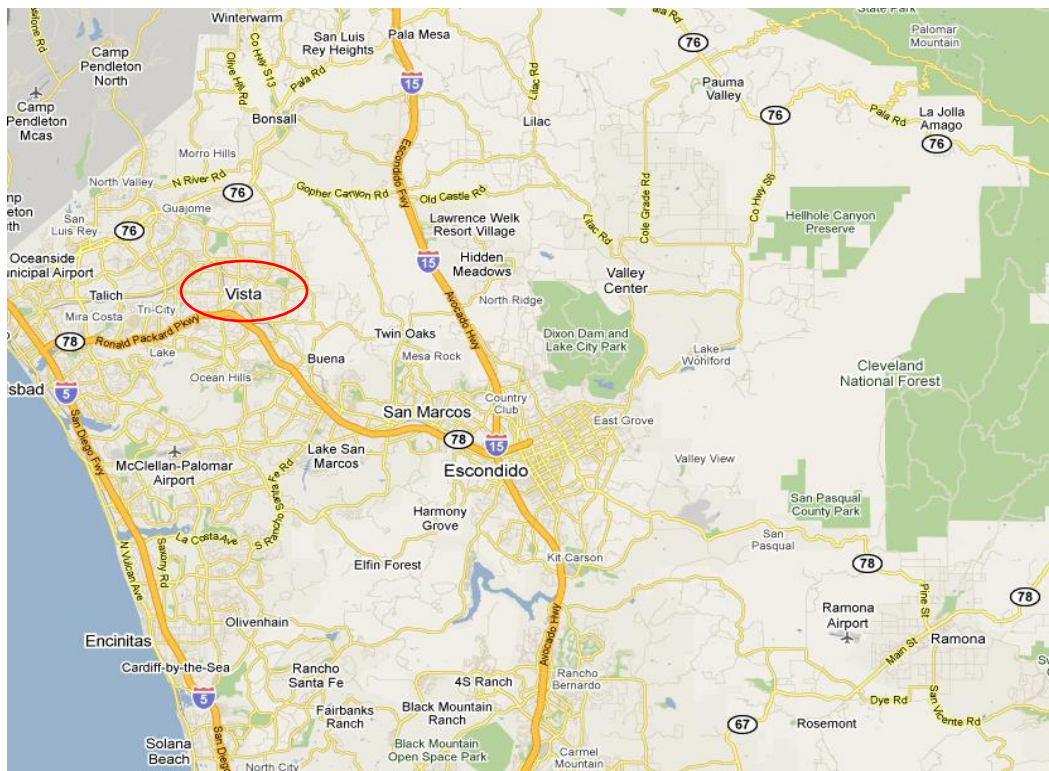


## City of Vista Municipal Analysis

Analysis updated 7-12-2010

### City of Vista: General Statistics<sup>1</sup>

<b>Date of Incorporation:</b> 1963	<b>Type of City:</b> Charter City
<b>Population:</b> 97,513 <sup>2</sup>	<b>Size of City:</b> 18.56 square miles
<b>Median Household Income:</b> \$61,028	<b>2011 General Fund Budget:</b> \$66,099,699
<b># of Full Time Employees:</b> 349.50	<b>Transient Occupancy Tax rate:</b> 10.00%
<b>Sales and Use Tax rate:</b> 9.25%	



Source: Google Maps.

### Key Findings

- From FY 1999 – FY 2009, the City of Vista’s General Fund (GF) inflows (revenue plus transfers in) increased at an average annual rate of 5.21%, while General Fund outflows (expenditures plus transfers out) increased at an average annual rate of 10.58%. However, every year from FY 1999 – FY 2008 the City’s GF inflows exceeded GF outflows. In 2009, the City had a planned deficit related to capital outlay expenditures approved through Prop L, the City’s 1/2-cent sales tax increase (2006).
- The City’s most significant source of governmental tax revenue is property taxes (60.24% of total governmental revenue in FY 2009).
- The single largest expenditure for the City is public safety, accounting for 46.56% of governmental expenditures in FY 2009.

<sup>1</sup> FY 2010 Budget, Vista Municipal Code 3.24, California State Board of Equalization

<sup>2</sup> California Department of Finance, 2010 estimates.

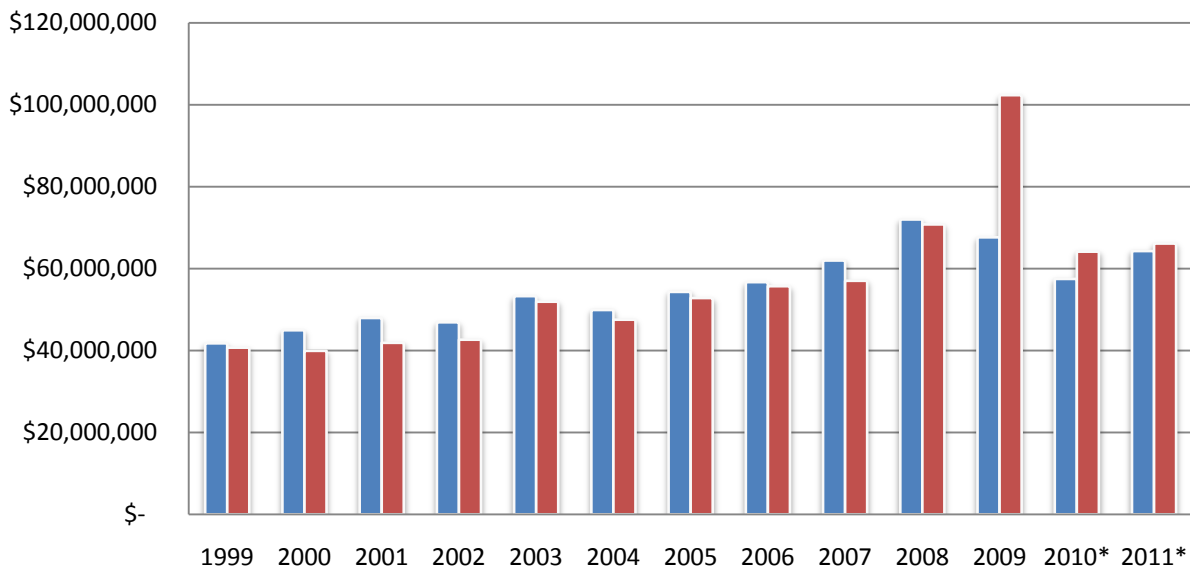
- Between FY 1999 and FY 2009, the City’s population increased by 13.90%, while the number of full-time staff members has increased by 18.03%.
- When adjusting for inflation, the City’s total pension costs have increased 252.71% between FY 1999 and FY 2009.
- As of FY 2009, the City had governmental long-term debt per capita of \$2,026.28.
- Of cities reviewed, Vista pays the highest salary for Assistant Planners and comparatively lower for Firefighter/Paramedics and Executive Assistants.

**General Fund**

(data found in Appendix A)

The following graph outlines General Fund inflows (revenue plus transfers in) and outflows (expenditures plus transfers out) within the City of Vista for the last 12 years. Between Fiscal Year (FY) 1999 and FY 2009, total General Fund inflows averaged an annual increase of 5.21%, while total General Fund outflows experienced average annual increases of 10.58% during the same period. FY 2008 showed the strongest growth in inflows (16.16%) over the 12-year period, while FY 2003 showed the largest growth in outflows (44.58%).<sup>3</sup> The City’s largest inflow decline occurred in FY 2004 with a 6.36% decrease in General Fund inflows. In response, outflows were reduced in FY 2004 by 8.46%.

**City of Vista General Fund Inflows and Outflows**  
**FY 1999 - FY 2011\***  
(Includes Transfers)



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

■ Real Revenue   ■ Real Expenditure

<sup>3</sup> This growth was due to a planned increase in capital outlay expenditures totaling \$41.3 million.

The City of Vista has a minimum reserve policy of 10% of the City’s prior year General Fund expenditures. Over the period 1999-2009, the City of Vista never fell below its minimum reserve target. At the end of FY 2009, the City had \$4.27 million in undesignated General Fund reserves, and \$6.19 million in reserves designated for revenue shortfall. Together these amount to \$10.40 million in “usable” reserves. The City has policies that designate several of the City’s other General Fund reserves (for debt service, ongoing appropriations, etc.). Total reserves, including those designated for other purposes amounted to \$75.8 million at the end of FY 2009.

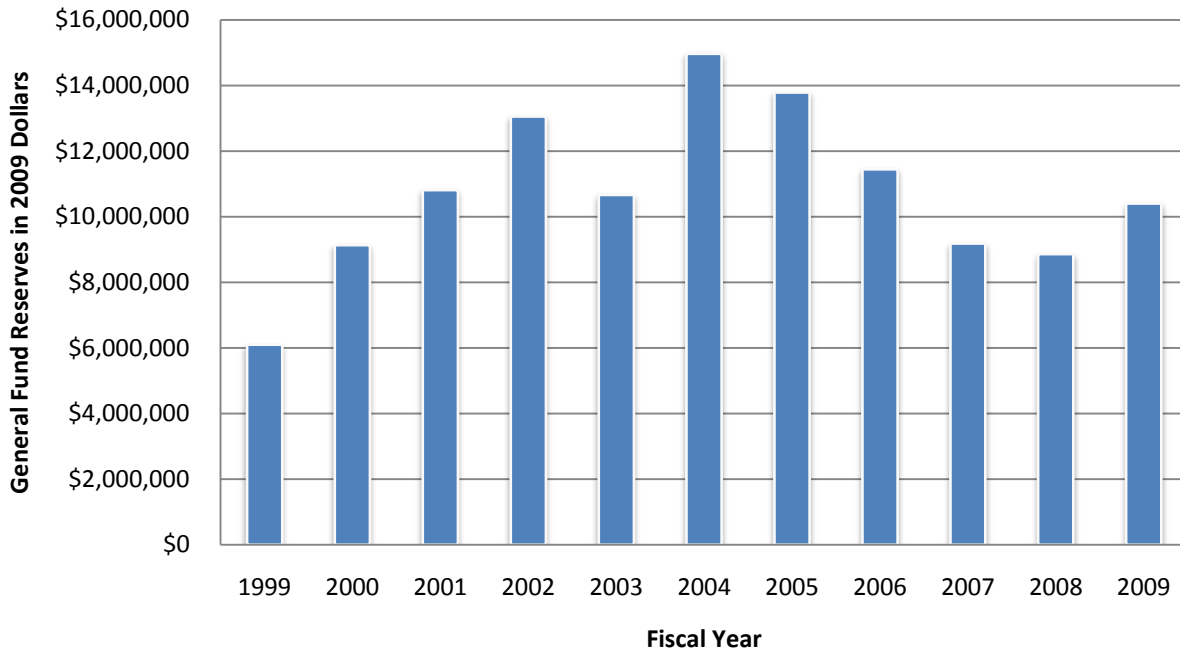
City of Vista General Fund Reserves FY 1999 – FY 2009, (in 2009 dollars)

Fiscal Year	GF Reserves (Unreserved), Designated, Revenue Shortfall	GF Reserves (Unreserved), Undesignated	Total GF Reserves Available for Contingencies	% Change in Total GF Reserves for Contingencies	GF Reserves Available for Contingencies as a % of GF Expenditures
1999	\$3,197,783	\$2,895,272	\$6,093,055		15.40%
2000	\$3,786,211	\$5,347,190	\$9,133,401	49.90%	23.22%
2001	\$4,199,036	\$6,612,723	\$10,811,759	18.38%	27.35%
2002	\$4,643,835	\$8,404,180	\$13,048,015	20.68%	31.25%
2003	\$4,647,809	\$6,018,936	\$10,666,745	-18.25%	23.26%
2004	\$4,484,000	\$10,479,422	\$14,963,422	40.28%	32.15%
2005	\$4,520,174	\$9,263,025	\$13,783,199	-7.89%	28.59%
2006	\$5,315,722	\$6,130,522	\$11,446,244	-16.96%	20.91%
2007	\$5,386,523	\$3,793,201	\$9,179,724	-19.80%	16.29%
2008	\$6,190,354	\$2,663,337	\$8,853,691	-3.55%	12.89%
2009	\$6,191,453	\$4,207,217	\$10,398,670	17.45%	10.43%

Source: FY 1999 – FY 2009 CAFRs

The following graph displays Vista’s unreserved General Fund balance for FY 1999 – FY 2009.

## City of Vista General Fund Reserves Available For Contingencies FY 1999 - FY 2009



Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

### Governmental Tax Revenues

(data found in Appendix B)

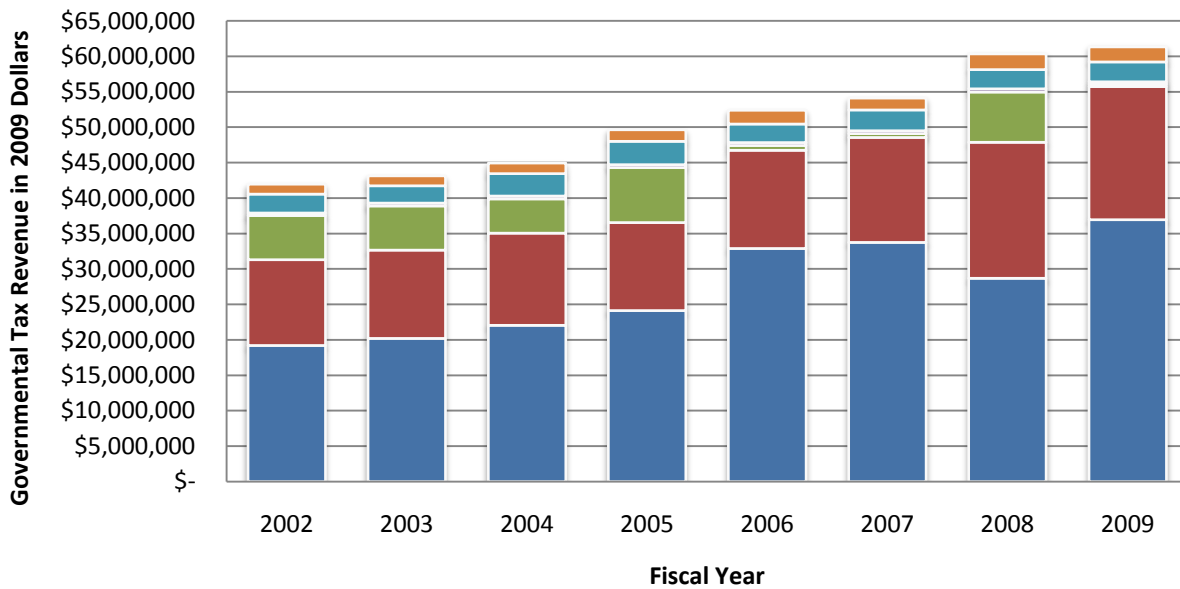
The City of Vista collects several different types of taxes including property, sales and use, franchise fees, motor vehicle license, business license, and transient occupancy tax (TOT).

### Governmental tax revenues by source; in 2009 dollars

Tax	Governmental Revenue		Overall Change	Percent of Total Governmental Revenue	
	FY 2002	FY 2009		FY 2002	FY 2009
Property	\$19,203,093	\$36,959,301	92.47%	45.76%	60.24%
Sales and Use	\$12,084,310	\$18,791,172	55.50%	28.80%	30.63%
Motor Vehicle License	\$6,243,349	\$326,258	-94.77%	14.88%	0.53%
Franchise	\$2,658,132	\$2,774,424	4.37%	6.33%	4.52%
Business License	\$1,407,826	\$2,143,097	52.23%	3.35%	3.49%
TOT	\$367,736	\$355,934	-3.21%	0.88%	0.58%

The largest source of governmental tax revenue for the City of Vista is property tax. In FY 2009, property tax revenue accounted for 60.24% of the City’s total governmental tax revenue. This portion is significantly higher than in 2002, when property tax revenue accounted for only 45.76% of total government tax revenue. Motor vehicle license tax is the City’s third largest source of tax revenue, representing approximately 9% of total governmental tax revenue collected during the period FY 2002 – FY 2009. Total tax revenue for the City of Vista has grown an average of 5.63% per year between FY 2002 and FY 2009.

### City of Vista Governmental Tax Revenue by Source FY 2002 - FY 2009

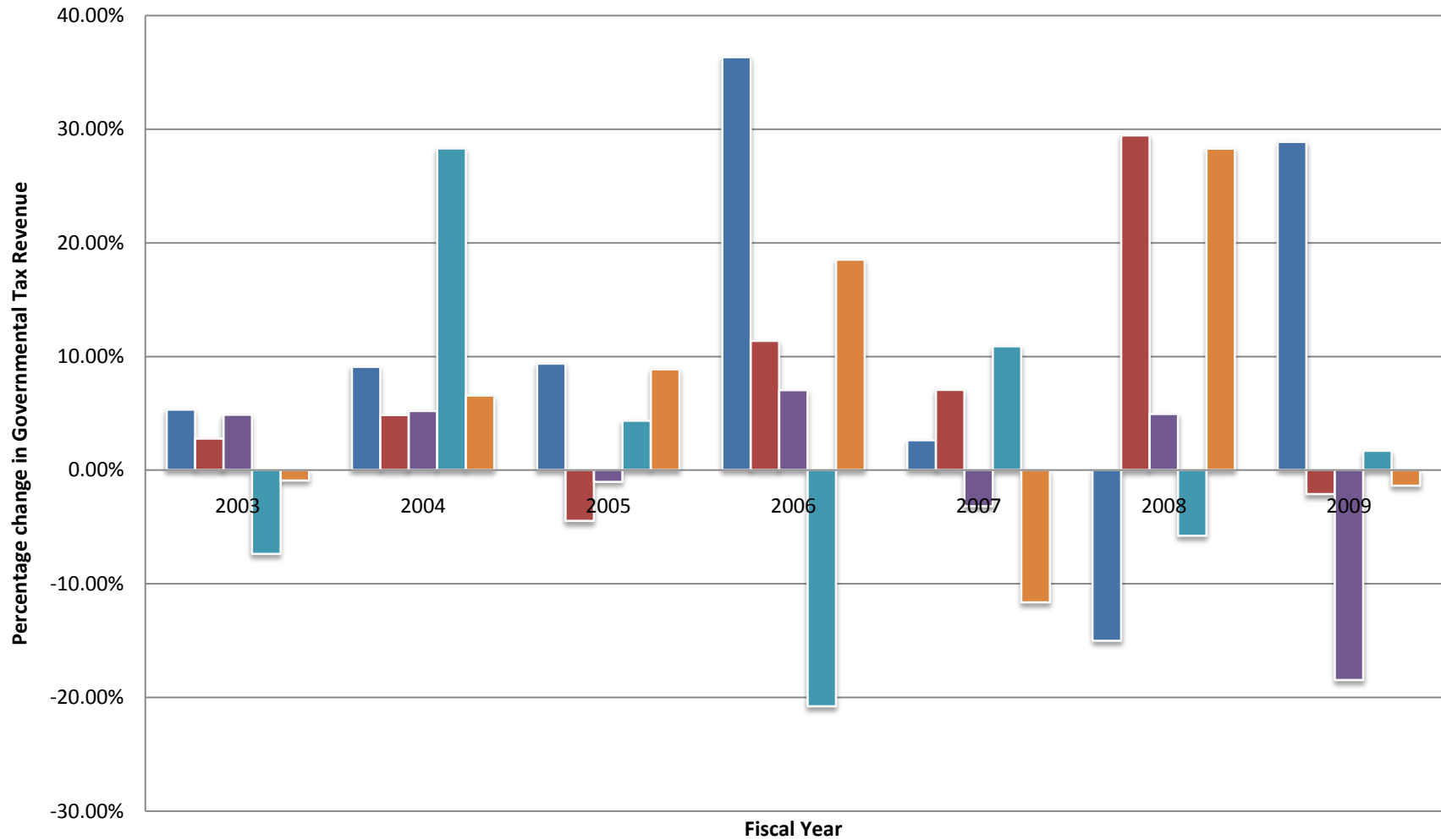


Source: FY 2002 - FY 2009 CAFRs; In 2009 Dollars

■ Property Tax ■ Sales Tax ■ Motor Vehicle License Tax ■ TOT ■ Franchise Tax ■ Business License Tax

The following graph depicts tax revenue changes from year to year. Due primarily to State allocation changes, motor vehicle license tax revenues have been, by far, the City’s most volatile source of tax revenue, and for this reason skew the presentation of the following graph; therefore this source of revenue has been omitted.

## City of Vista Governmental Tax Revenue Growth FY 2003 - FY 2009



Source: FY 2002 - FY 2009 CAFRs; In 2009 Dollars

■ Property Tax ■ Sales Tax ■ TOT ■ Franchise Tax ■ Business License Tax

\* indicates budgeted figures.



**Governmental Expenditure Detail**

(data found in Appendix C)

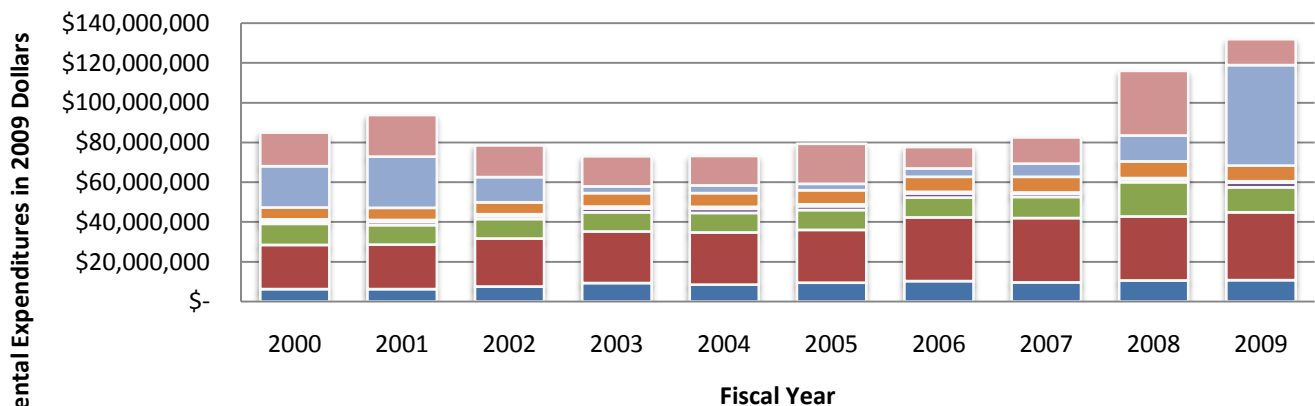
The City of Vista’s governmental expenditures can be classified into the following eight groups: public safety, public works, general government, culture and recreation, health and welfare, housing, capital outlay and debt service.

**Governmental Expenditures by Category; in 2009 dollars**

	Expenditure		Overall Change	Percent of Total Expenditure	
	FY 1999	FY 2009		FY 1999	FY 2009
Public Safety	\$22,158,029	\$34,102,285	53.90%	26.10%	25.85%
Public Works	\$10,521,607	\$12,550,972	19.29%	12.39%	9.51%
General Government	\$6,361,638	\$10,841,823	70.43%	7.49%	8.22%
Culture and Recreation	\$5,891,888	\$7,961,732	35.13%	6.94%	6.04%
Health and Welfare	\$1,068,522	\$714,767	-33.11%	1.26%	0.54%
Housing	\$1,308,082	\$2,282,707	74.51%	1.54%	1.73%
Debt Service	\$16,783,130	\$13,020,148	-22.42%	19.77%	9.87%
Capital Outlay	\$20,812,954	\$50,438,867	142.34%	24.51%	38.24%

Growth in City expenditures on capital outlay, general government, and housing has considerably outpaced growth in other expenditure categories. Expenditures on public works, health and welfare, and culture and recreation grew slower than other categories, and therefore comprise a smaller portion of the City’s budget in FY 2009 than in FY 1999.

**City of Vista Governmental Expenditures by Category  
 FY 2000 - FY 2009**



Source: FY 2000 - FY 2009 CAFRs; In 2009 Dollars

- General Government
- Public Safety
- Public Works
- Housing
- Health and Welfare
- Culture and Recreation
- Capital Outlay
- Debt Service

\* indicates budgeted figures.

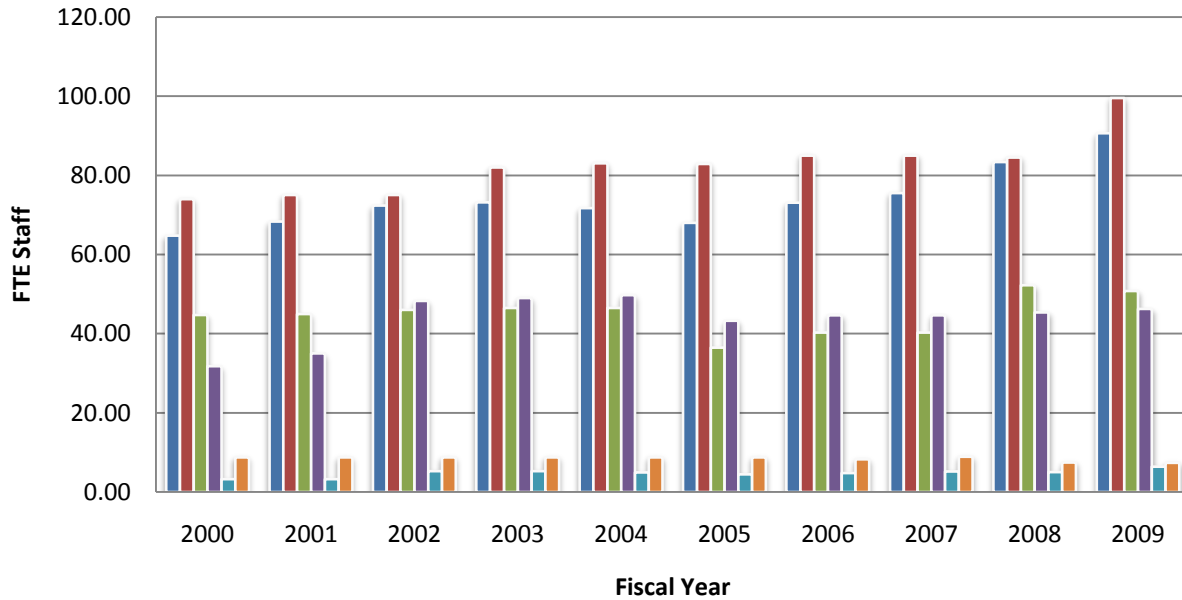
Staffing Levels

(data found in Appendix D)

Between FY 2000 and FY 2009, the City increased its full-time equivalents (FTEs) by 82.91. These gains in employees can be seen as follows:

- +25.80 full time equivalents (FTEs) in General Government
- +6.00 FTEs in Public Works
- +3.00 FTEs in Housing
- +25.50 FTEs in Public Safety
- +14.50 FTEs in Culture and Recreation
- -1.35 FTEs in Health and Welfare

**City of Vista Staffing by Service FY 2000 - FY 2009**



Source: FY 2000 - FY 2009 CAFRs,

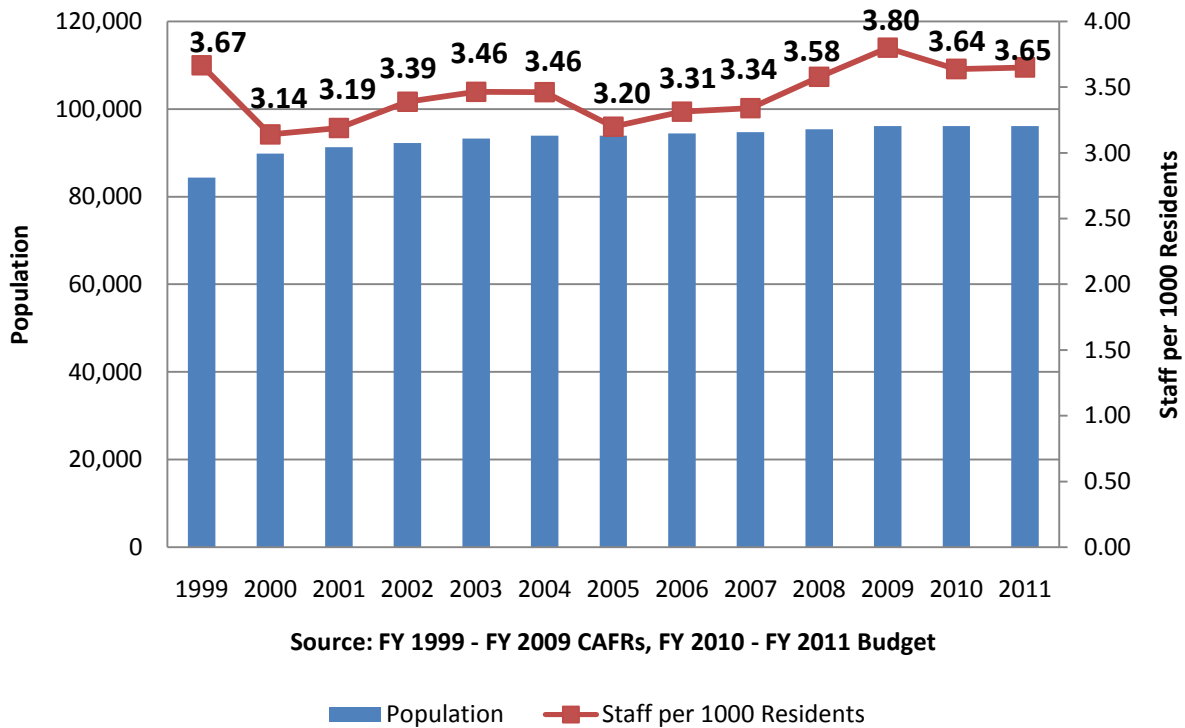
- General Government
- Public Safety
- Public Works
- Culture and Recreation
- Housing
- Health and Welfare

\* indicates budgeted figures.



While staffing has increased 18.03% between FY 1999 and FY 2009, population increased by only 13.90%. The City contracts with the County for law enforcement; however this is not reflected in the total number of full-time staff reported by the City.

### City of Vista Staffing vs Population FY 1999 - FY 2011\*



### Personnel Costs

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

Group	Representing	Benefit Formula	Pickup Rate	Employees Pay	Value of Pick-up Reported	Term of agreement
Mayor and Council	Miscellaneous	3% @ 60, 12 month FAC	0%	8%	No	varies
Vista City Employees' Association	Miscellaneous	3% @ 60, 12 month FAC	0%	8%	No	7/1/2009 - 6/30/2010
Vista Management & Confidential Employees (nonsafety)	Miscellaneous	3% @ 60, 12 month FAC	0%	8%	No	effective 7/2/2010
Vista Management & Confidential Employees (safety)	Safety	3% @ 50, 12 month FAC	1%	8%	Yes	effective 7/2/2010

\* indicates budgeted figures.

Vista Firefighters Association	Safety	3% @ 50, 12 month FAC	1%	8%	Yes	7/1/2009 - 6/30/2011
Vista Firefighters Association	Miscellaneous	3% @ 60, 12 month FAC	0%	8%	No	7/1/2009 - 6/30/2011
Vista Maintenance Association	Miscellaneous	3% @ 60, 12 month FAC	0%	8%	No	7/1/2010 - 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.

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 Vista has all employees paying 8% of their salary toward their pensions. This means that the City picks up none of the nonsafety employees’ pension costs and 1% of the safety employees’ pension costs. This is known as employer-paid member contributions, or EPMC.

The City also reports the value of EPMC as additional compensation to CalPERS for its fire employees. This additional contribution allows employees to earn an addition 1% in retirement benefits.

<b>Miscellaneous Employee Example</b>		<b>Fire Employee Example</b>	
Single Highest Year Salary	\$85,000	Single Highest Year Salary	\$100,000
Service Years	30	Inclusion of Pick-up	\$1,000
Benefit Factor	3%	Total Calculated Salary	\$101,000
<b>Total Pension Benefit</b>	<b>\$76,500</b>	Service Years	30
		Benefit Factor	3%
		<b>Total Pension Benefit</b>	<b>\$90,900</b>

<b>Vista Employee Retirement Benefits</b>
<b>CalPERS Formula:</b> 3% @ 60 for miscellaneous employees and 3% @ 50 for public safety
<b>Employee Contribution:</b> All employees contribute 8% (The city picks up 0% for miscellaneous employees and 1% for safety employees)
Single highest year benefit for final compensation
Pick-up is reported as income for purposes of calculating compensation at retirement for fire employees

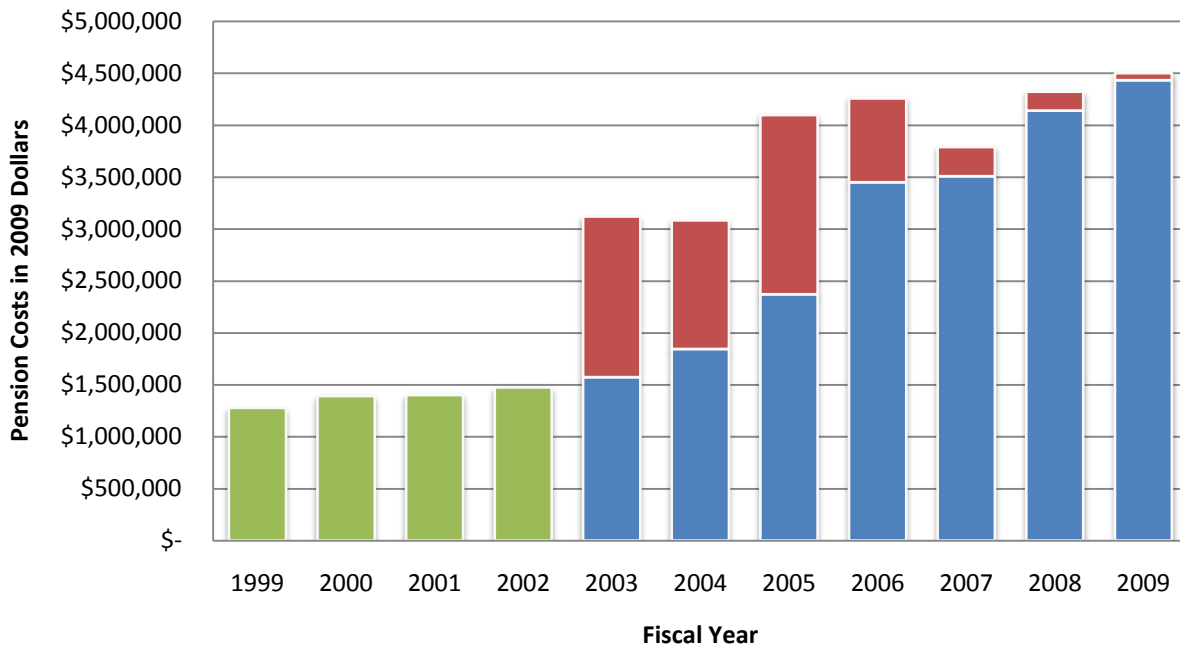
A summary of pension costs since FY 1999 is presented in the following table:

<b>City of Vista Annual Pension Costs FY 1999 - FY 2009</b>					
<b>(not adjusted for inflation)</b>					
<i>Source: FY 1999 -FY 2009 CAFRs, PRAs</i>					
<b>Fiscal Year</b>	<b>City Annual Required Contribution (ARC)</b>	<b>EPMC</b>	<b>ARC+EPMC</b>	<b>Total Pension Costs</b>	<b>Ratio of Total Pension Costs to General Fund Expenditures</b>
1999	\$-	\$-	\$910,185	\$910,185	3.14%
2000	\$-	\$-	\$1,049,507	\$1,049,507	3.49%
2001	\$-	\$-	\$1,106,170	\$1,106,170	3.35%
2002	\$-	\$-	\$1,203,414	\$1,203,414	3.46%
2003	\$1,331,704	\$1,312,084	\$-	\$2,643,788	6.01%
2004	\$1,620,956	\$1,087,694	\$-	\$2,708,650	6.49%
2005	\$2,158,100	\$1,572,951	\$-	\$3,731,051	7.76%
2006	\$3,246,856	\$761,912	\$-	\$4,008,768	7.65%
2007	\$3,378,349	\$270,480	\$-	\$3,648,829	6.65%
2008	\$4,140,340	\$180,233	\$-	\$4,320,573	6.10%
2009	\$4,432,199	\$68,684	\$-	\$4,500,883	4.40%

When adjusting for inflation, the City's total pension costs have increased 252.71% between FY 1999 and FY 2009.

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 losses, in return, get pushed back onto cities in the coming years through higher rates.

## City of Vista Pension Costs FY 1999 - FY 2009



Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

■ ARC+EPMC ■ ARC ■ EPMC

For a more comprehensive look at public pensions in the region, please review SDCTA's Phase I updated report issued in September of 2010.

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: firefighter/paramedics, executive assistants, and assistant planners and each of their corresponding monthly salaries.

City	Position	Monthly Salary	Position	Monthly Salary	Position	Monthly Salary
Carlsbad	Firefighter/Paramedic	\$6,415	Executive Assistant	\$6,050	Assistant Planner	\$5,504
Del Mar	Firefighter/Paramedic	\$5,846	Executive Assistant	\$4,623	Assistant Planner	\$5,309
Encinitas	Firefighter/Paramedic	\$6,582	Executive Assistant	\$5,561	Assistant Planner	\$5,561
San Marcos	Firefighter/Paramedic	\$6,104	Executive Assistant	\$6,060	Assistant Planner	\$5,361
Solana Beach	Firefighter/Paramedic	\$6,183	Executive Assistant	\$5,021	Assistant Planner	\$5,124
<b>Vista</b>	Firefighter/Paramedic	\$5,872	Executive Assistant	\$5,195	<b>Assistant Planner</b>	<b>\$5,745</b>

Source for Firefighter/Paramedic Data: Del Mar Compensation Survey Data (dated thru October 2009).

Source for Executive Assistant Data: Coronado Compensation Survey Data (dated thru April 2009). City of Poway's Salary Schedule for FY 2008/2009.

Source for Assistant Planner Data: Coronado Compensation Survey Data (dated thru April 2009).

As can be seen in the compensation table, Vista pays the highest for Assistant Planners. However, the City pays comparatively less for firefighter/paramedics and executive assistants.

**Other Long-Term Obligations (governmental only)**

(please see SDCTA 101 on governmental long-term liabilities, available at [www.sdcta.org](http://www.sdcta.org))

In FY 2009, the City of Vista's governmental long-term debt amounts to \$197.58 million or \$2,026.28 per capita.<sup>4</sup> On November 30, 2007 the City issued Certificates of Participation (COP) totaling \$116.48 million primarily to fund the construction of a new Civic Center and other public facilities. These COPs represent 58.56% of the City's total outstanding governmental long-term debt.

The following is a summary of governmental activities long-term debt for the year ended June 30, 2009:

	Balance July 1, 2008	Debt Issued	Debt Retired	Balance June 30, 2009	Classification	
					Due in One Year	Due in more than One Year
<b>Governmental Activities:</b>						
<b>Tax Allocation Bonds</b>						
1995 Tax Allocation Bonds	\$ 1,905,000	\$ -	\$ -	\$ 1,905,000	\$ 925,000	\$ 980,000
1998 Tax Allocation Bonds, Series A	5,645,000	-	-	5,645,000	-	5,645,000
1998 Tax Allocation Bonds, Series B	7,995,000	-	180,000	7,815,000	185,000	7,630,000
2001 Tax Allocation Bonds	11,785,000	-	70,000	11,715,000	75,000	11,640,000
2005 Tax Allocation Bonds	25,185,000	-	1,035,000	24,150,000	240,000	23,910,000
2005 Tax Allocation Bonds (AMT)	2,340,000	-	90,000	2,250,000	95,000	2,155,000
2007 Certificates of Participation	116,105,000	-	395,000	115,710,000	410,000	115,300,000
<b>Revenue bonds</b>						
1993 Revenue Bonds, Series C	10,230,000	-	365,000	9,865,000	410,000	9,455,000
1993 Revenue Bonds, Series D	1,135,000	-	65,000	1,070,000	70,000	1,000,000
1997 Hacienda Refunding Bonds, Series A	1,250,000	-	65,000	1,185,000	70,000	1,115,000
<b>Capital leases</b>						
2003 Citywide Telephone System	189,547	-	89,129	100,418	92,548	7,870
<b>Notes payable</b>						
Housing and Urban Development Note	4,020,000	-	265,000	3,755,000	280,000	3,475,000
CHFA Note	550,000	-	-	550,000	-	550,000
Lowe's HIW, Inc. Notes	811,315	-	180,048	631,267	194,452	436,815
Claims and judgments	5,657,563	1,922,470	1,414,356	6,165,677	1,541,419	4,624,258
Compensated absences	3,473,765	1,908,793	1,890,181	3,492,377	1,900,309	1,592,068
<b>Total governmental activities</b>	<b>\$ 198,277,190</b>	<b>\$ 3,831,263</b>	<b>\$ 6,103,714</b>	<b>196,004,739</b>	<b>\$ 6,488,728</b>	<b>189,516,011</b>
			Unamortized bond premium	1,584,255		1,584,255
				<b>\$ 197,588,994</b>		<b>\$ 191,100,266</b>

Source: FY 2009 CAFR.

As shown in the figure above, the City's Compensated Absences liability (Employee Leave Benefits Payable) was equal to \$3,492,377 as of June 30, 2009. The City also has significant liabilities in other areas relating to personnel. This can be seen in the following table:

<sup>4</sup> 2010 population figures obtained from the California Department of Finance.

\* indicates budgeted figures.



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<b>Debt Type</b>	<b>Amount</b>
Pension Unfunded Liability - Safety	Unknown, risk pooled
Pension Unfunded Liability - Nonsafety	\$11,404,136 <sup>5</sup>

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<sup>5</sup> As of June 30, 2008 valuation

\* indicates budgeted figures.

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

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

Change in CPI									
	Revenues	Transfers In	Total			Revenues	Transfers In	Total	Yearly Change
1999	\$ 29,362,240	\$ 411,361	\$ 29,773,601	0.713253808	1999	\$ 41,166,608	\$ 576,739	\$ 41,743,347	
2000	\$ 33,566,727	\$ 336,837	\$ 33,903,564	0.75453007	2000	\$ 44,486,931	\$ 446,420	\$ 44,933,350	0.076419451
2001	\$ 37,500,030	\$ 325,610	\$ 37,825,640	0.78920213	2001	\$ 47,516,382	\$ 412,581	\$ 47,928,963	6.67%
2002	\$ 38,137,665	\$ 152,396	\$ 38,290,061	0.816857225	2002	\$ 46,688,288	\$ 186,564	\$ 46,874,851	-2.20%
2003	\$ 40,544,518	\$ 4,590,589	\$ 45,135,107	0.847401659	2003	\$ 47,845,691	\$ 5,417,253	\$ 53,262,944	13.63%
2004	\$ 43,609,724	\$ 199,122	\$ 43,808,846	0.878358856	2004	\$ 49,649,097	\$ 226,698	\$ 49,875,795	-6.36%
2005	\$ 49,265,868	\$ 176,118	\$ 49,441,986	0.91055434	2005	\$ 54,105,357	\$ 193,418	\$ 54,298,776	8.87%
2006	\$ 53,161,623	\$ 201,130	\$ 53,362,753	0.941511537	2006	\$ 56,464,123	\$ 213,625	\$ 56,677,747	4.38%
2007	\$ 59,515,541	\$ 153,039	\$ 59,668,580	0.963061873	2007	\$ 61,798,253	\$ 158,909	\$ 61,957,162	9.31%
2008	\$ 69,529,145	\$ 2,454,770	\$ 71,983,915	1.000177488	2008	69516806.6	\$ 2,454,334	\$ 71,971,141	16.16%
2009	\$ 65,831,277	\$ 1,787,320	\$ 67,618,597	1	2009	\$ 65,831,277	\$ 1,787,320	\$ 67,618,597	-6.05%
2010	\$ 56,550,243	\$ 911,264	\$ 57,461,507	1	2010	\$ 56,550,243	\$ 911,264	\$ 57,461,507	-15.02%
2011	\$ 59,809,200	\$ 4,455,427	\$ 64,264,627	1	2011	\$ 59,809,200	\$ 4,455,427	\$ 64,264,627	11.84%

Real Expenditure									
	Nominal Expenditure			Change in CPI		Real Expenditure			Yearly Change
	Expenditures	Transfers Out	Total			Expenditures	Transfers Out	Total	
1999	\$ 28,220,985	\$ 799,646	\$ 29,020,631	0.713253808	1999	\$ 39,566,540	\$ 1,121,124	\$ 40,687,664	
2000	\$ 29,678,746	\$ 434,178	\$ 30,112,924	0.75453007	2000	\$ 39,334,080	\$ 575,428	\$ 39,909,508	-1.91%
2001	\$ 31,202,968	\$ 1,839,092	\$ 33,042,060	0.78920213	2001	\$ 39,537,359	\$ 2,330,318	\$ 41,867,677	4.91%
2002	\$ 34,104,785	\$ 716,937	\$ 34,821,722	0.816857225	2002	\$ 41,751,219	\$ 877,677	\$ 42,628,896	1.82%
2003	\$ 38,860,508	\$ 5,121,367	\$ 43,981,875	0.847401659	2003	\$ 45,858,428	\$ 6,043,612	\$ 51,902,040	21.75%
2004	\$ 40,881,191	\$ 851,686	\$ 41,732,877	0.878358856	2004	\$ 46,542,698	\$ 969,633	\$ 47,512,331	-8.46%
2005	\$ 43,892,378	\$ 4,181,847	\$ 48,074,225	0.91055434	2005	\$ 48,204,018	\$ 4,592,639	\$ 52,796,657	11.12%
2006	\$ 51,548,828	\$ 881,386	\$ 52,430,214	0.941511537	2006	\$ 54,751,138	\$ 936,139	\$ 55,687,277	5.48%
2007	\$ 54,280,533	\$ 620,737	\$ 54,901,270	0.963061873	2007	\$ 56,362,457	\$ 644,545	\$ 57,007,002	2.37%
2008	\$ 68,720,559	\$ 2,060,846	\$ 70,781,405	1.000177488	2008	\$ 68,708,364	\$ 2,060,480	\$ 70,768,844	24.14%
2009	\$ 99,696,777	\$ 2,621,736	\$ 102,318,513	1	2009	\$ 99,696,777	\$ 2,621,736	\$ 102,318,513	44.58%
2010	\$ 57,703,018	\$ 6,417,383	\$ 64,120,401	1	2010	\$ 57,703,018	\$ 6,417,383	\$ 64,120,401	-37.33%
2011	\$ 59,128,093	\$ 6,971,606	\$ 66,099,699	1	2011	\$ 59,128,093	\$ 6,971,606	\$ 66,099,699	3.09%



## City of Vista Governmental Tax Revenue by Source FY 2002 - FY 2009

Source: FY 2002 - FY 2009 CAFRs; In 2009 Dollars

Government Nominal Tax Revenues, Major Sources								
Year	Property Tax	Sales Tax	Motor Vehicle License Tax	TOT	Franchise Tax	Business License Tax	Total	CPI
2002	\$ 15,686,185	\$ 9,871,156	\$ 5,099,925	\$ 300,388	\$ 2,171,314	\$ 1,149,993	\$ 34,278,961	0.8168572
2003	\$ 17,137,111	\$ 10,524,692	\$ 5,303,754	\$ 326,760	\$ 2,086,404	\$ 1,182,012	\$ 36,560,733	0.8474017
2004	\$ 19,375,490	\$ 11,436,807	\$ 4,240,515	\$ 356,299	\$ 2,774,634	\$ 1,305,372	\$ 39,489,117	0.8783589
2005	\$ 21,966,133	\$ 11,325,372	\$ 7,072,947	\$ 365,553	\$ 3,001,535	\$ 1,473,044	\$ 45,204,584	0.9105543
2006	\$ 30,963,000	\$ 13,040,808	\$ 648,962	\$ 404,545	\$ 2,458,521	\$ 1,805,082	\$ 49,320,918	0.9415115
2007	\$ 32,501,728	\$ 14,282,001	\$ 510,790	\$ 400,670	\$ 2,788,768	\$ 1,631,526	\$ 52,115,483	0.9630619
2008	\$ 28,681,981	\$ 19,200,191	\$ 7,112,043	\$ 436,645	\$ 2,728,752	\$ 2,173,459	\$ 60,333,071	1.0001775
2009	\$ 36,959,301	\$ 18,791,172	\$ 326,258	\$ 355,934	\$ 2,774,424	\$ 2,143,097	\$ 61,350,186	1

### Real Government Tax Revenues

Year	Property Tax	Property Tax Tax Change	As a % of Total Tax Revenue	Sales Tax	Sales Tax Tax Change	As a % of Total Tax Revenue	Motor Vehicle License Tax	Motor Vehicle License Tax Tax Change	As a % of Total Tax Revenue
2002	\$ 19,203,093		45.76%	\$ 12,084,310		28.80%	\$ 6,243,349		14.88%
2003	\$ 20,223,127	5.31%	46.87%	\$ 12,419,957	2.78%	28.79%	\$ 6,258,843	0.25%	14.51%
2004	\$ 22,058,740	9.08%	49.07%	\$ 13,020,654	4.84%	28.96%	\$ 4,827,771	-22.86%	10.74%
2005	\$ 24,123,912	9.36%	48.59%	\$ 12,437,887	-4.48%	25.05%	\$ 7,767,737	60.90%	15.65%
2006	\$ 32,886,480	36.32%	62.78%	\$ 13,850,927	11.36%	26.44%	\$ 689,277	-91.13%	1.32%
2007	\$ 33,748,328	2.62%	62.36%	\$ 14,829,786	7.07%	27.40%	\$ 530,381	-23.05%	0.98%
2008	\$ 28,676,891	-15.03%	47.54%	\$ 19,196,784	29.45%	31.82%	\$ 7,110,781	1240.69%	11.79%
2009	\$ 36,959,301	28.88%	60.24%	\$ 18,791,172	-2.11%	30.63%	\$ 326,258	-95.41%	0.53%

Year	TOT	TOT Tax Change	As a % of Total Tax Revenue	Franchise Tax	Franchise Tax Tax Change	As a % of Total Tax Revenue	Business License Tax	Business License Tax Tax Change	As a % of Total Tax Revenue
2002	\$ 367,736		0.88%	\$ 2,658,132		6.33%	\$ 1,407,826		3.35%
2003	\$ 385,602	4.86%	0.89%	\$ 2,462,119	-7.37%	5.71%	\$ 1,394,866	-0.92%	3.23%
2004	\$ 405,642	5.20%	0.90%	\$ 3,158,884	28.30%	7.03%	\$ 1,486,149	6.54%	3.31%
2005	\$ 401,462	-1.03%	0.81%	\$ 3,296,382	4.35%	6.64%	\$ 1,617,744	8.85%	3.26%
2006	\$ 429,676	7.03%	0.82%	\$ 2,611,249	-20.78%	4.98%	\$ 1,917,217	18.51%	3.66%
2007	\$ 416,038	-3.17%	0.77%	\$ 2,895,731	10.89%	5.35%	\$ 1,694,103	-11.64%	3.13%
2008	\$ 436,568	4.93%	0.72%	\$ 2,728,268	-5.78%	4.52%	\$ 2,173,073	28.27%	3.60%
2009	\$ 355,934	-18.47%	0.58%	\$ 2,774,424	1.69%	4.52%	\$ 2,143,097	-1.38%	3.49%

Year	Total Tax Revenue	Total Tax Revenue Change
2002	\$ 41,964,446	
2003	\$ 43,144,514	2.81%
2004	\$ 44,957,840	4.20%
2005	\$ 49,645,125	10.43%
2006	\$ 52,384,826	5.52%
2007	\$ 54,114,366	3.30%
2008	\$ 60,322,365	11.47%
2009	\$ 61,350,186	1.70%

## City of Vista Governmental Expenditures by Category FY 2000 - FY 2009

Source: FY 2000 - FY 2009 CAFRs; In 2009 Dollars

### Nominal Governmental Expenditures Revenues, Major Sources

Year	General Government	Public Safety	Public Works	Housing	Health and Welfare	Culture and Recreation	Capital Outlay	Debt Service	Total
2000	\$ 4,800,047	\$ 16,718,899	\$ 7,938,869	\$ 986,987	\$ 806,232	\$ 4,445,607	\$ 15,704,000	\$ 12,663,376	\$ 64,934,843
2001	\$ 4,979,911	\$ 17,689,840	\$ 7,716,542	\$ 1,178,126	\$ 767,621	\$ 4,878,410	\$ 20,319,130	\$ 16,484,786	\$ 74,956,978
2002	\$ 6,203,187	\$ 19,632,525	\$ 8,013,355	\$ 1,225,370	\$ 748,089	\$ 4,907,236	\$ 10,339,614	\$ 13,129,682	\$ 65,280,084
2003	\$ 7,969,381	\$ 21,942,433	\$ 8,089,729	\$ 1,733,409	\$ 791,655	\$ 5,680,571	\$ 2,919,127	\$ 12,807,086	\$ 63,413,011
2004	\$ 7,545,569	\$ 22,970,950	\$ 8,626,637	\$ 1,913,171	\$ 830,432	\$ 6,092,366	\$ 3,264,697	\$ 13,098,940	\$ 67,911,018
2005	\$ 8,597,770	\$ 24,213,905	\$ 9,022,278	\$ 1,787,252	\$ 847,518	\$ 6,506,636	\$ 3,006,315	\$ 18,210,707	\$ 76,322,655
2006	\$ 9,729,316	\$ 30,164,474	\$ 9,305,948	\$ 1,985,553	\$ 711,118	\$ 7,250,144	\$ 3,906,989	\$ 10,098,876	\$ 77,744,339
2007	\$ 9,357,911	\$ 31,049,899	\$ 10,320,338	\$ 1,478,022	\$ 700,085	\$ 7,463,478	\$ 6,457,770	\$ 12,718,005	\$ 83,576,544
2008	\$ 10,611,179	\$ 32,174,483	\$ 17,254,886	\$ 1,390,373	\$ 684,377	\$ 8,287,095	\$ 13,158,235	\$ 32,446,670	\$ 120,582,308
2009	\$ 10,841,823	\$ 34,102,285	\$ 12,550,972	\$ 2,282,707	\$ 714,767	\$ 7,961,732	\$ 50,438,867	\$ 13,020,148	\$ 136,701,034

### Real Governmental Expenditures

Year	General Government	General Government Change	As a % of Total Expenditure	Public Safety	Public Safety Change	As a % of Total Expenditure	Public Works	Public Works Change	As a % of Total Expenditure
2000	\$ 6,361,638		7.39%	\$ 22,158,029		25.75%	\$ 10,521,607		12.23%
2001	\$ 6,310,058	-0.81%	6.64%	\$ 22,414,841	1.16%	23.60%	\$ 9,777,650	-7.07%	10.29%
2002	\$ 7,593,967	20.35%	9.50%	\$ 24,034,218	7.22%	30.07%	\$ 9,809,982	0.33%	12.28%
2003	\$ 9,404,491	23.84%	12.57%	\$ 25,893,781	7.74%	34.60%	\$ 9,546,511	-2.69%	12.76%
2004	\$ 8,590,531	-8.66%	11.11%	\$ 26,152,124	1.00%	33.83%	\$ 9,821,313	2.88%	12.70%
2005	\$ 9,442,347	9.92%	11.27%	\$ 26,592,488	1.68%	31.73%	\$ 9,908,555	0.89%	11.82%
2006	\$ 10,333,719	9.44%	12.51%	\$ 32,038,348	20.48%	38.80%	\$ 9,884,051	-0.25%	11.97%
2007	\$ 9,716,833	-5.97%	11.20%	\$ 32,240,814	0.63%	37.15%	\$ 10,716,173	8.42%	12.35%
2008	\$ 10,609,296	9.18%	8.80%	\$ 32,168,773	-0.22%	26.68%	\$ 17,251,824	60.99%	14.31%
2009	\$ 10,841,823	2.19%	7.93%	\$ 34,102,285	6.01%	24.95%	\$ 12,550,972	-27.25%	9.18%

Year	Housing	Housing Change	As a % of Total Expenditure	Health and Welfare	Health and Welfare Change	As a % of Total Expenditure	Culture and Recreation	Culture and Recreation Change	As a % of Total Expenditure
2000	\$ 1,308,082		1.52%	\$ 1,068,522		1.24%	\$ 5,891,888		6.85%
2001	\$ 1,492,806	14.12%	1.57%	\$ 972,654	-8.97%	1.02%	\$ 6,181,446	4.91%	6.51%
2002	\$ 1,500,103	0.49%	1.88%	\$ 915,814	-5.84%	1.15%	\$ 6,007,459	-2.81%	7.52%
2003	\$ 2,045,558	36.36%	2.73%	\$ 934,215	2.01%	1.25%	\$ 6,703,516	11.59%	8.96%
2004	\$ 2,178,120	6.48%	2.82%	\$ 945,436	1.20%	1.22%	\$ 6,936,079	3.47%	8.97%
2005	\$ 1,962,818	-9.88%	2.34%	\$ 930,771	-1.55%	1.11%	\$ 7,145,796	3.02%	8.53%
2006	\$ 2,108,899	7.44%	2.55%	\$ 755,294	-18.85%	0.91%	\$ 7,700,537	7.76%	9.33%
2007	\$ 1,534,711	-27.23%	1.77%	\$ 726,937	-3.75%	0.84%	\$ 7,749,739	0.64%	8.93%
2008	\$ 1,390,126	-9.42%	1.15%	\$ 684,256	-5.87%	0.57%	\$ 8,285,624	6.91%	6.87%
2009	\$ 2,282,707	64.21%	1.67%	\$ 714,767	4.46%	0.52%	\$ 7,961,732	-3.91%	5.82%

Year	Capital Outlay	Capital Outlay Change	As a % of Total Expenditure	Debt Service	Debt Service Change	As a % of Total Expenditure	Total Expenditure	Total Expenditure Change
2000	\$ 20,812,954		24.18%	\$ 16,783,130		19.50%	\$ 86,059,980	
2001	\$ 25,746,421	23.70%	27.11%	\$ 20,887,914	24.46%	21.99%	\$ 94,978,175	10.36%
2002	\$ 12,657,798	-50.84%	15.84%	\$ 16,073,411	-23.05%	20.11%	\$ 79,916,149	-15.86%
2003	\$ 3,444,797	-72.79%	4.60%	\$ 15,113,360	-5.97%	20.20%	\$ 74,832,295	-6.36%
2004	\$ 3,716,815	7.90%	4.81%	\$ 14,912,971	-1.33%	19.29%	\$ 77,315,800	3.32%
2005	\$ 3,301,632	-11.17%	3.94%	\$ 19,999,583	34.11%	23.86%	\$ 83,819,989	8.41%
2006	\$ 4,149,698	25.69%	5.03%	\$ 10,726,237	-46.37%	12.99%	\$ 82,573,963	-1.49%
2007	\$ 6,705,457	61.59%	7.73%	\$ 13,205,803	0.23116825	15.22%	\$ 86,782,113	5.10%
2008	\$ 13,155,900	96.20%	10.91%	\$ 32,440,912	145.66%	26.91%	\$ 120,560,910	38.92%
2009	\$ 50,438,867	283.39%	36.90%	\$ 13,020,148	-59.87%	9.52%	\$ 136,701,034	13.39%

# City of Vista Staffing by Service FY 1999 - FY 2011\*

Source: FY 1999 - FY 2009 CAFRs, FY 2010 - FY 2011 Budget

Year	General Government	% Change	% total	Public Safety	% Change	% total	Public Works	% Change	% total
1999			0.00%			0.00%			0.00%
2000	64.80	#DIV/0!	22.97%	74.00	#DIV/0!	26.23%	44.75	#DIV/0!	15.86%
2001	68.30	5.40%	23.46%	75.00	1.35%	25.77%	45.00	0.56%	15.46%
2002	72.34	5.92%	23.16%	75.00	0.00%	24.01%	46.00	2.22%	14.73%
2003	73.17	1.15%	22.66%	82.00	9.33%	25.39%	46.50	1.09%	14.40%
2004	71.68	-2.04%	22.06%	83.00	1.22%	25.54%	46.50	0.00%	14.31%
2005	68.03	-5.09%	22.65%	82.85	-0.18%	27.59%	36.50	-21.51%	12.15%
2006	73.08	7.42%	23.36%	85.00	2.60%	27.17%	40.25	10.27%	12.86%
2007	75.55	3.38%	23.87%	85.00	0.00%	26.86%	40.25	0.00%	12.72%
2008	83.38	10.36%	24.43%	84.50	-0.59%	24.76%	52.25	29.81%	15.31%
2009	90.60	8.66%	24.82%	99.50	17.75%	27.26%	50.75	-2.87%	13.90%
2010		-100.00%	0.00%		-100.00%	0.00%		-100.00%	0.00%
2011			0.00%			0.00%			0.00%

Year	Population	% Change	Total Staff	Staff per 1000 Residents	% Change
1999	84361.00		309.25	3.67	
2000	89857.00	6.51%	282.09	3.14	-14.36%
2001	91309.00	1.62%	291.09	3.19	1.55%
2002	92211.00	0.99%	312.38	3.39	6.26%
2003	93263.00	1.14%	322.96	3.46	2.22%
2004	93891.00	0.67%	324.92	3.46	-0.07%
2005	93926.00	0.04%	300.33	3.20	-7.60%
2006	94456.00	0.56%	312.87	3.31	3.59%
2007	94765.00	0.33%	316.45	3.34	0.81%
2008	95400.00	0.67%	341.28	3.58	7.13%
2009	96089.00	0.72%	365.00	3.80	6.18%
2010	96089.00	0.00%	349.50	3.64	-4.25%
2011	96089.00	0.00%	350.65	3.65	0.33%

Culture and Recreation	% Change	% total	Housing	% Change	% total	Health and Welfare	% Change	% total	Total	% Change
		0.00%			0.00%			0.00%	309.25	
31.75	#DIV/0!	11.26%	3.29	#DIV/0!	1.17%	8.75	#DIV/0!	3.10%	282.09	-8.78%
35.00	10.24%	12.02%	3.29	0.00%	1.13%	8.75	0.00%	3.01%	291.09	3.19%
48.25	37.86%	15.45%	5.29	60.79%	1.69%	8.75	0.00%	2.80%	312.38	7.31%
49.00	1.55%	15.17%	5.29	0.00%	1.64%	8.75	0.00%	2.71%	322.96	3.39%
49.75	1.53%	15.31%	4.99	-5.67%	1.54%	8.75	0.00%	2.69%	324.92	0.61%
43.25	-13.07%	14.40%	4.45	-10.82%	1.48%	8.75	0.00%	2.91%	300.33	-7.57%
44.68	3.31%	14.28%	4.78	7.42%	1.53%	8.23	-5.94%	2.63%	312.87	4.18%
44.68	0.00%	14.12%	5.22	9.21%	1.65%	8.90	8.14%	2.81%	316.45	1.14%
45.40	1.61%	13.30%	5.00	-4.21%	1.47%	7.50	-15.73%	2.20%	341.28	7.85%
46.25	1.87%	12.67%	6.40	28.00%	1.75%	7.40	-1.33%	2.03%	365.00	6.95%
	-100.00%	0.00%		-100.00%	0.00%		-100.00%	0.00%	349.50	-4.25%
		0.00%			0.00%			0.00%	350.65	0.33%