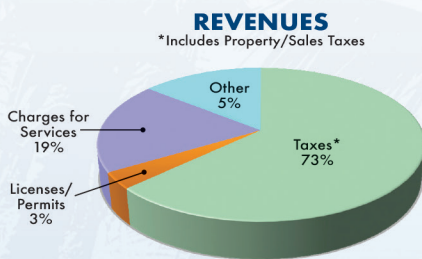


BUDGET IN BRIEF

The General Fund pays for various City services such as fire, law enforcement, and parks and recreation, which contribute to the quality of life of our community, as well as economic development, planning and building services, and internal support functions such as finance and human resources. The general government programs and services are financed through several major revenue categories:



SALES TAX

Sales tax is the largest single revenue source for the City. For every \$100 in purchases, residents pay \$8.25 in sales tax. Of this amount, the City receives \$1.45. The majority of the \$8.25 in sales tax benefits the State.

PROPERTY TAX

Property tax is the second largest revenue source. For every \$1,000 in property taxes paid by residents, the City receives \$188. The majority of property taxes support local schools.

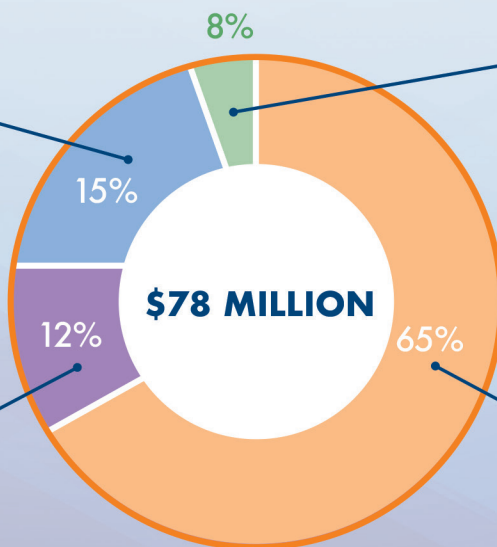
GENERAL FUND EXPENSES 2018/19

COMMUNITY DEVELOPMENT & PUBLIC WORKS

- Building Inspections/Permits
- Planning and Transportation
- Public Works & Engineering
- Streets, Sidewalks, & Tree Maintenance
- *Large scale engineering infrastructure projects are paid for in the Capital Improvement Programs budget.

CITYWIDE INTERNAL SUPPORT DEPARTMENTS

- Human Resources
- Finance
- City Attorney
- City Administration
- City Council



COMMUNITY SERVICES

Services & programs that make Vista unique

- Parks, Fields, Trails
- Recreation Programs
- Public Arts programs
- Senior Services
- Youth & Adult programs
- Moonlight Amphitheatre
- Wave Waterpark

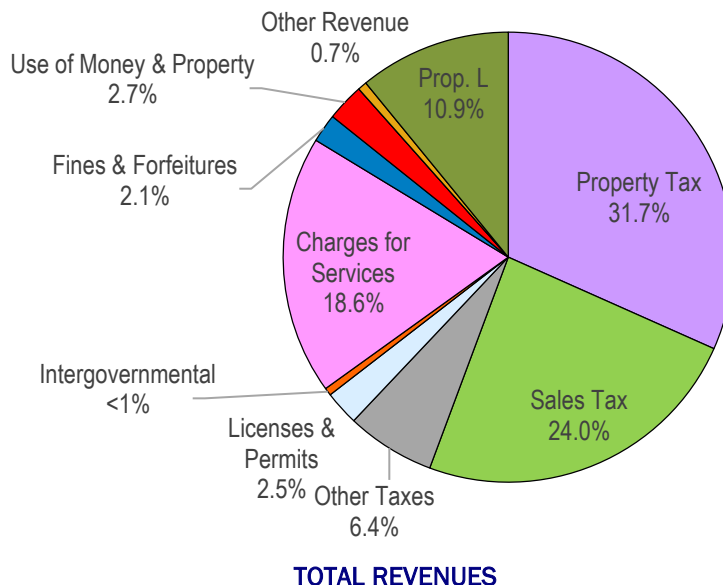
PUBLIC SAFETY

This expense protects the community and is divided between the City's Fire & Emergency services and the San Diego Sheriff's contract services.

GENERAL FUND REVENUE SUMMARY BY TYPE

CITY OF VISTA

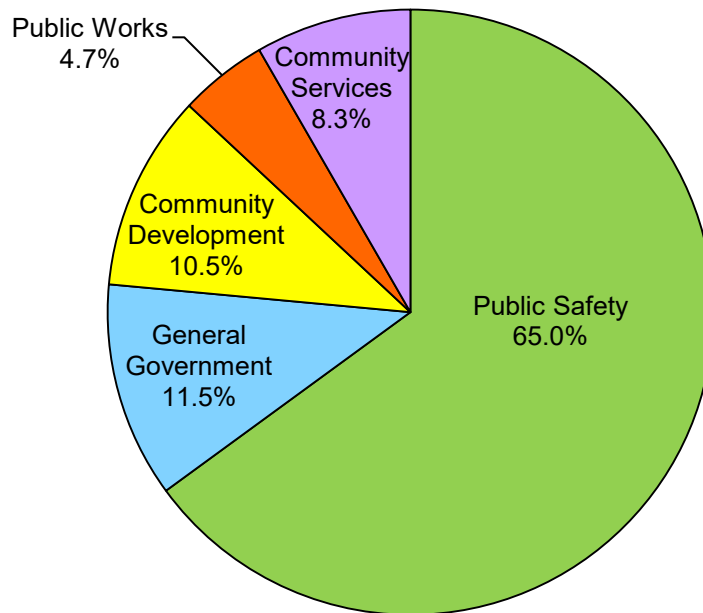
	Actual 2014/15	Actual 2015/16	Actual 2016/17	Original Budget 2017/18	Revised Budget 2017/18	Proposed Budget 2018/19
REVENUES						
Property Tax	19,634,618	19,867,698	21,845,676	21,706,706	21,706,706	23,381,000
Sales Tax	17,712,454	19,726,016	19,245,171	19,239,186	17,841,186	17,725,000
Other Taxes	4,732,173	5,070,915	4,920,785	4,842,165	4,842,165	4,705,000
TOTAL TAXES	\$42,079,246	\$44,664,629	\$46,011,632	\$45,788,057	\$44,390,057	\$45,811,000
Licenses & Permits	1,871,663	1,780,885	1,935,860	1,855,556	1,855,556	1,829,207
Intergovernmental	1,844,095	1,579,104	992,897	431,158	925,138	404,459
Charges for Services	11,116,483	11,693,716	12,408,490	12,203,348	12,474,791	13,748,731
Fines & Forfeitures	1,812,300	1,934,281	1,787,466	1,299,805	1,349,805	1,514,022
Use of Money & Property	1,961,195	2,349,700	1,307,033	1,989,837	2,050,243	1,991,715
Assessments	213,565	211,370	224	0	0	0
Other Revenue	1,607,813	3,082,199	878,736	902,760	853,260	480,320
TOTAL OTHER REVENUE	\$20,427,113	\$22,631,254	\$19,310,706	\$18,682,464	\$19,508,793	\$19,968,454
Proposition L Sales Tax	7,146,376	7,573,553	7,463,296	7,879,524	7,879,524	8,054,000
TOTAL REVENUES	\$69,652,734	\$74,442,259	\$72,895,891	\$72,350,045	\$71,778,374	\$73,833,454
OTHER SOURCES						
Interdepartmental Service Charges	2,763,748	2,953,369	3,217,008	3,297,385	3,297,385	3,981,393
Operational Transfers In	150,409	207,961	1,147,520	408,983	478,972	387,600
Reserve Use-Operations	0	0	0	970,358	1,081,256	471,191
SUBTOTAL	\$72,566,891	\$77,603,589	\$77,260,419	\$77,026,771	\$76,635,987	\$78,673,638
One-Time Monies	73,643	27,538	239,520	0	0	0
Beginning Fund Balance	0	0	0	0	0	0
TOTAL REVENUES AND SOURCES	\$72,640,535	\$77,631,127	\$77,499,939	\$77,026,771	\$76,635,987	\$78,673,638



GENERAL FUND EXPENSE SUMMARY BY CATEGORY

CITY OF VISTA

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Original Budget 2017/18	Revised Budget 2017/18	Proposed Budget 2018/19
EXPENSES						
General Government	11,110,422	7,010,987	9,694,875	7,837,484	8,300,823	8,154,008
Public Safety	36,597,227	37,559,196	43,160,255	44,364,436	44,970,218	46,000,618
Community Development	5,450,050	5,636,531	5,943,284	6,586,602	7,024,077	7,333,542
Public Works	2,722,007	3,032,944	3,154,795	3,390,763	3,399,763	3,345,834
Recreation & Community Services	4,965,824	5,142,636	5,309,900	5,331,426	5,495,654	5,891,296
TOTAL EXPENSES	60,845,529	58,382,294	67,263,109	67,510,711	69,190,535	70,725,298
OTHER USES						
Transfers Out	1,163,533	930,219	1,098,875	2,825,630	2,862,402	1,075,567
Transfers Out-CIP	710,763	1,980,598	6,511,692	0	680,000	0
Transfers Out-Proposition L debt service	6,516,529	5,997,217	5,997,217	5,952,755	5,952,755	6,111,250
SUBTOTAL	69,236,354	67,290,329	80,870,893	76,289,096	78,685,692	77,912,115
Transfers Out-Proposition L reserve	0	0	0	721,748	721,748	737,729
TOTAL EXPENSES & USES	69,236,354	67,290,329	80,870,893	77,010,844	79,407,440	78,649,844



TOTAL EXPENSE