CITY OF CHULA VISTA

PROPOSED BUDGET 2026-27



CITY OF CHULA VISTA • CALIFORNIA

CITY OF CHULA VISTA

Proposed Budget
Fiscal Year 2027

John McCann
Mayor

Carolina Chavez
Councilmember
District 1

Jose Preciado
Councilmember
District 2

Michael Inzunza
Councilmember
District 3

Cesar Fernandez
Councilmember
District 4

Tiffany Allen
City Manager

Kerry Bigelow
City Clerk

Marco Verdugo
City Attorney

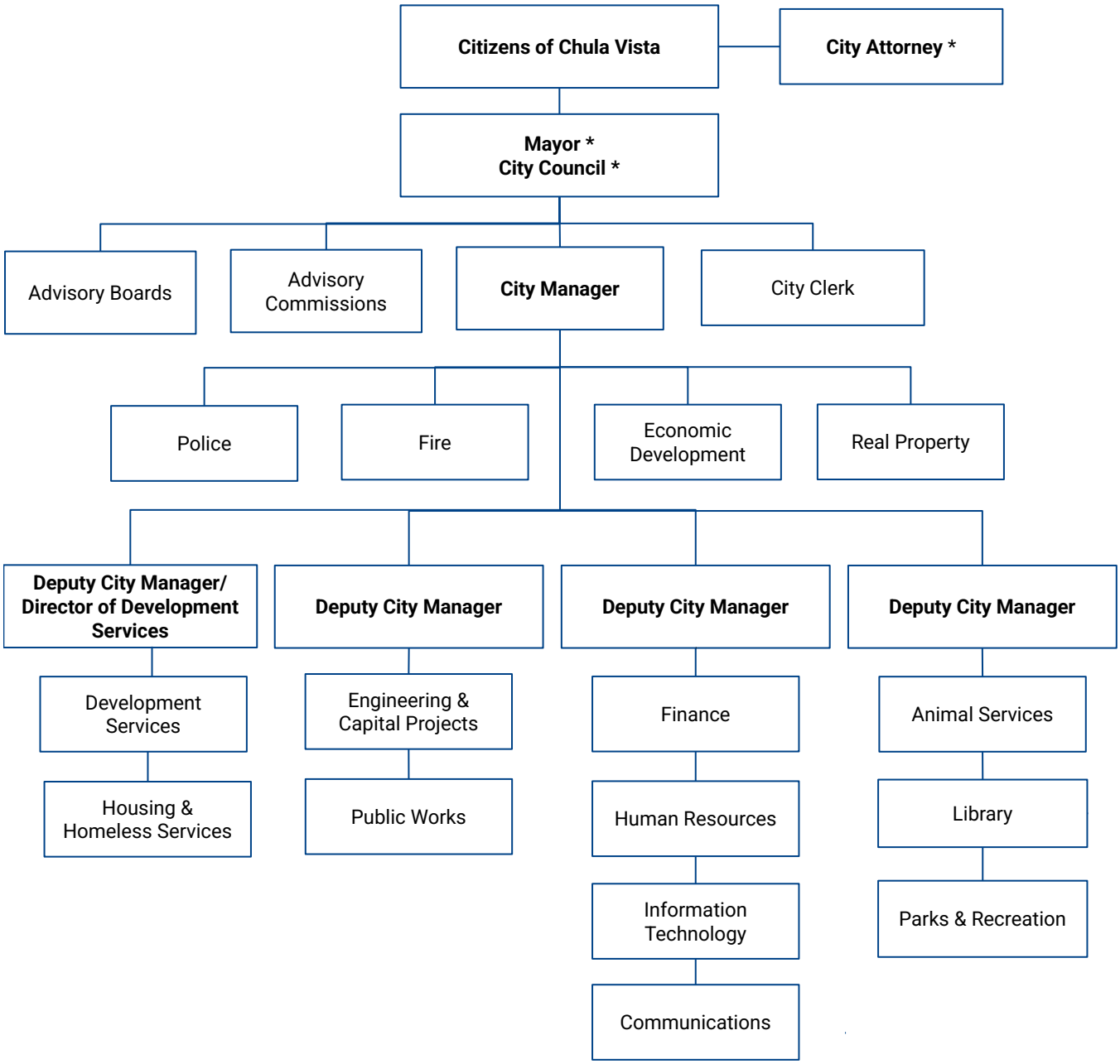
Administration

Tiffany Allen	City Manager
Courtney Chase	Deputy City Manager
Roy Sapa'u	Deputy City Manager / Director of Development Services
Sarah Schoen	Deputy City Manager
Vacant	Deputy City Manager

Directors

Ashley Milo	Director of Animal Services
David Graham	Director of Economic Development
Luis Schaar	Director of Engineering & Capital Projects
Adrian Del Rio	Director of Finance/Treasurer
Christopher Manroe	Fire Chief
Stacey Kurz	Director of Housing and Homeless Services
Tanya Tomlinson	Director of Human Resources/Risk Management
Vacant	Director of Information Technology Services
Joy Whatley	Director of Library Services
Frank Carson	Director of Parks and Recreation
Roxana Kennedy	Chief of Police
Angelica Aguilar	Director of Public Works

Organizational Chart



* Elected Role

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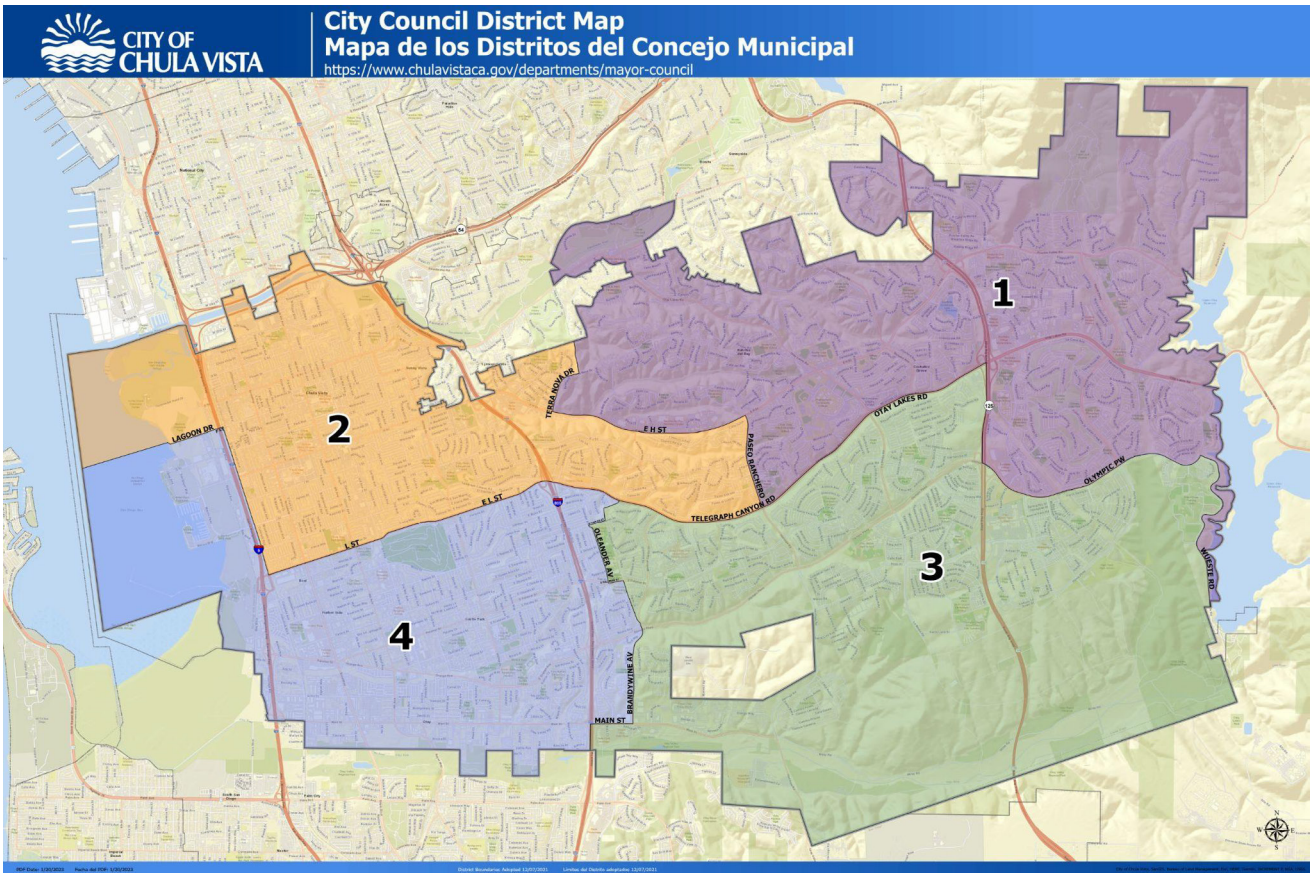
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CITY OF CHULA VISTA
City Council District Map
Mapa de los Distritos del Concejo Municipal
https://www.chulavistaca.gov/departments/mayor-council
1
2
3
4
LAGOON DR
E H ST
E L ST
L ST
TERRA ROJA DR
PASEO RANCHERO RD
TELEGRAPH CANYON RD
OTAY LAKES RD
OLYMPIC PW
OLEANDER AV
BRANDYWINE AV
MAIN ST
MOSS ST RD

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Chula Vista
California

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Document Guide

The budget document is organized in a manner to facilitate a general understanding of the City's fiscal status, to present management's assessment of major issues and, finally, to present the plan for allocating resources to address those issues during the coming fiscal year. The budget document is organized as follows: Budget Message, General Fund Summary, Other Funds, Capital Improvement Program, Measure A Sales Tax Summary, Measure P Sales Tax Summary, Summary Tables, and Appendix.

General Fund

The General Fund budget funds the day-to-day operations of most City services. This section of the document provides an overview of General Fund revenues and expenditures, staffing changes, and budgetary trends. This section is followed by Department Summary reports that include departmental descriptions, mission statements, strategic goals, key performance measures, significant budget adjustments and service impacts, operating budgets, and staffing for each General Fund department.

Significant budget adjustments are defined as: 1) additions and deletions of positions during the budget development process; and 2) increases or decreases in revenues and expenditures categories in the amount of $250,000 or greater.

Other Funds

In order to facilitate understanding of the different City funding sources, this portion of the document has been organized into the following major categories: Development Services Fund, Successor Agency and Housing Funds, Sewer Funds, Fleet Fund, Capital Projects Funds, Debt Service Funds, and Other Funds. Detailed descriptions and funding are provided for each fund. Due to various legal restrictions, these funds are limited in their uses and generally cannot be applied to fund day-to-day City operations such as Police and Fire public safety services.

Capital Improvement Program

This section provides an overview of the City's Capital Improvement Program for the coming fiscal year. The Capital Improvement Program accounts for the acquisition, rehabilitation, or construction of major capital facilities, infrastructure, or equipment. More detailed information about each capital project, project status, expenditures to date, current year appropriations, and future funding, can be found in the Capital Improvement Program budget document.

Measure A Sales Tax Fund

The voter approved one-half cent Public Safety Sales Tax related income and expenditures are budgeted in a separate fund. The Measure A Sales Tax Fund Summary provides the allocation summary for the coming fiscal year.

Measure P Sales Tax Fund

The City established a separate fund to track and account for income and expenditures related to the voter approved one- half cent Sales Tax. The Measure P Sales Tax Fund Summary provides a summary of the allocation for the coming fiscal year.

Summary Tables

The Summary Tables provide a quick way to view budget allocations by department (or fund) and expenditure category, revenues by fund and type, and Council authorized positions by department.

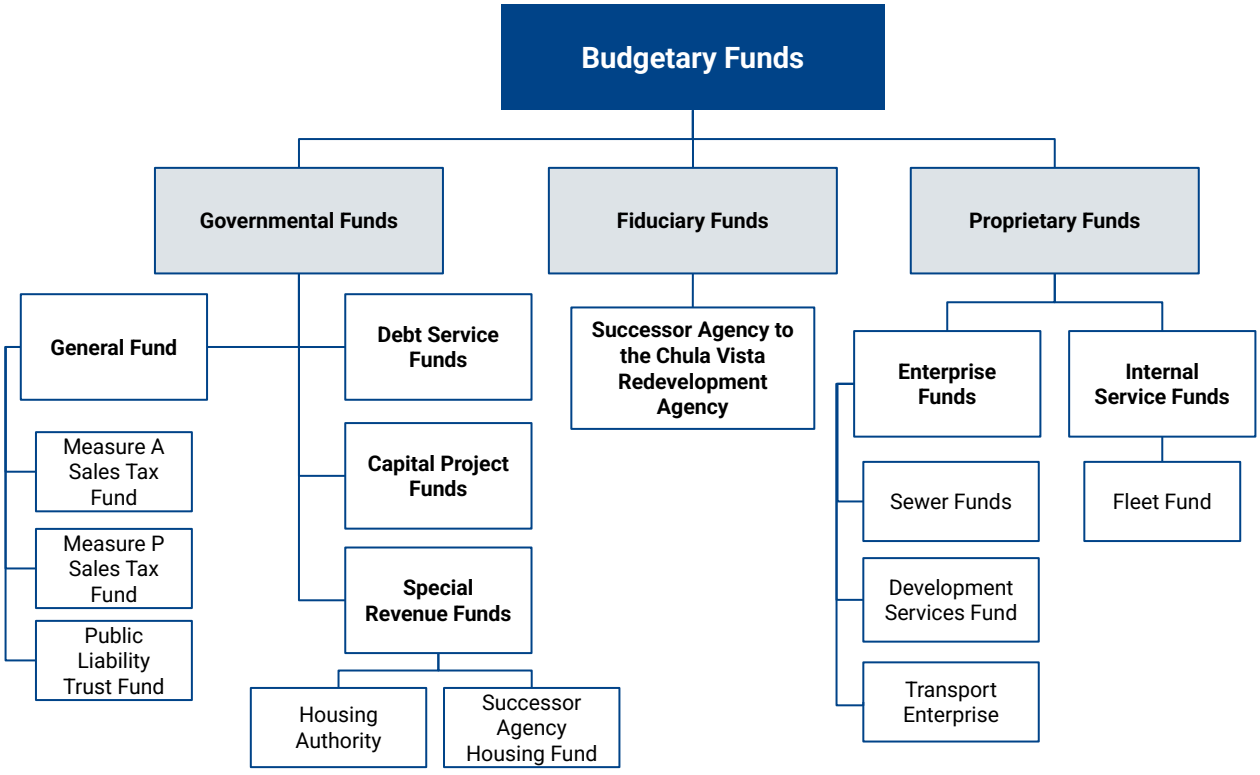
Appendix

The Appendix contains supplementary information on a variety of topics, including an overview of the budget development process along with relevant timelines and milestones, fiscal and investment policies, debt administration, and a glossary of finance and budget terms.

Budgeted Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The basis of budgeting is the same as the basis of accounting,

Not all City funds are appropriated, or "budgeted." Fiduciary funds are typically not subject to budget requirements as funds contain resources held by the City but belonging to individuals or entities other than the City. The Successor Agency to the Redevelopment Agency of the City of Chula Vista is an instance of a budgeted fiduciary fund.



Major Funds

The City's fund financial statements provide detailed information about each of the City's most significant funds, called Major Funds. The concept of Major Funds was established by Governmental Accounting Standards Board (GASB) Statement 34 and replaces the concept of combining like funds and presenting them in total. Instead, each Major Fund is presented individually, with all Non-major Funds summarized and presented in a single column of the City's fund financial statements.

Major funds are funds with revenues, expenditures/expenses, assets, or liabilities which are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

The following table represents the major funds reported in the City's Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2025.

Major Funds

Fund Category & Included Funds			
General Fund (GF)		**Special Revenue (SR)**	
GF-1	100 - General Fund	SR-1	256 - Asset Seizure
GF-1	105 - Bayfront Lease Revenue	SR-1	267 - Permanent Endowments
GF-1	110- Payroll Clearing	SR-1	268 - American Rescue Plan Act 2021
GF-1	220 - 2016 Measure P Sales Tax	SR-1	269 - Other Grants
GF-1	222 - 2018 Measure A Sales Tax	SR-1	271 - Local Grants
GF-1	234 - Advanced Life Support Program	SR-1	272 - Federal Grants
GF-1	235 - Legislative Counsel Fund	SR-1	273 - State Grants
GF-1	340 - Pension/Debt Reserve	SR-1	282 - Environmental Services
GF-1	341 - Public Liability Trust	SR-1	325 - CDBG Program Income Project
GF-1	405 - City Jail	SR-2	319 - Housing Successor Agency
Capital Project (CP)		**Debt Service (DS)**	
CP-1	542 - Drainage DIFs	DS-1	475 - 2014 COP Refunding
CP-1	560 - Public Facilities (PF) DIFs	DS-1	476 - 2015 COP Refunding
CP-1	580 - Pedestrian Bridge DIF	DS-1	477 - 2016 COP Refunding Civic Ctr/Nature
CP-1	590 - Transportation DIFs	DS-2	478 - 2016 LRRB PF DIF COP
		DS-2	479 - 2017 CREBs LRBs
		DS-2	480 - 2017 Measure P LRBs



BUDGET MESSAGE

Letter from the City Manager

Budget Process

Economic Overview

All Funds Summary

Summary of Staffing Changes

LETTER FROM THE CITY MANAGER

CITY OF CHULA VISTA

Office of the City Manager

May 5, 2026

Honorable Mayor and Members of the City Council

I am pleased to present for your consideration the City Manager's proposed operating budget and capital improvement budget for fiscal year 2026-27. This budget was developed with meaningful community input and continues to support and maintain the services most valued by our residents. Community engagement will remain essential in shaping City priorities, and residents are encouraged to share their perspectives on how we invest in our neighborhoods, whether through public surveys, community meetings or participation in the City's strategic planning process.

The proposed budget for the coming year reflects an economic outlook that is stable with limited growth, along with ongoing infrastructure investments and continued commercial and residential development throughout the City. We will continue to monitor economic trends closely and provide fiscally responsible recommendations to ensure the City remains prepared for potential future uncertainties.

In 2025, the Gaylord Pacific Resort and Convention Center opened, and its success this year provides strong momentum for continued progress on the Bayfront, including the new Harbor Park and the Bayfront Fire Station. Significant advancements have also been made in University District planning efforts, with the South County Higher Education Planning Task Force now established and construction underway for San Diego State University's School of Nursing and Global Campus at the Millenia Library Building. This marks the City's first partnership focused on expanding higher education opportunities for residents and the broader region.

In the coming fiscal year, we look forward to completing renovations and reopening the City's oldest park, Eucalyptus Park, as well as opening the multipurpose Millenia Library Building. We will continue working to secure additional partnerships to bring innovative education, business opportunities, and community resources to the eastern part of the City. The City will also continue supporting innovative housing and mixed-use projects, such as Palomar Point, investing in the operations and security of our technology infrastructure, and advancing economic development as we support local businesses and strengthen the City's long-term vitality.

The City continues to plan for increased infrastructure projects and increased public safety expenditures made possible by Chula Vista voters' approval of Measure P in 2016 and Measure A in 2018. In November 2024, voters overwhelmingly supported extending Measure P through 2037, reflecting the community's ongoing commitment to maintaining City assets and infrastructure. The proposed budget includes $4.2 million in Measure P funding for improvements and repairs to parks, recreation centers, drainage, sidewalks, and other public facilities. Measure A continues to support essential public safety investments, including additional Fire Academy and Fuels Crew costs, as well as the Police drone program and public safety facilities improvements.

Budget Goals

The City continually strives to find new ways to maximize limited resources to deliver high-quality services to our community. In preparing the General Fund budget for fiscal year 2026-27, staff focused on the following budget development goals:

- Fund the highest level of municipal services possible based on available resources.
- Maintain core community services and strategically add operational and support positions.
- Make significant progress on key programs and projects in support of the City's Strategic Plan and University efforts.
- Incorporate conservative revenue projections in the development of the proposed budget.

- Safeguard Measure P investments in infrastructure through proper maintenance allocations.

Budget Overview

The combined budget for all City funds totals $661.0 million. This amount includes a General Fund operating budget of $318.1 million, Capital Improvement Program (CIP) budget of $40.4 million, and other funds. The General Fund presented in this document is a balanced budget that maintains current service levels with limited strategic enhancements.

The following highlights some of the priorities for fiscal year 2026-27 City services and programs:

- Supporting Community Services and Expanding Community Amenities
  - Funding of operations for the newly constructed Millenia Library Building
  - Continuing funding for the CV Community Shuttle and Bayfront Shuttle
  - Increasing staffing budget for the Animal Care Facility
  - Additional funding for City special events, including the return of HarborFest on the Bayfront
- Supporting Public Safety
  - Funding for a Fire Academy
  - Funding a full year of the Bayfront Fire Station truck and engine company
  - Funding for Police drone program costs and Police evidence and vehicle storage facility
- Maintenance of City Assets and Infrastructure
  - CIP Program budget of $40.4 million and addressing ongoing and deferred maintenance needs

Budgeted Positions

The number of positions for all City funds totals 1,330.75. This includes 907.75 positions in the General Fund and 423.0 positions in other funds.

There are a net four and one half (4.5) additional positions requested in the City Manager's Proposed Budget which would support the following:

- 1.0 FTE Deputy City Attorney III position to support the City Attorney's Office;
- 1.0 FTE Human Resources Manager to enhance citywide employee training and development and 0.5 FTE Risk Management Specialist to support the citywide safety program; and
- 2.0 FTE Parking Enforcement Officers to keep up with the growth and enforcement needs of the City

Acknowledgement: City staff remain essential to delivering high-quality municipal services to our residents. I am proud of our City employees, whose dedication supports the wellbeing of the community and advances the objectives outlined in the proposed budget. I would like to thank you and the Executive Team for their leadership and support. Finally, I want to recognize the Finance Department for their exceptional work in preparing another balanced budget grounded in sound financial management practices. The Finance Department will continue to provide the City Council with regular financial updates to help ensure the budget remains balanced throughout fiscal year 2026-27.

Respectfully,



Tiffany Allen, City Manager

BUDGET PROCESS

Budget Process

The City of Chula Vista's budget is created in conjunction with City Council, City staff, and City residents. The budget process begins each year with development of the preliminary base budget in January and is completed with the City Council adoption of the budget in May.

The fiscal year 2027 budget cycle began with a preliminary base budget developed by the Finance Department's Budget and Analysis staff in January 2026. The base budget accounts for the normal operating costs of the City. Through April 2026, Finance staff worked with departments to refine the base budgets and incorporate departmental changes to align the budgets with anticipated department operations for the coming year.

The budget development process provided City departments the opportunity to recommend budget adjustments based on department operational requests and/or one-time funding requests. Requests are reviewed by City Administration and are included in the City Manager's Proposed Budget.

While Finance staff was developing the operating budget, Engineering & Capital Projects staff worked to develop and finalize the Capital Improvement Program (CIP) budget.

Finance staff will present the City Council with a balanced General Fund budget on May 5, 2026. At this meeting, the Council can accept the fiscal year 2027 City Manager's proposed operating budget as their own, with minor changes in appropriations, and set the public hearing date of May 19, 2026, prior to Council acting on the adoption of the budget.

Copies of the Proposed Budget were made available for public review in the Office of the City Clerk and the City's website ten (10) days prior to the public hearing.

As set forth in the City Charter, at any meeting after the adoption of the budget, the City Council may amend or supplement the budget by motion adopted by affirmative votes of at least four (4) members. Throughout the year, the Finance Department provides the City Council with quarterly financial status reports comparing expenditure and revenue projections to budgeted amounts, highlighting any variances, and recommending corrective actions as necessary.

Budget Strategy

The City's budgeting process is built around the objectives outlined in the City's Strategic Plan. The Plan's framework assists staff in weighing the community's priorities against the limited resources available to achieve strategic goals.

City Strategic Plan

The City is currently in the process of adopting a new citywide Strategic Plan. When adopted by City Council, the strategic plan will establish a clear and shared vision for the City's future and align resources toward that vision. It will guide decision making by setting priorities, goals, and measurable outcomes that ensure accountability and transparency. Ultimately, a strong strategic plan guides the city proactively to address needs, improve services, and strengthen quality of life for residents and businesses.

In this budget, you will find department specific strategic goals and key performance measures, which will be updated next fiscal year to align with the new citywide Strategic Plan.

Budget Development Milestones

- **November 18, 2025**

  Staff presented to the City Council the General Fund Long-Term Financial Plan Fiscal Years 2027-2036, which served as a guideline for the development of the Fiscal Year 2027 City Manager's Proposed Budget.

- **April 15 & 22, 2026; May 4, 2026**

  Three public meetings were held at City library branches and a senior community center to provide an overview of the City Manager's Proposed Budget.

- **April 30, 2026**

  The City Manager's Proposed Budget Document was submitted to City Council as required by the City Charter, which was at least thirty-five (35) days prior to the beginning of the fiscal year. Copies of the Proposed Budget were made available for public review on the City's website.

- **May 5, 2026**

  Staff presented to City Council the Fiscal Year 2027 City Manager's Proposed Budget for Council consideration and acceptance of the Budget as the City Council's Proposed Budget. Staff recommended a public hearing for adoption of the Proposed Budget be scheduled for the May 19, 2026 City Council meeting. Leading up to this hearing, the City Council's Proposed Budget was be made available for public review for at least ten (10) days. A comment form was provided on the City website to accept public comment.

- **May 19, 2026**

  A public hearing was tentatively scheduled to be held before the City Council considers adoption of the Proposed Budget. To comply with the City Charter, a notice of the public hearing was published in the local newspaper at least ten (10) days prior to the meeting. After the public hearing, the City Council voted on whether to adopt the budget for Fiscal Year 2027.

Consistency with Financial Policies & Procedures

It is the expectation and general understanding of the City Council and the citizens of Chula Vista that City Staff conduct financial affairs in a thoughtful and prudent manner. Several financial policies have been established to provide the direction and limits within which the City is to fulfill its fiscal responsibilities. The FY 2026-27 Proposed Budget conforms with the requirements of the City's Finance Department Policies and Procedures. An overview of compliance with major policy sections are described below. See the *Appendix* for additional details on the City's Fiscal and Investment Policies.

General Financial Policies (*City Council Policy 100-01*)

Budget Development

The FY 2026-27 budget development process included opportunities for public input, occurring in open and publicly accessible forums, via an online budget survey and budget workshops and public hearings held before City Council which accept comments from the public.

The City has also utilized a ten-year financial plan and a long-term financial forecast model to promote planned spending patterns, engage in long-range planning, and reduce the time and resources spent preparing annual budgets.

Balanced Budget

By policy, City Council must adopt a balanced General Fund budget with projected operating revenues fully covering projected operating expenditures. The FY 2026-27 Proposed Budget is a balanced budget. Operating revenues are budgeted to support the operating expenditures, including debt service, for the 2026-27 fiscal year.

Fund Balance and Reserves

During the close of each fiscal year, actual fund revenues are compared against actual fund expenditures. When revenues exceed expenditures in a fiscal year, a *positive* fund balance will result (surplus) and add to the historical, accumulated fund balance. When expenditures exceed revenues in a fiscal year, a *negative* fund balance will result (deficit) and reduce the accumulated fund balance. An accumulated positive fund balance may also be restricted/earmarked for usage or unrestricted as to its use. For instance, City Council has set forth policies to maintain

minimum fund balances as reserves, with funds set aside for particular circumstances or purposes, such as catastrophic events or economic downturns.

The FY 2026-27 Proposed Budget maintains the minimum reserves as required by City Council Policy 220-03, Citywide Reserve Policy - Fiscal Health Plan. This policy was revised to include all reserves of the City. Historic reserve levels are provided in the All Funds Summary Section.

ECONOMIC OVERVIEW

Economic Overview

This section of the budget document outlines economic indicators that impact City revenues and expenditures forecasts and assumptions. Several sources of economic data and research are utilized in the development of the City's budget and forecasts, such as the Federal Reserve, U.S. Census Bureau, State offices and UCLA Anderson School of Management.

National

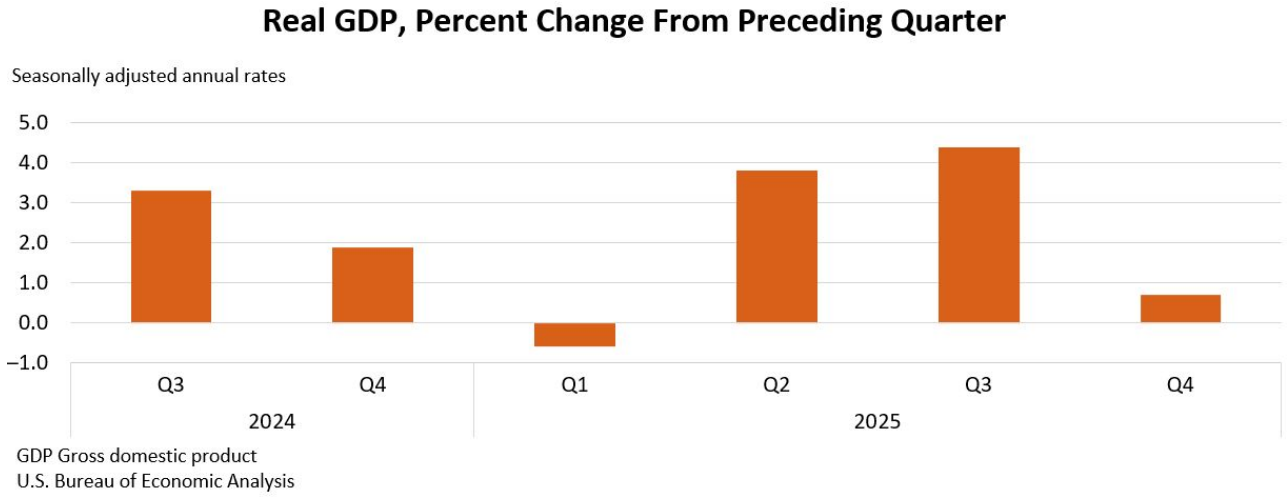
The latest forecast from UCLA Anderson economists' Spring 2026 Economic Outlook is the national economy "regaining momentum" in 2026 after 2025's year of uncertainty from changes in tariffs, immigration policies and government shutdowns.[1] With tax cuts under the One Big Beautiful Bill Act, fiscal stimulus and continued investment in artificial intelligence (AI), growth is expected at a near 3% rate.[2] On the other hand, labor market stagnation is also a possibility as both jobs hiring and turnover slow.[2]

Consumers continue to feel elevated prices, with core Consumer Price Index (CPI) for All Urban Consumers nationally reported as rising to 3.3% percent over the last 12 months, in March 2026.[3] This is the highest level since May 2024, driven largely by a surge in energy costs.[3] The Federal Reserve made three cuts to interest rates in both 2024 and 2025 in an effort to stabilize prices; the probability of cuts in 2026 is now considered to be low.[1]

Early in 2026, national unemployment levels remain low at 4.3% per the March 2026 Bureau of Labor Statistics report.[4] UCLA Anderson suggests the labor market is improving after stalling in 2025, with job gains in healthcare; however, improvements across sectors is uneven.[2]

The chart below from the U.S. Bureau of Economic Analysis displays recent quarterly results of real GDP, a measure of the value of all goods and services produced in a country over a period of time (adjusted for inflation), which is an economic indicator of national growth.[5] Estimated results for the fourth quarter (Q4) of 2025 were a 0.7% annual rate, down sharply from the third quarter (Q3) results of 4.4% due to downturns in government spending and exports, and a deceleration in consumer spending, partly offset by an acceleration in investments.[5] Continued positive growth each quarter generally allays economists' concerns that a recession is forthcoming. The most recent quarter's lower rate is not surprising given the sustained federal government shutdown in October 2025, and is expected to normalize in the first quarter (Q1) of 2026. The Federal Reserve will be closely monitoring this relatively positive economic growth in its policy decisions to reduce inflation and maximize employment.

[1] UCLA Anderson Spring 2026 Economic Outlook, March 5, 2025.https://www.anderson.ucla.edu/about/centers/ucla-anderson-forecast/events/Spring-2025-economic-outlook
[2] UCLA Anderson. U.S. Economy Poised to Reaccelerate in 2026 as Fiscal Stimulus and AI Investment Intensify; California Growth Outpaces Nation Despite Ongoing Employment Weakness. https://www.anderson.ucla.edu/news-and-events/us-economy-poised-reaccelerate-2026-fiscal-stimulus-and-ai-investment-intensify
[3] U.S. Department of Labor, Bureau of Labor Statistics. Consumer Price Index. https://www.bls.gov/cpi/
[4] U.S. Department of Labor, Bureau of Labor Statistics. The Unemployment Situation - March 2026. 2026 Apr 3. https://www.bls.gov/news.release/pdf/empsit.pdf
[5] U.S. Bureau of Economic Analysis. Gross Domestic Product, 4th Quarter and Year 2025 (Second Estimate). 2026 Mar 13. https://www.bea.gov/data/gdp/gross-domestic-product



Interest Rates

The Federal Open Market Committee (FOMC), part of the Federal Reserve, is committed to Congress's mandate to promote maximum employment, stable prices, and moderate long-term interest rates via 2% unemployment and 2% inflation targets. Jobs reports and risk associated with a prolonged war in the Middle East causing oil and stock market volatility will be closely monitored by the Federal Reserve in decisionmaking for changing federal interest rates. In their latest meeting in March 2026, the Federal Reserve has maintained the federal fund rate at a target range of 3.5% to 3.75%.[1] The rate has been held steady to continue to manage inflation, which is still somewhat elevated, as indicators suggest that economic activity has been expanding at a solid pace and the unemployment rate has been little changed in recent months.

The "federal funds rate" established by the FOMC is important as it sets the interest rate at which banks lend money to other banks to maintain overnight reserves of funds. When the federal funds rate increases, the cost to banks for lending increases and passed on to businesses and consumers on other borrowing, such as for business investments, credit cards, cars, mortgages and other bank loans. Policymakers monitor whether changes in the rate hinders employment levels, price control and economic growth.

- **City Impacts:** Interest rate fluctuations impact the City's finances by affecting: borrowing costs for capital projects and long-term investments; private investments growth; and investment returns on its cash balances. To a limited extent, interest rates impact the housing market and resultant property tax growth.

Labor

In the U.S. Bureau of Labor Statistics report from February 2026, the national unemployment rate was 4.4%, up slightly from 4.1% one year ago, with notable losses in information, federal government and healthcare.[2] Hints of a deterioration in labor market conditions are apparent, with tariff pressures remaining and more recent figures partially explained by healthcare strikes and winter storms.[3]

- **City Impacts:** For the City of Chula Vista, filling vacancies of positions continues to be a challenge due to retirements, competition with other agencies, and a misalignment of job requirements with the labor pool skillset. This trend is factored into the calculation of salary savings, i.e., the amount of expected savings in personnel services costs due to vacancies. Personnel Services expenditures are described in the **General Fund Expenditures Summary** section of this document.

[1] Federal Open Market Committee. "Federal Reserve Press Release" 18 Mar 2026. https://www.federalreserve.gov/newsevents/pressreleases/monetary20260318a.htm
[2] U.S. Department of Labor, Bureau of Labor Statistics. The Unemployment Situation - February 2026. 6 Mar 2026. https://www.bls.gov/news.release/pdf/empsit.pdf
[3] Reuters. Unexpected job losses, rise in unemployment rate fan US labor market doubts. 6 March 2026. https://www.reuters.com/world/us/us-nonfarm-payrolls-decline-february-unemployment-rate-rises-44-2026-03-06/

Consumer Confidence / Consumption

Unemployment rates and consumer confidence in the economy greatly influence the growth in consumer spending and sales tax receipts, which are major revenues for local jurisdictions. Despite persistent worry about the cost of living and inflation expectations–somehwat influenced recently by oil and gas spikes from the war in Iran–consumer confidence inched up in March.[1] However, there is an overall general downward trend in the index as consumer balance somewhat improved conditions with growing concerns about future costs.[1]

- **City Impacts:** Consumer confidence is interconnected with the City's levels of sales tax receipts over time. For Fiscal Year 2027, the City anticipates a slowing rate of sales tax growth; sales tax revenue is described in the **General Fund Revenue Summary** section of this document.

Housing

Aside from the Federal Reserve's focus on labor and inflation, housing data remains a leading indicator of U.S. economic activity. Strong demand for housing sent home prices soaring during the months after the onset of the COVID-19 pandemic. Mortgage rates have undergone extreme volatility since, from record-breaking lows to highest levels in decades due to Federal Reserve interest rate changes. For the past two years, rates have stabilized, lingering between a 6% and 7% interest rate.[2] The average interest rate for a fixed 30-year mortgage was 6.2% in April 2026, down slightly from 6.6% one year ago; rates remain high compared to April 2021, at just under 3%.[2]

Single-family homes continue to be unaffordable for many buyers and supply continues to slow as material, labor and capital costs climb and existing homeowners are locked in at low mortgage rates; these constraints would be exacerbated by further changes in trade (e.g., tariffs) and immigration policy. According to the U.S. Census Bureau's Economic Indicators report from March 2026, nationally sales of new single-family houses were down 11.3% in January compared to the prior year.[3] The median sales price of new homes sold nationally in January 2026 was $400,500, a decline of 6.8% compared to one year ago, while the average price was $530,900, a decline of 3.6% compared to one year ago.[3]

- **City Impacts:** Elevated home prices and change in home sales (turnover rate) impacts the growth in assessed valuations and property tax revenues to the City. Property tax revenue is described in the **General Fund Revenue Summary** section of this document.

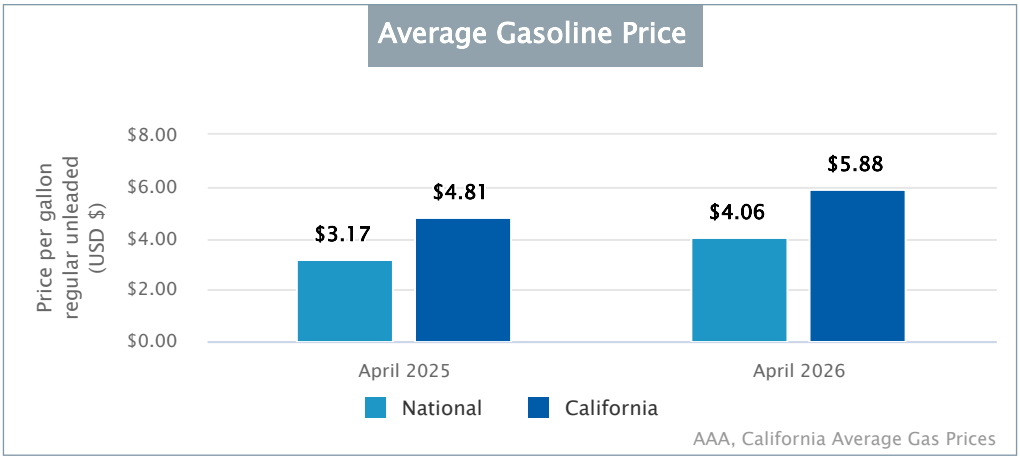
State of California

The UCLA Anderson Spring 2026 Economic Outlook predicts California's economy's growth rate will outpace the national rate through 2026, with strong output growth despite unemployment weakness.[4] The Forecast assessed a 3.8% annualized fourth-quarter growth rate for California, well above the 1.4% national estimate and the fourth straight quarter of growth outpacing the national rate.[5] On the other hand, employment levels declined to 5.5% and has hovered around 5% for two years.[5] Certain sectors such as AI, aerospace and other high-tech industries are thriving, while construction, retail, and leisure and hospitality growth is slowing.[5]

Unemployment: The State of California's Employment Development Department (EDD) regularly releases a "Labor Market Review" publication. In the April 2026 edition, the EDD reported a 5.4% unemployment rate in February 2026 for the State of California, unchanged from one year ago in February 2025, and continuing to be significantly higher than the national unemployment rate at 4.4%.[6] Regional performance varied significantly across the state, with coastal tech hubs typically showing lower unemployment than agricultural regions. California's unemployment has historically been higher than the national average due a combination of industry-specific struggles, high operational costs and structural economic factors.

[1] The Conference Board. US Consumer Confidence Inched Up Again in March. 31 Mar 2026. https://www.conference-board.org/topics/consumer-confidence
[2] Freddie Mac, Mortgage Market Survey Archive, www.freddiemac.com/pmms/pmms_archives
[3] US Census Bureau. Monthly New Residential Sales, January 2026. 19 Mar 2026. https://www.census.gov/construction/nrs/current/index.html
[4] UCLA Anderson Spring 2026 Economic Outlook, March 5, 2025.https://www.anderson.ucla.edu/about/centers/ucla-anderson-forecast/events/Spring-2025-economic-outlook
[5] UCLA Anderson. U.S. Economy Poised to Reaccelerate in 2026 as Fiscal Stimulus and AI Investment Intensify; California Growth Outpaces Nation Despite Ongoing Employment Weakness https://www.anderson.ucla.edu/news-and-events/us-economy-poised-reaccelerate-2026-fiscal-stimulus-and-ai-investment-intensify
[6] State of California's Employment Development Department. California Labor Market Review. March 2025. https://labormarketinfo.edd.ca.gov/Publications/Labor-Market-Analysis/calmr.pdf

Gasoline: Across the state of California, the average price for a gallon of gasoline is consistently significantly higher than the national average, particularly due to state regulation, a reduction in operating oil refineries and state taxes on gasoline consumption. Elevating gasoline prices in California even further, the recent conflict in Iran has disrupted oil exports in the Middle East, leading to a recent sharp increase in the price of crude oil.[1] Over the last several months, prices for a gallon of gasoline have increased; in April 2026, the national average price of regular unleaded gasoline was $4.06 and the state average was $5.88.[2]



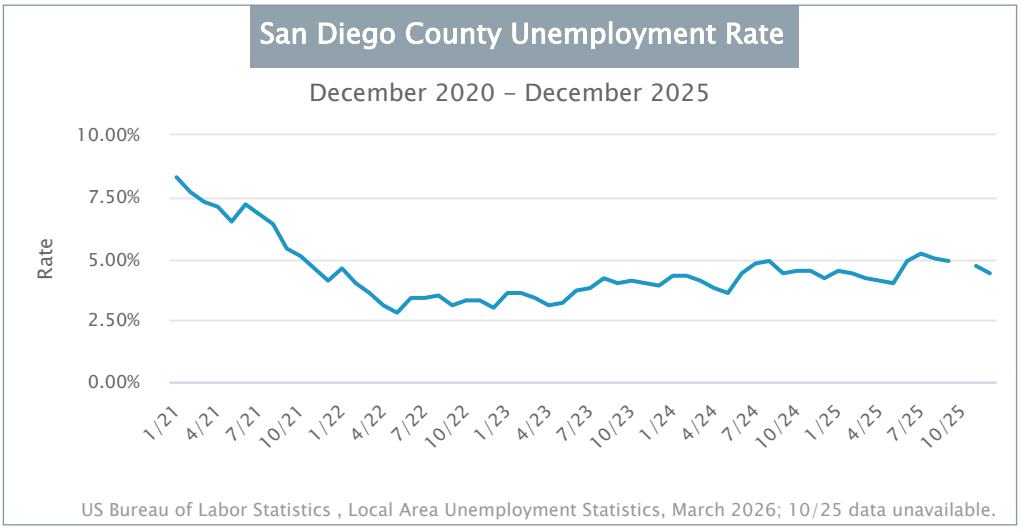
County of San Diego

Unemployment: The EDD also publishes data on countywide unemployment data in its Labor Market Review report. From the April 2026 report, the unemployment rate in San Diego County was 4.5% in February 2026, up slightly from 4.4% one year ago in February 2025.[3]

Inflation: The Bureau of Labor Statistics' consumer price index for urban customers (CPI-U) illustrates the change in the prices of a standard list of goods and services. The County of San Diego experienced a 3.2% increase in prices for March 2026 paid for the standard set of goods and services, as compared to one year ago; this is slightly less than the national rate of 3.3% for March 2026.[4] Higher prices for energy and food were major contributors to the CPI change in the San Diego region.

Housing: The San Diego Association of Realtors (SDAR) reported the median home price of a detached home in San Diego County was $1,100,000 in March 2026, a 2.4% increase from one year ago.[5] The increase in home prices has moderated and with the effective interest rates only dropping slightly, mostly due to tariff-induced uncertainty. New listings were down 14.3% from last year and day on market until sale increased by 8.8% compared to last year.[3]

[1] U.S. Energy Information Administration. Short-Term Energy Outlook. 10 March 2026. https://www.eia.gov/outlooks/steo/.
[2] AAA Gas Prices. National Average Gas Prices.10 Mar 2025. https://gasprices.aaa.com/https://gasprices.aaa.com/
[3] State of California's Employment Development Department. California Labor Market Review. March 2025. https://labormarketinfo.edd.ca.gov/Publications/Labor-Market-Analysis/calmr.pdf
[4] U.S. Department of Labor, Bureau of Labor Statistics. Consumer Price Index, San Diego Area — March 2026. 10 Apr 2026. https://www.bls.gov/regions/west/news-release/consumerpriceindex_sandiego.htm
[5] San Diego Association of Realtors, March 2026, "Monthly Indicators - March 2026" http://sdar.stats.10kresearch.com/reports



City of Chula Vista

The fiscal year 2027 Proposed General Fund revenues budget is $318.1 million. This reflects an increase of $12.5 million or 4.1% when compared to the fiscal year 2026 Adopted General Fund revenues budget. General Fund revenues provide funding for essential City services including police, fire, library services, and park and recreation programs. Property taxes are the largest revenue source for the City and account for 18.4% of the General Fund Revenue Budget. The City's other major revenue sources are: Sales Tax, Measure A Sales Tax, Measure P Sales Tax, Franchise Fees, Transient Occupancy Tax (TOT), Utility Users' Tax, and Property Tax collected in lieu of Motor Vehicle License Fees. The other major revenue sources (excluding Measure A and Measure P Sales Tax revenue) account for 40.0% of the General Fund Revenue Budget and total $127.2 million . Additional information on City revenues is provided in the **All Funds Summary** and **General Fund Revenue Summary** sections of this budget document.

ALL FUNDS SUMMARY

All Funds Summary

The following section provides an overview of the combined, all City funds budget. The City has over 150 funds which include the General Fund, enterprise funds, housing funds, redevelopment successor agency funds, special revenue funds, internal service funds, capital project funds, and debt service funds. Detailed descriptions, funding, and staffing levels are provided for each fund under the corresponding fund section in this document. This section is intended to provide a citywide overview of the Proposed Budget for fiscal year 2027.

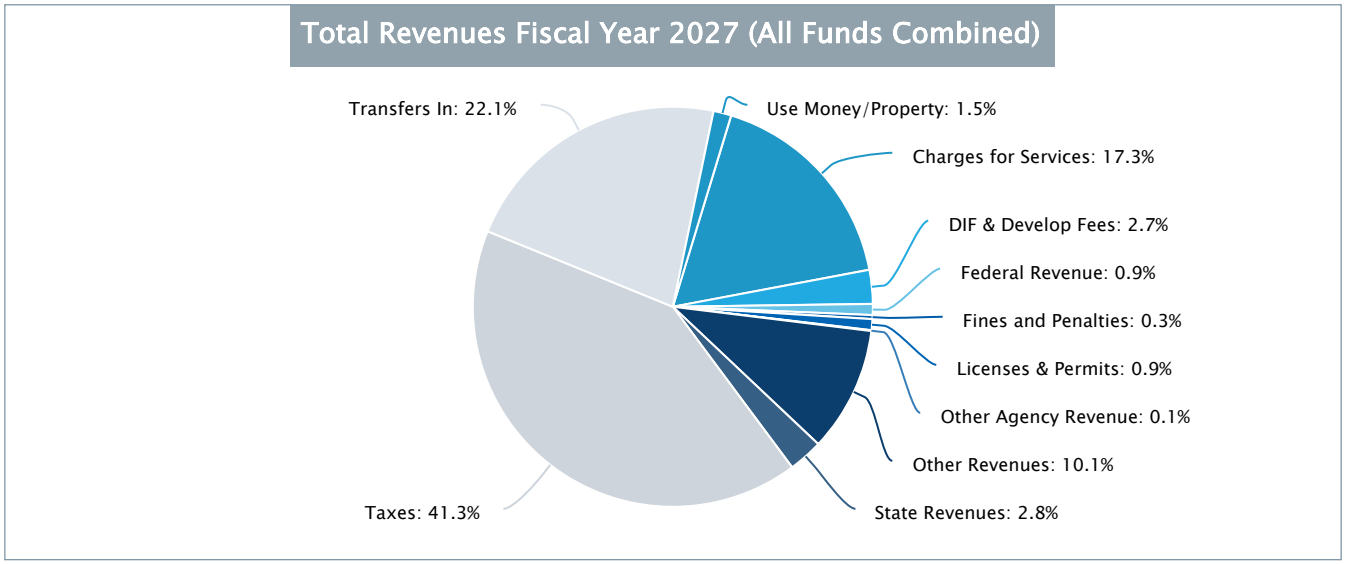
All Funds Revenue Summary

The combined revenue budget for all City funds totals $653.1 million, of which $144.4 million represents interfund transfers. The revenues for all funds are anticipated to increase by $22.2 million when compared to the fiscal year 2026 Adopted Budget revenue of $630.9 million. The following table reflects a summary of all City revenues by category.

Sources of Funds (All Funds Combined)

Fiscal Year 2024 – 2027 Revenues
In Thousands (000)

Revenue Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Charges for Services	$ 97,207	$ 106,305	$ 103,900	$ 113,053	$ 9,153
DIF & Develop Fees	20,875	33,015	17,945	17,945	0
Federal Revenue	52,359	29,766	9,699	5,798	(3,901)
Fines and Penalties	1,609	1,718	1,722	2,058	336
Licenses & Permits	7,120	5,662	6,823	5,808	(1,015)
Other Agency Revenue	828	1,315	75	496	421
Other Revenues	75,538	73,952	59,190	66,003	6,813
State Revenues	41,311	22,413	15,668	18,168	2,500
Taxes	232,791	238,329	264,557	269,926	5,369
Transfers In	174,511	158,540	142,823	144,367	1,544
Use Money/Property	24,217	30,785	8,508	9,486	978
Total	**$ 728,366**	**$ 701,800**	**$ 630,910**	**$ 653,108**	**$ 22,198**



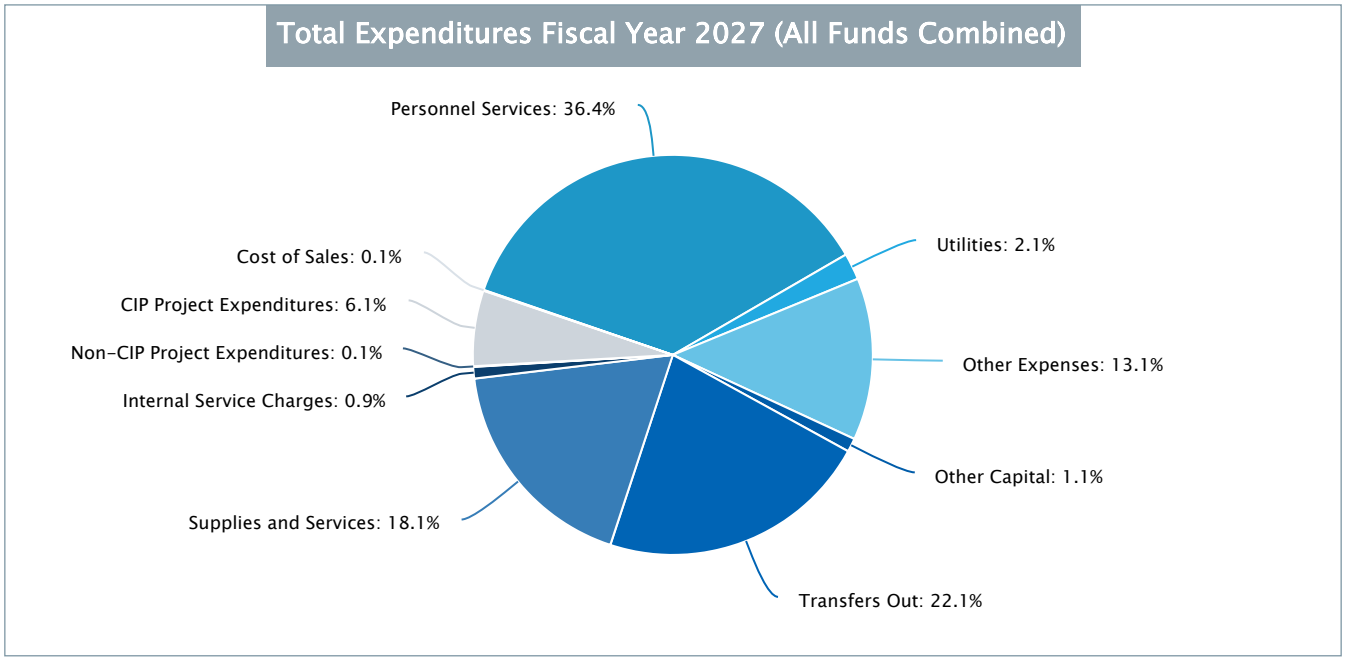
All Funds Expenditure Summary

The combined expenditure budget for all City funds for fiscal year 2027 totals $661. million. The combined budget amount includes a General Fund operating budget of $318.1 million and a Capital Improvement Program (CIP) budget of $29.6 million. When compared to the prior year budget, the fiscal year 2027 Proposed Budget reflects an increase of $43.8 million. The following table reflects a summary of all City expenditures by category.

Uses of Funds (All Funds Combined)

Fiscal Year 2024 – 2027 Expenditures
In Thousands (000)

Expenditure Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Personnel Services	$ 188,147	$ 215,199	$ 228,270	$ 240,425	$ 12,155
Utilities	9,937	11,625	12,685	14,172	1,487
Other Expenses	68,185	71,103	86,266	86,717	451
Other Capital	8,363	9,407	5,892	7,238	1,346
Transfers Out	174,511	158,542	140,661	145,763	5,102
Supplies and Services	90,523	99,236	107,014	119,362	12,348
Internal Service Charges	5,491	5,532	5,939	6,173	234
Non-CIP Project Expenditures	4,541	6,351	455	355	(100)
CIP Project Expenditures	83,424	106,278	29,577	40,358	10,781
Cost of Sales	455	368	441	441	0
Total	**$ 633,577**	**$ 683,641**	**$ 617,200**	**$ 661,004**	**$ 43,804**



General Fund Reserves

The City of Chula Vista City Council Policy 220-03 Citywide Reserve Policy – Fiscal Health Plan established three General Fund Reserves, with a total recommended minimum reserve level for the three reserves of 23.0% of the prior year's Adopted General Fund Budgeted operating expenditures including transfers out related to debt service payments and reoccurring operating obligations (Budgeted Operating Expenditures).

General Fund Operating Reserve

The General Fund Operating Reserves represent resources available for appropriation by the City Council to address extraordinary needs of an emergency nature, such as a major storm drain repair, litigation, settlement costs or an unexpected liability created by Federal and State legislative action. This reserve has a minimum level of no less than fifteen percent (15.0%) of budgeted operating expenditures.

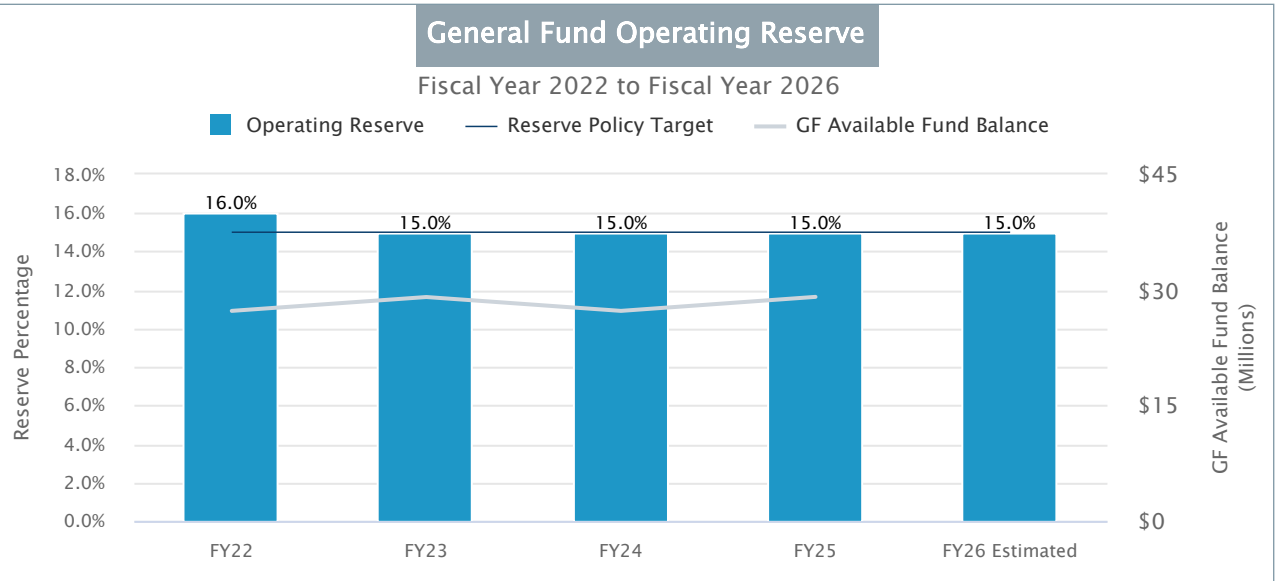
Economic Contingency Reserve

The Economic Contingency Reserves represent funds available for appropriation by the City Council to mitigate service impacts during a significant downturn in the economy which impacts City revenues such as sales tax, property tax, transient occupancy tax, etc. This reserve has a minimum level of no less than five percent (5.0%) of budgeted operating expenditures.

Catastrophic Event Reserve

The Catastrophic Event Reserves represent funds available for appropriation by the City Council to fund unanticipated expenses related to a major natural disaster in the City. This reserve has a minimum level of no less than five percent (3.0%) of budgeted operating expenditures.

The following chart depicts the General Fund Reserves since fiscal year 2021 as a percentage or the respective budgeted operating expenditures. As the reserve is intended to be a gauge of the General Fund, Measure A and Measure P funding are not included in the calculation of the General Fund Reserves.



The General Fund Operating Reserve policy was updated May 2024 via City Council Policy 220-03, Citywide Reserve Policy – Fiscal Health Plan.

Pension Obligation Bonds

City Staff, in conjunction with discussions with City Council, explored over several years the use of pension obligation bonds (POBs) to help manage retirement costs. A pension obligation bond is a taxable bond issued to investors, with proceeds utilized to extinguish all or a part of the City's pension liabilities. These liabilities are termed the "unfunded accrued liability" (UAL) and are due to the California Public Employees' Retirement System (CalPERS). The UAL is the shortfall or gap between what the City has in assets and what it will need in assets to fully pay out the benefits that it has promised to retirees under CalPERS.

Issuance of the POBs provides the City several benefits, including: (1) generating cash flow savings to the City through historically low interest rates relative to the CalPERS discount rate assumption; (2) creating a repayment shape for the City's pension liabilities that increases more gradually than currently mandated by CalPERS; (3) enhancing budget predictability and long-term fiscal sustainability by creating a smoother repayment shape at a lower level; (4) leveraging the projected savings to adequately fund various reserves; and (5) setting aside a portion of the future savings into the Pension Debt Reserve Fund to mitigate future pension and OPEB cost increases and potentially pay off (redeem) the POBs prior to maturity.

On September 15, 2020, City Council approved the initial legal documents related to a POB and the City and its financing team initiated a validation process in the San Diego County Superior Court. This process concluded on January 11, 2021, with the City refinancing the City's UAL with CalPERS at historically low interest rates. In February 2021, the City issued approximately $350 million in Pension Obligation Bonds to refund all of the UAL based on the CalPERS Actuarial Valuation as of June 30, 2019.

At issuance, the projected benefit to the City from the 2021 Pension Obligation Bonds issuance was $116 million ($112 million on a present value basis). These savings estimates assume that CalPERS achieves its target rate (7.0% at the time of issuance; updated to 6.8% in July 2021) in the future. Savings will be higher if CalPERS earns more than the target rate and lower if it earns less than the target rate. These savings will be utilized to fund the new Pension Reserve Fund mentioned above, mitigating future fiscal impacts from anticipated CalPERS pension investment return shortfalls.

SUMMARY OF STAFFING CHANGES

Summary of Staffing Changes

The fiscal year 2027 Proposed Budget includes 1,330.75 positions for all funds. This is a net increase of 5.0 positions when compared to the fiscal year 2026 Adopted Budget that included 1,325.75 authorized positions. The summary of staffing changes is divided into two sections – the staffing changes that were approved by Council during fiscal year 2026 and changes made as part of the development of the fiscal year 2027 budget.

Position Changes Authorized during Fiscal Year 2026

During fiscal year 2026, Council approved a net increase of 1.00 full-time equivalent (FTE) positions citywide, as well as several reclassifications to reflect changes in duties. This includes changes in the General Fund (GF) resulting in a net decrease of 14.00 FTEs and changes to other funds resulting in a net increase of 15.00 FTEs. These changes are summarized in the following table.

Summary of Fiscal Year 2026 Staffing Changes

Approved by City Council

Department/Fund	Program	Position	FTE
Administration (1.00)	Administration	Deputy City Manager/Public Works Director	(1.00)
		Deputy City Manager/Development Services	1.00
	Real Property	Real Property Manager	1.00
City Clerk (1.00)	Operations	Senior Deputy City Clerk	1.00
City Council (1.00)	Administration	Administrative Secretary (Mayor, At Will) – Frozen/ Unfunded	(1.00)
Development Services (-1.00)	Administration	Director of Development Services	(1.00)
Economic Development (1.00)	Economic Development Admin	Director of Economic Development	1.00
Engineering & Capital Projects (-3.00)	Fiscal Sustainability	Administrative Technician	1.00
		Senior Management Analyst	(1.00)
	Infrastructure Projects	Associate Engineer	(3.00)
	Building Projects	Building Projects Manager	2.00
		Building Services Manager	1.00
	Administration	Management Analyst II	1.00
	Engineering	Public Works Inspector II	(4.00)
		Senior Civil Engineer	(1.00)
		Senior Public Works Inspector	1.00
Finance (0.00)	Revenue & Recovery	Accountant	1.00
		Accounting Assistant	(1.00)
Grant Funds (-1.00)	Police	Peace Officer	(1.00)
Measure A (15.00)	Police	Peace Officer	15.00
Police (-15.00)	Community Patrol	Peace Officer	(15.00)
Public Works (2.0)	Administration	Public Works Director	1.00
	Project Management	Building Projects Manager	(2.00)
		Building Services Manager	(1.00)
		Management Analyst II	(1.00)
	Parks Maintenance	Equipment Operator	1.00
		Senior Parks Maintenance Worker	(1.00)
	Public Works Inspection	Public Works Inspector Manager	1.00
		Public Works Inspector II	4.00
		Senior Public Works Inspector	2.00
	Real Property	Real Property Manager	(1.00)
Fleet Management Fund (1.00)	Central Garage Operations	Equipment Mechanic	1.00

Summary of Fiscal Year 2026 Staffing Changes (Continued)

Approved by City Council

Department/Fund	Program	Position	FTE
Sewer Funds (0.00)	Engineering	Environmental Compliance Inspector	1.00
		Senior Engineering Technician	(1.00)
Total Citywide			**1.00**

Fiscal Year 2027 Changes

The fiscal year 2027 Proposed Budget reflects specific program changes based on the resources available. In total, the changes result in a net increase of 4.0 FTEs across funds. This includes changes in the General Fund (GF) resulting in a 4.00 FTE increase and changes to other funds resulting in a net 0.00 FTE change. The following table summarizes the fiscal year 2027 staffing changes by department and/or fund:

Summary of Fiscal Year 2027 Staffing Changes

Department/Fund	Program	Position	FTE
Administration (2.0)	Administration Admin	Community Engagement Specialist	1.00
		Special Events Coordinator	1.00
Animal Care Services (0.0)	Administration	Deputy Director of Animal Services	(1.00)
		Management Analyst II	(1.00)
		Public Information Specialist	1.00
		Senior Management Analyst	1.00
City Attorney (1.0)	Advisory	Deputy City Attorney III	1.00
Engineering & Capital Projects (0.0)	Fiscal Sustainability	Administrative Services Manager	1.00
		Principal Management Analyst	(1.00)
Finance (-1.0)	Revenue & Recovery	Accounting Assistant	1.00
		Accounting Technician	(1.00)
		Business License Representative	(1.00)
Fire (1.00)	Operations	Emergency Services Manager	1.00
Grant Funds (-1.0)	Fire	Emergency Services Manager	(1.00)
Human Resources (1.5)	Employee Development	Human Resources Manager	1.00
	Risk Management	Risk Management Specialist	0.50
Housing and Homeless Services (-1.0)	Housing and Homeless Services	Community Engagement Specialist	(1.00)
Information Technology (0.5)	Geographic Information Systems	GIS Technician	0.50
Library (-1.0)	Library Administration	Special Events Coordinator	(1.00)
Police (2.0)	Parking Enforcement	Parking Enforcement Officer	2.00
Public Works (-1.0)	Public Works Administration	Administrative Services Manager	1.00
		Principal Management Analyst	(1.00)
	Sustainability	Conservation Specialist II	(1.00)
Sewer Funds (1.0)	Sewer Billing and Collection	Accounting Technician	1.00
Total Citywide			**4.00**

Summary of Frozen Positions

As funding becomes available the status of these positions will be reevaluated; recommended funding changes will be brought to Council for consideration mid-year or through the budget development process. The fiscal year 2027 Proposed Budget reflects 1.00 FTE in frozen positions summarized by department in the below table.

Summary of Fiscal Year 2027 Frozen Positions

Department/Fund	Program	Position	FTE
Fire (1.00)	Fire Prevention	Fire Prevention Specialist	1.00
Total Citywide			**1.00**

Summary of Staffing Changes by Department and Bargaining Unit

The following tables summarize the staffing changes occurring between the fiscal year 2026 Adopted Budget and the fiscal year 2027 Proposed Budget, by department and bargaining unit.

Summary of Staffing Changes by Department

Department/Fund	FY 2026 Adopted Staffing	FY 2026 Mid Year Changes	FY 2027 Changes	FY 2027 Proposed Staffing	% Change
Administration	11.00	1.00	2.00	14.00	27.3%
Animal Care Services	29.25	-	-	29.25	-%
City Attorney	17.00	-	1.00	18.00	5.9%
City Clerk	10.00	1.00	-	11.00	10.0%
City Council	14.00	(1.00)	-	13.00	(7.1%)
Development Services (General Fund)	21.00	(1.00)	-	20.00	(4.8%)
Economic Development	3.00	1.00	-	4.00	33.3%
Engineering and Capital Projects	60.00	(3.00)	-	57.00	(5.0%)
Finance	35.00	-	(1.00)	34.00	(2.9%)
Fire	165.00	-	1.00	166.00	0.6%
Human Resources	22.00	-	1.50	23.50	6.8%
Information Technology Services	21.00	-	0.50	21.50	2.4%
Library	23.50	-	(1.00)	22.50	(4.3%)
Parks and Recreation	20.00	-	-	20.00	-%
Police	330.00	(15.00)	2.00	317.00	(3.9%)
Public Works	135.00	3.00	(1.00)	137.00	1.5%
General Fund Total	**916.75**	**(14.00)**	**5.00**	**907.75**	**-1.0%**
Other Funds					
Advanced Life Support Fund	5.00	-	-	5.00	-%
CV Housing Authority Fund	12.00	-	(1.00)	11.00	(8.3%)
Development Services Fund	65.00	-	-	65.00	-%
Environmental Services Fund	9.00	-	-	9.00	-%
Federal Grants Fund	36.00	-	(1.00)	35.00	(2.8%)
Fleet Management	13.00	1.00	-	14.00	7.7%
Gas Tax Fund	2.00	-	-	2.00	-%
Measure A Fund	140.00	15.00	-	155.00	10.7%
Sewer Fund	51.00	-	1.00	52.00	2.0%
State Grant Fund	6.00	(1.00)	-	5.00	(16.7%)
Transportation Fund	70.00	-	-	70.00	-%
Other Funds Total	**409.00**	**15.00**	**(1.00)**	**423.00**	**3.4%**
Total Citywide	**1,325.75**	**1.00**	**4.00**	**1,330.75**	**0.4%**

Summary of Staffing Changes by Bargaining Unit

Bargaining Unit	FY 2026 Adopted Staffing	FY 2026 Mid Year Changes	FY2027 Changes	FY 2027 Proposed Staffing	% Change
City Attorney (Elected)	1.00	-	-	1.00	-%
Unrepresented Professionals and Mid Managers	55.50	1.00	0.50	57.00	2.7%
Executives	16.00	1.00	-	17.00	6.3%
Chula Vista Mid Managers and Professionals Association	83.75	2.00	1.00	86.75	3.6%
Association of Chula Vista Employees	481.50	3.00	1.50	486.00	0.9%
City Council	5.00	-	-	5.00	-%
International Association of Firefighters	219.00	-	-	219.00	-%
Non-Safety International Association of Firefighters	66.00	-	-	66.00	-%
Police Officers Association	270.00	(1.00)	-	269.00	(0.4%)
Western Council of Engineers	45.00	(4.00)	-	41.00	(8.9%)
Senior Managers	50.00	-	1.00	51.00	2.0%
Confidential	33.00	(1.00)	-	32.00	(3.0%)
Total Citywide	**1,325.75**	**1.00**	**4.00**	**1,330.75**	**0.4%**



GENERAL FUND

General Fund Expenditure Summary

General Fund Revenue Summary

General Fund Net Cost

General Fund Long-Term Financial Plan

Department Summary Reports

GENERAL FUND EXPENDITURE SUMMARY

General Fund Expenditure Summary

The fiscal year 2027 Proposed General Fund expenditures budget is $318.1 million, an increase of $12.5 million or 4.1% when compared to the fiscal year 2026 Adopted Budget expenditures budget. Fiscal year 2027 capital improvement projects will be funded primarily by non-General Fund allocations; see the **Capital Improvement Program** section of this document.

The fiscal year 2027 Proposed General Fund Budget is balanced, with budgeted expenditures equal to or less than budgeted revenues, plus other available sources. The fiscal year 2027 Proposed Budget continues positive growth in its revenue sources. However, due to multiple factors within the current economy, conservative growth assumptions have been incorporated into the budget projections. The fiscal year 2027 Proposed Budget expenditures focus on maintaining current levels of service.

General Fund Expenditures Summary

In Thousands (000)

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Personnel Services	$ 135,687	$ 149,768	$ 161,782	$ 172,407	$ 10,626
Supplies and Services	24,265	25,549	28,637	32,930	4,293
Other Expenses	3,817	2,826	2,723	2,929	206
Internal Service	4,399	4,318	4,639	4,803	163
Capital	157	537	162	162	-
Transfers Out	112,839	102,351	99,989	95,815	(4,174)
Non-CIP Project Expenditures	103	13	-	-	-
Utilities	7,174	7,924	7,679	9,094	1,415
Total Operating Budget	**$ 288,441**	**$ 293,285**	**$ 305,610**	**$ 318,139**	**$ 12,529**
CIP Project Expenditures	10	-	-	-	-
Total General Fund Budget	**$ 288,451**	**$ 293,285**	**$ 305,610**	**$ 318,139**	**$ 12,529**

Major Expenditure Changes by Category

The following summarizes the significant changes within the expenditure categories:

Personnel Services: Increase of $10.6 million from the fiscal year 2026 Adopted Budget, driven by the following:

- Net addition of 5 FTE: 1.0 FTE fiscal year 2026 mid-year reductions and 4.0 FTE fiscal year 2026 increase of budgeted positions.
- An increase of $8.2 million increase in personnel costs due to negotiated agreements with City bargaining groups.
- An increase of $1.5 million for retirement costs, reflecting the increased contribution rates based on the June 30, 2024 valuation report from CalPERS for fiscal year 2027.
- An increase of $0.7 million in expenses for healthcare benefits.

Supplies and Services: Increase of approximately $4.3 million when compared to the fiscal year 2026 Adopted Budget.

- General/liability insurance increase of $0.7 million
- Software maintenance fees increase of $0.4 million.
- Other various supplies and services increase of $3.1 million

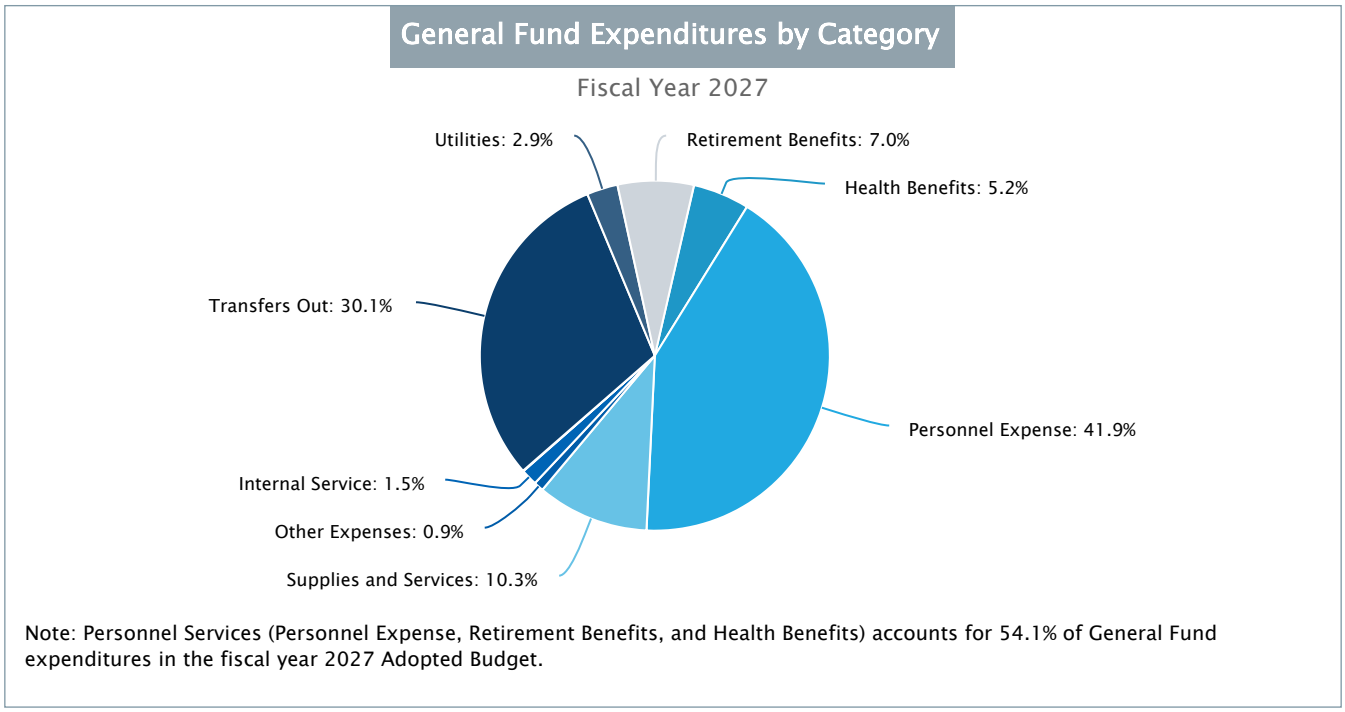
Other Expenses: Increase of $0.2 million when compared to the fiscal year 2026 Adopted Budget, largely due to administrative expense to the California Department of Tax and Fee Administration (CDTFA) for the collection and administration of sales related tax revenues.

Transfers Out: Decrease of $4.2 million over the fiscal year 2026 Adopted Budget, driven by the following:

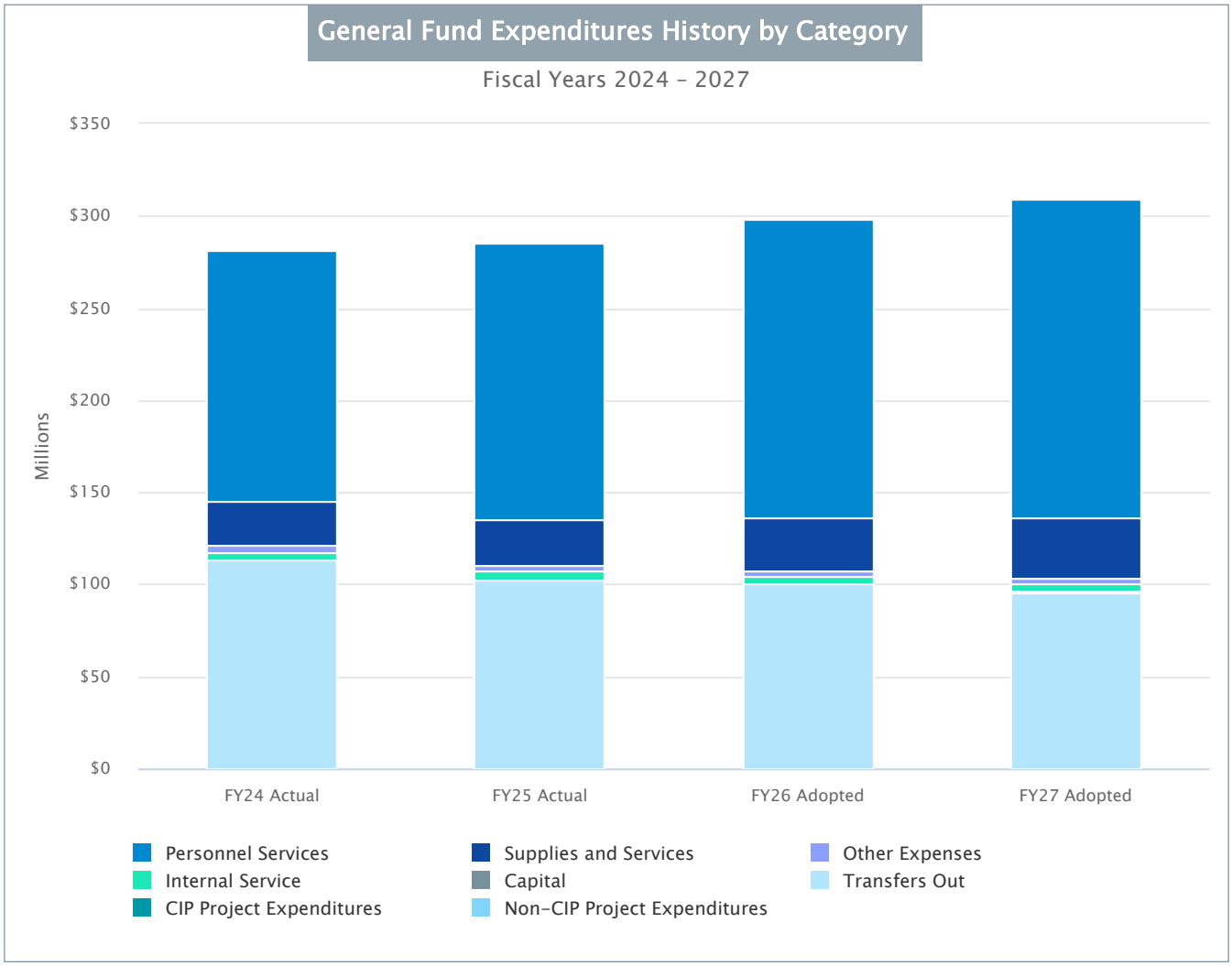
- An increase of $1.8 million to Millenia Building Fund.
- Removal of transfers of $0.4 million to the Development Services Fund
- Removal of one-time transfers out of $3.4 million.
- A decrease in debt service fund transfers of $4.2 million.

Utilities: Increase of $1.4 million from the fiscal year 2026 Adopted Budget based on rate increases for gas and electric, and water.

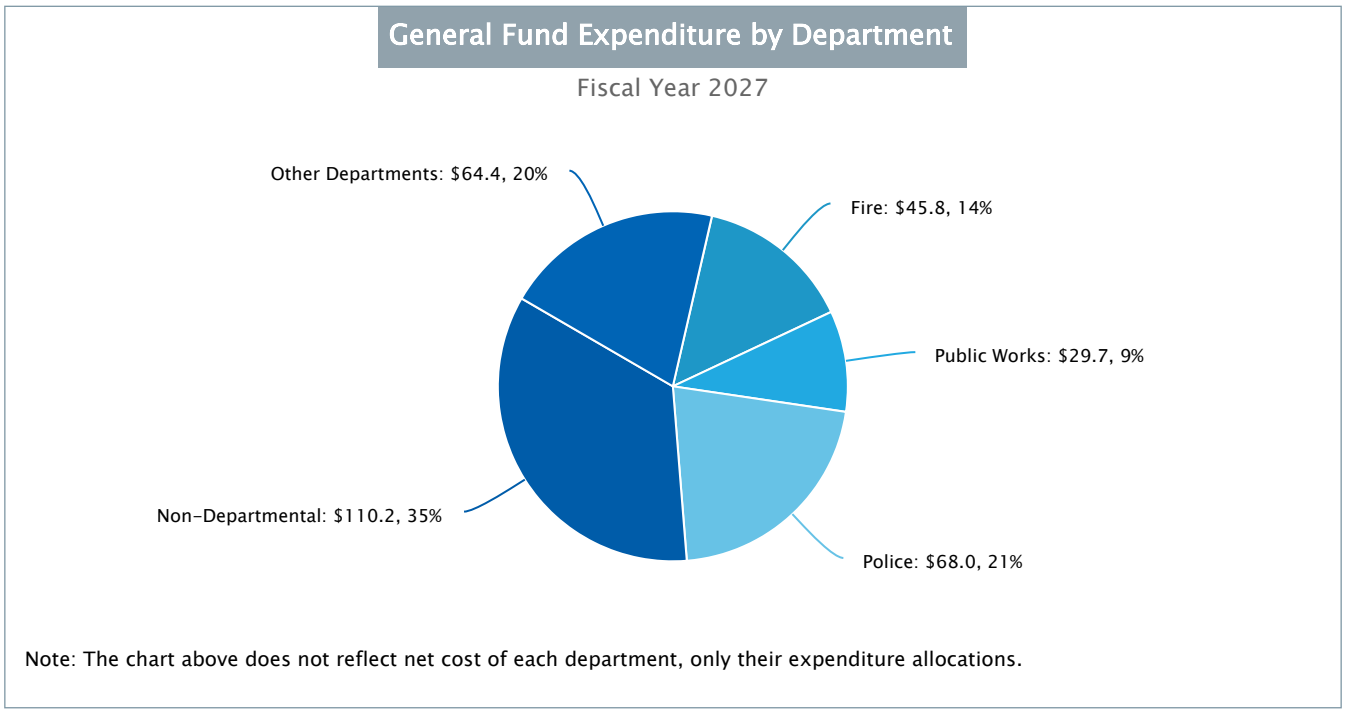
The chart below illustrates the fiscal year 2027 expenditures by expense category as a percentage of the entire General Fund adopted budget, followed by a chart showing the City's historical General Fund expenditures from fiscal year 2024 to the fiscal year 2027 Adopted Budget expenditure amounts.



Note: Personnel Services (Personnel Expense, Retirement Benefits, and Health Benefits) accounts for 54.1% of General Fund expenditures in the fiscal year 2027 Adopted Budget.

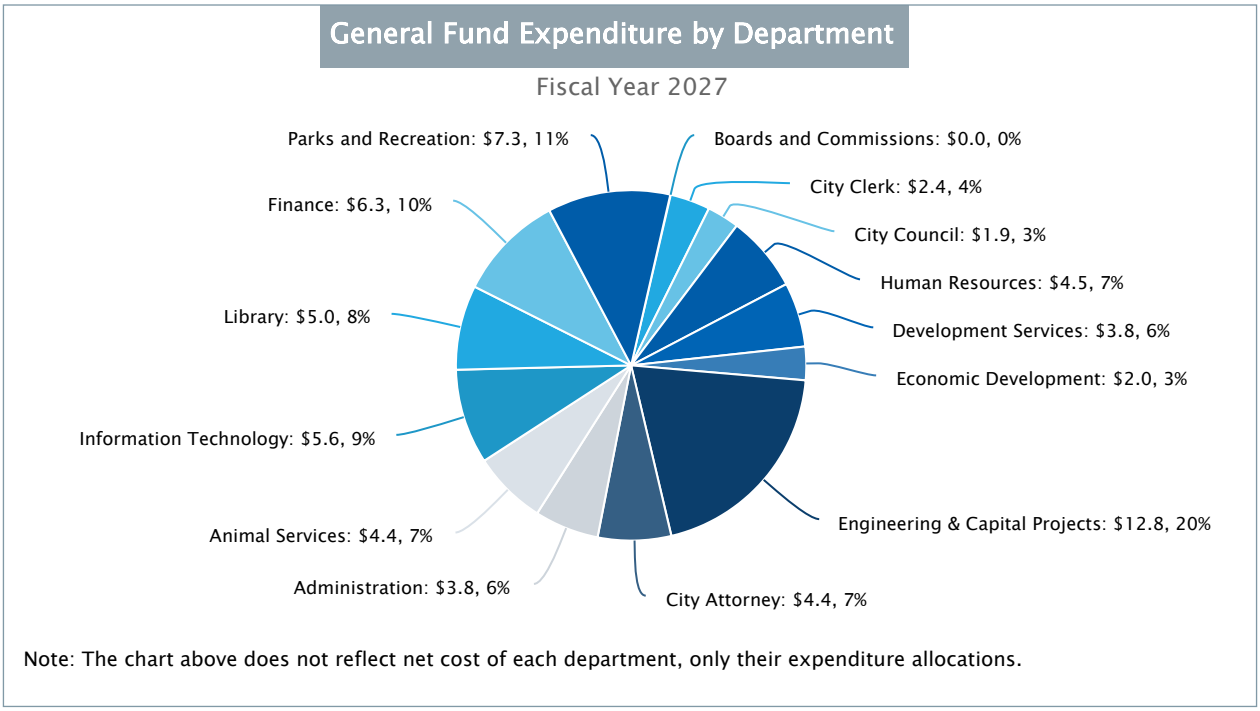

General Fund Expenditures History by Category
Fiscal Years 2024 – 2027
$350
$300
$250
$200
$150
$100
$50
$0
Millions
FY24 Actual
FY25 Actual
FY26 Adopted
FY27 Adopted
Personnel Services
Supplies and Services
Other Expenses
Internal Service
Capital
Transfers Out
CIP Project Expenditures
Non-CIP Project Expenditures

The chart below illustrates the fiscal year 2027 Proposed General Fund Expenditure budget by department. Public safety (Police and Fire departments), represent approximately 35.8% of the General Fund budget for fiscal year 2027.



Note: The chart above does not reflect net cost of each department, only their expenditure allocations.

The following chart reflects the "Other" department costs included in the previous chart that includes the $64.4 million of the General Fund department budgeted expenditures.



Note: The chart above does not reflect net cost of each department, only their expenditure allocations.

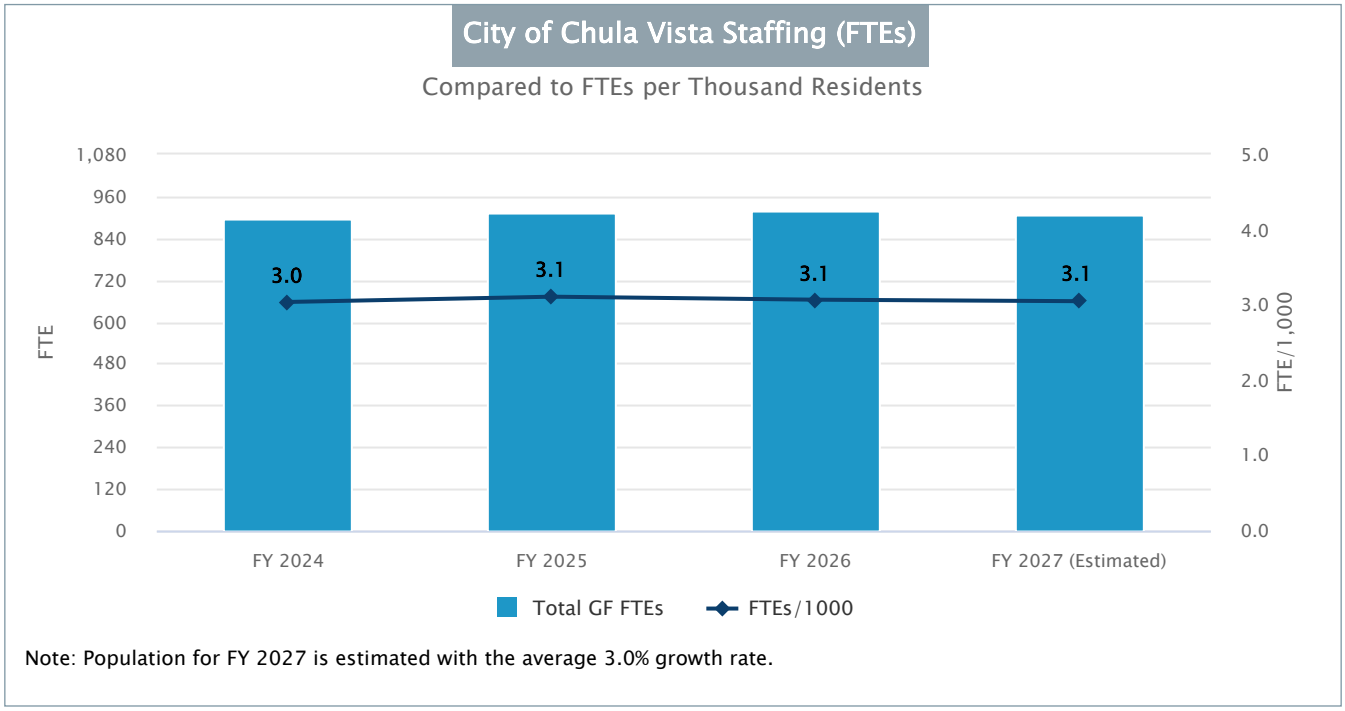
Staffing Levels

The fiscal year 2027 Proposed Budget includes a net decrease of 9.0 General Fund positions over the fiscal year 2026 Adopted Budget. The staffing changes are divided by those approved by Council during fiscal year 2026 and changes made as part of the development of the fiscal year 2027 budget.

General Fund Staffing Level Summary Table

General Fund Budget	FY 2024	FY 2025	FY 2026	FY 2027	% Change FY 2024 to FY 2027
Legislative and Administrative	128.00	132.00	130.00	135.00	5.5%
Development and Maintenance	240.25	247.25	248.25	247.25	2.9%
Public Safety	485.00	493.00	495.00	483.00	-0.4%
Community Services	42.50	42.50	43.50	42.50	0.0%
Total General Fund Staff	**895.75**	**914.75**	**916.75**	**907.75**	**1.3%**

The modest increases in staffing are consistent with City's population growth as projected by the California Department of Finance. These growth patterns are reflected in the following graph which provides the number of General Fund full-time employees (FTEs) per thousand residents.



Note: Population for FY 2027 is estimated with the average 3.0% growth rate.

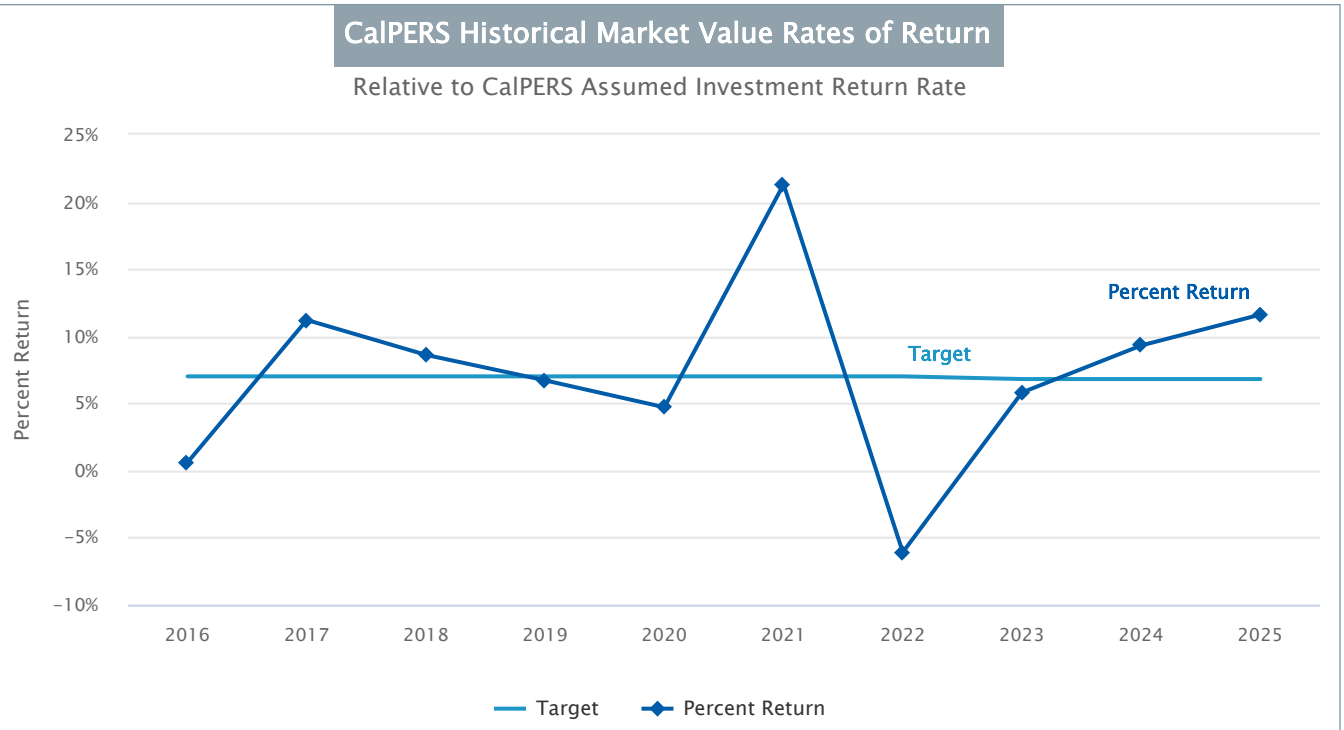
Salary Adjustments

The fiscal year 2027 Proposed Budget for the Personnel Services expense category, which includes salaries and benefits, is $172.4 million or 54.2% of the General Fund expenditure budget, a 6.6% increase from the fiscal year 2026 Adopted Budget. The fiscal year 2027 Adopted General Fund Budget includes funding for the annualized costs of negotiated salary increases approved per the current Memorandum of Understanding (MOU) with each of the City's employee groups.

Rising Retirement Costs

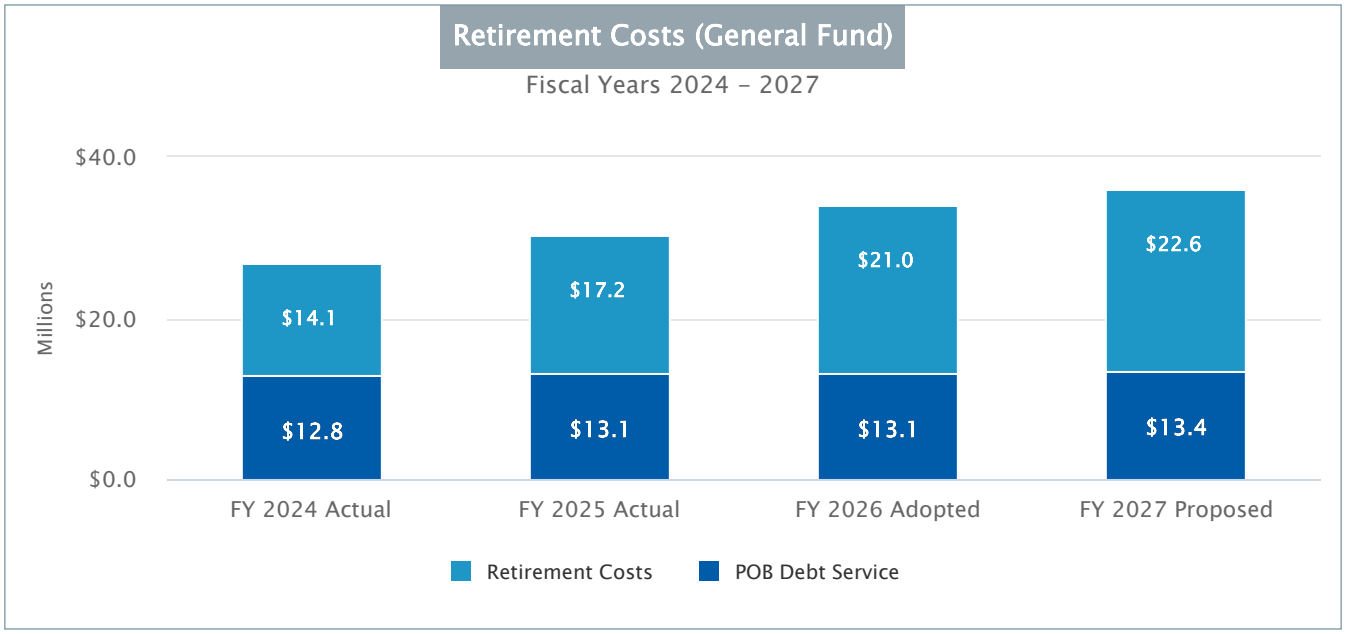
The increase in retirement/pension costs driven by rising California Public Employees' Retirement System (CalPERS) contributions is a significant budgetary challenge facing the City. Pension cost increases are the largest financial challenge facing most cities throughout the state and are primarily due to factors outside of the cities' control, namely actuarial assumptions changes made by CalPERS and below average investment returns. The payments estimated to be made to the retirement system equal approximately $22.6 million or 7.1% of the City's fiscal year 2027 Proposed Budget. This represents an increase of $1.6 million from the fiscal year 2026 Adopted Budget.

To follow is a series of charts related to pension costs. The first chart depicts the actual market rates of return for the CalPERS investment portfolio in relation to the 6.8% investment return assumption used by CalPERS in most years.

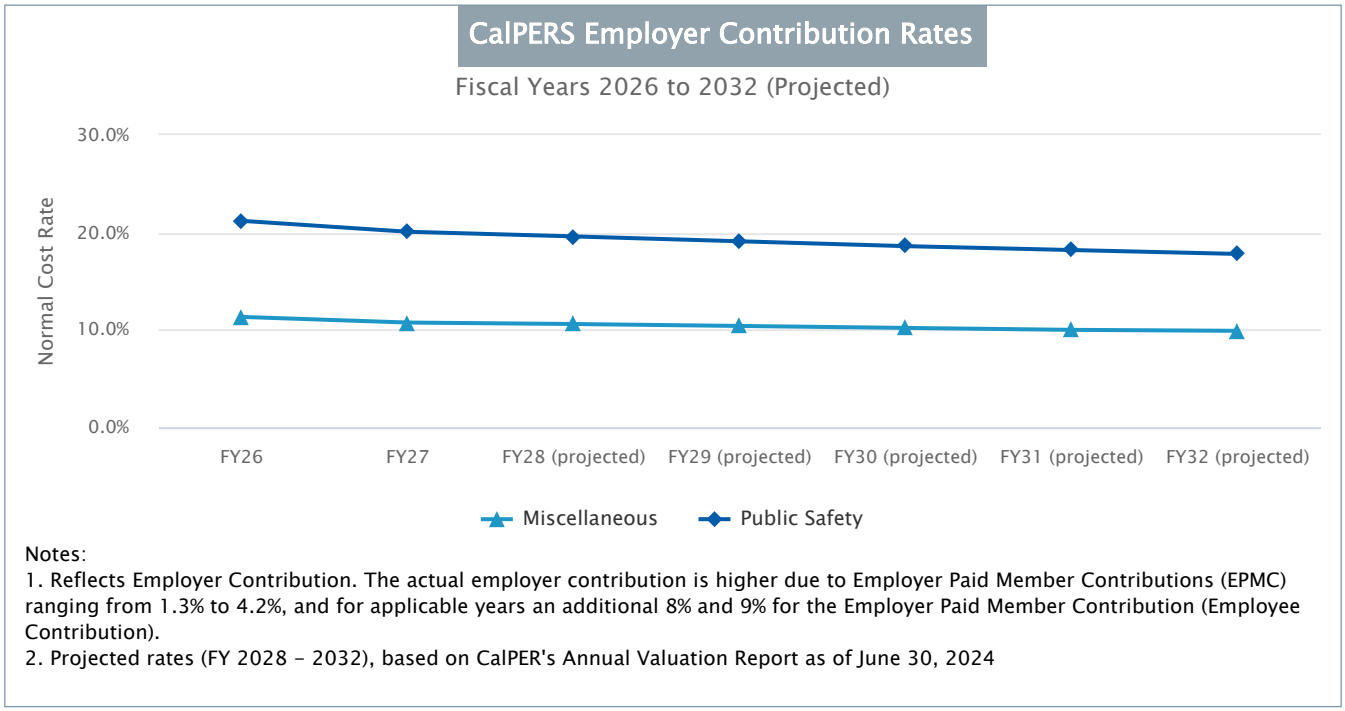


The FY 2025 return is 11.6% for the year ending June 30, 2025. The CalPERS assumed investment rate is 7.0% for FY 2016 – FY 2021; 6.8% since FY 2023.

The second chart reflects actual CalPERS costs in the General Fund for fiscal years 2024 to the fiscal year 2027 Proposed Budget. Due to the payment of the Unfunded Accrued Liability (UAL) June 30, 2019 balance to CalPERS paid by the proceeds of the City's issuance of the 2021 Pension Obligation Bonds, retirement costs decreased in fiscal year 2022 and 2023. However, due to lower than anticipated CalPERS investment earnings, increases to the CalPERS unfunded accrued liability (UAL) costs and scheduled annual debt service payments to service the 2021 Pension Obligation Bonds, retirement costs are anticipated to increase.



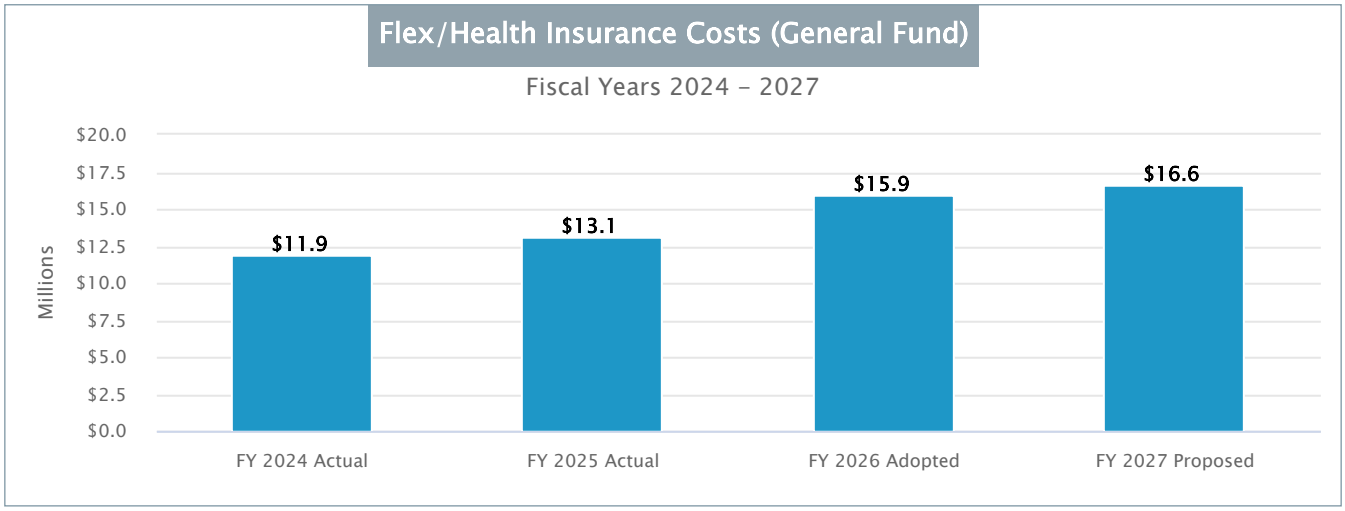
The final chart reflects historical CalPERS contributions illustrating the employer (City) contribution rates from fiscal years 2024 to 2027 and projected rates for fiscal years 2028 through 2032. As noted above, due to the payment of the UAL in fiscal year 2021, employer contribution rates decreased significantly between fiscal year 2022 and fiscal year 2023.



Notes:
1. Reflects Employer Contribution. The actual employer contribution is higher due to Employer Paid Member Contributions (EPMC) ranging from 1.3% to 4.2%, and for applicable years an additional 8% and 9% for the Employer Paid Member Contribution (Employee Contribution).
2. Projected rates (FY 2028 – 2032), based on CalPER's Annual Valuation Report as of June 30, 2024

Health Care Costs

The City's "Flex Plan" is an annual allotment toward the purchase of benefits available under the City's Cafeteria Benefits Plan for employees to choose health plan coverage. The Flex/health insurance expenses total approximately $16.6 million or 5.2% of the fiscal year 2027 Proposed Budget expenditures. This represents an increase of $0.7 million or 4.7% from the fiscal year 2026 Adopted Budget. The increase in costs is primarily due to the City's health insurance providers Kaiser and AETNA rate increases in calendar year 2026, based on healthcare utilization rates.



Flex Allotment Increases by Bargaining Group

Calendar Year 2024 to 2027

FLEX Allotment Increases by Bargaining Unit					
Bargaining Group	2024	2025	2026	2027 (Estimated)	2026-2027 % Change
Confidential	$ 17,666	$ 18,580	$ 20,164	$ 22,009	9.1%
Chula Vista Employees Association	$ 16,290	$ 18,080	$ 19,664	$ 21,509	9.4%
Executive	$ 19,566	$ 21,356	$ 22,940	$ 24,785	8.0%
Mid Managers and Professionals	$ 17,666	$ 19,456	$ 21,284	$ 23,129	8.7%
Non-Safety International Association of Fire Fighters	$ 16,290	$ 18,080	$ 19,664	$ 21,509	9.4%
Senior Managers	$ 18,166	$ 19,956	$ 21,540	$ 23,385	8.6%
Western Council of Engineers	$ 17,166	$ 18,956	$ 20,540	$ 22,385	9.0%
Mayor & Council	$ 19,566	$ 21,356	$ 22,940	$ 24,785	8.0%

City Provided Public Safety Flex Benefit Ranges

Calendar Year 2024 to 2027

Public Safety Flex Benefit Ranges				
Benefit	2024	2025	2026	2027 Estimated
Medical	$8,316 - $30,828	$8,620 - $33,911	$9,948 - $39,960	$10,943 - $44,955
Dental[1]	$120 - $456	$204 - $480	$204 - $480	$204 - $480

[1] Dental insurance for public safety employees is fully compensated for at the DHMO level. Employees may choose PPO and pay the variance between DHMO and PPO.

Insurance Premiums

The annual budget for Flex/Health Insurance has increased by $0.7 million from the fiscal year 2026 Adopted Budget to $16.6 million in the fiscal year 2027 Proposed Budget. Discussions with health care professionals indicate increases in health care costs are likely to continue for the foreseeable future based on healthcare utilization trends.

The following table reflects the changes in health care rate premiums the City has experienced from January 2024 to January 2027. The final rate premium that will be in effect for January 2027 will not be known until early Fall 2026.

Premium Increases by Health Care Provider

Calendar Year 2024 to 2027

Date of Increase	Kaiser	AETNA	Average
January 2024	7.5%	7.5%	7.5%
January 2025	9.5%	14.9%	12.2%
January 2026	10.5%	13.3%	11.9%
January 2027 (estimated)	10.0%	12.5%	11.3%
Annual Average Premium Increase	9.4%	12.1%	10.7%
Total Increase (January 2024 to January 2027)	**37.5%**	**48.2%**	**42.9%**

Measure P & Measure A Expenditures

Measure P – Approved in November 2016, Measure P is a temporary, ten-year, half-cent sales tax dedicated by the City to funding high priority deferred maintenance items such as infrastructure, fleet replacement, technology and other capital equipment. Collection of this tax began in April 2017 and in 2024, voters approved the renewal of the Measure for an additional ten years through 2037. The Measure P Sales Tax revenue is restricted for supporting repair and replacement of City infrastructure. The fiscal year 2027 Proposed Budget projects approximately $31.3

million in revenue from this tax and a corresponding transfer out (expense) of the General Fund to the Measure P fund for the same amount less administrative costs. The fiscal year 2027 Proposed Budget transfer amount is an increase of approximately $.4 million over the transfer amount included in the fiscal year 2026 Adopted Budget.

Measure A – Approved in June 2018, Measure A is a half-cent sales tax dedicated to addressing public safety (Police and Fire departments) critical needs. Collection of this revenue began in October 2018; Measure A sales tax does not have a sunset date. The fiscal year 2027 Proposed Budget projects approximately $31.3 million in revenue from this tax and a matching transfer out of the General Fund to the Measure A fund for the same amount less administrative costs. The fiscal year 2027 Proposed Budget transfer amount is an increase of approximately $.4 million over the transfer amount included in the fiscal year 2026 Adopted Budget.

Although these measures were approved as "general purpose tax" (City has discretion to spend revenues generated for any lawful municipal purpose), the City has established specific uses and spending plans for each revenue stream. Accordingly, the City has set up separate funds to monitor and track the usage and balance of these funds. The General Fund serves as a pass-through conduit for these funds. The fiscal year 2027 Proposed Budget includes transfers out of approximately $30.9 and $31.2 million to Measure P and Measure A funds, respectively. Specific budget information related to these measures is provided in the Measure P and Measure A sections of this document.

GENERAL FUND
REVENUE SUMMARY

General Fund Revenue Summary

The fiscal year 2027 Proposed General Fund revenue budget is $318.1 million, an increase of $12.5 million or 4.1% when compared to the fiscal year 2026 Adopted Budget revenues budget. General Fund revenues provide funding for essential City services including police, fire, library services, and park and recreation programs. The City's major revenue sources are: Property Tax, Sales Tax, Measure P Sales Tax, Measure A Sales Tax, Franchise Fees, Transient Occupancy Tax (TOT), Utility Users' Tax, and Property Tax collected in-lieu of Motor Vehicle License Fees (MVLF). The major revenue sources account for 66.7% percent of the City's General Fund revenue for the fiscal year 2027 Proposed Budget.

General Fund Revenues Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Property Taxes	$ 48,566	$ 51,888	$ 58,433	$ 58,654	$ 221
Sales Tax	48,120	48,149	51,249	52,176	927
Measure P Sales Tax	29,388	29,614	30,838	31,262	424
Measure A Sales Tax	29,388	29,606	30,838	31,262	424
Franchise Fees	14,966	15,419	15,406	16,024	618
Utility Users Tax	3,608	3,728	3,661	3,713	52
Transient Occupancy Taxes	8,345	9,278	21,740	19,188	(2,552)
Property Tax in lieu of VLF	30,197	32,003	33,829	36,099	2,270
Charges for Services	10,222	10,963	12,089	15,119	3,030
Development Revenue	1,620	1,548	1,759	1,599	(160)
Licenses and Permits	2,058	2,018	1,816	2,119	303
Fines, Forfeitures & Penalties	1,033	1,138	1,132	1,468	336
Use of Money and Property	6,283	8,651	5,634	6,020	386
Other Agency Revenue	486	639	648	605	(43)
Other Revenue	5,851	5,336	6,057	4,724	(1,333)
Police Grants	835	701	830	728	(102)
Interfund Reimbursements	12,544	14,635	9,432	13,102	3,670
Other Local Taxes	4,500	4,723	5,220	5,149	(71)
Transfers From Other Funds	32,484	24,976	14,999	19,128	4,129
Total General Fund Revenues	**$ 290,494**	**$ 295,013**	**$ 305,610**	**$ 318,139**	**$ 12,529**

Significant Revenue Changes

Significant changes impacting the fiscal year 2027 Proposed Budget revenues – as compared to fiscal year 2026 Adopted Budget – include:

- Projected increase of approximately $0.2 million in property taxes.
- Projected increase of approximately $0.9 million in sales tax revenue (excluding Measures A & P).
- Projected increase of approximately $2.9 million in Charges for Services
- Projected decrease of approximately $2.6 million in Transient Occupancy Taxes
- Projected increase of approximately $2.2 million in Motor Vehicle License Fees revenue.
- Projected increase of approximately $0.4 million for Measure A sales tax revenues and $0.4 million for Measure P sales tax revenues.
- Projected increase of approximately $0.6 million in Franchise Fees revenue.

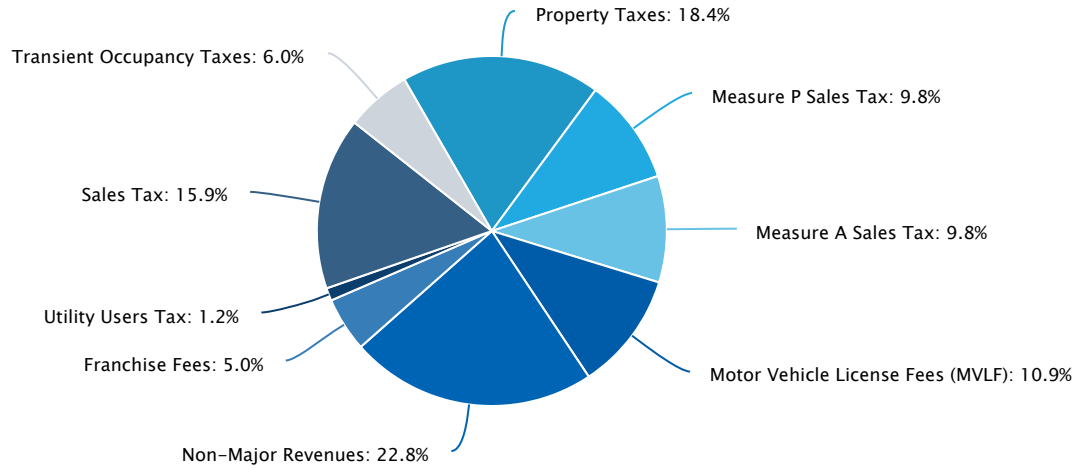
Major Revenue Changes by Category

The following summarizes the significant changes within the revenue categories:

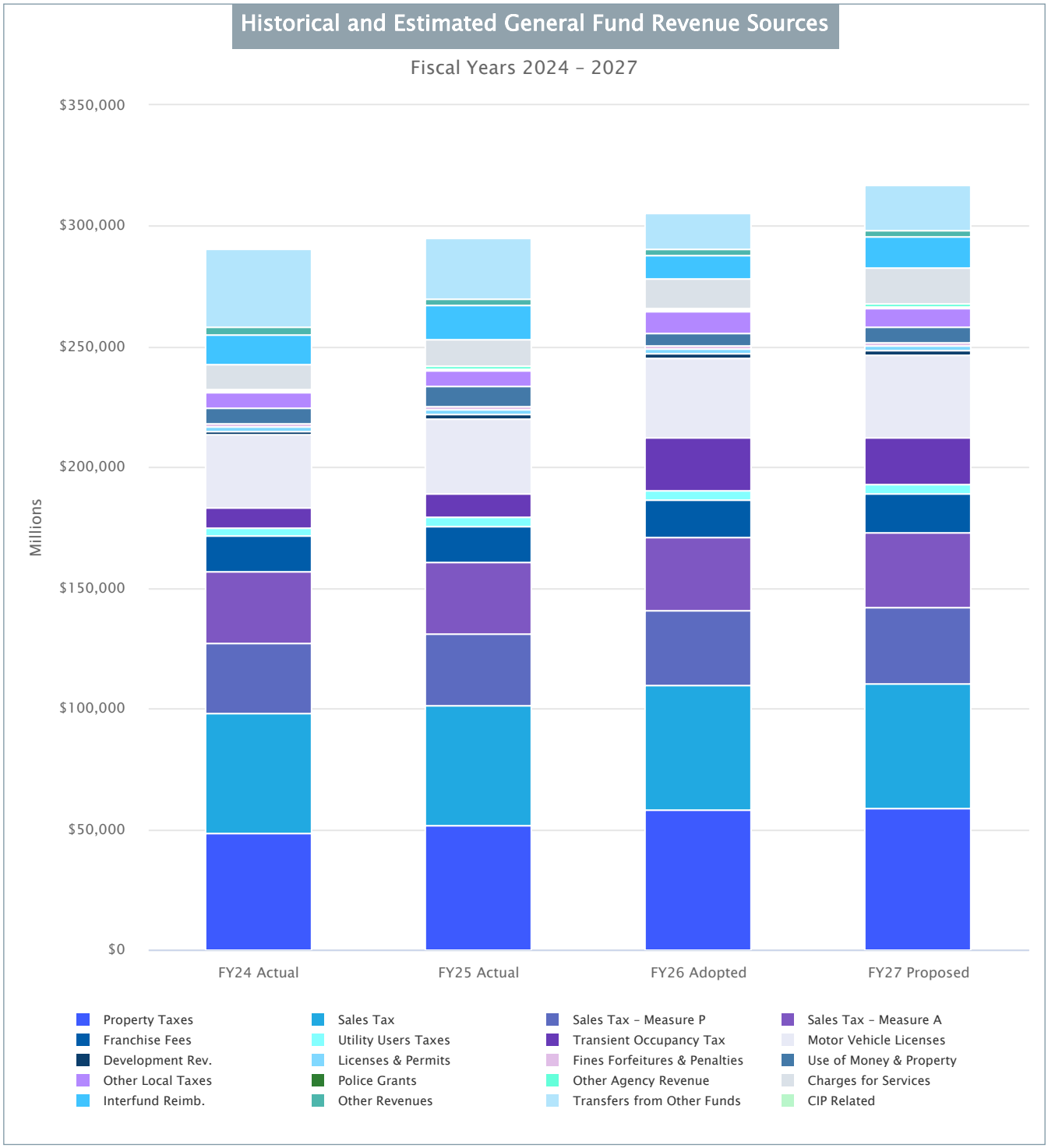
- **Property Taxes** – For fiscal year 2027, property taxes are anticipated to total $58.7 million, which accounts for 18.4% of the General Fund revenue budget. This category reflects an increase of $.2 million or .4% over the prior year's adopted budget.
- **Sales Tax** – Sales tax revenue represents the second largest revenue source for the City. The fiscal year 2027 Proposed Budget projects $52.2 million to be collected in sales tax revenue. This revenue source represents 16.4% of the fiscal year 2027 Proposed General Fund revenue budget. When compared to the prior fiscal year adopted budget, Sales Tax revenues for fiscal year 2027 are projected to increase by $.9 million or 1.8%. This is exclusive of the Measure P and Measure A Sales Tax revenues.
- **Measure P Sales Tax** – The City of Chula Vista voters approved the Measure P Sales Tax Measure in November 2016. Measure P was a temporary, ten-year, half-cent sales tax dedicated by the City to funding high priority deferred maintenance items. Collection of the revenue began in fiscal year 2017 and fiscal year 2018 was the first full year the City received Measure P revenue. In 2024, voters approved the continuation of Measure P through 2037. The fiscal year 2027 Proposed Budget projects $31.3 million in Measure P Sale Tax revenues, which is an increase of approximately $.4 million or 1.4% over the fiscal year 2026 Adopted Budget. The full amount of revenue collected for Measure P is transferred out from the General Fund to the Measure P fund. The General Fund only serves as a conduit for these funds and provides no net impact to the General Fund.
- **Measure A Sales Tax** – The City of Chula Vista voters approved the Measure A Sales Tax Measure in June 2018. Measure A is a one-half cent Sales Tax increase to address identified critical needs and enhance public safety staffing. This sales tax will remain in place until and unless the voters repeal it. The fiscal year 2027 Proposed Budget projects $31.3 million in revenue for this revenue, which is an increase of approximately $.4 million or 1.4% over the fiscal year 2026 Adopted Budget. The full amount of revenue collected for Measure A is transferred out from the General Fund to the Measure A fund. The General Fund only serves as a conduit for these funds. Per the Measure A approved Intended Public Safety Expenditure Plan, several city departments, such as Human Resources and Information Technology, receive reimbursements from Measure A for staff time used supporting Measure A (public safety) operations. These reimbursements are counted as department generated revenues within the respective support departments.
- **Property tax collected In-lieu of Motor Vehicle License Fees (MVLF)** – The fiscal year 2027 Proposed Budget for the MVLF is $36.1 million, reflecting an increase of approximately $2.2 million over the fiscal year 2026 Adopted Budget amount. Beginning in fiscal year 2006, due to a change in revenue allocation resulting from the Budget Act of 2006, MVLF revenues are projected to grow in proportion to the change in gross assessed property valuation. As such, this revenue category reflects a 6.7% increase from fiscal year 2026 amounts.

- **Franchise Fees** – For the fiscal year 2027 Proposed Budget, Franchise Fees are anticipated to increase by $0.6 million from the fiscal year 2026 Adopted Budget. Franchise fees are collected from three primary sources: gas & electric, trash collection, and cable receipts.
- **Transient Occupancy Taxes (TOT)** – Transient occupancy tax revenues are projected to be $19.2 million in fiscal year 2027, a decrease of $2.6 million compared to the 2026 Adopted Budget. This decrease appears to be a nationwide situation with other jurisdictions in the county reporting decreased TOT revenues. TOT revenue generated by the Bayfront Hotel Resort and Convention Center is contractually required to be transferred out from the General Fund to a separate fund.
- **Utility Users Tax (UUT)** – UUT revenues are estimated at $3.7 million for fiscal year 2027. The fiscal year 2027 Proposed Budget anticipates a very moderate increase in this revenue category of $0.05 million over the fiscal year 2026 Adopted Budget amounts.

The following chart illustrates the fiscal year 2027 Proposed Budget revenues by revenue category.



*Non-Major Revenues includes the following revenue categories: Development Revenue, Other Agency Revenue, Other Local Taxes, Other Revenues, Use of Money & Property, Licenses and Permits, Interfund Reimbursements, Other Revenues, Police Grants, Fines, Forfeitures & Penalties, Charges for Services, and Transfers from Other Funds


Historical and Estimated General Fund Revenue Sources
Fiscal Years 2024 – 2027
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$0
Millions
FY24 Actual
FY25 Actual
FY26 Adopted
FY27 Proposed
Property Taxes
Sales Tax
Sales Tax – Measure P
Sales Tax – Measure A
Franchise Fees
Utility Users Taxes
Transient Occupancy Tax
Motor Vehicle Licenses
Development Rev.
Licenses & Permits
Fines Forfeitures & Penalties
Use of Money & Property
Other Local Taxes
Police Grants
Other Agency Revenue
Charges for Services
Interfund Reimb.
Other Revenues
Transfers from Other Funds
CIP Related

Major Revenue Sources

The following is a description of the City's major revenue sources along with a brief discussion of the trends impacting these revenues for fiscal year 2027.

Sales Tax

Sales Tax revenue is estimated at $52.2 million in the fiscal year 2027 Proposed Budget, a change of approximately 1.8% or $0.9 million when compared to the fiscal year 2026 Adopted Budget. With the addition of Measure P and Measure A sales tax revenues, total Sales Tax revenues for fiscal year 2027 are projected to total $114.7 million. Sales tax revenue is highly sensitive to economic conditions, and reflects the factors that drive taxable sales, including levels of unemployment, consumer confidence, per-capita income, and business investment.

Retailers must register with the California Department of Tax and Fee Administration(CDTFA) and pay the state's sales tax. Sales taxes are collected at the point of sale and remitted to CDTFA. Sales tax provides revenue for the State, County, and City. Sales tax is collected at a rate of 8.75% for the City of Chula Vista, allocated based on the following:

State General Fund (includes K-12/Community Colleges)	3.94%
Public Safety (Prop 172)	0.50%
County Realignment (Mental Health/Welfare/Public Safety)	1.56%
Countywide Transportation Fund	0.25%
San Diego County Regional Transportation Commission (TransNet)	0.50%
State and County Subtotal	6.75%
Local Jurisdiction (City or County of place sale/use) (City Share)	1.00%
City Transaction Tax (Measure P)	0.50%
City Transaction Tax (Measure A)	0.50%
City Subtotal	2.00%
Total Sales Tax Rate – Chula Vista [1]	**8.75%**

[1] Total sales tax rates will vary by City due to local sales tax initiatives.

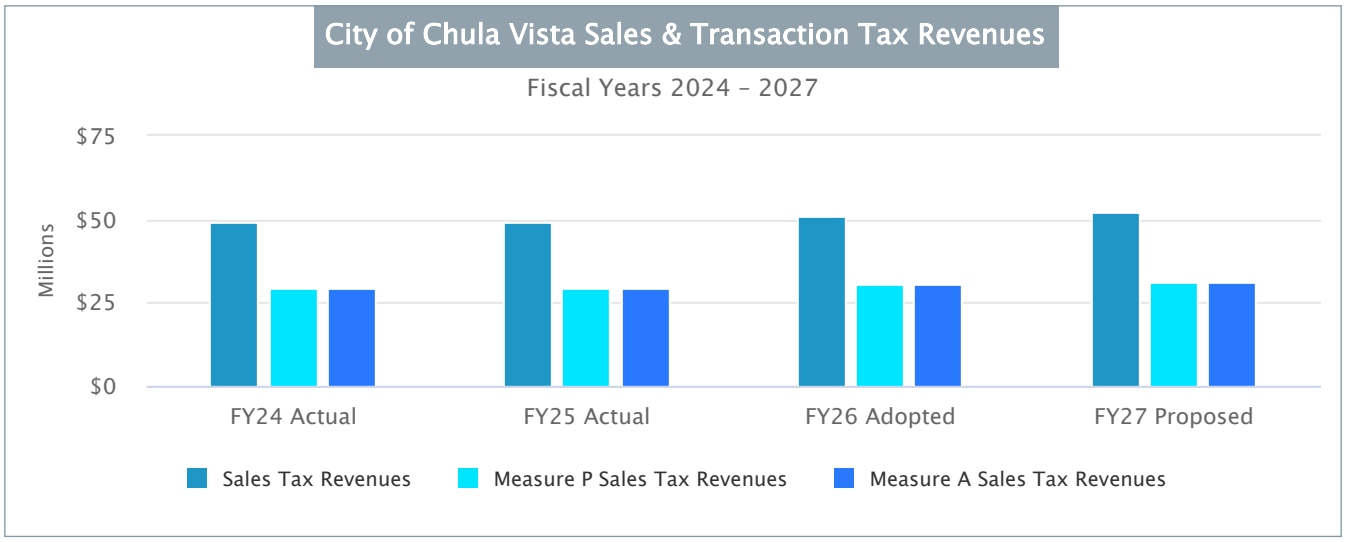
With the approval of Measure P and Measure A, the City receives 2.0% of sales tax revenue applied to all taxable retail sales occurring within the City limits. The measures are projected to generate approximately $62.5 million in revenue in fiscal year 2027. The General Fund will serve as a pass-through for these revenues; these funds will ultimately be recognized as a Transfer Out to the Measure P and Measure A Sales Tax Funds.

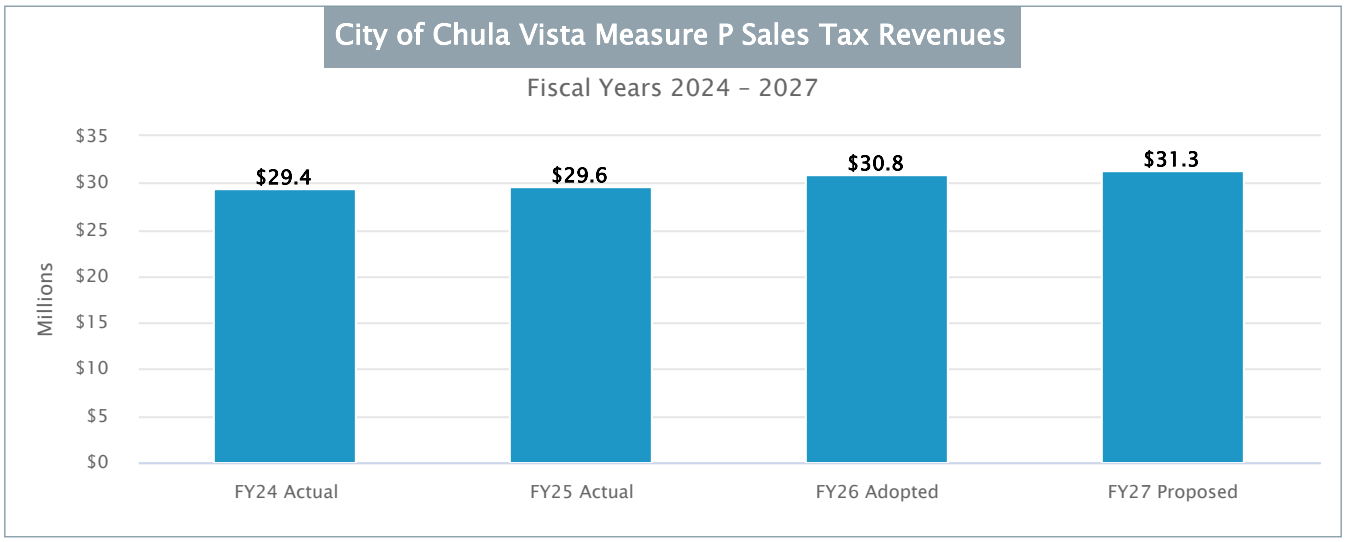
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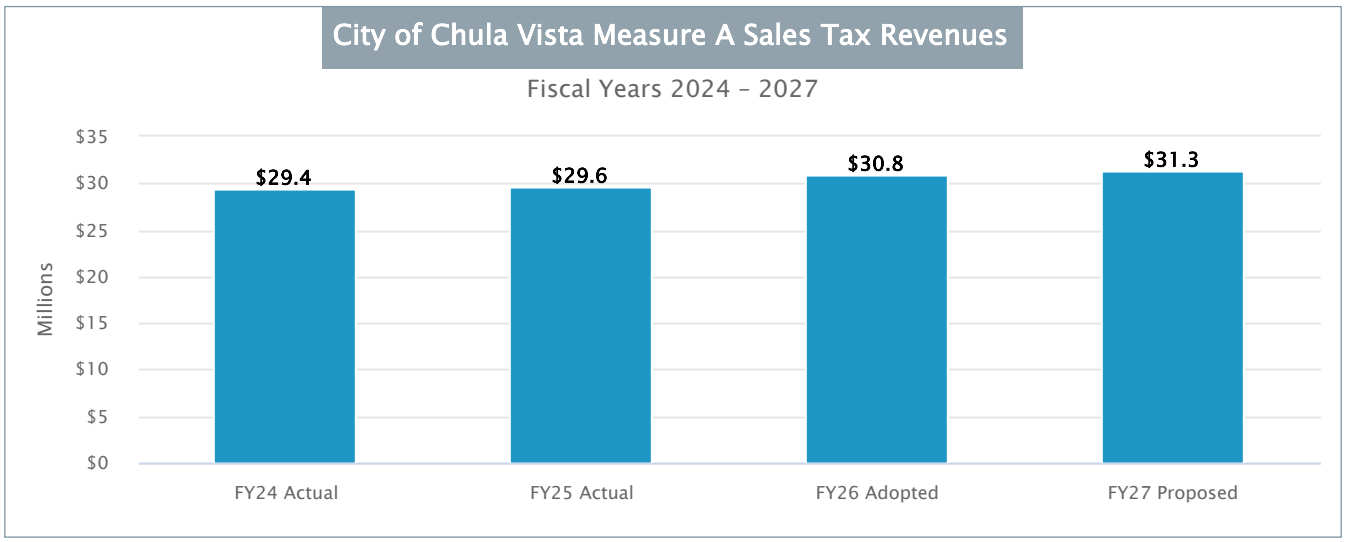
Sales tax revenue (exclusive of Measure P and Measure A) is the City's second largest discretionary revenue source, accounting for 16.4% of total revenue for the General Fund in the fiscal year 2027 Proposed Budget.

The positive trend in sales tax growth is expected to continue in fiscal year 2027 and Sales Tax revenue is estimated at $52.2 million (excluding Measure P and Measure A revenues) in the Proposed Budget. This is a change of approximately 1.8% or $.9 million when compared to the fiscal year 2026 Adopted Budget. With the addition of Measure P and Measure A revenues, Sales Tax revenues for fiscal year 2027 are projected to total $114.7 million.

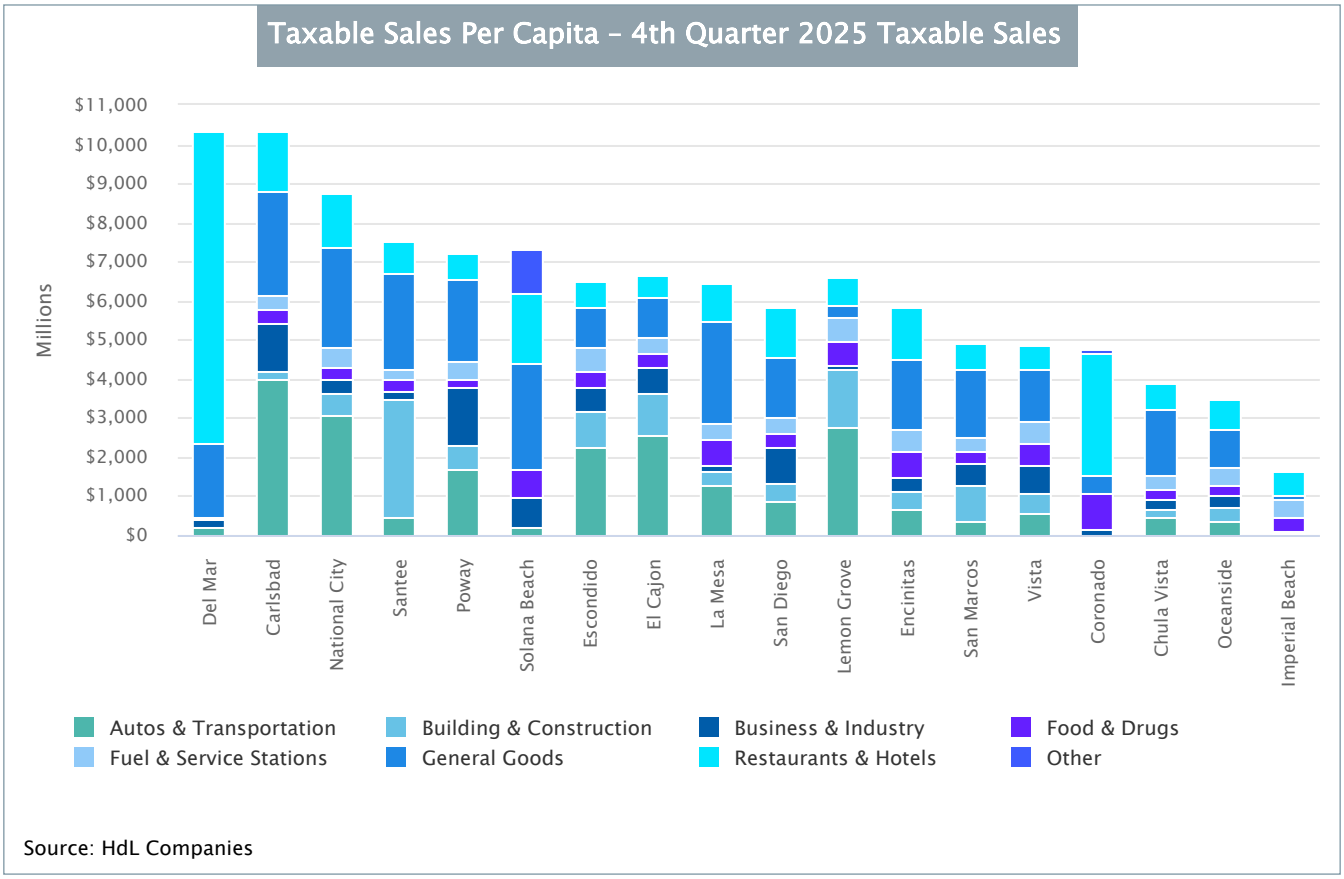
The following graphs illustrate the generally gradually increasing trend in Sales Tax revenues (exclusive of Measure P and Measure A Sales Tax revenues) as well as Measure P and Measure A Sales Tax revenues from fiscal year 2024 to the projected amounts for fiscal year 2027.


City of Chula Vista Sales & Transaction Tax Revenues
Fiscal Years 2024 – 2027
$75
$50
$25
$0
Millions
FY24 Actual
FY25 Actual
FY26 Adopted
FY27 Proposed
Sales Tax Revenues
Measure P Sales Tax Revenues
Measure A Sales Tax Revenues


City of Chula Vista Measure P Sales Tax Revenues
Fiscal Years 2024 – 2027
$35
$30
$25
$20
$15
$10
$5
$0
Millions
$29.4
$29.6
$30.8
$31.3
FY24 Actual
FY25 Actual
FY26 Adopted
FY27 Proposed


City of Chula Vista Measure A Sales Tax Revenues
Fiscal Years 2024 – 2027
$35
$30
$25
$20
$15
$10
$5
$0
Millions
$29.4
$29.6
$30.8
$31.3
FY24 Actual
FY25 Actual
FY26 Adopted
FY27 Proposed

Based on data collected by the City's Sales Tax consultant, the table below illustrates the variance in the taxable sales per capita for the cities within San Diego County. This comparison indicates that the City may lack a diverse marketplace as residents seek goods and services outside the City boundaries.

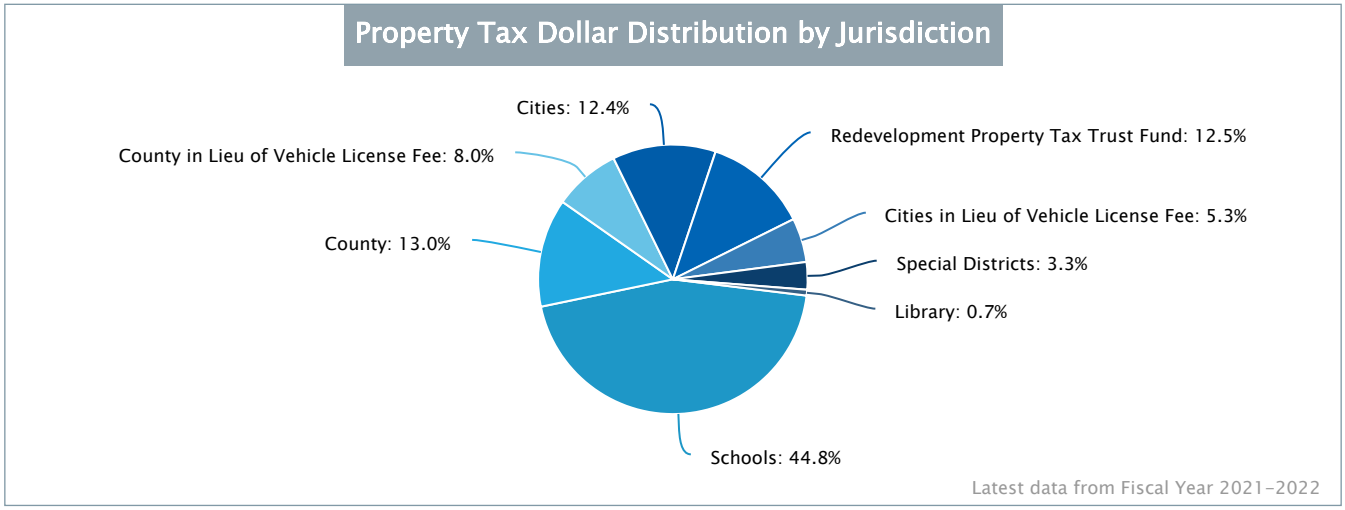


Source: HdL Companies

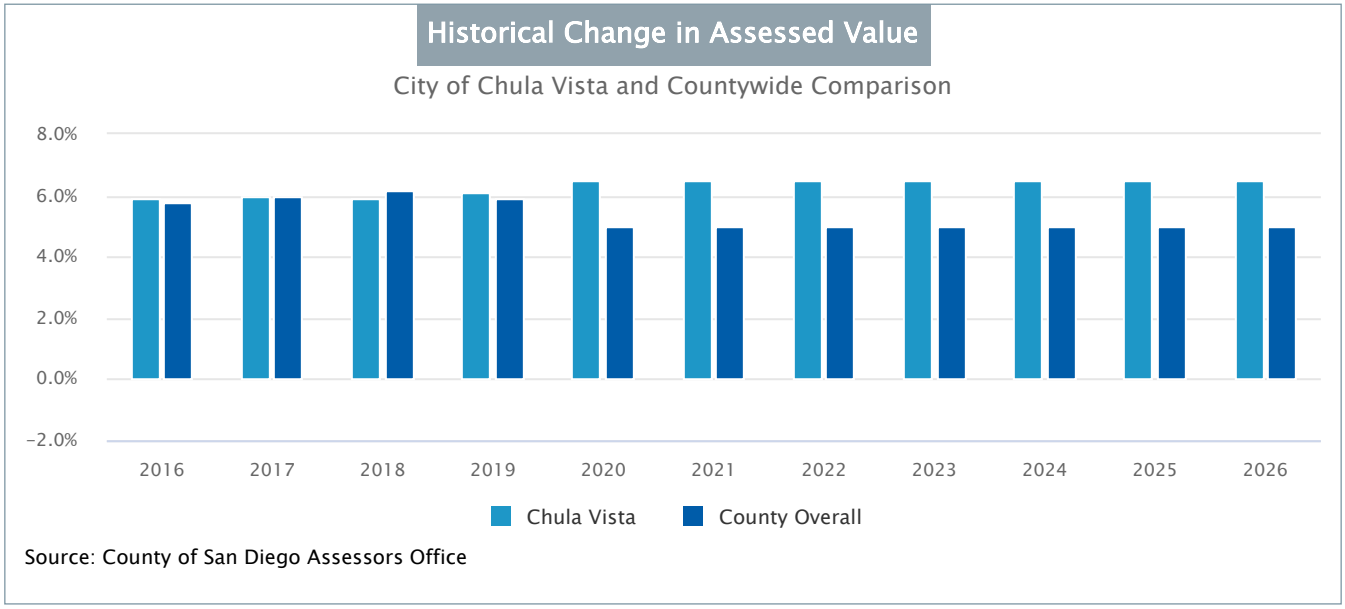
Property Tax

Property tax revenues comprise the City's largest discretionary revenue source and accounts for 18.4% of the total revenue for the General Fund. This revenue source is estimated at $58.7 million in the fiscal year 2027 Proposed Budget and represents 0.4% or $0.2 million increase from the fiscal year 2026 Adopted Budget.

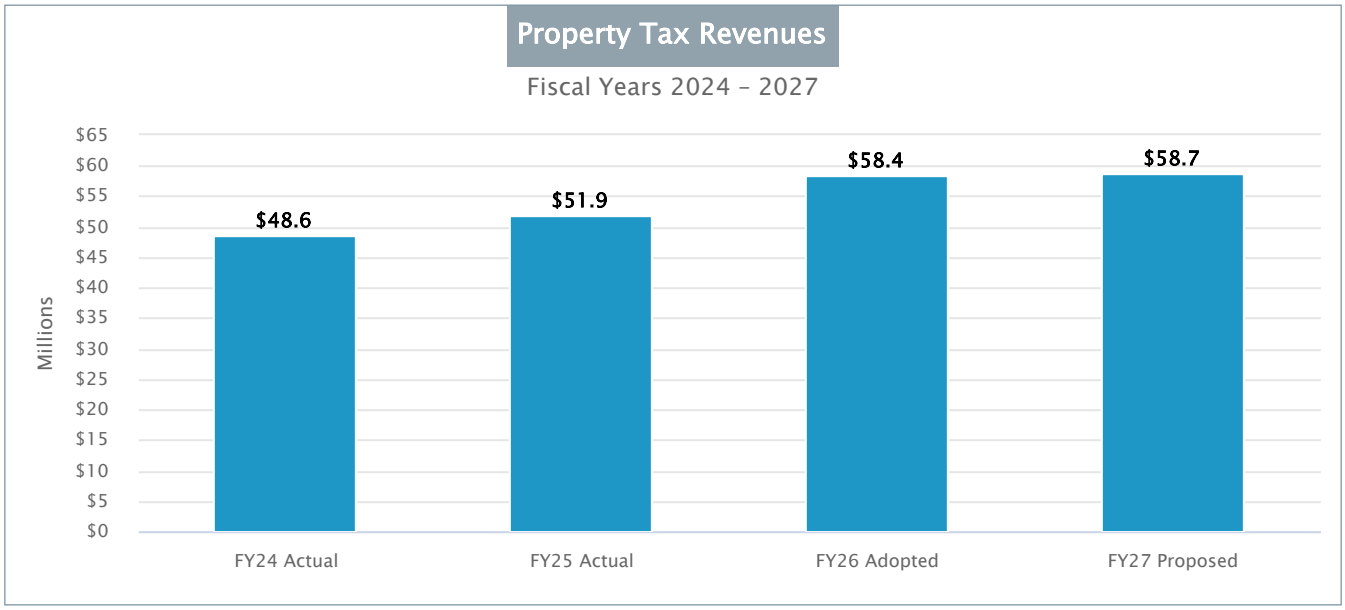
Property Tax revenues are based on a 1.0% levy on the assessed value of all real property. Under the terms of Proposition 13, approved in California in 1978, annual increases in the assessed value are capped at a maximum of 2% per year unless there is a change in ownership or new construction. Annual increases in assessed value are limited by either the California Consumer Price Index (CPI) or the 2% cap, whichever is less. Property tax revenues represent a major funding source for the City of Chula Vista as well as other local jurisdictions. Currently, the City of Chula Vista receives approximately 12.6% of each property tax dollar. Distribution of property tax dollars is depicted below.

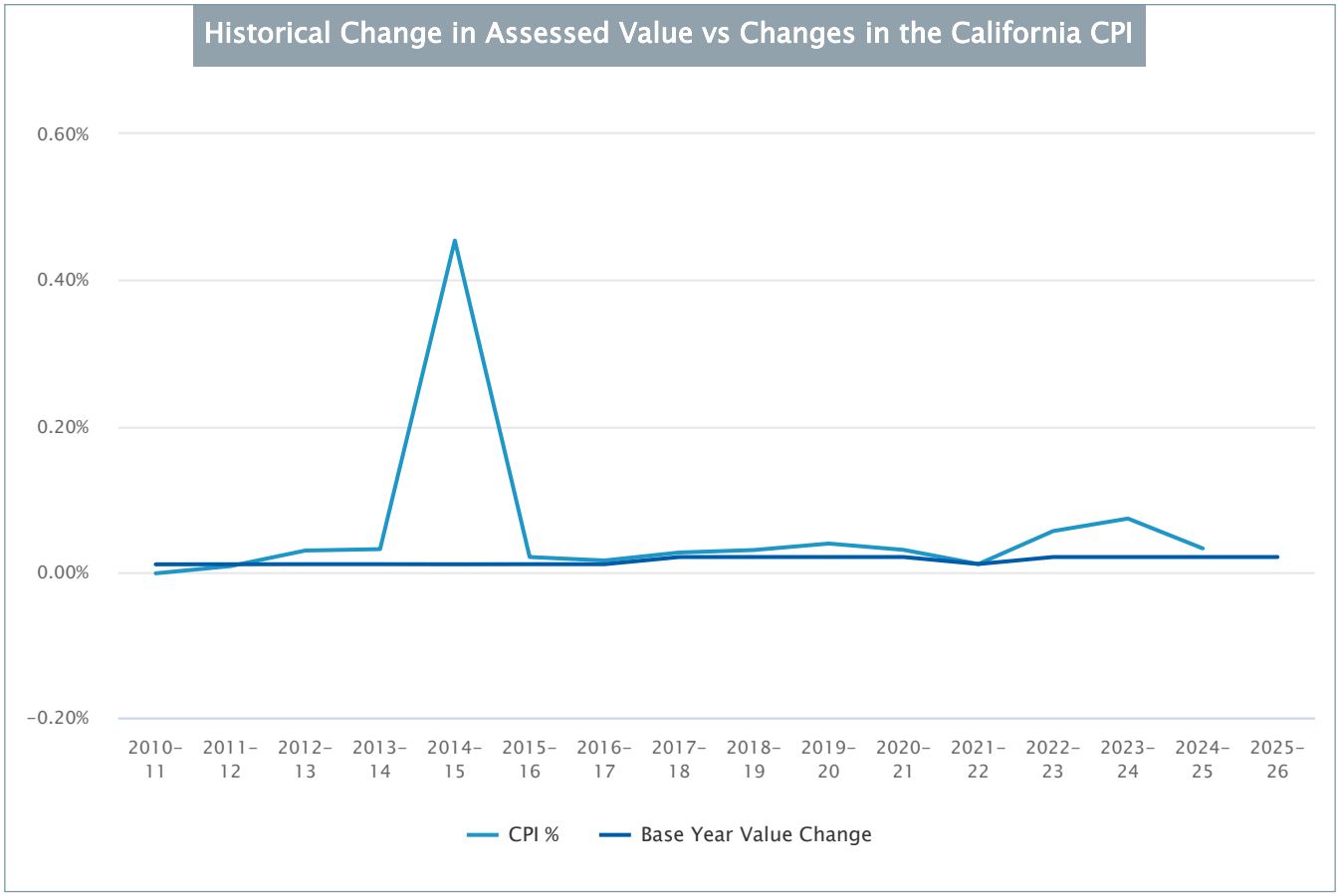


The change in assessed value for properties within the City of Chula Vista versus the County of San Diego since 2015 is depicted in the graph below.



Source: County of San Diego Assessors Office





Franchise Fees

Franchise fee revenues are generated from public utility sources such as San Diego Gas & Electric (SDG&E) (2% on gas and 1.25% on electricity), trash collection franchises (20% fee), and cable franchises (5% fee) conducting business within City limits. SDG&E collects the franchise fee from Chula Vista customers based on gas and electricity usage. Revenue growth is projected based on population and inflation factors. Proposed Franchise Fees revenues

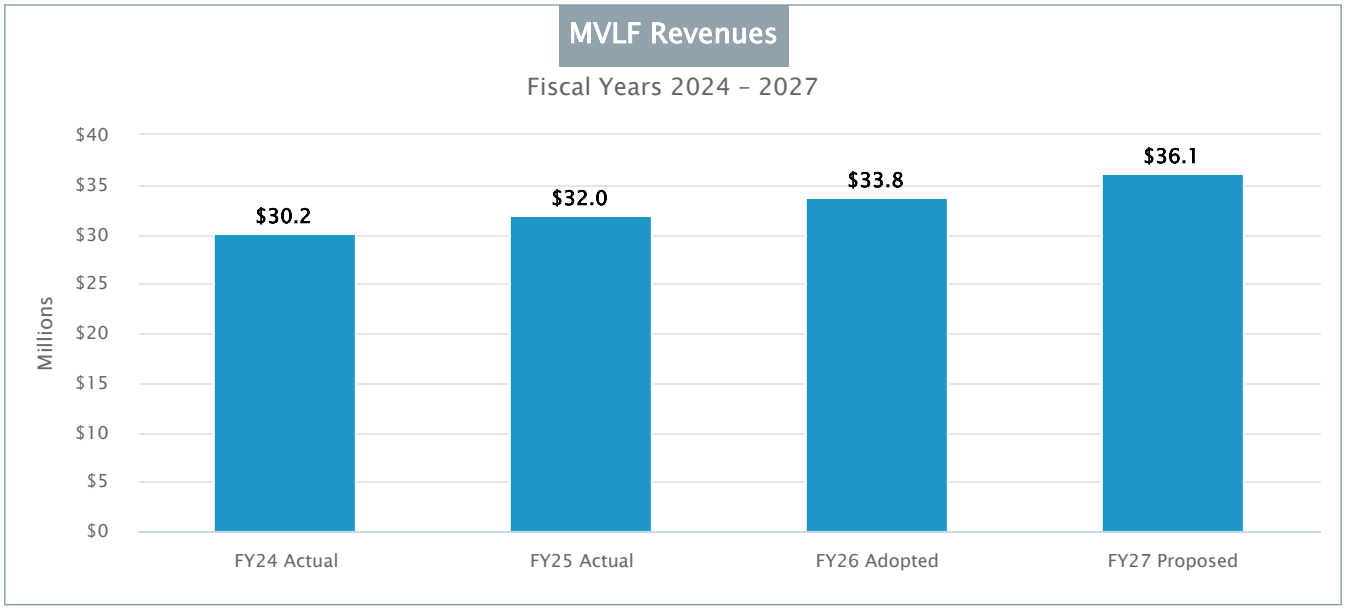
are budgeted at $16. million, a projected increase of approximately $0.6 million compared over the fiscal year 2026 Adopted Budget.

Motor Vehicle License Fees

Motor Vehicle License Fees (MVLF) revenues are generated from vehicle license fees paid with vehicle registrations with the State of California and then allocated to cities and counties. The fiscal year 2027 Proposed Budget MVLF revenues are projected to increase by $2.3 million to $36.1 million and represent 11.3% of the total fiscal year 2027 anticipated General Fund revenues.

With the State Budget Act of 2004, the allocation of MVLF revenues to cities and counties was substantially changed. Since 2006 the majority of MVLF revenues for each city grew essentially in proportion to the growth in the change in gross assessed valuation. Due to the revised formula by the State, 96% of the City's MVLF revenues fluctuated with changes in assessed values within the City.

The other 4% of MVLF revenues received by the City were based on a per capita formula but has since been shifted per Senate Bill (SB) 89 from June 2011. Provisions in SB89 shifted Vehicle License Fee revenues to fund the state law enforcement grants.

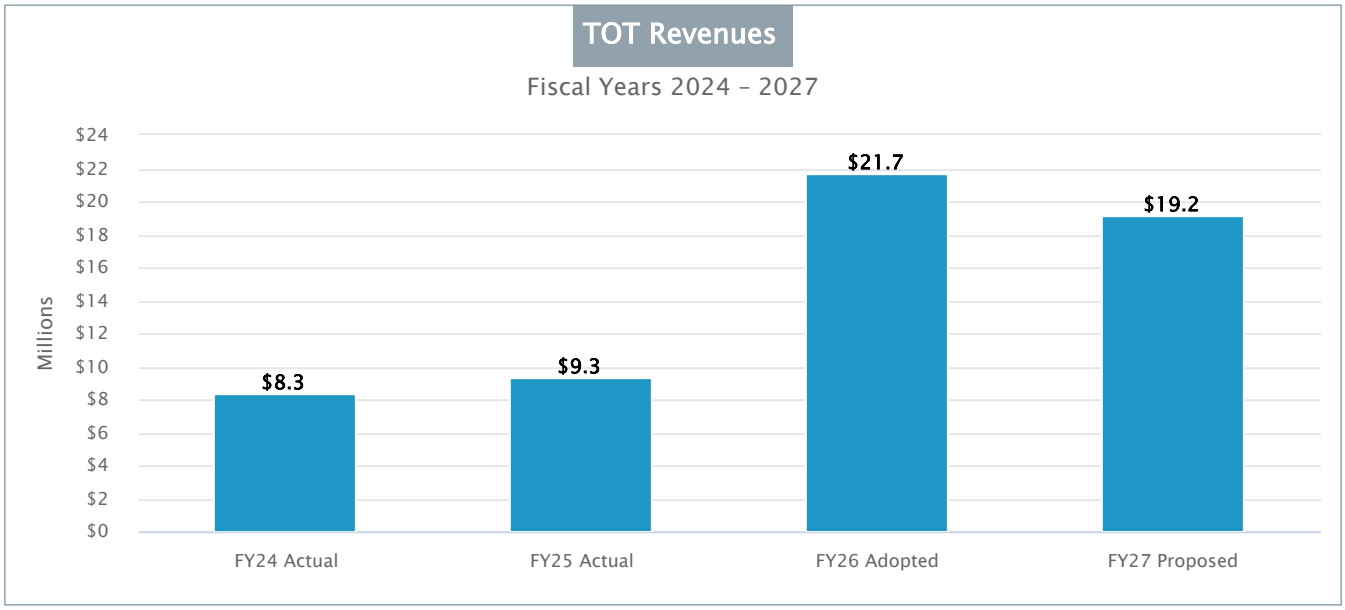


Utility Users' Tax

The City of Chula Vista imposes a utility users' tax (UUT) on the use of telecom at a rate of 4.75% of gross receipts. For natural gas services UUT is applied at a rate of $0.00919 per therm and $0.00250 per kilowatt on electricity services, which equates to a tax of approximately 1% of utility charges. Based on consumer trends and changes in technology, UUT is expected to slightly decline, and is budgeted at $3.7 million in fiscal year 2027, an increase of approximately $0.1 million, or 1% over the 2026 Adopted Budget.

Transient Occupancy Tax (TOT)

The City of Chula Vista imposes a Transient Occupancy Tax (TOT) upon all hotel stays within the City boundaries. The TOT tax rate in the City is 10%. Major economic drivers for TOT revenue include room rates, average occupancy rates, and seasonal and non-seasonal tourism.



Estimated TOT revenues for fiscal year 2027 are $19.2 million. This estimate includes a projected $2.6 million decrease from the fiscal year 2026 Adopted Budget based on current trends and an increase in the number of hotel operators in the City of Chula Vista, including the opening of the Bayfront Hotel Resort and Convention Center. TOT revenue generated by the Bayfront Hotel Resort and Convention Center is contractually required to be transferred from the General Fund to a separate fund.

Revenue Assumptions

Revenue projections are continually reviewed and updated by City staff. As described above, major general revenues, such as property taxes, sales taxes, franchise fees, utility users' tax, transient occupancy tax and motor vehicle license fees, are projected by the Finance Department based on prior history, growth and inflation projections, and economic climate. Additional assistance in the projection of revenues is provided by subject-matter experts such as the City's sales tax consultant, the County Assessor, and by reviewing regional and local economic forecasts provided by the UCLA Anderson Forecast and the County of San Diego, respectively.

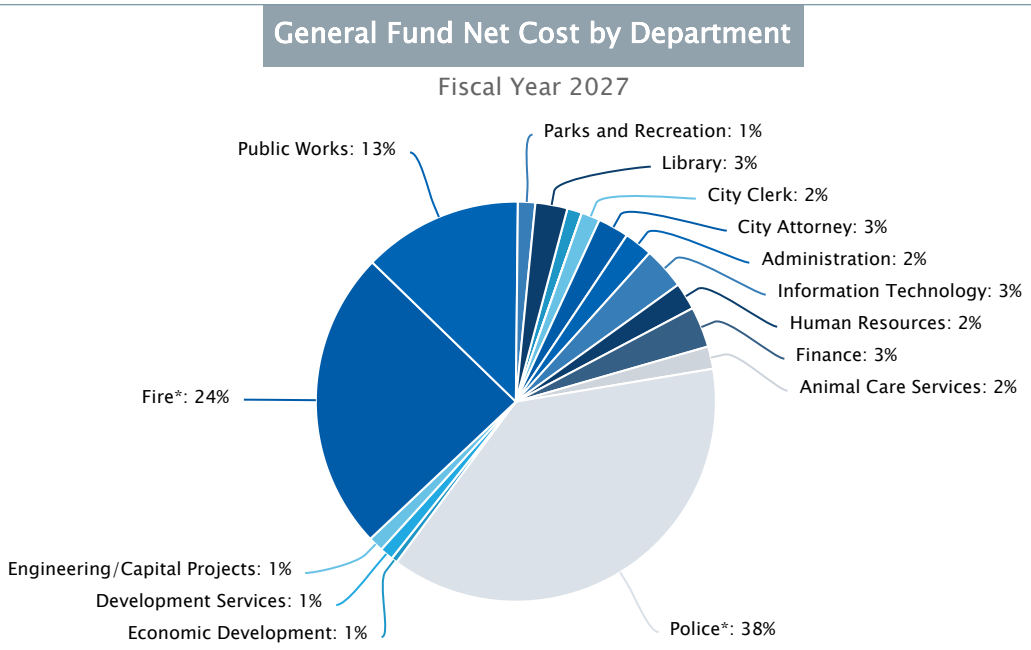
GENERAL FUND NET COST

General Fund Net Cost

The fiscal year 2027 Proposed General Fund budget of $318.1 million is based on funding from estimated department generated revenues totaling $48.2 million and discretionary revenues totaling $159.7 million. Department generated revenues are broadly defined as those revenues generated by a given activity (e.g., grant revenues, charges for services, licenses, permits). General revenues, or "discretionary revenues," are broadly defined as those revenues that are generated not by any given activity, but by general or specific taxing authority such as property taxes and sales tax that are included in Non-Departmental and not assigned to a specific department.

Departments that generate small amounts of revenue relative to their size generally have higher net costs, while those that generate large amounts of revenue relative to their size generally have lower net costs. The majority of discretionary revenue is allocated to public safety services, with the Police Department expenditures at 37.8% followed by the Fire Department at 24.3%. The next highest portion was allocated to Public Works at 12.9%.

The following chart depicts the percentage of net cost of all departments, excluding Non-Departmental, based on the fiscal year 2027 Proposed Budget.



Note: Amounts exclude Transfers Out, Utilities and Internal Services charges. * Revenue allocated for Measure A support departments is embedded in department generated revenue. Expenses of approximately $37.6 million added to Fire and Police Departments for Measure A expense allocations.

General Fund Net Impact

Fund/Department	Expenditures	Revenues	Net Impact
100 General Fund			
(01) City Council	1,917,161	-	1,917,161
(02) Boards & Commissions	15,618	-	15,618
(03) City Clerk	2,383,356	65,972	2,317,384
(04) City Attorney	4,356,888	411,149	3,945,739
(05) Administration	3,827,137	160,595	3,666,542
(06) Information Technology	5,646,668	292,698	5,353,970
(07) Human Resources	4,515,131	923,471	3,591,660
(08) Finance	6,344,103	1,076,896	5,267,207
(09) Non-Departmental	110,220,551	269,953,883	(159,733,332)
(10) Animal Services	4,398,723	1,572,604	2,826,119
(11) Economic Development	1,983,387	1,123,668	859,719
(12) Development Services	3,836,534	2,090,518	1,746,016
(13) Engineering/Capital Projects	12,838,291	10,978,187	1,860,104
(14) Police	88,807,063	7,721,574	81,085,489
(15) Fire	62,646,571	7,045,390	55,601,181
(16) Public Works	29,653,283	8,982,833	20,670,450
(17) Parks and Recreation	7,301,391	5,062,582	2,238,809
(18) Library	5,025,423	676,940	4,348,483
100 General Fund Total	**355,717,279**	**318,138,960**	**(37,578,319)**

Measure A expenditure allocations of approximately $37.6 million for Fire and Police Departments are included in the above figures.

GENERAL FUND LONG-TERM FINANCIAL PLAN

General Fund Long-Term Financial Plan

The City of Chula Vista General Fund Long-Term Financial Plan (LTFP) serves as a long-range fiscal planning tool to identify financial trends, projected budgetary surpluses or shortfalls, and encourage discussion to proactively address the City's long-range needs. The LTFP also served as a guideline for the development of the Fiscal Year 2027 General Fund budget.

The goal of the LTFP is to assess the City's ability over the ten-year term of the plan to:

- Maintain current or expand service levels;
- Preserve the City's long-term fiscal health; and
- Strategically maintain the City's reserve funds to meet the City's reserve policies thresholds.

The LTFP only addresses the City's General Fund. The General Fund serves as the principal source of revenues and expenditures that supports the City's core, day-to-day operating expenses. The LTFP focuses on baseline General Fund revenues and expenditures that are essential for the City to achieve the City's strategic goals over the next ten years. These goals include:

- Providing the highest level of municipal services based upon available resources;
- Maintaining safe and appealing neighborhoods;
- Providing funding for City infrastructure; and
- Continuing to expand the City's economic development and financial base.

It is important to emphasize that ***the LTFP is not a budget***. The LTFP does not make expenditure decisions or assume revisions to current service levels but rather highlights the need to prioritize the allocation of City resources to ensure the continuation of core City services. The purpose of the LTFP is to provide the City Council, key stakeholders, and the public an overview of the City's fiscal health based on various financial and service level assumptions over the next ten years, and to allow for the discussion of necessary steps to be initiated during the development and implementation of future budgets. The LTFP is intended to look beyond the annual budget cycle, serving as a planning tool to bring a long-term perspective to the budget process. Should projected expenditures exceed projected revenues in any given year, the City Manager will identify steps to mitigate the shortfalls prior to presenting a balanced budget to the City Council for consideration during the annual budget development process.

Revenue and Expenditure Projections

The LTFP forecasts General Fund revenues and expenditures based on current and known conditions, historical performance, economic data, and consultation from subject matter experts. The LTFP basis is the baseline operating revenues and expenditures in the City's General Fund and includes adjustments to forecasts for revenues and expenditures based on maintaining the City's service levels; anticipated new revenue streams and new projected costs (e.g., new facilities or financing tools); and other planned commitments. Based on projections within the LTFP, overall General Fund revenues and expenditures are anticipated to increase throughout the ten-year LTFP period. In some fiscal years, revenues are expected to exceed expenditures, resulting in an operating surplus; in others, expenditures are expected to exceed revenues, resulting in an operating deficit.

The current General Fund Long-Term Financial Plan is available at the following link:

https://www.chulavistaca.gov/departments/finance/financial-reports

DEPARTMENT SUMMARY REPORTS

General Fund Department Summary



The General Fund budget funds the day-to-day operations of most City services. For fiscal year 2027, the Proposed General Fund operating budget totals $318.1 million. The General Fund budget supports the following departments:

- Mayor and City Council
- Boards and Commissions
- City Clerk
- City Attorney
- Administration
- Information Technology Services
- Human Resources
- Finance
- Non-Departmental
- Animal Services
- Economic Development
- Development Services
- Engineering and Capital Projects
- Police
- Fire
- Public Works
- Parks and Recreation
- Library

To follow is a series of summary reports that reflect the anticipated revenues and expenditures, staffing information and significant budget adjustments and service impacts for each of the General Fund departments.

City Council



INFORMATION

WEBSITE www.chulavistaca.gov/departments/mayor-council

PHONE 619-691-5044

Title 2, Chapter 2.03 of the Chula Vista Municipal Code, (Ord. 2619 Sec. 1, 1994) consistent with Section 501 of the City Charter, established the City's Department of Mayor and Council. The Department is responsible for policy setting, constituent relations, inter-agency relations and intra-agency policy implementation. It is the professional support office of city government for the Mayor and City Council in the legislative branch and apart from the administrative functions of the City.

The City Council is comprised of a full-time Mayor and four part-time Council members. They are the governing and legislative body of the City. All powers of the City reside in the Council (the Mayor is considered a member of the Council) unless expressly delegated, assigned or excluded by the City Charter or controlling state or federal law (Article II, Sec. 201 City Charter). The City Council sets policy for the City through its legislative, budget and expressly granted executive functions.

The Mayor is elected at-large and Councilmembers are elected by district. Each holds office for a four-year term. The City Manager and City Clerk, the primary executive and document support officials, are appointed by and serve at the pleasure of the Council. The City Council reviews and approves the budget, enacts ordinances, authorizes public improvements, adopts traffic regulations, approves contracts, and sits as the Successor Agency to the Redevelopment Agency and Housing Authority. The City Council is also granted some expressly defined executive functions such as confirmation authority over all executive management and department head appointments. In addition, the Mayor has eight specific responsibilities defined in the City Charter; these are:

1. To report to the City Council annually and from time to time on the affairs of the City and to recommend for its consideration such matters as deemed expedient, and
2. To be the official head of the City for all political and ceremonial purposes and to be recognized by the courts for the purpose of serving civil process, for the signing of all legal instruments and documents, and by the Governor for emergency purposes, and
3. In the time of public danger or emergency, the Mayor, with the consent of the council, and for such period as the council may fix, to take command of the police, maintain order and enforce the law, and
4. To assume the primary, but not the exclusive responsibility, for interpreting to the people the policies, programs and needs of the City government and for informing the people of any major change in policy or program. The Mayor may represent the City in any and all matters involving other governmental agencies, provided that no act, promise, commitment or agreement entered into or committed by the Mayor shall be binding upon the City of Chula Vista unless duly authorized or ratified by the City Council, and
5. To represent the City in all regional public agencies which require an elected City official, unless otherwise determined by the City Council, and
6. To supervise the operation of the Mayor/Council office and personnel assigned thereto,
7. To perform such other duties consistent with the office as may be prescribed by this Charter or delegated to the Mayor or imposed on the Mayor by the City Council if not inconsistent with the provisions of this Charter, and
8. To exercise the full-time function as Mayor of the City during the usual business hours that the offices of the City are open, and such other hours and times as shall be necessary to discharge in full the duties imposed upon the Mayor.

Under Section 304 (4) of the City Charter, The Mayor is assigned the primary responsibility for interpreting to the community the policies, programs, needs of the City government and communicating any change in these policies

and programs. By Charter, the Mayor is designated as the City's representative to serve on committees that review policies, programs, and practices at regional, state, national and international levels. This is accomplished through work on bodies such as SANDAG, the League of California Cities, and the U.S. Conference of Mayors.

Responding to the Community

The Mayor and Council members respond to requests from the public. They support resident input and participation in policy-setting and review of city operations. City Boards and Commissions, and active civic, interest and community groups offer valued and diverse feedback. The flow of information between residents and City Hall is welcomed and encouraged. In addition to phone calls, letters and email, the public can learn more about Council actions by visiting the City's website at www.chulavistaca.gov.

Regular City Council meetings can be viewed via livestream at www.chulavistaca.gov/departments/mayor-council/council-meeting-agenda, on AT&T U-verse channel 99 (throughout the County), and on Cox Cable channel 24 (only in Chula Vista). Recorded meetings are also aired on Wednesdays at 7 p.m. (both channels) and are archived on the City's website.

The Constituent Services Representative facilitates the Mayor's role established by City Charter as having the primary responsibility for communicating with the community regarding City policies and programs. While each Council member can respond to community inquiries, the Mayor is vested with this responsibility. The Constituent Services Representative facilitates coordinating incoming concerns and efficiently handles timely responses. This process means that responsive City departments get one referral and not five, and constituents receive factual and consistent responses. Problems are addressed either directly or by referral to the responsible department. Responses to requests for assistance are made within as short a time frame as possible.

MISSION STATEMENT

The City Council is comprised of a full time Mayor and four part-time Councilmembers. The Mayor and City Council are elected at-large, and each holds office for a four-year term. The City Council reviews and approves the budget, enacts ordinances, authorizes public improvements, adopts traffic regulations, approves contracts, and sits as the Housing Authority and the Successor Agency to the Redevelopment Agency.



SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

- No significant budget adjustments.

(01) CITY COUNCIL

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	981,827	1,040,820	1,198,845	1,122,008	(76,837)
Hourly Wages	74,086	124,106	121,377	198,510	77,133
Health Benefits	150,751	161,740	187,488	219,616	32,128
Retirement Benefits	110,489	109,630	117,946	113,544	(4,402)
Other Personnel Expense	99,887	120,418	126,928	153,394	26,466
Personnel Expenses Subtotal	**1,417,040**	**1,556,713**	**1,752,584**	**1,807,072**	**54,488**
Supplies and Services	80,975	78,141	105,880	106,321	441
Other Capital	-	-	3,190	3,190	-
Utilities	518	639	534	578	44
Non-Personnel Expenses Subtotal	**81,493**	**78,780**	**109,604**	**110,089**	**485**
Total Expenditures	**$ 1,498,532**	**$ 1,635,494**	**$ 1,862,188**	**$ 1,917,161**	**$ 54,973**
Revenues					
Other Revenues	48	-	-	-	-
Total Revenues	**$ 48**	**$ -**	**$ -**	**$ -**	**$ -**
Net Program Expenditures	**$ 1,498,485**	**$ 1,635,494**	**$ 1,862,188**	**$ 1,917,161**	**$ 54,973**
Revenue Recovery %	**0%**	**N/A**	**N/A**	**N/A**	
Authorized Full Time Positions	**14.00**	**14.00**	**14.00**	**13.00**	**(1.00)**

Boards and Commissions



INFORMATION

WEBSITE www.chulavistaca.gov/boards
PHONE 619-691-5041
EMAIL cityclerk@chulavistaca.gov

The process of establishing boards and commissions is one that began with the City Charter as a method to give citizens a greater voice in the determinations of policies at all levels of government. Five commissions were established by the Charter:

- Board of Library Trustees
- Civil Service Commission
- Parks & Recreation Commission
- Planning Commission
- Redistricting Commission

All other City boards and commissions have been established through an ordinance or resolution since that time in order to meet specific needs of the City Council.

- Board of Appeals and Advisors
- Board of Ethics
- Charter Review Commission
- Citizens Oversight Committee – Measure A
- Citizens Oversight Committee – Measure P
- Cultural Arts Commission
- Health Wellness and Aging Commission
- Housing and Homelessness Advisory Commission
- Human Relations Commission
- Privacy Protection & Technology Advisory Commission
- Police Department Community Advisory Committee
- Sustainability Commission
- Traffic Safety Commission
- Veterans Advisory Commission

If you are interested in serving on a City board or commission, please complete an application on the City's website. Applications are accepted throughout the year from all interested residents at the following link: www.chulavistaca.gov/boards.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

- No significant budget adjustments.

(02) BOARD & COMMISSIONS

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	1,376	1,510	2,088	15,618	13,530
Non-Personnel Expenses Subtotal	**1,376**	**1,510**	**2,088**	**15,618**	**13,530**
Total Expenditures	**$ 1,376**	**$ 1,510**	**$ 2,088**	**$ 15,618**	**$ 13,530**
Net Program Expenditures	**$ 1,376**	**$ 1,510**	**$ 2,088**	**$ 15,618**	**$ 13,530**
Revenue Recovery %	**N/A**	**N/A**	**N/A**	**N/A**	
Authorized Full Time Positions	**-**	**-**	**-**	**-**	**-**

City Clerk



INFORMATION

WEBSITE www.chulavistaca.gov/cityclerk

PHONE (619) 691-5041

EMAIL cityclerk@chulavistaca.gov

The City Clerk is the Municipal Elections Official, Political Reform Act Filing Officer, and is responsible for legislative services, and records management. The Office of the City Clerk also manages public inquiries and Public Records Act requests, and provides support and information to the City Council, City Boards, Commissions, and Committees, City staff, and the public. The City Clerk manages City Council agendas and ensures they are published within legal timeframes and any other requirements provided by law.

MISSION STATEMENT

The City Clerk's Office is committed to accurately recording and preserving the actions of the City Council; safeguarding all vital, historical, and permanent records of the City; providing the highest quality service to the City Council, City staff, and the public in a timely, courteous, and fiscally responsible manner; and administering open and free elections in accordance with statutory requirements.

STRATEGIC GOALS

Operational Excellence

- Manage City elections from pre-planning to certification of election results for the June 2026 elections for Mayor, City Attorney, and City Councilmembers for Districts 1 and 2.

↘ STATUS:

The City Clerk will conduct the primary election in June of 2026 to determine the candidates who will proceed to the November 2026 general election. The City Clerk will initiate preparation of election materials and implement the administrative processes for the November General Election to ensure the timely certification of election results.

- Streamline the agenda management process for the boards and commissions for which the department provides administrative support, including the Planning Commission, Measure P Citizens' Oversight Committee, Sustainability Commission, Board of Appeals and Advisors Commission, and the Privacy Protection and Technology Advisory Commission.

↘ STATUS:

The City Clerk's Office continues to enhance tools and resources supporting Boards and Commissions to improve efficiency, consistency, and public access. A centralized internal resource hub provides staff with guidance on agenda preparation, including standardized timelines, deadline calculation tools, standard work for submitting agenda items, and uniform templates. Supplemental resources further streamline workflows and improve coordination across departments.

These enhancements promote transparency and compliance with legal requirements while supporting a consistent and familiar experience for members of the public engaging with City meetings. They are also

expected to result in faster turnaround times and reduced administrative burden for staff. The department remains on track and continues to refine and optimize each step of the process.

- Maintain a strong collaborative relationship with the Registrar of Voters, offering City Hall as a designated vote center for elections in the City and collaborating on permanently installed ballot drop boxes throughout the city. This partnership promotes transparency, strengthens public trust, and actively encourages civic engagement and democratic participation within the community.

↘ STATUS:

The City Clerk's Department continues to actively collaborate with the Registrar of Voters and other City departments to support accessible and transparent election services. The City currently hosts 10 ballot drop box locations throughout the community, including one convenient drive-up location to enhance voter accessibility.

In addition, the City successfully hosted a vote center at City Hall for the November 2025 statewide special election, providing residents with a centralized and accessible location to cast their ballots. City Hall was among the highest used vote centers in the County during the election, reflecting strong community engagement and accessibility.

This ongoing partnership not only encourages increased foot traffic to City Hall, parks, libraries, and other City facilities, but also ensures residents have convenient and reliable voting options. Through these efforts, the City Clerk and Registrar of Voters continue to promote transparency, strengthen public trust, and foster civic engagement within the community.

- Develop Laserfiche file plans for all City Departments, enabling the City to set the course for further automation of retention requirements, improve findability, increase in departments' ability to share information, and greater transparency.

↘ STATUS:

The City Clerk Department continues efforts to develop file plans for various City departments, expanding the work to include the City Attorney, Finance, and Human Resources departments. Staff are actively migrating records in preparation for launching the City Clerk repository citywide, enhancing accessibility and efficiency when accessing City records.

- Modernize and update the City's Records and Information Management (RIM) program for the effective management of citywide records.

↘ STATUS:

The City Clerk's Department is advancing the modernization of the City's Records and Information Management (RIM) program to improve how records are maintained and accessed by the public. This includes strengthening staffing, implementing an updated RIM Policy for electronic records, and improving workflows to support timely and reliable responses to Public Records Act requests. These efforts enhance transparency, ensure compliance, and provide the community with greater access to accurate and well-managed City records.

- To enhance the professional capabilities of City Clerk staff by supporting their participation in accredited training programs, with the goal of achieving the Certified Municipal Clerk (CMC) designation for all Deputy Clerks and senior department management. This initiative aims to improve the department's service delivery, foster transparency, and strengthen community trust by ensuring staff are well-equipped with the skills and knowledge necessary for effective governance and responsive public service.

↘ STATUS:

Department staff are actively engaged in professional development, using available funding for training, conferences, and scholarships to enhance their knowledge and skills. Through their hard work and dedication, multiple staff members have achieved the Certified Municipal Clerk (CMC) designation and are now pursuing the Master Municipal Clerk (MMC) certification, while several others are nearing completion of their CMC

requirements. Staff continue to track certification progress and engage with industry professionals to stay current with best practices, strengthening the department's ability to deliver high-quality service, promote transparency, and support effective governance.

- Expand the City Clerk's Department's administrative support to additional Boards and Commissions to provide consistent, transparent, and high-quality agenda management processes for the public, commissioners, and City staff.

↘ STATUS:

The City Clerk's Department is advancing this expansion by assuming administrative support for additional Boards and Commissions and standardizing agenda preparation practices across all supported bodies. This effort includes developing clear procedures, establishing consistent templates and workflows, and providing training to ensure standards are understood and applied uniformly. The Department is coordinating closely with partner departments to facilitate a smooth transition and maintain efficient operations. These efforts strengthen consistency, improve transparency, and enhance the overall accessibility of the public meeting process.

KEY PERFORMANCE MEASURES

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Number of state-mandated statements (campaign and conflict of interest) received and recorded	403	450	450
Number of state-mandated ethics certificates (AB 1234)	184	190	195
Number of Public Records Act Requests	1,271	1,450	1,500
Public Records Act Requests responded to within ten days	100%	100%	100%
Median number of days to fulfill Public Records Act Requests	6	10	10
Number of documents in Responsive Records released	12,647	28,300	22,000
Single redactions reviewed on responsive records	145,767	31,000	30,000
Number of City Council Meetings	34	30	30
Number of agenda items managed for the City Council meetings	407	375	375
Number of agenda items managed for dept. managed Boards & Commissions	132	150	150
Boards & Commissions applications processed	77	80	85
Boards & Commissions Vacancies Filled	26	30	25
Resolutions processed	233	220	220
Boards & Commissions resolutions processed	14	15	20
Ordinances processed	20	20	20
Documents routed for electronic signature	698	700	700
Boards & Commissions meetings	77	80	85

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

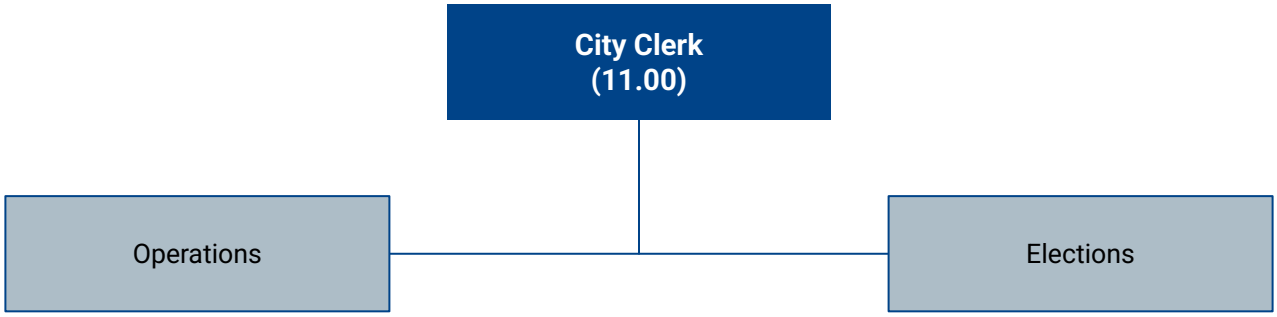
- No significant budget adjustments.

(03) CITY CLERK

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	828,950	999,700	1,131,139	1,332,628	201,489
Hourly Wages	15,654	20,875	21,276	22,629	1,353
Overtime	19,204	2,913	-	-	-
Health Benefits	140,440	144,742	176,739	166,790	(9,949)
Retirement Benefits	86,803	98,834	110,096	122,535	12,439
Other Personnel Expense	82,580	112,744	99,124	152,505	53,381
Personnel Expenses Subtotal	**1,173,631**	**1,379,809**	**1,538,374**	**1,797,087**	**258,713**
Supplies and Services	1,863,364	153,028	734,935	585,810	(149,125)
Other Expenses	-	1,538	-	-	-
Utilities	574	442	461	459	(2)
Non-Personnel Expenses Subtotal	**1,863,938**	**155,008**	**735,396**	**586,269**	**(149,127)**
Total Expenditures	**$ 3,037,568**	**$ 1,534,817**	**$ 2,273,770**	**$ 2,383,356**	**$ 109,586**
Charges for Services	875	4,415	750	1,092	342
Other Revenues	249,949	6,658	5,200	5,200	-
Transfers In	54,564	53,237	59,680	59,680	-
Total Revenues	**$ 305,387**	**$ 64,310**	**$ 65,630**	**$ 65,972**	**$ 342**
Net Program Expenditures	**$ 2,732,181**	**$ 1,470,507**	**$ 2,208,140**	**$ 2,317,384**	**$ 109,244**
Revenue Recovery %	**10%**	**4%**	**3%**	**3%**	
Authorized Full Time Positions	**9.00**	**10.00**	**10.00**	**11.00**	**1.00**

ORGANIZATIONAL CHART



Total GF FTE	11.00
Total Non GF FTE	0.00
Total Dept FTE	11.00

City Attorney



INFORMATION

WEBSITE www.chulavistaca.gov/departments/city-attorney

PHONE (619) 691-5037

EMAIL CityAttorney@chulavistaca.gov

The City of Chula Vista City Attorney's Office serves as legal counsel to the City Council, all City Boards and Commissions, the City Manager, the City Clerk, and all City Departments. The Office's primary responsibility is to provide clients with the legal services they need to conduct City operations, develop and implement City policy, and deliver City services in a lawful and efficient manner.

Staffing

The City Attorney's Office has eleven full-time attorney positions, three administrative assistant positions, one paralegal position, one investigator position, one risk manager position, and one office manager position. The Department currently has two attorney positions, one paralegal position, and one City Attorney Investigator position unfilled. The City Attorney's office is currently engaging outside counsel to assist with litigation and/or specialty law issues. Volunteer legal interns also provide valuable support.

In 2019, the City Council approved the creation of a Neighborhood Protection Unit ("NPU"), to include a prosecutor, a paralegal, and an investigator.

Elected City Attorney

Marco Verdugo serves as Chula Vista's City Attorney, the City's general counsel on all legal matters. He was sworn in on April 9, 2024, as Chula Vista's City Attorney. The City Attorney advises the City Council, City officials, boards, commissions, and departments on legal matters. His responsibilities also include drafting and reviewing municipal contracts, ordinances, and resolutions. This Office also plays a key role in advising on land use, public safety, labor law, and compliance with state and federal regulations.

Practice Areas

The City Attorney's Office delivers legal services in the following primary practice areas:

Contracts

The City enters into numerous contracts annually including those involving public works, procurement, consulting services, grants, and public/private partnerships. The City Attorney's Office provides legal services at all stages of contract development, implementation, and enforcement, including negotiation, drafting, administration, and dispute resolution. The City Attorney develops and maintains standardized City contracts, and actively participates in negotiations and structuring of complex transactions such as the finance and implementation of major capital projects, design/build agreements, and energy, telecommunications and solid waste disposal franchises.

Land Use

The City Attorney's Office provides legal counsel to the City Council, Development Services, Department, and Planning Commission on a wide range of land use issues including general and specific plans, zoning, subdivisions, growth management, special and conditional use permits, environmental impacts, including California Environmental Quality

Act (CEQA) review, hazardous materials, affordable housing, preservation of historic properties, and impact fees, exactions, and assessment districts for open space, parks, and other public facilities.

Economic Development and Real Estate

The City Attorney advises the City Council, City Manager, Successor Agency, and various City departments in connection with a wide range of economic development and real estate issues. Typical matters include property acquisition and disposition, leasing, licensing, easements, development agreements, affordable housing transactions, and the winding down of redevelopment activities.

Employment/Labor

With over 1,000 full-time City employees, and five established bargaining units, the personnel and labor issues facing the City are complex and diverse. In collaboration with the City's Human Resources Department, the City Attorney's office is responsible for advising on labor negotiations, employee policy development, federal and state labor, employment, and anti-discrimination laws, disciplinary matters, and dispute resolution, (including civil service and arbitration proceedings, and representing the City before various state/federal entities, including EEOC, DFEH, and PERB).

General Municipal Law

The City Attorney's Office provides legal advice in diverse areas of local government law such as municipal finance, budgeting, and taxation. The City Attorney's Office assists with the enactment of local laws by preparing City Council resolutions and ordinances, advises on conflicts of interest, open meeting laws, public records requirements, inter/intragovernmental relations and advises the City's many Boards and Commissions. The City Attorney's Office is frequently called upon to interpret and apply the rules contained in the City Charter and Municipal Code.

Litigation and Risk Management

The City Attorney's Office is responsible for defending the City against civil lawsuits alleging personal injury, land use, property damage, construction defect, wrongful death, and civil rights violations. The City Attorney's Office also includes key risk/claims management staff, who evaluate pre-litigation claims against the City, and work with all City Departments to develop and improve policies and procedures that mitigate risk. Along with risk management staff, the Office also takes steps to protect the City's interests and recover costs of damages incurred in certain matters including, but not limited to, breach of contract and construction defect matters. Cases and claims range from minor matters to multi-million-dollar lawsuits. The City Attorney's Office also initiates litigation when it is necessary to protect the interests of the City and/or its constituents. Lawsuits initiated by the City can include breach of contract, enforcement of property rights, construction defects, and pollution matters.

Criminal Prosecution

The Neighborhood Protection Unit (NPU) is responsible for evaluating and prosecuting misdemeanor violations of the City's Municipal Code. The topics covered vary according to the needs of the City. The NPU continues to work with City departments to support prosecutorial efforts to increase public safety in the City, as appropriate. The NPU also acts as a liaison with the District Attorney's Office to support collaborative efforts to effectively combat issues facing the community.

NPU and CVPD have collaborated on prosecuting the illegal sales of flavored tobacco products, thanks to grant funding which allows CVPD to conduct inspections and enforcement operations at various locations selling tobacco products. NPU has also prosecuted violations related to cannabis dispensary operations.

Gun Violence Restraining Orders

The NPU works closely with the Chula Vista Police Department (CVPD) to obtain Gun Violence Restraining Orders (GVROs). GVROs are civil proceedings, filed by law enforcement agencies. The orders prevent individuals from obtaining or possessing firearms ammunition and/or body armor. These individuals face many different circumstances which may present a risk of gun violence, such as a mental health emergency, a threat of suicide, or

a threat of harm to another. NPU files these GVROs in court and appears at all court hearings on behalf of CVPD. NPU also coordinates training for officers and works in conjunction with other agencies to use this tool as efficiently and effectively as possible.

In FY 2025-2026, CVPD referred 19 GVRO cases to NPU for review and filing. There were 7 permanent orders issued by the court after hearing. In 2 cases, the individuals were already otherwise prohibited from possessing firearms under other legal grounds. Three cases were dismissed after further investigation and criminal charges. Seven cases are still pending in court.

Police Controlled Licenses

NPU also assists CVPD with ensuring compliance with Police Controlled Licenses (PCLs), for industries related to cannabis, alcohol, tobacco, hotels, and massage businesses. NPU facilitated the revocation of two massage business permits. The businesses had numerous violations of the Chula Vista Municipal Code and were allowing prostitution activity at their establishments.

Code Enforcement

The City Attorney's Office assists with the enforcement of City Code provisions related to building standards, zoning requirements, neighborhood preservation, land use, and other conditions or conduct affecting public health, safety or welfare. Violations are addressed by employing the various legal enforcement tools available to the City: administrative actions, civil actions and, in extreme cases, criminal prosecution. The City Attorney's Office provides further assistance by obtaining legal orders for the abatement, and/or demolition of substandard properties.

NPU has assisted Code Enforcement with cases involving illegal/unpermitted grading, Mobile Food Facility violations, illegal encroachments in the public right of way, illegal encampments and environmental hazards.

Public Requests for Legal Assistance

The City Attorney's Office frequently receives requests for assistance from the public. The City Attorney's client is the city itself, not any one City resident. As a result, the City Attorney's Office cannot provide direct legal advice to anyone other than the City Council, the City's Boards and Commissions, the City Manager, and the other City employees acting on behalf of the City. However, the City Attorney staff use their best efforts to assist the public by directing them to other legal resources, as appropriate.

MISSION STATEMENT

The mission of the City Attorney's Office is to provide high-quality legal services to the City in order for the City to operate in a lawful and effective manner, safeguard taxpayer resources, and to improve quality of life for City residents.

STRATEGIC GOALS

Operational Excellence

- Continue to Support Digital Document Processes and Retention Practices
  - *Implement procedures and practices for digital document storage, organization and retention in accordance with the City's retention schedule.*

↘ STATUS:

The City Attorney's Office continues to work in conjunction with the City Clerk's Department to reorganize the City Attorney's digital document repository. The reorganization is based on the City's retention schedule. The updated framework for digital document retention will serve to ease the transfer of information, promote the

environment and boost security. This reorganized digital document repository will streamline and improve the efficiency of the City Attorney's Office by allowing staff to store digitized documents that are grouped together so that business rules for retention, security and privacy can easily and logically be applied.

- Improve Risk Management Practices
  - *Improve Contract and Insurance Standardization and Management Implement procedures and practices for drafting and processing various template and non-template City contracts, as well as securing appropriate coverage of insurance documents.*

↘ STATUS:

The City Attorney's Office is working with City Management and the Finance Department to implement City-wide streamlining for processing all template and non-template City contracts using contract management software, which includes an interface with the City's DocuSign technology and digital document storage software. This software will provide greater oversight and recordkeeping for City contracts, improve compliance with procurement and signature authority requirements, and highlight non-standard terms and conditions for risk management.

- Enhance Claims Handling and Litigation Efficiency
  - *Design standard work and protocols for pre-litigation/claims and litigation matters handled and/or overseen by the City Attorney Office to improve efficiency and outcomes for the City and its constituents.*

↘ STATUS:

This is an ongoing process which includes initiating the deployment of a matter management system to more efficiently handle and oversee litigation and develop best practices for City staff relating to potential claims and litigation.

Connected Community

- Improve the Flow of Information to the Public
  - *Continue to provide legal information related to issues affecting the City at public forums and meetings.*

↘ STATUS:

The City Attorney's Office continues to identify topical issues of interest to the public and provides legal information on such issues at City Council meetings, Board and Commission meetings, and community forums.

Strong and Secure Neighborhoods

- Develop programs that assist in the creation and maintenance of safe neighborhoods
  - *Review and update Chula Vista Municipal Code to make sure the statutes allow City to utilize enforcement tools more effectively.*
  - *Review and update administrative appeal procedures to allow quick resolution of administrative enforcement actions, ensuring individuals receive proper notice and due process; simplify internal processes to streamline the administrative process and improve communication between City departments.*
  - *Continue reviewing and updating forms and notices to make sure City departments are communicating effectively.*

↘ STATUS:

The City Attorney's Office worked with the Housing Department to facilitate the use and disbursement of grant monies to increase access to affordable housing, to adopt and enforce rental protections for residential tenants, and to identify legally appropriate approaches to the unhoused crisis.

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KEY PERFORMANCE MEASURES

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Acknowledge Constituent Requests for Information within One Business Day from Receipt of Request	98%	100%	100%
Respond to Constituent Requests for Information within Three Business Days from Receipt of Request	100%	100%	100%
Assess and Review Various Analysis Models for More Efficient Risk Management of Pooled Insurance, Self-Insurance and Reserve Fund Balance Protocols	99%	To be determined	To be determined

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

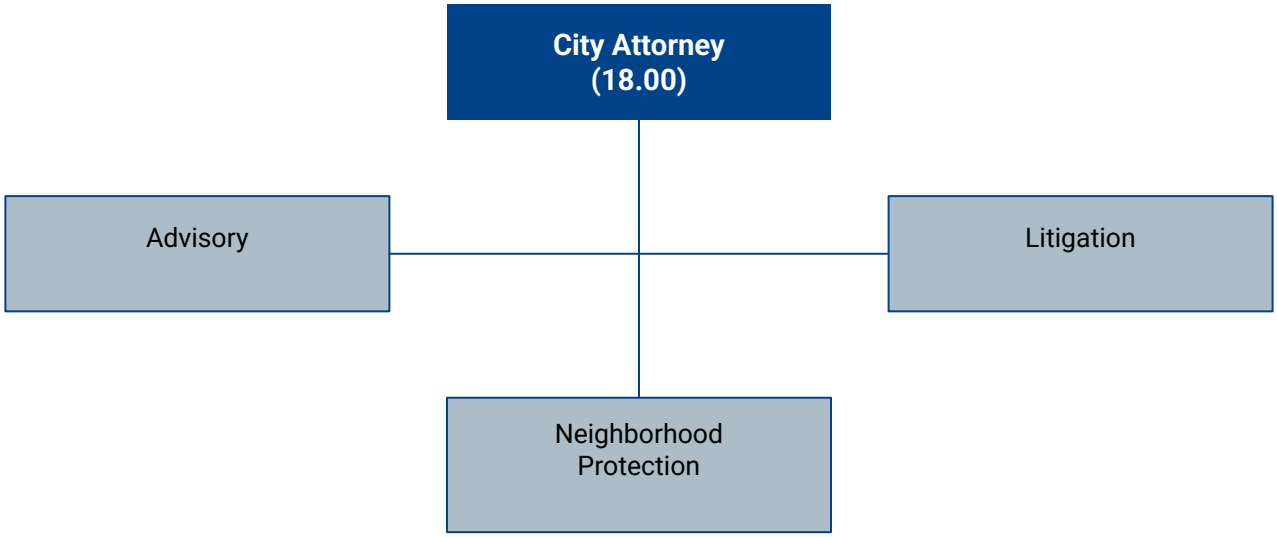
- Personnel Services: Addition of 1.0 Deputy City Attorney III and increase of expenditures for scheduled MOU contract increases for various bargaining groups along with change to health and retirement benefits.

(04) CITY ATTORNEY

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	1,339,118	1,782,559	2,713,521	3,048,384	334,863
Hourly Wages	54,109	36,716	2,046	2,176	130
Overtime	-	-	500	532	32
Health Benefits	150,763	183,268	294,500	293,624	(876)
Retirement Benefits	148,177	175,839	286,603	300,245	13,642
Other Personnel Expense	140,577	215,731	174,156	196,393	22,237
Personnel Expenses Subtotal	**1,832,744**	**2,394,112**	**3,471,326**	**3,841,354**	**370,028**
Supplies and Services	805,032	861,079	452,422	509,505	57,083
Other Capital	-	-	4,948	4,948	-
Utilities	872	913	1,086	1,081	(5)
Non-Personnel Expenses Subtotal	**805,904**	**861,991**	**458,456**	**515,534**	**57,078**
Total Expenditures	**$ 2,638,648**	**$ 3,256,104**	**$ 3,929,782**	**$ 4,356,888**	**$ 427,106**
Revenues					
Licenses and Permits	24,838	22,242	22,176	21,220	(956)
Charges for Services	233,436	206,514	404,065	380,982	(23,083)
Other Revenues	557,929	159,948	12,764	8,947	(3,817)
Transfers In	1,537	5,913	-	-	-
Total Revenues	**$ 817,739**	**$ 394,618**	**$ 439,005**	**$ 411,149**	**$ (27,856)**
Net Program Expenditures	**$ 1,820,908**	**$ 2,861,486**	**$ 3,490,777**	**$ 3,945,739**	**$ 454,962**
Revenue Recovery %	**31%**	**12%**	**11%**	**9%**	
Authorized Full Time Positions	**17.00**	**17.00**	**17.00**	**18.00**	**1.00**

ORGANIZATIONAL CHART



Total GF FTE	18.00
Total Non GF FTE	0.00
Total Dept FTE	18.00

Administration



INFORMATION

WEBSITE www.chulavistaca.gov/departments/city-manager

PHONE (619) 691-5031

EMAIL citymanager@chulavistca.gov

The City of Chula Vista is governed under the council-manager form of government. This local government structure combines the political leadership of elected officials with the strong managerial and administrative expertise of an appointed City manager. Under the council-manager form of government, the City Council are the policy makers, and the City Manager is responsible for the implementation of those policies.

In Chula Vista, the City Manager is responsible for the daily operation and administration of all City departments and professional staff except for the elected and appointed offices of the City Attorney and City Clerk, respectively. The City's FY 2026 Adopted Budget included 1,325.75 full-time equivalent employees in the 14 City Manager-directed departments: Administration, Animal Services, Development Services, Economic Development, Engineering, Finance, Fire, Housing and Homeless Services, Human Resources, Information Technology, Library, Parks and Recreation, Police and Public Works.

The Administration Department is comprised of the City Manager's Office and the Office of Communications.

City Manager's Office

The City Manager serves as the City's Chief Executive Officer daily and as the Director of Emergency Services during emergencies such as the COVID-19 pandemic and Border 2 Fire. To execute the position, the City Manager plans and directs the implementation of City programs in accordance with City Council direction and policies, the City Charter and the Municipal Code to provide efficient, effective and equitable municipal services for the Chula Vista community. In addition to overseeing daily operations, the City Manager utilizes strategy and visionary leadership to champion special projects and initiatives to guide the long-term development of the City such as the Chula Vista Bayfront, the University and Innovation District, the Citywide Strategic Plan, and continued implementation of Measure A and Measure P sales tax measures. The City Manager ensures the preparation and monitoring of a fiscally sound operating budget to fund the highest level of municipal services possible.

Within the City Manager's Office and four Deputy City Managers provide support through direct supervision over 10 of the 14 manager-directed departments. The Deputy City Managers, Chief of Police and Fire Chief report directly to the City Manager.

Office of Communications

The Administration Department also includes the Office of Communications, which leads the City's efforts to promote city initiatives and events and engage with our diverse communities. These efforts are achieved through robust public information, media relations, community engagement, multilingual access, emergency communications, marketing and branding programs. The Office's work serves to strengthen community and civic pride, improve economic development, and increase awareness and understanding of the City with residents, the San Diego region and visitors alike. The Communications team leads major communications initiatives; develops and implements public education, marketing and advertising campaigns; promotes the City as a destination for filming; creates and provides original content via web, social media, newsletters, press releases, and other channels; and provides media, emergency communications and public information services. Communications also advises and supports departments Citywide, as they conduct proactive community engagement, outreach, and participation activities.

MISSION STATEMENT

The mission of the Administration Department is to advance City Council policies while providing transparent, responsive leadership that strengthens public trust, enhances service delivery, and fosters meaningful community engagement.

KEY PERFORMANCE MEASURES

City Manager's Office

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Provide an annual report to the City Council, community and City staff at the end of each fiscal year	100% complete	100% complete	100% complete
Implement a cross-departmental spending plan with reporting metrics and an emphasis on equity for American Rescue Plan Act Funds from May 2021-December 2024	100% complete	100% complete	N/A
Increase intergovernmental collaboration and legislative advocacy to further adopted platform and support as-needed special projects, including a new federal legislative advocacy contract	100% complete	100% complete	100% complete
Continue City Manager's Message in the monthly Community Connection newsletter to improve and increase outreach and relationship building within the community; write minimum of 10 messages annually	100% complete	100% complete	100% complete
Propose a Citywide technology oversight and privacy policy and establish a privacy advisory commission	100% complete	100% complete	N/A
Engage a consultant to assist in the development and adoption of a Diversity, Equity, and Inclusion Plan	90% complete	100% complete	N/A
Update the City's Strategic Plan	25-50% complete	100% complete	N/A
University Now Initiative (Academic Program Planning with Southwestern College)	80% complete	100% complete	N/A
First Phase of University Development Planning Effort	N/A	100% complete	N/A
Engage a consultant to assist in the development and adoption of the first-ever Economic Development Strategic Plan	N/A	25 % Complete	100% complete

Office of Communications

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Increase in followers on City social media sites	N/A	11 % growth	5% growth
Percentage of social media posts translated into Spanish	N/A	100%	100%
Number of community engagement campaigns Communications conducted via Community Voices	N/A	3	10
Engage consultant to conduct Citywide strategic communications assessment, with recommendations for improvements to modernize practices	N/A	50% complete	100% complete
Engage a consultant to assist in the development of a Crisis Communications Plan	N/A	20% complete	100% complete

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

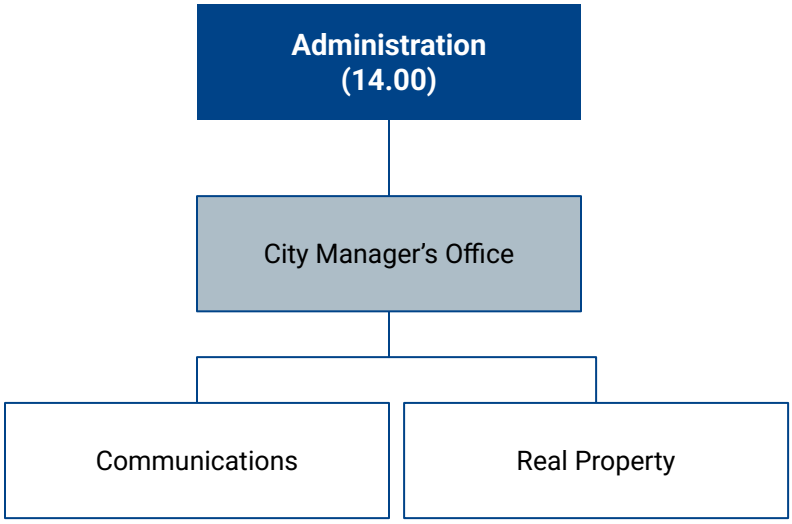
- Personnel Services: Addition of 1.0 Special Events Coordinator and 1.0 Community Engagement Specialist. Increase of expenditures for scheduled MOU contract increases for various bargaining groups along with change to health and retirement benefits.

(05) ADMINISTRATION

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	1,637,019	1,703,496	2,233,513	2,571,868	338,355
Hourly Wages	22,917	111,601	-	-	-
Overtime	528	9,322	-	-	-
Health Benefits	145,425	143,932	199,923	219,261	19,338
Retirement Benefits	150,896	155,337	205,663	264,290	58,627
Other Personnel Expense	229,307	258,254	347,056	397,290	50,234
Personnel Expenses Subtotal	**2,186,092**	**2,381,941**	**2,986,155**	**3,452,709**	**466,554**
Supplies and Services	232,706	258,682	265,739	373,756	108,017
Utilities	913	571	675	672	(3)
Non-Personnel Expenses Subtotal	**233,618**	**259,253**	**266,414**	**374,428**	**108,014**
Total Expenditures	**$ 2,419,711**	**$ 2,641,194**	**$ 3,252,569**	**$ 3,827,137**	**$ 574,568**
Revenues					
Charges for Services	54,651	56,740	172,060	159,860	(12,200)
Other Revenues	13,453	720	735	735	-
Total Revenues	**$ 68,104**	**$ 57,460**	**$ 172,795**	**$ 160,595**	**$ (12,200)**
Net Program Expenditures	**$ 2,351,607**	**$ 2,583,734**	**$ 3,079,774**	**$ 3,666,542**	**$ 586,768**
Revenue Recovery %	**3%**	**2%**	**5%**	**4%**	
Authorized Full Time Positions	**11.00**	**13.00**	**11.00**	**14.00**	**3.00**

ORGANIZATIONAL CHART



Total GF FTE	14.00
Total Non GF FTE	0.00
Total Dept FTE	14.00

Information Technology Services



INFORMATION

FOR MORE INFORMATION VISIT: www.chulavistaca.gov

The Information and Technology Services (ITS) Department is the engine behind the City's technology, driving innovation, enabling progress, and keeping every department connected and running at full speed. ITS designs, deploys, and supports the systems that power daily operations, from hardware and software to mobile communications and enterprise platforms. By streamlining processes, boosting reliability, and delivering forward-thinking solutions, ITS helps every department perform at its best, ultimately enhancing the services we provide to our community.

The City of Chula Vista ITS Department is comprised of the following divisions:

- Computer Operations
- Application Support
- Geographic Information Systems (GIS)
- Cybersecurity
- Network Engineering
- Police Technology Unit
- Project Management

With nearly 1,700 staff spread across City Hall, the Police Department, the Public Works yard, the Animal Care Facility, Living Coast Discovery Center, Civic Library, South Library, 11 fire stations, 12 recreation centers, the ITS Department is constantly in motion, tackling daily challenges while driving major initiatives forward. As technology powers nearly every aspect of City operations, the ITS team rises to the occasion, delivering dedicated support and giving their all to keep everything running smoothly.

The **Computer Operations Division** provides technical planning and implementation, guidance, training, and support for employees working across more than 1,000 computers and dozens of standard office productivity and specialized applications, including 24/7 technical support for the Fire Department to ensure critical systems remain operational at all times. The team is responsible for maintaining and monitoring servers, configuring and deploying laptops and desktops, and supporting and ensuring reliable performance across the City's technology environment. They also support conference room technology, assist users with account access and troubleshooting, City Council meetings, and provide ongoing PBX phone system support to keep staff connected, productive, and equipped to serve the community.

The **Applications Support and Programming Division** administers and supports enterprise-level software used by staff, including the City's accounting, financial planning, human resources, land development, building permitting, and utility billing systems. The division assists end users in application functionalities, configuration, report writing, data exchange, security, and the implementation of modifications to meet end-user needs and specialized requirements. This division also manages and maintains the city website and content management system, which is the city's primary public touchpoint – providing residents and visitors with 24/7 access to services and up-to-date information.

The **Geographic Information System (GIS) Division** provides mapping, data maintenance and analysis, and development of custom applications used by staff daily. GIS is integrated across the city into asset management

and permitting software, dispatch systems, addressing, and daily department workflows. The division also provides GIS services to the public and public safety teams through data access and web-enabled mapping applications. With over 300 unique data layers, GIS staff manages one of the most extensive, fully integrated GIS databases in San Diego County.

The **Cybersecurity Division** is responsible for protecting the city's information systems, data, and critical infrastructure by ensuring the confidentiality, integrity, and availability of digital services. The division develops and enforces cybersecurity policies, standards, and procedures aligned with frameworks such as The National Institute of Standards and Technology (NIST) and Criminal Justice Information Services (CJIS), while conducting ongoing risk assessments and vulnerability management. The team deploys and manages enterprise security technologies, including endpoint protection, threat detection and response systems, email and web filtering, and identity and access management solutions. They continuously monitor the city's environment for suspicious activity, investigate potential security incidents, and coordinate response and recovery efforts to minimize risk and operational impact. The Cybersecurity Division has also recently implemented an internal cybersecurity awareness training program for staff to strengthen user knowledge and reduce human-related security risks. The Cybersecurity Division collaborates closely with other IT teams and external partners to ensure a coordinated and proactive approach to securing the city's technological environment while supporting compliance with state, federal, and criminal justice security requirements.

The **Network Engineering Division** manages and maintains the framework of the city's network utilized by both staff and the public. This includes the design, implementation, monitoring, and ongoing support of the city's wired and wireless infrastructure across all facilities, ensuring reliable and secure connectivity for critical operations. The team is responsible for configuring and maintaining core network components such as switches, routers, firewalls, and internet connections, as well as supporting inter-building connectivity and remote access solutions. They oversee network performance, proactively monitor outages or vulnerabilities, and respond to incidents to minimize downtime and service disruptions.

The **Police Technology Unit** serves as a dedicated technology partner to the Police Department, providing secure, reliable, and innovative systems that enable effective public safety operations. The Unit oversees mission-critical applications, infrastructure, and field technologies, supporting sworn and professional staff while advancing operational efficiency, data-driven decision-making, and strategic technology initiatives.

The **Project Management Division** oversees the planning, purchasing, coordination, and execution of technology related projects across the city's ITS Department. The team ensures that projects are delivered within defined processes for schedules, budgets, and scope, aligned with organizational goals while minimizing risk and disruption to daily operations.

As the City of Chula Vista expands its services to the public, the Information Technology Services Department serves as the technology subject matter expert during the design and construction of new City facilities. The department collaborates closely with project stakeholders to ensure all technology infrastructure is thoughtfully planned, scalable, and aligned with modern standards and future needs. Over the next year, the team will continue to support new developments by integrating reliable, secure, and forward-looking IT solutions into each project such as:

- Millennia Library
- Fire Station 11
- Fire Station 12

MISSION STATEMENT

The mission of the Information Technology Services Department is to build a quality and comprehensive technology infrastructure, establish and maintain an effective operational environment, and deliver quality, secure, prompt, cost effective, and reliable technology services to the City of Chula Vista.

DIVISIONS' STRATEGIC GOALS & STATUSES

Computer Operations

- Continuously evaluate, pilot, and implement emerging technologies that address operational challenges, improve service delivery, and inform the City's long-term digital direction.
- Deliver secure, scalable, and reliable information technology solutions by developing and executing a comprehensive 5-year Information Technology and Cybersecurity Strategic Roadmap aligned with the City's evolving service needs and compliance requirements.

↘ STATUS:

- The City's IT Service Desk platform was significantly enhanced by streamlining workflows and overhauling the new hire onboarding process, improving efficiency and response times.
- Integration began between Active Directory and the enterprise resource planning's Human Capital Management module, setting the foundation for automated user provisioning.
- Group Policies were securely restructured to strengthen endpoint compliance and reduce attack surfaces.
- The City Hall, Public Works, and Library domain controllers (approx. 10 servers) were upgraded to the latest operating system, enhancing security and performance.
- Virtualization efforts increased, leading to the consolidation and decommissioning of physical servers to reduce maintenance and power costs.
- Twenty legacy routers were decommissioned from fire stations and parks to simplify the network topology and reduce operational costs.
- The City migrated DNS services from Cox to Azure DNS, increasing reliability and security of domain name resolution across all operations.

Geographic Information Systems

- Integrate Geographic Information Systems (GIS) across all departments to support planning, operations, and public engagement by delivering actionable spatial insights and enterprise system integration.
- Ensure GIS data accuracy, consistency, and accessibility through regular validation, and collaboration with departmental data owners.
- Develop and maintain user-friendly public-facing mapping applications and dashboards that improve transparency, civic engagement, and access to city services.

↘ STATUS:

Staff is currently engaged in several projects which will enhance the City's technology infrastructure:

- Maintained and updated the City's assets, land base, and administrative geospatial database with over 360 data sets and over 1.8 million data points, including 123,452 feature edits and 69,100 new features across 55 feature classes
- Integrated 3 new business solutions related to environmental inspections on commercial and industrial locations
- Implemented streamlined data access between Federal, Regional, and Local institutions to for city staff
- Supported Public Safety needs for 911 Dispatch, Fuels Crew, and field staff through supporting grant requirements, updating road networks and addresses, and expanding access to mission critical datasets.

Application Support

- Provide technical troubleshooting support to resolve both complex software issues and act as a liaison between city staff and various software vendors
- Ensure the stability, performance, and reliability of enterprise applications through proactive maintenance, timely upgrades, and responsive support aligned with departmental needs

- Act as a system administrator for multiple enterprise applications by maintaining user permissions and ensuring security compliance across departments
- Collaborate with departments to streamline workflows and eliminate manual processes by expanding integrations between enterprise systems and deploying modern automation solutions
- Create custom reports and dashboards that help city staff perform their duties more efficiently and make data-driven decisions regarding budgeting, resource allocation, and community trends
- Deliver user-focused training, documentation, and support to maximize adoption, improve productivity, and increase satisfaction with city-supported applications

↘ STATUS:

Staff is currently engaged in several projects which will enhance the City's technology infrastructure:

- Implementation of a new online payroll timekeeping and scheduling system to reduce staff time spent recording hours worked or leave taken, while at the same time increasing accuracy.
- Migration of the City's public-facing website to a new CMS and hosting platform, including a complete visual redesign which is on track for a December 2026 release.
- Assisting multiple departments with various new software integrations and automations to increase operational efficiencies, synchronize data, eliminate manual data entry, and foster better data accuracy across systems
- Continue to improve and add functionality to the City's internal SharePoint site to improve staff collaboration, file sharing, and technical proficiency across departments.

Cybersecurity

- Develop and implement a Citywide Cybersecurity Program aligned with the NIST Cybersecurity Framework
- Establish and formalize cybersecurity governance, including policies, standards, and risk management
- Develop, implement, and test Incident Response, Disaster Recovery (DR), and Business Continuity Plans (BCP) to ensure operational resilience for critical city services
- Strengthen our vendor risk management program that conducts cybersecurity risk assessments for all vendors doing business with the city to protect City systems and data from third-party risks
- Conduct regular vulnerability assessments and penetration testing, and implement remediation strategies to reduce risk exposure
- Strengthening identity and access management (IAM) practices, including multi-factor authentication (MFA) and Single Sign-on (SSO)

↘ STATUS:

Staff is currently engaged in several projects which will enhance the City's technology infrastructure:

- Initiated development of a citywide cybersecurity policy framework, including acceptable use, access control, and incident response policies.
- Implemented multi-factor authentication (MFA) and for remote access and critical systems, significantly reducing account compromise risk.
- Began migrating configuration of all services to utilize Single Sign-On (SSO) for centralized identity management.
- City's cybersecurity program successfully blocked over 11 million malicious attempts to access our systems.
- Conducted initial enterprise-wide vulnerability assessment, identifying key remediation priorities and reducing critical vulnerabilities by 86%.
- Monitored city systems, 24/7, with professional security operations center (SOC). Over 324 million security events were monitored and analyzed across city networks
- Investigated and responded to 380+ security alerts
- Prevented 200+ malware and ransomware threats
- Enhanced cybersecurity awareness training for staff, increasing phishing awareness and reducing click rates in simulated phishing campaigns.

Network Engineering

- Maintain a highly available and resilient network infrastructure
- Improve organization, cleanliness, and management of IDF and network facilities
- Identify and remediate high-risk network practices
- Enhance performance, reliability, and security of public-facing Wi-Fi services for residents
- Strengthen firewall management and overall network security controls

↘ STATUS:

- City wide network redesign project to be fully implemented by the end of 2026.

Police IT Division

- Ensure System Reliability and Continuity
- Enhance Officer and Public Safety
- Support Data-Driven Policing and Transparency
- Align Technology with Organizational and Citywide Goals

↘ STATUS:

- Expanded support for real-time technologies including Drone as a First Responder (DFR), Real-Time Crime Center (RTCC) integrations, and live call streaming solutions, improving situational awareness and response capabilities
- Led the evaluation and selection of a next-generation RMS, aligning system capabilities with operational needs while identifying key risks related to data conversion, vendor support, and long-term sustainability, and developing implementation timelines and contingency strategies to ensure continuity of operations during the transition
- Evaluated and planned solutions to support legacy data access and reporting, ensuring seamless continuity of reporting throughout the RMS transition
- Analyzed mobile network performance to guide carrier decisions and improve field connectivity, while supporting public safety broadband initiatives such as FirstNet to enhance communication reliability

Project Management

- Oversee and streamline technology procurement processes tied to projects
- Improve coordination between technical teams, vendors, and business units
- Deliver projects on time and within approved scope and budget using a standard repeatable process
- Ensure alignment of IT projects with organizational and strategic goals

↘ STATUS: SELECTED PROJECTS

- Proof of concept for Microsoft Teams Telephony in progress
- Network Redesign Project in progress
- Website Redesign Project in process
- IT Governance through RFP
- Privacy & Technology Advisory Commission (PTAC)
- Millennia Library in process

KEY PERFORMANCE MEASURES

The Information Technology Services Department tracks performance through system uptime, cybersecurity readiness, data accuracy, and user engagement. Key metrics include maintaining 99.9% network uptime, planning/completing annual disaster recovery tests, and delivering major infrastructure and application upgrades on schedule. GIS success is measured by updated datasets, system integrations, and increased access of information through applications. Application Support performance includes completed integrations, reduced manual workflows, and increased staff adoption of key platforms and training resources.

	CY 2025 Actual
Service tickets created	10,165
Malicious access attempts (estimated)	11,000,000
City website visits	3,514,661

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

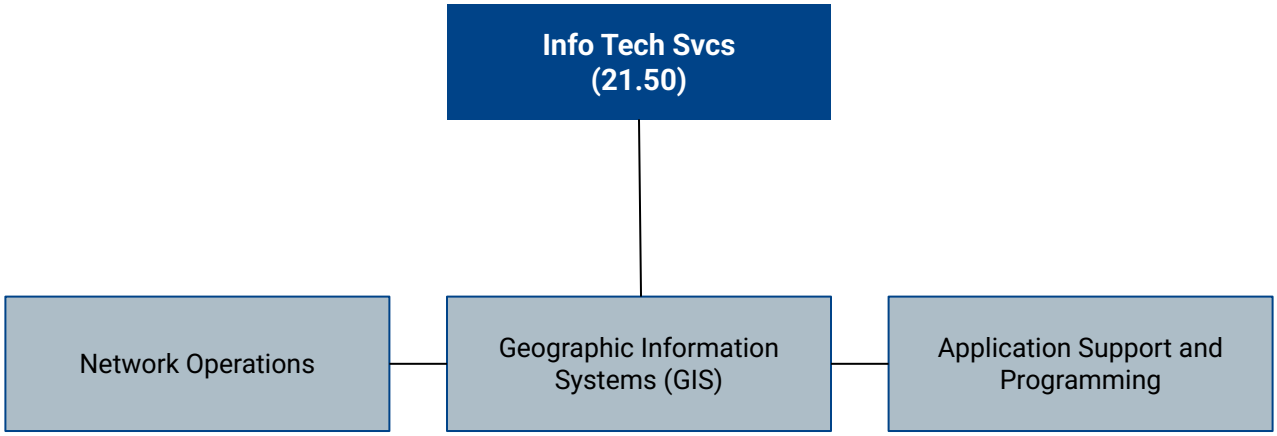
- Increase to Personnel Services of $261,559 for addition of 0.5 GIS Technician position and scheduled MOU contract increases for various bargaining groups, along with changes to health and retirement benefits.

(06) INFORMATION TECHNOLOGY

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	2,125,067	2,282,768	2,535,966	2,797,525	261,559
Hourly Wages	95,518	89,105	-	35,175	35,175
Overtime	5,313	8,250	-	-	-
Health Benefits	260,178	257,358	289,175	280,005	(9,170)
Retirement Benefits	235,241	239,333	255,179	270,214	15,035
Other Personnel Expense	172,094	252,401	177,074	136,126	(40,948)
Personnel Expenses Subtotal	**2,893,410**	**3,129,213**	**3,257,394**	**3,519,045**	**261,651**
Supplies and Services	1,685,630	2,062,390	1,860,461	2,035,295	174,834
Other Capital	-	-	87,890	87,890	-
Utilities	1,586	3,334	4,270	3,447	(823)
Internal Service Charges	465	524	941	991	50
Non-Personnel Expenses Subtotal	**1,687,681**	**2,066,248**	**1,953,562**	**2,127,623**	**174,061**
Total Expenditures	**$ 4,581,091**	**$ 5,195,461**	**$ 5,210,956**	**$ 5,646,668**	**$ 435,712**
Revenues					
Charges for Services	238,517	220,988	249,630	258,416	8,786
Use of Money and Property	-	2,700	-	-	-
Other Revenues	155	-	-	-	-
Transfers In	149,340	(0)	86,400	34,282	(52,118)
Total Revenues	**$ 388,012**	**$ 223,688**	**$ 336,030**	**$ 292,698**	**$ (43,332)**
Net Program Expenditures	**$ 4,193,080**	**$ 4,971,772**	**$ 4,874,926**	**$ 5,353,970**	**$ 479,044**
Revenue Recovery %	**8%**	**4%**	**6%**	**5%**	
Authorized Full Time Positions	**21.00**	**21.00**	**21.00**	**21.50**	**0.50**

ORGANIZATIONAL CHART



Total GF FTE	21.50
Total Non GF FTE	0.00
Total Dept FTE	21.50

Human Resources Department



INFORMATION

WEBSITE www.chulavistaca.gov/departments/human-resources

PHONE (619) 691-5096

EMAIL humanresources@chulavistaca.gov

The Human Resources Department is committed to providing superior services to employees, departments and the public to ensure an informed, quality workforce and community, while treating everyone with fairness, dignity, equality and respect.

The Human Resources Department (HR) develops and manages five major divisions, including Administration, Operations, Risk Management, Benefits, and Training and Development; and oversees the Citywide Employee Engagement and Wellness Committee, Citywide Safety Committee and Workplace Prevention Working Group.

HR Administration provides the day-to-day oversight of 22.0 HR staff, serving approximately 1,211 active full-time and part-time benefits-eligible employees and up to 500 temporary employees. HR Administration advises departments on the interpretation and application of City policies and procedures pertaining to Human Resources and the Civil Service Rules. Additionally, this division is responsible for training and guiding departments and individuals through teambuilding, performance management, investigation and the discipline process, as well as providing City employees with organizational and personal professional development resources. HR Administration negotiates the City's six labor contracts, coordinates Citywide labor management cooperation, and interprets and maintains compliance with each bargaining unit's memorandum of understanding. HR Administration also provides staff assistance to the Civil Service Commission.

One of the goals of the Human Resources Department is to attract the best and brightest to the City of Chula Vista to fostering an environment where employees can thrive. The HR Operations Division is responsible for recruitment, selection, classification and compensation. The division identifies qualified applicants to fill job vacancies at all levels, through recruitment efforts and testing. Applicants are given the opportunity to demonstrate their employment strengths through each phase of the recruitment and selection process. The outcome is an eligible list of qualified candidates. Filling vacancies in a timely manner helps departments deliver efficient, cost-effective services to City residents, aligning with the City of Chula Vista's goals and objectives.

Human Resources Operations staff also conducts studies of positions and makes recommendations on proper job classification and compensation, and writes and revises job descriptions based on these studies. The division maintains the City's Classification Plan, Compensation Plan, and related administrative regulations. In addition, staff conducts and responds to salary and benefit surveys, provides advice on Fair Labor Standards Act (FLSA) designation, and supports labor negotiations with the City's unions and employee associations.

The Risk Management Division is responsible for the development of a safe and healthy environment for City employees and the public and for controlling and reducing liability exposures in order to preserve the City's assets and service capabilities. The Human Resources Department has citywide oversight of various state and federal programs which are administered through the following areas: occupational health and safety, loss control, and disability management.

The City acknowledges the inherent risks associated with tasks performed by Police, Fire and Public Works, but will not allow this to excuse injuries and exposures as acceptable conditions. Instead, we challenge ourselves to prevent their occurrence through assessments, inspections, investigations, hazard controls, safe work practices, best available technology, communication, education and training. We are committed to providing a safe and healthy working environment for employees, volunteers and the public while strengthening the safety culture of our organization.

Risk Management's Safety program has oversight of all City safety efforts. The Safety program provides a systematic way to minimize incident frequency and severity, contribute to positive morale, effectively maintain the City's resources and increase operational efficiency.

Disability Management oversees the City's self-insured workers' compensation program and the handling of claims by our third-party administrator. It also provides comprehensive services to employees and departments. The goal of the Disability Management program is to return injured or ill employees to the workforce as soon as they are able. This is accomplished via the City's hands on Return to Work Transitional Duty program where we partner with the treating doctors to focus on what the recovering employee can rather than what they can't do. In the interim, Disability Management works to ensure that employees are receiving any income and job protection to which they are entitled.

Risk Management is responsible for recovering funds when City property is damaged by outside parties and recovers costs associated with emergency response related to impaired drivers. Staff aggressively seeks reimbursement from insurance companies or the uninsured party and averages between $200K and $250K per year in revenue from these endeavors.

The Training and Development Division is increasing the availability of training in the City and concentrating on expanding e-learning opportunities. One method is to continue to utilize our Target Solutions internet-based training platform. Via this program we have created several safety and human resource trainings, both mandatory and elective, available to employees from the comfort of their workstation. We also partner with external subject matter experts including local community colleges to offer a wide variety of courses at our worksite to reduce the cost of travel times for employees.

The Benefits Division administers a variety of programs including the City's §125 Cafeteria Benefits Plan, Retiree Medical Program, Human Resources Information System (HRIS) program implementation and maintenance, New Hire Orientation and Professional Enrichment Program. Benefits are an important component of total compensation, and the Division is committed to implementing comprehensive employee benefits by supporting and delivering personal assistance to valued employees, retirees, dependents, and service providers.

The following competitive benefit options are managed by the Division: medical, dental, and vision insurance coverage; group life (including accidental death & dismemberment) insurance; voluntary supplemental life insurance; voluntary accident, critical illness, and hospital indemnity insurance; Employee Assistance Program; voluntary pet insurance; and retirement benefits through Public Agency Retirement Services (PARS) and California Public Employees' Retirement System (CalPERS). To assist employees in making their benefits-related decisions, benefits forms, resources, and tools are made available to employees online.

The Department leads the City-wide Employee Engagement and Wellness Committee, comprised of representatives from each City department and each of the City's bargaining groups. The committee implements events and programs to increase engagement levels and promote wellness within the City's workforce. The integration of engagement and wellness efforts allows the Department to further promote wellness of mind and body by providing education, opportunities and support in choosing a healthy lifestyle. By keeping our workforce healthy, we increase productivity and reduce health care costs.

MISSION STATEMENT

The mission of the Human Resources Department is to provide superior services to employees, departments, and the public to ensure an informed, quality workforce and community, while treating everyone with fairness, dignity, and respect.

STRATEGIC GOALS

Operational Excellence

- Leverage technology to refine the employee onboarding process

- *Create tools to ensure new hires receive all of the information needed to be effective members of the City workforce and retain quality employees.*
- *Create tools and implement streamlined processes to allow optimal use of existing functionality in the Human Resources Information System (HRIS).*

↘ STATUS:

Human Resources continues to create new resources and tools for employees through multiple online portals. During the last fiscal year, the Department introduced an updated Human Resources SharePoint page designed as a resource for employees, offering information and step-by-step guidance on key processes. Also, the Department has successfully implemented the Performance Management Program within the HRIS, enabling timely reporting and up-to-date employee evaluations. Additionally, efforts are being made to streamline the administration of the Professional Enrichment Program within the HRIS. The Department is also working towards the implementation of benefits life event reporting within the system which would allow for employees to report qualifying life events for benefits coverage purposes, replacing a current paper process.

- Enhance self-development resources for existing employees
  - *Introduce resources aimed at fostering self-development and enriching existing employees' career development.*

↘ STATUS:

Human Resources continues to explore opportunities to promote personal growth and advancement. In the previous fiscal years, the Department introduced LinkedIn learning, a platform offering over 16,000 courses aimed at enhancing employee development. During the next fiscal year, the Department plans to revamp supervisor training and bolster the performance management program.

- Reduce Lost Time for Workplace Injuries and Illnesses
  - *Reduce lost productivity and costs associated with filed Workers' Compensation Claims.*

↘ STATUS:

The City is in its ninth year with our Worker's Compensation third-party administrator. Quarterly file reviews have been conducted to review open claims and we completed our seventh stewardship review of our program. The Disability Management Staff is working closely with the Police and Fire Departments to provide innovative ways to decrease lost time due to work-related injuries. Human Resources implemented a pilot Alternative Dispute Resolution (ADR) program for Chula Vista Police Officer Association represented classifications which has been extended and is in its sixth year. Specifics of ADR programs can vary with the goal of streamlining dispute resolution issues and reducing delays in getting employees treated and back to work. The Division continues to assist employees with the claims process and works collaboratively with the providers and the third-party administrator to facilitate returning employees to work as soon as they are physically capable to perform modified or transitional work within their restrictions.

- Retain and attract quality employees
  - *Create a culture of employee engagement.*

↘ STATUS:

- Over 100 employees will have been recognized with a service year milestone.
- The Employee Engagement and Wellness Committee hosted several Employee Engagement and Wellness events, such as the New Fiscal Year Kickoff Event; a Halloween Celebration including a costume contest, an employee pet costume contest, and a mini pumpkin scavenger hunt; and an Employee Holiday Luau event with an ugly sweater contest and a food and toy drive. The following wellness areas were incorporated into events: financial education, dental health, social well-being and mental health.

KEY PERFORMANCE MEASURES

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
% of assigned mandatory trainings completed	99%	99%	99%
	CY 2024 Actual	**CY 2025 Actual**	**CY 2026 Projected****
# of lost workdays due to work related injury*	1,223	1,477	-
Average Number of lost workdays per work related injury*	7.15	8.89	-

* City of Chula Vista tracks and reports workdays lost due to work related injury based on calendar year (CY), pursuant to OSHA calendar year reporting requirements. Numbers provided are for CY 2023 through CY 2025.

** Unable to estimate or project lost workdays due to work related injuries. Target is always 0.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Decrease in Other Revenues of $0.7 million due to the removal of one-time revenues included in the FY 2026 Adopted Budget.

Expenditures

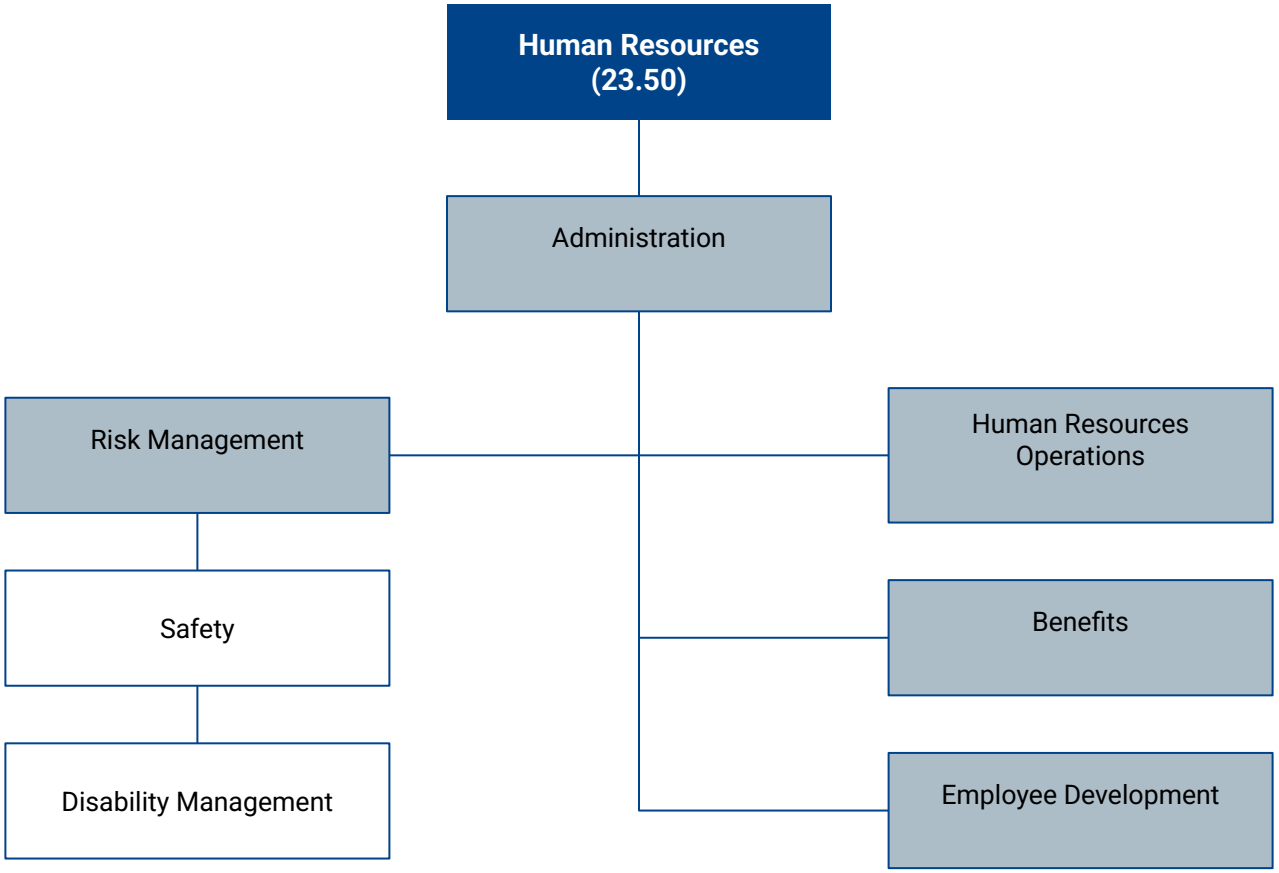
- No significant budget adjustments.

(07) HUMAN RESOURCES

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	2,032,332	2,298,704	2,554,250	2,793,549	239,299
Hourly Wages	146,350	176,863	55,485	59,014	3,529
Overtime	8,849	5,948	-	-	-
Health Benefits	283,959	307,261	328,317	356,095	27,778
Retirement Benefits	211,972	230,987	242,965	259,809	16,844
Other Personnel Expense	172,884	263,335	146,720	176,195	29,475
Personnel Expenses Subtotal	**2,856,346**	**3,283,099**	**3,327,737**	**3,644,662**	**316,925**
Supplies and Services	571,193	683,176	849,286	865,990	16,704
Other Capital	-	-	2,500	2,500	-
Utilities	1,715	1,922	1,871	1,979	108
Non-Personnel Expenses Subtotal	**572,908**	**685,098**	**853,657**	**870,469**	**16,812**
Total Expenditures	**$ 3,429,254**	**$ 3,968,196**	**$ 4,181,394**	**$ 4,515,131**	**$ 333,737**
Revenues					
Charges for Services	426,576	309,588	309,684	289,528	(20,156)
Other Revenues	150,883	160,796	1,109,879	458,081	(651,798)
Transfers In	185,711	191,859	175,862	175,862	-
Total Revenues	**$ 763,170**	**$ 662,243**	**$ 1,595,425**	**$ 923,471**	**$ (671,954)**
Net Program Expenditures	**$ 2,666,084**	**$ 3,305,954**	**$ 2,585,969**	**$ 3,591,660**	**$ 1,005,691**
Revenue Recovery %	**22%**	**17%**	**38%**	**20%**	
Authorized Full Time Positions	**22.00**	**22.00**	**22.00**	**23.50**	**1.50**

ORGANIZATIONAL CHART



Total GF FTE	23.50
Total Non GF FTE	0.00
Total Dept FTE	23.50

Finance Department



INFORMATION

WEBSITE www.chulavistaca.gov/departments/finance
PHONE (619) 691-5250
EMAIL finance@chulavistaca.gov

The Chula Vista Finance Department is dedicated to supporting the long-term financial stability of the City and enhancing public and organizational trust through integrity of financial reporting and sound financial practices. The Finance Department is responsible for the overall financial management of the City. The department consists of five divisions: Administration, Budget & Analysis, Purchasing, Comptroller, and Revenue & Recovery. These divisions provide support services to other City departments, including payroll, accounts payable, accounts receivable, cashiering, purchasing, and general accounting. Responsibilities include the oversight of revenues, expenditures, investments, financing and management of debt obligations, and financial reporting. The Finance Department is also responsible for the City's annual audit that includes publication of the Annual Comprehensive Financial Report (ACFR) and the Single Audit of Federal Expenditures (SEFA). The Finance Director also serves as the City Treasurer and is responsible for managing City investments.

The Administration Division is responsible for the overall management and supervision of the Finance Department. The division works closely with the City Manager and City Council providing guidance and financial advice, long-range financial planning, forecasting and policy implementation.

The Budget & Analysis Division is responsible for coordination, preparation, and monitoring the City's operating budget, as well as the preparation of the City's long-term financial plan. The division oversees budget transfers and adjustment throughout the year to accommodate unforeseen budget changes by reviewing numerous fiscal, policy and programmatic analyses to accurately identify potential fiscal impacts. Budget & Analysis provides ongoing analytical support on various operational and staffing issues throughout the City and participates in several special projects and studies, which may include updating fees, contracts and supporting labor negotiations.

The Purchasing Division oversees the purchasing team which provides acquisition and contract management services to City staff in accordance with the Standards of Purchasing Practice as defined by the California Association of Public Purchasing Officers (CAPPO). This team ensures compliance with formal bid requirements, processes all City purchase orders, and develops and maintains purchasing policies and procedures.

The Comptroller Division includes general accounting, debt service management, accounts payable, and payroll for the City. The general accounting functions involve accounting for expenditures, revenues, and other transactions in accordance with Generally Accepted Accounting Principles (GAAP). The accounts payable function processes all payments and invoices in a timely manner. Staff has processed 34,700 accounts payable transactions in fiscal year 2024. The payroll function is responsible for the payment of salaries and other benefits to City employees in addition to filing all State and Federal payroll tax returns and reports. Payroll staff issued 1,796 W-2's to current and former City employees in fiscal year 2024.

The Revenue & Recovery Division is responsible for the City's general accounts receivable, cash handling, depositing, bank reconciliation processes, cash flow management and investment of City funds. Other functions performed by this division include utility billing, oversight of parking meter operations, issuance of business licenses and coordinating the business license renewal process, special districts administration, and the documentation and accounting of staff time reimbursements through the City's Project Accounting system. Division staff have issued 13,296 business licenses in fiscal year 2024. The Revenue & Recovery Division works closely with other City departments as well as outside agencies in the collection of delinquent accounts. Unpaid sewer and trash bills that

have gone unsuccessfully through the collection process are eventually placed as liens on the County's property tax roll by division staff.

For its financial reporting, the department has received the "Certificate of Achievement for Excellence in Financial Reporting" award from the Government Finance Officers Association (GFOA) every year, beginning with the fiscal year 2000 financial report. The department has also received GFOA's Distinguished Budget Presentation Award annually since fiscal year 2003, with the exception of fiscal year 2010 when the City did not pursue the award due to staffing reductions and budget constraints.

MISSION STATEMENT

The Chula Vista Finance Department is dedicated to supporting the long-term financial stability of the City and enhancing public and organizational trust through integrity of financial reporting and sound financial practices.

STRATEGIC GOALS

Operational Excellence

- Create and implement policies to help safeguard the City's finances.

↘ STATUS:

Updated the Citywide Reserve Policy - Fiscal Health Plan (Council Policy No. 220-03) to consolidate the City's reserve into one policy for consistency and to refine the uses of reserves in response to the increased CalPERS costs. This policy can be found in the Appendix section.
Updated the City's Debt Policy (Council Policy No. 220-05) and Disclosure Policy (Council Policy No. 220-07) to stay current with best practices and new debt and disclosure rules.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

- Increase in Personnel Services of $340,249 for scheduled MOU contract increases for various bargaining groups along with changes to health and retirement benefits.

KEY PERFORMANCE MEASURES

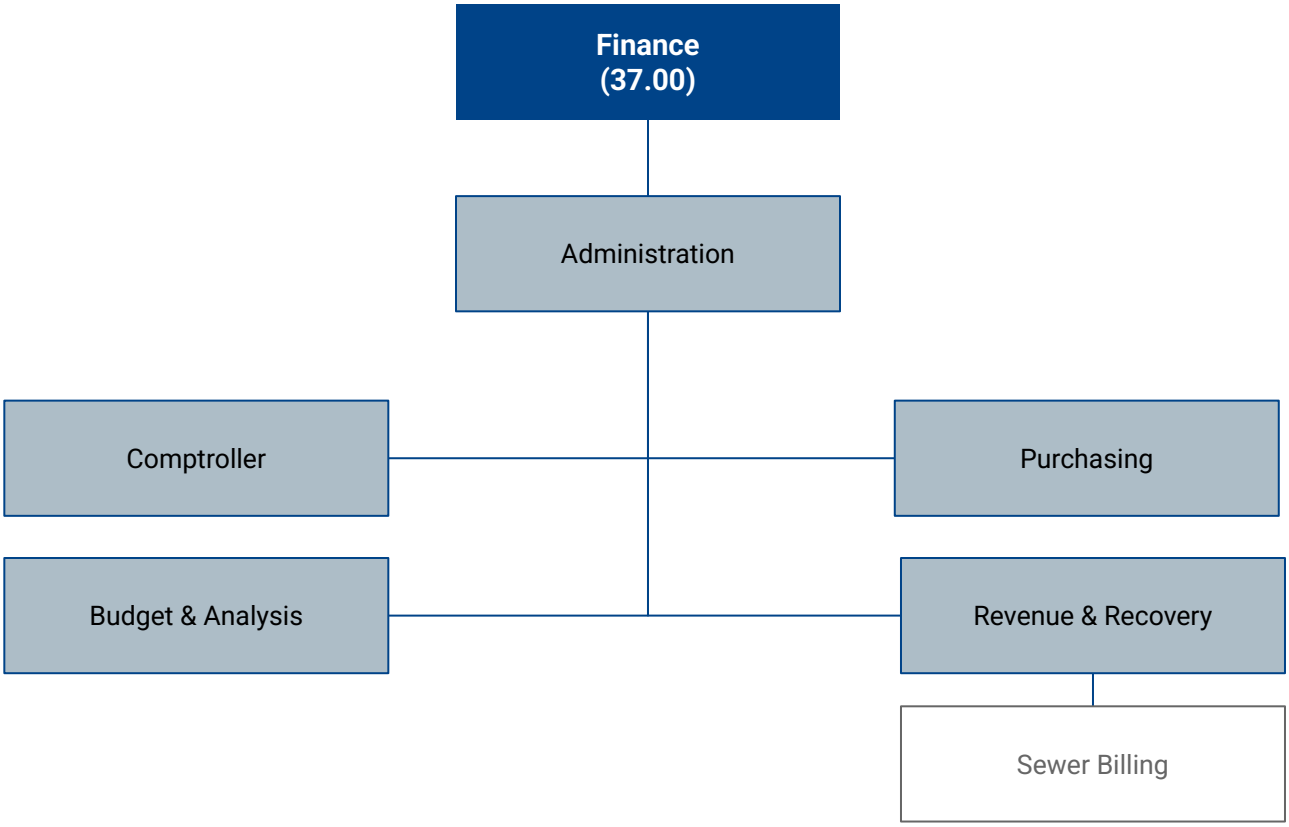
	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Accounts payable transactions	36,633	37,000	37,000
Business licenses issued	13,658	13,300	13,232
Purchase requisitions	2,450	2,575	2,575
Form W-2s processed	1,898	1,900	1,900

(08) FINANCE

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	3,172,066	3,542,435	3,806,313	4,146,562	340,249
Hourly Wages	44,760	44,743	33,791	35,941	2,150
Overtime	2,202	585	-	-	-
Health Benefits	431,551	462,138	508,885	530,885	22,000
Retirement Benefits	366,241	392,279	404,511	417,340	12,829
Other Personnel Expense	226,111	348,943	252,190	414,118	161,928
Personnel Expenses Subtotal	**4,242,931**	**4,791,123**	**5,005,690**	**5,544,846**	**539,156**
Supplies and Services	263,088	266,289	771,552	793,851	22,299
Other Capital	55	-	3,573	3,573	-
Utilities	1,661	1,447	1,789	1,781	(8)
Internal Service Charges	-	34	52	52	-
Non-Personnel Expenses Subtotal	**264,804**	**267,770**	**776,966**	**799,257**	**22,291**
Total Expenditures	**$ 4,507,735**	**$ 5,058,893**	**$ 5,782,656**	**$ 6,344,103**	**$ 561,447**
Revenues					
Licenses and Permits	31,598	30,429	31,412	32,916	1,504
Charges for Services	217,184	264,259	274,744	284,210	9,466
Use of Money and Property	-	3,942	-	-	-
Other Revenues	496,551	519,782	439,992	489,929	49,937
Transfers In	592,475	476,896	457,183	269,841	(187,342)
Total Revenues	**$ 1,337,808**	**$ 1,295,308**	**$ 1,203,331**	**$ 1,076,896**	**$ (126,435)**
Net Program Expenditures	**$ 3,169,927**	**$ 3,763,585**	**$ 4,579,325**	**$ 5,267,207**	**$ 687,882**
Revenue Recovery %	**30%**	**26%**	**21%**	**17%**	
Authorized Full Time Positions	**34.00**	**35.00**	**35.00**	**34.00**	**(1.00)**

ORGANIZATIONAL CHART



Total GF FTE	34.00
Total Non GF FTE	3.00
Total Dept FTE	37.00

Non-Departmental

The Non-Departmental budget reflects expenses that are not directly related to any single department. The expenditure budget consists of items such as:

- General liability insurance
- Interest expense
- Transfers Out expenditures to liability reserves and to various Debt Service Funds for the General Fund's debt service obligations.

The Non-Departmental budget also includes all General Fund discretionary revenues including the following:

- Property taxes
- Sales and Use taxes
- Motor Vehicle License Fees (MVLF)
- Transient Occupancy Tax (TOT)
- Franchise Fees
- Utility Users' Tax (UUT)
- Transfers In from various other funds.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Other Local Taxes: $937,220 decrease including Transient Occupancy Taxes by $2,551,853, based on projected growth, and offset by increases to Sales & Use Taxes by $794,226, Measure A Sales Tax by $423,664, and Measure P Sales Tax by $423,644.
- Motor Vehicle License Fees: $2,149,996 increase to assessed values on real property due to anticipated growth over FY 2026 Adopted Budget.
- Other Revenues: $335,548 increase driven by the following changes: a $618,473 increase in Franchise Fees, a $542,741 decrease in Cannabis Excise Tax, and $259,816 increase of various miscellaneous licenses and fees.
- Transfers In: $3,998,428 increase related to contributions from other funds
- Use of Money and Property: $625,044 increase related to investment earnings and revenue from city-own assets..

Expenditures

- Supplies and Services: $1,494,898 increase for a significant increase in insurance costs by $694,600, increase for Special Events by $638,046, and City contribution for Chula Vista Community shuttle by $350,000.
- Transfers Out: $4,197,400 decrease to debt service funds.

(09) NON-DEPARTMENTAL

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	176,963	-	-	-	-
Hourly Wages	-	-	-	189,600	189,600
Health Benefits	166	(0)	10,000	10,000	-
Retirement Benefits	107,645	106,162	100,000	107,500	7,500
Other Personnel Expense	260,202	288,959	364,350	367,250	2,900
Personnel Expenses Subtotal	**544,976**	**395,121**	**474,350**	**674,350**	**200,000**
Supplies and Services	6,291,295	8,476,137	10,331,609	11,826,507	1,494,898
Other Expenses	3,146,262	2,118,383	2,126,586	2,178,137	51,551
Other Capital	-	95,318	-	-	-
Utilities	39,184	10,954	-	-	-
Transfers Out	112,336,303	102,167,946	99,871,321	95,541,557	(4,329,764)
CIP Project Expenditures	10,006	-	-	-	-
Non-Personnel Expenses Subtotal	**121,823,050**	**112,868,737**	**112,329,516**	**109,546,201**	**(2,783,315)**
Total Expenditures	**$ 122,368,026**	**$ 113,263,859**	**$ 112,803,866**	**$ 110,220,551**	**$ (2,583,315)**
Revenues					
Property Taxes	48,566,271	51,888,460	58,432,714	58,653,484	220,770
Other Local Taxes	121,316,080	123,013,201	139,919,131	138,981,911	(937,220)
Motor Vehicle License Fees	29,857,462	31,426,039	33,458,323	35,608,319	2,149,996
Licenses and Permits	141,077	133,783	103,920	100,387	(3,533)
Use of Money and Property	4,052,635	6,557,453	3,504,612	4,129,656	625,044
Revenue from Other Agencies	207,557	315,648	228,246	226,175	(2,071)
Charges for Services	828	(41)	-	98,940	98,940
Other Revenues	21,957,577	22,034,757	23,799,717	24,135,265	335,548
Transfers In	21,700,881	14,082,935	4,021,318	8,019,746	3,998,428
Total Revenues	**$ 247,800,368**	**$ 249,452,235**	**$ 263,467,981**	**$ 269,953,883**	**$ 6,485,902**
Net Program Expenditures	**$ (125,432,342)**	**$ (136,188,376)**	**$ (150,664,115)**	**$ (159,733,332)**	**$ (9,069,217)**
Revenue Recovery %	**N/A**	**N/A**	**N/A**	**N/A**	
Authorized Full Time Positions	**-**	**-**	**-**	**-**	**-**

Animal Services Department

INFORMATION

WEBSITE	www.cvacf.org
PHONE	(619) 691-5123
EMAIL	animalcare@chulavistca.gov

The Chula Vista Animal Services Department (CVAS) has provided animal control services since 1923. Over the years, CVAS services have expanded to include community outreach and education programming, and comprehensive medical care. The Animal Services Department is comprised of five divisions: Field Services, Shelter Services, Adoption/Volunteer Services, Veterinary/Medical Services, and Administrative Services. Approximately 4,000 homeless animals come to the facility each calendar year.

Field Operations and Dispatch

Animal Control is one of the divisions within Animal Services which responds to a variety of animal related questions; complaints; concerns and investigates any possible violations. The division also responds to animal disturbances, noise complaints, mistreatment or abuse to animals, neglect and cruelty of any other animal related problems. Appropriate action ranges from voluntary compliance through education to administrative action and/or prosecution in some instances. Additionally, our officers rescue animals from a variety of situations.

CVAS also provides animal control services for the City of Lemon Grove. Call (619) 476-2476 during our business hours to report any animal issues or (619) 691-5151 (PD Dispatch) after hours for animal related emergencies.

Shelter Operations

CVAS also provides sheltering services for the cities of Chula Vista, Lemon Grove and National City. Every day a variety of animals are sheltered at the CVAS either because they are found, rescued, surrendered, or impounded.

Adoption

CVAS assists interested persons adopting a pet through the application and matching process. The staff works with a number of partnering agencies/businesses to find suitable homes for animals every day. Adoptable pets can be viewed online at www.24petconnect.com.

Veterinary/Medical Services

CVAS provides veterinary care to all shelter animals. Animals being adopted out are altered, vaccinated and microchipped. CVAS offers Spay/Neuter Clinics for Low Income Chula Vista, National City, and Lemon Grove residents. Rabies & Microchipping services are also available weekly. Free vaccine and microchip clinics are held quarterly, if not more frequently based on grants and donations.

MISSION STATEMENT

We work to ensure the safety, health and wellbeing of animals and people in our community through compassion, support and education.

STRATEGIC GOALS

Strong and Secure Neighborhoods

- Decrease Length of stay by increasing reclaims and adoptions and decreasing intakes.
- Support our community with consistent spay/neuter, Trap-Neuter-Return (TPN), and vaccination/microchip clinics
- Increase dog fosters which will positively impact the length of stay, mental and physical health of the dogs
- Increase volunteers able to directly impact the animal's wellbeing and increase adoption opportunities

KEY PERFORMANCE MEASURES

	FY 2025 Actual	FY 2026 Projected	FY 2027 Estimated
% Cat Save rate	81%	85%	87%
% Dog Save rate	89%	91%	93%
Total Animal Intake	4,042	4,100	4,100

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Increase in Other Revenues of $504,227 due to projected reimbursements based on historical actuals.

Expenditures

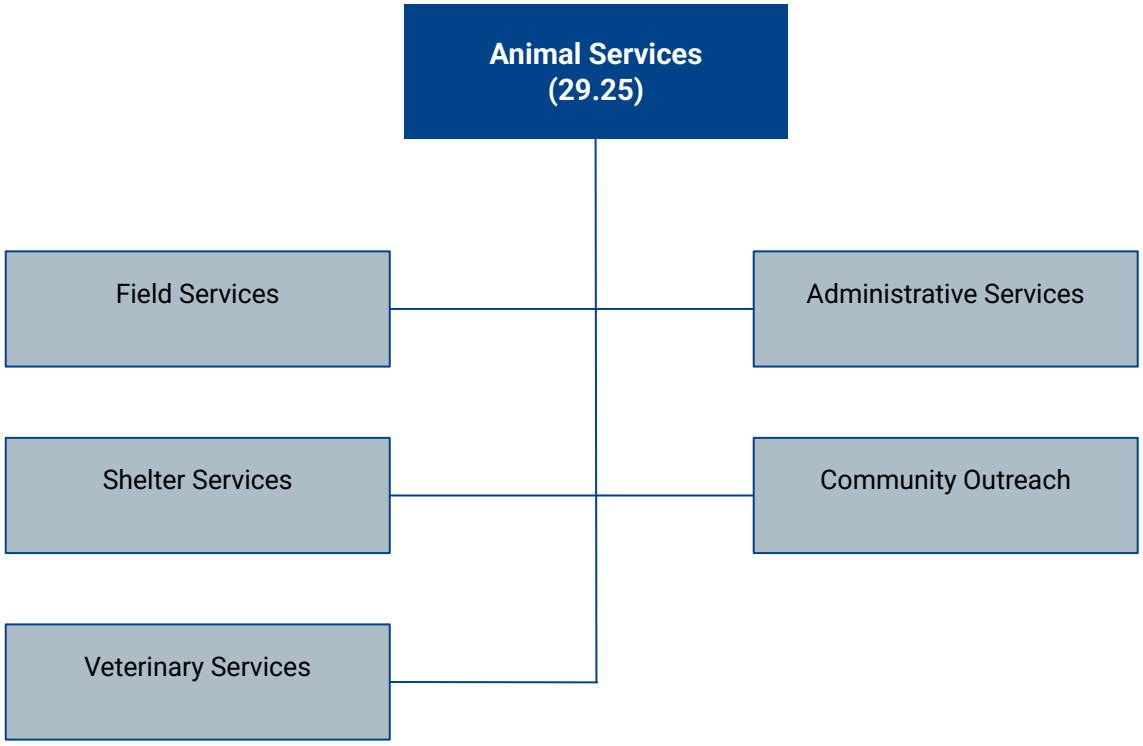
- No significant budget adjustments.

(10) ANIMAL SERVICES

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	1,608,100	1,827,340	2,354,458	2,460,398	105,940
Hourly Wages	291,706	291,915	119,141	363,283	244,142
Overtime	79,947	68,246	98,736	105,015	6,279
Health Benefits	315,340	369,583	460,271	456,214	(4,057)
Retirement Benefits	197,734	218,182	258,856	266,988	8,132
Other Personnel Expense	147,594	173,627	137,873	153,709	15,836
Personnel Expenses Subtotal	**2,640,419**	**2,948,893**	**3,429,335**	**3,805,607**	**376,272**
Supplies and Services	390,996	395,523	440,750	445,047	4,297
Other Expenses	3,691	4,612	4,500	4,879	379
Other Capital	68,302	-	-	-	-
Utilities	65,065	57,970	73,713	82,105	8,392
Internal Service Charges	61,353	60,258	59,118	61,085	1,967
Non-Personnel Expenses Subtotal	**589,407**	**518,363**	**578,081**	**593,116**	**15,035**
Total Expenditures	**$ 3,229,827**	**$ 3,467,255**	**$ 4,007,416**	**$ 4,398,723**	**$ 391,307**
Revenues					
Licenses and Permits	144,450	155,479	142,800	171,417	28,617
Fines and Penalties	6,665	36,005	20,400	20,400	-
Charges for Services	144,371	221,671	299,256	248,759	(50,497)
Use of Money and Property	380	308	-	-	-
Other Revenues	1,132,760	1,132,248	627,801	1,132,028	504,227
Total Revenues	**$ 1,428,625**	**$ 1,545,711**	**$ 1,090,257**	**$ 1,572,604**	**$ 482,347**
Net Program Expenditures	**$ 1,801,201**	**$ 1,921,544**	**$ 2,917,159**	**$ 2,826,119**	**$ (91,040)**
Revenue Recovery %	**44%**	**45%**	**27%**	**36%**	
Authorized Full Time Positions	**27.25**	**29.25**	**29.25**	**29.25**	**-**

ORGANIZATIONAL CHART



Total GF FTE	29.25
Total Non GF FTE	0.00
Total Dept FTE	29.25

Economic Development



INFORMATION

WEBSITE www.chulavistaca.gov/businesses
PHONE (619) 409-5913
EMAIL business@chulavistaca.gov

The Economic Development Department advances a dynamic, resilient, and globally connected economy by aligning business growth, workforce development, and vibrant neighborhoods with strategic investment, regional competitiveness and long-term value creation. The Department focuses on industry attraction, talent development, small business growth, and destination enhancement to increase high-quality jobs, empower a talented workforce and strengthen the City's strategic position as a regional economic engine. Key initiatives include:

- Advancing industry attraction and cluster development to expand upon existing strengths and create opportunities in emerging industries
- Support small business growth and vibrant business districts
- Leverage major investments along the Bayfront and opportunities in the University District area to drive tourism, jobs and workforce development
- Expand data-drive decision-making and economic storytelling to better position Chula Vista in the regionally, national and global markets

This work positions Chula Vista to lead as a regional economic hub, capturing high-value investment, growing quality jobs and strengthening its roles in the binational economy.

Economic Development

Economic Development is the coordinated effort to strengthen the City's economy by growing competitive industries, supporting local businesses, and aligning talent with opportunity. Staff work directly with industry clusters, small businesses, regional partners, and internal departments to advance targeted initiatives that drive investment and job creation. This includes delivering small business support programs, building workforce development partnerships, and implementing initiatives that improve the business environment, expand opportunity, and position Chula Vista for long-term success. The department's mission, strategic goals, and key performance indicators will be updated to align with the forthcoming Economic Development Strategic Plan.

MISSION STATEMENT

The mission of the City of Chula Vista's Economic Development Department is to maintain and enhance a high quality of life for the City's residents and businesses by developing and sustaining a healthy, strong and diverse economic base while promoting a smart and sustainable community for everyone.

Strategic Goals

Expand Business Support

- Promote an environment for residents and businesses to prosper.
  - *Provide exceptional customer service to all businesses.*

Improve Collaboration and Outreach

- Collaboration with regional and bi-national partners is essential to strengthening the region and provides sustainable economic development.
  - *Create a culture of stewardship, innovation and regional action that can lead to community prosperity and future economic gains.*
  - *Collaborative with regional economic development ecosystem partners.*

Strengthen Economic Vitality

- Foster the economic development efforts of existing assets and key development projects.
  - *Champion catalytic development projects such as the Chula Vista Bayfront, Millenia and the University Innovation District as they drive job growth, expand workforce development, strengthen public revenues, and improve the quality of life and vitality for residents and businesses.*

Advance Equity and Inclusion

- Rebuild the local economy while prioritizing equity and inclusion.
  - *Implement policies that promote and support small, minority, women, disabled, veteran-owned businesses to foster a more inclusive local economy.*
  - *Continue to support an equitable community recovery from the impacts of the COVID-19 pandemic.*

KEY PERFORMANCE MEASURES

The development of an Economic Development Strategic Plan is currently in process and will inform the long-term mission, strategic goals, and key performance measures for the Economic Development Department. Interim key performance indicators have been included in this budget document and any appropriate measures in an approved Economic Development Strategic Plan will be tracked and reported.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Increase of $877,596 in Other Revenues for contracted services for the Bayfront Shuttle Program with offsetting expenses.
- $316,587 decrease in Use of Money and Property due to reduction of temporary property lease revenue.

Expenditures

- $1,122,427 increase in Supplies and Services for contracted services for the Bayfront Shuttle Program with offsetting revenues.

(11) ECONOMIC DEVELOPMENT

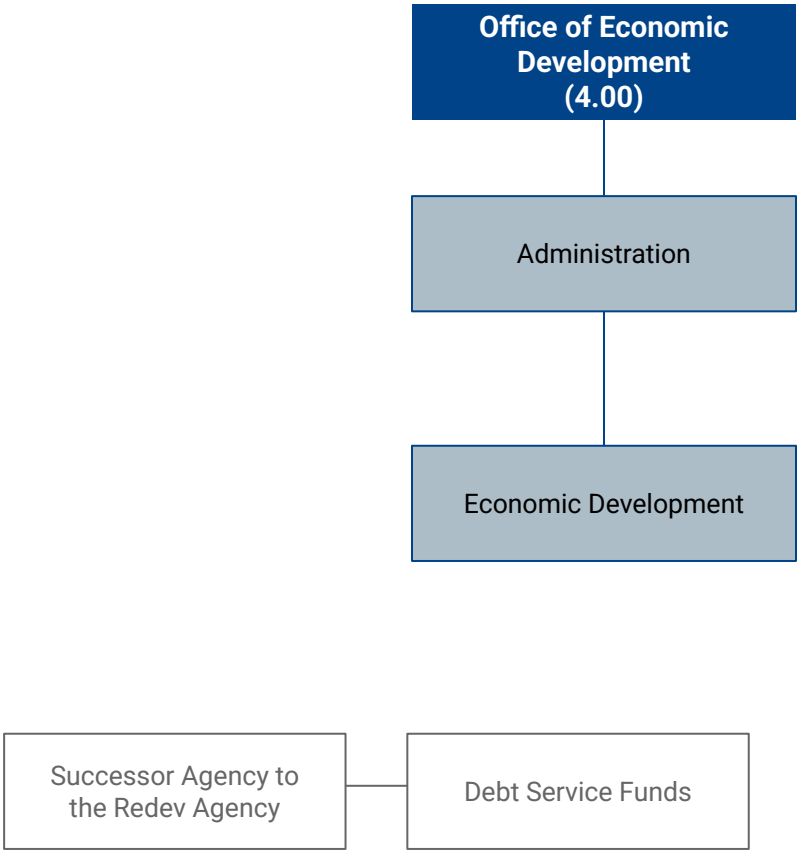
Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	908,128	243,420	403,118	671,137	268,019
Hourly Wages	21,974	-	-	-	-
Overtime	375	-	-	-	-
Health Benefits	119,199	17,885	45,812	67,882	22,070
Retirement Benefits	103,770	15,275	42,021	59,681	17,660
Other Personnel Expense	67,275	44,624	36,161	(50,861)	(87,022)
Personnel Expenses Subtotal	**1,220,720**	**321,204**	**527,112**	**747,839**	**220,727**
Supplies and Services	264,027	108,562	112,604	1,235,031	1,122,427
Utilities	1,732	537	1,156	517	(639)
Transfers Out	200,000	-	-	-	-
Non-CIP Project Expenditures	93,336	13,328	-	-	-
Non-Personnel Expenses Subtotal	**559,095**	**122,427**	**113,760**	**1,235,548**	**1,121,788**
Total Expenditures	**$ 1,779,816**	**$ 443,631**	**$ 640,872**	**$ 1,983,387**	**$ 1,342,515**
Revenues					
Use of Money and Property	312,985	215,490	316,587	-	(316,587)
Other Revenues	104,813	5,563	246,072	1,123,668	877,596
Transfers In	103,670	23,662	10,334	-	(10,334)
Total Revenues	**$ 521,468**	**$ 244,715**	**$ 572,993**	**$ 1,123,668**	**$ 550,675**
Net Program Expenditures	**$ 1,258,347**	**$ 198,916**	**$ 67,879**	**$ 859,719**	**$ 791,840**
Revenue Recovery %	**29%**	**55%**	**89%**	**57%**	
Authorized Full Time Positions	**9.00**	**9.00**	**3.00**	**4.00**	**1.00**

Budget Restructuring:

The Sustainability Division was moved from the Economic Development Department to the Public Works Department in FY 2025.

ORGANIZATIONAL CHART



Total GF FTE	4.00
Total Non GF FTE	0.00
Total Dept FTE	4.00

Development Services Department



INFORMATION

WEBSITE https://www.chulavistaca.gov/departments/development-services
PHONE (619) 691-5101
EMAIL dsd@chulavistaca.gov

With the adoption of the fiscal year 2027 budget, the City Council approves the budget for the General Fund divisions of the Development Services Department. The Development Services Department's General Fund divisions include Code Enforcement, Advance Planning, and an Administration division.

Code Enforcement

The primary function of Code Enforcement is to educate the public in code issues and to work with citizens to achieve code compliance. Code Enforcement responds to complaints from the community and enforces local and state regulations. The following are issues routinely investigated by Code Enforcement:

- Abandoned foreclosed homes
- Commercial cannabis
- Construction without a permit
- Garage conversions
- Garage sale permits
- Graffiti
- Home auto repair
- Home occupations
- Illegal signage
- Inoperable vehicles on private property
- Mobile home parks
- Multi-family complexes
- Short-term rentals
- Trash, junk and debris

Violations can be reported by calling the Code Enforcement Hotline at (619) 691-5280 or online by visiting https://www.chulavistaca.gov/ce.

Advance Planning

The primary purpose of Advance Planning is to manage the City's vision for growth and development. The Advance Planning section consists of four major areas of emphasis: long-range planning, special projects (such as the Otay Valley Regional Park and Otay River Mitigation Bank), environmental planning for public projects, and Chula Vista Municipal Code updates (Comprehensive, single topic and consistency with newly adopted State Laws). Advance Planning is primarily responsible for the following:

- Maintaining, updating, and monitoring implementation of the City's General Plan and Specific Plans

- Reviewing proposed development projects for compliance with the City's General Plan, Specific Plans, Local Coastal Program, and Sectional Plans
- Participating in regional planning programs and coordination (such as SANDAG)
- Providing environmental review and compliance support for the City's Capital Improvement Program
- Administering environmental programs including the Multiple Species Conservation Program (MSCP), Historic Preservation Program, and mitigation monitoring for public projects
- Managing Joint Powers Agreements for the Otay Ranch Open Space Preserve and Otay Valley Regional Park
- Lead for analysis of state laws affecting land use and zoning
- Lead for updates to the Chula Vista Municipal Code
- Managing and coordinating with the Development Oversight Committee
- Conducting public hearings on issues of community concern
- Coordinating with elected representatives, citizen groups, individuals, and other City departments and agencies on issues of local and regional significance

MISSION STATEMENT

The mission of the Development Services Department is to guide the physical development of the City through the implementation of the General Plan, development regulations and Building Codes. Development Services is committed to enhancing the community's quality of life by planning for sound infrastructure and public services, protection of the environment, and promotion of high quality social and economic growth.

STRATEGIC GOALS

Healthy Community

- Develop and implement strategies and programs that restore and protect natural resources.

↘ STATUS:

Advanced Planning continues to implement the City's Multiple Species Conservation Program Subarea Plan which preserves, protects and connects the most valuable biological habitats while allowing development to occur in less sensitive areas.

- ▸ Comprehensively manage and conduct stewardship activities within open space preserves, by treating invasive plant species, controlling unauthorized access, implementing erosion control, and reducing fuel-load.
- ▸ Monitor biological resources, including threat assessments, habitat conditions and the presence of sensitive species to allow for adaptive management.
- ▸ Actively seek partnerships and funding to restore and enhance habitats to maintain and improve the region's biological integrity.

Economic Vitality

- Strengthen and diversify the City's economy by supporting and advancing existing businesses, targeting and attracting new businesses, promoting balanced land use decisions, and engaging the community to reinvest within the City.

↘ STATUS:

The Development Services Department has made great progress moving the Bayfront Master Plan forward. Project construction of the Gaylord Pacific Resort and Convention Center was completed in May 2025.

Additionally, in December 2024, Development Services launched an all-digital permitting process that will streamline the permitting process for existing and future business in the City. Furthermore, the City approved the Rohr/Wohl Specific Plan in November 2025, that would provide commercial and light industrial uses on an underutilized property and support the success of a highly visible employment area in the City.

KEY PERFORMANCE MEASURES

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Respond to 85% of Code Enforcement complaints within two business days of initial report.	100%	99%	85%
Update 85% of Code Enforcement cases from an "Open" status to another status within thirty days.	97%	98%	85%
Inspect a minimum 5% of the City's mobile home park units annually, as required by State law.	100%	100%	100%

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Fines and Penalties: reduction of revenues in the amount of $262,739.

Expenditures

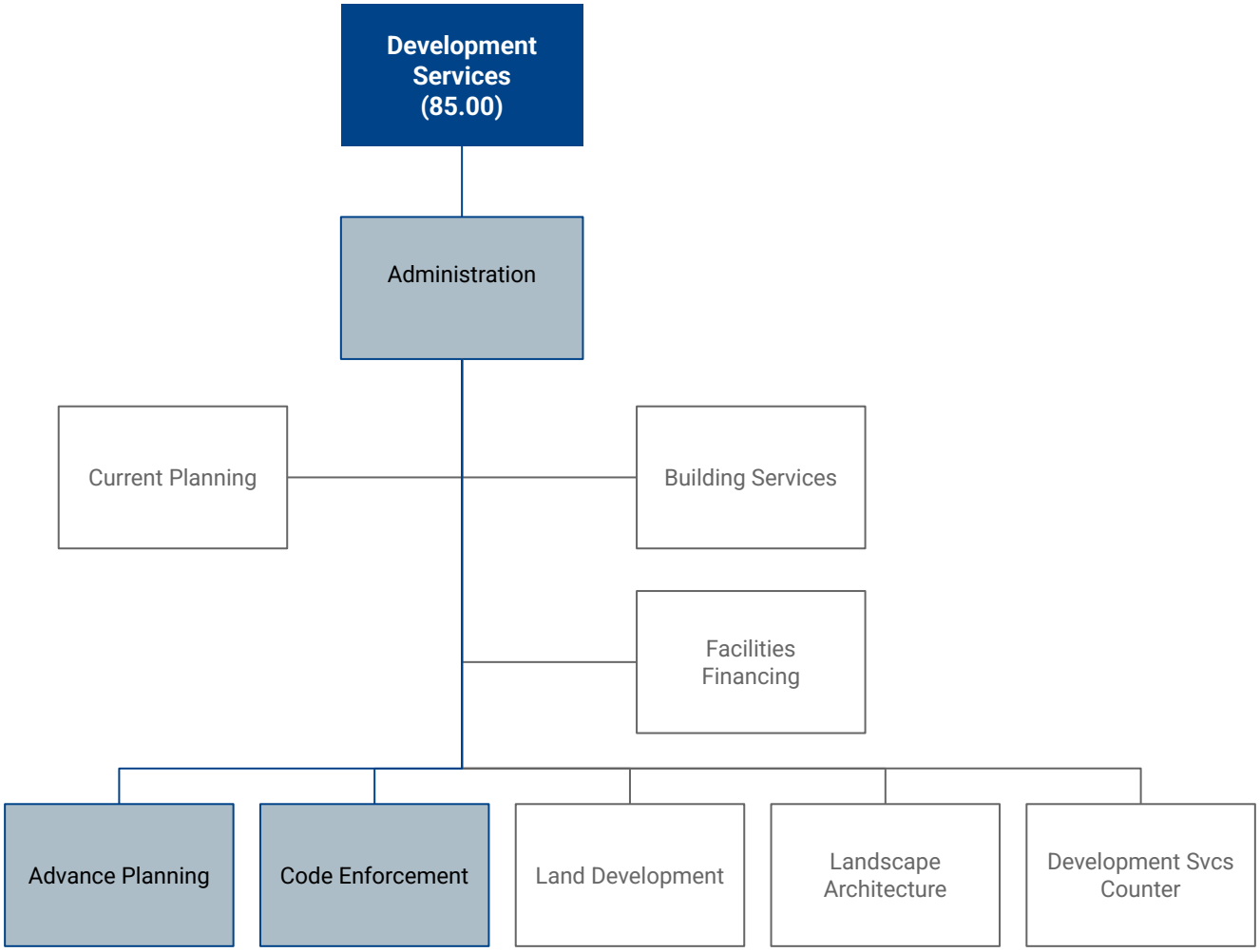
- No significant budget adjustments.

(12) DEVELOPMENT SERVICES

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	1,809,335	1,997,449	2,335,165	2,540,022	204,857
Hourly Wages	29,743	115,431	31,503	33,507	2,004
Overtime	8,137	3,487	1,026	1,092	66
Health Benefits	244,318	273,190	317,465	316,930	(535)
Retirement Benefits	194,402	193,774	232,547	237,566	5,019
Other Personnel Expense	122,333	171,056	136,821	206,854	70,033
Personnel Expenses Subtotal	**2,408,267**	**2,754,387**	**3,054,527**	**3,335,971**	**281,444**
Supplies and Services	203,621	252,987	201,822	407,501	205,679
Other Expenses	46,613	64,424	46,610	64,423	17,813
Utilities	2,548	1,780	1,533	1,833	300
Internal Service Charges	13,829	26,987	26,015	26,806	791
Non-Personnel Expenses Subtotal	**266,612**	**346,179**	**275,980**	**500,563**	**224,583**
Total Expenditures	**$ 2,674,879**	**$ 3,100,566**	**$ 3,330,507**	**$ 3,836,534**	**$ 506,027**
Revenues					
Licenses and Permits	672,202	666,788	604,093	667,735	63,642
Fines and Penalties	66,684	82,357	350,521	87,782	(262,739)
Charges for Services	172,311	165,778	257,390	290,990	33,600
Other Revenues	818	19,511	29,117	20,278	(8,839)
Transfers In	1,023,733	1,023,733	1,023,733	1,023,733	-
Total Revenues	**$ 1,935,749**	**$ 1,958,167**	**$ 2,264,854**	**$ 2,090,518**	**$ (174,336)**
Net Program Expenditures	**$ 739,130**	**$ 1,142,398**	**$ 1,065,653**	**$ 1,746,016**	**$ 680,363**
Revenue Recovery %	**238%**	**63%**	**68%**	**54%**	
Authorized Full Time Positions	**21.00**	**21.00**	**20.00**	**20.00**	**-**

ORGANIZATIONAL CHART



Total General Fund (GF) FTE	20.00
Total Non GF FTE	65.00
Total Dept FTE	85.00

Engineering & Capital Projects Department



INFORMATION

WEBSITE www.chulavistaca.gov/departments/engineering

PHONE (619) 691-5021

EMAIL Engineering@chulavistaca.gov

The Engineering & Capital Projects Department provides engineering services, technical expertise and oversight for the development and operations of the City's public infrastructure and facilities. The Department is responsible for the development of the long-range Capital Improvement Plan and the delivery of the diverse projects identified in the CIP, as well as a variety of other engineering-related functions. The Department strives to provide expeditious, best-value service while maintaining a high degree of quality optimizing mobility, public and environmental health, and safety.

The Engineering & Capital Projects Department is in the Public Services Building B, across from the Council Chambers at 276 Fourth Avenue. The Department consists of the following programs:

Advanced Planning

Manages asset inventories, infrastructure master plans, FEMA floodplain management services, and special studies to identify current and future deficiencies in the City's sewer, pavement, storm drain, wastewater disposal, and street systems to ensure that the City's infrastructure will adequately serve the community now and in the future.

Project Delivery (Design/Survey)

Manages the delivery of Capital Improvement Projects (CIPs) through the entire life cycle to meet or exceed quality, scope, schedule, and cost commitments to ensure that the City's infrastructure will adequately serve the community now and in the future. Also provides technical support services to various divisions and other departments.

Traffic Engineering

Provides traffic management, operations and planning services to the traveling public so they can enjoy a safe and efficient transportation system by responding to inquiries regarding public safety and other related issues, monitoring the function and operation of the roadway system on a daily basis, initiating remedial measures for high accident locations and provide for timely transportation infrastructure.

Advanced Transportation Technologies & Maintenance

Implements transportation related "Smart City" strategies and technologies, supports the Autonomous Vehicles Proving Grounds (AVPG) implementation in Chula Vista through coordination with SANDAG & CALTRANS and provides the focus and expertise needed to ensure proper development and deployment. Provides safe movement of all users of the City's circulation system, including vehicle operators, bicyclists and pedestrians through maintenance of electrical traffic control devices and street lighting.

Wastewater Engineering

Manages the City's sewer system so that Chula Vista residents receive dependable and affordable wastewater treatment and disposal services.

CIP Construction, Administration and Management

Provides inspection, enforcement, education, and contract administration services to contractor's, developers and City departments so they can comply with City construction standards and storm water regulations related to construction activities with the goal of delivering to the public cleaner water and durable and safe public infrastructure.

Stormwater Management

Develops and implements comprehensive programs and activities in compliance with State and Federal Clean Water Act (CWA) standards applied locally through Municipal National Pollutant Discharge Elimination System (NPDES) permitting requirements. Local NPDES permits are issued and regulated by the San Diego Regional Water Quality Control Board (RWQCB). Core stormwater management services include: enforcement of the City's stormwater ordinance, review and implementation of development standards including training to affected City staff, inspection of commercial, industrial, municipal and construction sites, water quality monitoring and reporting, complaint response, community outreach and education, and interjurisdictional watershed management.

Development and Utility Permit Inspections

Provides inspections and inspection documentation for permits issued by the Development Services Department associated with grading, improvements, minor construction, utility, and encroachments to ensure compliance with City construction standards.

Wastewater Management

Provides wastewater infrastructure maintenance services to residents, businesses, along with other City departments to sustain a reliable and environmentally safe wastewater system.

Fiscal Sustainability

Prepares the annual Capital Improvement Program, oversees funds, grants and projects. Provides financial support services to manage and accommodate growth while maintaining service levels for existing infrastructure.

This is all accomplished through the Department's commitment to provide a safe and sustainable environment for the City's residents and to keep the City beautiful. We provide the means for residents to live in the City and get safely to work, schools, shops, businesses, offices, and other communities.

MISSION STATEMENT

The mission of the Engineering & Capital Projects Department is to provide and manage the City's infrastructure through high quality operations, maintenance, and construction in order to optimize mobility, public and environmental health and safety.

STRATEGIC GOALS

Connected Community

- Replace Loma Verde Community Center
  - *This facility was approximately 50 years old and was among the busiest community centers in the southwestern area of the City. The facility was in need of replacement.*
  - *In April 2020, City Council approved a Design Build Agreement for replacing the Center which includes multi-purpose facilities in addition to an aquatic facility encompassing an area of approximately 44,000 square feet.*
  - *In August 2021, City Council awarded the contract for construction for Phases 1 and 2 which includes the demolition and reconstruction of approximately 20,000 square feet of the Center and will feature a new multi-purpose gymnasium, dance rooms, crafts room, fitness room, game room, hard courts, restrooms, changing room, staff offices, lifeguard staff room, and break room.*
  - *The Phase 3 portion of the project replaced the balance of the existing building to create space for new pool mechanical equipment, wet and dry storage, construction of a new pool; and deck, classroom space, a new splashpad, replacement playground, replacement of the solar water heater, and new sports lighting.*

↘ STATUS:

Construction of Segments 1 and 2 was completed in April 2023, and these segments were opened for limited use pending the completion of Segment 3. Design for Segment 3 began in June 2021 and was completed in June 2022. The Loma Verde Community Center is fully operational and open to the public while final construction activities are underway. Due to stormwater issues, the splash pad required redesign.
Construction of the splash pad began on August 8, 2025, and was completed on December 31, 2025, with punch list items finalized on February 24, 2026. Project closeout is currently in progress.
This project supports the City's Strong and Secure Neighborhoods goal by providing a safe, modern, and appealing space where residents can gather, play, and stay connected.

- Expansion of Adaptive Traffic Control Systems and Traffic Signal Modernization
  - *These "smart" traffic signal systems detect approaching vehicles along certain major corridors to automatically adjust the duration of traffic signal cycles to best serve changing traffic patterns and congestion in real time.*
  - *The goal is to reduce travel times, enhance safety, and reduce greenhouse gas emissions attributable to vehicles idling at red lights along heavily traveled streets.*
  - *These modern adaptive control systems also have the capability to connect to some connected vehicles and autonomous vehicles, better known as self-driving cars, using vehicle-to-infrastructure data sharing technology.*
  - *In 2021, the City upgraded 29 intersections along Telegraph Canyon Road, East H Street, and Otay Lakes Road with adaptive traffic signal controllers. The system continues to be monitored and optimized even years later to provide a safe and efficient flow of traffic along these major corridors.*
  - *In 2023, the City completed the construction of traffic signal modifications and improvements at 11 locations throughout the City. The CIP project's scope of work included traffic signal modifications and upgrades to improve visibility, provide for protected left turn movements, provide for permissible flashing yellow left turn movements, and replace failing and outdated traffic signals at various locations Citywide.*

- *In 2026, the City continues to expand its advanced traffic control system onto sections of Otay Lakes Rd and Eastlake Parkway and traffic signal modernization at three intersections throughout the City focuses on upgrading traffic signal hardware, improving circulation and safety at these locations. These projects are in the design phase.*
- *For the remainder of 2026 and into 2027, the City plans to continue its phased modernization of legacy traffic signal controller hardware as well as its traffic signal communications network, which will result in utility cost savings, improved operational efficiency and flexibility, and enhanced functionality to facilitate more modern traffic control operations.*

↘ STATUS:

The City continues to evaluate other streets to deploy modern traffic signal technology which will enhance safety, efficiency, and support the City's transportation initiatives.

Strong and Secure Neighborhoods

- Replace Heritage Road Bridge
  - *The existing four-lane bridge at Heritage Road was built using FEMA emergency funding as an interim facility in 1993 when heavy flood waters destroyed the original two-lane river crossing.*
  - *This interim bridge is inadequate for peak traffic volumes, does not accommodate pedestrians, special event vehicle volumes, and is unable to convey the 50-year storm without being overtopped.*
  - *Federal Highway Administration (FHWA) and Caltrans approved the bridge for replacement as the existing bridge is Functionally Obsolete (FO) and the cost of rehabilitation exceeded replacement.*
  - *In 2014, the Heritage Road Bridge Replacement Project was accepted into the Highway Bridge Program (HBP).*
  - *The HBP provides funding to enable states to improve the condition of their highway bridges through replacement, rehabilitation, and systematic preventive maintenance of deficient bridges.*
  - *As of March 2025, approved grant funds total $6.8 million for preliminary engineering, $214 thousand for right-of-way acquisition, $31.3 million for construction, and $4.7 million for construction engineering.*
  - *Funding for construction includes $42.5 million HBP funds, $17.5 million City TDIF funds, and a $2 Million contribution from the City of San Diego.*
  - *Environmental resource agency permits are in place and final coordination for a supporting document is on-going with California Department of Fish and Wildlife.*

↘ STATUS:

Construction of the Heritage Road Bridge Replacement Project began in December 2024 and is anticipated to be completed in July 2027. Early phases of construction were completed in March 2026, and work is currently progressing on the next phase of the bridge. The project continues to advance in coordination with the City of San Diego, including shared funding for improvements along Heritage Road. Additional roadway improvements are planned to be pursued following project completion..

- Renovation of Eucalyptus Park
  - *Eucalyptus Park was the City's first park, built in 1927.*
  - *The 19.69-acre community park is located at 436 C Street and stretches from 5th Avenue and 4th Avenue.*
  - *The renovation work is funded in part by $6.4 million in grant funding from the Statewide Parks Program's Round Four, awarded in February 2022.*

- *Following a series of community workshops and public engagement surveys, an updated Eucalyptus Park Master Plan was presented to the Parks and Recreation Commission in April 2023 and approved by City Council in June 2023.*
- *New Eucalyptus Park amenities funded by the grant will include multi-purpose field with lighting, interactive water feature, skate/scooter plaza, bike skills plaza and jump area, perimeter walking path, fitness equipment, pickleball courts with lighting, additional parking by the softball field, new park monument sign, new playground equipment and surfacing, renovated small and large dog park areas*
- *In December 2023, the City Council approved additional funding, including $3.5 million in Measure P and $8.6 million from the Capital Improvement Projects Fund to upgrade existing facilities such as tennis courts and lighting, softball field and lighting, basketball court, picnic shelters, restroom and storage buildings, trash enclosure, and park fencing.*

↘ STATUS:

The construction contract for the Eucalyptus Park Renovation project was awarded by City Council on November 12, 2024 (Resolution No. 2024-208). Construction is currently underway, with improvements progressing across the 19.69-acre site. Completion is anticipated at the end of 2026.

KEY PERFORMANCE MEASURES

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Pavement Condition Index	70	71	70
Deliver Projects within 5 Year CIP Cycle	80%	85%	87%
Sewer pipe flows meeting design standards	100%	100%	100%
Storm water flows meeting design standards	100%	100%	100%
Arterial roadways meeting service levels	97.5%	97.5%	97.5%
Number of traffic signals retimed (20 signals/year)	100%	100%	100%
Number of traffic signals with upgraded communications or newly connected (40 signals/year)	100%	100%	90%

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Increase in Other Revenues of $1,623,159 for reimbursement for staff charges..

Expenditures

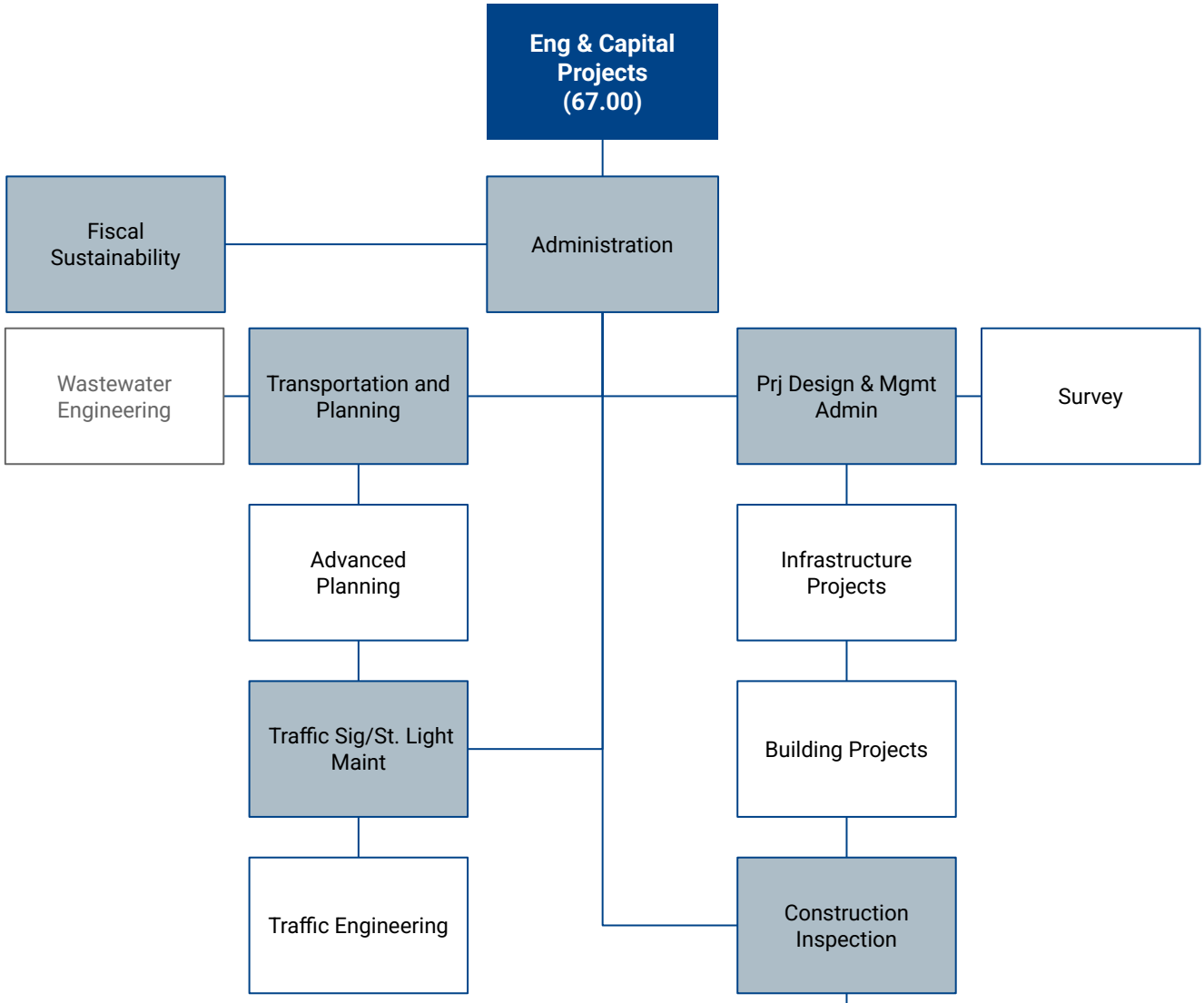
- Increase to Personnel Services of $268,031 for scheduled MOU contract increases for various bargaining groups along with changes to health and retirement benefits.
- Increase to Utilities of $404,062 for increased costs related to gas and electric.

(13) ENGINEERING/CAPITAL PROJECTS

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	5,602,583	5,881,023	7,722,411	7,990,442	268,031
Hourly Wages	10,144	13,057	25,504	27,126	1,622
Overtime	43,829	51,306	81,958	87,170	5,212
Health Benefits	683,300	716,886	956,961	912,892	(44,069)
Retirement Benefits	605,383	633,182	818,659	767,076	(51,583)
Other Personnel Expense	430,523	599,999	499,536	469,051	(30,485)
Personnel Expenses Subtotal	**7,375,762**	**7,895,453**	**10,105,029**	**10,253,757**	**148,728**
Supplies and Services	837,486	717,581	353,517	483,026	129,509
Other Expenses	90,149	40,069	95,000	95,000	-
Other Capital	-	-	5,000	5,000	-
Utilities	1,498,479	1,547,930	1,385,617	1,789,679	404,062
Internal Service Charges	183,925	179,123	217,097	211,829	(5,268)
Transfers Out	200,850	100,289	-	-	-
Non-Personnel Expenses Subtotal	**2,810,888**	**2,584,991**	**2,056,231**	**2,584,534**	**528,303**
Total Expenditures	**$ 10,186,650**	**$ 10,480,445**	**$ 12,161,260**	**$ 12,838,291**	**$ 677,031**
Revenues					
Licenses and Permits	264,482	217,195	66,300	224,350	158,050
Charges for Services	1,754,077	2,091,447	2,071,924	2,135,816	63,892
Other Revenues	5,317,257	6,748,646	5,582,189	7,205,348	1,623,159
Transfers In	1,343,822	1,510,420	1,473,151	1,412,673	(60,478)
Total Revenues	**$ 8,679,638**	**$ 10,567,709**	**$ 9,193,564**	**$ 10,978,187**	**$ 1,784,623**
Net Program Expenditures	**$ 1,507,012**	**$ (87,264)**	**$ 2,967,696**	**$ 1,860,104**	**$ (1,107,592)**
Revenue Recovery %	**85%**	**N/A**	**76%**	**86%**	
Authorized Full Time Positions	**59.00**	**60.00**	**60.00**	**57.00**	**(3.00)**

ORGANIZATIONAL CHART



Total GF FTE	57.00
Total Non GF FTE	10.00
Total Dept FTE	67.00

Police Department



INFORMATION

WEBSITE www.chulavistapd.org

PHONE (619) 691-5151

The Chula Vista Police Department (CVPD) is recognized as a leader in the field of public safety, committed to a culture of community-based policing, innovative problem-solving, and active community engagement. The Department's dedication to delivering public safety services with fairness, compassion, equality, and justice is not only reflected in its formal policies and practices, but also deeply rooted in its history and core values. Guided by the principles outlined in former President Obama's Task Force on 21st Century Policing, CVPD upholds the highest standards of modern policing and remains responsive to the evolving needs and expectations of the Chula Vista community.

The Police Department's primary focus is community policing—a strategy that addresses crime and social disorder through a blend of traditional law enforcement and proactive efforts such as prevention, problem solving, community engagement, and partnerships. This philosophy balances reactive responses to calls for service with proactive approaches that target the root causes of crime and disorder. In addition to community policing, the Department is committed to traffic safety, criminal investigations, juvenile services, regional task forces, and a wide range of other services that support and enhance public safety operations.

The Chula Vista Police Department is led by a dedicated Command Staff composed of the Police Chief, an Assistant Police Chief, four Police Captains, and an Administrative Services Manager. The Department is authorized for 296 sworn officers and 114 civilian personnel. Despite having the lowest per capita staffing in the region, as noted by SANDAG studies, the Department remains highly effective through a strong focus on innovation, efficiency, and strategic resource management. The organization is structured into five key divisions: Patrol Operations, Investigations, Community Engagement, Support Operations, and Administrative Services.

Patrol Operations

The Patrol Operations Division encompasses Community Patrol, the K-9 Unit, Field Training Unit, and Police Technology. Community Patrol is the largest section within the Police Department, delivering 24/7 law enforcement services to Chula Vista's residents, businesses, and visitors. In 2025, the Patrol Division responded to 63,047 citizen-initiated calls for service, conducted 28,187 officer-initiated contacts, and made 4,414 arrests—demonstrating the Division's ongoing commitment to public safety and proactive policing.

Investigations

The Investigations Division is made up of specialized units staffed by officers, detectives, and civilian personnel, many of whom work in plainclothes assignments and focus on follow-up investigations. Core units within the division include Crimes of Violence, Family Protection, and Property Crimes. Additionally, the Crime Lab, Property & Evidence, and Digital Evidence Unit support investigative efforts. The Crime Lab provides critical forensic services such as evidence collection, documentation, crime scene reconstruction, and latent print analysis. The Property & Evidence Unit manages the secure storage, disposal, and auction of items, while maintaining a strict chain of custody. The Division also includes Special Operations, where personnel conduct undercover investigations related to intelligence and narcotics, and participate in regional task forces targeting fugitives, auto theft, and organized crime.

Community Engagement

The Community Engagement Division focuses on building trust, increasing transparency, and strengthening relationships with residents, visitors, business owners, students, community leaders, advocates, and the unsheltered

population. This Division plays a vital role in advancing the Department's mission to deliver community policing with the highest standards of professionalism and openness.

Key components of the Division include the Community Policing Unit, Traffic Operations, School Resource Officer Unit, and the proactive Street Team and Gang Suppression Unit. The Community Policing Unit comprises the Homeless Outreach Team, Community Relations Unit, and Community Liaison Officers—each working to address community needs through direct engagement and problem-solving initiatives.

The Division also oversees the Strategic Operations Unit, which manages the Department's internationally recognized Drone as First Responder (DFR) program, a cutting-edge initiative that enhances real-time response and situational awareness.

Support Operations

The Support Operations Division includes the Professional Standards Unit, City Jail, and Police Communications Center (Dispatch). The Professional Standards Unit (PSU) is responsible for upholding the highest standards of training, ethics, and professionalism across the Department. The City Jail functions as a temporary holding facility for individuals in custody. The Police Communications Center serves as the hub for emergency and non-emergency calls, with highly trained dispatchers who manage incoming requests for service and maintain clear, effective communication with officers in the field.

Administrative Services

The Administrative Services Division consists of Fiscal Operations and Police Support Services (Records). The Fiscal Operations Unit oversees the Department's operating budget, manages restricted funds, administers grants, and handles payroll, purchasing, and inventory. Police Support Services provides essential assistance to the public, Department personnel, and other law enforcement agencies by maintaining and distributing police records and offering front counter support.

The Police Department operates from a nationally recognized, 148,000-square-foot facility designed to enhance police operations and improve service delivery to the community. The site also features a regional law enforcement memorial, honoring peace officers in San Diego County who have made the ultimate sacrifice in the line of duty.

The Department is committed to fiscal responsibility and actively seeks alternative funding sources to reduce reliance on the General Fund. For fiscal year 2027, the Department secured approximately $5 million in grant funding. Since 1995, it has obtained more than $167 million in grants, enabling the expansion of services and resources to meet the growing needs of the Chula Vista community—while maintaining a strong commitment to financial stewardship.

MISSION STATEMENT

The Chula Vista Police Department, in partnership with the Community, is dedicated to providing community policing, with the highest level of professionalism and transparency. Chula Vista Police Department Employees will provide fair, courteous, and compassionate service to enhance the quality of life in Chula Vista.

VALUES STATEMENT

Leadership – Respect – Integrity – Accountability

STRATEGIC GOALS

Protecting and Serving the Community

- Address community concerns regarding general safety, crime, traffic safety, and satisfaction with CVPD

- *As a result of a resident survey conducted by SANDAG in 2019, the survey's outcomes disclose that residents generally believe the crime rate is the same, or has increased, from 2018. This is in spite of the fact that the City was, at the time of the survey, experiencing the lowest levels of crime in more than three decades.*

↘ STATUS:

The Police Department is implementing a comprehensive, multi-faceted strategy to address community concerns, reduce the fear of crime, and enhance communication—both in person and through digital platforms. This initiative will be led by the Community Relations Unit, which focuses on building positive relationships with residents, and the Public Information Unit, which ensures timely, transparent communication with the public. To further address traffic safety concerns, Measure A funding has allowed the Department to expand its Traffic Unit, increasing education efforts, proactive prevention programs, and targeted enforcement throughout the city.

- Recruit, train, and retain critical staffing positions that are authorized and necessary to maintain Chula Vista's low crime rate

↘ STATUS:

The Police Department will continue working closely with bargaining groups and Citywide partners to ensure it remains regionally competitive in terms of workload, compensation, and overall workplace environment—making it a department where employees want to work and build lasting careers. Additionally, the Department will strengthen and expand its commitment to member engagement, health, safety, and wellness—ensuring personnel are mentally and physically prepared to serve the community with the professionalism, compassion, and readiness the public expects and deserves.

Driving Innovation and Performance

- Manage innovation in the Department to remain at the leading edge of change, and also to optimize the integration of new capabilities into existing organizational structures in the best possible ways
  - *Chula Vista has established itself as a leader in public safety innovation. The Police Department's innovation initiative is focused on the safe, effective use of technology to enhance community safety, while carefully balancing the protection of individual rights and aligning with the community's values and expectations.*

↘ STATUS:

Chula Vista is a national leader in the use of Unmanned Aerial Systems (UAS), driven by its innovative Drone as First Responder (DFR) program, which deploys remotely operated drones to respond to calls for service and provide critical situational awareness. The Department continues to lead in innovation with the adoption of Axon Draft One, which allows officers to quickly create comprehensive narratives while reducing administrative workload. This platform gives officers more time in proactive policing and increases their availability for calls for service. Furthermore, the Department's Communications Center is utilizing AI-assisted software as an innovative solution for Assistive Call Taking and Automated Non-Emergency Triage, which strengthens service delivery to the public while supporting the efficiency and wellness of police dispatchers.

Strengthening Resource Sustainability

- Participate more fully in the City's planning and growth to allow the Department to anticipate emerging challenges and develop strategies to ensure public safety
  - *Growth in Chula Vista is persistent, and the next five years will see unprecedented changes in the City population, and in the community's complexity. Major components of this growth include development adjacent to the Gaylord Pacific Resort and Convention Center, university site, and maturation of the Millenia project.*

↘ STATUS:

The Police Department will ensure CVPD representatives actively participate in all relevant City Economic Development meetings, including public hearings and discussions related to public safety needs. As development projects can significantly impact law enforcement operations, it is essential that the police perspective is incorporated early in the planning process to support effective, well-informed decision-making. As the City continues to grow and police service demands increase, the Police Department is coordinating with a consultant to facilitate a feasibility study on the potential development of a police substation in eastern Chula Vista.

Championing Community Engagement, Equity and Inclusion

- Continue to build trust between law enforcement and the community
  - *Strong, trust-based relationships between police agencies and the communities they serve are essential to effective policing and public safety. Law enforcement relies on community cooperation to share information, report crime, and collaborate on solutions to issues of crime and disorder. In turn, community trust is built when residents believe that police actions are aligned with community values and guided by the principles of procedural justice and legitimacy.*

↘ STATUS:

CVPD staff will engage in meaningful dialogue, ongoing training, and collaborative efforts with the community to strengthen existing relationships, build new ones, and address concerns related to bias, racism, or adverse police conduct. The Community Engagement Division will take the lead in advancing this important work.

KEY PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual
Average Response Time for Priority 1 Calls	5:33	5:55	-
Average Response Time for Priority 2 Calls	13:00	13:33	-
	CY 2024 Actual	**CY 2025 Actual**	**CY 2026 Actual**
FBI Part I Overall Crime Rate	32.12	Pending	-

National Incident Based Reporting System (NIBRS) has two specific crime categories known as Group A and Group B offenses. Group A offenses include 52 serious crimes (e.g., murder, rape, robbery, and burglary). Group B offenses include 8 offenses that tend to be less serious in nature (e.g., disorderly conduct, curfew/loitering/vagrancy, drunkenness, and trespassing).

NIBRS became the standard for law enforcement crime reporting in the United States on January 1, 2021. In order to comply with the FBI mandated NIBRS reporting deadline, San Diego County law enforcement agencies began cooperating with the Automated Regional Justice Information System (ARJIS) in 2016 to implement the new system and improve the quality and breadth of local crime data.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Increase to Charges for Services of $1,202,595 related to reimbursements and fees in FY2027.
- Increase to Fines and Penalties of $562,604 related to projected citation and fee revenues.

Expenditures

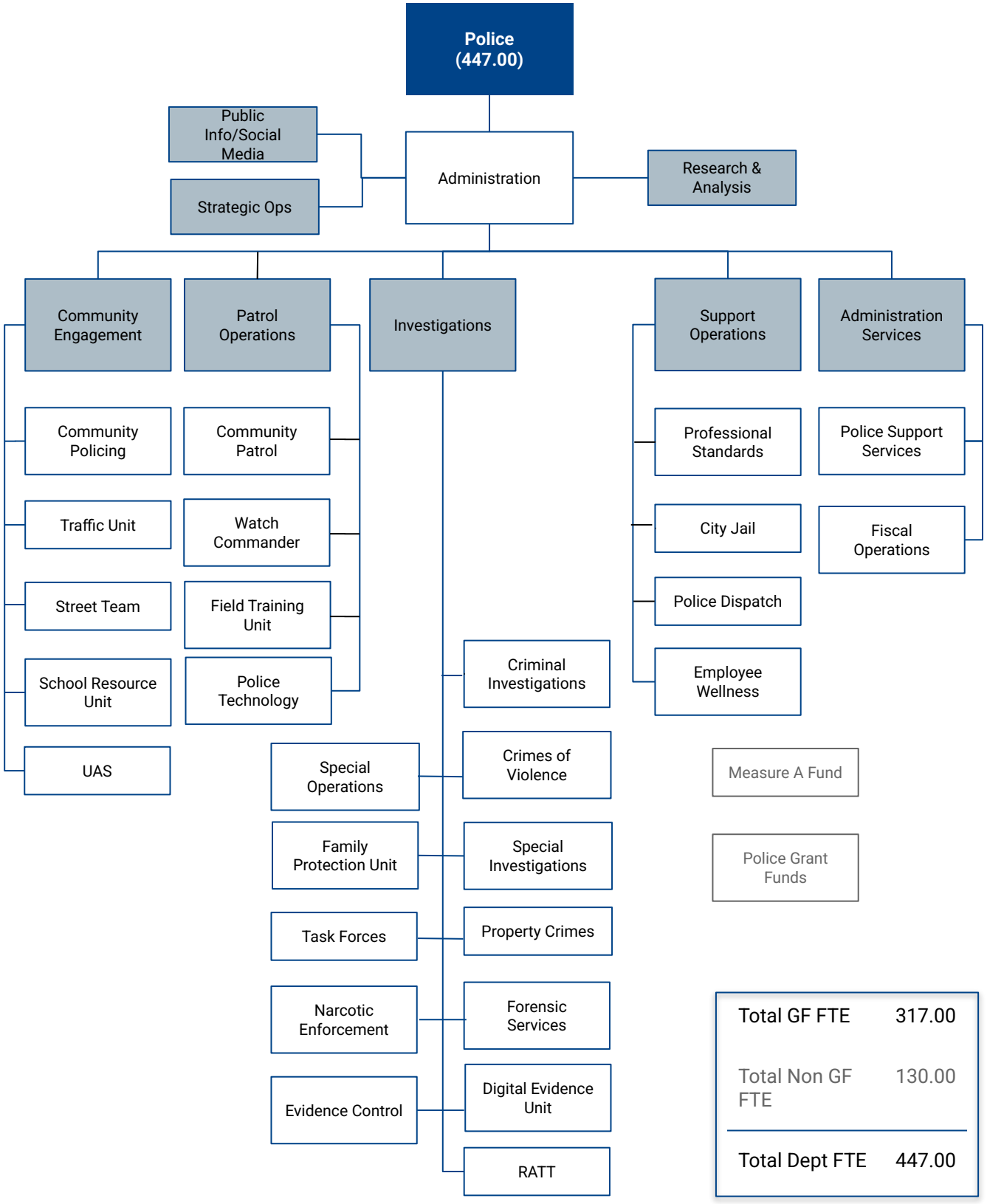
- Increase to Personnel Services of $767,338 for position changes; additional $339,816 million in overtime; decrease costs for retirement benefits due to position restructuring in FY2026; and scheduled MOU contract increases for various bargaining groups along with changes to health and retirement benefits.
- Increase to Supplies and Services of $819,097 for lease and contracted services.

(14) POLICE

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	34,095,085	36,757,460	40,873,684	42,189,263	1,315,579
Hourly Wages	255,237	369,977	319,744	340,079	20,335
Overtime	5,669,143	4,887,915	3,985,971	4,325,787	339,816
Health Benefits	4,377,938	4,765,741	5,505,340	5,836,453	331,113
Retirement Benefits	6,610,663	7,063,953	7,595,459	7,158,419	(437,040)
Other Personnel Expense	2,916,751	3,359,468	2,534,103	1,731,638	(802,465)
Personnel Expenses Subtotal	**53,924,818**	**57,204,515**	**60,814,301**	**61,581,639**	**767,338**
Supplies and Services	2,848,975	2,501,855	2,705,280	3,524,377	819,097
Other Expenses	127,957	290,892	268,639	271,214	2,575
Other Capital	13,589	13,589	25,000	25,000	-
Utilities	861,182	869,306	929,386	1,056,748	127,362
Internal Service Charges	1,350,321	1,427,162	1,539,752	1,589,802	50,050
Transfers Out	26,587	26,856	-	253	253
Non-Personnel Expenses Subtotal	**5,228,611**	**5,129,659**	**5,468,057**	**6,467,394**	**999,337**
Total Expenditures	**$ 59,153,429**	**$ 62,334,173**	**$ 66,282,358**	**$ 68,049,033**	**$ 1,766,675**
Revenues					
Licenses and Permits	220,608	218,392	274,424	235,427	(38,997)
Fines and Penalties	909,769	975,367	761,101	1,323,705	562,604
Revenue from Other Agencies	1,073,106	995,086	1,237,786	1,051,867	(185,919)
Charges for Services	3,493,662	4,110,830	3,556,434	4,759,029	1,202,595
Other Revenues	704,818	564,753	237,261	94,741	(142,520)
Transfers In	264,003	249,564	251,500	256,805	5,305
Use of Money and Property	9,770	8,260	-	-	-
Total Revenues	**$ 6,675,735**	**$ 7,122,252**	**$ 6,318,506**	**$ 7,721,574**	**$ 1,403,068**
Net Program Expenditures	**$ 52,477,695**	**$ 55,211,921**	**$ 59,963,852**	**$ 60,327,459**	**$ 363,607**
Revenue Recovery %	**11%**	**11%**	**10%**	**11%**	
Authorized Full Time Positions	**329.00**	**328.00**	**330.00**	**317.00**	**(13.00)**

ORGANIZATIONAL CHART



Fire Department



INFORMATION

WEBSITE www.chulavistaca.gov/departments/fire-department

PHONE (619) 691-5055

The Chula Vista Fire Department delivers fire, rescue and emergency medical services to Chula Vista residents, visitors, and employees daily. The Fire Department is currently in a period of growth, with the recent construction of two new fire stations, celebration of the fifth year of operation of our Ambulance Transport System (ATS), growth and development of our fuels crew, and planning for additional the upcoming developments within the City of Chula Vista.

The Fire Department is authorized for 225 sworn positions (156 General Fund, 65 Measure A Sales Tax Fund, 1 Advanced Life Support Fund and 3 Transport Enterprise Fund), 66 single-role ambulance positions (Transport Enterprise Fund), and 15 civilian positions (7 General Fund, 4 Advanced Life Support Fund, 1 Federal Grants Fund, 2 Measure A Sales Tax Fund and 1 Transport Enterprise Fund) . The department's ten stations respond to over 32,600 calls annually across the City and neighboring cities as needed. Each day the Fire Department has 65 firefighters, 11 EMT's and 11 paramedics on duty.

Station	Address	Units	Incidents	Responses
Station 1	447 F St	B51, E51, T51, SQ51, M51	6,651	19,884
Station 2	80 East J St	E52, O420, M52	1,613	3,574
Station 3	341 Orange Ave	USAR53, M53	3,251	7,088
Station 4	850 Paseo Ranchero	E54	1,962	4,960
Station 5	100 Moss St	E55, M55, M54, BR55	3,631	8,059
Station 6	605 Mount Miguel Rd	E56, M56, BR56	1,327	3,222
Station 7	1640 Santa Venita	B52, E57, T57, M57	2,596	6,599
Station 8	1180 Woods Dr	E58	1,433	3,653
Station 9	1410 Brandywine Ave	E59	2,563	5,896
Station 10	1715 Millenia	E60, E61, M60	1,519	3,841

Fire Operations

Responsible for emergency medical services (EMS), fire suppression, rescue, hazardous conditions, and all other emergency and non-emergency calls for service. Consists of ten fire stations located in all of the City's major regions. Operations responses are 85% medical, 10% fire, and 5% hazardous materials, rescues, and public assistance.

Emergency Services Division

The emergency services division prepares the City for any natural disasters or other unusual occurrences. This division maintains the Emergency Operations Center and acts as a liaison with other agencies regarding large disasters.

Fire Prevention Division

The purpose of the Chula Vista Fire Prevention Division is to provide services aimed at reducing the risk of fire and injuries to the public. These services are provided through the administration of Fire Safety Engineering, Fire Code Inspection, Fire Investigation and Public Education Programs to the community while maintaining a commitment to excellence in an atmosphere of courtesy, integrity, and respect for diversity. The Fire Marshal is responsible for the Fire Department's Fire Prevention Division.

Training Division

The Training Division provides effective and realistic training for all personnel based on fire service standards, information analysis, and emergency response demands. The Training Division's goal is to provide valuable training before a firefighter is presented with the many different types of emergency and non-emergency calls for service

Emergency Medical Services (EMS)

The EMS division is responsible for Emergency Medical Services (EMS) that are delivered in Chula Vista by Emergency Medical Technicians (EMTs) and Paramedics that respond on both fire apparatus and ambulances. This division is responsible for ongoing medical training and compliance for both firefighters and ambulance personnel.

MISSION STATEMENT

Protect life, environment, and property

VISION STATEMENT

The vision statement answers *who we are* as an organization.

We are: "People who care about people."

VALUES STATEMENT

Service and protection, with pride, respect, teamwork and safety.

PURPOSE STATEMENT

The purpose statement answers why we are here as an organization.

We are here to: Put others first, make positive contacts, and build relationships.

STRATEGIC GOALS

Organizational Effectiveness

Key factors associated with this initiative are to build transparency and effectiveness of organizational responsibilities, complete essential organizational assessments and planning to establish a unified direction, and rebuild Department doctrine to guide daily operations

- **Goal 1**: **Department Doctrine Framework**

Develop a department doctrine framework identifying significant manuals and documentation. This doctrine framework goal includes the development of an executive summary, policies and procedures revision, rules and regulations revision, and a communications plan.

↘ STATUS:

All items of the framework are in various stages of completion and distribution. Remaining policies will be distributed to the department by the end of calendar year 2026 and revision of initial released policies will occur.

- **Goal 2: Organizational Accountability**

Improve accountability within the organization by standardizing administrative processes. This includes establishing desk manuals and comprehensive task lists for each administrative position, as well as quality control policies

and procedures around departmental purchasing and procurement. In addition, establish and deliver standardized responsibilities and expectations of officer positions, and establish a committee program document to provide a transparent structure of workgroups within the Department.

↘ **STATUS:**

Committee program document is being completed and will be in place by the end of calendar year 2026. Expectations will be delivered and shared amongst the workforce and will be used to help evaluate job performance at end of year evaluations identifying and establishing thorough lines of business will be completed by mid-2026.

- **Goal 3: Structural Plans**

Develop and/or refine critical and perpetual planning documents. This includes developing a three-year Strategic Work Plan, a Staffing and Succession Plan, a three-year Fire Department (FD) Training Plan, and a three-year Emergency Operations Center Training Plan. Due to the large number of anticipated retirements and new firefighters necessary for future fire stations, a Fire Academy Program document is needed to standardize initial training. The Fire Department will also be assisting the Public Works Department to complete an FD-based fleet study. Existing plans also require updating or revision. These include the revision of the Fire Department Master Plan and the City's Disaster Plan. Emergency management and Fire Operations will be creating an internal large-scale disaster response framework to match known hazards within the City, including a fuel mitigation plan to reduce wildfire risk to the City.

↘ **STATUS:**

The Fire Department Master Plan-Request for Proposals (RFP) is being written. The RFP will be awarded by the end of fiscal year 2026 and work with the vendor by the end of calendar year 2026. The 10-15 year Fire Department Master Plan will provide a Strategic Plan, Community Risk Assessment, Standards of Cover, Bottom up reviews and a Leadership Succession Plan.

- **Goal 4: Continuous Improvement**

Initiate organizational continuous improvement efforts. This includes building financial, operational and budgetary standards of work and 10-year budget forecasts for each division within the Department to ensure proper planning. In addition, this includes establishing a comprehensive and contemporary community risk reduction assessment and developing a program document executive summary detailing a program framework and necessary resources.

↘ **STATUS:**

Currently in progress and expected to be completed by their target deadline.

Operational Excellence

Key factors associated with this initiative aim to: Improve operational service delivery; Streamline recruitment and hiring; and Correcting known areas for improvement.

- **Goal 1**: Assess, improve, and adjust operational awareness. This includes developing, revising, and training on all SOG's and policies related to fire ground command and control, methods, and communications. In addition, the Fire Department will be evaluating areas such as service delivery for transport services in Imperial Beach and Bonita, as well as continue to build our relationship with San Diego Fire Department (SDFD) and Falck for transport and bariatric services to ensure operational effectiveness for the communities. Lastly, the Fire Department will review and update with proposed changes to the State Fire Marshals model and adopted code, work with the City to update the General Plan's Safety Element, and develop a Crowd Manager Program for events at the North Island Credit Union Amphitheatre.

↘ **STATUS:**

Command and control training is being conducted to ensure standardization across the department. Additionally, training is being planned and conducted within the Metro Zone to enhance operational success.

Continuous evaluation of service delivery with Imperial Beach, Bonita, and SDFD/Falck is being done and information gathered is used to improve the transport services.

- **Goal 2**: Prioritize and invest in the development of our personnel. This includes minimizing vacancy rate below 5% and developing and delivering an officer academy to mirror firefighter and engineer training effectiveness. In addition, the Fire Department will also fill vacant Emergency Operations Center (EOC) roster positions, implement an EOC training plan, and host an EOC workshop or functional exercise.

↘ STATUS:

The department has delivered the third officer academy, preparing personnel to promote within the department. Training for current officers is being conducted to ensure recency of information is shared throughout the entire workforce. The department is working to recruit and retain qualified people to minimize vacancies and achieve a rate less than 5%

- **Goal 3**: Enhance our information technology system to provide seamless integration and access to data. This includes transitioning Cradle Point management to Emergency Communications & Data Center (ECDC) and establishing First Watch Online Compliance Utility to allow for compliance reconciliation. The Fire Department will also upgrade Telestaff and complete its connection to Tablet Command and Computer Aided Dispatch (CAD) to allow for the Ambulance Transport System use of National Fire Incident Reporting System (NFIRS). The Prevention Division will deploy ePlanSoft for fire/life safety system permits and establish the Inspection Records Management System (RMS) application. Finally, the EMS and Operations divisions will develop the PSTrax modules to include critical equipment and facilities tracking and maintenance.

↘ STATUS:

Telestaff transition to First Due is in the final stages and will be completed by September 2026. In addition to providing the software for staffing needs, the transition will allow department staff access to a more user-friendly program which integrates well with Finance's payroll system.

Service

Key factors associated with this initiative are: Focusing on serving Department members; Revitalizing community engagement efforts; and Supporting response partners.

- **Goal 1**: Focused attention on our inward-facing service delivery efforts. This includes developing an organizational leadership workshop focused on building relationships, building and maintaining relationships with other City departments and external partners, assessing how to effectively improve communication of Department information through the organizations and establishing quarterly briefings to review Department liaison assignment reports. Additionally, the Fire Department will assess Department-wide needs for mental health training and resources to formulate a 3-year plan.

↘ STATUS:

A department Health, Wellness, and Safety initiative has been adopted and personnel responsible for key positions have been identified. Department training regarding the initiative will be provided.

- **Goal 2**: Service Outside the Department: Focused attention on our outward-facing service delivery efforts. This includes improving connectedness with the community, such as re-establishing Fire Safety Week, developing an engagement program with the elementary and high school systems, increasing social media following by 10%, developing yearly public safety outreach and programs, and release Public Service Announcements (PSAs) focused on public safety and disaster preparedness. Additionally, the Fire Department will develop and initiate public safety meetings through the Homeowners Association and Senior Center to establish outreach programs. Finally, the Department will also research the need for Advanced Practice EMS programs and develop and deliver the SB-105 Multi-Family Condominium Inspection Program.

↘ STATUS:

Community forum meetings are being planned and will target all districts of the City.

- **Goal 3**: Be attentive to mutual aid partners. This includes establishing a mutual aid program document to properly track aid agreements, resume ability to support California Fire Assistance Agreement (CFAA) deployment requests to participate in the mutual aid system, and resume ability to support California Task Force 8 (CA-TF8) deployment requests to participate in FEMA Urban Search & Rescue (US&R) responses.

↘ STATUS:

The CFAA has been renegotiated and will provide opportunities to participate in the State's Mutual Master Aid plan, allowing for full reimbursement when deployed throughout the State. The department's Overhead Deployment Document is being revised and refined to ensure the document meets all needs.

KEY PERFORMANCE MEASURES

Service Function (1)	Standard	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Ambulance Transport System (ATS) [2]				
ALS - 1st unit	12 mins @ 90%	94.0%	95.0%	95%
BLS - 1st unit	20 mins @ 90%	95.0%	95.0%	95%
First Responder				
EMS				
ALS - 1st unit [3]	7 mins @ 90%	87.0%	86.0%	87%
Fire				
IAF – (1E, 4FF)	7 mins @ 90%	77.0%	75%	78%
ERF – (1E, 14FF)	10 mins @ 90%	82.0%	73%	80%
Training				
Mandatory Training	100% annually	100%	100%	100%
Fire Prevention				
Inspections – FCIP	100% annually	100%	100%	100%
Inspections – Group E, Schools [4]	100% annually	100%	100%	100%
Inspections – Group R2, Apartments [4]	100% annually	100%	100%	100%
Inspections – Group R2, Condo [4][5]	100% annually	-%	-%	-%
Inspections – Group R1, Hotels [4]	100% annually	100%	100%	100%
Inspections – Group I2 & I3, Institutional	100% annually	100%	100%	100%
Inspections – Fire Code Permits	100% annually	100%	100%	100%
Inspections – GUC [6]	w/in 1 month of application	-%	-%	-%
Plan Reviews – Fire Safety Engineering	w/in 90% of time frame	97%	97%	97%
Investigations – Origin & Cause	100% of all fires investigated by a trained Investigator	100%	100%	100%

[1] All reporting completed on a calendar year basis

[2] Includes service to Chula Vista only

[3] ALS in 7 mins includes any unit with a Paramedic (Ambulance or First Responder)

[4] SB 1205 reporting requirement, reported as part of this budget process

[5] Group R2 Condo inspection program is in the process of development

[6] Position frozen

ALS - Advanced Life Support, requires two paramedics

BLS - Basic Life Support, requires two EMTs

ERF - Effective Response Force, requires multiple units and fourteen firefighters

FCIP - Fire Company Inspection Program

GUC - General Use Certificate, initial fire inspection upon business license application receipt

IAF - Initial Attack Force, requires one engine and four firefighters

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Increase to Charges for Services of $859,255 related to reimbursements and fees in FY 2027.
- Increase to Other Revenues of $500,510 related to reimbursements and fees in FY 2027.

Expenditures

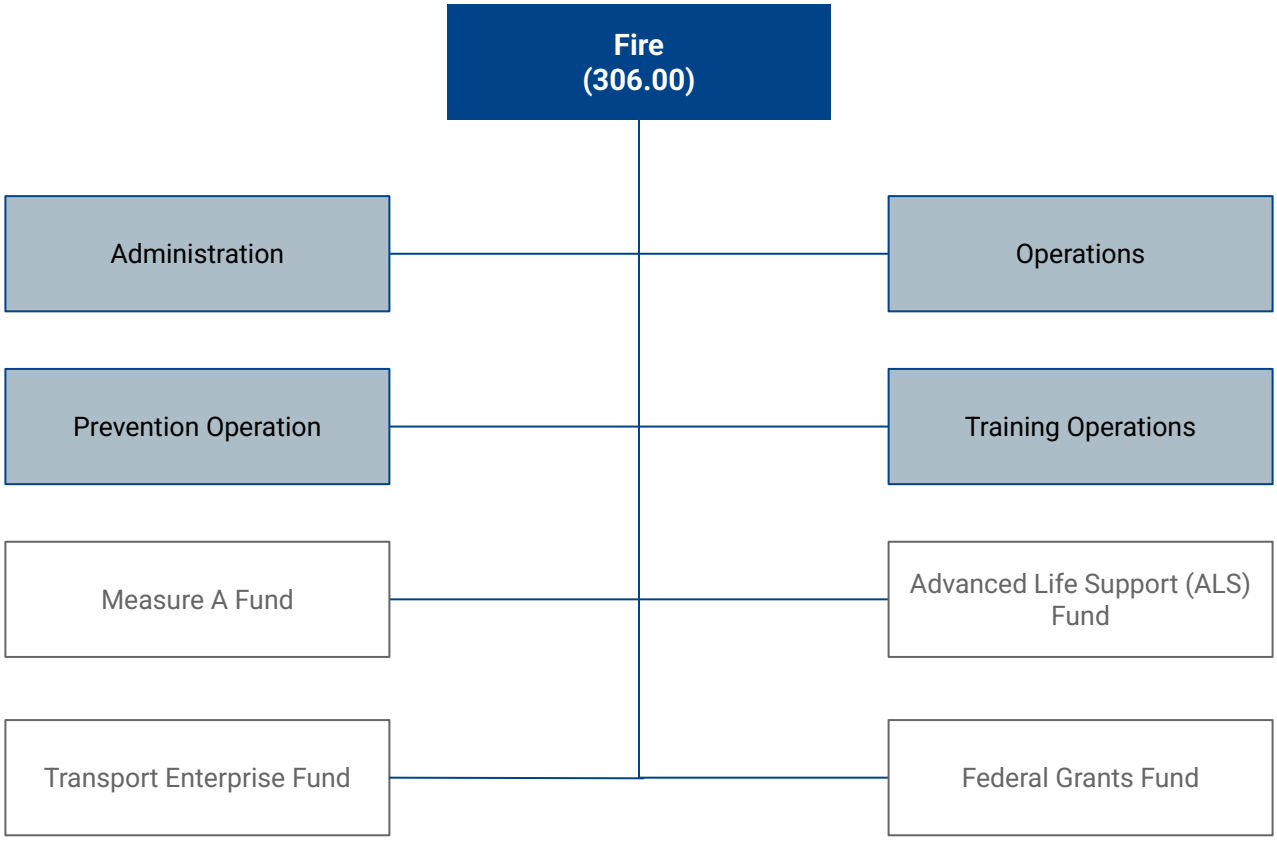
- Increase to Personnel Services of $4,625,519 that includes: increase of $597,319 in overtime; increase of $487,111 in retirement benefits for UAL expenses; annualized costs for new Truck company added in FY2026; and scheduled MOU contract increases for various bargaining groups along with changes to health benefits.

(15) FIRE

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	16,179,993	17,919,413	20,329,592	23,041,822	2,712,230
Hourly Wages	62,483	90,530	38,549	41,001	2,452
Overtime	7,547,239	9,916,009	6,533,264	7,130,583	597,319
Health Benefits	2,602,315	2,986,392	3,795,623	4,019,518	223,895
Retirement Benefits	3,678,906	3,804,714	4,192,254	4,679,365	487,111
Other Personnel Expense	1,667,102	1,899,192	2,336,066	2,938,578	602,512
Personnel Expenses Subtotal	**31,738,039**	**36,616,250**	**37,225,348**	**41,850,867**	**4,625,519**
Supplies and Services	2,080,980	2,133,815	2,154,239	2,059,554	(94,685)
Other Capital	75,133	-	-	-	-
Utilities	287,873	282,435	311,745	331,326	19,581
Internal Service Charges	1,637,035	1,398,772	1,465,052	1,522,487	57,435
Transfers Out	74,830	55,438	117,596	62,048	(55,548)
Non-Personnel Expenses Subtotal	**4,155,851**	**3,870,460**	**4,048,632**	**3,975,415**	**(73,217)**
Total Expenditures	**$ 35,893,890**	**$ 40,486,710**	**$ 41,273,980**	**$ 45,826,282**	**$ 4,552,302**
Revenues					
Licenses and Permits	757,218	736,233	773,192	835,171	61,979
Charges for Services	1,450,750	1,341,000	3,177,493	4,036,748	859,255
Other Revenues	2,169,114	3,520,075	212,395	712,905	500,510
Transfers In	1,243,009	1,424,308	1,390,315	1,460,566	70,251
Total Revenues	**$ 5,620,091**	**$ 7,021,615**	**$ 5,553,395**	**$ 7,045,390**	**$ 1,491,995**
Net Program Expenditures	**$ 30,273,800**	**$ 33,465,094**	**$ 35,720,585**	**$ 38,780,892**	**$ 3,060,307**
Revenue Recovery %	**16%**	**17%**	**13%**	**15%**	
Authorized Full Time Positions	**156.00**	**165.00**	**165.00**	**166.00**	**1.00**

ORGANIZATIONAL CHART



Total GF FTE	166.00
Total Non GF FTE	140.00
Total Dept FTE	306.00

Public Works Department



INFORMATION

WEBSITE www.chulavistaca.gov/departments/public-works

PHONE (619) 397-6000

EMAIL operations@chulavistaca.gov

The Public Works Department maintains the City's infrastructure including, streets, wastewater, facilities, parks, and open space through high quality operations, maintenance repair and rehabilitation in order to optimize mobility, public and environmental health, and safety.

Located at the John Lippitt Public Works Center at 1800 Maxwell Road, just north of Auto Park Drive and east of Interstate 805, the Public Works Department consists of the following divisions:

Administration and Dispatch: Public Works Administration directs the day-to-day operations of the Public Works department as well as its financial and operational long- and short-term planning. Dispatch includes the support staff that field inquiries and work requests from the public and assign work orders to divisional staff.

Environmental Services: Environmental Services provides comprehensive resource recovery management services by building partnerships and implementing best management practices; increasing public awareness through educational and informational programming; and pursuing cutting edge and emerging waste management technologies.

Conservation: Conservation Division leads the City's energy efficiency, water conservation, alternative transportation, greenhouse gas emissions reductions, green building initiatives and climate action planning efforts. Conservation actively collaborates with civic groups, business organizations, environmental and health advocates, academic institutions, internal City departments and other public agencies locally and nationally.

Drainage Management: Provides cleaning and maintenance services to residents for flood prevention and improved water quality and to ensure the City is in compliance with environmental standards.

Facilities Management: Provides maintenance, and custodial services to the Police Department, Fire stations, Civic Center, Public Works Center, Libraries, and Recreational facilities including city parks and maintains public safety communication radio equipment and some of the City's audiovisual equipment.

Fleet Management: Provides and maintains vehicles and equipment to City departments used to perform City services such as Police and Fire response calls, sewer system maintenance, street signage and striping, open space inspections and park maintenance.

Open Space Management: Provides various landscape management and inspection services to preserve natural and landscaped open space areas within neighborhoods and to enhance City parkways and medians.

Parks Management: Provides maintenance of parks, sports courts and fields used by the public, sports leagues, schools and for Recreation programs.

Park Ranger Program: The Park Ranger Program, spanning across Chula Vista's 72 parks, creates a secure and welcoming environment. Rangers assist with various tasks, including restroom cleaning, restocking supplies, maintaining event gazebo cleanliness, removing graffiti, and managing trash cleanup. The Park Ranger program is also part of the homeless outreach team to provide support to individuals experiencing homelessness and manages initiatives like the Junior Ranger Program, Adopt-a-Park, and the Ranger Volunteer Program. The Park Rangers play a vital role in educating the public about park rules and regulations, enforcing Chula Vista's municipal code to ensure compliance and safety.

Public Works Inspections: Provides inspections services to ensure that utility, construction, infrastructure, and land development projects meet approved plans, safety standards, and regulations.

Roadway Management: Provides maintenance services to the City's roadway system to ensure the benefits of safe, clean, and dependable public streets, sidewalks, curbs & gutters, traffic striping and signage, fences, railings, traffic control support, and graffiti abatement.

Urban Forestry Management: Provides for the ongoing maintenance needs of trees and the liability presented by aging and dying trees throughout the City.

Wastewater Management: Provides wastewater infrastructure maintenance services to residents, businesses, and other City departments to sustain a reliable and environmentally safe wastewater system. A new crew was formed in 2021 to address added service needs to new residents as a result of new development. The new crew is necessary to support infrastructure maintenance standards for over 511 miles of sewer pipes.

MISSION STATEMENT

The mission of the Public Works Department is to provide and manage the City's infrastructure, open space through high quality operations, maintenance, repair and rehabilitation of assets to optimize mobility, public and environmental health and safety.

STRATEGIC GOALS

The goals of the Public Works Department are aligned with the City's overall strategic goals: Community Infrastructure, Quality of Life & Safety, Growth & Economic Vitality, and Good Governance

In particular, our departmental sub-goals are:

- Ensure each division is adequately funded and managed in a fiscally-responsive manner that prioritizes community needs.
- Prioritize environmental and citizen health and safety through maintenance and replacement of City-wide assets and infrastructure, including streets, sidewalks, parks, sewers, storm-water systems, traffic systems, and open-space infrastructure.
- Respond in a timely manner to Citizen requests through our Dispatch team and digital ACT (SeeClickFix) portal.
- Continue to implement an Asset Management System that tracks the City's physical Assets to proactively address maintenance and funding in the years to come.

KEY PERFORMANCE MEASURES

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Storm Drain Structure Inspections	1,390	2,440	2,440
Storm Drains Cleaned	724	1,164	1,164
Storm Drain Channels Cleaned	278,894 SF	313,967 SF	313,967 SF
Sewer Mains Cleaned	2,597,783 LF	2,887,375 LF	2,887,375 LF
Crack Sealing	289,393 LF	234,807 LF	234,807 LF
Graffiti Removal	48,313 SF	51,126 SF	51,126 SF
Traffic Sign Maintenance	1,107	857	857
Trees Trimmed (Right-of-Way)	4,578	5,500	5,500
Fleet Vehicles/ Equipment Commissioned [1]	92	58	40
ACT Chula Vista Requests	7,102	6,771	7,000
Develop an integrated Waste Management Plan to meet a 90% City waste reduction goal	85%	85%	90%
Develop and implement the Building Energy Saving Ordinance to support high performing commercial and multifamily buildings in Chula Vista	50%	55%	70%
Engage stakeholders, including the Climate Change Working Group, to develop strategies and fully update the 2017 Climate Action Plan	90%	90%	100%

[1] Vehicles / Equipment commissioned = new vehicles processed, including additions to the fleet and new vehicles for replacement purposes.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Increase in Transfers In by $365,312 for reimbursement from other funds.

Expenditures

- Increase in Personnel Services of $893,401 due to a combination of mid-year restructuring of positions between Engineering & Capital Projects to Public Works; increase in hourly staffing; and scheduled MOU contract increases for various bargaining groups along with changes to health and retirement benefits.
- Increase in Utilities of $739,660 for increased costs related to gas and electric, water and trash disposal.

(16) PUBLIC WORKS

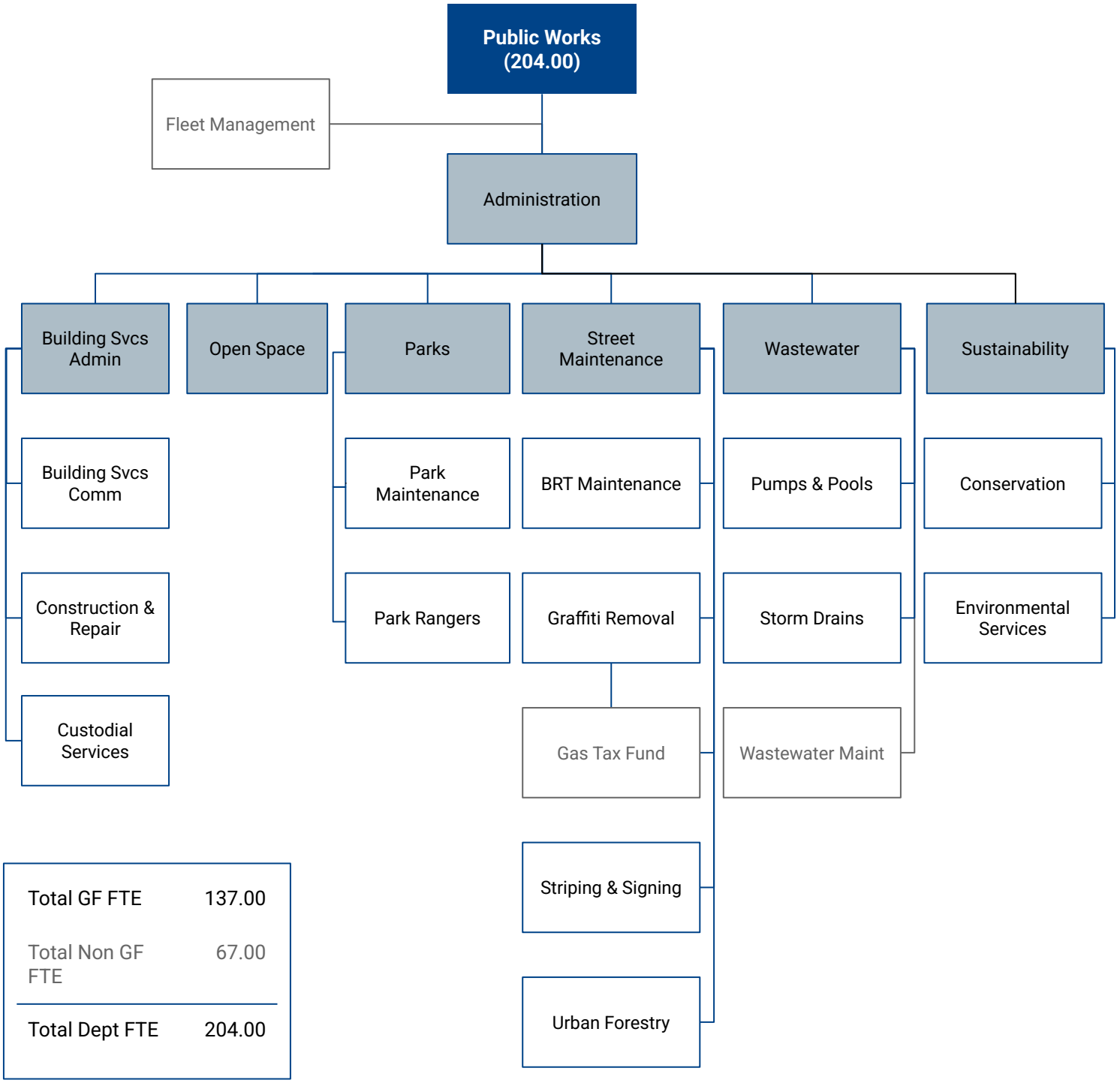
Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	8,592,998	9,955,417	11,387,499	12,280,900	893,401
Hourly Wages	642,052	852,277	865,584	920,636	55,052
Overtime	316,986	466,185	153,679	163,452	9,773
Health Benefits	1,560,707	1,803,663	2,092,218	2,268,409	176,191
Retirement Benefits	927,043	1,019,187	1,113,605	1,128,447	14,842
Other Personnel Expense	749,340	970,800	719,644	886,946	167,302
Personnel Expenses Subtotal	**12,789,126**	**15,067,529**	**16,332,229**	**17,648,790**	**1,316,561**
Supplies and Services	4,674,248	5,248,631	5,828,663	5,961,419	132,756
Other Expenses	181,293	20,239	11,400	11,400	-
Other Capital	-	426,062	3,000	3,000	-
Utilities	3,678,125	4,170,669	3,945,867	4,685,527	739,660
Internal Service Charges	1,130,091	1,199,819	1,285,399	1,343,147	57,748
Non-Personnel Expenses Subtotal	**9,663,756**	**11,065,420**	**11,074,329**	**12,004,493**	**930,164**
Total Expenditures	**$ 22,452,882**	**$ 26,132,949**	**$ 27,406,558**	**$ 29,653,283**	**$ 2,246,725**
Revenues					
Fines and Penalties	28,073	25,274	-	15,800	15,800
Charges for Services	636,197	221,116	93,005	84,984	(8,021)
Use of Money and Property	4,364	4,083	-	-	-
Other Revenues	2,560,169	2,714,268	2,341,515	2,467,656	126,141
Transfers In	5,621,345	5,933,178	6,049,081	6,414,393	365,312
Total Revenues	**$ 8,850,147**	**$ 8,897,919**	**$ 8,483,601**	**$ 8,982,833**	**$ 499,232**
Net Program Expenditures	**$ 13,602,735**	**$ 17,235,030**	**$ 18,922,957**	**$ 20,670,450**	**$ 1,747,493**
Revenue Recovery %	**39%**	**34%**	**31%**	**30%**	
Authorized Full Time Positions	**124.00**	**128.00**	**135.00**	**137.00**	**2.00**

Budget Restructuring:

The Sustainability Division was moved from the Economic Development Department to the Public Works Department in FY 2025.

ORGANIZATIONAL CHART



Total GF FTE	137.00
Total Non GF FTE	67.00
Total Dept FTE	204.00

Parks and Recreation



INFORMATION

WEBSITE www.chulavistaca.gov/departments/recreation

PHONE (619) 409-5979

EMAIL RecAdmin@chulavistaca.gov

The Parks and Recreation Department offers a variety of recreational opportunities and services to the community. The Department's vision is a community that achieves learning, self-discovery, balance, and essential life skills through recreation. Community involvement is an important component of this process as the Department's values assessment information and evaluative input from the community on new and existing programs and services. Community volunteers are an important and valuable resource to the Parks and Recreation Department's offerings and with their support, additional offerings of activities are available to the community.

A multitude of programs and classes are currently offered to the community, which include the following:

- Adult and youth aquatics and sports
- Programs for senior citizens
- Camps for children during school intersessions
- Therapeutic classes
- Public rental of recreation facilities, including park gazebos
- Fee-based classes such as dance, performing arts, martial arts, physical fitness, preschool, and courses that promote physical fitness enrichment, and creativity
- Free after school programs during critical hours for children and youth focusing on fitness, fun, and a healthy lifestyle
- Coordinates the use of outdoor fields for local nonprofit youth-serving sports organizations
- The Parks and Recreation Department operates 12 recreational facilities throughout the City, which includes two outdoor swimming complexes (Parkway and Loma Verde).

MISSION STATEMENT

We enrich our community through recreation opportunities and services.

VALUES STATEMENT

Integrity – Respect – Professionalism – Accountability – Commitment – Teamwork – Fun

STRATEGIC GOALS

Economic Vitality

- Enhance the quality, experience, and accessibility of parks and recreation opportunities and facilities for the citizens of Chula Vista.

↘ STATUS:

- Continued services for senior citizens and therapeutic recreation programs, funded by a Community Development Block Grant (CDBG).
- Meals on Wheels 5-year lease to use Norman Park as a hub for senior meals.
- Partnered with the Friends of Chula Vista Parks and Recreation Foundation for a scholarship program for children who are in foster care and/or homeless families to participate in core recreation programs and services.
- Held the annual Snores & Smores family campout.
- Continued the Movies in the Park program throughout the City.
- Norman Park Senior Center received three grants - $4,000, $6,800 and $17,500 for Programs and Services
- Parkway Youth Sports received a grant for $35,000 to advance equitable access to youth sports programs

Operational Excellence

- Perform quality public service to our citizens by enhancing facilities and programs.

↘ STATUS:

- Expanding services targeting active adults, including fitness and wellness (yoga, tai chia, walking groups); social engagement (clubs, game nights, special events); lifelong learning (movies, guest lectures, arts and crafts); support services (health screenings and legal aid).

Connected Community & Healthy Community

- Provide safe and inclusive parks and recreational programs, services, and facilities.

↘ STATUS:

- Worked with local nonprofit youth sports organizations to continue the field allocation process to provide more equity in accessing Chula Vista sports fields.
- Conducted “Champions Run” 5k at the CVEATC.
- Celebrated Parks and Rec Month in May at Memorial Bowl.
- Participated in the Starlight Parade.
- Implemented Coed Youth Volleyball League.
- Rebranded Senior Walking group-Norman Park Sole Walkers.
- Continued Chula Vista’s Elementary Learn to Swim Program: fourth graders are provided swim lessons, water safety, sun safety, which continues to be funded through a grant provided by Kaiser Foundation. Received $93,500 for the program, which was expanded to serve families and seniors.

KEY PERFORMANCE MEASURES

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Facility Attendance at Norman Park Senior Center	65,000	65,500	66,000
Number of Enrolled in Recreation Classes & Activities	29,000	29,500	30,000
Facility Attendance at Recreation Facilities	850,000	852,000	852,500
Number of Enrolled Teams in Adult Sports Leagues	580	590	592
Volunteers for the Parks & Recreation / Equivalent Cost Savings	90/$19,000	90/$19,000	90/$19,000

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- Increase to Charges for Services of $683,290 to reflect projected activity for fee based revenues.

Expenditures

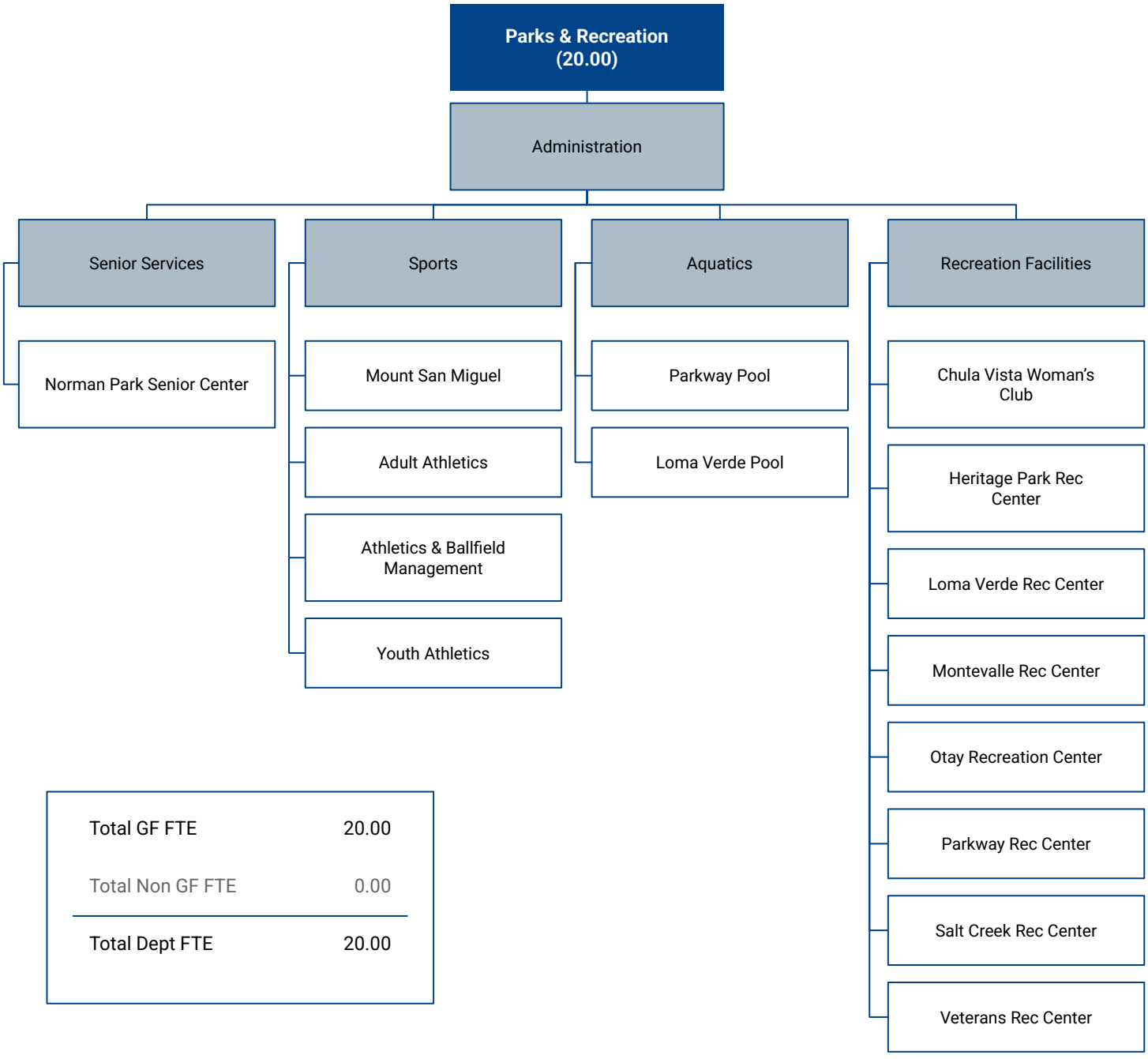
- No significant budget adjustments.

(17) PARKS AND RECREATION

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	1,397,210	1,779,278	2,118,008	2,264,282	146,274
Hourly Wages	1,637,710	1,863,103	1,940,312	2,078,883	138,571
Overtime	14,583	15,531	4,193	4,460	267
Health Benefits	236,537	274,861	332,439	340,002	7,563
Retirement Benefits	207,103	260,237	253,705	259,136	5,431
Other Personnel Expense	134,938	201,794	74,738	176,961	102,223
Personnel Expenses Subtotal	**3,628,082**	**4,394,804**	**4,723,395**	**5,123,724**	**400,329**
Supplies and Services	864,884	976,058	1,032,565	1,114,297	81,732
Other Expenses	220,933	284,659	170,000	301,739	131,739
Other Capital	-	2,216	26,423	26,423	-
Utilities	394,588	604,472	640,304	696,756	56,452
Internal Service Charges	15,098	16,083	38,200	38,452	252
Non-Personnel Expenses Subtotal	**1,495,502**	**1,883,489**	**1,907,492**	**2,177,667**	**270,175**
Total Expenditures	**$ 5,123,584**	**$ 6,278,293**	**$ 6,630,887**	**$ 7,301,391**	**$ 670,504**
Revenues					
Revenue from Other Agencies	18,127	24,331	12,500	26,825	14,325
Charges for Services	2,306,914	2,515,013	2,224,231	2,907,521	683,290
Use of Money and Property	1,887,040	1,839,627	1,794,266	1,871,747	77,481
Other Revenues	301,448	324,955	241,447	256,489	15,042
Total Revenues	**$ 4,513,529**	**$ 4,703,927**	**$ 4,272,444**	**$ 5,062,582**	**$ 790,138**
Net Program Expenditures	**$ 610,055**	**$ 1,574,367**	**$ 2,358,443**	**$ 2,238,809**	**$ (119,634)**
Revenue Recovery %	**88%**	**75%**	**64%**	**69%**	
Authorized Full Time Positions	**19.50**	**20.00**	**20.00**	**20.00**	**-**

ORGANIZATIONAL CHART



Total GF FTE	20.00
Total Non GF FTE	0.00
Total Dept FTE	20.00

Library



INFORMATION

WEBSITE www.chulavistalibrary.com

PHONE (619) 691-5170

EMAIL Libraryinfo@chulavistaca.gov

The mission of the Chula Vista Public Library is to increase knowledge and enrich lives within the community. This is accomplished by connecting people equitably to responsive programs, services and resources that reflect the ideals of a democratic society. The Department's vision is that the Chula Vista Public Library builds connections, promotes literacy, and engages the community.

The Chula Vista Public Library is comprised of three dynamic state-of-the-art libraries delivering books, magazines, newspapers, information services, DVD's, CD's, free public access computers, free Wi-Fi, passport application services, and community programming to the City's residents nearly every day of the year. The South Chula Vista Branch Library and the Civic Center Branch Library offer full Library service in English and Spanish. The Otay Ranch storefront branch, located in the Otay Ranch Town Center Mall is an exciting community-based partnership providing a location especially suited for young families and students. From the Library's interactive and user-friendly homepage, residents can request or renew books, pay fines, browse digitized photos from Chula Vista's past, use premium subscription databases and research materials, learn a language, practice civil service and academic tests, download e-books, music, and digital audiobooks, check out the calendar of Library events, and register for programs via remote access 24 hours a day, from home, work or school.

The Chula Vista Public Library offers numerous programs, activities and events to the community's children, teens and adults. These include summer reading programs for all ages, after school activities, homework help, free film festivals, art exhibits, and concerts. The Library provides a variety of public spaces available for use by community groups, as well as bridging the digital divide by providing laptops and wi-fi hotspots for home use. As part of the Library's thriving volunteer program, residents may read to children and help with early literacy and youth activities, tutor students, staff the Adult Literacy and ESL (English as a Second Language) center, help in the Library's bookstores, work on Library projects, and assist with special events.

MISSION STATEMENT

The mission of the Chula Vista Public Library is to increase knowledge and enrich lives within the community. We accomplish this by connecting people equitably to responsive programs, services and resources in a manner that reflect the ideals of a democratic society.

STRATEGIC GOALS

Connected Community

- Explore New Library facility
  - *Identify opportunities to open a community services hub on the east side of the City. Continue planning process for Library at Millenia site.*

↘ STATUS:

- Since September 2022, the City of Chula Vista has been in the planning and building phase of the Millenia Library, a multi-use Library which will serve a larger vision of public, education and industry use. The facility is set to open in Fall 2026 (FY 2027) for public use, providing our first city Library built since 1995. The Millenia Library will feature more community spaces, meeting and conference rooms, and a small business incubator.

- Expand early literary services.
  - *Create high interest programming and events designed to spark positive media attention.*

↘ STATUS:

- This year the Library partnered with the San Diego Youth Symphony to offer ChIMES musical program for kids that introduces music at an early stage of development. The Library continues offer a wide variety of storytimes that include sensory storytimes, which provide participants an opportunity to engage their senses during storytime.
- The Library also continues to partner with the CV Animal Care Facility to provide a monthly animal storytime that showcases adoptable animals and how animals can fit into our families by teaching kids the care and responsibility of animal ownership

- Create and use effective partnerships to leverage the Library's reach into the community.

↘ STATUS:

- The Library continues to build connections within the Chula Vista community. The Library continued to partner with Chula Vista Elementary School District to provide Science, Technology, Engineering, Arts and Mathematics (STEAM) classes from the Innovation Station, Sound Station, and Energy Station. This year the Library and the District have continued to grow the partnership to reach the Chula Vista community by opening the Life Science Station in October 2024. The Stations create an innovative learning experience through a rigorous 21st Century learning environment that is rooted in effective teaching practices and high-quality instruction. Their mission is to nurture every child's imagination, intellect, and sense of inquiry through the District's 50 schools that serve nearly 30,000 students, primarily in grades K-6, with over 8,000 students visiting the Station experiences annually.
- Awarded the California State Library's **Lunch at the Library** Grant and in conjunction with the Chula Vista Elementary School District, this year's program partnered with the Chula Vista Elementary School District to provide on-site meal distribution at 2 of our Library branches. In addition to providing free healthy meals for children ages 1-18, the Library was able to provide free enrichment programming to all family members, regardless of age. The meal and snack service ran Monday through Friday from June 9th through June 30th. This year the Library served over 1245 children this summer.
- In September, the Library hosted the first **FilAm Creator Con**, a celebration of Filipino American creators and artists from different mediums with 40+ exhibitors, 2 short film screenings, 16 creator panels, musical performances and food. The Library hosted approximately 600 attendees and raised over $1800 for the Friends of the Library to support Library programs and services.
- Opened the city's first **Food Pantry,** in partnership with Catholic Charities Diocese of San Diego thought their Emergency Food Distribution Network+, providing our community with resources by addressing food insecurity head-on to support families, seniors, and students through a rotating selection of pantry staples and other essential food items. In it's first month, the Library served 500 families.

- Provide successful Library programming, services, and facilities
  - *Evaluate current programs, facilities, and services. Identify optimum candidates for affordable, effective improvement and expansion.*

↘ STATUS:

- The Library hosted the 3rd annual Chula Vista Art Fest in August was a highly successful community celebration of our local artists. Featuring over 80 vendor booths, live art, exhibits, musical acts, and arts activities, Art Fest was enjoyed by over three thousand participants who experienced the vast artistic talent of South Bay in one place and time.
- Continued to provide relevant Library programming to our community such: as our ongoing Seed Library, that opens each spring to allow our community to access free seeds, plant exchanges, and promotes sustainability throughout our community, rotating art exhibits throughout the city's galleries to provide the community with free access to art, the ChIMES music program in partnership with San Diego Youth Symphony, that provides a musical programs for children ages birth-5 Years old, Adults with Disabilities programs, that provides movies and craft programs to support connection amongst our disabled community.
- In 2026, the Library is preparing to award the Performing Visual Arts Grant to support arts in the Chula Vista community. The grant fund supports art projects in dance, design arts, media arts, music, photography, theater, traditional/folk arts, visual arts, or interdisciplinary expressions involving more than one of the above fields. This grant provides the city with an opportunity to increase public awareness of, and participation in, performing and cultural arts in the community. Awardees will be announced in the Summer 2026.
- Continued to provide relevant Library programming to our community such: as our ongoing Seed Library, that opens each spring to allow our community to access free seeds, plant exchanges, and promotes sustainability throughout our community, rotating art exhibits throughout the city's galleries to provide the community with free access to art, Adults with Disabilities programs, that provides movies and craft programs to support connection amongst our disabled community.
- The Library also introduced the Zip Books Program in partnership with the California State Library, expanding access to materials beyond the existing collection. Patrons can request materials, have them mailed to their homes from Amazon, and the Library adds them to the collection upon return.
- Community centered events included Park Ranger Day in collaboration with the Chula Vista Park Rangers, as well as an author visit featuring Nell Cross Beckerman, who presented her work From Park to Playa.
- Hosted a South Bay Community Resource Fair, in partnership with the County of San Diego Probation Department, with support from the County's Health and Human Services Agency. The fair provided the community with access to more than 60 community resource groups that provided medical services, mental health services, substance use disorder treatment and employment preparation. Estimated attendance was over 250 community members.
- The Library hosted a Teen Wellness Fair in partnership with San Ysidro Health Center. The fair included information on a wide variety of health-related issues from mental health to nutrition.
- Through Casa Casillas, the city's first art gallery, the Chula Vista Public Library provided arts classes, craft classes, and art exhibitions The Library awarded two artists in residence with studio space and a monthly stipend. Current artists provide community workshops. The Casa Casillas Art Space is open to the public.

KEY PERFORMANCE MEASURES

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Internet sessions per capita	0.44	0.40	0.45
Program attendance per capita	0.43	0.30	0.45
Visitor count per capita	3.40	3.20	3.50
Circulation per capita	2.18	2.10	2.20

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

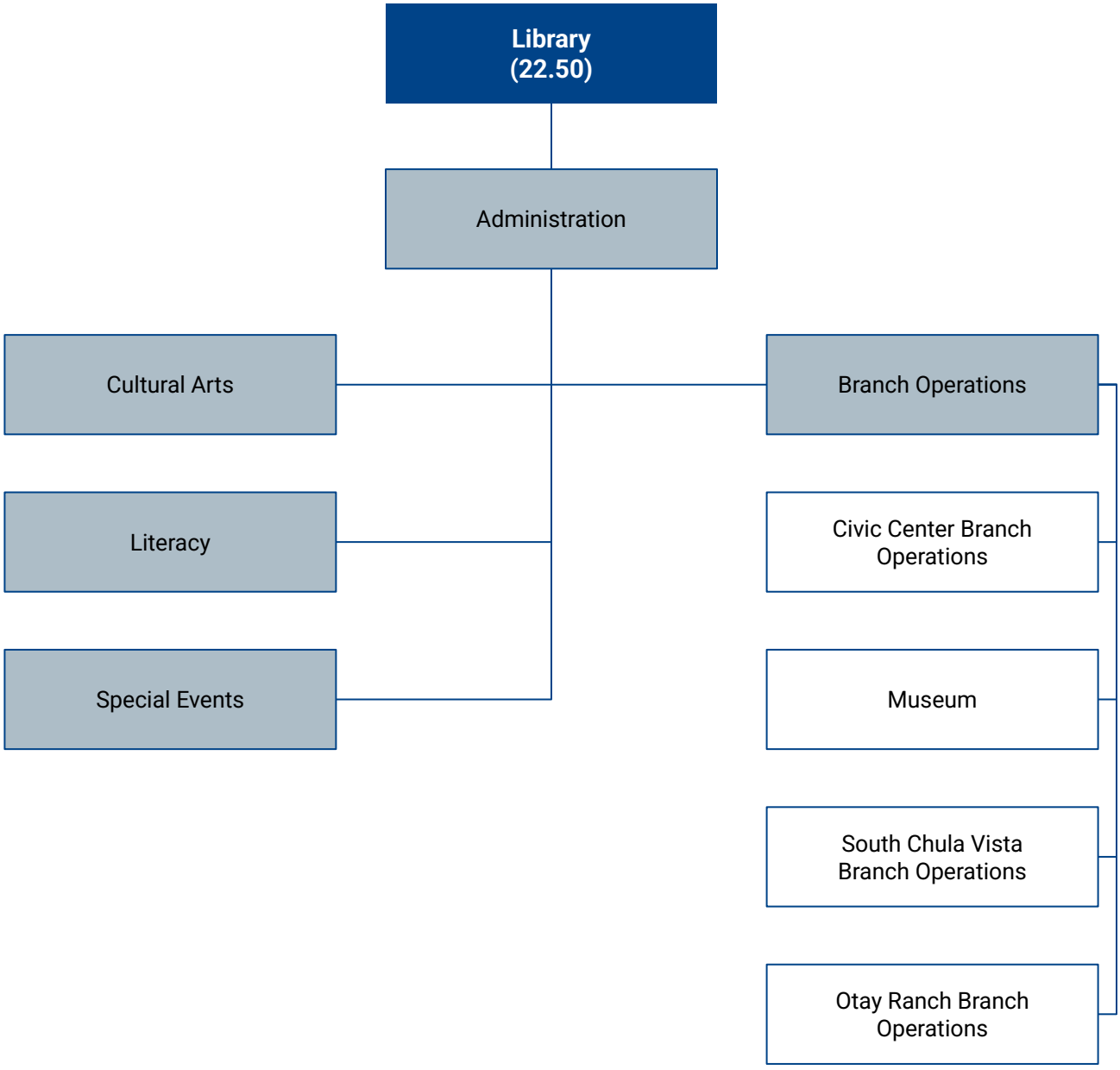
- No significant budget adjustments.

(18) LIBRARY

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	1,563,352	1,763,298	2,121,178	2,216,029	94,851
Hourly Wages	678,102	805,323	896,751	953,785	57,034
Health Benefits	238,337	277,517	380,678	327,594	(53,084)
Retirement Benefits	201,966	216,041	250,816	243,895	(6,921)
Other Personnel Expense	132,737	191,204	107,236	36,462	(70,774)
Personnel Expenses Subtotal	**2,814,492**	**3,253,382**	**3,756,659**	**3,777,765**	**21,106**
Supplies and Services	305,361	373,746	433,427	586,938	153,511
Other Expenses	360	784	400	2,702	2,302
Utilities	337,363	368,197	378,685	439,106	60,421
Internal Service Charges	6,393	9,046	7,623	7,986	363
Transfers Out	-	-	-	210,926	210,926
Non-CIP Project Expenditures	10,000	-	-	-	-
Non-Personnel Expenses Subtotal	**659,477**	**751,774**	**820,135**	**1,247,658**	**427,523**
Total Expenditures	**$ 3,473,970**	**$ 4,005,156**	**$ 4,576,794**	**$ 5,025,423**	**$ 448,629**
Revenues					
Fines and Penalties	22,026	19,145	-	19,846	19,846
Revenue from Other Agencies	21,535	5,000	-	27,232	27,232
Charges for Services	513,067	570,420	554,584	611,521	56,937
Use of Money and Property	15,860	19,163	18,270	18,341	71
Other Revenues	16,067	1,370	7,236	-	(7,236)
Transfers In	199,922	-	-	-	-
Total Revenues	**$ 788,478**	**$ 615,097**	**$ 580,090**	**$ 676,940**	**$ 96,850**
Net Program Expenditures	**$ 2,685,492**	**$ 3,390,059**	**$ 3,996,704**	**$ 4,348,483**	**$ 351,779**
Revenue Recovery %	**23%**	**15%**	**13%**	**13%**	
Authorized Full Time Positions	**23.00**	**22.50**	**23.50**	**22.50**	**(1.00)**

ORGANIZATIONAL CHART



Total GF FTE	22.50
Total Non GF FTE	0.00
Total Dept FTE	22.50



DEVELOPMENT SERVICES FUND

Development Services Fund



The Development Services Fund is an enterprise fund, accounting for revenues and expenditures related to the City's processing of development plans and permits, including inspections. Enterprise funds are self-supporting, where revenues cover expenses. Enterprise funds allow for operating expenses to be adjusted with changes in demand, avoiding impacts to the General Fund when revenue fluctuations occur because of changes in development activity throughout the City.

The Development Services Fund provides Planning, Building, Facilities Financing, Engineering, Landscape Architecture, and Development Permitting services to property owners, developers, and the City as required for the entitlement and/or improvement of property. The services provided encompass most development activities, including land use entitlements; public infrastructure, open space, and landscape planning; public infrastructure construction, grading and building permits.

Revenues

Development related revenues consist of two categories: development processing fee revenues and deposit-based revenues. Development processing fee revenues include building permit fees, planning fees, and engineering fees. Deposit-based revenues compensate the City for the actual costs to review specific development projects and are generated through staff time reimbursements. The City is anticipating that the following major projects will continue to move forward in fiscal year 2027:

- Bayfront Redevelopment Project
- Millenia Project
- Freeway Commercial North
- Otay Ranch Villages
- Sunbow II, Phase 3
- Chula Vista Center mixed-use project
- Otay Ranch Town Center mixed-use project
- University Land Entitlement Projects
- Salt Creek Residential Development

The following table compares the fiscal year 2026 Adopted Budget revenues to the fiscal year 2027 Proposed Budget revenues.

Development Services Fund Revenues

Category	FY 2026 Adopted	FY 2027 Proposed	Change	% Change
Taxes	$ 50,000	$ 50,000	$ -	-%
Licenses and Permits	$ 4,722,895	$ 3,437,015	$ (1,285,880)	(27.2%)
Use of Money and Property	$ -	$ 9,010	$ 9,010	-%
Charges for Services	$ 6,939,743	$ 5,135,523	$ (1,804,220)	(26.0%)
Other Revenue	$ 895,789	$ 832,508	$ (63,281)	(7.1%)
Transfers In	$ 582,991	$ 63,791	$ (519,200)	(89.1%)
Total Revenues	**$ 13,191,418**	**$ 9,527,847**	**$ (3,663,571)**	**(27.8%)**

Expenditures

Development related expenditures support personnel costs, training costs for technical staff, and maintenance costs for Development Services software applications.

The fiscal year 2027 Proposed Budget includes funding for 65.0 positions in the Development Services Fund.

The following table compares the fiscal year 2026 Adopted Budget expenditures to the fiscal year 2027 Proposed Budget expenditures.

Development Services Fund Expenditures

Category	FY 2026 Adopted	FY 2027 Adopted	Change	% Change
Personnel Services	$ 10,108,824	$ 9,539,648	$ (569,176)	(5.6%)
Supplies and Services	$ 1,223,993	$ 1,806,353	$ 582,360	47.6%
Other Expenses	$ 1,201,783	$ 1,289,721	$ 87,938	7.3%
Other Capital	$ 75,000	$ 75,000	$ -	-%
Utilities	$ 3,073	$ 4,267	$ 1,194	38.9%
Internal Service Charges	$ 51,860	$ 52,899	$ 1,039	2.0%
Transfers Out	$ 2,722,032	$ 2,254,404	$ (467,628)	(17.2%)
Total Expenditures	**$ 15,386,565**	**$ 15,022,292**	**$ (364,273)**	**(2.4%)**

DEVELOPMENT SERVICES FUND (408)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Services	7,529,738	8,181,207	10,108,824	9,539,648	(569,176)
Supplies and Services	1,325,268	938,542	1,223,993	1,806,353	582,360
Other Expenses	1,237,703	1,321,858	1,201,783	1,289,721	87,938
Other Capital	-	-	75,000	75,000	-
Utilities	4,179	4,437	3,073	4,267	1,194
Internal Service Charges	36,991	41,982	51,860	52,899	1,039
Transfers Out	2,543,221	2,413,587	2,722,032	2,254,404	(467,628)
Total Expenditures	**$ 12,677,099**	**$ 12,901,612**	**$ 15,386,565**	**$ 15,022,292**	**$ (364,273)**
Licenses and Permits	4,801,889	3,437,016	4,722,895	3,437,015	(1,285,880)
Charges for Services	5,452,853	4,901,531	6,939,743	5,135,523	(1,804,220)
Other Revenue	530,094	903,721	895,789	832,508	(63,281)
Transfers In	1,003,694	15,032	582,991	63,791	(519,200)
Use of Money and Property	69,782	9,067	-	9,010	9,010
Taxes	51,125	51,635	50,000	50,000	-
Total Revenues	**$ 11,909,437**	**$ 9,318,001**	**$ 13,191,418**	**$ 9,527,847**	**$ (3,663,571)**
Net Program Expenditures	**$ 767,662**	**$ 3,583,611**	**$ 2,195,147**	**$ 5,494,445**	**$ 3,299,298**



SUCCESSOR AGENCY AND HOUSING FUNDS

Successor Agency Funds

Housing Authority Funds

SUCCESSOR AGENCY FUNDS

Successor Agency Funds

The Chula Vista Redevelopment Agency was created on October 24, 1972 by City Council Ordinance. The goals of the former Redevelopment Agency were to reduce blight and to encourage new development, reconstruction, and rehabilitation of residential, commercial, industrial, and retail uses. Since the Agency's creation, the City adopted and amended six project areas to encompass a total of approximately 3,563 acres of City territory. Land uses within these areas are mostly commercial and industrial, but also includes some residential and public uses (e.g., governmental administrative centers, corporation yards, streets, etc.).

On December 29, 2011, amidst a state fiscal emergency, the California Supreme Court upheld Assembly Bill (AB) 26 dissolving California redevelopment agencies. Effective February 1, 2012, all redevelopment agencies were dissolved, and the City of Chula Vista assumed the role of Successor Agency to the Chula Vista Redevelopment Agency (City Council resolution 2011-164).

The Successor Agency is responsible for the wind down of the former Redevelopment Agency activities and obligations. The Successor Agency will continue to oversee all legally enforceable obligations as well as dispose of the former Redevelopment Agency assets.

As required by AB 26, an Oversight Board, composed of affected taxing entities within the City, was created. The primary responsibility of the Oversight Board is reviewing and approving the annual Recognized Obligation Payment Schedule and serving in a fiduciary role to the taxing entities that the Oversight Board represents. The Oversight Board transitioned to one central County Oversight Board in fiscal year 2019.

Fund Descriptions

The Successor Agency budget is organized into a Redevelopment Obligation Retirement Fund (RORF) and debt service funds. The RORF accounts for the staffing and other expenditures required in winding down activities of the former Redevelopment Agency. The Debt Service funds are used to pay for the former Redevelopment Agency's debt service on its outstanding Tax Allocation Bonds, loans and other debt of the former Redevelopment Agency.

Operating Funds

- Fund 318: Redevelopment Obligation Retirement Fund (RORF)

  The RORF serves as the primary operating funds in the winding down of the former Redevelopment Agency. This fund is used to pay the documented enforceable obligations of the former redevelopment agency that have been approved by the Successor Agency Oversight Board and the State Department of Finance.

Debt Service Funds

The Debt Service funds are used to pay for former Redevelopment Agency debt service on its outstanding Tax Allocation Bonds, loans and other debt of the former Redevelopment Agency.

- Fund 666: 2016 Tax Allocation Refunding Bonds (TARBs)

  In July 2016, the Successor Agency issued the Tax Allocation Refunding Bonds in the amount of $29,315,000 to refinance the Agency's outstanding 2006 Senior Tax Allocation Refunding Bonds, Series A, 2006 Subordinate Tax Allocation Refunding Bonds, Series B, and the 2008 Tax Allocation Refunding Bonds. The Annual Debt Service is paid from property tax increments generated in the project areas. The term of the bonds runs through 2036.

- Fund 692: Long Term Advances Debt Service Fund – Redevelopment Agency

  This fund was established to account for Redevelopment Agency inter-fund loans.

Revenues

A summary of revenues by category are listed below:

- Property Taxes – The revenues in this category are received due to the dissolution of the Redevelopment Agency. Property tax increment revenues are now received by the County of San Diego and will be distributed to the Successor Agency based on documented enforceable obligations that have been approved by both the Successor Agency Oversight Board and the State Department of Finance. For fiscal year 2027, Proposed Budget revenues decreased by $595,521 in comparison to the fiscal year 2026 Adopted Budget based on updated redevelopment property tax trust fund allocation information from the County Auditor & Controller.

The table below provides a revenue comparison of the fiscal year 2026 Adopted Budget to the fiscal year 2027 Proposed Budget. The table does not reflect the revenue budget of the debt service funds which are reflected in the debt service section of the budget document.

Redevelopment/Successor Agency Operating Fund Revenues

Category	Fund 318 FY 2026 Adopted	Fund 318 FY 2027 Proposed	Change	% Change
Property Taxes	$ 2,861,563	$ 2,266,042	$ (595,521)	(20.8%)
Total Revenues	**$ 2,861,563**	**$ 2,266,042**	$ (595,521)	**(20.8%)**

Expenditures

Expenditures for fiscal year 2027 are for winding down for the former Redevelopment Agency activities and documented enforceable obligations.

- Supplies & Services – The Supplies and Services expenditure category decreased by $2,500 as compared to the fiscal year 2026 Adopted Budget based on the reduced need for professional services.
- Other Expenses – The Other expenses expenditure category increased by $6,548 as compared to the fiscal year 2026 Adopted Budget based on the staff time reimbursement cost increases for administration of Redevelopment Agencies enforceable obligations.
- Transfers Out – The transfers out expenditure category accounts for the required debt service for the Successor Agency. Bonded debt service for the 2016 TARBS is approximately $2.1 million. The Transfers Out category has decreased by $709,002 as compared to the fiscal year 2026 Adopted Budget due to the scheduled decrease of the debt service payments related to the 2016 Tax Allocation Refunding Bonds.

The table below provides a comparison of the 2026 Adopted Budget expenditures to the fiscal year 2027 Proposed Budget expenditures.

Redevelopment/Successor Agency Operating Fund Expenditures

Category	Fund 318 FY 2026 Adopted	Fund 318 FY 2027 Proposed	Change	% Change
Supplies and Services	$ 10,000	$ 7,500	$ (2,500)	(25.00%)
Other Expenses	$ 367,491	$ 374,039	$ 6,548	1.78%
Transfers Out	$ 2,789,802	$ 2,080,800	$ (709,002)	(25.4%)
Total Expenditures	**$ 3,167,293**	**$ 2,462,339**	**$ (704,954)**	**(22.3%)**

RDA SUCCESSOR AGENCY FUND (318)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	5,480	6,530	10,000	7,500	(2,500)
Other Expenses	367,718	370,953	367,491	374,039	6,548
Transfers Out	2,792,959	7,121,156	2,789,802	2,080,800	(709,002)
Total Expenditures	**$ 3,166,157**	**$ 7,498,640**	**$ 3,167,293**	**$ 2,462,339**	**$ (704,954)**
Revenues					
Property Taxes	7,918,403	2,678,101	2,861,563	2,266,042	(595,521)
Other Revenue	-	98,451	-	-	-
Use of Money and Property	124,269	99,824	-	-	-
Total Revenues	**$ 8,042,672**	**$ 2,876,377**	**$ 2,861,563**	**$ 2,266,042**	**$ (595,521)**
Net Program Expenditures	**$ (4,876,515)**	**$ 4,622,263**	**$ 305,730**	**$ 196,297**	**$ (109,433)**

DEBT SERVICE - SUCCESSOR AGENCY FUND (666, 692)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	4,200	4,266	7,000	5,000	(2,000)
Other Expenses	624,571	2,855,277	2,784,100	2,075,800	(708,300)
Total Expenditures	**$ 628,771**	**$ 2,859,543**	**$ 2,791,100**	**$ 2,080,800**	**$ (710,300)**
Revenues					
Other Revenue	57,900	-	-	-	-
Transfers In	2,792,959	7,121,156	2,791,100	2,080,800	(710,300)
Use of Money and Property	1,293	1,338	-	-	-
Total Revenues	**$ 2,852,153**	**$ 7,122,495**	**$ 2,791,100**	**$ 2,080,800**	**$ (710,300)**
Net Program Expenditures	**$ (2,223,382)**	**$ (4,262,952)**	**$ -**	**$ -**	**$ -**

DEBT SERVICE - SUCCESSOR AGENCY FUND (666, 692)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
666-2016 TARBs	628,771	546,650	2,791,100	2,080,800	(710,300)
692-Long-Term Advances DSF-RDA SA	-	2,312,893	-		-
Total Expenditures	**$ 628,771**	**$ 2,859,543**	**$ 2,791,100**	**$ 2,080,800**	**$ (710,300)**
Revenues					
666-2016 TARBs	2,794,253	2,793,836	2,791,100	2,080,800	(710,300)
692-Long-Term Advances DSF-RDA SA	57,900	4,328,659	-	-	-
Total Revenues	**$ 2,852,153**	**$ 7,122,495**	**$ 2,791,100**	**$ 2,080,800**	**$ (710,300)**
Net Program Expenditures	**$ (2,223,382)**	**$ (4,262,952)**	**$ -**	**$ -**	**$ -**

HOUSING FUNDS

Housing Authority Funds

The Chula Vista Housing Authority (Housing Authority) was formed in 1993. A Housing Authority can provide tax-exempt bond financing, own and operate housing, and operate various housing programs. The Section 8 Housing Choice Voucher program, including public housing in Chula Vista, is operated by the County of San Diego Housing Authority. With the elimination of the Redevelopment Agency of the City of Chula Vista in 2012, the Housing Authority assumed the housing functions of the former Redevelopment Agency, becoming a "Housing Successor" as defined in California Health & Safety Code §34176.. Housing Authority staff provide comprehensive housing services for the City including new affordable housing development and program administration.

The Chula Vista Housing Authority fund is the clearinghouse for all housing related staff activity. Included in this fund are personnel expenses which are reimbursed by various funding sources such as the US Department of Housing and Urban Development (HUD) Grant Funds and the Low and Moderate Income Housing Asset Fund (Low-Mod Fund), held by the Housing Authority in its capacity as Housing Successor. The Housing Fund will receive funds for staff time reimbursements for managing the City's Affordable Housing projects and programs, administering State and Federal Grant Programs, and for monitoring bond covenants for multifamily housing revenue bonds issued by the City's Housing Authority. The Housing Authority focuses on the development of sustainable neighborhoods through investments in and administration of programs that seek to improve, preserve, and increase the supply of affordable housing in Chula Vista and serve low income residents such as:

- Long-range planning of housing goals and annual monitoring of Housing Element goals
- Predevelopment financing to affordable housing projects
- Financing and assistance in the production of affordable rental housing through new construction and acquisition/rehabilitation
- Rehabilitation grants and loans for small owner-occupied and rental properties
- Short-term rental assistance to low-income residents
- Down payment assistance for first-time homebuyers
- Assistance to homeless shelter/service providers
- Oversight of contracts with mission driven organizations for the provision of services to low/moderate income residents
- Development and implementation of policies and programs related to affordable housing

Fund Descriptions

Operating Funds

- Fund 313: Chula Vista Housing Authority

  The Chula Vista Housing Authority Fund accounts for all housing related activities funded through the Low/Moderate Income Housing Fund and those eligible for reimbursement such as the U.S. Department of Housing and Urban Development Block Grant Funds.

- Fund 319: Successor Agency Housing Fund

  The City's Housing Authority became the Successor Housing Agency. This fund accounts for all assets originally held by the Low-Mod Fund. The fund revenues are restricted to eligible uses, primarily the production of affordable housing, as set forth in state law..

Revenues

Below is a summary of fiscal year 2027 changes by category:

The table provides a comparison of the fiscal year 2026 Adopted Budget to the fiscal year 2027 Proposed Budget revenues. The table does not reflect the revenue budget of the debt service funds which are reflected in the debt service section of the budget document.

Housing Authority Operating Fund Revenues

Category	Funds 313/319 FY 2026 Adopted	Funds 313/319 FY 2027 Proposed	Change	% Change
Charges for Services	$ 1,771,380	$ 1,771,380	$ -	-%
Use of Money and Property	$ 215,000	$ 215,000	$ -	-%
Other Revenue	$ 902,407	$ 902,407	$ -	-%
Transfers In	$ 307,043	$ 171,679	$ (135,364)	(44.1%)
Total Revenues	**$ 3,195,830**	**$ 3,060,466**	**$ (135,364)**	**(4.2%)**

Expenditures

Expenditure changes for fiscal year 2027 for the Housing Authority are summarized below:

The table below provides a comparison of the fiscal year 2026 Adopted Budget to fiscal year 2027 Proposed Budget. The table does not reflect the debt service expenditure budget which is discussed in the debt service section of this document.

Successor Housing Agency Operating Fund Expenditures

Category	Funds 313/319 FY 2026 Adopted	Funds 313/319 FY 2027 Proposed	Change	% Change
Personnel Services	$ 1,856,572	$ 1,848,486	$ (8,086)	(0.4%)
Supplies and Services	$ 367,900	$ 375,400	$ 7,500	2.0%
Other Expenses	$ 2,051,000	$ 2,051,000	$ -	-%
Other Capital	$ 6,000	$ 6,000	$ -	-%
Transfers Out	$ 379,512	$ 374,541	$ (4,971)	(1.3%)
Internal Service Charges	$ 752	$ 1,117	$ 365	48.5%
Total Expenditures	**$ 4,661,736**	**$ 4,656,544**	**$ (5,192)**	**(0.1%)**

CHULA VISTA HOUSING AUTHORITY (313)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Services	1,297,011	1,515,484	1,856,572	1,848,486	(8,086)
Supplies and Services	413,194	195,157	310,000	317,500	7,500
Other Expenses	69,073	462,918	42,500	42,500	-
Internal Service Charges	384	710	752	1,117	365
Transfers Out	125,513	114,862	364,544	359,573	(4,971)
Total Expenditures	**$ 1,905,174**	**$ 2,289,130**	**$ 2,574,368**	**$ 2,569,176**	**$ (5,192)**
Revenues					
Charges for Services	287,795	308,904	1,771,380	1,771,380	-
Use of Money and Property	180,167	328,570	-	-	-
Other Revenue	1,721,307	2,155,921	647,407	647,407	-
Transfers In	1,000	135,103	307,043	171,679	(135,364)
Total Revenues	**$ 2,190,269**	**$ 2,928,499**	**$ 2,725,830**	**$ 2,590,466**	**$ (135,364)**
Net Program Expenditures	**$ (285,095)**	**$ (639,368)**	**$ (151,462)**	**$ (21,290)**	**$ 130,172**

HOUSING SUCCESSOR AGENCY FUND (319)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	89,963	77,665	57,900	57,900	-
Other Expenses	5,092	656,151	2,008,500	2,008,500	-
Other Capital	1,350	3,825	6,000	6,000	-
Transfers Out	5,110	5,448	14,968	14,968	-
Total Expenditures	**$ 101,515**	**$ 743,089**	**$ 2,087,368**	**$ 2,087,368**	**$ -**
Revenues					
Use of Money and Property	823,914	581,947	215,000	215,000	-
Other Revenue	148,739	154,183	255,000	255,000	-
Total Revenues	**$ 972,653**	**$ 736,129**	**$ 470,000**	**$ 470,000**	**$ -**
Net Program Expenditures	**$ (871,138)**	**$ 6,960**	**$ 1,617,368**	**$ 1,617,368**	**$ -**

Housing & Homeless Services



INFORMATION

WEBSITE https://www.chulavistaca.gov/departments/housing-and-homeless-services/

PHONE (619) 691-5047

EMAIL affhousing@chulavistaca.gov

The Department of Housing and Homeless Services was created in November 2022 to better address the housing needs of Chula Vista residents and to advance solutions for the City's unhoused residents. The department manages important programs to meet the housing needs of City residents across all income levels. Priorities for the Department include: grant administration for federal and state funds; maintaining and increasing the housing stock; providing essential services and programs both internally and through partnerships to initiate and sustain individual and family self-sufficiency; overseeing the Healthy & Age-Friendly Initiatives to promote public health, wellness, and community livability for all ages; and engaging the community through cultural events, minimizing barriers between the City and residents, and work towards the development of innovative partnerships within City departments and with external stakeholders.

The Department has been strategically structured to address each priority and better serve the residents of Chula Vista in four main priority areas.



Specific activities to address these priorities in fiscal year 2027 include collaboration with the Homeless Outreach Team to implement Council priorities, pursuit of funding opportunities for expansion of homeless services, operation of the Chula Vista Bridge Shelter, development of affordable and middle-income housing, assistance to first-time homebuyers and low-income renters, administration of the Tenant Protection Ordinance, implementation of Density Bonus and Inclusionary housing laws, development of public health policies, and administration of the Community Development Block Grant and other Housing & Urban Development funding programs. To support these efforts the Department has a Director who immediately supervises at least one staff member in each of the priority areas, including a Principal Management Analyst, Housing Manager, Homeless Solutions Manager, and a Management Analyst II.

The Department's efforts are better detailed below, listing specific responsibilities under each priority.

- Grant Administration and Compliance – the Principal Management Analyst leads a team consisting of a Management Analyst II and Office Specialist to provide day to day operations and customer service response. In addition, this team oversees grant administration, leads new grant applications and monitors and ensures compliance for grant requirements and other financial obligations of the Department and clients.
- Affordable Housing Preservation & Production – the Housing Manager oversees the production and preservation of affordable housing, the implementation of the Housing Element, and compliance with state laws through the supervision of a Senior Planner and Management Analyst II.
- Homeless Solutions and Prevention - Homeless Solutions Manager supervises a Homeless Services Specialist I that leads the efforts to address the needs of unhoused residents, oversee operations of the Emergency Bridge Shelter, and assist clients on their path to self-sufficiency.
- Community Initiatives – A Management Analyst II is assigned to pursue grants, policies, and programs related to the Healthy & Age-Friendly Initiatives.

In addition to everyday operations, the Department of Housing and Homeless Services also works closely with the Housing and Homeless Advisory Commission and the Health, Wellness & Aging Commission which further branch into their respective task forces.

MISSION STATEMENT

Empower individuals & families – Build community resilience – Promote housing opportunities – Enhance quality of life

The Department of Housing & Homeless Services strives to channel available resources, services and information needed to provide residents with affordable housing opportunities, administer essential services, and empower the community through partnerships to enhance quality of life and build resilience.

STRATEGIC GOALS

Operational Excellence

- Implementation of the 2021-2029 Housing Element Policies and Goals
  - *The Department of Housing and Homeless Services is committed to complying with State law regarding the Housing Element and related policies. The development and preservation of affordable housing is at the forefront of the Department's efforts.*

↘ STATUS:

- ▸ In Progress - The City is required to provide the California Department of Housing and Community Development with an Annual Progress Report by April 1st of each year. With this year's Annual Progress Report submittal (2025), the City has met over 50% of its Regional Housing Needs Allocation (RHNA) target for the 2021-2029 Housing Element cycle. For specific timeframes and progress related to goals, see the Housing Element, located in Chapter 7 of the City's General Plan, at https://www.chulavistaca.gov/departments/development-services/planning/planning-digital-library/general-plan. The City continues to promote affordable housing development by informing developers of and encouraging the use of State laws that reward affordable housing production with incentives, such as State density bonus law (Cal. Gov't Code §65915), streamlining for Permanent Supportive Housing (AB 2162), and laws governing Accessory Dwelling Units (ADUs) (Cal. Gov't Code §66323).

- Fiscal Responsibility and Administration of Grants

- *The Department of Housing and Homeless Services works to implement the 2025-2029 Consolidated Plan and utilize grant funds as required and allowed to create opportunities for the vulnerable populations of the City of Chula Vista. In addition, staff continuously reviews grant applications in order to increase and enhance funding opportunities to provide critical services for the Chula Vista community.*

↘ STATUS:

- In Progress - The City released a Notice of Funding Availability in February 2026 to solicit applications from qualified organizations that can provide necessary services to Chula Vista residents. The City is required to adopt an Annual Action Plan identifying the use and distribution of funds annually and submit such documentation to the U.S. Department of Housing and Urban Development by May 15th.

Economic Vitality

- Furthering Affordable Housing Options in the City

  - *The Department of Housing and Homeless Services continues to seek opportunities to partner with qualified developers and service providers and facilitate the construction and provision of quality housing to meet the City's diverse needs.*

↘ STATUS:

- In Progress - During fiscal year 2026, the City and the Chula Vista Housing Authority (Housing Authority) issued a Notice of Funding Availability (NOFA) in the amount of $3.0 million in Low and Moderate Income Housing Asset Funds and $1.0 million in Local Housing Trust Fund (LTFH) funds. These funds were awarded to a 68-unit affordable project to be developed by Wakeland Housing Corporation (Wakeland) at 545 E. Naples.
- The City and Wakeland were awarded $8.41 million from the State of California Homekey+ program and began rehabilitation and conversion of the Palomar Motel into Permanent Supportive Housing for 27 households.
- Wakeland also continued to refine development plans and complete its financing for its 96-unit affordable project to be located at 610 Paseo Del Rey.
- The City continued to hold public hearings for the approval of tax-exempt bonds, in accordance with the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA). The following TEFRA hearings were held in FY 2025:
- Community HousingWorks continued to prepare development plans for its 79-unit affordable development to be located at 201 Third Avenue.
- The City continued to hold public hearings for the approval of tax-exempt bonds, in accordance with the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA). The following TEFRA hearings were held in FY 2026:
  - Sol Vista – approving Housing Authority bonds for 96 affordable units in Otay Ranch Village 2.
  - Otay Ranch II – approving bonds for a 270 units affordable housing project in Otay Ranch Village 8 East.
- The following affordable projects, not funded by the City or Housing Authority, were leased up in FY 2026:
  - Congregational Place, a 56-unit senior project located at 305 E Street, is expected to complete construction and lease up in FY 2026.

- Promote Programs and Services Related to Self-Sufficiency

  - *The Department of Housing and Homeless Services seeks to provide programs that meet individuals where they are and give a hand up to improve their quality of life and standard of living.*

↘ STATUS:

- In Progress - The City designed a set of coordinated programs and interventions to support each person who experiences homelessness along a pathway that leads to a permanent housing solution. Utilizing a

cross-departmental and multidisciplinary system allows the City to leverage resources that serve all people experiencing homelessness, including responding to the unique needs of different subpopulations, such as families with children, youth, veterans, or survivors of domestic violence. The primary programs offered are: outreach/engagement, case management, housing options, and job training/reentry.

KEY PERFORMANCE MEASURES

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
Respond to constituent requests for information within three (3) business days from receipt of request	100%	100%	100%
Maintain web based resources and information including dashboards for CVMC 9.65 Tenant Protection Ordinance and Homeless Housing Outcomes.	100%	100%	100%
Perform file inspections of all City-regulated affordable projects, and physical inspections of 33% of City-regulated affordable projects.	100%	100%	100%
Complete all 2021-2029 Housing Element implementation items falling under Department's purview that set a completion target of 36 months of Housing Element adoption by FY25 and address ongoing goals for the remainder of the period.	100%	100%	100%
Assist households with homeless prevention programs, such as rehabilitation and rental assistance.	40 households	45 households	50 households
Engage individuals in Community Participation Plan and adopt the 2026-2030 Community Plan in FY25.	50 individuals	*	*
Provide resources to homeless individuals.	300 individuals	325 individuals	350 individuals
Support emergency shelter operator in positively exiting clients into permanent housing.	**	20 individuals	25 individuals
Provide financial support to produce or preserve affordable housing units.	**	$3 million	***

* Task completed in FY 2025.

** New goal for FY 2026

*** Task completed in FY 2026.

SIGNIFICANT BUDGET ADJUSTMENTS & SERVICE IMPACTS

Revenues

- No significant budget adjustments.

Expenditures

- No significant budget adjustments.

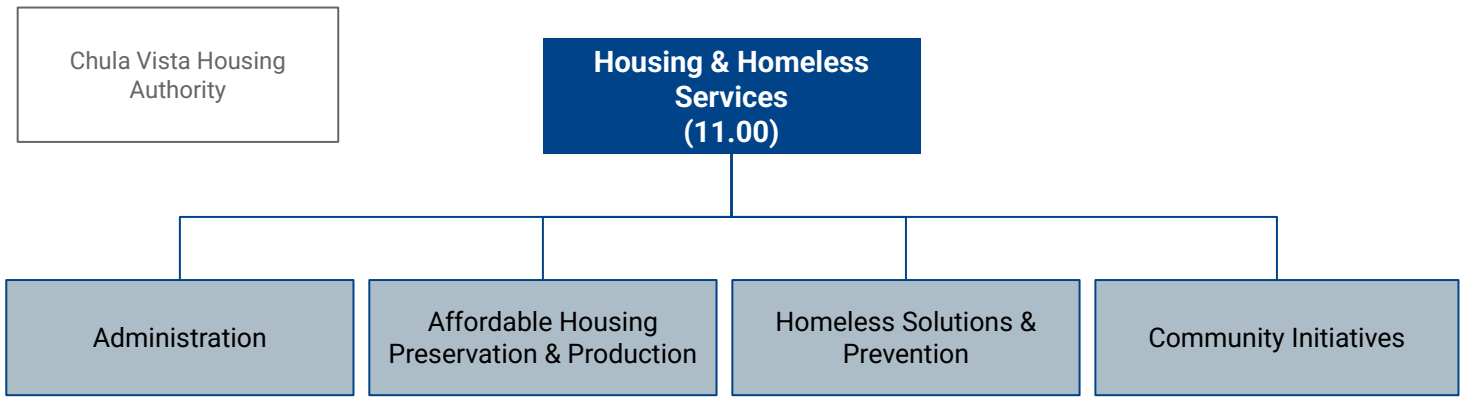
(19) HOUSING & HOMELESS SERVICES

Summary of Department Resources

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Expenses					
Salaries	893,055	1,129,652	1,360,080	1,349,917	(10,163)
Hourly Wages	95,293	1,258	22,095	23,500	1,405
Overtime	-	1,227	-	-	-
Health Benefits	134,752	168,110	206,081	187,930	(18,151)
Retirement Benefits	102,754	124,765	142,674	139,176	(3,498)
Other Personnel Expense	71,157	90,472	125,642	147,963	22,321
Personnel Expenses Subtotal	**1,297,011**	**1,515,484**	**1,856,572**	**1,848,486**	**(8,086)**
Supplies and Services	413,194	195,157	310,000	317,500	7,500
Other Expenses	69,073	462,918	42,500	42,500	-
Internal Service Charges	384	710	752	1,117	365
Transfers Out	125,513	114,862	364,544	359,573	(4,971)
Non-Personnel Expenses Subtotal	**608,163**	**773,647**	**717,796**	**720,690**	**2,894**
Total Expenditures	**$ 1,905,174**	**$ 2,289,130**	**$ 2,574,368**	**$ 2,569,176**	**$ (5,192)**
Revenues					
Charges for Services	287,795	308,904	1,771,380	1,771,380	-
Use of Money and Property	180,167	328,570	-	-	-
Other Revenues	1,721,307	2,155,921	647,407	647,407	-
Transfers In	1,000	135,103	307,043	171,679	(135,364)
Total Revenues	**$ 2,190,269**	**$ 2,928,499**	**$ 2,725,830**	**$ 2,590,466**	**$ (135,364)**
Net Program Expenditures	**$ (285,095)**	**$ (639,368)**	**$ (151,462)**	**$ (21,290)**	**$ 130,172**
Revenue Recovery %	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Authorized Full Time Positions	**-**	**10.00**	**12.00**	**11.00**	**(1.00)**

The Housing & Homeless Services Department was created in November 2022 (FY 2023).

ORGANIZATIONAL CHART



Total GF FTE	0.00
Total Non GF FTE	11.00
Total Dept FTE	11.00



SEWER FUNDS

Sewer Funds

The Sewer enterprise funds account for revenues and expenditures related to the City's Sewer programs, including maintenance and expansion of the City's conveyance system and payment of San Diego Metro wastewater treatment costs.

The City of Chula Vista provides wastewater conveyance and treatment services to approximately 50,000 billing accounts, including residential and non-residential uses. The wastewater generated by Chula Vista customers is collected and sent to treatment facilities in the South Bay and Point Loma through the City's extensive sewer collection system, which consists of 13 pump stations and over 500 miles of sewer pipe. The San Diego Metropolitan Wastewater System (San Diego Metro) provides wastewater treatment services to the City of Chula Vista and most of the region per an agreement. The wastewater permit for the Point Loma Treatment Plant Advanced Primary requires a waiver which is renewed regularly. The last approved waiver application, submitted in 2015 to the Regional Water Quality Control Board and the Environmental Protection Agency was approved in April 2018 with special conditions. This included the requirement to implement the Pure Water Program.

The 2005 Chula Vista Wastewater Master Plan (WWMP), which was updated in 2014, identifies a conservative planning level sewer generation rate of 230 gallons per equivalent dwelling units (EDU). The 2014 WWMP estimates the City's ultimate sewer treatment capacity required for the currently planned build out condition will be 29.89 million gallons per day (MGD). However, current flow projections are lower with treatment capacity needs estimated at 19.9 MGD. The reduction in flow can be attributed, in part, to lowered use due to the increase in the cost of water and on-going water conservation efforts. The City's buildout sewer capacity needs are projected to be between the WWMP and the current metered flow estimate. The Wastewater Engineering Section will continue to track water usage trends, changes in land use and population projections to validate current generation rates and project the ultimate need for the City. An update to the WWMP is currently underway, which will include an evaluation of the projected build out sewer needs.

The following figure illustrates the City's current trunk sewer network, which conveys flows to the San Diego Metro trunk sewer (shown in red). Some of the City's sewer lines are used by the County of San Diego (County) and some of the County's sewer pipelines are used by the City and coordinated through transportation agreements. The City has an existing transportation agreement with the County to use the Spring Valley Trunk sewer (shown in green).

City's Current Trunk Sewer Network



Fund Descriptions

- Fund 411: Sewer Income Fund

  This fund is used to account for all revenues collected to recover the City's costs incurred constructing the public wastewater system. The funds are collected from new properties receiving a permit to connect to the City's wastewater collection system. The owner or person making the application for connection pays fees to the City as designated in the master fee schedule. Funds received are used for the acquisition, construction, reconstruction, maintenance and operation of sanitation or sewerage facilities, or to reimburse a subdivider or any person who has constructed sewer facilities benefiting other properties. The fund may also be used to reimburse the City for any expense incurred in connection with the construction and installation of any sewer facility including engineering work and acquisition of rights-of-way.

- Fund 413: Trunk Sewer Capital Reserve Fund

  The Trunk Sewer Capital Reserve Fund is used to account for the revenue derived from the sewer capacity charges or sewerage facility participation charges. The funds are collected from new properties or existing facilities to account for increases in sewer flow. Funds received may be used for the planning, design, or construction of sewerage collection or treatment or water reclamation purposes.

- Fund 414: Sewer Service Revenue Fund

  The Sewer Service Revenue Fund is used to account for monies collected from the monthly sewer service charge not going into the Sewer Facility Replacement Fund. Monies in this fund may be used for sewer-related activities. The primary use of these funds is the payment of the operations and maintenance of the system assets including City's annual San Diego Metropolitan Sewer Capacity and Maintenance fees. It can also be used to meet capital and planning needs.

- Fund 428: Sewer Facility Replacement Fund

  A portion of the revenues derived from the monthly sewer service charge is deposited into the Sewerage Facilities Replacement Fund. Monies in this fund are used for the purpose of paying the cost of refurbishment and/or replacement of deficient sewerage facilities including related evaluation, engineering, and utility modification costs.

- Funds 430: Sewer Development Impact Fee Funds

  These fees are levied against new development in specific areas of the City, based upon the sewer facility their project will impact. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand. A portion of the revenues derived from the monthly sewer service charge is deposited into the Sewerage Facilities Replacement Fund. Monies in this fund are used for the purpose of paying the cost of refurbishment and/or replacement of deficient sewerage facilities including related evaluation, engineering, and utility modification costs to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand.

Revenues

The Sewer Fund derives the majority of its revenue from various service charges that are collected from system users. This fund also derives revenues from other sources such as permit fees for new connections to the sewer system, interest earnings from investments, development impact fees, transfers from other funds designated to support Sewer fund operations. Other revenues include revenue reimbursements from other City funds and various service charges.

To ensure the future adequacy of the Sewer Funds, the City Council adopted the sewer rate case study that set the new sewer rates, which went into effect April 26, 2022 upon adoption and remains in effect through fiscal year 2026. Previously, the rates had not changed since July 1, 2018 and with the adoption of the new rates, increases began on July 1, 2022. One issue of continued importance is the sewage treatment costs through the City of San Diego. The

recent permit required for treatment was renewed on the condition of implementation of a regional wastewater reuse program, Pure Water Program, which includes significant capital investments. The adopted sewer rate case study allows for increases or decreases in the costs from the City of San Diego to be adjusted annually to ensure more accuracy. To ensure the long-term adequacy of the Sewer Fund, the City Council previously adopted a sewer rate case study that established updated sewer rates, effective April 26, 2022, and remaining in place through fiscal year 2026. The City is currently undertaking an updated sewer rate study to evaluate future funding needs and inform potential rate adjustments beyond FY 2026; however, the impacts of this study are not yet known. At this time, the adopted sewer rates will remain unchanged. Once the study is complete, and results will be brought forward to the City Council for review and discussion.

Sewage treatment services provided by the City of San Diego continue to be a significant cost for the City. Recent permit renewals for treatment are tied to implementation of the regional wastewater reuse initiative, the Pure Water Program, which requires substantial capital investment. The adopted rate structure includes a mechanism to adjust annually for changes in treatment costs from the City of San Diego, helping maintain accuracy and alignment with actual expenditures.

Revenues for the Sewer Income Fund (Fund 411), the Trunk Sewer Capital Reserve Fund (Fund 413), the Sewer Service Revenue Fund (Fund 414) and the Sewer Facility Replacement Fund (Fund 428) are summarized in the following table:

Sewer Fund Revenues

Category	FY 2026 Adopted	FY 2027 Proposed	Change	% Change
Licenses and Permits	$ 40,000	$ 40,000	$ -	0.00%
Charges for Services	$ 53,441,374	$ 59,215,153	$ 5,773,779	0.11%
Use of Money and Property	$ 1,257,726	$ 1,867,726	$ 610,000	0.49%
Other Revenues	$ 133,133	$ 133,133	$ -	0.00%
Transfers In	$ 198,000	$ 150,000	$ (48,000)	-0.24%
Total Revenues	**$ 55,070,233**	**$ 61,406,012**	**$ 6,335,779**	**0.12%**

Note: Revenue amounts include Sewer Operating Funds: 411, 413, 414, and 428. Note that Fund 430 is not included.

Expenditures

Sewer Fund operations and capital project programming contain no General Fund contributions. Sewer fund operations and capital programming costs are offset by fees paid by residential and non-residential users. In addition, other revenue sources generated within the Sewer Fund through normal operations fund 42.0 permanent positions that are contained in the fiscal year 2027 Proposed Budget.

The City continues to focus on its Annual Sewer Rehabilitation Program, which averages approximately $2.5M annually for the replacement and rehabilitation of sewer pipes, manholes, lift stations, access roads, and other sewer system components. The City utilizes standardized evaluation and ranking criteria to inspect and evaluate the condition of the entire system to prioritize sewer infrastructure for replacement or rehabilitation.

City staff expenditures incurred supporting wastewater system maintenance and operations are funded by the Sewer Funds through a combination of direct expenditures and inter-fund transfers. Positions 100% funded by Sewer Funds are budgeted directly in the Sewer Funds. The remaining support staff is budgeted in either the General or Development Services Funds. These position costs are partially offset via inter-fund transfers. All supplies, services and utilities budgets associated with supporting the wastewater system are also budgeted in the Sewer Service Fund in fiscal year 2027.

Capital Improvement Projects

The second highest commitment of CIP funding is for the Wastewater Management System (WMS). The appropriation for Wastewater projects is approximately $4.7 million, which represents 11.73% of the adopted CIP budget. The capital projects are done through the use of enterprise funds coming from the Sewerage Facilities Replacement Fund.

Sewer Projects

- Proposals include $500,000 for the Sewer Main Rehabilitation project, which will repair and renew priority segments of the collection system.
- An additional $60,000 is programmed for the F Street Sewer Study, which will evaluate the feasibility of rerouting sewer flows to alleviate restrictions caused by small diameter pipes.
- Funding of $400,000 will be invested in the rehabilitation of deteriorated sewer manholes to ensure structural integrity.
- Funding of $150,000 is programmed to install semi-permanent monitoring equipment throughout the collection system, enhancing early deduction of potential failures.
- $3 Million will be included for the Poggi Canyon Sewer Improvements on Olympic Parkway at Concord Way. This project will increase sewer flows along Olympic Parkway west of Brandywine Ave to Olympic Parkway east of Brandywine Avenue.
- Additionally, $500,000 is allocated for the Third Avenue Alley Sewer Extension, and $125,000 is allocated for the Wastewater Infrastructure Planning Program.

These investments are aligned with the City's Wastewater Master Plan, which provides long-range guidance for sewer system improvements to meet capacity, regulatory, and operational goals as the community grows and infrastructure ages.

Sewer Fund expenditures are summarized in the table below:

Sewer Fund Expenditures

Category	FY 2026 Adopted	FY 2027 Proposed	Change	% Change
Personnel Services	$ 5,856,713	$ 6,293,663	$ 436,950	7.5%
Supplies and Services	$ 34,839,666	$ 40,690,292	$ 5,850,626	16.8%
Other Expenses	$ 731,549	$ 788,562	$ 57,013	7.8%
Other Capital	$ 1,393,473	$ 3,133,473	$ 1,740,000	124.9%
Utilities	$ 155	$ 511	$ 356	229.7%
Internal Service Charges	$ 579,741	$ 604,064	$ 24,323	4.2%
Transfers Out	$ 4,503,540	$ 4,480,329	$ (23,211)	(0.5%)
CIP Project Expenditures	$ 3,450,000	$ 4,735,000	$ 1,285,000	37.2%
Non-CIP Project Expenditures	$ 64,600	$ 64,600	$ -	-%
Total Expenditures	**$ 51,419,437**	**$ 60,790,494**	**$ 9,371,057**	**18.2%**

Note: Expenditure amounts include Sewer Operating Funds: 411, 413 414, and 428. Note that Fund 430 is not included.

SEWER FUNDS (411 - 428)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Services	4,712,893	5,114,852	5,856,713	6,293,663	436,950
Supplies and Services	32,838,003	35,101,447	34,839,666	40,690,292	5,850,626
Other Expenses	645,436	652,491	731,549	788,562	57,013
Other Capital	1,751,413	1,315,692	1,393,473	3,133,473	1,740,000
Utilities	112	215	155	511	356
Internal Service Charges	540,732	521,529	579,741	604,064	24,323
Transfers Out	3,887,730	4,458,179	4,503,540	4,480,329	(23,211)
CIP Project Expenditures	9,011,613	18,727,198	3,450,000	4,735,000	1,285,000
Non-CIP Project Expenditures	-	-	64,600	64,600	-
Total Expenditures	**$ 53,387,933**	**$ 65,891,603**	**$ 51,419,437**	**$ 60,790,494**	**$ 9,371,057**
Revenues					
Licenses and Permits	20,201	12,112	40,000	40,000	-
Revenue from Other Agencies	(2,284)	-	-	-	-
Charges for Services	48,802,245	54,413,276	53,441,374	59,215,153	5,773,779
Use of Money and Property	4,666,932	5,810,036	1,257,726	1,867,726	610,000
Other Revenue	5,803,853	2,471,883	133,133	133,133	-
Transfers In	895,628	241,969	198,000	150,000	(48,000)
Total Revenues	**$ 60,186,576**	**$ 62,949,275**	**$ 55,070,233**	**$ 61,406,012**	**$ 6,335,779**
Net Program Expenditures	**$ (6,798,643)**	**$ 2,942,328**	**$ (3,650,796)**	**$ (615,518)**	**$ 3,035,278**

SEWER FUNDS (411 - 428)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
411-Sewer Income	1,364,689	10,778	2,693	2,693	-
413-Trunk Sewer Capital Reserve	4,473,936	16,434,183	235,563	235,563	-
414-Sewer Service Revenue	45,688,681	47,443,122	47,564,715	55,650,772	8,086,057
428-Sewer Facility Replacement	1,860,627	2,003,520	3,616,466	4,901,466	1,285,000
Total Expenditures	**$ 53,387,933**	**$ 65,891,603**	**$ 51,419,437**	**$ 60,790,494**	**$ 9,371,057**
Revenues					
411-Sewer Income	6,200	20,764	2,693	2,693	-
412-Special Sewer	13	17	-	-	-
413-Trunk Sewer Capital Reserve	12,792,237	11,574,954	5,206,000	5,816,000	610,000
414-Sewer Service Revenue	44,746,361	48,560,896	47,559,814	53,285,593	5,725,779
428-Sewer Facility Replacement	2,641,764	2,792,644	2,301,726	2,301,726	-
Total Revenues	**$ 60,186,576**	**$ 62,949,275**	**$ 55,070,233**	**$ 61,406,012**	**$ 6,335,779**
Net Program Expenditures	**$ (6,798,643)**	**$ 2,942,328**	**$ (3,650,796)**	**$ (615,518)**	**$ 3,035,278**

SEWER DIF FUNDS (430)

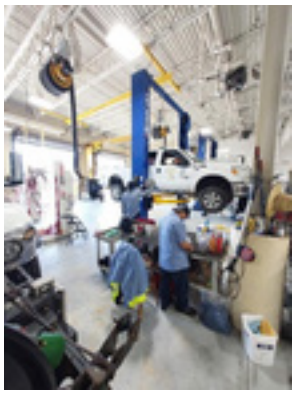
Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	-	29,695	120,000	120,000	-
Other Expenses	487,455	2,665,333	767,490	757,490	(10,000)
Transfers Out	2,408	2,812	2,408	2,408	-
CIP Project Expenditures	26,230	193,767	-	-	-
Total Expenditures	**$ 516,092**	**$ 2,891,606**	**$ 889,898**	**$ 879,898**	**$ (10,000)**
Revenues					
Charges for Services	1,058,922	1,259,071	842,000	842,000	-
Use of Money and Property	173,455	280,327	-	-	-
Total Revenues	**$ 1,232,377**	**$ 1,539,398**	**$ 842,000**	**$ 842,000**	**$ -**
Net Program Expenditures	**$ (716,285)**	**$ 1,352,208**	**$ 47,898**	**$ 37,898**	**$ (10,000)**



FLEET FUND

Fleet Fund



The Fleet Fund is an internal service fund, which is used to finance and account for goods, specialized activities, and services performed by one City department for the benefit of other City departments on a cost reimbursement basis. The Fleet Management fund consists of two primary functions: Central Garage Operations and Equipment Replacement. Funding is transferred from each affected department's operating budget to the Fleet Management Fund on a monthly basis.

The Central Garage Operations function is responsible for maintaining the City's fleet of vehicles and equipment. Maintenance is performed both by City mechanics and, when necessary, through contracts with specialized local vendors for complex repairs such as major transmission work. The Central Garage services all City vehicles and equipment, including those used by public safety, streets, sewers, parks, open space, development services, housing and library. Services provided include vehicle maintenance and repair, fuel management, vehicle replacement, and other specialized services not tied to a specific vehicle.

With the approval of Measure P, Fleet has accelerated the replacement of aging vehicles that had reached the end of their useful life. This increased pace of replacement has generated additional workload, particularly in ordering and upfitting vehicles, compared to prior years. However, the new vehicles are expected to reduce maintenance costs and improve reliability for service delivery. Fleet has also recently upgraded its fleet management software, which tracks work order and repair history, as well as its fuel management system used to track fuel usage.

As part of the City's efforts to reduce greenhouse emissions, the fleet includes 50 Electric Vehicles (EVs), 78 Hybrid Electric Vehicles (HEVs), and 16 Plug-In Hybrids Electric Vehicles (PHEVs), along with the necessary charging infrastructure to support their operation. These vehicles help lower maintenance costs while reducing environmental impact and currently represent approximately 23 percent of the City's total fleet.

Revenues

Revenues in the Fleet Fund are generated from departments that utilize City vehicles and equipment through maintenance charges. These charges are based on the specific vehicles assigned to each department and cover a range of costs, from routine services such as oil changes and preventive maintenance to major repairs, including transmission and accident-related work, as well as fuel expenses.

Over the past nine years, most vehicle replacement costs have been funded through Measure P sales tax revenues. However, funding allocated from the Measure P Sales Tax Fund for non-public safety vehicles is now fully encumbered. Approximately $1.4 million is included in the fiscal year 2027 Proposed Budget for the replacement of public safety vehicles through the Measure P Sales Tax Fund. In addition, $3.0 million is allocated for the replacement of vehicles within the Sewer Fund.

For fiscal year 2027, proposed Fleet Fund revenues total $6.5 million. The increase compared to the fiscal year 2026 Adopted Budget reflects growth in the size of the fleet, as well as higher operating costs, including fuel and vehicle maintenance.

Fleet Fund Revenues

Category	FY 2026 Adopted	FY 2027 Proposed	Change	% Change
Charges for Services	$ 85,000	$ 85,000	$ -	-%
Transfers In	$ 1,077,524	$ 937,540	$ (139,984)	(13.0%)
Other Revenues	$ 5,958,205	$ 6,178,295	$ 220,090	3.7%
Total Revenues	**$ 7,120,729**	**$ 7,200,835**	**$ 80,106**	**1.1%**

Expenditures

Fleet Fund expenditures include the costs to maintain City vehicles, as well as to service and repair equipment such as mowers, generators, equipment trailers across the City. As noted in the revenue summary, these costs are allocated back to departments based on factors including the number of vehicles and equipment assigned, repair history, and fuel usage.

The fiscal year 2027 Proposed Budget for Fleet Management expenditures is $6.5 million. This funding supports resources needed to sustain operations, including vehicle and equipment servicing, repairs, and fuel for the City's fleet.

Fleet Fund Expenditures

Category	FY 2026 Adopted	FY 2027 Proposed	Change	% Change
Supplies and Services	$ 4,186,389	$ 4,186,378	$ (11)	(0.0%)
Other Expenses	$ 93,538	$ 94,415	$ 877	0.9%
Utilities	$ 176,541	$ 198,136	$ 21,595	12.2%
Transfers Out	$ 117,493	$ 110,401	$ (7,092)	(6.0%)
Personnel Services	$ 1,660,215	$ 1,925,483	$ 265,268	16.0%
Internal Service Charges	$ 26,168	$ 27,093	$ 925	3.5%
Total Expenditures	**$ 6,260,344**	**$ 6,541,906**	**$ 281,562**	**4.5%**

FLEET MANAGEMENT (391, 392, 394)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Services	1,338,933	1,514,310	1,660,215	1,925,483	265,268
Supplies and Services	3,842,875	3,950,441	4,186,389	4,186,378	(11)
Other Expenses	91,674	93,109	93,538	94,415	877
Other Capital	31,757	46,258	-	-	-
Utilities	138,140	160,241	176,541	198,136	21,595
Internal Service Charges	45,443	33,001	26,168	27,093	925
Transfers Out	96,354	83,994	117,493	110,401	(7,092)
Total Expenditures	**$ 5,585,175**	**$ 5,881,353**	**$ 6,260,344**	**$ 6,541,906**	**$ 281,562**
Revenues					
Revenue from Other Agencies	(131)	-	-	-	-
Charges for Services	277,976	331,661	85,000	85,000	-
Transfers In	706,124	820,518	1,077,524	937,540	(139,984)
Use of Money and Property	249,849	255,440	-	-	-
Other Revenue	5,542,613	5,646,149	5,958,205	6,178,295	220,090
Total Revenues	**$ 6,776,431**	**$ 7,053,768**	**$ 7,120,729**	**$ 7,200,835**	**$ 80,106**
Net Fund Activity	**$ (1,191,256)**	**$ (1,172,415)**	**$ (860,385)**	**$ (658,929)**	**$ 201,456**

FLEET MANAGEMENT

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
391-Central Garage Fund	5,580,738	5,833,524	6,260,344	6,541,906	281,562
392-Equipment Vehicle Replacement	4,109	46,657	-	-	-
394-Vehicle Replacement Fund	328	1,172	-	-	-
Total Expenditures	**$ 5,585,175**	**$ 5,881,353**	**$ 6,260,344**	**$ 6,541,906**	**$ 281,562**
Revenues					
391-Central Garage Fund	5,855,789	5,983,082	6,267,815	6,623,559	355,744
392-Equipment Vehicle Replacement	206,642	186,899	-	-	-
394-Vehicle Replacement Fund	714,000	883,786	852,914	577,276	(275,638)
Total Revenues	**$ 6,776,432**	**$ 7,053,768**	**$ 7,120,729**	**$ 7,200,835**	**$ 80,106**
Net Fund Activity	**$ (1,191,257)**	**$ (1,172,415)**	**$ (860,385)**	**$ (658,929)**	**$ 201,456**



CAPITAL PROJECTS FUNDS

Capital Projects Funds

Capital Projects Funds account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

Assessment District Improvement Funds

These funds were established as depositories for monies received from issuance of bonds for various assessment districts. The monies are used to finance the construction of public works improvements in the related districts. Included in this group are funds 501 through 518.

Development Impact Fees (DIF)

These funds were established as depositories for various development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of public facilities as a result of City growth. Included in this group are the following funds:

- Fund 542: Drainage Development Impact Fee

  This fee is levied against new development in specific areas of the City, based upon the drainage facility their project will generate an impact on. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand.

- Funds 560: Public Facilities Development Impact Fees

  The Public Facilities Development Impact Fee (PFDIF) is levied against new development throughout the City to mitigate the impacts of growth on the City's public services. The monies collected are used in the construction of new, and renovation of existing, public facilities.

- Fund 580: Pedestrian Bridge DIF

  The Otay Ranch Pedestrian Bridge DIF is levied against all new development in Otay Ranch Villages 1, 2, 5, 6, and 11 to fund the construction of pedestrian bridge improvements, as necessitated by growth in these villages.

- Fund 590: Transportation Development Impact Fee

  The Transportation Development Impact Fee (TDIF) is levied against all new development in the City to fund the construction of transportation improvements, as necessitated by growth in the City.

Other Transportation Funds

Included as a part of this group are the following:

- Fund 723: Bicycle Facilities

  This fund is a depository for local Transportation Development Act funds, Article 3.0, received from the County for bicycle related programs.

- Fund 725: Industrial Development Authority

  The Industrial Development Authority (IDA) is a conduit-issuer of bonds, formed in February 1982 (Ordinance 1970) by the City of Chula Vista City Council. The IDA enables bonds to be issued with a tax-exempt status but does not pledge City funds to repay the bond issues. The City can issue and sell bonds to provide financial assistance that has a public benefit for the acquisition, construction and installation of facilities for industrial, commercial, business or public utility purposes.

- Fund 735: Transportation Partnership

  This fund is a depository for the revenues received from the State and Local Transportation Partnership Program. Funds must be spent on street purposes.

- Fund 736: Other Transportation Programs

  This fund accounts for other miscellaneous Federal and State transportation grants received by the City.

- Fund 741: Proposition 1B Highway Safety

  This fund is a depository for revenues received from the State government under Proposition 1B (The Highway Safety, Traffic Reduction, Air Quality, and Port Security Act), as approved by voters in the November 2006 general election. Funds must be spent on street purposes.

Miscellaneous Capital Improvement Program Funds

Included as part of this group are the following:

- Fund 713: Capital Improvement Fund

  The Capital Improvement Fund is used to account for general purpose capital projects funded primarily from the General Fund. Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City.

- Fund 715: Park Acquisition and Development (East)

  This fund is a depository for fees collected from subdividers for the purpose of providing park and recreational facilities directly benefiting and serving the residents of the regulated subdivision east of the 805. These funds are collected pursuant to Chapter 17.10 of the Chula Vista Municipal Code, in accordance with authority granted by Section 66477 of the California Government Code.

- Fund 716: Park Acquisition and Development (West)

  This fund is a depository for fees collected from subdividers for the purpose of providing park and recreational facilities directly benefiting and serving the residents of the regulated subdivision west of the 805. These funds are collected pursuant to Chapter 17.10 of the Chula Vista Municipal Code, in accordance with authority granted by Section 66477 of the California Government Code.

- Fund 717: Residential Construction Tax

  This fund is a depository for fees levied for the construction, replacement, or conversion of all dwelling units within the City including hotels and motels, collected pursuant to Chapter 3.32 of the Chula Vista Municipal Code.

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Other Expenses	369	380	-	-	-
Transfers Out	-	439	-	-	-
Total Expenditures	**$ 369**	**$ 819**	**$ -**	**$ -**	**$ -**
Revenues					
Use of Money and Property	29,491	37,663	-	-	-
Total Revenues	**$ 29,491**	**$ 37,663**	**$ -**	**$ -**	**$ -**
Net Fund Activity	**$ (29,121)**	**$ (36,844)**	**$ -**	**$ -**	**$ -**

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
507-Otay Valley Rd AD 90-2 Impvt	31	-	-	-	-
511-OV Rd Fee Recovery District	339	819	-	-	-
Total Expenditures	**$ 369**	**$ 819**	**$ -**	**$ -**	**$ -**
Revenues					
507-Otay Valley Rd AD 90-2 Impvt	2,460	3,137	-	-	-
508-Assessment District 97-2	(39)	-	-	-	-
511-OV Rd Fee Recovery District	27,083	34,527	-	-	-
518-AD2005-1 Tobias Drive	(14)	-	-	-	-
Total Revenues	**$ 29,491**	**$ 37,663**	**$ -**	**$ -**	**$ -**
Net Fund Activity	**$ (29,121)**	**$ (36,844)**	**$ -**	**$ -**	**$ -**

DEVELOPMENT IMPACT FEES FUNDS

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	420,690	286,842	57,000	57,000	-
Other Expenses	1,249,825	1,571,812	2,843,891	3,184,068	340,177
Other Capital	148,091	109,233	200,000	-	(200,000)
Transfers Out	5,163,864	5,175,047	5,298,841	5,369,276	70,435
CIP Project Expenditures	16,896,324	22,892,948	300,000	1,456,773	1,156,773
Non-CIP Project Expenditures	-	-	15,000	15,000	-
Total Expenditures	**$ 23,878,794**	**$ 30,035,882**	**$ 8,714,732**	**$ 10,082,117**	**$ 1,367,385**
Revenues					
Use of Money and Property	2,476,922	3,294,610	295,000	285,000	(10,000)
Charges for Services	18,736,480	24,558,966	16,102,712	16,102,712	-
Other Revenue	300,000	6,477,372	-	-	-
Total Revenues	**$ 21,513,403**	**$ 34,330,947**	**$ 16,397,712**	**$ 16,387,712**	**$ (10,000)**
Net Fund Activity	**$ 2,365,391**	**$ (4,295,065)**	**$ (7,682,980)**	**$ (6,305,595)**	**$ 1,377,385**

DEVELOPMENT IMPACT FEES FUNDS

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
542-Drainage DIF	457,656	66,813	14,790	14,790	-
560-Public Facilities DIF	21,600,025	24,076,207	8,010,625	7,921,237	(89,388)
580-Pedestrian Bridge DIFs	4,052	3,902	102,712	102,712	-
590-Transportation DIFs	1,817,061	5,888,960	586,605	2,043,378	1,456,773
Total Expenditures	**$ 23,878,794**	**$ 30,035,882**	**$ 8,714,732**	**$ 10,082,117**	**$ 1,367,385**
Revenues					
542-Drainage DIF	84,992	102,548	15,000	15,000	-
560-Public Facilities DIF	16,753,345	17,951,726	8,900,000	8,900,000	-
580-Pedestrian Bridge DIFs	387,952	196,466	102,712	102,712	-
590-Transportation DIFs	4,287,114	16,080,208	7,380,000	7,370,000	(10,000)
Total Revenues	**$ 21,513,403**	**$ 34,330,947**	**$ 16,397,712**	**$ 16,387,712**	**$ (10,000)**
Net Fund Activity	**$ 2,365,391**	**$ (4,295,065)**	**$ (7,682,980)**	**$ (6,305,595)**	**$ 1,377,385**

OTHER TRANSPORTATION FUNDS

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
CIP Project Expenditures	1,943,282	9,062,392	1,444,282	2,026,310	582,028
Total Expenditures	**$ 1,943,282**	**$ 9,062,392**	**$ 1,444,282**	**$ 2,026,310**	**$ 582,028**
Revenues					
Revenue from Other Agencies	1,784,000	3,958,910	1,444,282	2,026,310	582,028
Transfers In	4,460	-	-	-	-
Use of Money and Property	30	39	-	-	-
Total Revenues	**$ 1,788,491**	**$ 3,958,948**	**$ 1,444,282**	**$ 2,026,310**	**$ 582,028**
Net Fund Activity	**$ 154,791**	**$ 5,103,444**	**$ -**	**$ -**	**$ -**

OTHER TRANSPORTATION FUNDS

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
736-Other Transportation Program	1,943,282	9,062,392	1,444,282	2,026,310	582,028
Total Expenditures	**$ 1,943,282**	**$ 9,062,392**	**$ 1,444,282**	**$ 2,026,310**	**$ 582,028**
Revenues					
723-Bicycle Facilities Fund	4,460	-	-	-	-
725-Industrial Development Auth.	1	2	-	-	-
735-Transportation Partnership	3	4	-	-	-
736-Other Transportation Program	1,784,000	3,958,910	1,444,282	2,026,310	582,028
741-Prop 1B Highway Safety	26	33	-	-	-
Total Revenues	**$ 1,788,491**	**$ 3,958,948**	**$ 1,444,282**	**$ 2,026,310**	**$ 582,028**
Net Fund Activity	**$ 154,791**	**$ 5,103,444**	**$ -**	**$ -**	**$ -**

MISCELLANEOUS CIP FUNDS

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	7,140	1,955	50,000	50,000	-
Other Expenses	661,707	325,018	380,000	370,000	(10,000)
Transfers Out	673,891	706,503	2,221,544	532,947	(1,688,597)
CIP Project Expenditures	1,886,199	11,410,629	-	-	-
Non-CIP Project Expenditures	520,013	3,858,798	200,000	200,000	-
Total Expenditures	**$ 3,748,950**	**$ 16,302,903**	**$ 2,851,544**	**$ 1,152,947**	**$ (1,698,597)**
Revenues					
Revenue from Other Agencies	450,000	-	-	-	-
Charges for Services	1,698,444	7,468,806	1,100,000	1,100,000	-
Use of Money and Property	1,565,578	3,199,590	320,000	310,000	(10,000)
Other Revenue	1,791,718	2,079,303	325,505	325,505	-
Transfers In	25,269,116	15,124,707	200,000	200,000	-
Total Revenues	**$ 30,774,856**	**$ 27,872,405**	**$ 1,945,505**	**$ 1,935,505**	**$ (10,000)**
Net Fund Activity	**$ (27,025,907)**	**$ (11,569,503)**	**$ 906,039**	**$ (782,558)**	**$ (1,688,597)**

MISCELLANEOUS CIP FUNDS

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
713-Capital Improvement Projects	2,424,076	15,214,006	1,703,006	201,434	(1,501,572)
715-Parkland Acquisition & DevFees	31,690	111,651	132,394	132,394	-
716-Western-Park Acquisition & Dev	638,211	316,849	348,267	338,267	(10,000)
717-Residential Construction Tax	654,973	660,397	667,877	480,852	(187,025)
Total Expenditures	**$ 3,748,950**	**$ 16,302,903**	**$ 2,851,544**	**$ 1,152,947**	**$ (1,698,597)**
Revenues					
713-Capital Improvement Projects	27,048,348	18,242,967	200,000	200,000	-
715-Parkland Acquisition & DevFees	2,937,223	9,184,947	1,320,000	1,310,000	(10,000)
716-Western-Park Acquisition & Dev	233,293	279,117	100,000	100,000	-
717-Residential Construction Tax	555,993	165,375	325,505	325,505	-
Total Revenues	**$ 30,774,856**	**$ 27,872,405**	**$ 1,945,505**	**$ 1,935,505**	**$ (10,000)**
Net Fund Activity	**$ (27,025,907)**	**$ (11,569,503)**	**$ 906,039**	**$ (782,558)**	**$ (1,688,597)**



DEBT SERVICE FUNDS

Debt Service Funds

The debt service requirement for the City, Public Financing Authority and Municipal Financing Authority is $36.5 million for fiscal year 2026-27. These funds do not include the Successor Agency to the Redevelopment Agency debt as it is reported in the **Debt Administration** section of this document. The $36.5 million budgeted for debt service funds is the required payments for the debt per respective amortization schedules; however, the amounts actually paid for debt service are usually less due to funds available with the trustee as a result of interest earnings or excess cash in the various debt service funds that reduce the required cash outlay budgeted for the annual payment of the debt.

Debt service payments are made from various City funds in accordance with the legal documents governing each borrowing. Currently, the debt is in the form of Certificates of Participation, Lease Revenue Bonds, Pension Obligation Bonds, Long Term Notes and Financed Purchase Obligations. Debt has been issued by the City to pay the City's currently unamortized, unfunded accrued actuarial liability to CalPERS as of the 6/30/2019 valuation, and to finance a wide variety of projects, including the construction of the Public Works Center, the Police Facility, parking facilities, refurbishment of the Chula Vista Shopping Mall, property acquisitions, building remodeling, and equipment acquisition.

Debt Service – City Fund

Debt Service for City Fund accounts for the activities of the City's bonds (not issued by the CV Public Financing Authority or the CV Municipal Financing Authority), notes, financed purchases, leases and subscriptions. Debt service expenditures for the City Fund are approximately $19.3 million offset by revenues of $19.3 million. To follow is a brief description of the City's debt service funds.

- Fund 100: General Fund - Financed Purchases

  In November 2024, the City entered into a 4-year lease purchase agreement with Lenovo Financial Services for Mobile Data Computers. The total amount is $810,287 and $599,612 or 74% will be paid from the General Fund.

- Fund 220: Sales Tax Measure P - Financed Purchases

  In July 2020 the City was approved for a loan of $2.3 million from Bank of America for the acquisition of one Pierce Aerial Ladder Truck (tiller) and one Pierce Arrow XT Triple Combination Pumper/Fire Engine. These funds will be repaid from Measure P tax revenue.

- Fund 222: Sales Tax Measure A - Financed Purchases

  In November 2024, the City entered into a 4-year lease purchase agreement with Lenovo Financial Services for Mobile Data Computers. The total amount is $810,287 and $210,675 or 26% will be paid from the Measure A Fund.

- Fund 272: Federal Grants Fund - Financed Purchases

  In January 2024, the City entered into a financed purchase agreement with Axon Enterprise, Inc. to purchase Body worn cameras. The total amount is $413,351 and it will be repaid from revenues from the Federal Grants Fund.

  In January 2024, the City entered into a financed purchase agreement with Axon Enterprise, Inc. for tasers. The total amount is $318,352 and it will be repaid from revenues from the Federal Grants Fund.

  In December 2023, the City entered into a financed purchase agreement with Axon Enterprise, Inc. for In-vehicle Cameras. The total amount is $483,848 and it will be repaid from revenues from the Federal Grants Fund.

- Fund 410: Transport Enterprise Fund - Financed Purchase

  In July 2020, as part of the loan agreement of the $2.3 million above, an additional $4.5 million was approved by Bank of America for additional equipment pertaining to the Ambulance Transport Enterprise Program. These funds will be repaid from revenues from the new Ambulance Transport Enterprise Program.

- Fund 442: CDBG Section 108 Loan

In June of 2008, the City received a loan of $9.5 million from the U.S. Department of Housing and Urban Development (HUD), under the Section 108 program. These funds will be repaid with a portion of the City's annual CDBG allocation, over the next 20 years. The funds will be used for the 'Castle Park Infrastructure Project'. The Section 108 loan is an 'advance' of future CDBG entitlement funds, and, as such, is repaid with a portion of the City's annual entitlement.

- Fund 451: Long-Term Debt City of Chula Vista

  In February of 2021, the City issued the 2021 Pension Obligation Bonds in the amount of $350,025,000 to pay the balance of Miscellaneous and Safety plans Unfunded Actuarial Liability (UAL) based on the CalPERS Actuarial Valuation as of June 30, 2019. The source of repayment is from the General Fund and other City funds over the remaining life of the bonds. The term of the bonds is through calendar year 2045. Future pension liabilities will be addressed by the City's Section 115 Trust that has been specifically established for future pension related liabilities.

- Fund 452: Capital Leases

  This fund was established to account for the financed purchases of the Fire Department's apparatuses, the Police Department's Mobile Data Computers, and Energy Conservation equipment.

  In December 2012, the City entered into a lease purchase agreement with Bank of America to purchase certain energy conservation equipment. The agreement would bridge the financial gap between the Municipal Streetlight Retrofit Project capital costs and the available rebates for energy conservation equipment.

  In August 2016, the City entered into a financed purchase agreement with JP Morgan Chase Bank, N.A. for the acquisition of one Pierce Fire Engine. In 2018, it was decided that this lease would be paid out of the revenues from the newly adopted tax increase known as Measure P.

- Fund 453: Energy Loan Repayment

  This fund accumulates payment of principal and interest on a loan obtained through the California Energy Commission to fund various energy conservation capital projects.

  On July 23, 2013, the City Council authorized a 16-year lease purchase agreement with Bank of America to fund various solar energy projects for City facilities. The original amount of the loan was $2,121,500 and will be repaid through future energy savings.

- Fund 560: Financed Purchases

  In October 2018, the City entered into a financed purchase loan agreement with JP Morgan to purchase one Pierce Arrow XT Triple Combination Pumper/Fire Engine. The total loan amount is $720,785.92 and it will be repaid from revenues from the Public Facilities Development Impact Fees (PFDIF) Fund.

  In November 2022, the City entered into a financed purchase agreement with JP Morgan to purchase two Pierce Arrow XT Pierce's Ultimate Configuration (PUC) Pumpers and one Pierce Arrow XT 107' Tractor Drawn Aerial (TDA) engine. The total loan amount is $3,986,967 and it will be repaid from revenues from the PFDIF Fund.

Debt Service – Chula Vista Public Financing Authority

The Chula Vista Public Financing Authority (PFA) formed in April 1995 to provide for financing of acquisition, construction and improvement of public capital improvements. The PFA has been used to issue Certificates of Participation on behalf of the City.

Debt service expenditures for the PFA are approximately $6.7 million with offsetting revenues of $6.7 million. To follow is a brief description of the Chula Vista PFA - debt service funds.

- Fund 475: 2014 Refunding Certificates of Participation

  In March 2014, the Public Financing Authority issued the 2014 COP in the amount of $45,920,000 to refinance the outstanding principal balance of the 2002 Certificates of Participation. The source of repayment of the

certificates is the lease payments to be made by the General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2032.

- Fund 476: 2015 Refunding Certificates of Participation

  In September 2015, the Public Financing Authority issued the 2015 COP in the amount of $34,330,000 to refinance the outstanding principal balance of the 2004 Certificates of Participation and to refinance part of the outstanding principal balance of the 2006 Certificates of Participation. The source of repayment of the certificates is the lease payments to be made by General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2034.

- Fund 477: 2016 Refunding Certificates of Participation

  In July 2016, the Public Financing Authority issued the 2016 COP in the amount of $8,600,000 to refinance the outstanding principal balance of the 2006 Certificates of Participation. The source of repayment of the certificates is the lease payments to be made by General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2036.

Debt Service – Chula Vista Municipal Financing Authority

The Chula Vista Municipal Financing Authority (MFA) formed in June 2013 to provide for financing or refinancing for the acquisition, construction and improvement of public capital improvements. The MFA has been used to issue Lease Revenue Refunding Bonds on behalf of the City.

Debt service expenditures for the MFA are approximately $10.4 million with offsetting revenues of $10.4 million. To follow is a brief description of the Chula Vista MFA debt service funds.

- Fund 478: 2016 Lease Revenue Refunding Bonds

  In July 2016, the Municipal Financing Authority issued the 2016 LRRB in the amount of $25,885,000 to refinance the outstanding principal balance of the 2010 Certificates of Participation. The source of repayment of the LRRBs is the lease payments to be made by General Fund and PFDIF to the Municipal Financing Authority. The term of the lease is through calendar year 2033.

- Fund 479: Lease Revenue Bonds Series 2017A & Series 2017B

  In December 2017, the Municipal Financing Authority issued the 2017 LRB Series A in the amount of $12,045,000 and the 2017 LRB Series B in the amount of $1,085,000 to finance photovoltaic energy systems at various City facilities. The source of repayment of the LRB is the lease payments to be made by the General Fund to the Municipal Financing Authority. The term of the Series 2017A lease is through calendar year 2048 and the term of the Series 2017B lease is through calendar year 2028.

- Fund 480: 2017 Lease Revenue Bonds Series

  In July 2017, the Municipal Financing Authority issued the 2017 Lease Revenue Bonds in the amount of $61,355,000 under Fund 220 to finance critical City infrastructure, facilities, and equipment. The source of repayment of the 2017 Lease Revenue Bonds is revenue generated from the citizen-approved Measure P Sales tax. The term of the issuance is through calendar year 2027. Fund 220 is reported under the General column of the financial statements. In Fiscal Year 2022, fund 480 was created to report the bond-related activity under the Municipal Financing Authority column of the financial statements.

DEBT SERVICE – CITY FUNDS (442 - 453)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	3,848	3,908	6,421	4,581	(1,840)
Other Expenses	16,470,014	16,537,364	16,634,858	16,622,490	(12,368)
Transfers Out	-	40,127	-	-	-
Total Expenditures	**$ 16,473,861**	**$ 16,581,398**	**$ 16,641,279**	**$ 16,627,071**	**$ (14,208)**
Revenues					
Transfers In	16,442,592	16,512,027	16,641,280	16,627,072	(14,208)
Use of Money and Property	5,345	7,460	-	-	-
Other Revenue	7,152	1,448	-	-	-
Total Revenues	**$ 16,455,089**	**$ 16,520,934**	**$ 16,641,280**	**$ 16,627,072**	**$ (14,208)**
Net Fund Activity	**$ 18,772**	**$ 60,464**	**$ (1)**	**$ (1)**	**$ -**

DEBT SERVICE – CITY FUNDS (442 - 453)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
442-CDBG Section 108 Loan	669,863	682,450	695,903	710,000	14,097
451-Long Term Debt - City of CV	15,290,015	15,447,898	15,632,889	15,778,271	145,382
452-Equipment Lease Fund	208,019	101,739	-	-	-
453-Energy Conservation Loans	305,964	349,311	312,487	138,800	(173,687)
Total Expenditures	**$ 16,473,861**	**$ 16,581,398**	**$ 16,641,279**	**$ 16,627,071**	**$ (14,208)**
Revenues					
442-CDBG Section 108 Loan	669,863	682,450	695,903	710,000	14,097
451-Long Term Debt - City of CV	15,271,231	15,427,563	15,632,890	15,778,272	145,382
452-Equipment Lease Fund	208,031	101,736	-	-	-
453-Energy Conservation Loans	305,964	309,184	312,487	138,800	(173,687)
Total Revenues	**$ 16,455,089**	**$ 16,520,934**	**$ 16,641,280**	**$ 16,627,072**	**$ (14,208)**
Net Fund Activity	**$ 18,772**	**$ 60,464**	**$ (1)**	**$ (1)**	**$ -**

DEBT SERVICE – PUBLIC & MUNICIPAL FINANCING AUTHORITIES (475 - 480)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	29,444	28,686	36,412	35,279	(1,133)
Other Expenses	17,152,942	17,185,196	17,203,217	17,249,809	46,592
Total Expenditures	**$ 17,182,386**	**$ 17,213,882**	**$ 17,239,629**	**$ 17,285,088**	**$ 45,459**
Revenues					
Use of Money and Property	209,644	130,331	-	-	-
Transfers In	16,754,522	16,830,084	17,000,629	16,933,088	(67,541)
Other Revenue	276,191	244,375	239,000	236,000	(3,000)
Total Revenues	**$ 17,240,357**	**$ 17,204,790**	**$ 17,239,629**	**$ 17,169,088**	**$ (70,541)**
Net Fund Activity	**$ (57,971)**	**$ 9,092**	**$ -**	**$ 116,000**	**$ 116,000**

DEBT SERVICE – PUBLIC & MUNICIPAL FINANCING AUTHORITIES (475 - 480)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
475-2014 COP Refunding	3,619,081	3,617,347	3,617,457	3,625,400	7,943
476-2015 Refunding COP	2,925,963	2,929,529	2,929,443	2,109,208	(820,235)
477-2016 Ref COP Civic Ctr/Nature	286,750	286,816	289,553	1,022,703	733,150
478-2016 LRRB PFDIF/COP	2,152,675	2,149,341	2,156,277	2,150,800	(5,477)
479-2017 CREBs LRBs	687,718	719,334	731,354	859,000	127,646
480-2017 Measure P LRBs	7,510,200	7,511,516	7,515,545	7,517,977	2,432
Total Expenditures	**$ 17,182,386**	**$ 17,213,882**	**$ 17,239,629**	**$ 17,285,088**	**$ 45,459**
Revenues					
475-2014 COP Refunding	3,622,507	3,579,101	3,617,457	3,625,400	7,943
476-2015 Refunding COP	2,960,795	2,952,447	2,929,443	2,109,208	(820,235)
477-2016 Ref COP Civic Ctr/Nature	302,546	297,286	289,553	1,022,703	733,150
478-2016 LRRB PFDIF/COP	2,153,532	2,148,427	2,156,277	2,150,800	(5,477)
479-2017 CREBs LRBs	687,721	719,346	731,354	743,000	11,646
480-2017 Measure P LRBs	7,513,256	7,508,184	7,515,545	7,517,977	2,432
Total Revenues	**$ 17,240,357**	**$ 17,204,790**	**$ 17,239,629**	**$ 17,169,088**	**$ (70,541)**
Net Fund Activity	**$ (57,971)**	**$ 9,092**	**$ -**	**$ 116,000**	**$ 116,000**



OTHER FUNDS

Other Funds

The funds included in this section include miscellaneous Special Revenue, Internal Service, and Enterprise funds. Special Revenue Funds are used to account for proceeds derived from various revenue sources, which are legally restricted to expenditures for specific purposes. Internal Service Funds are used to finance and account for goods, special activities, and services performed by one City department for other City departments on a cost reimbursement basis. Internal Service Funds account for the activities of worker's compensation, insurance, and technology replacement. Enterprise Funds are self-supporting, typically involve goods and services for a fee, with an accounting framework similar to that used in the private sector.

To follow is a brief description of the City's special revenue funds.

Transportation Funds

Included in this group are the following funds:

- Fund 221: Gas Tax

  This fund accounts for the receipt and expenditure of all monies received from the State under Street and Highway Code Sections 2103, 2105, 2106, 2107, 2107.5, and the Road Repair and Accountability Act of 2017 (Senate Bill 1). The allocations must be spent for street maintenance or construction and a limited amount for engineering.

- Fund 227: Transportation Sales Tax

  This fund was established to account for the receipt and disbursement of all transportation sales tax (TransNet) revenues for the City. In November 1987, San Diego County voters first approved the Transportation Program (TransNet). In November of 2004, voters approved a 40-year extension of the program, which funds transportation improvements throughout the region via a half-cent local sales tax. The City's allocation of regional funds is based upon population and the number of local street and road miles maintained by the City.

Parking Funds

Included as part of this group are the following funds:

- Fund 241: Parking Meter

  Parking Meter Fund revenues are generated through two sources: coin deposits from parking meters located in the downtown area and parking citation payments for expired meter violations. These funds pay for the coin collection and maintenance of the meters, the parking enforcement staff that monitors the downtown area, and general upkeep and signage of the downtown parking lots.

- Fund 243: Town Center I Parking

  This fund is used to account for revenues from an in-lieu parking fee. This in-lieu parking fee applies to any developer of a new commercial building or addition to an existing commercial building within the Downtown Parking District. Use of monies in this fund is restricted to the purchase or development of parking sites.

Public Safety Funds

Included in this group are the following funds:

- Fund 245: Traffic Safety

  This fund is a depository for all monies derived from vehicle code fines, excluding parking violations. The fines are collected through the County court system and remitted to the City monthly. These monies may be expended only for traffic control devices and equipment and maintenance thereof or for the maintenance, improvement or construction of public streets.

  This fund was established to account for the receipt and disbursement of local grant funds received by the City (non-Federal or State Grants).

Library/Cultural Arts Funds

Included in this group are the following Permanent funds:

- Fund 267: Permanent Endowments Fund

  The Permanent Endowments Fund was established from a contribution from Gayle McCandliss in 1991 shortly after she passed away. Consistent with her wishes, it was established as a perpetual fund to recognize and provide monetary support or recognition to individuals or groups who make substantial contributions to the arts in the City of Chula Vista.

Sundry Grant & Miscellaneous Funds

Included as part of this group are the following funds:

- Fund 111: Millenia Building

  This fund is used to account for activity at the Millenia Building.

- Fund 223: Telephone Users' Tax (TUT) Common Fund

  This fund is used to account for funds in accordance with a 2014 settlement agreement that resolved a class action lawsuit challenging the City's collection of Telephone Users' Taxes from wireless customers.

- Fund 268: American Rescue Plan Act of 2021

  This fund is used to account for federal funds under the American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds program.

- Fund 269: Other Grant Fund

  The Other Grants Fund was established to account for all grants other than Federal and State grants such as: San Diego Neighborhood Reinvestment Program and Be the Change grants.

- Fund 270: Mobile Home Rent Review Program Fund

  This fund is a depository for monies collected for the Mobile Home Administrative Fee. This fee was established in July 2011 to ensure a consistent funding source for administration and implementation of Chula Vista Municipal Code 9.50 – Mobile Home Park Space Rent Review.

- Fund 271: Local Grants

  This fund was established to account for the receipt and disbursement of local grant funds received by the City (non-Federal or State Grants).

- Fund 272: Federal Grants Fund

  This fund was established to account for the receipt and disbursement of all Federal Grants received by the City.

- Fund 273: State Grants Fund

  This fund was established to account for the receipt and disbursement of all State Grants received by the City (excluding Recreation related grants).

Environmental Services and Conservation Funds

Included as part of this group is the following fund:

- Fund 282: Environmental Services

  Environmental Services (Fund 282) is a depository for revenue that is generated primarily by a 5% surcharge (AB 939 fees) applied to the refuse rates for residential and commercial customers. The surcharge is authorized by the State to recover the costs of developing and implementing source reduction, recycling, and composting programs that are implemented to meet the State mandate to divert 50% of all waste generated annually in the City from

landfills. The fund also includes two annual flat fees paid by the franchise hauler under the franchise agreement to cover litter container costs and to support the programs public education and enforcement service costs.

Storm Drain Fund

Storm Drain Revenue (Fund 301) – In accordance with Chapter 14.16 of the Chula Vista Municipal Code all proceeds of the storm drain fee are deposited into the Storm Drain Revenue Fund. Monies in this fund may only be used for storm drain purposes. The monthly storm drain service charge is included on the sewer bill.

Community Development Block Grant Housing Program Fund

The overall CDBG entitlement funds are now budgeted in Fund 272 – Federal Grants.

- 311: CDBG Housing Program

  These funds are depositories of grant entitlement monies received from the Department of Housing and Urban Development for the Housing Program. The purpose of these monies is for community development projects; eligible activities include those that:

  - Benefit low and moderate income people.
  - Eliminate substandard housing and blight.
  - Alleviate conditions posing a serious health and/or safety hazard.

Open Space District Funds

These funds are a depository for all monies received for all flat rate property tax assessments levied against benefiting property owners for all maintenance of open space areas. Included in this group are funds 342 through 389.

The total assessment amount for each Open Space District is calculated each year based upon the cost of providing services within the district. This assessment rate is limited to the prior year's amount, increased by the lesser of two local indexes. In recent years the indexed increases were not effectively keeping pace with the actual costs of providing these services to the property owners. Since the formation of several of the Open Space Districts, costs have significantly increased, and the assessments provided by these districts cannot keep up with the rising costs. As a result, several Open Space Districts struggle to fund even the most basic levels of service with the resources available.

Miscellaneous Special Revenue Funds

Included in this group are the following funds:

- Fund 105: Bayfront Lease Revenue Fund

  This fund was established as part of the City's Bayfront Master Plan and the development of the Gaylord Pacific Resort and Convention Center under a Revenue Sharing Agreement between the City, Port of San Diego and developer RIDA Chula Vista, LLC. Revenues include transfers from the General Fund based on: 1) Master Service Agreement in which the Port of San Diego reimburses the City for municipal public safety services provided by the City in the tidelands area; and 2) project-generated revenues. Project revenues include Transient Occupancy Tax and Sales Tax revenues generated by the Bayfront Project geographic area. Expenditures include contributions to the Chula Vista Bayfront Facilities Financing Authority. The Bayfront Financing Authority was created as a joint powers agreement between the City of Chula Vista, the County of San Diego, and the San Diego Unified Port District for the purpose of issuing tax exempt debt obligations to finance development of the Chula Vista Bayfront Master Plan area.

- Fund 224: OR V2 Public Benefit Contributions

  This fund is used to account for public benefit contributions in Otay Ranch Village 2.

- Fund 225: Community Purpose Facilities (CPF) Benefit Funds

  This fund is used to account for resources related to Community Purpose Facility requirements for development projects under Chula Vista Municipal Code Section 19.48.025. These requirements enable the City to adopt measures providing for the development of the surrounding area to be compatible with the planned community zone.

- Fund 230: Developer Deposits

  This fund is used to account for developer deposits.

- Fund 250: National Opioid Settlement

  This fund is utilized for the National Opioid Settlement against manufacturers, distributors and other entities responsible for aiding the opioid epidemic. Funds are to be utilized for opioid abatement activities. Payments are expected to be received through 2038.

- Fund 260 Transportation Fair Share Developer Contributions

  This fund is used to account for transportation fair share developer contributions.

- Fund 261 Park Benefit Fees

  This fund is used to account for park benefit fees.

- Fund 262 Public Benefit Contributions

  This fund is used to account for public benefit contributions.

- Fund 263: Economic Development Developer Contributions

  This fund was established to account for contributions from developers and eligible expenditures related to economic development in the City.

- Fund 264: Donations

  This fund is used to account for donations to the City for various programming.

- Fund 316: Public Educational & Governmental Fees Fund

  This fund was established to account for the fees associated with regulating video service providers holding state video franchised pursuant to the Digital Infrastructure and Video Competition Act of 2006.

- Fund 340: Pension Reserve Fund - Section 115 Trust

  The Pension & OPEB Reserve Fund Policy (PRF) established an Irrevocable Section 115 Trust Fund where all PRF contributions will be made to cover the following: repayment of future CalPERS unfunded liabilities in part or whole; establishment of an OPEB reserve fund; to pay off any outstanding Pension Obligation Bonds; and any other unanticipated pension related costs or charges. Upon meeting the 15% General Fund Operating Reserves, 75% of all future surplus funds shall be transferred to the PRF while the remaining 25% is allocated to the Economic Contingency Reserves and Catastrophic Event reserves in accordance with the General Fund Reserve Policy. In the event all three General Fund reserve accounts are fully funded at the stated policy percentage, 100% of surplus funds will be transferred to the PRF until it reaches 15% of annual General Fund budgeted expenditures (excluding Measure A and P Sales taxes).

Internal Service Funds

Included as part of this group are the following funds:

- Fund 234: Advanced Life Support (ALS) Fund

  This fund accounts for the receipt of pass-through revenue from ambulance services to fund the First Responder Advanced Life Support program.

- Fund 341: Public Liability Trust Fund

This fund is a depository for contributions made from the General Fund to provide an appropriate reserve level to pay for uninsured and deductibles for public liability losses. The City is self-insured for amounts up to $250,000 per claim.

- Fund 393: Technology Replacement Fund

  The Technology Replacement Fund is an internal service function that provides for the replacement of computers and related technology equipment. Funds from departments' operating budgets are transferred to the Technology Replacement Fund for future replacement of equipment included in the program. Due to economic reasons, the program has not been funded for several years. Computer replacement has been included in various funds based on available resources.

- Fund 394: Vehicle Replacement Fund

  The Vehicle Replacement Fund was established to set aside funds for the purchase and/or replacement of vehicles.

- Fund 398 Workers' Compensation

  This fund is a depository for contributions made from all funds, which have personnel allocated to them, to pay for annual costs related to workers' compensation liabilities including the provision of an appropriate reserve to pay uninsured claims costs. The City is self-insured for amounts up to $1.0 million per claim. The amount of the reserve and the required annual transfer is determined by the Director of Finance, based on experience and consultation with the Risk Manager.

Other Enterprise Funds

Included as part of this group are the following funds:

- Fund 406: Chula Vista Municipal Golf Course

  This fund is used to account for revenues and expenditures related to the operation of the Chula Vista Municipal Golf Course.

- Fund 407: Living Coast Discovery Center

  This account is to track revenues and expenses related to the Living Coast Discovery Center.

- Fund 409: Chula Vista Elite Athlete Training Center

  This fund accounts for the revenues and expenditures related to the management of the Chula Vista Elite Athlete Training Center.

- Fund 410: Transport Enterprise

  This fund accounts for the revenues and expenditures related to the management of the Fire Department's Transport Program.

OTHER FUNDS – TRANSPORTATION FUNDS (221, 227)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Services	268,577	207,669	285,290	275,585	(9,705)
Supplies and Services	23,602	-	-	-	-
Other Expenses	7,861	11,750	-	-	-
Transfers Out	4,695,656	4,910,004	5,100,731	5,175,895	75,164
CIP Project Expenditures	7,937,932	10,142,025	20,067,647	22,656,124	2,588,477
Total Expenditures	**$ 12,933,629**	**$ 15,271,447**	**$ 25,453,668**	**$ 28,107,604**	**$ 2,653,936**
Revenues					
Revenue from Other Agencies	14,620,717	15,428,929	14,645,345	16,142,867	1,497,522
Charges for Services	525	3,297	-	-	-
Other Revenue	4,021,602	8,192,396	6,673,500	10,985,500	4,312,000
Use of Money and Property	576,752	998,871	-	-	-
Transfers In	1,500	-	2,000	-	(2,000)
Total Revenues	**$ 19,221,095**	**$ 24,623,493**	**$ 21,320,845**	**$ 27,128,367**	**$ 5,807,522**
Net Fund Activity	**$ (6,287,467)**	**$ (9,352,046)**	**$ 4,132,823**	**$ 979,237**	**$ (3,153,586)**

OTHER FUNDS – TRANSPORTATION FUNDS (221, 227)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
221-Transportation Grants-Gas Tax	9,538,599	7,054,808	15,595,740	17,122,104	1,526,364
227-Transportation Sales Tax	3,395,030	8,216,640	9,857,928	10,985,500	1,127,572
Total Expenditures	**$ 12,933,629**	**$ 15,271,447**	**$ 25,453,668**	**$ 28,107,604**	**$ 2,653,936**
Revenues					
221-Transportation Grants-Gas Tax	15,216,327	16,432,898	14,647,345	16,142,867	1,495,522
227-Transportation Sales Tax	4,004,768	8,190,595	6,673,500	10,985,500	4,312,000
Total Revenues	**$ 19,221,095**	**$ 24,623,493**	**$ 21,320,845**	**$ 27,128,367**	**$ 5,807,522**
Net Fund Activity	**$ (6,287,468)**	**$ (9,352,046)**	**$ 4,132,823**	**$ 979,237**	**$ (3,153,586)**

OTHER FUNDS – PARKING FUNDS (241 - 243)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	491,690	603,284	555,200	570,274	15,074
Other Expenses	304,738	367,923	334,500	318,944	(15,556)
Utilities	55,520	57,015	97,183	109,455	12,272
Transfers Out	614	623	1,841	1,841	-
CIP Project Expenditures	-	-	-	200,000	200,000
Total Expenditures	**$ 852,561**	**$ 1,028,845**	**$ 988,724**	**$ 1,200,514**	**$ 211,790**
Revenues					
Licenses and Permits	41,040	32,373	42,000	42,000	-
Fines, Forfeitures, Penalties	285,718	287,063	295,200	295,200	-
Use of Money and Property	488,733	614,328	739,303	739,303	-
Other Revenue	15,839	4,041	-	-	-
Total Revenues	**$ 831,330**	**$ 937,805**	**$ 1,076,503**	**$ 1,076,503**	**$ -**
Net Fund Activity	**$ 21,231**	**$ 91,040**	**$ (87,779)**	**$ 124,011**	**$ 211,790**

OTHER FUNDS – PARKING FUNDS (241 - 243)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
241-Parking Meter	852,475	1,028,845	988,724	1,200,514	211,790
243-Town Center I Parking District	87	-	-	-	-
Total Expenditures	**$ 852,561**	**$ 1,028,845**	**$ 988,724**	**$ 1,200,514**	**$ 211,790**
Revenues					
241-Parking Meter	811,232	928,967	1,076,503	1,076,503	-
243-Town Center I Parking District	20,098	8,838	-	-	-
Total Revenues	**$ 831,330**	**$ 937,805**	**$ 1,076,503**	**$ 1,076,503**	**$ -**
Net Fund Activity	**$ 21,231**	**$ 91,040**	**$ (87,779)**	**$ 124,011**	**$ 211,790**

OTHER FUNDS – PUBLIC SAFETY FUNDS (245, 256)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	36,049	49,082	38,500	38,500	-
Other Expenses	71	-	-	-	-
Transfers Out	258,698	244,259	251,500	251,500	-
Total Expenditures	**$ 294,818**	**$ 293,341**	**$ 290,000**	**$ 290,000**	**$ -**
Revenues					
Fines, Forfeitures, Penalties	289,954	291,852	290,000	290,000	-
Use of Money and Property	3,180	(1,260)	-	-	-
Transfers In	464	-	-	-	-
Total Revenues	**$ 293,598**	**$ 290,592**	**$ 290,000**	**$ 290,000**	**$ -**
Net Fund Activity	**$ 1,220**	**$ 2,749**	**$ -**	**$ -**	**$ -**

OTHER FUNDS – PUBLIC SAFETY FUNDS (245, 256)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
245-Traffic Safety	294,818	293,341	290,000	290,000	-
Total Expenditures	**$ 294,818**	**$ 293,341**	**$ 290,000**	**$ 290,000**	**$ -**
Revenues					
245-Traffic Safety	293,132	290,592	290,000	290,000	-
256-Asset Seizure	466	-	-	-	-
Total Revenues	**$ 293,598**	**$ 290,592**	**$ 290,000**	**$ 290,000**	**$ -**
Net Fund Activity	**$ 1,220**	**$ 2,749**	**$ -**	**$ -**	**$ -**

OTHER FUNDS – PERMANENT ENDOWMENTS FUND (267)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Other Expenses	4	-	-	-	-
Total Expenditures	**$ 4**	**$ -**	**$ -**	**$ -**	**$ -**
Revenues					
Use of Money and Property	341	435	-	-	-
Total Revenues	**$ 341**	**$ 435**	**$ -**	**$ -**	**$ -**
Net Fund Activity	**$ (337)**	**$ (435)**	**$ -**	**$ -**	**$ -**

OTHER FUNDS – SUNDRY GRANT & MISCELLANOUS FUNDS

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Services	6,972,634	7,267,534	6,771,083	3,278,673	(3,492,410)
Supplies and Services	3,486,054	3,230,762	3,322,329	3,162,393	(159,936)
Other Expenses	6,553,987	5,681,375	1,289,455	3,014,598	1,725,143
Other Capital	532,183	294,142	700,000	700,000	-
Internal Service Charges	3,106	2,428	2,895	2,968	73
Transfers Out	2,067,893	1,352,266	1,375,949	823,564	(552,385)
CIP Project Expenditures	27,708,425	4,228,778	-	-	-
Non-CIP Project Expenditures	3,772,641	2,244,242	-	-	-
Total Expenditures	**$ 51,096,923**	**$ 24,301,530**	**$ 13,461,711**	**$ 10,982,196**	**$ (2,479,515)**
Revenues					
Revenue from Other Agencies	44,181,451	21,468,798	9,842,884	7,121,445	(2,721,439)
Charges for Services	156,674	142,883	223,216	65,000	(158,216)
Use of Money and Property	911,862	347,809	-	-	-
Other Revenue	78,204	2	-	-	-
Transfers In	114,533	55,438	55,548	-	(55,548)
Other Revenues	38,289	19,043	10,000	10,000	-
Total Revenues	**$ 45,481,013**	**$ 22,033,972**	**$ 10,131,648**	**$ 7,196,445**	**$ (2,935,203)**
Net Fund Activity	**$ 5,615,910**	**$ 2,267,556**	**$ 3,330,063**	**$ 3,785,751**	**$ 455,688**

OTHER FUNDS – SUNDRY GRANT & MISC FUNDS

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
223-Utility Tax Settlement	34	-	-	-	-
269-Other Grants	566,582	1,101,418	75,000	468,402	393,402
270-Mobile Park Fee	47,133	39,992	65,000	65,000	-
271-Local Grants	325,909	315,577	2,517,791	2,499,586	(18,205)
272-Federal Grants	18,244,556	13,063,394	8,719,034	4,492,460	(4,226,574)
273-State Grants	31,912,709	9,781,147	2,084,886	3,456,748	1,371,862
Total Expenditures	**$ 51,096,923**	**$ 24,301,529**	**$ 13,461,711**	**$ 10,982,196**	**$ (2,479,515)**
Revenues					
223-Utility Tax Settlement	2,750	3,506	-	-	-
269-Other Grants	356,734	1,424,374	75,000	468,333	393,333
270-Mobile Park Fee	23,670	11,801	65,000	65,000	-
271-Local Grants	218,251	174,926	33,564	15,000	(18,564)
272-Federal Grants	16,426,488	12,132,576	7,873,198	3,331,000	(4,542,198)
273-State Grants	28,453,119	8,286,791	2,084,886	3,317,112	1,232,226
Total Revenues	**$ 45,481,014**	**$ 22,033,972**	**$ 10,131,648**	**$ 7,196,445**	**$ (2,935,203)**
Net Fund Activity	**$ 5,615,909**	**$ 2,267,556**	**$ 3,330,063**	**$ 3,785,751**	**$ 455,688**

OTHER FUNDS – ENVIRONMENTAL SERVICES (282)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Services	944,076	1,145,615	1,258,561	1,348,446	89,885
Supplies and Services	928,063	951,729	1,402,262	1,174,608	(227,654)
Other Expenses	103,177	78,005	110,351	110,351	-
Other Capital	-	-	4,600	4,600	-
Utilities	-	-	18,558	19,115	557
Internal Service Charges	9,224	14,359	19,222	19,787	565
Transfers Out	208,855	200,030	252,430	248,341	(4,089)
Total Expenditures	**$ 2,193,396**	**$ 2,389,739**	**$ 3,065,984**	**$ 2,925,248**	**$ (140,736)**
Revenues					
Charges for Services	1,953,838	2,108,294	1,863,327	2,176,983	313,656
Other Revenue	276,110	269,337	139,726	313,965	174,239
Transfers In	4,000	-	7,000	-	(7,000)
Total Revenues	**$ 2,233,947**	**$ 2,377,632**	**$ 2,010,053**	**$ 2,490,948**	**$ 480,895**
Net Fund Activity	**$ (40,552)**	**$ 12,107**	**$ 1,055,931**	**$ 434,300**	**$ (621,631)**

OTHER FUNDS – STORM DRAIN FUND (301)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	254,557	270,560	348,100	359,531	11,431
Other Expenses	995	1,167	6	6	-
Transfers Out	218,081	191,238	319,365	319,365	-
CIP Project Expenditures	-	-	700,000	600,000	(100,000)
Total Expenditures	**$ 473,634**	**$ 462,965**	**$ 1,367,471**	**$ 1,278,902**	**$ (88,569)**
Revenues					
Fines, Forfeitures, Penalties	-	700	5,000	5,000	-
Charges for Services	612,769	638,378	661,384	661,384	-
Use of Money and Property	76,385	100,851	-	-	-
Other Revenue	2,924	3,064	-	-	-
Transfers In	9,700	-	-	-	-
Total Revenues	**$ 701,778**	**$ 742,994**	**$ 666,384**	**$ 666,384**	**$ -**
Net Fund Activity	**$ (228,145)**	**$ (280,028)**	**$ 701,087**	**$ 612,518**	**$ (88,569)**

OTHER FUNDS – CDBG HOUSING PROGRAM (311)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	114	102	-	-	-
Other Expenses	16,718	22,233	25,000	25,000	-
Non-CIP Project Expenditures	13,375	124,106	75,000	75,000	-
Total Expenditures	**$ 30,207**	**$ 146,442**	**$ 100,000**	**$ 100,000**	**$ -**
Revenues					
Revenue from Other Agencies	-	464,987	100,000	100,000	-
Other Revenue	-	10,317	-	-	-
Total Revenues	**$ -**	**$ 475,305**	**$ 100,000**	**$ 100,000**	**$ -**
Net Fund Activity	**$ 30,207**	**$ (328,863)**	**$ -**	**$ -**	**$ -**

OTHER FUNDS – OPEN SPACE DISTRICT FUNDS (342 - 389)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	10,122,784	12,597,401	16,841,973	16,758,058	(83,915)
Other Expenses	2,912,479	3,397,699	10,315,723	10,961,492	645,769
Other Capital	56,917	45,502	-	-	-
Utilities	2,360,994	3,272,997	4,479,329	4,482,406	3,077
Internal Service Charges	-	-	945	-	(945)
Transfers Out	339,215	19,975	15,944	15,944	-
Total Expenditures	**$ 15,792,389**	**$ 19,333,574**	**$ 31,653,914**	**$ 32,217,900**	**$ 563,986**
Revenues					
Use of Money and Property	1,462,710	2,026,078	-	-	-
Other Revenue	21,680,994	24,478,968	30,648,453	33,602,213	2,953,760
Transfers In	700,768	97,800	97,800	97,800	-
Total Revenues	**$ 23,844,473**	**$ 26,602,846**	**$ 30,746,253**	**$ 33,700,013**	**$ 2,953,760**
Net Fund Activity	**$ (8,052,084)**	**$ (7,269,272)**	**$ 907,661**	**$ (1,482,113)**	**$ (2,389,774)**

OTHER FUNDS – OPEN SPACE DISTRICT FUNDS (342 - 389)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
342-CFD 11-M Rolling Hills McM	187,627	165,464	260,319	270,518	10,199
343-CFD 12-M Otay Ranch Village 7	482,382	600,137	692,136	700,824	8,688
344-CFD 13-M Otay Ranch Village 2	740,495	1,652,973	2,843,501	2,786,083	(57,418)
345-CFD 12M Village 7 Otay Ranch	658,948	709,185	819,835	852,753	32,918
346-CFD 14M-A-EUC Millenia	238,043	225,988	286,727	291,190	4,463
347-CFD 14M-B-EUC Millenia	462,343	473,048	643,811	659,824	16,013
348-CFD 18M Village 3 Otay Ranch	286,414	629,729	1,768,177	1,247,698	(520,479)
349-CFD 19M Freeway Commercial 2	25,164	58,701	398,733	402,222	3,489
350-Bayfront Special Tax District	557,840	778,810	6,695,545	7,328,000	632,455
351-Town Center Landscape Dist I	9	-	-	-	-
352-Bay Blvd Landscape District	7,591	6,554	10,462	10,472	10
353-Eastlake Maintenance Dist I	353,716	394,248	486,914	504,753	17,839
354-Open Space District #01	84,362	90,020	104,323	110,910	6,587
355-Open Space District #02	11,155	21,565	26,186	28,808	2,622
356-Open Space District #03	43,558	60,442	70,139	71,302	1,163
357-Open Space District #04	115,196	121,749	128,245	130,525	2,280
358-Open Space District #05	40,159	53,940	66,141	67,291	1,150
359-Open Space District #06	24,150	37,937	45,857	46,724	867
361-Open Space District #07	23,248	25,496	28,337	28,751	414
362-Open Space District #08	64,942	115,139	105,141	107,140	1,999
363-Open Space District #09	60,211	73,629	90,653	92,483	1,830
364-Open Space District #10	79,755	96,512	107,792	109,501	1,709
365-Open Space District #11	163,824	223,627	237,280	236,043	(1,237)
366-Open Space District #13	0	-	-	-	-
367-Open Space District #14	273,949	295,839	431,475	438,676	7,201
368-Open Space District #15	15,375	23,039	28,748	29,816	1,068
369-Open Space District #17	8,270	9,004	11,260	11,557	297
371-Open Space District #18	156,340	195,592	233,753	236,406	2,653
372-Open Space District #20	1,562,425	1,702,875	1,964,431	2,027,218	62,787
373-Open Space District #23	59,228	78,453	82,103	83,831	1,728
374-Open Space District #24	22,072	28,955	38,310	38,855	545
375-Open Space District #26	8,450	10,780	14,282	13,842	(440)
376-Open Space District #31	185,161	187,140	288,344	293,022	4,678
378-CFD 07M Eastlake Woods & Vista	660,906	619,723	1,070,699	1,109,371	38,672
379-CFD 08M Vlg 6 McMillin & OR	1,250,126	1,498,984	2,059,840	2,103,377	43,537
380-CFD 09M ORV II Brookfield-Shea	1,112,410	1,284,125	1,529,421	1,558,119	28,698
381-CFD 14M-2-EUC Millenia	229,755	264,650	336,576	341,645	5,069
382-CFD 99-2 Otay Ranch Vlg 1 West	833,215	985,841	1,207,842	1,230,828	22,986
383-Town Ctr Business Improv Dist	50	340,099	330,060	330,025	(35)
386-Otay Ranch Preserve	727,224	700,884	816,551	846,707	30,156
387-CFD 98-3 Sunbow 2	1,163,715	1,206,587	1,369,515	1,407,291	37,776
388-CFD 97-1 Otay Ranch	2,812,531	3,278,610	3,924,450	4,033,499	109,049
389-Otay Ranch Village 1,2,6,7,12	56	7,500	-	-	-
Total Expenditures	**$ 15,792,389**	**$ 19,333,574**	**$ 31,653,914**	**$ 32,217,900**	**$ 563,986**
Revenues					
342-CFD 11-M Rolling Hills McM	246,592	253,982	236,558	250,110	13,552
343-CFD 12-M Otay Ranch Village 7	627,229	668,777	628,805	664,822	36,017

OTHER FUNDS – OPEN SPACE DISTRICT FUNDS (342 - 389)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
344-CFD 13-M Otay Ranch Village 2	1,964,522	2,706,066	2,587,175	3,623,095	1,035,920
345-CFD 12M Village 7 Otay Ranch	710,463	744,203	706,039	746,476	40,437
346-CFD 14M-A-EUC Millenia	355,206	379,188	349,074	369,071	19,997
347-CFD 14M-B-EUC Millenia	669,474	680,935	647,330	648,150	820
348-CFD 18M Village 3 Otay Ranch	2,157,007	2,386,746	2,105,623	2,369,693	264,070
349-CFD 19M Freeway Commercial 2	342,495	395,447	351,399	372,565	21,166
350-Bayfront Special Tax District	530,521	858,161	6,689,000	7,328,000	639,000
351-Town Center Landscape Dist I	742	946	-	-	-
352-Bay Blvd Landscape District	14,546	15,210	13,005	13,245	240
353-Eastlake Maintenance Dist I	456,208	482,597	458,446	481,066	22,620
354-Open Space District #01	102,283	107,302	105,071	111,097	6,026
355-Open Space District #02	17,553	27,547	27,746	28,807	1,061
356-Open Space District #03	62,351	80,366	78,792	82,498	3,706
357-Open Space District #04	106,368	116,014	114,906	121,318	6,412
358-Open Space District #05	63,250	69,542	64,007	67,674	3,667
359-Open Space District #06	42,215	45,616	42,034	44,441	2,407
361-Open Space District #07	17,526	18,866	18,123	19,161	1,038
362-Open Space District #08	89,730	117,154	114,382	119,598	5,216
363-Open Space District #09	87,945	92,919	90,345	95,519	5,174
364-Open Space District #10	103,548	108,500	103,995	109,952	5,957
365-Open Space District #11	208,396	259,986	250,591	262,726	12,135
366-Open Space District #13	15	19	-	-	-
367-Open Space District #14	434,693	463,255	444,034	469,467	25,433
368-Open Space District #15	27,224	35,306	34,770	36,384	1,614
369-Open Space District #17	10,715	11,255	10,882	11,505	623
371-Open Space District #18	199,604	214,572	200,789	214,723	13,934
372-Open Space District #20	1,794,185	1,881,265	1,820,147	1,926,544	106,397
373-Open Space District #23	55,061	85,382	73,489	77,698	4,209
374-Open Space District #24	36,579	38,528	38,310	40,505	2,195
375-Open Space District #26	13,776	14,473	14,282	15,100	818
376-Open Space District #31	199,536	200,450	203,510	207,268	3,758
378-CFD 07M Eastlake Woods & Vista	1,082,184	1,121,765	1,014,748	1,040,372	25,624
379-CFD 08M Vlg 6 McMillin & OR	1,910,007	1,991,608	1,796,012	1,859,600	63,588
380-CFD 09M ORV II Brookfield-Shea	1,597,795	1,637,284	1,509,255	1,537,139	27,884
381-CFD 14M-2-EUC Millenia	393,168	410,955	402,686	521,636	118,950
382-CFD 99-2 Otay Ranch Vlg 1 West	1,197,130	1,230,856	1,135,089	1,156,057	20,968
383-Town Ctr Business Improv Dist	(4,620)	340,679	330,000	330,000	-
386-Otay Ranch Preserve	949,773	1,026,495	980,025	1,065,223	85,198
387-CFD 98-3 Sunbow 2	1,201,549	1,398,127	1,376,480	1,556,902	180,422
388-CFD 97-1 Otay Ranch	3,765,433	3,878,770	3,579,299	3,704,806	125,507
389-Otay Ranch Village 1,2,6,7,12	4,496	5,732	-	-	-
Total Revenues	**$ 23,844,473**	**$ 26,602,846**	**$ 30,746,253**	**$ 33,700,013**	**$ 2,953,760**

OTHER FUNDS – OPEN SPACE DISTRICT FUNDS (342 - 389)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Net Fund Activity	**$ (8,052,084)**	**$ (7,269,272)**	**$ 907,661**	**$ (1,482,113)**	**$ (2,389,774)**

OTHER FUNDS – MISCELLANEOUS SPECIAL REVENUE FUNDS

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Services	-	7,000,000	-	-	-
Supplies and Services	752,948	670,462	468,000	2,495,612	2,027,612
Other Expenses	2,517,333	2,479,278	17,053,941	16,943,125	(110,816)
Other Capital	443,063	64,857	168,500	168,500	-
Transfers Out	688	6,193	-	12,250,000	12,250,000
CIP Project Expenditures	277,450	11,917,507	-	4,518,000	4,518,000
Total Expenditures	**$ 3,991,482**	**$ 22,138,296**	**$ 17,690,441**	**$ 36,375,237**	**$ 18,684,796**
Revenues					
Use of Money and Property	1,746,335	2,506,654	-	15,001	15,001
Other Revenue	14,968,118	1,181,223	488,000	679,681	191,681
Transfers In	13,453,361	12,115,138	22,897,188	21,146,688	(1,750,500)
Total Revenues	**$ 30,167,815**	**$ 15,803,016**	**$ 23,385,188**	**$ 21,841,370**	**$ (1,543,818)**
Net Fund Activity	**$ (26,176,332)**	**$ 6,335,281**	**$ (5,694,747)**	**$ 14,533,867**	**$ 20,228,614**

OTHER FUNDS – MISCELLANEOUS SPECIAL REVENUE FUNDS

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
105-Bayfront Lease Revenue	2,016,345	2,263,063	17,053,941	16,541,625	(512,316)
111-Millenia Building	-	-	-	2,046,310	2,046,310
225-CPF Benefit Funds	36,993	41,716	-	-	-
250-National Opioid Settlement	154	127,125	-	-	-
260-Transp Fair Share Dev Contrib	18	-	-	-	-
261-Park Benefit Fees	31	-	-	4,518,000	4,518,000
262-Public Benefit Contribution	(9,154)	1,118,964	-	270,000	270,000
263-Developer Contributions	276,380	10,762,929	-	-	-
264-Donations	535,499	256,911	-	131,500	131,500
316-Public Educational & Govt Fee	1,043,567	448,006	488,000	464,847	(23,153)
340-Section 115 Trust	91,650	7,119,583	148,500	12,402,955	12,254,455
Total Expenditures	**$ 3,991,482**	**$ 22,138,296**	**$ 17,690,441**	**$ 36,375,237**	**$ 18,684,796**
105-Bayfront Lease Revenue	1,952,914	3,122,767	17,053,941	16,541,625	(512,316)
111-Millenia Building	-	-	-	2,046,310	
225-CPF Benefit Funds	2,479,308	79,541	-	-	-
250-National Opioid Settlement	58,315	404,316	-	-	-
260-Transp Fair Share Dev Contrib	1,441	1,837	-	-	-
261-Park Benefit Fees	4,125,470	87,231	-	-	-
262-Public Benefit Contribution	53,822	117,927	-	-	-
263-Developer Contributions	7,239,292	182,336	-	-	-
264-Donations	490,312	390,892	-	131,500	131,500
316-Public Educational & Govt Fee	856,517	336,426	488,000	488,000	-
340-Section 115 Trust	12,910,423	11,079,741	5,843,247	2,633,935	(3,209,312)
Total Revenues	**$ 30,167,814**	**$ 15,803,014**	**$ 23,385,188**	**$ 21,841,370**	**$ (1,543,818)**
Net Fund Activity	**$ (26,176,332)**	**$ 6,335,282**	**$ (5,694,747)**	**$ 14,533,867**	**$ 20,228,614**

OTHER FUNDS – INTERNAL SERVICE FUNDS (234, 341, 398)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Services	849,969	1,046,944	1,077,794	1,131,901	54,107
Supplies and Services	2,572,238	2,629,088	2,317,415	2,482,556	165,141
Other Expenses	6,333,131	5,207,216	4,751,483	4,737,837	(13,646)
Other Capital	100,577	185,794	-	-	-
Internal Service Charges	23,270	26,194	28,668	29,522	854
Transfers Out	1,317,128	1,734,816	1,805,973	1,890,068	84,095
Total Expenditures	**$ 11,196,312**	**$ 10,830,051**	**$ 9,981,333**	**$ 10,271,884**	**$ 290,551**
Revenues					
Charges for Services	137	-	-	-	-
Other Revenue	5,331,582	7,598,770	5,534,091	5,683,015	148,924
Transfers In	4,842,960	4,981,600	4,304,074	4,304,074	-
Total Revenues	**$ 10,174,680**	**$ 12,580,370**	**$ 9,838,165**	**$ 9,987,089**	**$ 148,924**
Net Fund Activity	**$ 1,021,633**	**$ (1,750,319)**	**$ 143,168**	**$ 284,795**	**$ 141,627**

OTHER FUNDS – INTERNAL SERVICE FUNDS (234, 341, 398)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
234-Advanced Life Support Program	2,487,078	3,266,242	3,163,164	3,304,791	141,627
341-Public Liability Trust	3,237,356	2,064,346	1,284,078	1,284,078	-
398-Workers Compensation Fund	5,471,879	5,499,463	5,534,091	5,683,015	148,924
Total Expenditures	**$ 11,196,312**	**$ 10,830,051**	**$ 9,981,333**	**$ 10,271,884**	**$ 290,551**
Revenues					
234-Advanced Life Support Program	2,392,521	3,181,534	3,019,996	3,019,996	-
341-Public Liability Trust	2,761,112	4,064,075	1,284,078	1,284,078	-
398-Workers Compensation Fund	5,021,046	5,334,762	5,534,091	5,683,015	148,924
Total Revenues	**$ 10,174,680**	**$ 12,580,370**	**$ 9,838,165**	**$ 9,987,089**	**$ 148,924**
Net Fund Activity	**$ 1,021,633**	**$ (1,750,319)**	**$ 143,168**	**$ 284,795**	**$ 141,627**

OTHER FUNDS – OTHER ENTERPRISE FUNDS (405-407, 409-410)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Changes
Expenditures					
Personnel Services	9,388,384	10,128,475	10,891,212	11,346,895	455,683
Supplies and Services	6,179,180	8,063,761	6,944,819	7,175,287	230,468
Other Expenses	3,941,061	3,733,220	2,891,733	1,904,227	(987,506)
Other Capital	653,201	250,074	200,000	1,475,000	1,275,000
Utilities	136,536	140,439	167,691	188,383	20,692
Internal Service Charges	259,425	300,665	345,909	373,635	27,726
Transfers Out	3,058,881	3,795,912	3,810,858	3,810,858	-
CIP Project Expenditures	-	293,548	200,000	-	(200,000)
Total Expenditures	**$ 23,616,668**	**$ 26,706,095**	**$ 25,452,222**	**$ 26,274,285**	**$ 822,063**
Revenues					
Charges for Services	27,399,277	30,836,710	25,169,241	27,294,426	2,125,185
Other Revenue	358	198,993	51,800	51,800	-
Transfers In	370,592	470,687	357,270	384,893	27,623
Use of Money and Property	148,312	217,141	-	-	-
Total Revenues	**$ 27,918,539**	**$ 31,723,531**	**$ 25,578,311**	**$ 27,731,119**	**$ 2,152,808**
Net Fund Activity	**$ (4,301,871)**	**$ (5,017,436)**	**$ (126,089)**	**$ (1,456,834)**	**$ (1,330,745)**

OTHER FUNDS – OTHER ENTERPRISE FUNDS (405-407, 409-410)

Fund Detail

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
406-Chula Vista Muni Golf Course	3,336,739	3,953,184	3,799,831	3,599,831	(200,000)
407-Living Coast Discovery Center	227,467	155,525	172,404	208,193	35,789
409-CV Elite Athlete Training Ctr	218,667	198,428	254,526	223,464	(31,062)
410-Transport Enterprise	19,833,795	22,398,958	21,225,461	22,242,797	1,017,336
Total Expenditures	**$ 23,616,668**	**$ 26,706,097**	**$ 25,452,222**	**$ 26,274,285**	**$ 822,063**
Revenues					
406-Chula Vista Muni Golf Course	3,534,111	4,081,108	3,917,395	3,917,395	-
407-Living Coast Discovery Center	228,265	155,525	180,570	208,193	27,623
409-CV Elite Athlete Training Ctr	132,940	136,986	228,500	228,500	-
410-Transport Enterprise	24,023,223	27,349,913	21,251,846	23,377,031	2,125,185
Total Revenues	**$ 27,918,539**	**$ 31,723,531**	**$ 25,578,311**	**$ 27,731,119**	**$ 2,152,808**
Net Fund Activity	**$ (4,301,871)**	**$ (5,017,436)**	**$ (126,089)**	**$ (1,456,834)**	**$ (1,330,745)**



CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Summary

CIP Revenue Summary

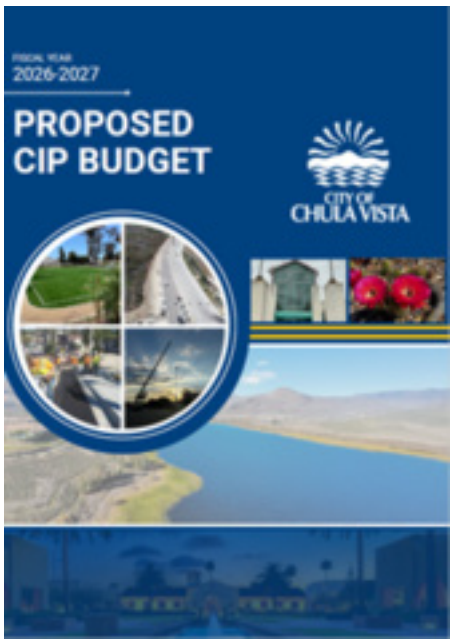
CIP Expenditure Summary

CIP Budget Summary

Five-Year CIP Project Summary Schedule

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Capital Improvement Program Summary



The following is an overview of the Capital Improvement Budget Program. The goal of the Capital Improvement Program (CIP) is to provide for the sustainable preservation of City-owned assets at the lowest cost and to leverage financial strategies to address infrastructure needs within a prioritized framework, which includes an assessment of the asset's condition, capacity to meet service demands, probability of failure, maintenance and preservation strategies, and funding availability. The CIP is a living document used to identify current and future requirements and the basis for determining annual capital budget expenditures. The CIP document can be found in its entirety on the City's website. To follow is a summary of the document.

Capital Improvement Projects are defined as capital investments with a value of $50,000 or more and a minimum useful life of 5 years at a fixed location. Equipment, operating, and maintenance costs are budgeted in the City's operating budget. New maintenance costs are included in the CIP budget and appropriated in future operating budget cycles.

The CIP document provides the capital project budget detail and reporting by asset management category, funding, and location. This format better aids the decision-making process as it allows the City Council to review projects recommended in each asset management system, gain an understanding of the condition of the asset in relation to the overall system and the basis for the recommendation, as well as the availability of funding sources. The proposed projects' detail sheets within each asset management system provide a description, location, project intent, type of project, link to the strategic goals, and funding requirements over the life of the project.

CIP Process

The Engineering and Capital Projects Department annually prepares a Capital Improvement Budget for the City Council's approval. The process of developing the Capital Improvement Program is quite extensive and includes participation from each division of the department including Advance Planning, Project Delivery (Design/Survey), Traffic Engineering, Advanced Transportation Technologies & Maintenance, Inspection Services, Stormwater Management, Building Construction, Wastewater Management, and Fiscal Sustainability. Project proposals are submitted by these divisions and by other City departments such as Public Works, Fire, Police, Library, Development Services, and Community Services. The cooperation and diligence of each participating group is a critical component of the program's quality and success.

The CIP budget includes an estimated five-year Capital Improvement Program, which gives the public and City Council an idea of what infrastructure needs are projected in the future. This also allows the City to begin planning and identifying possible funding options to repair and/or replace infrastructure assets. The City is faced with the challenge of managing a range of aging infrastructure assets that are critical to maintaining an aging City while serving new development. Making sound decisions about asset maintenance and replacement requires detailed information about the assets' expected life cycle, probability of failure, and capacity to meet the ongoing requirements necessary to sustain the system.

The CIP Program is a planning tool the City uses to identify and manage the City's capital needs and priorities. As such, amendments are presented to Council throughout the year to address any changes in priority and/or emergency infrastructure repairs. On a continuous basis, project proposals are added to the City's capital improvement budget and project management database. These proposals are based on recommendations from "guiding documents" (see list below) adopted by the City Council as well as condition assessments performed by staff from the Engineering & Capital Projects and Public Works Departments.

The process of establishing the annual CIP includes ranking proposals and projects, by reviewing the scopes, preliminary cost estimates, locations, and feasibility of each proposal. Projects are placed in order with the highest ranked receiving top priority, based on the following categories:

- City Needs – *Does the proposal address an existing need, problem and/or safety concern?*
- City Benefit – *Does the proposal provide a benefit citywide or for a specific area? Does the proposal link to one of the City's Strategic Goals?*
- Regulatory Concerns, Implementation Pathways – *Is the proposal feasible based on time and cost necessary to meet federal, state and City regulations?*
- Methodology – *Is the proposed scope and location consistent with a "guiding document" (see list below)?*
- Funding Limitations/Availability – *Does the proposal require funding from the General Fund? Is the proposal fully or partially funded by grant funds?*

Depending upon the availability of funding, lower ranked proposals may not be funded; however, unfunded proposals will remain on the Unfunded Proposals List to be addressed as resources become available.

Another tool used in ranking and formulating the CIP recommendations are "guiding documents" approved by the City Council. "Guiding Documents" are used in the ranking process to ensure proposed CIP projects are consistent with established program priorities and determine whether the project description fits within a specific master plan (i.e., Pedestrian Master Plan). The "guiding documents" also provide more insight on the planned project details. Typically, the development of these "guiding documents" includes a large public outreach element as described in the Public Input/Community Involvement section below. The following is a partial list of "guiding documents", which have included public input from multiple stakeholders in the community.

- Active Transportation (Bikeway & Pedestrian) Plan
- Asset Management Plan
- Bayfront TDIF Program
- Downtown Chula Vista Parking Management Plan
- Drainage Master Plan
- Environmental Mitigation Program
- F Street Promenade Streetscape Master Plan
- Fire Master Plan
- General Plan
- Habitat Conservation / Multiple Species Conservation Plan (MSCP)
- Main Street Streetscape Master Plan
- Parks & Recreation Master Plan
- Parks Master Plan
- Street Saver Condition Index Database
- Traffic Monitoring Program
- Wastewater Master Plan
- Western TDIF Program

Operational Impact of Capital Projects

Projects included in the City's Capital Improvement Plan and Budget typically focus on addressing existing infrastructure needs and typically do not have a substantial impact on operational costs. However, when new facilities

such as fire stations, libraries, parks, and/or recreation centers are planned that have a significant operational impact, projected costs will be reflected in the City's General Fund Long-Term Financial Plan (LTFP), issued annually. Additionally, staffing, building maintenance, equipment maintenance, and utility costs associated with these facilities would be approved as part of the annual Budget Process. As a result, these costs would be specified within the budget document and identified under the Significant Budget Adjustments and Service Impact sections of the General Fund Department Summary Reports for Fire, Library, Parks and Recreation or other respective departments.

Public Input/Community Involvement

As mentioned, the "guiding documents" included public input and involvement from multiple stakeholders. Throughout the development of a "guiding document", a community engagement process is conducted in two phases and located in both eastern and western Chula Vista. During Phase 1, the outreach focuses on existing conditions. Several workshop sessions and booths at local civic events are scheduled with community stakeholder groups so that valuable local insight to existing conditions and desired infrastructure requests can be discussed and defined. Phase 2 focuses on soliciting feedback on the proposed networks and community priorities. Additional workshop sessions are scheduled to discuss progress made on refining proposed recommendations and priority or policy decisions needed to work towards a final scope and plan of action.

Once the final draft of the "guiding document" is completed, the document is brought before any of the relevant Boards, Commissions, Associations, and/or Civic Groups for their review before it is brought for approval and adoption by City Council. Continuous public input throughout the development of these "guiding documents" is maintained including web-based and map-based questionnaires, and electronic opinion surveys hosted on the City's website. Furthermore, the public is provided notice of upcoming Boards & Commission Meetings and City Council Public Hearings. Typical summary of public outreach includes:

- Community event booths for public to provide comments
- Workshop sessions held at public library sites closest to project
- Website surveys conducted during initial & final draft phases of project
- Consultant outreach programs & mailouts during development of project
- Presentations at Board & Commission Meetings prior to City Council adoption
- Final draft presentation at City Council Public Hearings

The City continuously works with local community-based groups, healthcare organizations, faith-based groups, senior groups, commissions, home-owner associations, chamber of commerce, non-profit organizations, and other stakeholders in the community such as:

- Southwest Civic Association – *citizen group interested in infrastructure needs within southwestern Chula Vista*
- Crossroads II – *citizen group interested in new development projects as they progress through the Planning Commission's and City Council's approval process*
- Bike Walk Chula Vista – *citizen group interested in bicycle & pedestrian infrastructure needs and programs*
- Chula Vista Elementary School District – *organization interested in traffic calming and pedestrian safety measures near elementary schools*
- Sweetwater Union High School District – *organization interested in traffic calming and pedestrian safety measures near middle schools and high schools*
- DCVA – *business group interested in programs and redevelopment within the downtown Chula Vista area*

Budget Development

Although a component of the City Manager's overall budget, the CIP budget is developed separately by Engineering and Capital Projects staff on an annual basis. The CIP budget process runs parallel to the development process for the City's operating budget, and they are subsequently presented together for City Council approval.

On June 7, 2022, a public hearing was held for the City Council to consider and adopt an amendment to the TransNet Local Street Improvement Program of projects for fiscal years 2023 through 2027.

Public comment is a vital component of the "guiding documents" and the CIP process. The public also had the opportunity to comment on the proposed CIP. The initial proposed capital improvement project detail sheets are posted annually in April of each year on the Engineering and Capital Projects website for public comment and review: www.chulavistaca.gov/departments/public-works/projects

Additionally, the Engineering and Capital Projects Department publishes an annual proposed CIP budget. The document will be made available at the City Clerk's Office, the Civic Center Library, Otay Ranch Mall Library, and the South Chula Vista Library.

The proposed program reaffirms the City's commitment to identify resources to move us toward long-term sustainability of our City's current assets as well as new improvements that accommodate growth.

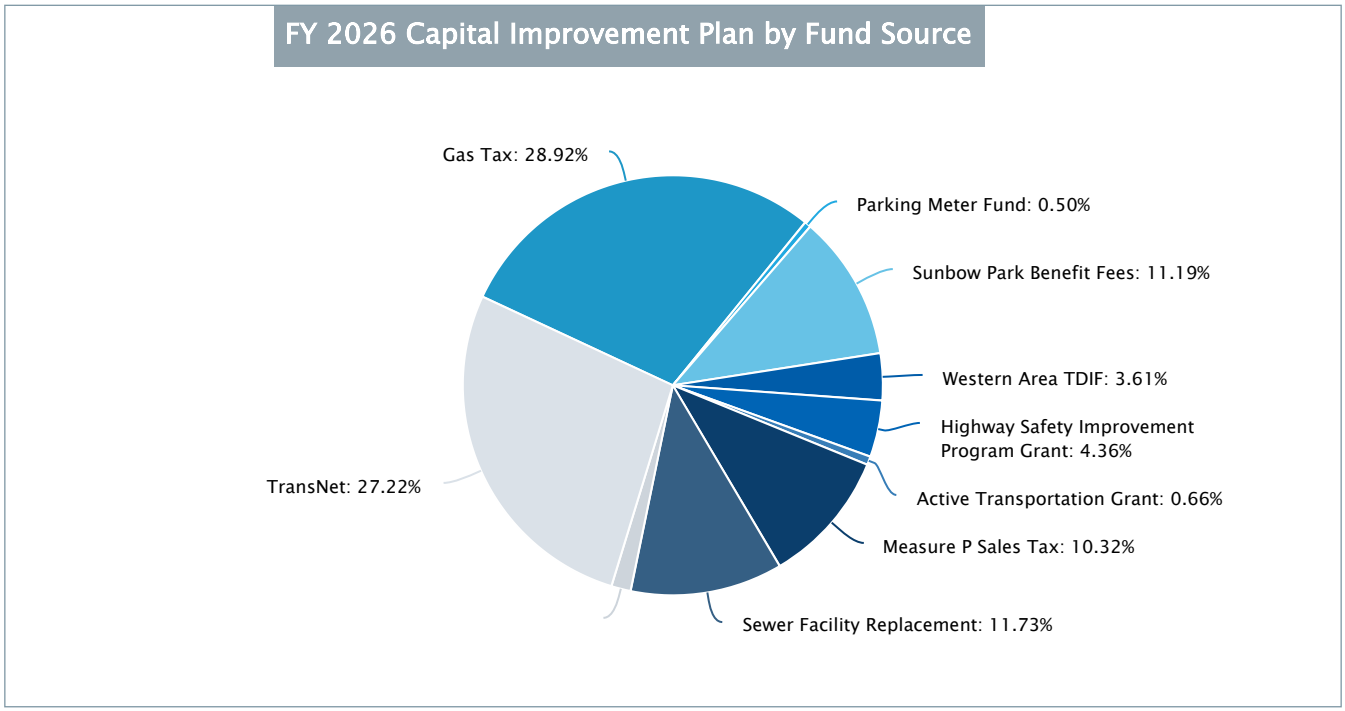
The City will continue to collaborate with regional agencies, such as the Port, SANDAG, and Caltrans, to ensure that the needs of our City residents are met, taking into account the unique characteristics of our City and recognizing our role as the County's second largest City and a leader in the South Bay.

CIP REVENUE SUMMARY

CIP Revenue Summary

The Capital Improvement Program is supported by several funding sources. City staff continuously explore opportunities to diversify revenue and leverage funding for infrastructure improvements. The following chart and table summarize the funding sources for the fiscal year 2027 CIP budget.

Fiscal Year 2027 CIP by Funding Source



Fund Source	Percentage		Amount
Gas Tax	28.92%	$	11,670,624
Measure P Sales Tax	10.32%	$	4,166,469
Sewer Facility Replacement	11.73%	$	4,735,000
Strom Drain Fund	1.49%	$	600,000
TransNet	27.22%	$	10,985,500
Parking Meter Fund	0.50%	$	200,000
Sunbow Park Benefit Fees	11.19%	$	4,518,000
Wester Area TDIF	3.61%	$	1,456,773
Highway Safety Improvement Program Grant	4.36%	$	1,760,310
Active Transportation Grant	0.66%	$	266,000
Total:	**100%**	**$**	**40,358,676**

The Capital Improvement Budget is primarily supported by Transportation Sales Tax (TransNet), Gas Tax/RMRA (Road Maintenance and Rehabilitation Account), and Measure P funds. Chula Vista voters approved Measure P – a temporary, 10-year, half-cent sales tax to fund high priority infrastructure needs. TransNet is the largest stable source of revenues for Capital Improvement projects. Along with TransNet, Gas Tax/RMRA funds continue to provide a steady source of revenue for street related projects. Other major revenues in this year's budget include federal grant funding from the Highway Bridge Program (HBP) and Sewer Facility Replacement funds for ongoing capital improvement projects. Competitive grant revenue sources remain steady with grant revenue growth opportunities in the imminent future. Transportation grants include the Active Transportation Program and Federal Highway Safety Improvement Program.

The following is a brief description of key funding sources which support the City's Capital Improvement Budget:

Development Impact Fees

Traffic Signal Fee

The Traffic Signal Fee is a trip-based development impact fee that is charged with the issuance of building permits for new construction. The fee can be utilized for the installation and upgrade of traffic signals throughout the City. No Traffic Signal DIF funding is programmed in fiscal year 2027.

Transportation Development Impact Fee (TDIF)

The City's TDIF Program was established on January 12, 1988, by Ordinance 2251 for the collection of development impact fees to be used to construct transportation facilities to accommodate increased traffic generated by new development within the City's eastern territories. No TDIF funding is programmed as part of the fiscal year 2027 CIP.

Western Transportation Development Impact Fee (WTDIF)

The City's WTDIF Program was established on March 18, 2008, by Ordinances 3106 through 3110. This program is similar to the Eastern Transportation Development Impact Fee (TDIF) Program, which was established on January 12, 1988. In 2014, it was determined that the Bayfront, previously included in the WTDIF, be removed and a new DIF area covering only the Bayfront be established. The fiscal year 2027 CIP program WTDIF projects include $456,773 for the Bayshore Bikeway Segment 6A project and $1,000,000 for the F Street Promenade Phase 1 project.

Telegraph Canyon Development Impact Fee

The City's Telegraph Canyon DIF was established on August 7, 1990, by Ordinance 2384 for collection of development impact fees to be used to construct drainage and channel improvements for the Telegraph Canyon Basin. No Telegraph Canyon DIF funds are programmed in the fiscal year 2027 CIP.

Public Facilities Development Impact Fees

The Public Facilities Development Impact Fee (PFDIF) is levied against new development throughout the City to mitigate the impacts of growth on the City's public services. The monies collected are used in the construction of new, and renovation of existing public facilities. No PFDIF funding is programmed as part of the fiscal year 2027 CIP.

Grants

California Active Transportation Grant Program

The Legislature created the Active Transportation Program (ATP) in 2013 to encourage increased use of active modes of transportation, such as biking and walking. The ATP consolidates existing federal and state transportation programs – including the Transportation Alternatives Program (TAP), Bicycle Transportation Account (BTA), and Safe Routes to School (SR2S) – into a single program with a focus to make California a national leader in active transportation. ATP Cycle 6 was announced in early 2022 and included about $440 million of Federal, State SB1, and State Highway (SHA) funding. The funding/programming years for ATP Cycle 6 include FY23/24, 24/25, 25/26, and 26/27. Regionally, $61.9 million was available and Chula Vista received approximately 21%, or $12.8 million for two projects. Therefore, $12.8 million in ATP grant funds were programmed in the fiscal year 2024 CIP Program for two ATP projects: F Street Promenade - Phase 1 (Bay Blvd to Broadway) and the Bayshore Bikeway - Segment 6A (E

Street to Lagoon Dr.). ATP funds programmed as part of the fiscal year 2027 CIP include $266,000 allocated to the Anita Street and Industrial Boulevard Bicycle and Pedestrian Improvements project

TransNet Active Transportation Grant Program (San Diego Region)

The TransNet Active Transportation Grant Program (ATGP) is also funded with Transportation Development Act (TDA) funds. The grant program encourages local jurisdictions to plan and build facilities that promote multiple travel choices and increase connectivity to transit, schools, retail centers, parks work, and other community gathering places. It also encourages agencies to provide bike parking, education, encouragement, and awareness programs that support pedestrian and bike infrastructure. There are no ATGP grant funds programmed as part of the fiscal year 2027 CIP Program.

Community Development Block Grant Funds

Each year, the City receives approximately $2.4 million in Community Development Block Grant (CDBG) funds. Of this amount approximately $1.3 million is available for community development activities, which include capital improvement projects. In 2006, the City of Chula Vista received a CDBG Section 108 loan in the amount of $9.5 million for the completion of the Castle Park Infrastructure Projects. While the project has been completed, the City continues to allocate funding for the annual debt service payments of approximately $650,000 annually. This reduces the amount of CDBG funds available for other capital projects to approximately $0.3 - $0.5 million annually for the next few years. No CDBG funds are programmed as part of the fiscal year 2027 CIP Program.

Highway Bridge Program

The Highway Bridge Program (HBP) provides federal funding to help states improve the condition of their highway bridges through replacement, rehabilitation, and systematic preventive maintenance of deficient bridge structures. The City of Chula Vista has received HBP funding for two major bridge replacement projects: “Willow Street Bridge Widening (STL0261)” and “Heritage Road Bridge Replacement (STM0386)”.

The original Willow Street bridge was constructed in 1940 and was determined that it was infeasible to rehabilitate. Funding for full replacement was approved by the Federal Highway Administration (FHWA) and Caltrans, which administers the HBP Grant Program in California. The project was completed in November 2020, and features a 610-foot arched bridge with four traffic lanes, 8-foot shoulders (bike lanes), and 5.5-foot sidewalks. The Willow Street Bridger Widening project received approximately $30 million in HBP funds. While now complete, the Willow project remains a key milestone in the City’s infrastructure investment strategy.

The existing four-lane bridge at Heritage Road was constructed in 1993 as an interim facility using FEMA emergency funding after severe flooding destroyed the original two-lane river crossing. The current structure is considered Functionally Obsolete (FO), unable to handle peak traffic volumes, lacks pedestrian access and cannot convey the 50-year storm without being overtopped.

In 2014, the Heritage Road Bridge Replacement Project was accepted into the HBP. FHWA and Caltrans approved full replacement due to the high cost and limited benefit of rehabilitation. As of March 2026, the project has secured $42 million in HBP grant funding for preliminary engineering, right-of-way acquisition, construction engineering, construction. Additional construction includes $17.5 million in TDIF funds, and a $2 million contribution from the City of San Diego.

Status:

All required environmental permits have been secured. Construction was awarded in October 2024 and began in December 2024. Completion is anticipated by Summer 2027.

No new HBP funding is programmed in fiscal year 2027 for the Heritage Road Bridge Replacement project.

Highway Safety Improvement Program

The Highway Safety Improvement Program (HSIP) was established to attain a significant reduction in traffic fatalities and serious injuries on all public roads through the implementation of infrastructure-related highway safety improvements. There are approximately $1.8 million in HSIP Grant funds programmed as part of the fiscal year 2027 CIP.

Neighborhood Reinvestment Program

The Neighborhood Reinvestment Program (NEP) provides grant funds to County departments, public agencies, and to non-profit community organizations for one-time community, social, environmental, educational, cultural or recreational needs. No NEP funds are programmed in the fiscal year 2027 CIP.

Smart Growth Incentive Program Grant

The TransNet Smart Growth Initiative Program (SGIP) provides funding for transportation-related infrastructure improvements and planning efforts that support smart growth development in Smart Growth Opportunity Areas as shown on the Smart Growth Concept Map (updated May 2016). The goal is to fund comprehensive public infrastructure projects and planning activities that facilitate compact, mixed-use, transit-oriented development and increase housing and transportation choices. There are no SGIP funds programmed as part of the fiscal year 2027 CIP.

Rubberized Pavement Grant Program

The California Department of Resources Recycling and Recovery (CalRecycle) provides the Rubberized Pavement Grant Program to promote markets for recycled-content surfacing products derived from waste tires generated in California and decrease the adverse environmental impacts created by unlawful disposal and stockpiling of waste tires. Rubberized Asphalt Concrete (RAC) is a proven road paving material that has been used in California since the 1970s. Under the Pavement Grant Program, two project types are eligible for grant funding - RAC and Rubberized Chip Seal projects. No Rubberized Pavement Grant funds are programmed as part of the fiscal year 2027 CIP.

Miscellaneous Funds

General Fund

The General Fund is the City's main operating fund used to pay for City services. No General Fund monies are programmed as part of the fiscal year 2027 CIP. Capital improvement projects will be funded by the Measure P commitment.

Residential Construction Tax (RCT)

The Residential Construction Tax (RCT) was established by the City Council in October 1971 to provide a more equitable distribution of the burden of financing parks, open spaces, public facilities, and other capital improvements, the need for which is created by the increasing population of the City. The RCT is applicable to all new residential units and paid by the person constructing the units. RCT funds are used to pay for debt service obligations resulting from the issuance of Certificates of Participation (COP's) for western Chula Vista failing CMP repairs. No RCT funds are programmed as part of the fiscal year 2027 CIP.

Capital Improvement Project Fund

The Capital Improvement Fund was established to set aside monies for capital improvement projects. This fund does not generate revenues from any source except by transfer from other funds. Monies transferred to the fund are expended for budgeted capital improvement projects and monies remaining after completion of a project are transferred back to the fund from which the project was originally financed. No CIP funds are programmed as part of the fiscal year 2027 CIP.

Park Acquisition and Development Fund

The Park Acquisition and Development (PAD) fund is a depository for fees collected from subdividers for the purpose of providing park and recreational facilities directly benefiting and serving the residents of the regulated subdivisions

east and west of the 805. These funds are collected pursuant to Chapter 17.10 of the Chula Vista Municipal Code, in accordance with authority granted by Section 66477 of the California Government Code. No PAD funds are programmed as part of the fiscal year 2027 CIP.

Sunbow Park Benefit Fee

In January of 2020 a Community Benefit Agreement (CBA) was signed between the City and ACI Sunbow, LLC, the developer of the City's 600-acre master-planned Sunbow Community. Under this CBA ACI Sunbow's PAD requirements were waived and instead satisfied through the establishment of a separate Park Benefit Fee, equal to the PAD fees that would have been incurred for the Sunbow development. In 2020 this fee for the Sunbow development was estimated to be approximately $15 million. The Park Benefit Fees may be utilized by the City to acquire or develop parkland and recreational facilities anywhere in the City. Approximately $4.5 million in Sunbow Park Fees are programmed as part of the fiscal year 2027 CIP.

Chula Vista Municipal Golf Course

This Chula Vista Municipal Golf Course fund is an enterprise fund used to account for the operations of the municipal golf course. As a business-type activity, the fund is intended to recover its costs through user fees and charges for services. Revenues support the golf course's operations, maintenance, and facility improvements, ensuring continued recreational opportunities for the community. No funding is programmed as part of the fiscal year 2027 CIP.

Voter Approved Funds

Proposition 1B Highway Funds

In 2007, the voters of the State of California approved Proposition 1B. This proposition included funds to be provided to cities within the State for local roadway improvements. The initial allocation of $3.6 million was spent on pavement rehabilitation projects in fiscal year 2011. The second allocation of $3.3 million was frozen by the State of California due to the State's financial crisis and released in late April 2010 in monthly installments. As a result, the State provided an additional year of expenditure for Prop 1B funds received in fiscal year 2010. The City spent the second allocation of Prop 1B funds prior to June 2014.

Gas Tax/RMRA

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. These allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades, and the Road Maintenance and Rehabilitation Account which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall). The SB1 Beall is a significant investment in California's transportation systems. The Act increases per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration taxes, stabilizes the problematic price-based fuel tax rates and provides for inflationary adjustments to rates in future years. The Act significantly increased local streets and road funds allocated through the Highway Users Tax Account, allocating funds from new taxes through the "Road Maintenance and Rehabilitation Account (RMRA). In fiscal year 2027, the Gas Tax-RMRA budget is approximately $11.6 million for pavement rehabilitation and maintenance based on the City's Pavement Management System.

Transportation Sales Tax

Transportation Sales Tax (TransNet) funds are derived from sales tax revenues levied in San Diego County that are collected by the State specifically for use on transportation related projects in San Diego County. The regional metropolitan planning agency, San Diego Association of Governments (SANDAG), programs these funds to municipalities within San Diego County. Revenues vary from year-to-year, depending on the amount of sales tax available to the region and the number and costs of projects for which municipalities, local transit, and Caltrans request funding. The revenue approved for municipalities is based on the specific cost estimates that are required to be submitted as part of the annual request for funding. The TransNet Extension Ordinance states that at least 70% of the funds allocated to local agencies for local road projects should be used to fund Congestion Relief (CR) projects. CR projects include the construction of new or expanded facilities, major rehabilitation and reconstruction

of roadways, traffic signalization, transportation infrastructure to support smart growth, capital improvements for transit facilities, and operating support for local shuttle and circulator transit routes. No more than 30% of TransNet funds allocated to local agencies are expected to be used for local street and road maintenance. In the fiscal year 2027 CIP, the TransNet budget is approximately $10.9 million.

Measure P

On August 2, 2016, the City Council approved Ordinance 3371 modifying the Municipal Code to establish a temporary one-half cent General Transactions and Use Tax if approved by the voters. As part of the action to approve the Ordinance, the City Council approved a spending plan described as the Intended Infrastructure, Facilities and Equipment Expenditure Plan, which identified how the funds were to be allocated. On November 8, 2016, Chula Vista voters approved Measure P, authorizing the one-half cent sales tax increase on retail sales within the City for a period of ten (10) years. The Finance Department created the 2016 Measure P Sales Tax Fund for the purpose of monitoring all revenues and expenditures of Measure P funds. All expenditures of Measure P funds will be tracked and accounted for by the Finance Department in accordance with Generally Accepted Accounting Principles (GAAP) and presented annually in a report to the Citizens' Oversight Committee (COC). Approximately $4.2 million in Measure P funds are programmed as part of the fiscal year 2027 CIP.

In November 2024 voters approved a renewal of Measure P funding to continue through 2037. The City will utilize future Measure P funds for pavement repair, upgrading aging public facilities, and improving traffic signal operation.

Sewer Funds

Sewer Service Revenue

The Special Sewer fund is used to account for the sale of the City's excess Metropolitan Sewerage Capacity. While no Sewer Revenue funds are programmed in the fiscal year 2027 CIP, the fund continues to support strategic sewer-related initiatives. In fiscal year 2025 $250,000 in Special Service funds were allocated to support the Sewer Cost of Service (Rate) Study, a five-year evaluation designed to ensure that sewer service charges adequately cover the costs to operate and maintain the City's sewer system. The study typically requires 6-12 months to complete, followed by an estimated six month implementation.

Trunk Sewer Capital Reserve

The Trunk Sewer Capital Reserve Fund is a permit fee-based revenue source received from the owner or person applying for a permit to develop or modify the use of any residential, commercial, industrial, or other property that may increase the volume of flow in the City's sewer system. The funds may be used for: (1) to repair, replace or enlarge trunk sewer facilities to enhance efficiency of utilization and/or adequacy of capacity to serve the needs of the City, or (2) to plan and/or evaluate any future proposals for area-wide sewage treatment and/or water reclamations systems and facilities. No Truck Sewer Capital Reserve funds are programmed in the fiscal year 2027 CIP.

Sewer Facility Replacement Fund

The Sewer Facility Replacement Fund is a fee-based revenue source that all properties pay each month as part of their sewer bills. The funds can be utilized to replace, rehabilitate or upgrade existing sewer facilities. Approximately $4.7 million in Sewer Facility Replacement funds are programmed in the fiscal year 2027 CIP.

Sewer Development Impact Fee Funds

These fees are levied against new development in specific areas of the City, based upon the sewer facility their project will impact. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand. Included DIF programs are the Telegraph Canyon Sewer Basin DIF, the Poggi Canyon Sewer Basin DIF, and the Salt Creek Sewer Basin DIF. No Sewer DIF funds are programmed in the fiscal year 2027 CIP.

Storm Drain Fund

Storm Drain Fund

Revenues for the Storm Drain fund come from monthly service fees charged to property owners and are dedicated exclusively to stormwater-related activities. These funds support the City's efforts to comply with the Federal Clean Water Act and the National Pollutant Discharge Elimination System (NPDES) permit requirements, ensuring proper stormwater management, infrastructure maintenance, and environmental protection. Approximately $600,000 in Storm Drain funds are programmed in the fiscal year 2027 CIP.

CIP EXPENDITURE SUMMARY

CIP Expenditure Summary

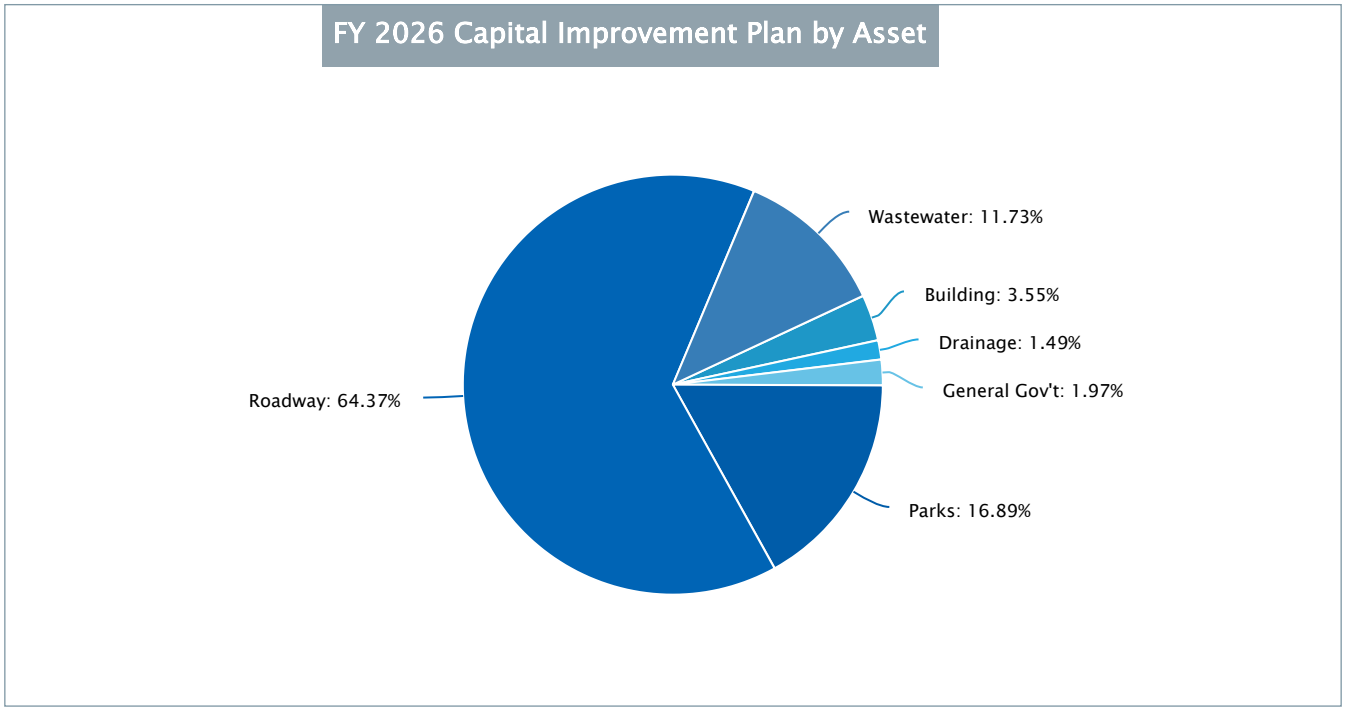
The fiscal years 2027-2031 Capital Improvement Program (CIP) is a five-year expenditure plan that provides the City with a financial strategy for infrastructure improvements. The estimated five-year project summary report is included at the end of this Capital Improvement Program (CIP) section. The CIP includes funding for projects and programs in various geographic areas of the City. The Proposed fiscal year 2027 capital expenditure budget is approximately $40.4 million. The forecasted five-year program is estimated at $124.5 million. The fiscal years 2027-2031 CIP program reflects the actions taken by Council and developed in accordance with Council adopted policies and guiding documents (such as and not limited to the City's General Plan, Master Plans, Specific Plans and the Regional Transportation Plan) as well as generally accepted accounting principles. Overall, the 5-year program continues to trend favorably. Despite broader economic challenges and fiscal constraints, the City has maintained steady funding commitments across critical infrastructure priorities, ensuring sustained progress and long-term stability.

Projects in this year's Capital Improvement Budget have been sorted by the nine-asset management systems identified in the City's Fiscal Recovery Plan and the Infrastructure Workshop with the City Council. This provides a mechanism to track CIP allocations by Asset Management System (AMS). The nine AMS's include the following:

- The Roadway Management System (RMS) is comprised of all City-owned assets in the Public Right-of-Way. These assets include: Major and Local Streets, Sidewalks, Traffic Signals & Striping, Bicycle and Pedestrian paths, ADA Ramps and Curbs and Gutters.
- The Wastewater Management System (WMS) is comprised of Sewer Pump Stations, Rehabilitation and related projects.
- The Drainage Management System (DMS) is comprised of Citywide storm drain facilities.
- The Building Management System (BMS) is comprised of City-owned facilities including the Civic Center, Fire Stations, Libraries, Police Station, Recreation Centers, and community facilities such as Rohr Manor and the Woman's Club.
- The Parks Management System (PMS) is comprised of the citywide park system.
- The Open Space Management System (OSMS) is comprised of the Open Space Districts and Community Facility Districts (CFDs).
- The Fleet Management System (FMS) is comprised of infrastructure associated with maintaining City-owned vehicles.
- The General Government Management System (GGMS) includes general-purpose items such as Automation, Utility Undergrounding and Parking Meters.
- The Urban Forestry Management System (UFMS) is comprised of City-owned street trees, and trees within Public Right-of-Way and parks.

The following chart provides an expenditure breakdown, by Asset Management System, totaling approximately $40.4 million of recommended appropriations:

Fiscal Year 2027 Proposed CIP by Asset Management System



Roadway Management System (RMS)

A majority of the CIP funding is focused on the Roadway Management System (RMS). The total amount programmed for the Roadway Management System (RMS) is $26.0 million, which represents 64.3% of the adopted CIP budget. Project types within the RMS are Major Streets, Local Streets, and Traffic. The following table summarizes the funding by these project types.

Fund Source	Percentage	Amount
Local Streets	19.98%	$ 5,190,568
Major Streets	8.78%	$ 2,281,132
Traffic	71.24%	$ 18,507,507
Total:	**100%**	**$ 25,979,207**

Major Streets

The Heritage Road Bridge Replacement Project is a multi-phase capital project currently supported by a combined budget of approximately $68.7 million, funded primarily through the Highway Bridge Replacement Program (HBP) and Transportation Development funds. To date, over $26 million has been expended, and an additional $27.6 million is currently encumbered in active purchase orders to support ongoing construction and project management activities.

The project is part of a larger corridor improvement effort that includes the widening of Main Street from Nirvana Avenue to Heritage Road to a six-lane major arterial, as well as the widening of Heritage Road from Main Street to Entertainment Circle, adding two travel lanes, sidewalks, and bike lanes on both sides of the roadway. Approximately $61.9 million in HBP grant funding has been programmed to support the bridge replacement.

Approximately $4.9 million is programmed in FY 2027 for the Pavement Major Rehabilitation Program, which includes pavement overlays and reconstruction treatments based on recommendations from the City's Pavement Management System. These rehabilitation efforts can extend pavement life by 15 to 20 years and help avoid higher long-term repair costs by addressing deterioration early.

In addition, a total of $150,000 is programmed to support the Pavement Management System which helps the City monitor roadway conditions, prioritize rehabilitation projects, and ensure that limited resources are invested in the most cost-effective and impactful way possible.

The FY 2027 CIP includes two new Major Streets projects focused on citywide pavement rehabilitation and reconstruction. These efforts reflect the City's continued investment in extending the life of key roadway corridors and improving long-term drivability across the arterial network.

Local Streets

Approximately $1 million is programmed for the annual Pavement Maintenance and Pavement Repair Programs which are designed to extend street life by 7-10 years.

Over $6.6 million is planned for projects associated with curb, gutter, sidewalk, pedestrian, and Americans with Disabilities Act (ADA) pedestrian ramp improvements throughout the City.

Traffic

Approximately $2.85 million is programmed for the Traffic Calming Program, Traffic Signal System Optimization, Traffic Signal and Streetlight Systems Upgrade and Modification Program, Neighborhood Traffic & Pedestrian Safety Program, Adaptive Traffic Signal System, and other traffic related programs.

A total of $3.7 million is programmed in FY 2027 for various traffic safety and operational improvements throughout the City. This includes upgrades to traffic signals, pedestrian beacons, intersection modifications, median enhancements, and updates to engineering and traffic surveys. The FY 2027 programming for traffic projects includes the creation of four new CIP projects, which provide for intersection improvements at L Street and Industrial Boulevard, emergency vehicle pre-emption signal upgrades to support faster and safer response times, a mid-block pedestrian crossing near Valle Lindo Elementary School to enhance student safety, and the modernization of street name signs to improve visibility and compliance with current safety standards. These improvements aim to enhance roadway efficiency, pedestrian safety, and accessibility, while supporting the City's broader goals for a safe and well-managed transportation network.

Wastewater Management System (WMS)

Sewer

The appropriation for the Wastewater Management System (WMS) is $4.7 million, which represents about 11.7311.73% of the total fiscal year 2027 CIP budget. This funding supports five new sewer infrastructure projects focused on rehabilitation, condition assessment, and system monitoring.

The fiscal year 2027 CIP program for sewer projects includes $500,000 for the Sewer Main Rehabilitation FY 2027 project, which will repair and renew priority segments of the collection system. An additional $125,000 is programmed for the City's wastewater infrastructure planning program.The City will also invest $400,000 in the rehabilitation of deteriorated sewer maintenance holes to ensure structural integrity, and $150,000 to install semi-permanent monitoring equipment throughout the collection system, enhancing early detection of potential failures. Separate allocations to sewer projects at specific locations include $60,000 for the F Street Sewer Study, $500,000 for the Third Avenue Sewer Extension, and $3,000,000 for the Poggi Canyon Sewer Improvements on Olympic Parkway at Concord Way.

These investments are aligned with the City's Wastewater Master Plan, which provides long-range guidance for sewer system improvements to meet capacity, regulatory, and operational goals as the community grows and infrastructure ages.

A complement to the Wastewater Master Plan is the Wastewater Asset Management Plan (WAMP) focusing on existing infrastructure. The WAMP utilizes condition assessments already completed or underway to establish a priority level for rehabilitations/replacements to ensure reliability of facilities. $60,000 in funding under the F Street Sewer Study is programmed for the WAMP as part of the fiscal year 2027 CIP

Drainage Management System (DMS)

Drainage

The total appropriation for Drainage Management System (DMS) projects is approximately $600,000, representing 1.49% of the total fiscal year 2027 CIP budget.

The FY 2027 Capital Improvement Program includes projects that support condition assessments, permitting, and the rehabilitation of critical storm drain infrastructure across the City.

No FY27 Gas Tax and TransNet funding is programmed to address corrugated metal pipe (CMP) in poor condition located within the public right-of-way. CMP segments outside the right-of-way, typically located within drainage easements and identified as being in critical or unknown condition, were previously funded through Measure P. No additional Measure P funding for CMP rehabilitation is included in the FY 2027 CIP.

CMP in satisfactory condition will continue to be monitored as part of the City's ongoing asset management practices and prioritized for rehabilitation or replacement in future CIP cycles as needs arise or as conditions worsen. This approach ensures that resources are directed where they are most urgently needed while maintaining oversight of the broader system to prevent unexpected failures.

The Statewide Trash Amendments mandate that jurisdictions control the discharge of trash from Municipal Separate Storm Sewer Systems (MS4) into receiving waters. In response, the City has devised an Implementation Plan to meet these regulations, with a final compliance deadline set for fiscal year 2029. This plan entails the installation and perpetual maintenance of Full Capture Trash Best Management Practices (BMPs) within storm drains in targeted areas.

To outline the City's approach to compliance with the Trash Amendments, City Council adopted Resolution 2017-158, which delineates the adopted strategies and commitments. Project DRN0214 is a focal point of these efforts, with $175,000 allocated in previous years to prevent trash from infiltrating local creeks, rivers, and San Diego Bay. No additional funding is programmed for this project in the FY 2027 CIP.

Building Management System (BMS)

The appropriation for Building Management System (BMS) projects includes approximately $133,000 in Measure P funding as part of the Public Building and Repairs project (GGV0234), which will support repairs in City buildings citywide. An additional $1 million will be allocated for Renovations of the Ken Lee Building.The total BMS allocation represents 3.55% of the total fiscal year 2026 CIP budget.

Additional funding provided by Measure P in preceding years supports several ongoing, multi-year projects focused on completing building repairs and replacing assets that have reached or surpassed their expected useful life. These projects encompass essential facilities such as Fire Stations, the Police Facility, Civic Center, South Libraries, and other public buildings. The allocated funds will ensure the maintenance and enhancement of these vital community assets.

Fleet Management System (FMS)

There are no CIP projects associated with Fleet infrastructure. However, since the adoption of Measure P, approximately $36 million has been allocated towards replacing 171 non-public safety vehicles, 170 police vehicles, and 38 fire vehicles that had exceeded their recommended replacement period. Notably, Measure P funds have also facilitated the installation of electric charging stations at select municipal facilities, supporting the integration of new electric vehicles into the fleet.

Other funds, such as Wastewater, Development Services, and Measure A, also fund vehicle replacement and/or new additions to the Fleet needed to meet service needs.

Parks Management System (PMS)

The appropriation for Park Management System (PMS) projects.is $6.8 million, representing 16.89% of the total fiscal year 2027 CIP budget.

Measure P funds have been allocated for park infrastructure replacements and repairs associated with drinking fountains, irrigation controls, lights, picnic tables, benches, and similar amenities. Additionally, repairs may also include efforts to bring the City's sports fields up to good standing.

Open Space Management System (OSMS)

The Open Space Districts and Community Facility Districts (CFD's) were established with new subdivisions beginning in the 1980s. These funding mechanisms were established to ensure sustainable improvements in the natural and landscaped areas in and around the new developments. These fees were structured to allow incremental adjustment with inflation and have generally kept pace with the maintenance needs of the districts. There are no CIP projects associated with the Open Space Management System.

Urban Forestry Management System (UFMS)

The Urban Forestry Management System is responsible for monitoring the overall health of trees throughout the City, including street trees, park trees, and trees located on City property. The City continues to maintain City street trees to:

- Ensure ongoing traffic safety along City streets;
- Enhance the appearance and image of the City;
- Improve the air quality and the environment for City residents; and
- Clear right-of-way obstructions.

Industry standard sets the ideal schedule for periodic tree trimming as follows: Palms need to be trimmed every 1 or 2 years. Non-palms are recommended to be trimmed every 3-5 years (eucalyptus and pine every 2-3 and broadleaf every 5-6). Based on an inventory of about 27,500 trees and using 5 years, the annual goal is to trim 5,500 trees. There are no CIP projects associated with the Urban Forestry Management System.

General Government Management System (GGMS)

The appropriations for General Government Management System (GGMS) projects is approximately $793,000, which represents 2% of the proposed CIP budget.

General Government

The City has approximately 164 Miles of aboveground electric distribution wires on arterial/collector streets (20A Program) and on local streets (20B Program) with an estimated cost to underground of $275 million. The Franchise Agreement with SDG&E Allocation is $2 million per year from 20A Funds and about 33 miles of arterial/collector streets qualify, but at a cost of about $134 million. Close to $40 million has been expended on underground projects since the 1990's. As of Spring 2023, the City's 20A fund allocation has a positive balance of approximately $12 million. Draw down on the balance is expected in 2023 as the design work for UUD # 141 is completed and the conversion work commences.

On November 21, 2017, the City Council held a Public Hearing and formed the two Utility Undergrounding Districts (UUD) for the F Street corridor: F Street from Bay Blvd. to Broadway (UUD # 141) - $3 million, and from Broadway to Fourth Avenue (UUD #142) - $1.6 million via Resolution 2017-216. Design work commenced with SDG&E on UUD #141 and the undergrounding of the utilities began in 2023. The cost estimate of UUD #141 was recently increased to $5.9 million to reflect current design plans and inflationary increases in construction costs. MTS also removed approximately 1,550 LF of railroad tracks, ties and ballast and repaved the center of F Street west of Broadway in August of 2019 at a cost of about $600,000. SDG&E began the conversion work for UUD # 141 on F street in 2023, which will be followed by the F Street Promenade Streetscape improvements funded with almost $10 million in Active

Transportation Program Grant funds. The conversion work east of Broadway on UUD # 142 is anticipated to closely follow UUD #141 completion, but the CPUC has taken the decision to sunset the 20A Program as of December 31, 2022. It is unclear at this time if a new program will be created to continue utility undergrounding.

Approximately $60,000 is programmed for advance planning associated with the Citywide CIP Program.

Approximately $150,000 is programmed for the City's Survey Records Maintenance project.

Regional Projects

The City of Chula Vista CIP includes funding for several planning level studies related to regional projects. Regional projects are predominantly funded and led by regional agencies such as Caltrans or SANDAG, however, City staff is often involved in the delivery of these projects, since they provide a direct benefit to the community and provide sustainable infrastructure. CIP funding for regional projects is often necessary to assist regional agencies with initiating projects and to fund City staff costs. The following is a summary of various regional projects:

Interstate-5 Multi-modal Corridor Study

In an effort to identify all transportation related improvements needed along, across and within the four-mile long Interstate-5 and rail corridor in Chula Vista, the City has combined efforts with Caltrans, Metropolitan Transit System (MTS) and SANDAG to undertake this planning level study. Funding is provided by a combination of TransNet and two Federal grants. The study has three phases of work, which are all now completed.

Phase I identified and prioritized needed transportation improvements to improve mobility and goods movement within the study area bounded by SR-54 and Main Street. The results of the first phase study included in the 2050 Regional Transportation Plan adopted by SANDAG in October 2011 and in 2015. This report is used as a technical appendix to the SANDAG 2050 Regional Transportation Plan. Rail improvements were identified as the highest near-term need and led to the SANDAG's Board of Directors approval of the design phase at Palomar Street. Design began in 2021 and the project is expected to be completed by 2035

https://www.sandag.org/regional-plan

Phase II, the Chula Vista Light Rail Corridor Improvements Project Study Report, is a grade separation study for each of the three light rail trolley stations at E Street, H Street and Palomar Street. This document, completed in August 2012, has planning level work for the ultimate rail corridor improvements in Chula Vista. Final recommendations from the Light Rail Train (LRT) Improvement study were incorporated into the Phase III environmental work for the Palomar Street location as well as future regional plans and as individual projects into the Bayfront Development Impact Fee Program, the Western Transportation Development Impact Fee (WTDIF) Program and the CIP program.

https://www.chulavistaca.gov/home/showpublisheddocument/16349/636542936250330000

In April of 2017, the E Street, F Street & H Street rail corridor study was updated to include additional information on project limits and a program level cost estimate. The "CHULA VISTA LIGHT RAIL CORRIDOR IMPROVEMENTS FINAL SUPPLEMENTAL PROJECT STUDY REPORT" functions as a supplemental report to the 2012 Project Study Report, and whose purpose is to document the analysis of one additional alternative for grade-separating the MTS (San Diego Metropolitan Transit System) LRT tracks from the roadway crossings at E and H Streets by combining the two grade separations into one project. Since F Street is between E and H Streets, this combined project would also grade-separate the F Street crossing. The three future grade separated tracks are also used by the freight trains that travel through this corridor.

The completed Phase I and Phase II studies serve to identify an accurate project description for Phase III, which commenced in FY 2014 for the environmental work and preliminary engineering of grade-separating the Palomar Street railroad crossing near the intersection with Industrial Blvd. On January 28, 2020, the City Council approved the Project Report for the Palomar Street Rail Grade Separation Project with Resolution 2020-015. A freight rail and LRT grade-separation Environmental Impact Report (EIR) for the Palomar Street rail crossing commenced in FY 2014 and was completed during this phase.

Chula Vista Light Rail Corridor Improvements

www.chulavistaca.gov/departments/engineering/light-rail-corridor-improvements

This environmental and preliminary design work was the last phase of the I-5 Multi-modal Corridor Study. The Palomar Street crossing is the highest priority LRT grade-separation project out of 27 study locations evaluated within San Diego County. City staff worked with SANDAG staff to obtain the $5 million design phase funded in FY 2020 for the next phase of work for Palomar Street. SANDAG and the City of Chula Vista were awarded $21.5 million through the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) program. These funds will be used for the project's design phase, which includes acquiring right-of-way and relocating utilities ahead of the start of construction. The construction phase is likely to get regional, State & Federal funding once the design phase nears completion. The design phase is estimated to take 24 to 30 months. Pending SANDAG funding for the construction phase, construction could be up to 36 months in duration with project completion anticipated in FY 2029.





The H Street and the E street locations rank fourth and sixth, respectively. Due to the proximity of the F Street crossing and freight rail profile design constraints between the Sweetwater River and the J Street rail crossing, F Street must be grade separated along with the E Street and H Street rail crossings. The updated April 2017 E Street & H Street Grade Separation Project Alternatives Analyses/Feasibility Study (AA/FS) Report was completed with input from the freight rail operator. This AA/FS report provides additional information on the extent of the work needed from south of the Sweetwater River to a point south of the J Street crossing for this corridor. The AA/FS report also includes a preliminary opinion of probable costs.

Ultimate improvements for this freight and LRT rail corridor are planned for in the SANDAG Regional Transportation Plan and shown in Appendix A.

https://www.sandag.org/-/media/SANDAG/Documents/PDF/regional-plan/2021-regional-plan/final-2021-regional-plan/2021-regional-plan-appendix-a-2021-12-01.pdf

This project titled "Blue Line/Mid-Coast Frequency Enhancements and rail grade separations at 28th St, 32nd St, E St, H St, Palomar St, at Taylor St and Ash St, and Blue/Orange Track Connection at 12th/Imperial" is included as in the "2019 Federal Regional Transportation Plan" – Appendix A, as a two phased project with a planned completion date of Year 2035 for the work within Chula Vista. No funding is yet identified for the E Street (& F Street) to H Street rail corridor other than the current design phase of work at Palomar Street. As indicated below, the Chula Vista locations are planned to be completed by year 2035. In FY 2021, staff submitted to SANDAG an application packet for all four Chula Vista rail improvements so that they can be considered in the next Federal Transportation Act.

Phase I – Blue Line Frequency Enhancements and rail grade separations at 28th St, 32nd St, E St, H St, Palomar St, and Blue/Orange Track Connection at 12th/Imperial (Year 2035).

Phase II – Blue Line rail grade separations at Taylor St and Ash St (Year 2050).

Main Street Extension from Heritage Road to La Media Road.

The project is in coordination with the development community to consider several roadway alignments of which one includes a bridge over Wolf Canyon and associated utilities. The initial work involves meeting with the resource agencies and Caltrans, which will ultimately result in the completion of the environmental document and preliminary level bridge and utility design. The development community continues their evaluation of various land use alternatives that will determine the timing and alignment needs for this arterial roadway but more immediate needs are further east along the SR-125 corridor.

On July 30, 2020, as new development continues in the southeastern portion of the City in Otay Ranch, the developer, with approval by the City, initiated work with Caltrans on a future pair of $65M interchanges at SR-125/Main Street and at SR-125/Otay Valley Road (La Media Road). Additional discussion with Caltrans has been conducted on the first interchange with SR-125 at the easterly terminus of Main Street between Magdalena Avenue and westerly extension of Hunte Parkway from Eastlake Parkway. To eventually proceed to the construction phase for the initial interchange at Main Street, a Project Initiation Document (PID) via a Project Study Report has been completed for the project and is currently in the environmental clearance phase. The second location is an overcrossing planned south of Main Street at Otay Valley Road. Otay Valley Road is the south-to-easterly extension of La Media Road across the SR-125 corridor. This overcrossing is needed but may be constructed as a secondary interchange pending the traffic and geometric studies.

The phase of work and completion of work timeline for the SR-125 interchanges are:

1. Project Initiation Document/Project Study Report (FY 2023)
2. Project Report/Environmental Document (FY 2025)
3. Construction Phase (Begin FY 2025 – Open to Public FY 2027)

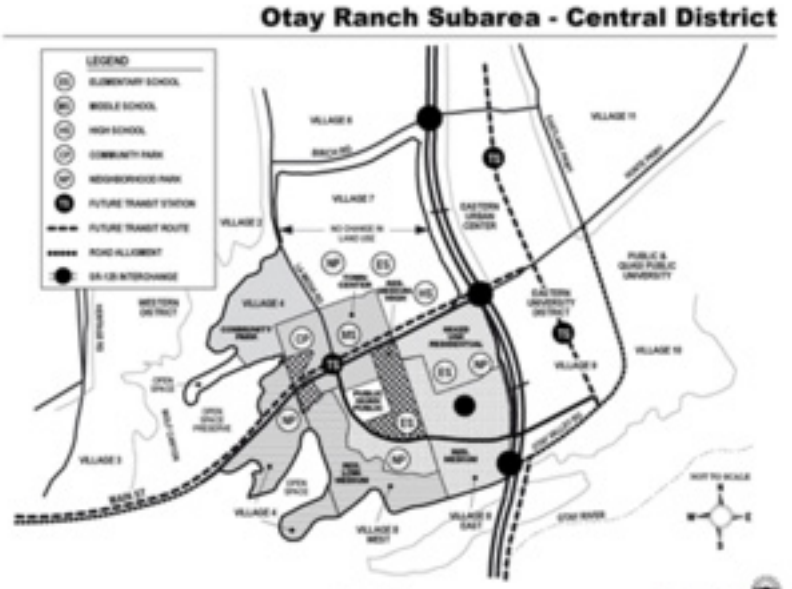


Figure 5-44



Figure 5-13E

Page LUT-62 City of Chula Vista General Plan

I-805 South Express Lanes Project (from www.keepsandiegomoving.com *website):*

Work began in June 2012 on the first phase of the I-805 South Express Lanes Project, a $1.1 billion effort to create a modern, new transportation backbone that will meet the future needs of travelers in our region. When finished, the project will offer new transportation choices, relieve traffic congestion, and improve the quality of life in South County.

Phase I *(Completed)*

- Built nearly eight miles of Carpool/High Occupancy vehicle (HOV) lanes and ten sound walls between East Naples Street in Chula Vista and State Route 94 (SR 94) in San Diego (completed 2014)
- Constructed a Direct Access Ramp (DAR), Transit Station and Park & Ride at East Palomar Street in Chula Vista that provides new travel choices for commuters (completed 2017)
- Added a northbound auxiliary lane and a southbound outside through lane along I-805 from State Route 54 (SR54) to East Plaza Boulevard to accommodate the maneuvering of entering and exiting traffic (completed 2016)
- Constructed five additional sound wall segments along I-805 between East Naples Street and Bonita Road in Chula Vista (completed 2020)
- Constructed bridge and safety improvements between Bonita Road and SR54 in National City (completed 2021)

Phase II *(In Construction)*

- Convert the HOV Lanes into Express Lanes to construct an HOV direct connector between I-805 and I-15.
- Construct planned in-line transit stations built in the freeway median at East H Street in Chula Vista and East Plaza Boulevard in National City.
- Construct a northbound auxiliary lane between East Naples Street and Telegraph Canyon Road in Chula Vista along I-805 to extend the merging distance between on and off-ramps.
- Construct additional sound walls.

www.keepsandiegomoving.com/I-805-corridor/I-805-south-segment.aspx

Future I-5 (Blue Line), SR 125 & I-805 (Purple Line) Corridor System Management Plans

In late 2019, the SANDAG Board of Directors took two actions that ultimately approved an amendment to the FY 2020 Program Budget, adding $593.4 million in formula funds for numerous region wide projects. For Chula Vista, the freeway corridors listed below have commenced and will conclude with recommendations for various transportation improvements that could be implemented in phases over many years:

- Complete Corridor: Blue Line Express/I-5 South & Palomar St Rail Xing
- Complete Corridor: High Speed Transit/SR 125
- Complete Corridor: Purple Line Corridor/I-805

City staff has been working with SANDAG on the Comprehensive Multimodal Corridor Plan (CMCP) known as the South Bay to Sorrento (SB2S) Study. The CMCP evaluates all travel modes and transportation facilities in a defined corridor – highways and freeways, parallel and connecting roadways, transit (bus, bus rapid transit, light rail, intercity rail, etc.), pathways, and bikeways to accommodate more efficient movement of people and goods through the southern portion of San Diego County.

The completed CMCP will help the San Diego region compete for local, state, and federal funds, including SB1. The SB2S Study was completed in September 2022.

https://www.sandag.org/regional-plan/comprehensive-multimodal-corridor-plans/south-bay-to-sorrento-cmcp

CIP Document

The initial proposed capital improvement project detail sheets are posted annually in April of each year on the Department of Engineering website for public comment and review.

www.chulavistaca.gov/departments/public-works/projects

The proposed CIP is presented at a Council Budget Workshop and adopted in May of every year.

Additionally, the Engineering & Capital Projects Department publishes an annual adopted CIP budget. The document is made available at the City Clerk's Office, the Civic Center Library, Otay Ranch Library, the South Chula Vista Library, and the City's website.

CIP BUDGET SUMMARY

CAPITAL IMPROVEMENT BUDGET
Funding Summary by Project Type

BUILDING

		FY 2026-27 Proposed
GGV0281	Lauderbach Facility Repairs	$ 250,000
GGV0282	Ken Lee Housing Homelessness Services Building	$ 1,050,000
GGV0234	Public Building Repairs	$ 133,334
	BUILDING TOTAL	**$ 1,433,334**

DRAINAGE

		FY 2026-27 Proposed
DRN0218	Storm Drain Fee Update	$ 100,000
DRN0224	Drainage Master Plan Update	$ 500,000
	DRAINAGE TOTAL	**$ 600,000**

GENERAL GOVERNMENT

		FY 2026-27 Proposed
CTY0202	CIP Advanced Planning	$ 60,000
CTY0219	Pavement Management System	$ 150,000
CTY0245	Survey Records Maintenance	$ 150,000
GGV0236	Citywide Network Replacement	$ 433,135
	GENERAL GOVERNMENT TOTAL	**$ 793,135**

PARKS

		FY 2026-27 Proposed
PRK0326	Park Infrastructure	$ 500,000
PRK0341	Patty Davis	$ 1,000,000
PRK0345	MacKenzie Creek Pickleball Courts	$ 950,000
PRK0347	Max Field Renovations	$ 600,000
PRK0348	Santa Venetia Park Ballfield Lighting	$ 600,000
PRK0349	Menzel Field Ballfield Lighting	$ 600,000
PRK0350	Greg Rogers Park Ballfield	$ 2,568,000
	PARKS TOTAL	**$ 6,818,000**

CAPITAL IMPROVEMENT BUDGET
Funding Summary by Project Type

ROADWAY

		FY 2026-27 Proposed
CTY0232	ADA Pedestrian Connectivity Program	$ 50,000
STL0430	Street Pavement Rehabilitation Phase II (Measure P)	$ (2,247,912)
STL0451	Bayshore Bikeway Segment 6A	$ 456,773
STL0463	Pavement Repair Program	$ 200,000
STL0464	F Street Promenade Phase 1	$ 1,000,000
STL0478	Street Pavement Rehabilitation Phase III (Measure P)	$ 2,247,912
STL0480	Third Ave ADA Parking Stalls	$ 1,000,000
STL0482	Anita St and Industrial Blvd Bicycle and Pedestrian Improvements	$ 651,000
STL0483	Sidewalk Replacement Program FY2026/27	$ 500,000
STL0484	ADA Pedestrian Curb Ramps FY2026/27	$ 350,000
STL0485	Pavement Maintenance FY2026/27	$ 1,032,795
STL0486	RMRA Pavement Maintenance FY2026/27	$ 1,881,132
STM0369	Bikeway Facilities Gap Program	$ 100,000
STM0406	Bay Boulevard Street Sidewalk Improvements	$ 250,000
STM0418	RMRA Pavement Rehabilitation FY2026/27	$ 6,595,697
STM0420	Pavement Major Rehabilitation FY2026/27	$ 4,878,910
TRF0357	SR125 Corridor and Arterial Operations	$ 100,000
TRF0423	Traffic Signals Systems and Communications Upgrade	$ 100,000
TRF0444	Traffic Data Collection Program	$ 150,000
TRF0445	Interagency Transportation Planning and Coordination Program	$ 100,000
TRF0446	Traffic Operations Investigation Program	$ 400,000
TRF0447	Traffic Signal Operations Program	$ 800,000
TRF0448	Signs/Striping Implementation Program	$ 50,000
TRF0449	Minor Signals/Lighting Upgrade Program	$ 420,000
TRF0450	Street Light Installations at Various Locations	$ 537,000
TRF0451	Traffic Signal Modification at Orange Avenue at Max Avenue	$ 300,000
TRF0452	Olympic Parkway Corridor Safety Enhancements	$ 2,015,900
TRF0453	Flashing Beacon to Pedestrian Hybrid Beacon Upgrades	$ 1,000,000
TRF0454	Signalized Intersection Collision Countermeasures at Four Locations	$ 760,000
TRF0455	East J Street Guardrail Intersection Improvements	$ 300,000
	ROADWAY TOTAL	**$ 25,979,207**

CAPITAL IMPROVEMENT BUDGET
Funding Summary by Project Type

WASTEWATER

		FY 2026-27 Proposed
SWR0311	Poggi Canyon Sewer Improvements on Olympic Parkway at Concord Way	$ 3,000,000
SWR0335	Sewer System Monitoring Program	$ 150,000
SWR0337	Third Avenue Alley Sewer Extension	$ 500,000
SWR0338	F Street Sewer Study	$ 60,000
SWR0339	Wastewater Infrastracture Planning Program	$ 125,000
SWR0340	Sewer Maintenance Hole Rehabilitation FY2026/27	$ 400,000
SWR0341	Sewer Main Rehabilitation FY2026/27	$ 500,000
	WASTEWATER TOTAL	**$ 4,735,000**

	GRAND TOTAL – ALL PROJECTS:	**$ 40,358,676**

FIVE-YEAR CIP PROJECT SUMMARY SCHEDULE

Fiscal Years 2026/27 – 2030/31 Capital Improvement Program

CIP #	Project Name	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Total
CTY0202	CIP Advanced Planning	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 300,000
CTY0219	Pavement Management System	120,000	120,000	120,000	120,000	120,000	600,000
CTY0232	ADA Pedestrian Connectivity Program	50,000	50,000	50,000	50,000	50,000	250,000
DRN0214	Full Capture Trash BMP Installation	50,000	50,000	50,000	50,000	50,000	250,000
DRN0217	Corrugated Metal Pipe Repair In The Right-Of-Way FY2020/21	325,000	-	-	-	-	325,000
DRN0222	Telegraph Canyon Storm Drain Channel Permits	300,000	-	-	-	-	300,000
DRN0223	CMP Storm Drain within ROW	200,000	1,300,000	-	-	-	1,500,000
DRN0225	Close Circuit TV (CCTV) Storm Pipe System	300,000	-	-	-	-	300,000
DRN0226	Condition Assessment of Concrete Lined Channels	100,000	-	-	-	-	100,000
GGV0234	Public Building Repairs (Measure P)	133,333	-	-	-	-	133,333
GGV0236	Citywide Network Replacement	129,986	-	-	-	-	129,986
GGV0259	Golf Course Improvements	200,000	-	-	-	-	200,000
PRK0326	Park Infrastructure	1,000,000	-	-	-	-	1,000,000
STL0454	ADA Pedestrian Curb Ramps Program FY2021/22	20,000	-	-	-	-	20,000
STL0463	Pavement Repair Program FY2022/23	100,000	200,000	200,000	200,000	200,000	900,000
STL0470	Sidewalk Panel Replacement Citywide	2,126,813	-	-	-	-	2,126,813
STL0471	Pavement Maintenance FY2024/25	673,806	-	-	-	-	673,806
STL0475	ADA Pedestrian Curb Ramps	250,000	500,000	500,000	500,000	500,000	2,250,000
STL0476	Pavement Maintenance FY2025/26	1,000,000	1,600,000	1,600,000	1,600,000	1,600,000	7,400,000
STL0477	RMRA Pavement Maintenance FY2025/26	1,467,447	1,400,000	1,400,000	1,400,000	1,400,000	7,067,447
STL0479	Sidewalk Replacement Program FY2025/26	300,000	300,000	300,000	300,000	300,000	1,500,000
STM0386	Heritage Road Bridge Replacement Project	1,444,282	-	-	-	-	1,444,282
STM0415	RMRA Pavement Rehabilitation FY2025/26	5,993,466	6,000,000	6,000,000	6,000,000	6,000,000	29,993,466
STM0416	Pavement Major Rehabilitation Program FY2025/26	6,357,928	14,000,000	14,000,000	14,000,000	14,000,000	62,357,928
SWR0331	Main Street Sewer Manhole Replacement	450,000	-	-	-	-	450,000
SWR0332	Sewer Main Rehabilitation FY2025/26	1,200,000	500,000	500,000	500,000	500,000	3,200,000
SWR0333	Sewer Mains CCTV Inspection (large diameter)	750,000	-	-	-	-	750,000
SWR0334	Sewer Maintenance Hole Rehabilitation FY2025/26	600,000	600,000	600,000	600,000	600,000	3,000,000
SWR0335	Sewer Monitoring	450,000	150,000	150,000	150,000	150,000	1,050,000
TRF0321	Citywide Traffic Data Program	20,000	40,000	40,000	40,000	40,000	180,000
TRF0325	Traffic Monitoring Program	20,000	20,000	20,000	20,000	20,000	100,000
TRF0327	Neighborhood Road Safety Program	400,000	400,000	400,000	400,000	400,000	2,000,000
TRF0332	Signing and Striping Program	50,000	100,000	100,000	100,000	100,000	450,000
TRF0337	Traffic Signal Left Turn Modification Program	20,000	20,000	20,000	20,000	20,000	100,000

Fiscal Years 2026/27 – 2030/31 Capital Improvement Program

CIP #	Project Name	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Total
TRF0345	School Zone Traffic Calming Program	200,000	200,000	200,000	200,000	200,000	1,000,000
TRF0350	Traffic Signal System Optimization Program	400,000	400,000	400,000	400,000	400,000	2,000,000
TRF0354	Traffic Congestion Relief Program	250,000	250,000	250,000	250,000	250,000	1,250,000
TRF0366	Traffic Signal and Streetlight Systems Upgrade and Modification Program	400,000	400,000	400,000	400,000	400,000	2,000,000
TRF0414	Pedestrian Access and Traffic Calming Program	50,000	-	-	-	-	50,000
TRF0415	Telegraph Canyon Road Raised Median Improvements	30,000	-	-	-	-	30,000
TRF0421	Engineering & Traffic Survey Updates Project	100,000	200,000	200,000	200,000	200,000	900,000
TRF0436	Pedestrian Hybrid Beacon Upgrade - Intersection of Fourth Ave. & Orsett	160,000	-	-	-	-	160,000
TRF0439	Traffic Signal Modifications FY25 (Measure P)	25,000	-	-	-	-	25,000
TRF0440	Internally Illuminated Street Name Sign Conversion	100,000	-	-	-	-	100,000
TRF0441	Valle Lindo Elementary School Mid-Block Pedestrian Crossing	300,000	-	-	-	-	300,000
TRF0442	Traffic Signal Emergency Vehicle Pre-emption Equipment	100,000	-	-	-	-	100,000
TRF0443	L St & Industrial Bl Intersection Improvements	500,000	-	-	-	-	500,000
SAF0171	Police Substation Feasibility Study	300,000					300,000
		$ 29,577,061	**$28,860,000**	**$27,560,000**	**$27,560,000**	**$27,560,000**	**$141,117,061**



MEASURE A SALES TAX FUND SUMMARY

Measure A Sales Tax Fund Summary

The Measure A Sales Tax Fund accounts for revenues and expenditures related to the approved ballot measure adopting a one-half (½) cent Public Safety General Transactions and Use Tax (Sales Tax) in the City of Chula Vista.

In December 2017, City staff presented the Public Safety Staffing Strategies Report to the City Council. This report outlined staffing proposals for the Police and Fire Department that addressed critical needs. After discussions regarding the critical needs and funding options, the City Council directed the City Manager to return with a proposal for Council consideration to place a half-cent sales tax measure before the voters to fund public safety critical needs.

In February 2018, City staff presented the City Council with a ballot measure to consider for placement to address public safety staffing on the ballot in June 2018. The tax will remain in place, Measure A sales tax does not have a sunset date. Concurrent with the approval of placing the measure on the ballot, the City Council adopted an Intended Public Safety Expenditure Plan for the anticipated revenues generated from the measure.

On June 5, 2018 Chula Vista voters approved Measure A, authorizing the one-half cent sales tax increase. Collection of the sales tax began October 1, 2018.

The sales tax will allow the Chula Vista Fire and Police Departments to provide faster responses to 9-1-1 emergency calls, increase neighborhood police patrols, reduce gang and drug-related crimes, address homelessness, and improve firefighter, paramedic and emergency medical response times.

The City has established a separate fund to track and account for income and expenses and appointed a Citizen's Oversight Committee ("COC") to ensure transparency in the use of Measure A Sales Tax funds.

Revenues

The fiscal year 2027 Proposed Budget reflects the allocation of approximately $31.2 million in transfers in from Measure A Sales Tax revenues and for reimbursements from other city funds, and approximately $0.1 million in grant reimbursements and investment earnings for a total of $31.3 million in revenues. Sales tax revenues are received in the City's General Fund, and then transferred into the Measure A Sales Tax Fund.

The following table reflects the Measure A revenues by category.

Measure A Fund Revenues

Category	FY 2026 Adopted	FY 2027 Proposed	Change	% Change
Transfers In	$ 30,821,679	$ 31,240,451	$ 418,772	1.4%
Other Revenues	$ 63,372	$ 63,372	$ -	0.0%
Charges for Services	$ -	$ -	$ -	-%
Use of Money and Property	$ 47,000	$ 25,000	$ (22,000)	-46.8%
Total	**$ 30,932,051**	**$ 31,328,823**	**$ 396,772**	**13.4%**

Expenditures

The fiscal year 2027 Proposed Measure A Sales Tax Fund Budget includes approximately $37.6 million in expenditures for the Fire and Police Departments, to follow are the major categories for each department as noted within the Spending Plan:

Police Department

- Personnel Costs – The budget includes funding for the costs related to the approved Measure A positions.
- Sworn Non-Personnel Costs – Funding included for equipment and supplies to support sworn staff.
- Civilian Non-Personnel Costs – Funding included for equipment and supplies to support civilian staff.
- Computers and Other Equipment – Includes funding for computers and equipment used by staff within the fund.

- Police Vehicles, Outfitting, Maintenance, Fuel, etc. – Funding included for Police vehicles and the costs associated with their operation.
- Reimbursement for Support Staff (IT, Finance, HR, City Attorney) – Includes funding for the departments that provide the Measure A support to the Police Department.
- Transfers Out – This category reflects funding for the 2021 Pension Obligation Bonds debt service payment and Section 115 Trust for OPEB contributions, and contributions to the Vehicle Replacement Fund.

Fire Department

- Personnel Costs – The budget includes funding for costs related to Measure A supported positions.
- Academy Costs – Funding for the Fire Academy.
- PPE Maintenance – Includes funding for the maintenance of personal protection equipment (PPE).
- Computers and Other Equipment – Includes funding for computers and equipment used by staff within the fund.
- Fire Vehicles, Outfitting, Maintenance, Fuel, etc. – Funding included for Fire vehicles and the associated costs of operation.
- Reimbursement for Support Staff (IT, Finance, HR, City Attorney) – Includes funding the departments that provide Measure A support to the Fire Department.
- Transfers Out – This category reflects funding for the 2021 Pension Obligation Bonds debt service payment, Section 115 Trust for OPEB contributions, and contributions to the Vehicle Replacement Fund.

The following table provides the detailed breakdown of the Measure A expenditures by category.

Measure A Fund Expenditures

Category	FY 2026 Adopted	FY 2027 Proposed	Change
Police Department:			
Personnel Services	$ 14,180,742	$ 16,517,527	$ 2,336,785
Supplies & Services	$ 1,784,440	$ 1,673,609	$ (110,831)
Other Expenses	$ 758,427	$ 765,349	$ 6,922
Internal Service Charges	$ 113,282	$ 121,717	$ 8,435
Other Capital	$ 69,936	$ 69,936	$ -
Transfers Out	$ 1,349,017	$ 1,609,892	$ 260,875
Total Police Department Expenditures	**$ 18,255,844**	**$ 20,758,030**	**$ 2,502,186**
Fire Department:			
Personnel Services	$ 12,541,595	$ 14,512,055	$ 1,970,460
Supplies & Services	$ 1,386,052	$ 811,795	$ (574,257)
Utilities	$ 63,655	$ 75,841	$ 12,186
Other Capital	$ -	$ -	$ -
Other Expenses	$ 444,342	$ 452,846	$ 8,504
Internal Service Charges	$ 130,291	$ 137,647	$ 7,356
Transfers Out	$ 837,769	$ 830,105	$ (7,664)
CIP Project Expenditures	$ -	$ -	$ -
Total Fire Department Expenditures	**$ 15,403,704**	**$ 16,820,289**	**$ 1,416,585**
Total Expenditures	**$ 33,659,548**	**$ 37,578,319**	**$ 3,918,771**

Staffing

The fiscal year 2027 budgeted staffing totals are 155.00 FTE, of which 65.00 are in the Fire Department and 90.00 are in the Police Department. The below table summarizes the staffing changes.

Measure A Fund Staffing

Measure A Fund	FY 2026 Adopted Staffing	FY 2026 Mid Year Changes	FY 2027 Changes	FY 2027 Proposed Staffing
Deputy Fire Chief	1.00	-	-	1.00
Fire Captain (80 hr)	6.00	-	-	6.00
Fire Engineer	2.00	-	-	2.00
Fire Inventory Specialist	1.00	-	-	1.00
Firefighter (112 hr)	45.00	-	-	45.00
Firefighter/Paramedic	9.00	-	-	9.00
Sr Application Support Specialist	1.00	-	-	1.00
Fire Department Total	**65.00**	**-**	**-**	**65.00**
Civilian Background Investigator	1.00	-	-	1.00
Community Services Officer	4.00	-	-	4.00
Digital Forensics Analyst II	2.00	-	-	2.00
Forensics Specialist	1.00	-	-	1.00
Information Technology Tech	1.00	-	-	1.00
Peace Officer	30.00	15.00	-	45.00
Police Agent	6.00	-	-	6.00
Police Captain	2.00	-	-	2.00
Police Comm Systems Manager	1.00	-	-	1.00
Police Comm Relations Specialist	1.00	-	-	1.00
Police Dispatcher	7.00	-	-	7.00
Police Lieutenant	1.00	-	-	1.00
Police Sergeant	9.00	-	-	9.00
Police Tech Spec	1.00	-	-	1.00
Property & Evidence Specialist	3.00	-	-	3.00
Property & Evidence Supervisor	1.00	-	-	1.00
Public Information Spec	-	-	-	-
Sr Police Records Specialist	3.00	-	-	3.00
Sr Public Information Specialist	1.00	-	-	1.00
Police Department Total	**75.00**	**15.00**	**-**	**90.00**
Measure A Fund Staffing Total	**140.00**	**15.00**	**-**	**155.00**

2018 MEASURE A SALES TAX FUND (222)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Personnel Services	19,158,187	22,309,070	26,722,337	31,029,582	4,307,245
Supplies and Services	2,165,782	2,872,189	3,170,492	2,485,404	(685,088)
Other Expenses	1,094,363	1,161,759	1,202,769	1,218,195	15,426
Other Capital	806,129	2,489,300	69,936	69,936	-
Utilities	67,382	65,946	63,655	75,841	12,186
Internal Service Charges	173,470	273,535	243,573	259,364	15,791
Transfers Out	2,473,966	2,510,656	2,186,786	2,439,997	253,211
CIP Project Expenditures	-	6,473,319	-	-	-
Total Expenditures	**$ 25,939,279**	**$ 38,155,773**	**$ 33,659,548**	**$ 37,578,319**	**$ 3,918,771**
Revenues					
Revenue from Other Agencies	83,334	-	-	-	-
Charges for Services	436	-	-	-	-
Transfers In	29,383,513	29,638,859	30,821,679	31,240,451	418,772
Other Revenue	23,328	606,324	63,372	63,372	-
Use of Money and Property	40,335	45,569	47,000	25,000	(22,000)
Total Revenues	**$ 29,530,946**	**$ 30,290,753**	**$ 30,932,051**	**$ 31,328,823**	**$ 396,772**
Net Fund Activity	**$ (3,591,667)**	**$ 7,865,020**	**$ 2,727,497**	**$ 6,249,496**	**$ 3,521,999**



MEASURE P SALES TAX FUND SUMMARY

Measure P Sales Tax Fund Summary

The Measure P Sales Tax fund accounts for revenues and expenditures related to the approved ballot measure adopting a one-half (½) cent General Transactions and Use Tax (Sales Tax) in the City of Chula Vista.

On August 2, 2016, the City Council approved Ordinance 3371 ("Ordinance") modifying the Municipal Code to establish a temporary one-half cent Sales Tax if approved by the voters. As part of the action to approve the Ordinance, the City Council approved a spending plan described as the Intended Infrastructure, Facilities and Equipment Expenditure Plan (Expenditure Plan), which identified how the funds were to be allocated.

On November 8, 2016 Chula Vista voters approved Measure P, authorizing the one-half cent sales tax increase on retail sales within the City for a period of ten (10) years.

Collection of the sales tax began April 1, 2017. The sales tax is anticipated to exceed the original estimated amount of $177.8 million over the ten-year collection period. The proceeds of the tax will be used to upgrade police, fire, paramedic and 9-1-1 equipment, vehicles and facilities; fund streets and sidewalks; replace storm drains to prevent sinkholes; improve parks; repair recreation facilities; and repair or replace other City infrastructure. In 2024, voters approved the continuation of Measure P and the one-half cent sales tax increase on retail sales. The continuation of the sales tax is projected to generate $337 million over the next ten-year period.

The City has established a separate fund to track and account for income and expenses and appointed a Citizens' Oversight Committee ("COC") to ensure transparency in the use of Measure P Sales Tax funds.

Revenues

The fiscal year 2027 Proposed Budget reflects the allocation of approximately $30.9 million in Measure P sales tax revenues. These sales tax revenues are received in the City's General Fund, and then transferred into the Measure P Sales Tax Fund.

The following table reflects the Measure P Sales Tax revenues by category.

Measure P Fund Revenues

Category	FY 2026 Adopted	FY 2027 Proposed	Change	% Change
Transfers In	30,483,293	$ 30,902,065	418,772	1.4%
Total	**$ 30,483,293**	**$ 30,902,065**	**$ 418,772**	**1.4%**

Expenditures

The fiscal year 2027 Proposed Measure P Sales Tax Fund budget includes approximately $15.7 million in expenditures for other public facilities, sports courts and fields, park infrastructure, traffic signal system, other public infrastructure, equipment, fleet purchases, police communication & dispatch system, other public safety and debt service. To follow are the major categories as noted within the adopted Expenditure Plan:

The following table provides the breakdown of the Measure P expenditures by project category.

Measure P Fund Expenditures

Project		FY 2027 Proposed
Fire Vehicles	$	810,050
Police Vehicles	$	633,733
Fire Equipment	$	1,747,090
Police Equipment	$	37,739
Police Communications & Dispatch System	$	581,385
Other Public Facilities	$	1,433,334
Park Infrastructure	$	500,000
Sports Courts and Fields	$	1,800,000
Citywide Network Replacement	$	433,135
Fire Response Vehicles	$	137,950
Total Project Expenditures	**$**	**8,114,416**
Administrative Expenses	$	33,600
Annual Debt Service Payments	$	7,507,500
Total Expenditures	**$**	**15,655,516**

2016 MEASURE P SALES TAX FUND (220)

Fund Summary

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Expenditures					
Supplies and Services	264,385	1,123,211	2,063,328	2,391,964	328,636
Other Expenses	1,285,167	942,923	950,238	137,950	(812,288)
Other Capital	3,681,197	4,064,857	2,913,017	1,443,783	(1,469,234)
Transfers Out	7,518,029	7,518,139	7,515,696	7,515,350	(346)
CIP Project Expenditures	8,007,407	10,547,099	3,415,132	4,166,469	751,337
Non-CIP Project Expenditures	131,468	110,766	100,000	-	(100,000)
Total Expenditures	**$ 20,887,654**	**$ 24,306,994**	**$ 16,957,411**	**$ 15,655,516**	**$ (1,301,895)**
Revenues					
Use of Money and Property	799,940	1,184,961	-	-	-
Other Revenue	108,745	156,067	-	-	-
Transfers In	29,183,788	29,405,839	30,483,293	30,902,065	418,772
Total Revenues	**$ 30,092,472**	**$ 30,746,867**	**$ 30,483,293**	**$ 30,902,065**	**$ 418,772**
Net Fund Activity	**$ (9,204,819)**	**$ (6,439,873)**	**$ (13,525,882)**	**$ (15,246,549)**	**$ (1,720,667)**



SUMMARY TABLES

Fund Appropriations by Department and Expenditure Category

Schedule of Revenues

Authorized Positions by Department

FUND APPROPRIATIONS BY DEPARTMENT AND EXPENDITURE CATEGORY

EXPENDITURES BY DEPARTMENT/CATEGORY

	Department / Fund	Personnel Services	Supplies & Services	Utilities	Other Expenses	Other Capital	Internal Service Charges	Transfers Out	CIP Projects	Non-CIP Projects	Total FY 2027
100	**General Fund**										
01	City Council	1,807,072	106,321	578	-	3,190	-	-	-	-	1,917,161
02	Boards & Commissions	-	15,618	-	-	-	-	-	-	-	15,618
03	City Clerk	1,797,087	585,810	459	-	-	-	-	-	-	2,383,356
04	City Attorney	3,841,354	509,505	1,081	-	4,948	-	-	-	-	4,356,888
05	Administration	3,452,709	373,756	672	-	-	-	-	-	-	3,827,137
06	Information Technology	3,519,045	2,035,295	3,447	-	87,890	991	-	-	-	5,646,668
07	Human Resources	3,644,662	865,990	1,979	-	2,500	-	-	-	-	4,515,131
08	Finance	5,544,846	793,851	1,781	-	3,573	52	-	-	-	6,344,103
09	Non-Departmental	674,350	11,826,507	-	2,178,137	-	-	95,541,557	-	-	110,220,551
10	Animal Services	3,805,607	445,047	82,105	4,879	-	61,085	-	-	-	4,398,723
11	Economic Development	747,839	1,235,031	517	-	-	-	-	-	-	1,983,387
12	Development Services	3,335,971	407,501	1,833	64,423	-	26,806	-	-	-	3,836,534
13	Engineering/Capital Projects	10,253,757	483,026	1,789,679	95,000	5,000	211,829	-	-	-	12,838,291
14	Police	61,581,639	3,524,377	1,056,748	271,214	25,000	1,589,802	253	-	-	68,049,033
15	Fire	41,850,867	2,059,554	331,326	-	-	1,522,487	62,048	-	-	45,826,282
16	Public Works	17,648,790	5,961,419	4,685,527	11,400	3,000	1,343,147	-	-	-	29,653,283
17	Parks and Recreation	5,123,724	1,114,297	696,756	301,739	26,423	38,452	-	-	-	7,301,391
18	Library	3,777,765	586,938	439,106	2,702	-	7,986	210,926	-	-	5,025,423
19	Housing & Homeless Services	-	-	-	-	-	-	-	-	-	-
100	**General Fund Total**	**172,407,084**	**32,929,843**	**9,093,594**	**2,929,494**	**161,524**	**4,802,637**	**95,814,784**	**-**	**-**	**318,138,960**
105	Bayfront Lease Revenue	-	-	-	16,541,625	-	-	-	-	-	16,541,625
111	Millenia Building	-	2,046,310	-	-	-	-	-	-	-	2,046,310
210	2024 Measure P Sales Tax	-	-	-	-	-	-	-	-	-	-
220	2016 Measure P Sales Tax	-	2,391,964	-	137,950	1,443,783	-	7,515,350	4,166,469	-	15,655,516
221	Transportation Grants-Gas Tax	275,585	-	-	-	-	-	5,175,895	11,670,624	-	17,122,104
222	2018 Measure A Sales Tax	31,029,582	2,485,404	75,841	1,218,195	69,936	259,364	2,439,997	-	-	37,578,319
227	Transportation Sales Tax	-	-	-	-	-	-	-	10,985,500	-	10,985,500
234	Advanced Life Support Program	1,131,901	253,300	-	-	-	29,522	1,890,068	-	-	3,304,791
241	Parking Meter	-	570,274	109,455	318,944	-	-	1,841	200,000	-	1,200,514
245	Traffic Safety	-	38,500	-	-	-	-	251,500	-	-	290,000
261	Park Benefit Fees	-	-	-	-	-	-	-	4,518,000	-	4,518,000
262	Public Benefit Contribution	-	-	-	270,000	-	-	-	-	-	270,000
264	Donations	-	-	-	131,500	-	-	-	-	-	131,500
269	Other Grants	75,069	-	-	393,333	-	-	-	-	-	468,402
270	Mobile Park Fee	-	28,000	-	37,000	-	-	-	-	-	65,000
271	Local Grants	5,359	1,794,227	-	-	700,000	-	-	-	-	2,499,586
272	Federal Grants	1,849,077	879,905	-	995,168	-	-	768,310	-	-	4,492,460

EXPENDITURES BY DEPARTMENT/CATEGORY

	Department / Fund	Personnel Services	Supplies & Services	Utilities	Other Expenses	Other Capital	Internal Service Charges	Transfers Out	CIP Projects	Non-CIP Projects	Total FY 2027
273	State Grants	1,349,168	460,261	-	1,589,097	-	2,968	55,254	-	-	3,456,748
282	Environmental Services	1,348,446	1,174,608	19,115	110,351	4,600	19,787	248,341	-	-	2,925,248
301	Storm Drain	-	359,531	-	6	-	-	319,365	600,000	-	1,278,902
311	CDBG Housing Program	-	-	-	25,000	-	-	-	-	75,000	100,000
313	Chula Vista Housing Authority	1,848,486	317,500	-	42,500	-	1,117	359,573	-	-	2,569,176
316	Public Educational & Govt Fee	-	296,347	-	-	168,500	-	-	-	-	464,847
318	RDA Successor Agency Fund	-	7,500	-	374,039	-	-	2,080,800	-	-	2,462,339
319	Housing Successor Agency	-	57,900	-	2,008,500	6,000	-	14,968	-	-	2,087,368
340	Section 115 Trust	-	152,955	-	-	-	-	12,250,000	-	-	12,402,955
341	Public Liability Trust	-	384,908	-	899,170	-	-	-	-	-	1,284,078
342	CFD 11-M Rolling Hills McM	-	199,237	26,236	45,045	-	-	-	-	-	270,518
343	CFD 12-M Otay Ranch Village 7	-	475,451	139,899	85,474	-	-	-	-	-	700,824
344	CFD 13-M Otay Ranch Village 2	-	1,666,097	828,625	290,083	-	-	1,278	-	-	2,786,083
345	CFD 12M Village 7 Otay Ranch	-	573,024	176,980	102,135	-	-	614	-	-	852,753
346	CFD 14M-A-EUC Millenia	-	107,402	5,624	178,164	-	-	-	-	-	291,190
347	CFD 14M-B-EUC Millenia	-	84,940	144,900	429,984	-	-	-	-	-	659,824
348	CFD 18M Village 3 Otay Ranch	-	632,991	458,948	153,204	-	-	2,555	-	-	1,247,698
349	CFD 19M Freeway Commercial 2	-	222,594	58,455	121,173	-	-	-	-	-	402,222
350	Bayfront Special Tax District	-	3,000	-	7,325,000	-	-	-	-	-	7,328,000
352	Bay Blvd Landscape District	-	295	6,000	4,177	-	-	-	-	-	10,472
353	Eastlake Maintenance Dist I	-	340,721	97,057	66,975	-	-	-	-	-	504,753
354	Open Space District #01	-	61,283	38,245	11,382	-	-	-	-	-	110,910
355	Open Space District #02	-	20,344	4,405	4,059	-	-	-	-	-	28,808
356	Open Space District #03	-	50,580	13,000	7,722	-	-	-	-	-	71,302
357	Open Space District #04	-	101,774	17,000	11,751	-	-	-	-	-	130,525
358	Open Space District #05	-	37,792	19,164	10,335	-	-	-	-	-	67,291
359	Open Space District #06	-	28,961	11,428	6,335	-	-	-	-	-	46,724
361	Open Space District #07	-	17,391	7,324	4,036	-	-	-	-	-	28,751
362	Open Space District #08	-	87,108	9,600	10,432	-	-	-	-	-	107,140
363	Open Space District #09	-	46,639	31,754	14,090	-	-	-	-	-	92,483
364	Open Space District #10	-	62,487	31,376	15,638	-	-	-	-	-	109,501
365	Open Space District #11	-	144,325	71,450	20,268	-	-	-	-	-	236,043
367	Open Space District #14	-	315,311	68,583	54,782	-	-	-	-	-	438,676
368	Open Space District #15	-	18,555	6,300	4,961	-	-	-	-	-	29,816
369	Open Space District #17	-	8,263	-	3,294	-	-	-	-	-	11,557
371	Open Space District #18	-	132,111	68,800	35,495	-	-	-	-	-	236,406
372	Open Space District #20	-	1,399,220	394,044	233,954	-	-	-	-	-	2,027,218
373	Open Space District #23	-	66,855	7,364	9,612	-	-	-	-	-	83,831
374	Open Space District #24	-	22,631	10,226	5,998	-	-	-	-	-	38,855
375	Open Space District #26	-	7,966	2,700	3,176	-	-	-	-	-	13,842
376	Open Space District #31	-	212,253	48,033	32,736	-	-	-	-	-	293,022

EXPENDITURES BY DEPARTMENT/CATEGORY

	Department / Fund	Personnel Services	Supplies & Services	Utilities	Other Expenses	Other Capital	Internal Service Charges	Transfers Out	CIP Projects	Non-CIP Projects	Total FY 2027
378	CFD 07M Eastlake Woods & Vista	-	767,605	155,400	185,408	-	-	958	-	-	1,109,371
379	CFD 08M Vlg 6 McMillin & OR	-	1,539,481	310,018	251,421	-	-	2,457	-	-	2,103,377
380	CFD 09M ORV II Brookfield-Shea	-	1,165,139	211,221	180,138	-	-	1,621	-	-	1,558,119
381	CFD 14M-2-EUC Millenia	-	125,908	6,603	209,134	-	-	-	-	-	341,645
382	CFD 99-2 Otay Ranch Vlg 1 West	-	880,426	212,235	136,963	-	-	1,204	-	-	1,230,828
383	Town Ctr Business Improv Dist	-	330,000	-	25	-	-	-	-	-	330,025
386	Otay Ranch Preserve	-	740,603	-	105,441	-	-	663	-	-	846,707
387	CFD 98-3 Sunbow 2	-	1,047,922	224,087	134,668	-	-	614	-	-	1,407,291
388	CFD 97-1 Otay Ranch	-	3,013,373	559,322	456,824	-	-	3,980	-	-	4,033,499
391	Central Garage Fund	1,925,483	4,186,378	198,136	94,415	-	27,093	110,401	-	-	6,541,906
398	Workers Compensation Fund	-	1,844,348	-	3,838,667	-	-	-	-	-	5,683,015
406	Chula Vista Muni Golf Course	1,563,639	-	-	1,836,192	200,000	-	-	-	-	3,599,831
407	Living Coast Discovery Center	-	4,313	188,383	-	-	15,497	-	-	-	208,193
408	Development Services Fund	9,539,648	1,806,353	4,267	1,289,721	75,000	52,899	2,254,404	-	-	15,022,292
409	CV Elite Athlete Training Ctr	-	167,132	-	56,332	-	-	-	-	-	223,464
410	Transport Enterprise	9,783,256	7,003,842	-	11,703	1,275,000	358,138	3,810,858	-	-	22,242,797
411	Sewer Income	-	-	-	-	-	-	2,693	-	-	2,693
413	Trunk Sewer Capital Reserve	-	-	-	150,000	-	-	85,563	-	-	235,563
414	Sewer Service Revenue	6,293,663	40,690,292	511	638,538	3,133,473	604,064	4,225,631	-	64,600	55,650,772
428	Sewer Facility Replacement	-	-	-	24	-	-	166,442	4,735,000	-	4,901,466
430	Sewer DIFs	-	120,000	-	757,490	-	-	2,408	-	-	879,898
442	CDBG Section 108 Loan	-	-	-	710,000	-	-	-	-	-	710,000
451	Long Term Debt - City of CV	-	4,581	-	15,773,690	-	-	-	-	-	15,778,271
453	Energy Conservation Loans	-	-	-	138,800	-	-	-	-	-	138,800
475	2014 COP Refunding	-	5,000	-	3,620,400	-	-	-	-	-	3,625,400
476	2015 Refunding COP	-	5,002	-	2,104,206	-	-	-	-	-	2,109,208
477	2016 Ref COP Civic Ctr/Nature	-	5,000	-	1,017,703	-	-	-	-	-	1,022,703
478	2016 LRRB PFDIF/COP	-	5,000	-	2,145,800	-	-	-	-	-	2,150,800
479	2017 CREBs LRBs	-	5,000	-	854,000	-	-	-	-	-	859,000
480	2017 Measure P LRBs	-	10,277	-	7,507,700	-	-	-	-	-	7,517,977
542	Drainage DIF	-	-	-	10,000	-	-	4,790	-	-	14,790
560	Public Facilities DIF	-	57,000	-	2,549,568	-	-	5,314,669	-	-	7,921,237
580	Pedestrian Bridge DIFs	-	-	-	95,500	-	-	7,212	-	-	102,712
590	Transportation DIFs	-	-	-	529,000	-	-	42,605	1,456,773	15,000	2,043,378
666	2016 TARBs	-	5,000	-	2,075,800	-	-	-	-	-	2,080,800
713	Capital Improvement Projects	-	-	-	-	-	-	1,434	-	200,000	201,434
715	Parkland Acquisition & DevFees	-	50,000	-	35,000	-	-	47,394	-	-	132,394
716	Western-Park Acquisition & Dev	-	-	-	335,000	-	-	3,267	-	-	338,267
717	Residential Construction Tax	-	-	-	-	-	-	480,852	-	-	480,852
736	Other Transportation Program	-	-	-	-	-	-	-	2,026,310	-	2,026,310

EXPENDITURES BY DEPARTMENT/CATEGORY										
Department / Fund	Personnel Services	Supplies & Services	Utilities	Other Expenses	Other Capital	Internal Service Charges	Transfers Out	CIP Projects	Non-CIP Projects	Total FY 2027
Other Funds Total	68,018,362	86,431,970	5,078,114	84,229,119	7,076,292	1,370,449	49,947,829	40,358,676	354,600	342,865,411
Grand Total, All Funds	240,425,446	119,361,813	14,171,708	87,158,613	7,237,816	6,173,086	145,762,613	40,358,676	354,600	661,004,371

SCHEDULE OF REVENUES

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
100 General Fund					
Property Taxes					
4001 Current Taxes Secured	43,721,029	45,422,557	49,581,985	50,315,811	733,826
4002 State Secured Unitary	1,103,216	1,159,524	1,214,982	1,355,233	140,251
4003 Current Taxes Unsecured	1,562,794	1,600,169	1,754,749	1,737,776	(16,973)
4004 Delinquent Taxes	37,776	249,666	230,216	244,029	13,813
4005 Prop Tax in Lieu	11,295	9,174	17,306	16,472	(834)
4006 Property Tax in Lieu of VLF	29,857,462	31,426,039	33,458,323	34,698,319	1,239,996
4007 Successor Agency Property Tax	2,130,161	3,043,897	3,090,476	3,201,163	110,687
4008 Tax Increment - Gaylord	-	403,472	2,543,000	1,783,000	(760,000)
4009 Tax in Lieu of VLF - Gaylord	-	138,417	-	910,000	910,000
4531 St Motor Vehicle Licenses	339,417	438,715	371,000	490,427	119,427
Property Taxes Total	**78,763,150**	**83,891,630**	**92,262,037**	**94,752,230**	**2,490,193**
Other Local Taxes					
4011 Sales and Use Taxes	48,105,110	48,138,247	49,946,901	50,741,127	794,226
4012 Sales Tax Pub Safety Augment	1,264,483	1,277,556	1,325,929	1,341,491	15,562
4015 Sales Tax - Measure P	29,388,328	29,614,399	30,837,928	31,261,572	423,644
4016 Sales Tax - Measure A	29,387,523	29,605,721	30,837,928	31,261,572	423,644
4017 Sales Tax - RV Park	14,789	10,962	15,000	15,000	-
4018 Sales Tax - Gaylord	-	-	1,287,000	1,420,000	133,000
4021 Franchise Fees	14,966,084	15,418,919	15,405,744	16,024,217	618,473
4031 Utility Taxes	3,607,996	3,728,455	3,660,895	3,712,619	51,724
4041 Business License Tax	1,134,005	1,171,940	1,216,684	1,202,434	(14,250)
4042 Business License Tax Penalty	44,650	43,865	-	42,428	42,428
4043 Cardroom Fees/Business License	840,224	858,988	1,109,373	1,091,214	(18,159)
4051 Transient Occupancy Taxes	6,970,714	7,345,824	9,150,066	7,460,685	(1,689,381)
4052 Short-Term Rentals TOT	686,446	649,987	707,039	679,662	(27,377)
4053 RV Park TOT	688,298	664,828	854,000	701,879	(152,121)
4054 TOT - Gaylord	-	617,766	11,029,000	10,346,026	(682,974)
4071 Real Property Transfer Tax	1,217,183	1,370,418	1,569,445	1,475,278	(94,167)
4111 Cannabis Excise Tax	3,218,001	2,941,456	3,314,541	2,771,800	(542,741)
Other Local Taxes Total	**141,533,834**	**143,459,331**	**162,267,473**	**161,549,004**	**(718,469)**
Licenses & Permits					
4201 Animal Licenses	144,450	155,479	142,800	171,417	28,617
4202 Bicycle Licenses	643	101	-	111	111
4204 Cannabis Compliance Insp Fee	288,386	263,508	235,841	225,677	(10,164)
4211 Building Permits	198,643	162,616	202,459	169,398	(33,061)
4215 Utility Permits	243,540	191,880	51,000	211,548	160,548
4221 Fire Permits	625,934	641,235	624,433	706,983	82,550
4222 Security Alarm Permits	185,108	188,771	245,993	208,110	(37,883)
4223 Housing Permits	561,225	566,382	507,589	583,727	76,138
4224 Parking Permits	8,544	10,570	8,202	11,652	3,450
Licenses & Permits Total	**2,256,473**	**2,180,542**	**2,018,317**	**2,288,623**	**270,306**
Fines and Penalties					
4301 Negligent Veh. Impound Proc. Fee	390,162	415,448	234,190	430,230	196,040

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
4302 Code Enforcement Violations	55,223	56,754	281,521	58,782	(222,739)
4312 False Alarm Penalty	102,282	111,042	115,820	114,998	(822)
4314 Ordinance Violation Fines	90,752	92,253	130,200	84,368	(45,832)
4331 Parking Citation	372,771	443,505	370,291	759,309	389,018
4341 Library Fines	22,026	19,145	-	19,846	19,846
Fines and Penalties Total	**1,033,216**	**1,138,147**	**1,132,022**	**1,467,533**	**335,511**
Use of Money & Property					
4401 Investment Earnings City Pool	2,134,993	2,724,221	1,854,124	2,604,481	750,357
4402 Investment Earnings Others	182,641	2,211,290	68,000	95,519	27,519
4421 Sale of Other Personal Prop	14,134	15,044	-	-	-
4431 Coin Operated Machine Revenue	28,069	28,978	36,620	38,186	1,566
4433 Film Video Insurance Charge	1,237	1,060	1,650	1,721	71
4442 Rental Leases Picnic Shelters	425,595	446,473	466,565	486,512	19,947
4443 Rentals Leases Baseball Fields	350,043	323,296	307,833	321,008	13,175
4446 Rentals Leases Land Space	312,985	215,490	316,587	40,518	(276,069)
4447 Rental Telecom Site Lic. Fee	1,436,563	1,507,508	1,479,660	1,389,138	(90,522)
4461 Rental Leases P R Centers	1,098,337	1,063,234	999,868	1,042,661	42,793
4462 Rentals Leases Buildings	298,441	114,434	102,828	-	(102,828)
Use of Money & Property Total	**6,283,035**	**8,651,028**	**5,633,735**	**6,019,744**	**386,009**
Revenue from Other Agencies					
4503 PD State Grant RATT	376,298	364,419	335,000	386,612	51,612
4511 State Grant	238,354	294,096	407,346	324,241	(83,105)
4521 State Homeowners Prop.Tax Relief	207,507	205,148	228,246	226,175	(2,071)
4551 Reimb. State Mandated Costs	50	90,800	-	-	-
4552 Reimb. Human Services Agen.	18,127	24,331	12,500	26,825	14,325
4602 PD Fed Grant - HIDTA (CBAG)	155,091	-	117,084	-	(117,084)
4603 PD Fed Grant-HIDTA Task Force	142,500	179,144	287,000	174,000	(113,000)
4611 Federal Grant - Other	119,916	108,097	56,356	103,028	46,672
4621 PD POST Reimb. Prog	40,946	49,330	35,000	63,986	28,986
4701 Grant - Other Agency	21,535	5,000	-	27,232	27,232
4711 Contributions - Other Agencies	-	19,700	-	-	-
Revenue from Other Agencies Total	**1,320,324**	**1,340,065**	**1,478,532**	**1,332,099**	**(146,433)**
Charges for Services					
4751 Planning Fees	-	17,740	3,528	5,134	1,606
4752 Dev Fees - Deposit Based	1,421,618	1,367,445	1,553,072	1,424,477	(128,595)
4761 Sale of Maps & Publication	5,080	11,730	1,739	2,531	792
4763 Passport Fees	511,752	568,834	554,156	603,476	49,320
4764 Lien Release Fees	875	4,400	750	1,092	342
4765 Document Certification Fees	-	15	-	-	-
4766 Lien Release Fees	828	(41)	-	-	-
4771 Plan Checking Fees	273,984	278,574	201,784	293,664	91,880
4781 Engineering Fees	169,813	147,531	261,732	162,640	(99,092)
4782 Fire Construction Fees	623,781	524,066	486,814	577,783	90,969
4784 State Mobilehome Park Act Fee	49,656	56,025	48,998	71,309	22,311
4785 Microfilming Fees	1,314	1,586	428	623	195

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
4901 National City - Impounds	3,680	9,320	10,050	14,626	4,576
4902 Imperial Beach - Impounds	633	3,320	-	-	-
4903 Lemon Grove - Impounds	1,080	2,725	4,590	6,680	2,090
4911 Port District Fees	1,440,413	1,942,286	1,422,489	2,070,148	647,659
4912 Bayfront Fire Station Fees	-	-	2,293,999	2,887,686	593,687
4951 Swimming Pool Fees	319,595	348,768	453,624	530,650	77,026
4952 Recreation Program Fees	1,025,766	1,026,701	971,107	1,156,002	184,895
4953 Other Recreation Fees	244,706	198,392	30,278	85,420	55,142
4955 Norman Park Ctr Prog Fees	15	30	-	-	-
4961 Special Interest Class Fees	711,752	929,392	767,483	1,132,918	365,435
4971 Tow Referral Fee	198,662	186,875	200,924	206,027	5,103
5061 Special Police Department Serv	45,310	49,002	53,463	77,805	24,342
5062 Police Reimbursements	2,279,757	2,389,446	2,036,642	2,634,395	597,753
5064 Witness Fee	1,375	-	510	-	(510)
5065 City Staff Time & Cost Recover	819,993	232,425	306,515	281,247	(25,268)
5066 Live Scan Services	11,200	16,442	30,150	43,878	13,728
5201 Animal Shelter Fees	138,978	206,306	284,616	227,453	(57,163)
5220 Measure P Reimbursements	198,864	651,500	461,760	718,269	256,509
5222 Measure A Reimbursements	981,151	986,980	1,152,724	1,158,828	6,104
5231 Traffic Control Plan Fee	159,685	135,555	43,165	62,820	19,655
5241 Distressed Property Mgt Fee	-	350	3,060	4,453	1,393
5251 Special Event Fees	1,500	50,454	3,060	103,393	100,333
5252 Block Party Fees	450	200	510	742	232
5253 Professional Filming Fees	150	3,450	1,530	2,227	697
Charges for Services Total	**11,643,416**	**12,347,824**	**13,645,250**	**16,548,396**	**2,903,146**
Other Revenue					
5301 Reimb. - DIF	-	708	44,672	16,119	(28,553)
5331 Reimb. - RDA Housing	46	392	-	-	-
5341 Reimb. - Open Space Dist	414,604	389,271	403,168	405,030	1,862
5342 Reimb. - Assessment Dist	6,314	6,692	6,949	6,675	(274)
5343 Reimb. - Comm Fac Distr	2,021,452	1,999,603	1,938,493	2,142,701	204,208
5351 Reimb. - CIP Projects	4,085,087	5,426,774	4,682,112	5,592,783	910,671
5352 Reimb. - DIF CIP	571,752	569,635	797,692	598,268	(199,424)
5361 Reimb. - CDBG Admin	-	3,213	5,025	1,813	(3,212)
5362 Reimb. - HOME Prog	413	525	-	-	-
5363 Reimb. - CDBG CIP	171,764	119,715	111,555	111,535	(20)
5364 Reimb. - CDBG Others	46,276	72,155	50,350	50,350	-
5365 Reimb. - ESG Program	-	300	-	-	-
5371 Reimb. - Other	4,993,795	5,820,556	1,014,420	3,997,644	2,983,224
5372 Reimb. - Other City Funds	143,395	134,709	332,511	105,837	(226,674)
5373 Reimb. - Parking Meter	89,262	91,617	89,260	89,260	-
5463 Recoveries on Damaged Property	403,070	184,828	105,525	203,727	98,202
5481 Entertainment Facility Contrib.	1,025,966	947,886	1,005,000	1,044,798	39,798
5491 P.Y. Revenue	4,197	-	-	-	-
5492 Cash Overage	4,533	17,181	-	-	-
5501 Donations	10,548	-	-	-	-
5511 Rebates/Refunds	75,094	107,548	85,425	85,425	-

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
5521 Miscellaneous Revenues	240,642	435,371	1,248,055	498,055	(750,000)
5522 Litigation Recovery	538,340	150,000	-	-	-
5523 City Administration Fee	316,050	529,821	237,261	94,741	(142,520)
5651 Service Charge - A/R	7,107	17,552	6,681	6,681	-
5656 Service Chg - Returned Cks	880	575	1,382	499	(883)
5702 Sales - Food/Beverage	6,053	2,578	1,206	1,809	603
5703 Sales - Supplies	-	-	7,236	-	(7,236)
Other Revenue Total	**15,176,640**	**17,029,205**	**12,173,978**	**15,053,750**	**2,879,772**
Transfers In					
5999 Transfers In	32,484,011	24,975,706	14,998,557	19,127,581	4,129,024
Transfers In Total	**32,484,011**	**24,975,706**	**14,998,557**	**19,127,581**	**4,129,024**
100 GENERAL FUND Total	**290,494,099**	**295,013,478**	**305,609,901**	**318,138,960**	**12,529,059**
105 Bayfront Lease Revenue					
5999 Transfers In	1,952,914	3,122,767	17,053,941	16,541,625	(512,316)
105 Bayfront Lease Revenue Total	**1,952,914**	**3,122,767**	**17,053,941**	**16,541,625**	**(512,316)**
111 Millenia Building					
4462 Rentals Leases Buildings	-	-	-	15,001	15,001
5371 Reimb - Other	-	-	-	60,181	60,181
5999 Transfers In	-	-	-	1,971,128	1,971,128
111 Millenia Building Revenue Total	**-**	**-**	**-**	**2,046,310**	**2,046,310**
210 2024 Measure P Sales Tax					
5999 Transfers In	-	-	-	7,725,516	7,725,516
210 2024 Measure P Sales Tax Revenue Total	**-**	**-**	**-**	**7,725,516**	**7,725,516**
220 2016 Measure P Sales Tax					
4401 Investment Earnings City Pool	799,940	1,184,961	-	-	-
5371 Reimb - Other	31,140	-	-	-	-
5463 Recoveries on Damaged Property	77,605	156,067	-	-	-
5999 Transfers In	29,183,788	29,405,839	30,483,293	23,176,549	(7,306,744)
220 2016 Measure P Sales Tax Total	**30,092,473**	**30,746,867**	**30,483,293**	**23,176,549**	**(7,306,744)**
221 Transportation Grants-Gas Tax					
4401 Investment Earnings City Pool	574,912	993,220	-	-	-
4522 St Gas Tax Section 2105	1,666,965	1,728,703	1,705,925	1,839,614	133,689
4523 St Gas Tax Section 2106	1,096,671	1,145,642	1,125,595	1,186,466	60,871
4524 St Gas Tax Section 2107	2,256,382	2,293,276	2,331,377	2,459,984	128,607
4525 St Gas Tax Section 2107 5	10,000	10,000	10,000	10,000	-
4526 St Gas Tax Section 2103	2,499,609	2,658,198	2,440,078	2,751,106	311,028
4527 St Gas Tax RMRA	7,091,090	7,593,110	7,032,370	7,895,697	863,327
5220 Measure P Reimbursements	525	3,297	-	-	-
5351 Reimb - CIP Projects	-	7,452	-	-	-
5371 Reimb - Other	18,675	-	-	-	-
5999 Transfers In	1,500	-	2,000	-	(2,000)

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
221 Transportation Grants-Gas Tax Total	**15,216,329**	**16,432,898**	**14,647,345**	**16,142,867**	**1,495,522**
222 2018 Measure A Sales Tax					
4402 Investment Earnings Others	40,335	45,569	47,000	25,000	(22,000)
4601 PD Fed Grant-Cops Univ Hiring	83,334	-	-	-	-
5062 Police Reimbursements	436	-	-	-	-
5371 Reimb - Other	328	606,324	-	-	-
5372 Reimb - Other City Funds	-	-	63,372	63,372	-
5521 Miscellaneous Revenues	23,000	-	-	-	-
5999 Transfers In	29,383,513	29,638,859	30,821,679	31,240,451	418,772
222 2018 Measure A Sales Tax Total	**29,530,946**	**30,290,752**	**30,932,051**	**31,328,823**	**396,772**
223 Utility Tax Settlement					
4401 Investment Earnings City Pool	2,750	3,506	-	-	-
223 Utility Tax Settlement Total	**2,750**	**3,506**	**-**	**-**	**-**
225 CPF Benefit Funds					
4401 Investment Earnings City Pool	49,215	79,541	-	-	-
5390 Other Contributions	2,430,093	-	-	-	-
225 CPF Benefit Funds Total	**2,479,308**	**79,541**	**-**	-	-
227 Transportation Sales Tax					
4013 Sales Tax for Transportation	3,939,799	8,184,944	6,673,500	10,985,500	4,312,000
4401 Investment Earnings City Pool	1,841	5,651	-	-	-
5371 Reimb - Other	63,128	-	-	-	-
227 Transportation Sales Tax Total	**4,004,768**	**8,190,595**	**6,673,500**	**10,985,500**	**4,312,000**
234 Advanced Life Support Program					
5371 Reimb - Other	174,874	173,605	-	-	-
5999 Transfers In	2,217,647	3,007,929	3,019,996	3,019,996	-
234 Advanced Life Support Program Total	**2,392,521**	**3,181,534**	**3,019,996**	**3,019,996**	**-**
241 Parking Meter					
4231 Parking Permits Space Rental	41,040	32,373	42,000	42,000	-
4331 Parking Citation	285,718	287,063	295,200	295,200	-
4401 Investment Earnings City Pool	38,403	44,257	-	-	-
4421 Sale of Other Personel Prop	219	-	-	-	-
4444 Parking Meters On Street	288,551	384,092	461,103	461,103	-
4445 Parking Meters Off Street	154,587	177,141	278,200	278,200	-
5521 Miscellaneous Revenues	2,701	4,026	-	-	-
5492 Cash Overage	12	15	-	-	-
241 Parking Meter Total	**811,231**	**928,967**	**1,076,503**	**1,076,503**	**-**
243 Town Center I Parking District					
4401 Investment Earnings City Pool	6,973	8,838	-	-	-
5391 Town Ctr I in Lieu Parking	13,125	-	-	-	-
243 Town Center I Parking District Total	**20,098**	**8,838**	**-**	**-**	**-**

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
245 Traffic Safety					
4313 Vehicle Code Fines	289,954	291,852	290,000	290,000	-
4401 Investment Earnings City Pool	3,177	(1,260)	-	-	-
245 Traffic Safety Total	**293,131**	**290,592**	**290,000**	**290,000**	**-**
250 National Opioid Settlemnt					
4401 Investment Earnings City Pool	11,534	44,824	-	-	-
5521 Miscellaneous Revenues	46,781	359,492	-	-	-
250 National Opioid Settlement	**58,315**	**404,316**	**-**	**-**	**-**
256 Asset Seizure					
4401 Investment Earnings City Pool	2	-	-	-	-
5999 Transfers In	464	-	-	-	-
256 Asset Seizure Total	**466**	**-**	**-**	**-**	**-**
260 Transp Fair Share Dev Contrib					
4401 Investment Earnings City Pool	1,441	1,837	-	-	-
260 Transp Fair Share Dev Contrib Total	**1,441**	**1,837**	**-**	**-**	**-**
261 Park Benefit Fees					
4401 Investment Earnings City Pool	2,390	87,231	-	-	-
5385 Developer Contributions	4,123,080		-	-	-
261 Park Benefit Fees Total	**4,125,470**	**87,231**	**-**	**-**	**-**
262 Public Benefit Contribution					
4401 Investment Earnings City Pool	13,919	23,514	-	-	-
5385 Developer Contributions	(18,197)	-	-	-	-
5390 Other Contributions	58,100	94,413	-	-	-
262 Public Benefit Contribution Total	**53,822**	**117,927**	**-**	**-**	**-**
263 Econ Dev Developer Contrib					
4401 Investment Earnings City Pool	239,292	182,336	-	-	-
5385 Developer Contributions	7,000,000	-	-	-	-
263 Econ Dev Developer Contrib Total	**7,239,292**	**182,336**	**-**	**-**	**-**
264 Donations					
4401 Investment Earnings City Pool	18,568	-	-	-	-
5501 Donations	471,744	390,892	-	131,500	131,500
264 Donations Total	**490,312**	**390,892**	**-**	**131,500**	**131,500**
267 Permanent Endowments					
4401 Investment Earnings City Pool	341	435	-	-	-
267 Permanent Endowments Total	**341**	**435**	**-**	**-**	**-**
268 American Rescue Plan Act 2021					

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
4401 Investment Earnings City Pool	1,069,018	20,968	-	-	-
4446 Rentals Leases Land Space	25,000	25,000	-	-	-
4610 Federal Grant Project Revenue	1,097	-	-	-	-
4624 American Rescue Plan 2021	34,219,397	13,051,307	-	-	-
268 American Rescue Plan Act 2021 Total	**35,314,512**	**13,097,275**	**-**	**-**	**-**
269 Other Grants					
4401 Investment Earnings City Pool	34,430	42,006	-	-	-
4701 Grant - Other Agency	35,465	11,368	-	60,000	60,000
4710 Other Agency Grant Project Rev	197,129	1,162,997	-	333,333	333,333
4711 Contributions - Other Agencies	52,486	91,678	75,000	75,000	-
5065 City Staff Time & Cost Recover	37,225	116,325	-	-	-
269 Other Grants Total	**356,735**	**1,424,374**	**75,000**	**468,333**	**393,333**
270 Mobile Park Fee					
5065 City Staff Time & Cost Recover	23,670	11,801	65,000	65,000	-
270 Mobile Park Fee Total	**23,670**	**11,801**	**65,000**	**65,000**	**-**
271 Local Grants					
4401 Investment Earnings City Pool	108,936	131,500	-	-	-
4441 Pay Phones Revenue	-	48	-	-	-
4511 State Grant	-	-	23,564	5,000	(18,564)
4711 Contributions - Other Agencies	71,025	24,335	-	-	-
5524 Confiscated Funds	38,289	19,043	10,000	10,000	-
271 Local Grants Total	**218,250**	**174,926**	**33,564**	**15,000**	**(18,564)**
272 Federal Grants					
4401 Investment Earnings City Pool	173,133	82,493	-	-	-
4402 Investment Earnings Others	142,368	26,068	-	-	-
4446 Rentals Leases Land Space	14,081	-	-	-	-
4602 PD Fed Grant - HIDTA (CBAG)	1,668,528	2,589,934	2,558,531	974,577	(1,583,954)
4604 PD Fed Grant - OTS	669,146	799,099	156,257	156,257	-
4610 Federal Grant Project Revenue	4,079,685	92,458	776,905	796,905	20,000
4611 Federal Grant - Other	8,941,611	8,393,743	3,967,741	1,203,261	(2,764,480)
4612 PD DOJ	455,920	78,584	100,000	100,000	-
4613 PD Treasury	-	-	100,000	100,000	-
5062 Police Reimbursements	95,779	14,757	158,216	-	(158,216)
5453 Loan Repayments	55,195	2	-	-	-
5463 Recoveries on Damaged Property	23,009	-	-	-	-
5999 Transfers In	108,033	55,438	55,548	-	(55,548)
272 Federal Grants Total	**16,426,488**	**12,132,576**	**7,873,198**	**3,331,000**	**(4,542,198)**
273 State Grants					
4401 Investment Earnings City Pool	436,164	62,190	-	-	-
4501 State Grant SLESF	795,559	834,127	746,490	746,490	-
4510 State Grant Project Revenue	4,933,052	2,191,912	-	1,538,067	1,538,067
4511 State Grant	22,281,794	5,198,562	1,338,396	1,032,555	(305,841)

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
4711 Contributions - Other Agencies	51	-	-	-	-
5999 Transfers In	6,500	-	-	-	-
273 State Grants Total	**28,453,120**	**8,286,791**	**2,084,886**	**3,317,112**	**1,232,226**
282 Environmental Services					
4752 Dev Fees - Deposit Based	10,926	16,954	-	14,219	14,219
5221 Trash/Recyc. AB939 Admin Fee	1,942,912	2,091,340	1,863,327	2,162,764	299,437
5351 Reimb - CIP Projects	386	930	-	-	-
5371 Reimb - Other	87,843	247,515	110,000	310,915	200,915
5372 Reimb - Other City Funds	187,881	9,356	29,726	3,050	(26,676)
5521 Miscellaneous Revenues	-	11,536	-	-	-
5999 Transfers In	4,000	-	7,000	-	(7,000)
282 Environmental Services Total	**2,233,948**	**2,377,631**	**2,010,053**	**2,490,948**	**480,895**
301 Storm Drain					
4321 Storm Drain Ord Violation Fee	-	700	5,000	5,000	-
4401 Investment Earnings City Pool	76,385	100,851	-	-	-
5011 Storm Drain Fees	612,769	638,378	661,384	661,384	-
5651 Service Charge - A/R	2,924	3,064	-	-	-
5999 Transfers In	9,700	-	-	-	-
301 Storm Drain Total	**701,778**	**742,993**	**666,384**	**666,384**	**-**
311 CDBG Housing Program					
4611 Federal Grant - Other	-	464,987	100,000	100,000	-
5453 Loan Repayments	-	10,317	-	-	-
311 CDBG Housing Program Total	**-**	**475,304**	**100,000**	**100,000**	**-**
313 Chula Vista Housing Authority					
4401 Investment Earnings City Pool	151,878	197,884	-	-	-
4402 Investment Earnings Others	28,289	130,686	-	-	-
4752 Dev Fees - Deposit Based	3,001	1,927	-	-	-
5065 City Staff Time & Cost Recover	30,899	29,700	1,448,286	1,448,286	-
5242 Bond Administrative Fees	253,895	277,277	323,094	323,094	-
5331 Reimb - RDA Housing	69,290	637,450	-	-	-
5332 Reimb - CHIP	16,718	21,799	25,000	25,000	-
5361 Reimb - CDBG Admin	372,369	370,932	419,735	419,735	-
5362 Reimb - HOME Prog	74,676	205,146	86,630	86,630	-
5364 Reimb - CDBG Others	-	-	50,000	50,000	-
5365 Reimb - ESG Program	6,738	15,890	1,042	1,042	-
5371 Reimb - Other	580,659	147,463	20,000	20,000	-
5372 Reimb - Other City Funds	39,261	34,342	45,000	45,000	-
5453 Loan Repayments	561,400	722,847	-	-	-
5651 Service Charge - A/R	196	52	-	-	-
5999 Transfers In	1,000	135,103	307,043	171,679	(135,364)
313 Chula Vista Housing Authority Total	**2,190,269**	**2,928,498**	**2,725,830**	**2,590,466**	**(135,364)**
316 Public Educational & Govt Fee					
4022 Public Educational & Govt. Fee	371,377	336,426	488,000	488,000	-

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
5371 Reimb - Other	485,140	-	-	-	-
316 Public Educational & Govt Fee Total	**856,517**	**336,426**	**488,000**	**488,000**	**-**
318 RDA Successor Agency Fund					
4005 Prop Tax in Lieu	318,349	324,716	331,211	337,835	6,624
4081 Property Tax Increment TCI	1,254,397	378,151	411,458	246,021	(165,437)
4082 Property Tax Increment Bayfront	1,164,912	329,448	322,648	615,944	293,296
4083 Prop Tax Increment Southwest	1,873,181	607,733	663,650	384,611	(279,039)
4084 Property Tax Increment TC II	472,976	156,343	171,981	98,712	(73,269)
4085 Property Tax Increment Otay VI	1,196,557	365,736	397,905	234,842	(163,063)
4086 Prop Tax Increment Merged Proj	1,638,032	515,973	562,710	348,077	(214,633)
4401 Investment Earnings City Pool	124,269	99,824	-	-	-
5453 Loan Repayments	-	98,451	-	-	-
318 RDA Successor Agency Fund Total	**8,042,673**	**2,876,375**	**2,861,563**	**2,266,042**	**(595,521)**
319 Housing Successor Agency					
4401 Investment Earnings City Pool	336,086	441,213	-	-	-
4402 Investment Earnings Others	476,030	107,304	200,000	200,000	-
4446 Rentals Leases Land Space	11,799	33,429	15,000	15,000	-
5453 Loan Repayments	148,738	154,182	255,000	255,000	-
319 Housing Successor Agency Total	**972,653**	**736,128**	**470,000**	**470,000**	**-**
340 Section 115 Trust					
4401 Investment Earnings City Pool	94,212	152,047	-	-	-
4403 Trustee Investment Earnings	1,315,765	1,935,323	-	-	-
5999 Transfers In	11,500,446	8,992,371	5,843,247	2,633,935	(3,209,312)
340 Section 115 Trust Total	**12,910,423**	**11,079,741**	**5,843,247**	**2,633,935**	**(3,209,312)**
341 Public Liability Trust					
5065 City Staff Time & Cost Recover	137	-	-	-	-
5371 Reimb - Other	135,662	2,090,404	-	-	-
5999 Transfers In	2,625,313	1,973,671	1,284,078	1,284,078	-
341 Public Liability Trust Total	**2,761,112**	**4,064,075**	**1,284,078**	**1,284,078**	**-**
342 CFD 11-M Rolling Hills McM					
4401 Investment Earnings City Pool	15,933	22,653	-	-	-
5511 Rebates/Refunds	130	172	-	-	-
5601 District Assessments	230,529	231,157	236,558	250,110	13,552
342 CFD 11-M Rolling Hills McM Total	**246,592**	**253,982**	**236,558**	**250,110**	**13,552**
343 CFD 12-M Otay Ranch Village 7					
4401 Investment Earnings City Pool	33,682	44,724	-	-	-
5601 District Assessments	593,547	624,054	628,805	664,822	36,017
343 CFD 12-M Otay Ranch Village 7 Total	**627,229**	**668,778**	**628,805**	**664,822**	**36,017**
344 CFD 13-M Otay Ranch Village 2					
4401 Investment Earnings City Pool	106,223	163,495	-	-	-
5601 District Assessments	1,858,299	2,542,571	2,587,175	3,623,095	1,035,920

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
344 CFD 13-M Otay Ranch Village 2 Total	**1,964,522**	**2,706,066**	**2,587,175**	**3,623,095**	**1,035,920**
345 CFD 12M Village 7 Otay Ranch					
4401 Investment Earnings City Pool	41,098	50,094	-	-	-
5601 District Assessments	669,365	694,109	706,039	746,476	40,437
345 CFD 12M Village 7 Otay Ranch Total	**710,463**	**744,203**	**706,039**	**746,476**	**40,437**
346 CFD 14M-A-EUC Millenia					
4401 Investment Earnings City Pool	25,049	35,046	-	-	-
5601 District Assessments	330,157	344,142	349,074	369,071	19,997
346 CFD 14M-A-EUC Millenia Total	**355,206**	**379,188**	**349,074**	**369,071**	**19,997**
347 CFD 14M-B-EUC Millenia					
4401 Investment Earnings City Pool	22,932	33,605	-	-	-
5601 District Assessments	-	647,330	647,330	648,150	820
5999 Transfers In	646,542	-	-	-	-
347 CFD 14M-B-EUC Millenia Total	**669,474**	**680,935**	**647,330**	**648,150**	**820**
348 CFD 18M Village 3 Otay Ranch					
4401 Investment Earnings City Pool	204,728	305,574	-	-	-
5601 District Assessments	1,952,279	2,081,171	2,105,623	2,369,693	264,070
348 CFD 18M Village 3 Otay Ranch Total	**2,157,007**	**2,386,745**	**2,105,623**	**2,369,693**	**264,070**
349 CFD 19M Freeway Commercial 2					
4401 Investment Earnings City Pool	32,427	49,862	-	-	-
5601 District Assessments	310,068	345,584	351,399	372,565	21,166
349 CFD 19M Freeway Commercial 2 Total	**342,495**	**395,446**	**351,399**	**372,565**	**21,166**
350 Bayfront Special Tax District					
4401 Investment Earnings City Pool	6,592	6,896	-	-	-
5601 District Assessments	523,929	851,265	6,689,000	7,328,000	639,000
350 Bayfront Special Tax District Total	**530,521**	**858,161**	**6,689,000**	**7,328,000**	**639,000**
351 Town Center Landscape Dist I					
4401 Investment Earnings City Pool	742	946	-	-	-
351 Town Center Landscape Dist I Total	**742**	**946**	**-**	**-**	**-**
352 Bay Blvd Landscape District					
4401 Investment Earnings City Pool	1,763	2,430	-	-	-
5601 District Assessments	12,783	12,780	13,005	13,245	240
352 Bay Blvd Landscape District Total	**14,546**	**15,210**	**13,005**	**13,245**	**240**
353 Eastlake Maintenance Dist I					
4401 Investment Earnings City Pool	22,245	30,662	-	-	-
5601 District Assessments	379,737	451,935	458,446	481,066	22,620
5999 Transfers In	54,226	-	-	-	-
353 Eastlake Maintenance Dist I Total	**456,208**	**482,597**	**458,446**	**481,066**	**22,620**

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
354 Open Space District #01					
4401 Investment Earnings City Pool	2,744	4,025	-	-	-
5601 District Assessments	99,539	103,277	105,071	111,097	6,026
354 Open Space District #01 Total	**102,283**	**107,302**	**105,071**	**111,097**	**6,026**
355 Open Space District #02					
4401 Investment Earnings City Pool	184	412	-	-	-
5601 District Assessments	17,369	17,835	18,446	19,507	1,061
5999 Transfers In	-	9,300	9,300	9,300	-
355 Open Space District #02 Total	**17,553**	**27,547**	**27,746**	**28,807**	**1,061**
356 Open Space District #03					
4401 Investment Earnings City Pool	2,190	3,314	-	-	-
5601 District Assessments	60,161	62,952	64,692	68,398	3,706
5999 Transfers In	-	14,100	14,100	14,100	-
356 Open Space District #03 Total	**62,351**	**80,366**	**78,792**	**82,498**	**3,706**
357 Open Space District #04					
4401 Investment Earnings City Pool	2,408	2,712	-	-	-
5601 District Assessments	103,960	110,302	111,906	118,318	6,412
5999 Transfers In	-	3,000	3,000	3,000	-
357 Open Space District #04 Total	**106,368**	**116,014**	**114,906**	**121,318**	**6,412**
358 Open Space District #05					
4401 Investment Earnings City Pool	3,315	4,738	-	-	-
5601 District Assessments	59,936	64,803	64,007	67,674	3,667
358 Open Space District #05 Total	**63,251**	**69,541**	**64,007**	**67,674**	**3,667**
359 Open Space District #06					
4401 Investment Earnings City Pool	2,654	3,710	-	-	-
5601 District Assessments	39,561	41,906	42,034	44,441	2,407
359 Open Space District #06 Total	**42,215**	**45,616**	**42,034**	**44,441**	**2,407**
361 Open Space District #07					
4401 Investment Earnings City Pool	220	138	-	-	-
5601 District Assessments	17,306	18,729	18,123	19,161	1,038
361 Open Space District #07 Total	**17,526**	**18,867**	**18,123**	**19,161**	**1,038**
362 Open Space District #08					
4401 Investment Earnings City Pool	3,473	4,350	-	-	-
5601 District Assessments	86,257	89,504	91,082	96,298	5,216
5999 Transfers In	-	23,300	23,300	23,300	-
362 Open Space District #08 Total	**89,730**	**117,154**	**114,382**	**119,598**	**5,216**
363 Open Space District #09					
4401 Investment Earnings City Pool	2,715	4,119	-	-	-
5601 District Assessments	85,230	88,800	90,345	95,519	5,174

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
363 Open Space District #09 Total	**87,945**	**92,919**	**90,345**	**95,519**	**5,174**
364 Open Space District #10					
4401 Investment Earnings City Pool	5,219	6,836	-	-	-
5601 District Assessments	98,329	101,664	103,995	109,952	5,957
364 Open Space District #10 Total	**103,548**	**108,500**	**103,995**	**109,952**	**5,957**
365 Open Space District #11					
4401 Investment Earnings City Pool	8,649	11,739	-	-	-
5601 District Assessments	199,747	209,348	211,691	223,826	12,135
5999 Transfers In	-	38,900	38,900	38,900	-
365 Open Space District #11 Total	**208,396**	**259,987**	**250,591**	**262,726**	**12,135**
366 Open Space District #13					
4401 Investment Earnings City Pool	15	19	-	-	-
366 Open Space District #13 Total	**15**	**19**	**-**	**-**	**-**
367 Open Space District #14					
4401 Investment Earnings City Pool	16,173	25,081	-	-	-
5601 District Assessments	418,519	438,174	444,034	469,467	25,433
367 Open Space District #14 Total	**434,692**	**463,255**	**444,034**	**469,467**	**25,433**
368 Open Space District #15					
4401 Investment Earnings City Pool	547	1,024	-	-	-
5601 District Assessments	26,677	27,682	28,170	29,784	1,614
5999 Transfers In	-	6,600	6,600	6,600	-
368 Open Space District #15 Total	**27,224**	**35,306**	**34,770**	**36,384**	**1,614**
369 Open Space District #17					
4401 Investment Earnings City Pool	409	562	-	-	-
5601 District Assessments	10,306	10,693	10,882	11,505	623
369 Open Space District #17 Total	**10,715**	**11,255**	**10,882**	**11,505**	**623**
371 Open Space District #18					
4401 Investment Earnings City Pool	12,576	16,466	-	-	-
5601 District Assessments	187,028	198,106	200,789	214,723	13,934
371 Open Space District #18 Total	**199,604**	**214,572**	**200,789**	**214,723**	**13,934**
372 Open Space District #20					
4401 Investment Earnings City Pool	69,055	90,934	-	-	-
5601 District Assessments	1,725,130	1,787,731	1,817,547	1,923,944	106,397
5999 Transfers In	-	2,600	2,600	2,600	-
372 Open Space District #20 Total	**1,794,185**	**1,881,265**	**1,820,147**	**1,926,544**	**106,397**
373 Open Space District #23					
4401 Investment Earnings City Pool	2,309	3,442	-	-	-
5601 District Assessments	52,752	81,940	73,489	77,698	4,209
373 Open Space District #23 Total	**55,061**	**85,382**	**73,489**	**77,698**	**4,209**

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
374 Open Space District #24					
4401 Investment Earnings City Pool	1,200	1,816	-	-	-
5601 District Assessments	35,379	36,712	38,310	40,505	2,195
374 Open Space District #24 Total	**36,579**	**38,528**	**38,310**	**40,505**	**2,195**
375 Open Space District #26					
4401 Investment Earnings City Pool	250	438	-	-	-
5601 District Assessments	13,526	14,035	14,282	15,100	818
375 Open Space District #26 Total	**13,776**	**14,473**	**14,282**	**15,100**	**818**
376 Open Space District #31					
5601 District Assessments	199,536	200,450	203,510	207,268	3,758
376 Open Space District #31 Total	**199,536**	**200,450**	**203,510**	**207,268**	**3,758**
378 CFD 07M Eastlake Woods & Vista					
4401 Investment Earnings City Pool	81,679	114,093	-	-	-
5511 Rebates/Refunds	-	172	-	-	-
5601 District Assessments	1,000,504	1,007,501	1,014,748	1,040,372	25,624
378 CFD 07M Eastlake Woods & Vista Total	**1,082,183**	**1,121,766**	**1,014,748**	**1,040,372**	**25,624**
379 CFD 08M Vlg 6 McMillin & OR					
4401 Investment Earnings City Pool	168,690	224,502	-	-	-
5601 District Assessments	1,741,317	1,767,106	1,796,012	1,859,600	63,588
379 CFD 08M Vlg 6 McMillin & OR Total	**1,910,007**	**1,991,608**	**1,796,012**	**1,859,600**	**63,588**
380 CFD 09M ORV II Brookfield-Shea					
4401 Investment Earnings City Pool	112,483	152,773	-	-	-
5511 Rebates/Refunds	160	-	-	-	-
5601 District Assessments	1,485,152	1,484,511	1,509,255	1,537,139	27,884
380 CFD 09M ORV II Brookfield-Shea Total	**1,597,796**	**1,637,284**	**1,509,255**	**1,537,139**	**27,884**
381 CFD 14M-2-EUC Millenia					
4401 Investment Earnings City Pool	7,975	14,758	-	-	-
5601 District Assessments	385,193	396,196	402,686	521,636	118,950
381 CFD 14M-2-EUC Millenia Total	**393,168**	**410,954**	**402,686**	**521,636**	**118,950**
382 CFD 99-2 Otay Ranch Vlg 1 West					
4401 Investment Earnings City Pool	83,149	112,531	-	-	-
5601 District Assessments	1,113,981	1,118,325	1,135,089	1,156,057	20,968
382 CFD 99-2 Otay Ranch Vlg 1 West Total	**1,197,130**	**1,230,856**	**1,135,089**	**1,156,057**	**20,968**
383 Town Ctr Business Improv Dist					
4401 Investment Earnings City Pool	1,087	603	-	-	-
5601 District Assessments	(5,707)	340,076	330,000	330,000	-
383 Town Ctr Business Improv Dist Total	**(4,620)**	**340,679**	**330,000**	**330,000**	**-**

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
386 Otay Ranch Preserve					
4401 Investment Earnings City Pool	43,418	61,963	-	-	-
5601 District Assessments	906,355	964,532	980,025	1,065,223	85,198
386 Otay Ranch Preserve Total	**949,773**	**1,026,495**	**980,025**	**1,065,223**	**85,198**
387 CFD 98-3 Sunbow 2					
4401 Investment Earnings City Pool	39,306	51,322	-	-	-
5601 District Assessments	1,162,243	1,346,805	1,376,480	1,556,902	180,422
387 CFD 98-3 Sunbow 2 Total	**1,201,549**	**1,398,127**	**1,376,480**	**1,556,902**	**180,422**
388 CFD 97-1 Otay Ranch					
4401 Investment Earnings City Pool	270,709	355,939	-	-	-
5371 Reimb - Other	18,030	5,200	-	-	-
5601 District Assessments	3,476,695	3,517,631	3,579,299	3,704,806	125,507
388 CFD 97-1 Otay Ranch Total	**3,765,434**	**3,878,770**	**3,579,299**	**3,704,806**	**125,507**
389 Otay Ranch Village 1,2,6,7,12					
4401 Investment Earnings City Pool	4,496	5,732	-	-	-
389 Otay Ranch Village 1,2,6,7,12 Total	**4,496**	**5,732**	**-**	**-**	**-**
391 Central Garage Fund					
4403 Trustee Investment Earnings	32	44	-	-	-
4421 Sale of Other Personal Prop	10,489	975	-	-	-
4626 FEMA Reimbursement	(131)	-	-	-	-
5065 City Staff Time & Cost Recover	164,764	216,248	85,000	85,000	-
5222 Measure A Reimbursements	113,212	115,413	-	-	-
5463 Recoveries on Damaged Property	42,323	1,323	20,168	20,168	-
5471 Billings to Other Departments	5,494,474	5,535,372	5,938,037	6,158,127	220,090
5511 Rebates/Refunds	5,816	5,851	-	-	-
5999 Transfers In	24,810	107,856	224,610	360,264	135,654
391 Central Garage Fund Total	**5,855,789**	**5,983,082**	**6,267,815**	**6,623,559**	**355,744**
392 Equipment Vehicle Replacement					
4401 Investment Earnings City Pool	21,378	36,153	-	-	-
4421 Sale of Other Personal Prop	185,264	150,746	-	-	-
392 Equipment Vehicle Replacement Total	**206,642**	**186,899**	**-**	**-**	**-**
394 Vehicle Replacement Fund					
4401 Investment Earnings City Pool	32,686	67,521	-	-	-
5462 Gain on Disposal of Property	-	103,603	-	-	-
5999 Transfers In	681,314	712,662	852,914	577,276	(275,638)
394 Vehicle Replacement Fund Total	**714,000**	**883,786**	**852,914**	**577,276**	**(275,638)**
398 Workers Compensation Fund					
5371 Reimb - Other	66,405	110,558	60,000	115,609	55,609
5471 Billings to Other Departments	4,954,641	5,224,204	5,474,091	5,567,406	93,315
398 Workers Compensation Fund Total	**5,021,046**	**5,334,762**	**5,534,091**	**5,683,015**	**148,924**

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
401 Bayfront Trolley Station					
4401 Investment Earnings City Pool	2,553	3,261	-	-	-
401 Bayfront Trolley Station Total	**2,553**	**3,261**	**-**	**-**	**-**
402 Chula Vista Transit					
4401 Investment Earnings City Pool	489	-	-	-	-
5999 Transfers In	93,109	-	-	-	-
402 Chula Vista Transit Total	**93,598**	**-**	**-**	**-**	**-**
403 Transit Capital Projects					
4401 Investment Earnings City Pool	5,149	6,579	-	-	-
403 Transit Capital Projects Total	**5,149**	**6,579**	**-**	**-**	**-**
406 Chula Vista Muni Golf Course					
5101 Operating Revenue	3,534,111	3,718,123	3,917,395	3,917,395	-
5463 Recoveries on Damaged Property	-	184,268	-	-	-
5999 Transfers In	-	178,717	-	-	-
406 Chula Vista Muni Golf Course Total	**3,534,111**	**4,081,108**	**3,917,395**	**3,917,395**	**-**
407 Living Coast Discovery Center					
4401 Investment Earnings City Pool	(363)	541	-	-	-
5371 Reimb - Other	476	-	-	-	
5999 Transfers In	228,152	154,984	180,570	208,193	27,623
407 Living Coast Discovery Center Total	**228,265**	**155,525**	**180,570**	**208,193**	**27,623**
408 Development Services Fund					
4101 State Fee SB1186	51,125	51,635	50,000	50,000	-
4211 Building Permits	4,302,214	2,981,420	4,231,410	2,981,419	(1,249,991)
4212 Plumbing Permits	344,709	303,093	333,785	303,093	(30,692)
4213 Electrical Permits	129,266	93,423	100,000	93,423	(6,577)
4214 Sewer Connection Permits	25,700	18,615	30,000	18,615	(11,385)
4215 Utility Permits	-	37,800	27,700	37,800	10,100
4232 Short-Term Rental Permits	-	2,665	-	2,665	2,665
4401 Investment Earnings City Pool	67,375	8,670	-	8,670	8,670
4403 Trustee Investment Earnings	283	397	-	340	340
4421 Sale of Other Personal Prop	2,125	-	-	-	-
4751 Planning Fees	213,265	227,240	298,384	235,207	(63,177)
4752 Dev Fees - Deposit Based	2,142,478	2,186,418	3,491,252	2,189,448	(1,301,804)
4761 Sale of Maps & Publication	7,711	95,712	500	52,211	51,711
4766 Lien Recording Fees	(97)	(17)	-	-	-
4771 Plan Checking Fees	2,785,537	2,177,964	2,907,033	2,481,750	(425,283)
4781 Engineering Fees	194,570	101,006	125,000	50,000	(75,000)
4783 Strong Motion Instrument Prog	73,889	55,870	95,000	55,870	(39,130)
4813 Certificate of Occupancy Fee	-	-	2,000	2,000	-
5065 City Staff Time & Cost Recover	33,260	20,574	20,574	20,574	-
5220 Measure P Reimbursements	2,239	36,766	-	48,463	48,463
5301 Reimb - DIF	313,096	664,045	607,804	607,804	-

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
5341 Reimb - Open Space Dist	-	189	-	-	-
5342 Reimb - Assessment Dist	27,253	-	-	-	-
5343 Reimb - Comm Fac Distr	37,747	14,943	145,000	59,979	(85,021)
5351 Reimb - CIP Projects	123,005	160,836	87,000	95,400	8,400
5352 Reimb - DIF CIP	27,124	63,708	32,500	45,840	13,340
5371 Reimb - Other	1,869	-	-	-	-
5372 Reimb - Other City Funds	-	-	23,485	23,485	-
5521 Miscellaneous Revenue	1	-	-	-	-
5999 Transfers In	1,003,694	15,032	582,991	63,791	(519,200)
408 Development Services Fund Total	**11,909,438**	**9,318,004**	**13,191,418**	**9,527,847**	**(3,663,571)**
409 CV Elite Athlete Training Ctr					
5371 Reimb - Other	-	-	51,800	51,800	-
5999 Transfers In	132,940	136,986	176,700	176,700	-
409 CV Elite Athlete Training Ctr Total	**132,940**	**136,986**	**228,500**	**228,500**	**-**
410 Transport Enterprise					
4401 Investment Earnings City Pool	148,675	216,600	-	-	-
4931 Medical Transport Fee	23,865,166	27,118,587	21,251,846	23,377,031	2,125,185
5371 Reimb - Other	-	14,606	-	-	-
5492 Cash Overage	(118)	120	-	-	-
5999 Transfers In	9,500	-	-	-	-
410 Transport Enterprise Total	**24,023,223**	**27,349,913**	**21,251,846**	**23,377,031**	**2,125,185**
411 Sewer Income					
4401 Investment Earnings City Pool	1,736	6,032	-	-	-
5005 Sewer Income Assessments	4,464	14,732	2,693	2,693	-
411 Sewer Income Total	**6,200**	**20,764**	**2,693**	**2,693**	**-**
412 Special Sewer					
4401 Investment Earnings City Pool	13	17	-	-	-
412 Special Sewer Total	**13**	**17**	**-**	**-**	**-**
413 Trunk Sewer Capital Reserve					
4401 Investment Earnings City Pool	2,175,141	2,508,560	-	-	-
4402 Investment Earnings Others	465,740	781,324	1,206,000	1,816,000	610,000
5002 Sewerage Facility Participant	4,859,064	5,998,891	4,000,000	4,000,000	-
5385 Developer Contributions	5,292,292	2,286,179	-	-	-
413 Trunk Sewer Capital Reserve Total	**12,792,237**	**11,574,954**	**5,206,000**	**5,816,000**	**610,000**
414 Sewer Service Revenue					
4214 Sewer Connection Permits	20,201	12,112	40,000	40,000	-
4401 Investment Earnings City Pool	1,575,610	1,975,300	-	-	-
4403 Trustee Investment Earnings	172	242	-	-	-
4421 Sale of Other Personal Prop	29,208	3,240	-	-	-
4626 FEMA Reimbursement	(2,284)	-	-	-	-
4752 Dev Fees - Deposit Based	169	6,480	20,000	20,000	-
4766 Lien Recording Fees	(20)	(213)	-	-	-

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
5001 Sewer Service Charges	38,099,691	41,967,349	43,516,681	49,290,460	5,773,779
5006 Montgomery Sewer Charges	3,687,083	4,059,855	3,602,000	3,602,000	-
5021 Industrial Waste Permit Fees	22,373	57,885	50,000	50,000	-
5065 City Staff Time & Cost Recover	4,276	16,904	-	-	-
5220 Measure P Reimbursements	489	60,643	-	-	-
5343 Reimb - Comm Fac Distr	-	26,261	-	-	-
5351 Reimb - CIP Projects	32,756	93,530	5,000	5,000	-
5352 Reimb - DIF CIP	12,978	8,830	-	-	-
5462 Gain on Disposal of Property	-	71,679	-	-	-
5491 P.Y. Revenue	3	-	-	-	-
5492 Cash Overage	492	359	-	-	-
5511 Rebates/Refunds	-	507	-	-	-
5521 Miscellaneous Revenues	-	950	-	-	-
5601 District Assessments	6	-	-	-	-
5651 Service Charge - A/R	183,553	214,979	128,133	128,133	-
5652 Past Due A/R - General	257,964	(257,964)	-	-	-
5999 Transfers In	821,642	241,969	198,000	150,000	(48,000)
414 Sewer Service Revenue Total	**44,746,362**	**48,560,897**	**47,559,814**	**53,285,593**	**5,725,779**
428 Sewer Facility Replacement					
4401 Investment Earnings City Pool	419,312	535,321	-	-	-
4402 Investment Earnings Others	-	-	51,726	51,726	-
5003 Sewer Facility Replacement Fee	2,124,656	2,230,750	2,250,000	2,250,000	-
5521 Miscellaneous Revenues	(169)	-	-	-	-
5651 Service Charge - A/R	23,979	26,573	-	-	-
5999 Transfers In	73,986	-	-	-	-
428 Sewer Facility Replacement Total	**2,641,764**	**2,792,644**	**2,301,726**	**2,301,726**	**-**
430 Sewer DIFs					
4401 Investment Earnings City Pool	173,455	211,669	-	-	-
4402 Investment Earnings Others	-	68,659	-	-	-
5002 Sewerage Facility Participatn	-	15,616	-	-	-
5792 DIF - Swr. Basin Salt Creek	955,702	1,221,714	800,000	800,000	-
5793 DIF - Swr. Basin Poggi Cyn	103,220	21,741	42,000	42,000	-
430 Sewer DIFs Total	**1,232,377**	**1,539,399**	**842,000**	**842,000**	**-**
442 CDBG Section 108 Loan					
5999 Transfers In	669,863	682,450	695,903	710,000	14,097
442 CDBG Section 108 Loan Total	**669,863**	**682,450**	**695,903**	**710,000**	**14,097**
449 SD County Regional Comm System					
451 Long Term Debt - City of CV					
4403 Trustee Investment Earnings	5,315	7,460	-	-	-
5999 Transfers In	15,265,916	15,420,104	15,632,890	15,778,272	145,382
451 Long Term Debt - City of CV Total	**15,271,231**	**15,427,564**	**15,632,890**	**15,778,272**	**145,382**
452 Equipment Lease Fund					

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
4401 Investment Earnings City Pool	29	0	-	-	-
5371 Reimb - Other	7,152	1,448	-	-	-
5999 Transfers In	200,850	100,289	-	-	-
452 Equipment Lease Fund Total	**208,031**	**101,737**	**-**	**-**	**-**
453 Energy Conservation Loans					
5999 Transfers In	305,964	309,184	312,487	138,800	(173,687)
453 Energy Conservation Loans Total	**305,964**	**309,184**	**312,487**	**138,800**	**(173,687)**
475 2014 COP Refunding					
4401 Investment Earnings City Pool	1	3	-	-	-
4403 Trustee Investment Earnings	73,835	45,641	-	-	-
5999 Transfers In	3,548,671	3,533,457	3,617,457	3,625,400	7,943
475 2014 COP Refunding Total	**3,622,507**	**3,579,101**	**3,617,457**	**3,625,400**	**7,943**
476 2015 Refunding COP					
4401 Investment Earnings City Pool	-	28.0	-	-	-
4403 Trustee Investment Earnings	87,951	55,784	-	-	-
5999 Transfers In	2,872,844	2,896,635	2,929,443	2,109,208	(820,235)
476 2015 Refunding COP Total	**2,960,795**	**2,952,447**	**2,929,443**	**2,109,208**	**(820,235)**
477 2016 Ref COP Civic Ctr/Nature					
4403 Trustee Investment Earnings	39,252	24,777	-	-	-
5999 Transfers In	263,294	272,509	289,553	1,022,703	733,150
477 2016 Ref COP Civic Ctr/Nature Total	**302,546**	**297,286**	**289,553**	**1,022,703**	**733,150**
478 2016 LRRB PFDIF/COP					
4401 Investment Earnings City Pool	(2)	-	-	-	-
4403 Trustee Investment Earnings	1,859	931	-	-	-
5999 Transfers In	2,151,674	2,147,496	2,156,277	2,150,800	(5,477)
478 2016 LRRB PFDIF/COP Total	**2,153,531**	**2,148,427**	**2,156,277**	**2,150,800**	**(5,477)**
479 2017 CREBs LRBs					
4403 Trustee Investment Earnings	292	156	-	-	-
5371 Reimb - Other	276,191	244,375	239,000	236,000	(3,000)
5999 Transfers In	411,238	474,815	492,354	507,000	14,646
479 2017 CREBs LRBs Total	**687,721**	**719,346**	**731,354**	**743,000**	**11,646**
480 2017 Measure P LRBs					
4403 Trustee Investment Earnings	6,455	3,012	-	-	-
5999 Transfers In	7,506,801	7,505,172	7,515,545	7,517,977	2,432
480 2017 Measure P LRBs Total	**7,513,256**	**7,508,184**	**7,515,545**	**7,517,977**	**2,432**
507 Otay Valley Rd AD 90-2 Impvt					
4401 Investment Earnings City Pool	2,460	3,137	-	-	-
507 Otay Valley Rd AD 90-2 Impvt Total	**2,460**	**3,137**	**-**	**-**	**-**
508 Assessment District 97-2					

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
4401 Investment Earnings City Pool	(39)	-	-	-	-
508 Assessment District 97-2 Total	**(39)**	**-**	**-**	**-**	**-**
511 OV Rd Fee Recovery District					
4401 Investment Earnings City Pool	27,083	34,527	-	-	-
511 OV Rd Fee Recovery District Total	**27,083**	**34,527**	**-**	**-**	**-**
518 AD2005-1 Tobias Drive					
4401 Investment Earnings City Pool	(14)	-	-	-	-
518 AD2005-1 Tobias Drive Total	**(14)**	**-**	**-**	**-**	**-**
542 Drainage DIF					
4401 Investment Earnings City Pool	84,992	102,548	15,000	15,000	-
542 Drainage DIF Total	**84,992**	**102,548**	**15,000**	**15,000**	**-**
560 Public Facilities DIF					
4401 Investment Earnings City Pool	866,311	1,089,082	-	-	-
5371 Reimb - Other	-	6,452,289	-	-	-
5511 Rebates/Refunds	-	25,083	-	-	-
5751 DIF PF - Admin	930,708	607,053	600,000	600,000	-
5752 DIF PF - Civic Ctr Expansion	4,652,330	3,050,922	2,500,000	2,500,000	-
5753 DIF PF - Police Fac Remodel	2,937,321	1,914,833	1,700,000	1,700,000	-
5754 DIF PF - Corp Yard Relocation	616,216	477,769	300,000	300,000	-
5755 DIF PF - Libraries-East Terr	2,802,865	1,786,690	1,600,000	1,600,000	-
5756 DIF PF - Fire Supp Sys Exp	1,829,403	1,192,773	1,000,000	1,000,000	-
5771 DIF PF - Recreation Facilities	2,118,189	1,355,231	1,200,000	1,200,000	-
560 Public Facilities DIF Total	**16,753,343**	**17,951,725**	**8,900,000**	**8,900,000**	**-**
580 Pedestrian Bridge DIFs					
4401 Investment Earnings City Pool	127,410	166,307	-	-	-
5811 DIF - Ped Bridge - Otay Ranch	260,542	30,159	102,712	102,712	-
580 Pedestrian Bridge DIFs Total	**387,952**	**196,466**	**102,712**	**102,712**	**-**
590 Transportation DIFs					
4401 Investment Earnings City Pool	1,238,647	1,929,018	-	-	-
4402 Investment Earnings Others	159,563	7,654	280,000	270,000	(10,000)
4812 Traffic Signal Fee	618,993	256,336	100,000	100,000	-
5371 Reimb - Other	300,000	-	-	-	-
5781 DIF - Transportation	1,969,911	13,887,199	7,000,000	7,000,000	-
590 Transportation DIFs Total	**4,287,114**	**16,080,207**	**7,380,000**	**7,370,000**	**(10,000)**
666 2016 TARBs					
4403 Trustee Investment Earnings	1,293	1,338	-	-	-
5999 Transfers In	2,792,959	2,792,497	2,791,100	2,080,800	(710,300)
666 2016 TARBs Total	**2,794,252**	**2,793,835**	**2,791,100**	**2,080,800**	**(710,300)**
692 Long-Term Advances DSF-RDA SA					
5371 Reimb - Other	57,900	-	-	-	-

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
5999 Transfers In	-	4,328,659	-	-	-
692 Long-Term Advances DSF-RDA SA Total	**57,900**	**4,328,659**	**-**	**-**	**-**
713 Capital Improvement Projects					
4401 Investment Earnings City Pool	62,022	1,186,249	-	-	-
4403 Trustee Investment Earnings	28,092	18,083	-	-	-
4701 Grant - Other Agency	450,000	-	-	-	-
5371 Reimb - Other	1,239,118	165,190	-	-	-
5463 Recoveries on Damaged Property	-	1,748,738	-	-	-
5999 Transfers In	25,269,116	15,124,707	200,000	200,000	-
713 Capital Improvement Projects Total	**27,048,348**	**18,242,967**	**200,000**	**200,000**	**-**
715 Parkland Acquisition & DevFees					
4401 Investment Earnings City Pool	1,142,186	1,661,020	-	-	-
4402 Investment Earnings Others	232,056	205,851	320,000	310,000	(10,000)
5801 Park Dedication Fee	1,562,980	7,318,077	1,000,000	1,000,000	-
715 Parkland Acquisition & DevFees Total	**2,937,222**	**9,184,948**	**1,320,000**	**1,310,000**	**(10,000)**
716 Western-Park Acquisition & Dev					
4401 Investment Earnings City Pool	97,829	128,388	-	-	-
5801 Park Dedication Fee	135,464	150,729	100,000	100,000	-
716 Western-Park Acquisition & Dev Total	**233,293**	**279,117**	**100,000**	**100,000**	**-**
717 Residential Construction Tax					
4061 Residential Construction Tax	552,600	165,375	325,505	325,505	-
4401 Investment Earnings City Pool	3,393	-	-	-	-
717 Residential Construction Tax Total	**555,993**	**165,375**	**325,505**	**325,505**	**-**
723 Bicycle Facilities Fund					
5999 Transfers In	4,460	-	-	-	-
723 Bicycle Facilities Fund	**4,460**	**-**	**-**	**-**	**-**
725 Industrial Development Auth.					
4401 Investment Earnings City Pool	1	2	-	-	-
725 Industrial Development Auth. Total	**1**	**2**	**-**	**-**	**-**
735 Transportation Partnership					
4401 Investment Earnings City Pool	3	4	-	-	-
735 Transportation Partnership Total	**3**	**4**	**-**	**-**	**-**
736 Other Transportation Program					
4611 Federal Grant - Other	1,784,000	3,958,910	1,444,282	2,026,310	582,028
736 Other Transportation Program Total	**1,784,000**	**3,958,910**	**1,444,282**	**2,026,310**	**582,028**
741 Prop 1B Highway Safety					
4401 Investment Earnings City Pool	26	33	-	-	-
741 Prop 1B Highway Safety Total	**26**	**33**	**-**	**-**	**-**

SCHEDULE OF REVENUES

Fund/Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change
Other Funds, Total	**437,872,085**	**406,786,357**	**325,299,975**	**334,968,815**	**9,668,840**
Grand Total, All Funds	**728,366,184**	**701,799,835**	**630,909,876**	**653,107,775**	**22,197,899**

AUTHORIZED POSITIONS BY DEPARTMENT

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
Administration – General Fund				
ASST CITY MANAGER/ADMIN	1.00	0.00	0.00	1.00
CITY MANAGER	1.00	0.00	0.00	1.00
CHIEF COMMUNICATIONS OFFICER	1.00	0.00	0.00	1.00
COMMUNICATIONS OFFICER	1.00	0.00	0.00	1.00
COMMUNITY ENGAGEMENT SPEC	1.00	0.00	1.00	2.00
DEPUTY CITY MANAGER	2.00	0.00	0.00	2.00
DEPUTY CITY MANAGER/PUBLIC WORKS DIRECTOR	1.00	(1.00)	0.00	0.00
DEPUTY CITY MANAGER/DEVELOPMENT SERVICES DIRECTOR	0.00	1.00	0.00	1.00
EXECUTIVE SECRETARY	1.00	0.00	0.00	1.00
SPECIAL EVENTS COORDINATOR	0.00	0.00	1.00	1.00
SPECIAL PROJECTS MANAGER	2.00	0.00	0.00	2.00
REAL PROPERTY MANAGER	0.00	1.00	0.00	1.00
Administration – General Fund Total	**11.00**	**1.00**	**2.00**	**14.00**
Animal Services – General Fund				
ANIMAL CARE FACILITY SUPERVISOR	1.00	0.00	0.00	1.00
ANIMAL CARE SPECIALIST	4.00	0.00	0.00	4.00
ANIMAL CARE SUPERVISOR	1.00	0.00	0.00	1.00
ANIMAL CONTROL OFFICER	4.00	0.00	0.00	4.00
ANIMAL CTRL OFFICER SUPERVISOR	1.00	0.00	0.00	1.00
ANIMAL SERVICES SPECIALIST	3.00	0.00	0.00	3.00
CHIEF VETERNARIAN	1.00	0.00	0.00	1.00
DEPUTY DIRECTOR OF ANIMAL SERVICES	1.00	0.00	(1.00)	0.00
DIRECTOR OF ANIMAL SERVICES	1.00	0.00	0.00	1.00
MANAGEMENT ANALYST II	1.00	0.00	(1.00)	0.00
OFFICE SPECIALIST	2.00	0.00	0.00	2.00
PUBLIC INFORMATION SPECIALIST	0.00	0.00	1.00	1.00
REGISTERED VETERINARY TECH	4.50	0.00	0.00	4.50
SR ANIMAL CARE SPECIALIST	2.00	0.00	0.00	2.00
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR MANAGEMENT ANALYST	0.00	0.00	1.00	1.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
VETERINARIAN II	0.75	0.00	0.00	0.75
Animal Services – General Fund Total	**29.25**	**0.00**	**0.00**	**29.25**
City Attorney – General Fund				
ASST CITY ATTORNEY	1.00	0.00	0.00	1.00
CITY ATTORNEY (ELECTED)	1.00	0.00	0.00	1.00
CITY ATTORNEY INVESTIGATOR	1.00	0.00	0.00	1.00
DEPUTY CITY ATTORNEY II	1.00	0.00	0.00	1.00
DEPUTY CITY ATTORNEY III	6.00	0.00	1.00	7.00
EXECUTIVE SECRETARY	1.00	0.00	0.00	1.00
LAW OFFICE MANAGER	1.00	0.00	0.00	1.00
LEGAL ASSISTANT	1.00	0.00	0.00	1.00
PARALEGAL	1.00	0.00	0.00	1.00
SR ASST CITY ATTORNEY	1.00	0.00	0.00	1.00
SR LEGAL ASSISTANT	1.00	0.00	0.00	1.00
SR RISK MANAGEMENT SPECIALIST	1.00	0.00	0.00	1.00
City Attorney – General Fund Total	**17.00**	**0.00**	**1.00**	**18.00**
City Clerk – General Fund				
CITY CLERK	1.00	0.00	0.00	1.00
DEPUTY CITY CLERK II	4.00	0.00	0.00	4.00
DEPUTY DIRECTOR, CITY CLERK SERVICES	2.00	0.00	0.00	2.00
RECORDS MANAGER	1.00	0.00	0.00	1.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR RECORDS SPECIALIST	1.00	0.00	0.00	1.00
SENIOR DEPUTY CITY CLERK	0.00	1.00	0.00	1.00
City Clerk – General Fund Total	**10.00**	**1.00**	**0.00**	**11.00**
City Council – General Fund				
ADMIN SECRETARY (MAYOR, AT WILL) - FROZEN/UNFUNDED	1.00	(1.00)	0.00	0.00
CHIEF OF STAFF	1.00	0.00	0.00	1.00
COUNCILPERSON	4.00	0.00	0.00	4.00
EXECUTIVE SECRETARY	1.00	0.00	0.00	1.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
MAYOR	1.00	0.00	0.00	1.00
POLICY AIDE	1.00	0.00	0.00	1.00
SR COUNCIL ASST	5.00	0.00	0.00	5.00
City Council – General Fund Total	**14.00**	**(1.00)**	**0.00**	**13.00**
Development Services – General Fund				
ASSOCIATE PLANNER	2.00	0.00	0.00	2.00
CODE ENFORCEMENT MANAGER	1.00	0.00	0.00	1.00
CODE ENFORCEMENT OFFICER II	7.00	0.00	0.00	7.00
DEPUTY DIRECTOR OF DEVELOPMENT SRVCS	2.00	0.00	0.00	2.00
DEVELOPMENT SRVCS DEPT DIRECTOR	1.00	(1.00)	0.00	0.00
DEVELOPMENT SRVCS TECH I	1.00	0.00	0.00	1.00
OFFICE SPECIALIST	1.00	0.00	0.00	1.00
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PRINICIPAL PLANNER	1.00	0.00	0.00	1.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR CODE ENFORCEMENT OFFICER	2.00	0.00	0.00	2.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
Development Services – General Fund Total	**21.00**	**(1.00)**	**0.00**	**20.00**
Development Services Fund				
ASSOC ENGINEER	6.00	0.00	0.00	6.00
ASSOC PLAN CHECK ENGINEER	4.00	0.00	0.00	4.00
ASSOCIATE PLANNER	5.00	0.00	0.00	5.00
BUILDING INSPECTION MGR	1.00	0.00	0.00	1.00
BUILDING INSPECTOR II	7.00	0.00	0.00	7.00
BUILDING INSPECTOR III	2.00	0.00	0.00	2.00
BUILDING OFFICIAL	1.00	0.00	0.00	1.00
DEVELOPMENT AUTOMATION SPEC	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES COUNTER MGR	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES TECH II	6.00	0.00	0.00	6.00
DEVELOPMENT SERVICES TECH III	5.00	0.00	0.00	5.00
FACILITIES FINANCING MANAGER	1.00	0.00	0.00	1.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
LANDSCAPE ARCHITECT	4.00	0.00	0.00	4.00
LANDSCAPE INSPECTOR	1.00	0.00	0.00	1.00
MANAGEMENT ANALYST II	1.00	0.00	0.00	1.00
PLAN CHECK SUPERVISOR	1.00	0.00	0.00	1.00
PLANNING MANAGER	1.00	0.00	0.00	1.00
PRINCIPAL CIVIL ENGINEER	1.00	0.00	0.00	1.00
PRINCIPAL LANDSCAPE ARCHITECT	1.00	0.00	0.00	1.00
PRINCIPAL PLANNER	1.00	0.00	0.00	1.00
SR BUILDING INSPECTOR	1.00	0.00	0.00	1.00
SR CIVIL ENGINEER	2.00	0.00	0.00	2.00
SR LANDSCAPE INSPECTOR	1.00	0.00	0.00	1.00
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
SR PLAN CHECK TECHNICIAN	1.00	0.00	0.00	1.00
SR PLANNER	6.00	0.00	0.00	6.00
SR SECRETARY	1.00	0.00	0.00	1.00
TRANSPORTATION ENGINEER W/CERT	1.00	0.00	0.00	1.00
Development Services Fund Total	**65.00**	**0.00**	**0.00**	**65.00**
Development Services – General Fund Total	**21.00**	**(1.00)**	**0.00**	**20.00**
Development Services – Non-General Fund Total	**65.00**	**0.00**	**0.00**	**65.00**
Economic Development – General Fund				
ECONOMIC DEVELOPMENT MANAGER	1.00	0.00	0.00	1.00
PRINCIPAL ECONOMIC DEVELOPMENT SPECIALIST	1.00	0.00	0.00	1.00
SR ECONOMIC DEV SPECIALIST	1.00	0.00	0.00	1.00
DIRECTOR OF ECONOMIC DEVELOPMENT	0.00	1.00	0.00	1.00
Economic Development – General Fund Total	**3.00**	**1.00**	**0.00**	**4.00**
Engineering and Capital Projects – General Fund				
ADMINISTRATIVE TECHNICIAN	0.00	1.00	0.00	1.00
ADMINISTRATIVE SERVICES MANAGER	0.00	0.00	1.00	1.00
ASSISTANT DIRECTOR OF ENGINEERING	1.00	0.00	0.00	1.00
ASSOC ENGINEER	23.00	(3.00)	0.00	20.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
ASSOC LAND SURVEYOR	2.00	0.00	0.00	2.00
BUILDING PROJECT MANAGER	0.00	2.00	0.00	2.00
BUILDING SERVICES MANAGER	0.00	1.00	0.00	1.00
DIR OF ENGINEERING	1.00	0.00	0.00	1.00
MANAGEMENT ANALYST II	1.00	1.00	0.00	2.00
PRINCIPAL CIVIL ENGINEER	4.00	0.00	0.00	4.00
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	(1.00)	0.00
PRINCIPAL TRAFFIC ENGINEER	1.00	0.00	0.00	1.00
PUBLIC WORKS INSP II	4.00	(4.00)	0.00	0.00
SENIOR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SENIOR CIVIL ENGINEER	7.00	(1.00)	0.00	6.00
SENIOR ENGINEERING TECH	1.00	0.00	0.00	1.00
SENIOR FISCAL OFFICE SPEC	1.00	0.00	0.00	1.00
SENIOR LAND SURVEYOR	1.00	0.00	0.00	1.00
SENIOR MANAGEMENT ANALYST	0.00	1.00	0.00	1.00
SENIOR PUBLIC WORKS INSP	1.00	(1.00)	0.00	0.00
STORMWATER COMPLNCE INSP II	1.00	0.00	0.00	1.00
STORMWATER ENV SPECIALIST II	2.00	0.00	0.00	2.00
STORMWATER PROGRAM MANAGER	1.00	0.00	0.00	1.00
SURVEY TECHNICIAN II	1.00	0.00	0.00	1.00
TRAFFIC SIGNAL & LIGHT TECH II	4.00	0.00	0.00	4.00
TRAFFIC SIGNAL & LIGHTING SUPV	1.00	0.00	0.00	1.00
Engineering and Capital Projects – General Fund Total	**60.00**	**(3.00)**	**0.00**	**57.00**
Sewer Funds				
ASSOC ENGINEER	2.00	0.00	0.00	2.00
ENGINEERING TECH II	1.00	0.00	0.00	1.00
ENVIRONMENTAL COMPLIANCE INSP	0.00	1.00	0.00	1.00
SR CIVIL ENGINEER	1.00	0.00	0.00	1.00
SR ENGINEERING TECH	2.00	(1.00)	0.00	1.00
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
Sewer Funds Total	**7.00**	**0.00**	**0.00**	**7.00**

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
Engineering and Capital Projects – General Fund Total	**60.00**	**(3.00)**	**0.00**	**57.00**
Engineering and Capital Projects – Non-General Fund Total	**7.00**	**0.00**	**0.00**	**7.00**
Finance – General Fund				
ACCOUNTANT	1.00	1.00	0.00	2.00
ACCOUNTING ASSISTANT	4.00	(1.00)	1.00	4.00
ACCOUNTING TECHNICIAN	4.00	0.00	(1.00)	3.00
ACCOUNTS PAYABLE SUPERVISOR	1.00	0.00	0.00	1.00
ASST DIR OF FINANCE	1.00	0.00	0.00	1.00
BUDGET & ANALYSIS MANAGER	1.00	0.00	0.00	1.00
BUSINESS LICENSE REP	1.00	0.00	(1.00)	0.00
DIRECTOR OF FINANCE	1.00	0.00	0.00	1.00
FINANCE MANAGER	1.00	0.00	0.00	1.00
FISCAL & MANAGEMENT ANALYST	3.00	0.00	0.00	3.00
FISCAL DEBT MGMT ANALYST	1.00	0.00	0.00	1.00
FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
FISCAL SERVICES ANALYST	1.00	0.00	0.00	1.00
PAYROLL SPECIALIST	2.00	0.00	0.00	2.00
PAYROLL SUPERVISOR	1.00	0.00	0.00	1.00
PRINCIPAL ACCOUNTANT	1.00	0.00	0.00	1.00
PROCUREMENT SPECIALIST	1.00	0.00	0.00	1.00
PURCHASING AGENT	1.00	0.00	0.00	1.00
REVENUE MANAGER	1.00	0.00	0.00	1.00
SR ACCOUNTANT	2.00	0.00	0.00	2.00
SR MANAGEMENT ANALYST	4.00	0.00	0.00	4.00
SR PROCUREMENT SPECIALIST	1.00	0.00	0.00	1.00
Finance – General Fund Total	**35.00**	**0.00**	**(1.00)**	**34.00**
Sewer Funds				
ACCOUNTING ASSISTANT	1.00	0.00	0.00	1.00
ACCOUNTING TECHNICIAN	0.00	0.00	1.00	1.00
COLLECTIONS SUPERVISOR	1.00	0.00	0.00	1.00
Sewer Funds Total	**2.00**	**0.00**	**1.00**	**3.00**

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
Finance – General Fund Total	**35.00**	**0.00**	**(1.00)**	**34.00**
Finance – Non-General Fund Total	**2.00**	**0.00**	**1.00**	**3.00**
Fire – General Fund				
DEPUTY FIRE CHIEF	2.00	0.00	0.00	2.00
EMERGENCY SVCS MANAGER	0.00	0.00	1.00	1.00
FIRE BATTALION CHIEF - A (112 HR)	6.00	0.00	0.00	6.00
FIRE CAPTAIN - A (112 HR)	45.00	0.00	0.00	45.00
FIRE CAPTAIN - C (80 HR)	3.00	0.00	0.00	3.00
FIRE CHIEF	1.00	0.00	0.00	1.00
FIRE DIVISION CHIEF	1.00	0.00	0.00	1.00
FIRE ENGINEER - A (112HR)	45.00	0.00	0.00	45.00
FIRE ENGINEER - C (80 HR)	1.00	0.00	0.00	1.00
FIRE INSP/INVEST I	1.00	0.00	0.00	1.00
FIRE INSP/INVEST II	6.00	0.00	0.00	6.00
FIRE INVENTORY SPECIALIST	1.00	0.00	0.00	1.00
FIRE PREVENTION SPECIALIST - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
FIREFIGHTER/PARAMEDIC - A (112 HR)	45.00	0.00	0.00	45.00
PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR FIRE INSP/INVEST	2.00	0.00	0.00	2.00
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
TRAINING PROGRAMS SPEC	1.00	0.00	0.00	1.00
Fire – General Fund Total	**165.00**	**0.00**	**1.00**	**166.00**
Advanced Life Support Fund				
DEPUTY FIRE CHIEF	1.00	0.00	0.00	1.00
EMS EDUCATOR	1.00	0.00	0.00	1.00
MANAGEMENT ANALYST II	1.00	0.00	0.00	1.00
MULTIMEDIA DESIGNER	1.00	0.00	0.00	1.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
Advanced Life Support Fund Total	**5.00**	**0.00**	**0.00**	**5.00**
Grant Funds				
EMERGENCY SVCS MANAGER	1.00	0.00	(1.00)	0.00
Grant Funds Total	**1.00**	**0.00**	**(1.00)**	**0.00**
Measure A Sales Tax Fund				
DEPUTY FIRE CHIEF	1.00	0.00	0.00	1.00
FIRE CAPTAIN - C (80 HR)	6.00	0.00	0.00	6.00
FIRE ENGINEER	2.00	0.00	0.00	2.00
FIRE INVENTORY SPECIALIST	1.00	0.00	0.00	1.00
FIREFIGHTER - A (112 HR)	45.00	0.00	0.00	45.00
FIREFIGHTER/PARAMEDIC	9.00	0.00	0.00	9.00
SR APPLICATION SUPPORT SPECIALIST	1.00	0.00	0.00	1.00
Measure A Sales Tax Fund Total	**65.00**	**0.00**	**0.00**	**65.00**
Transport Enterprise Fund				
DELIVERY DRIVER	1.00	0.00	0.00	1.00
EMERGENCY MEDICAL TECH (NON-SAFETY)	26.00	0.00	0.00	26.00
FIRE BATTALION CHIEF - A (112 HR)	3.00	0.00	0.00	3.00
PARAMEDIC (NON-SAFETY)	40.00	0.00	0.00	40.00
Transport Enterprise Fund Total	**70.00**	**0.00**	**0.00**	**70.00**
Fire – General Fund Total	**165.00**	**0.00**	**1.00**	**166.00**
Fire – Non-General Fund Total	**141.00**	**0.00**	**(1.00)**	**140.00**
Housing and Homeless Services - CV Housing Authority Fund				
COMMUNITY ENGAGEMENT SPEC	1.00	0.00	(1.00)	0.00
DIRECTOR OF HOUSING AND HOMELESS SERVICES	1.00	0.00	0.00	1.00
HOMELESS SERVICES SPECIALIST II	1.00	0.00	0.00	1.00
HOMELESS SOLUTIONS MANAGER	1.00	0.00	0.00	1.00
HOUSING MANAGER	1.00	0.00	0.00	1.00
MANAGEMENT ANALYST II	4.00	0.00	0.00	4.00
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR PLANNER	1.00	0.00	0.00	1.00
Housing and Homeless Services – Non-General Fund Total	**12.00**	**0.00**	**(1.00)**	**11.00**
Human Resources – General Fund				
ASSISTANT DIRECTOR OF HUMAN RESOURCES	1.00	0.00	0.00	1.00
BENEFITS MANAGER	1.00	0.00	0.00	1.00
DIR OF HUMAN RESOURCES/RISK MANAGEMENT	1.00	0.00	0.00	1.00
FISCAL OFFICE SPECIALIST	0.50	0.00	0.00	0.50
HR ANALYST	2.00	0.00	0.00	2.00
HR TECHNICIAN	4.00	0.00	0.00	4.00
HUMAN RESOURCES MANAGER	1.00	0.00	1.00	2.00
PRINCIPAL HR ANALYST	1.00	0.00	0.00	1.00
PRINCIPAL RISK MANAGEMENT SPECIALIST	1.00	0.00	0.00	1.00
RISK MANAGEMENT SPECIALIST	0.50	0.00	0.50	1.00
SAFETY PROGRAM MANAGER	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	2.00	0.00	0.00	2.00
SR HR ANALYST	5.00	0.00	0.00	5.00
SR HR TECH	1.00	0.00	0.00	1.00
Human Resources – General Fund Total	**22.00**	**0.00**	**1.50**	**23.50**
Information Technology Services – General Fund				
APPLICATION SUPPORT MANAGER	1.00	0.00	0.00	1.00
APPLICATION SUPPORT SPECIALIST	1.00	0.00	0.00	1.00
CHIEF INFO SECURITY OFFICER	1.00	0.00	0.00	1.00
DIR OF INFO TECH SRVCS	1.00	0.00	0.00	1.00
GIS ANALYST	2.00	0.00	0.00	2.00
GIS MANAGER	1.00	0.00	0.00	1.00
GIS TECHNICIAN	0.00	0.00	0.50	0.50
INFO TECH SUPPORT SPECIALIST	1.00	0.00	0.00	1.00
INFO TECHNOLOGY TECHNICIAN	1.00	0.00	0.00	1.00
INFORMATION TECHNOLOGY MANAGER	1.00	0.00	0.00	1.00
INFORMATION TECHNOLOGY PROJECT MANAGER	1.00	0.00	0.00	1.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
SR APPLICATION SUPPORT SPEC	2.00	0.00	0.00	2.00
SR INFO TECH SUPPORT SPEC II	2.00	0.00	0.00	2.00
SR INFO TECH SUPPORT SPEC II/SR POLICE TECH SPEC	2.00	0.00	0.00	2.00
SR NETWORK ENGINEER	1.00	0.00	0.00	1.00
SR PROGRAMMER ANALYST	1.00	0.00	0.00	1.00
SR WEBMASTER	1.00	0.00	0.00	1.00
VOLP/VIDEOCONF SPECIALIST	1.00	0.00	0.00	1.00
Information Technology Services – General Fund Total	**21.00**	**0.00**	**0.50**	**21.50**
Library – General Fund				
DIRECTOR OF LIBRARY SERVICES	1.00	0.00	0.00	1.00
LIBRARIAN II	6.00	0.00	0.00	6.00
LIBRARIAN III	2.00	0.00	0.00	2.00
LIBRARY ASSOCIATE	7.50	0.00	0.00	7.50
MANAGEMENT ANALYST II	1.00	0.00	0.00	1.00
PRINCIPAL LIBRARIAN	2.00	0.00	0.00	2.00
SPECIAL EVENTS COORDINATOR	1.00	0.00	(1.00)	0.00
SR LIBRARIAN	3.00	0.00	0.00	3.00
Library – General Fund Total	**23.50**	**0.00**	**(1.00)**	**22.50**
Parks And Recreation – General Fund				
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
AQUATIC SUPV I	1.00	0.00	0.00	1.00
AQUATIC SUPV II	1.00	0.00	0.00	1.00
AQUATIC SUPV III	2.00	0.00	0.00	2.00
ASSISTANT DIRECTOR OF PARKS & RECREATION	1.00	0.00	0.00	1.00
DIRECTOR OF PARKS & RECREATION	1.00	0.00	0.00	1.00
FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
MANAGEMENT ANALYST II	1.00	0.00	0.00	1.00
PRINCIPAL RECREATION MANAGER	2.00	0.00	0.00	2.00
RECREATION SUPERVISOR III	9.00	0.00	0.00	9.00
Parks And Recreation – General Fund Total	**20.00**	**0.00**	**0.00**	**20.00**
Police – General Fund				

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
ASSISTANT CHIEF OF POLICE	1.00	0.00	0.00	1.00
AUTOMATED FINGERPRINT TECH	1.00	0.00	0.00	1.00
CHIEF OF POLICE	1.00	0.00	0.00	1.00
CIVILIAN BACKGROUND INVESTIGTR	1.00	0.00	0.00	1.00
COMMUNITY SERVICE OFFICER	8.00	0.00	0.00	8.00
CRIME LABORATORY MANAGER	1.00	0.00	0.00	1.00
DETENTION OFFICER	7.00	0.00	0.00	7.00
DETENTION SUPERVISOR	1.00	0.00	0.00	1.00
FORENSICS SPECIALIST	2.00	0.00	0.00	2.00
LATENT PRINT EXAMINER	2.00	0.00	0.00	2.00
MANAGEMENT ANALYST II	1.00	0.00	0.00	1.00
PARKING ENFORCEMENT OFFICER	1.00	0.00	2.00	3.00
PEACE OFFICER	156.00	(15.00)	0.00	141.00
POLICE ADMIN SVCS ADMINISTRATOR	1.00	0.00	0.00	1.00
POLICE AGENT	48.00	0.00	0.00	48.00
POLICE CAPTAIN	2.00	0.00	0.00	2.00
POLICE DISPATCHER	21.00	0.00	0.00	21.00
POLICE DISPATCHER SUPERVISOR	5.00	0.00	0.00	5.00
POLICE FACILITY & SUPPLY COORDINATOR	1.00	0.00	0.00	1.00
POLICE LIEUTENANT	10.00	0.00	0.00	10.00
POLICE RECORDS SPECIALIST	10.00	0.00	0.00	10.00
POLICE RECORDS & SUPPORT SUPERVISOR	2.00	0.00	0.00	2.00
POLICE SERGEANT	25.00	0.00	0.00	25.00
POLICE SUPPORT SERVICES MGR	1.00	0.00	0.00	1.00
POLICE TECHNOLOGY MANAGER	1.00	0.00	0.00	1.00
POLICE TECHNOLOGY SPECIALIST	1.00	0.00	0.00	1.00
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
SECRETARY	2.00	0.00	0.00	2.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	2.00	0.00	0.00	2.00
SR LATENT PRINT EXAMINER	1.00	0.00	0.00	1.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR PARKING ENFORCEMENT OFFICER	1.00	0.00	0.00	1.00
SR POLICE RECORDS SPECIALIST	1.00	0.00	0.00	1.00
SR PROP & EVIDENCE SPECIALIST	2.00	0.00	0.00	2.00
SR PUBLIC SAFETY ANALYST	3.00	0.00	0.00	3.00
SR RECORDS SPECIALIST	2.00	0.00	0.00	2.00
SUPV PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00
TRAINING PROGRAMS SPEC	1.00	0.00	0.00	1.00
Police – General Fund Total	**330.00**	**(15.00)**	**2.00**	**317.00**
Grant Funds				
FA ADMINISTRATIVE PROGRAM MANAGER	1.00	0.00	0.00	1.00
FA CYBER SECURITY PROGRAM MANAGER	1.00	0.00	0.00	1.00
FA DEPUTY DIRECTOR LECC	1.00	0.00	0.00	1.00
FA DEPUTY DIRECTOR IV-LECC	1.00	0.00	0.00	1.00
FA DEPUTY EXECUTIVE DIRECTOR	1.00	0.00	0.00	1.00
FA DIRECTOR OF SD LECC	1.00	0.00	0.00	1.00
FA FINANCE MANAGER	1.00	0.00	0.00	1.00
FA GEOSPATIAL INTEL ANALYST	1.00	0.00	0.00	1.00
FA INTELLIGENCE ANALYST	3.00	0.00	0.00	3.00
FA IVDC-LECC EXEC DIRECTOR	1.00	0.00	0.00	1.00
FA LECC IT MANAGER	1.00	0.00	0.00	1.00
FA NETWORK ADMINISTRATOR II	2.00	0.00	0.00	2.00
FA NETWORK ADMINISTRATOR III	2.00	0.00	0.00	2.00
FA PROG ASST SUPERVISOR	1.00	0.00	0.00	1.00
FA PUB PRVT PART EXER PRG MGR	1.00	0.00	0.00	1.00
FA RCFL NETWORK ENGINEER	2.00	0.00	0.00	2.00
FA SR INTELLIGENCE ANALYST	8.00	0.00	0.00	8.00
FA SR PROGRAM ASSISTANT	2.00	0.00	0.00	2.00
FA SUPV INTELLIGENCE ANALYST I	2.00	0.00	0.00	2.00
FA SUPV INTELLIGENCE ANALYST II	2.00	0.00	0.00	2.00
PEACE OFFICER	4.00	(1.00)	0.00	3.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
POLICE AGENT	1.00	0.00	0.00	1.00
POLICE SERGEANT	1.00	0.00	0.00	1.00
Grant Funds Total	**41.00**	**(1.00)**	**0.00**	**40.00**
Measure A Fund				
CIVILIAN BACKGROUND INVESTIGATOR	1.00	0.00	0.00	1.00
COMMUNITY SERVICES OFFICER	4.00	0.00	0.00	4.00
DIGITAL FORENSICS ANALYST II	2.00	0.00	0.00	2.00
FORENSICS SPECIALIST	1.00	0.00	0.00	1.00
INFORMATION TECHNOLOGY TECH	1.00	0.00	0.00	1.00
PEACE OFFICER	30.00	15.00	0.00	45.00
POLICE AGENT	6.00	0.00	0.00	6.00
POLICE CAPTAIN	2.00	0.00	0.00	2.00
POLICE COMM SYSTEMS MANAGER	1.00	0.00	0.00	1.00
POLICE COMM RELATIONS SPEC	1.00	0.00	0.00	1.00
POLICE DISPATCHER	7.00	0.00	0.00	7.00
POLICE LIEUTENANT	1.00	0.00	0.00	1.00
POLICE SERGEANT	9.00	0.00	0.00	9.00
POLICE TECHNOLOGY SPECIALIST	1.00	0.00	0.00	1.00
PROPERTY & EVIDENCE SPECIALIST	3.00	0.00	0.00	3.00
PROPERTY & EVIDENCE SUPERVISOR	1.00	0.00	0.00	1.00
SR POLICE RECORDS SPECIALIST	3.00	0.00	0.00	3.00
SR PUBLIC INFORMATION SPECIALIST	1.00	0.00	0.00	1.00
Measure A Fund Total	**75.00**	**15.00**	**0.00**	**90.00**
Police – General Fund Total	**330.00**	**(15.00)**	**2.00**	**317.00**
Police – Non-General Fund Total	**116.00**	**14.00**	**0.00**	**130.00**
Public Works – General Fund				
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
ADMINISTRATIVE SERVICES MANAGER	0.00	0.00	1.00	1.00
ADMINISTRATIVE TECHNICIAN	1.00	0.00	0.00	1.00
ASST DIR OF PUBLIC WORKS	1.00	0.00	0.00	1.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
BUILDING PROJECT MANAGER	2.00	(2.00)	0.00	0.00
BUILDING SERVICES MANAGER	1.00	(1.00)	0.00	0.00
BUILDING SERVICES SUPERVISOR	1.00	0.00	0.00	1.00
CARPENTER	1.00	0.00	0.00	1.00
CONSERVATION SPECIALIST II	4.00	0.00	(1.00)	3.00
CONSTRUCTION & REPAIR SUPVSR	1.00	0.00	0.00	1.00
CUSTODIAL SUPERVISOR	1.00	0.00	0.00	1.00
CUSTODIAN	7.00	0.00	0.00	7.00
DIRECTOR OF PUBLIC WORKS	0.00	1.00	0.00	1.00
ELECTRICIAN	1.00	0.00	0.00	1.00
ENVIRONMENTAL SUSTAINABILITY MGR	1.00	0.00	0.00	1.00
EQUIPMENT OPERATOR	3.00	1.00	0.00	4.00
FACILITIES MANAGER	1.00	0.00	0.00	1.00
HVAC TECHNICIAN	2.00	0.00	0.00	2.00
LEAD CUSTODIAN	2.00	0.00	0.00	2.00
LOCKSMITH	1.00	0.00	0.00	1.00
MAINTENANCE WORKER II	11.00	0.00	0.00	11.00
MANAGEMENT ANALYST II	2.00	(1.00)	0.00	1.00
OPEN SPACE INSPECTOR	5.00	0.00	0.00	5.00
OPEN SPACE MANAGER	1.00	0.00	0.00	1.00
PARKS MAINTENANCE WORKER II	26.00	0.00	0.00	26.00
PARKS MANAGER	1.00	0.00	0.00	1.00
PARK RANGER PROGRAM MANAGER	1.00	0.00	0.00	1.00
PARK RANGER SUPERVISOR	1.00	0.00	0.00	1.00
PARKS SUPERVISOR	4.00	0.00	0.00	4.00
PLUMBER	1.00	0.00	0.00	1.00
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	(1.00)	0.00
PUBLIC WORKS INSP MANAGER	0.00	1.00	0.00	1.00
PUBLIC WORKS INSPECTOR II	0.00	4.00	0.00	4.00
PUBLIC WORKS MANAGER	2.00	0.00	0.00	2.00
PUBLIC WORKS SPECIALIST	1.00	0.00	0.00	1.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
PUBLIC WORKS SUPERINTENDENT	1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERVISOR	5.00	0.00	0.00	5.00
PUMP MAINTENANCE SUPERVISOR	1.00	0.00	0.00	1.00
PUMP MAINTENANCE TECHNICIAN	5.00	0.00	0.00	5.00
REAL PROPERTY MANAGER	1.00	(1.00)	0.00	0.00
SR ELECTRICIAN	1.00	0.00	0.00	1.00
SR ELECTRONICS TECH	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	4.00	0.00	0.00	4.00
SR HVAC TECHNICIAN	1.00	0.00	0.00	1.00
SR MAINTENANCE WORKER	9.00	0.00	0.00	9.00
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR OPEN SPACE INSPECTOR	1.00	0.00	0.00	1.00
SR PARK RANGER	1.00	0.00	0.00	1.00
SR PARKS MAINTENANCE WORKER	10.00	(1.00)	0.00	9.00
SR PLUMBER	1.00	0.00	0.00	1.00
SR PUBLIC WORKS INSPECTOR	0.00	2.00	0.00	2.00
SR PUBLIC WORKS SPECIALIST	1.00	0.00	0.00	1.00
TREE TRIMMER SUPERVISOR	1.00	0.00	0.00	1.00
Public Works – General Fund Total	**135.00**	**3.00**	**(1.00)**	**137.00**
Environmental Services Fund				
ENVIRONMENTAL SERVICES MGR	1.00	0.00	0.00	1.00
RECYCLING SPECIALIST II	7.00	0.00	0.00	7.00
SR RECYCLING SPECIALIST	1.00	0.00	0.00	1.00
Environmental Services Fund Total	**9.00**	**0.00**	**0.00**	**9.00**
Fleet Management Fund				
EQUIPMENT MECHANIC	8.00	1.00	0.00	9.00
FLEET INVENTORY CONTROL SPEC	1.00	0.00	0.00	1.00
FLEET MANAGER	1.00	0.00	0.00	1.00
FLEET SUPERVISOR	1.00	0.00	0.00	1.00
SR EQUIPMENT MECHANIC	1.00	0.00	0.00	1.00

Classification	FY 2026 Adopted Budget	FY 2026 Midyear Changes	FY 2027 Proposed Changes	FY 2027 Proposed Budget
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
Fleet Management Fund Total	**13.00**	**1.00**	**0.00**	**14.00**
Gas Tax Fund				
MAINTENANCE WORKER II	1.00	0.00	0.00	1.00
SR MAINTENANCE WORKER	1.00	0.00	0.00	1.00
Gas Tax Fund Total	**2.00**	**0.00**	**0.00**	**2.00**
Sewer Funds				
EQUIPMENT OPERATOR	3.00	0.00	0.00	3.00
MAINTENANCE WORKER II	19.00	0.00	0.00	19.00
SR PUBLIC WORKS SPECIALIST	1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERVISOR	4.00	0.00	0.00	4.00
SR MAINTENANCE WORKER	15.00	0.00	0.00	15.00
Sewer Funds Total	**42.00**	**0.00**	**0.00**	**42.00**
Public Works – General Fund Total	**135.00**	**3.00**	**(1.00)**	**137.00**
Public Works – Non-General Fund Total	**66.00**	**1.00**	**0.00**	**67.00**
General Fund Subtotal	**916.75**	**(14.00)**	**5.00**	**907.75**
Non-General Fund Subtotal	**409.00**	**15.00**	**(1.00)**	**423.00**
Total Authorized Positions	**1,325.75**	**1.00**	**4.00**	**1,330.75**



APPENDIX

Fiscal Policies

Investment Policies

Citywide Reserve Policy – Fiscal Health Plan

Financial Reporting and Transfer Authority Policy

City Debt Policy

Debt Administration

Service Impacts

Accounting Systems and Budgetary Control

List of Acronyms

Glossary

FISCAL POLICIES

Fiscal Policies

This section of the budget document reiterates the fiscal policies that were reviewed, acknowledged, or approved/adopted by the City Council. These policies form the overall framework within which the operating budget was formulated. The fiscal policies, most of which are already codified in one form or another, are not considered new or controversial, but are summarized here to assist you to better understand the basis for the resource allocation decisions that were made.

General

1. The City's financial assets will be managed in a sound and prudent manner in order to ensure the continued viability of the organization.
2. A comprehensive operating and capital budget for all City funds will be developed annually and presented to the City Council for approval. The purpose of the annual budget will be to:
   a) Identify community needs for essential services.
   b) Identify the programs and specific activities required to provide these essential services.
   c) Establish program policies and goals that define the nature and level of program services required.
   d) Identify alternatives for improving the delivery of program services.
   e) Identify the resources required to fund identified programs and activities and enable accomplishment of program objectives.
   f) Set standards to facilitate the measurement and evaluation of program performance.
3. The City's annual operating budget will be balanced whereby planned expenditures do not exceed anticipated revenues.
4. Recurring revenues will fund recurring expenditures. One-time revenues will be used for capital, reserve augmentation, or other non-recurring expenditures.
5. Accounting systems will be maintained in accordance with Generally Accepted Accounting Principles.
6. Investment policy and practice will be in accordance with State statues that emphasize safety and liquidity over yield, including quarterly status reports to the City Council. *(Council Policy)*
7. City operations will be managed, and budgets prepared with the goal of maintaining an available fund balance in the General Fund of no less than fifteen percent of the General Fund operating budget. *(Council Policy)*
8. General Fund fiscal status reports reflecting comparisons of actual and projected performance with budget allocations for both revenue and expenditures will be presented to the City Council on a quarterly basis. *(City Charter)*

Revenue

1. The City will endeavor to maintain a diversified and stable revenue base in order to minimize the impact to programs from short-term economic fluctuations.
2. Revenue projections will be maintained for the current year and four future fiscal years, and estimates will be based on a conservative, analytical, and objective process.
3. In order to maintain flexibility, except as required by law or funding source, the City will avoid earmarking any restricted revenues for specific purpose or program.
4. The City has established user fees to best ensure that those who use a proprietary service pay for that service in proportion to the benefits received. With few exceptions, such as those services provided for low-income residents, fees have been set to enable the City to recover the full cost of providing those services. *(Citywide Cost Recovery Policy, Council Policy Number 159-03)*
5. User fees will be reviewed and updated on an ongoing basis to ensure that program costs continue to be recovered and that the fees reflect changes in levels of service delivery. *(Master Fee Schedule)*

6. The City will recover the cost of new facilities and infrastructure necessitated by new development consistent with State law and the City's Growth Management Program. Development Impact Fees will be closely monitored and updated to ensure that they are maintained at a level adequate to recover costs. *(GMOC Ordinance)*
7. When considering new development alternatives, the City will attempt to determine the fiscal impact of proposed projects, annexations, etc. and ensure that mechanisms are put in place to provide funding for any projected negative impacts on City operations. *(GMOC Ordinance)*

Expenditures

1. Budgetary control will be exercised at the Department/category level, meaning that each department is authorized to spend up to the total amount appropriated for that department within the expenditure categories of Personnel Costs, Supplies & Services, Other Charges, Utilities, and Capital. Transfers of appropriations between expenditure categories of up to $75,000 may be approved by the City Manager. Transfers of appropriations between expenditure categories in excess of $75,000, between departments, and transfers from CIP projects require City Council approval. *(City Charter & Council Policy)*
2. Appropriations, other than for capital projects, remaining unspent at the end of any fiscal year will be canceled and returned to Available Fund Balance with the exception of any appropriations encumbered as the result of a valid purchase order or as approved for a specific project or purpose by the City Council or the City Manager. Appropriations for capital projects will necessarily be carried over from year to year until the project is deemed to be complete. *(Council Policy)*
3. The City will establish and maintain equipment replacement and facility maintenance funds as deemed necessary to ensure that monies are set aside and available to fund ongoing replacement needs.
4. The City will attempt to compensate non-safety employees at rates above the middle of the labor market as measured by the median rate for similar jurisdictions. (Council Policy)

Capital Improvement Program (CIP)

1. Major capital projects will be included in a CIP Budget reflecting a five-year period. The CIP budget will be updated annually and presented to City Council for approval. Resources will be formally appropriated (budgeted) for the various projects on an annual basis in accordance with the five-year plan.

INVESTMENT POLICIES

Investment Policies

I. Background:

City Council's "Investment Policy and Guidelines" (the "Investment Policy") Policy 220-01 was first adopted on July 26, 1994 and last updated on February 11, 2025. The Investment Policy provides guidelines, rules, and strategies for managing the city's public funds. Its primary goals are to ensure safety of principal, maintain liquidity for operational needs, and obtain a market rate of return. The investment practices and policies of the City of Chula Vista are based upon state law and prudent money management.

II. Purpose:

This "Investment Policy and Guidelines" (the "Investment Policy") Policy is intended to provide guidelines for the prudent investment of the City of Chula Vista's (the "City") cash balances, and outline policies to assist in maximizing the efficiency of the City's cash management system, while meeting the daily cash flow demands of the City.

III. Policy:

The investment practices and policies of the City of Chula Vista are based upon state law and prudent money management.

IV. Scope:

This Investment Policy applies to all financial assets of the City of Chula Vista, as indicated in 3.1 below. These funds are accounted for in the City's Comprehensive Annual Financial Report.

IV.1 Funds:

The Director of Finance/Treasurer is responsible for investing the unexpended cash in the City Treasury for all funds, except for the employee's retirement funds, which are administered separately, and those funds which are managed separately by trustees appointed under indenture agreements. The Director of Finance/Treasurer will strive to maintain the level of investment of this cash as close as possible to 100%. These funds are described in the City's annual financial report and include:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Fiduciary Funds
- Any new fund created by the legislative body, unless specifically exempted

This Investment Policy applies to all transactions involving the financial assets and related activity of the foregoing funds.

Bond proceeds shall be invested in the investments permitted by the applicable bond documents. If the bond documents are silent as to the permitted investments, the bond proceeds will be invested in the securities permitted by this Policy. Notwithstanding the other provisions of this Policy, the percentage limitations listed elsewhere in this Policy do not apply to bond proceeds.

V. Prudence:

The standard of prudence to be used by the Director of Finance/Treasurer shall be the "prudent investor standard". This shall be applied in the context of managing an overall portfolio. The "prudent investor standard" is applied to local agencies, pursuant to California Government Code Section 53600.3 which provides, in pertinent part:

> "… all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a

prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency…"

V.I Personal Responsibility:

The Director of Finance/Treasurer, Assistant Director of Finance, Treasury Manager and Finance Manager as investment officers acting in accordance with written procedures and the Investment Policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported to the City Council in a timely fashion and appropriate action is taken to control adverse developments.

VI. Objective:

Consistent with this aim, investments are made under the terms and conditions of California Government Code Section 53600, et seq. Criteria for selecting investments and the absolute order of priority are:

VI.1 Safety:

Safety of principal is the foremost objective of the investment program. Investments of the City of Chula Vista shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

VI.2 Liquidity:

The City of Chula Vista's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated and to maintain compliance with any indenture agreement, as applicable. Liquidity is essential to the safety of principal.

VI.3 Return on Investments:

The City of Chula Vista's investment portfolio shall be designed with the objective of attaining a market-average rate of return throughout budgetary and economic cycles (market interest rates), within the City's Investment Policy's risk parameters and the City's cash flow needs. See also Section 16.0.

VII. Delegation of Authority:

The City Council delegates responsibility for the investment program to the Director of Finance/Treasurer for a period of one year. Subject to review, the City Council may renew the delegation of authority each year. The Director of Finance/Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls and written procedures to regulate the activities of subordinate officials. The responsibility for the day-to-day investment of City funds will be delegated to the Assistant Director of Finance or their designee. The Director of Finance/Treasurer may delegate day-to-day investment decision making and execution authority to an investment advisor. The advisor shall follow the Investment Policy and such other written instructions as are provided.

VIII. Ethics and Conflicts of Interest:

In addition to state and local statutes relating to conflicts of interest, all persons involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officers, including investment advisors, are required to file annual disclosure statements as required for "public officials who manage public investments" [as defined and required by the Political Reform Act and related regulations, including Government Code Sections 81000, et seq., and the rules, regulations and guidelines promulgated by California's Fair Political Practices Commission (FPPC)].

IX. Authorized Financial Dealers and Institutions:

For any transactions executed by the City, the City's Director of Finance/Treasurer will maintain a list of the financial institutions and brokers/dealers authorized to provide investment and depository services and will perform an annual review of their financial condition. The City will utilize Moody's Securities or other such services to determine financially sound institutions with which to do business. The City shall annually send a copy of the current Investment Policy to all financial institutions and brokers/dealers approved to do business with the City.

As far as possible, all money belonging to, or in the custody of, a local agency, including money paid to the City's Director of Finance/Treasurer or other official to pay the principal, interest, or penalties of bonds, shall be deposited for safekeeping in state or national banks, savings associations, federal associations, credit unions, or federally insured industrial loan companies in this state selected by the City's Director of Finance/Treasurer; or may be invested in the investments set forth in Section 9.0. To be eligible to receive local agency money, a bank, savings association, federal association, or federally insured industrial loan company shall have received an overall rating of not less than "satisfactory" in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities, including low- and moderate-income neighborhoods.

To provide for the optimum yield in the investment of City funds, the City's investment procedures shall encourage competitive bidding on transactions. Any transactions not executed directly with the issuer shall be made with approved brokers/dealers. In order to be approved by the City, the broker/dealer must meet the following criteria: (i) the broker/dealer must be a "primary" dealer or regional broker/dealer that qualifies under Securities and Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule); (ii) the broker/dealer must be experienced in institutional trading practices and familiar with the California Government Code as related to investments appropriate for the City; and (iii) all other applicable criteria, as may be established in the investment procedures. All brokers/dealers and financial institutions who desire to become qualified bidders for investment transactions must submit documents relative to eligibility including U4 form for the broker, proof of Financial Industry Regulatory Authority (FINRA) certification and a certification of having read and understood the City's Investment Policy and agreeing to comply with the Investment Policy. The City's Director of Finance/Treasurer shall determine if they are adequately capitalized (i.e., minimum capital requirements of $10,000,000 and five years of operation).

If the City has an investment advisor, the investment advisor may use its own list of authorized issuers and broker/dealers to conduct transactions on behalf of the City.

X. Authorized & Suitable Investments:

The City is authorized by California Government Code Section 53600, et. seq., to invest in specific types of securities. Where this section specifies a percentage limitation for a particular security type, that percentage is applicable only on the date of purchase. Credit criteria listed in this section refers to the credit rating at the time the security is purchased. If an investment's credit rating falls below the minimum rating required at the time of purchase, the Director of Finance/Treasurer will perform a timely review and decide whether to sell or hold the investment.

Investments not specifically listed below are deemed inappropriate and prohibited:

A. BANKERS' ACCEPTANCES. A maximum of 40% of the total portfolio may be invested in bankers' acceptances. The maximum maturity is 180 days. No more than 30% of the agency's moneys may be invested in the bankers' acceptances of any one commercial bank. See Government Code Section 53601(g).

B. NEGOTIABLE CERTIFICATES OF DEPOSIT. A maximum of 30% of the total portfolio may be invested in negotiable certificates of deposit (NCD's). The maximum maturity of a NCD issue shall be 5 years. These are issued by commercial banks and thrift institutions against funds deposited for specified periods of time and earn specified or variable rates of interest. Negotiable certificates of deposit (NCD's) differ from other certificates of deposit by their liquidity. NCD's are traded actively in secondary markets. See Government Code Section 53601(i).

C. COMMERCIAL PAPER. A maximum of 40% of the total portfolio may be invested in commercial paper. No more than 10% of the City's total investment assets may be invested in the commercial paper and the medium-term notes of any single issuer. The maximum maturity is 397 days. Commercial paper of prime quality of the highest ranking or of the highest letter and number rating as provided for by a NRSRO. The entity that issues the commercial paper shall meet all of the following conditions in either paragraph (1) or paragraph (2):

   1) The entity meets the following criteria:
      a. Is organized and operating in the United States as a general corporation.
      b. Has total assets in excess of five hundred million dollars ($500,000,000).
      c. Has debt other than commercial paper, if any, that is rated in a rating category of "A" or higher, or the equivalent, by a NRSRO.
   2) The entity meets the following criteria:
      a. Is organized within the United States as a special purpose corporation, trust, or limited liability company.

b. Has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond.

c. Has commercial paper that is rated in a rating category of "A-1" or higher, or the equivalent, by a NRSRO.

See Government Code Section 53601(h).

D. BONDS ISSUED BY THE CITY OR ANY LOCAL AGENCY WITHIN THE STATE OF CALIFORNIA. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(a) and 53601(e).

E. OBLIGATIONS OF THE UNITED STATES TREASURY. United States Treasury Notes, bonds, bills or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(b).

F. FEDERAL AGENCIES. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(f).

G. REPURCHASE AGREEMENT, maximum term 1 year. Investments in repurchase agreements may be made, on any investment authorized in this section, when the term of the agreement does not exceed 1 year. A Master Repurchase Agreement must be signed with the bank or broker/dealer who is selling the securities to the City. There is no limit on the percentage of the total portfolio that can be invested in this category. See Government Code Section 53601(j).

H. REVERSE-REPURCHASE AGREEMENTS (Requires Council approval for each transaction). Per Government Code Section 53601(j), reverse repurchase agreements or securities lending agreements may be utilized only when all of the following conditions are met:

a) The security to be sold on reverse repurchase agreement or securities lending agreement has been owned and fully paid for by the local agency for a minimum of 30 days prior to sale.

b) The total of all reverse repurchase agreements and securities lending agreements on investments owned by the local agency does not exceed 20% of the base value of the total portfolio.

c) The agreement does not exceed a term of 92 days, unless the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.

d) Funds obtained or funds within the pool of an equivalent amount to that obtained from selling a security to a counter party by way of a reverse repurchase agreement or securities lending agreement, shall not be used to purchase another security with a maturity longer than 92 days from the initial settlement date of the reverse repurchase agreement or securities lending agreement, unless the reverse repurchase agreement or securities lending agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.

e) Investments in reverse repurchase agreements, securities lending agreements, or similar investments in which the local agency sells securities prior to purchase with a simultaneous agreement to repurchase the security shall only be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state-chartered bank that has or has had a significant banking relationship with a local agency.

f) For purposes of this policy, "significant banking relationship" means any of the following activities of a bank:

i. Involvement in the creation, sale, purchase, or retirement of a local agency's bonds, warrants, notes, or other evidence of indebtedness.

ii. Financing of a local agency's activities.

iii. Acceptance of a local agency's securities or funds as deposits.

I. MEDIUM-TERM CORPORATE NOTES. A maximum of 30% of the total portfolio may be invested in medium-term corporate notes, with a maximum remaining maturity of five years or less. Notes eligible for investment shall be rated in a rating category of "A," its equivalent or better by a NRSRO. See Government Code Section 53601(k). No more than 10% of the City's total investment assets may be invested in the commercial paper and the medium-term notes of any single issuer.

J. NON-NEGOTIABLE CERTIFICATES OF DEPOSIT. The maximum maturity is 5 years. Certificates of deposit are required to be collateralized as specified under Government Code Section 53630 et seq. The City, at its discretion, may waive the collateralization requirements for any portion that is covered by Federal Deposit Insurance Corporation (FDIC) insurance. There is no limit on the percentage of the portfolio that can be invested in this category.

K. OBLIGATIONS OF THE STATE OF CALIFORNIA. Including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by the state, or by a department, board, agency or authority of the state. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(d).

L. OBLIGATIONS OF THE OTHER 49 STATES. Including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by any of these states, or by a department, board, agency or authority of the state. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(d).

M. MONEY MARKET FUNDS. A maximum of 20% of the total portfolio may be invested in money market funds. No more than 10% of the agency's funds may be invested in shares of beneficial interest of any one mutual fund. Local agencies may invest in "shares of beneficial interest" issued by diversified management companies which invest in the securities and obligations as authorized by California Government Code Section 53601, subdivisions (a) to (k), inclusive, and subdivisions (m) to (q), inclusive. They must have the highest rating from two NRSRO's or have retained an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds and with assets under management in excess of $500,000,000. The purchase price of the shares may not include commission. See Government Code Section 53601(l).

N. San Diego County Treasurer's Pooled Money Fund. Also known as the San Diego County Investment Pool, the pool is a local government money fund created to invest the assets of the County of San Diego and other public agencies located within the County. The three primary objectives of the County Pool are to safeguard principal; to meet liquidity needs of Pool participants; and to achieve an investment return on the funds within the guidelines of prudent risk management. Investment in the County Pool is highly liquid, and the City may invest with no portfolio percentage limit. See Government Code Section 27133.

O. THE LOCAL AGENCY INVESTMENT FUND (LAIF). LAIF is a special fund of the California State Treasury through which any local government may pool investments. The City may invest up to the maximum permitted by LAIF. Investments in LAIF are highly liquid and may be converted to cash within 24 hours. See Government Code Section 16429.1.

P. SHARES OF BENEFICIAL INTEREST ISSUED BY A JOINT POWERS AUTHORITY (Local Government Investment Pools [LGIP]). Per Government Code Section 53601(p), there is no limit on the percentage of the portfolio that can be invested in this category. LGIP's organized pursuant to Government Code Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q) of California Government Code Section 53601, inclusive. Each share will represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section the joint powers authority issuing the shares will have retained an investment adviser that meets all of the following criteria:

- The adviser is registered or exempt from registration with the Securities and Exchange Commission.
- The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q) Government Code Section 53601, inclusive.
- The adviser has assets under management in excess of five hundred million dollars ($500,000,000).

Q. ASSET BACKED SECURITIES (ABS). A maximum of 20% of the total portfolio may be invested in ABS. The maximum maturity is five years. Securities eligible for investment under this subdivision not issued or guaranteed by issuers identified in subdivision E and F, shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO. ABS constitutes a mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond. See Government Code Section 53601(o).

R. SUPRANATIONALS. A maximum of 30% of the portfolio may be invested in supranationals. The maximum maturity is five years. Securities eligible for purchase under this subdivision shall be United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for

Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank that are eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA," its equivalent or better by an NRSRO. See Government Code Section 53601(q).

S. PLACEMENT SERVICE DEPOSITS. A maximum of 30% of the total portfolio may be invested in placement service deposits. The maximum maturity is 5 years. Deposits placed through a deposit placement service shall meet the requirements under Government Code Section 53601.8 and 53635.8. The full amount of the principal and the interest that may be accrued during the maximum term of each certificate of deposit shall at all times be insured by federal deposit insurance.

T. COLLATERALIZED BANK DEPOSITS. Notes, bonds, or other obligations that are at all times secured by a valid first priority security interest in securities of the types listed by California Government Code Section 53651 as eligible securities for the purpose of securing local agency deposits having a market value at least equal to that required by California Government Code Section 53652 for the purpose of securing local agency deposits. The securities serving as collateral shall be placed by delivery or book entry into the custody of a trust company or the trust department of a bank that is not affiliated with the issuer of the secured obligation. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(n) and 53630 et seq.

X.1 Investment Pools:

The City's Director of Finance/Treasurer or designee shall be required to investigate all local government investment pools and money market mutual funds prior to investing and performing at least a quarterly review thereafter while the City is invested in the pool or the money market fund. LAIF is authorized under provisions in Section 16429.1 of the California Government Code as an allowable investment for local agencies even though some of the individual investments of the pool are not allowed as a direct investment by a local agency.

XI. Portfolio Adjustments:

Should any investment listed in section 9.0 exceed a percentage-of-portfolio limitation due to an incident such as fluctuation in portfolio size, the affected securities may be held to maturity to avoid losses. When no loss is indicated, the Director of Finance/Treasurer shall consider reconstructing the portfolio basing his or her decision on the expected length of time the portfolio will be unbalanced. If this occurs, the City Council shall be notified.

XII. Collateralization:

Under provisions of the California Government Code, California banks, and savings and loan associations are required to secure the City's deposits by pledging letters of credit issued by the Federal Home Loan Bank of San Francisco with a value of 105% of the principal and accrued interest, government securities with a value of 110% of principal and accrued interest or first trust deed mortgage notes having a value of 150% of the City's total deposits. Collateral will be handled as required by the California Government Code. The Director of Finance/Treasurer, at his or her discretion, may waive the collateral requirement for deposits that are fully insured up to $250,000 by the Federal Deposit Insurance Corporation.

The market value of securities that underlay a repurchase agreement shall be valued at 102% or greater of the funds borrowed against those securities and the value shall be adjusted no less than quarterly. Since the market value of the underlying securities is subject to daily market fluctuations, the investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Collateral will always be held by an independent third party. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. The right of collateral substitution is granted.

XIII. Safekeeping and Custody:

All City investments shall identify the City of Chula Vista as the registered owner, and all interest and principal payments and withdrawals shall indicate the City of Chula Vista as the payee. All securities shall be safe kept with the City itself or with a qualified financial institution, contracted by the City as a third party. All agreements and statements will be subject to review annually by external auditors in conjunction with their audit. In the event that the City has a financial institution hold the securities, a separate custodial agreement shall be required. All deliverable securities shall be acquired by the safekeeping institution on a "Delivery-Vs-Payment" (DVP) basis. For Repurchase Agreements, the purchase may be delivered by book entry, physical delivery or by third-party custodial agreement

consistent with the Government Code. The transfer of securities to the counter party bank's customer book entry account may be used for book entry delivery.

XIV. Diversification:

The City's investment portfolio will be diversified to avoid incurring unreasonable and avoidable risks associated with concentrating investments in specific security types, maturity segment, or in individual financial institutions. No more than 5% of the investment portfolio shall be in securities of any one issuer except for U.S. Treasuries, U.S. Government Agency issues, and investment pools such as LAIF, the San Diego County Pool, money market funds, Joint Power Authorities (JPA's), and local government investment pools (LGIP's).

A. Credit risk, defined as the risk of loss due to failure of the insurer of a security, shall be mitigated by investing in those securities with an "A" or above rating and approved in the Investment Policy and by diversifying the investment portfolio so that the failure of any one issuer would not unduly harm the City's cash flow.
B. Market risk, defined as the risk of market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by implementing a long-term investment strategy. It is explicitly recognized herein, however, that in a diversified portfolio, occasional measured losses are inevitable and must be considered within the context of overall investment return. The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

XV. Maximum Maturities:

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than five (5) years from the settlement date, unless the legislative body has granted express authority to make that investment either specifically, or as a part of an investment program approved by the City Council at least three (3) months prior to the investment.

XVI. Internal Control:

The Director of Finance/Treasurer shall establish a system of internal controls designed to prevent loss of public funds due to fraud, employee error, or misrepresentation by third parties. No investment personnel, including an investment advisor, may engage in an investment transaction except as provided for under the terms of this Investment Policy and the procedure established by the Director of Finance/Treasurer.

The external auditors shall annually review the investments with respect to the Investment Policy. This review will provide internal control by assuring compliance with policies and procedures for the investments that are selected for testing. Additionally, account reconciliation and verification of general ledger balances relating to the purchasing or maturing of investments and allocation of investments to fund balances shall be performed by the Finance Department and approved by the Director of Finance/Treasurer. To provide further protection of City funds, written procedures prohibit the wiring of any City funds without the authorization of at least two of the following six designated City staff:

1. Director of Finance/Treasurer
2. Assistant Director of Finance
3. Treasury Manager
4. Finance Manager
5. Revenue Manager
6. Budget and Analysis Manager

XVII. Performance Standards:

The investment portfolio shall be managed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and cash flow. Investment return becomes a consideration only after the basic requirements of investment safety and liquidity have been met. In evaluating the performance of the City's portfolio in complying with this policy, the City shall establish an appropriate performance benchmark and compare the return of its portfolio to the return of the benchmark.

XVIII. Reporting:

The Director of Finance/Treasurer shall submit a quarterly investment report to the City Council and City Manager within 45 days following the end of each quarter. This report will include the following elements:

- Type of investment
- Institutional issuer
- Purchase date
- Date of maturity
- Amount of deposit or cost of the investment
- Face value of the investment
- Current market value of securities and source of valuation
- Rate of interest
- Interest earnings
- Statement relating the report to its compliance with the Statement of Investment Policy or the manner in which the portfolio is not in compliance
- Statement on availability of funds to meet the next six month's obligations
- Monthly and year-to-date budget amounts for interest income
- Percentage of portfolio by investment type
- Days to maturity for all investments
- Comparative report on interest yields
- Monthly transactions
- Compare portfolio total return to market benchmark total return

In addition, a commentary on capital markets and economic conditions may be included with the report.

XIX. Investment Policy Review and Adoption:

This Investment Policy shall be reviewed at least annually by the Director of Finance/Treasurer to ensure its consistency with the overall objective of preservation of principal, liquidity, and return, and its relevance to current law and financial and economic trends. Each fiscal year, the Finance Director shall provide a copy of the City's current Investment Policy and Guidelines to the City Council. By virtue of a resolution of the City Council of the City of Chula Vista, the Council shall acknowledge the receipt of the Policy for the respective fiscal year.

Council Policy 220-01, Last updated February 10, 2026 via *Council Resolution 2026-029*

CITYWIDE RESERVE POLICY – FISCAL HEALTH PLAN

Citywide Reserve Policy – Fiscal Health Plan

The City Council amended the General Fund Reserves – Fiscal Health Plan policy on May 28, 2024 to consolidate various reserve policies into a single policy, under Citywide Reserve Policy – Fiscal Health Plan (Resolution 2024-112). On May 20, 2025, City Council amended the General Fund Reserves – Fiscal Health Plan policy with minor changes to improve the overall clarity of the policy (Resolution 2025-079).

Background:

Public entities accumulate and maintain adequate reserves to help ensure both financial stability and the ability to provide core services during difficult times. Sufficient reserves create financial stability resulting in increased credit quality and allow the public entity to better weather downturns in the economy and the impacts of negative events, both major and minor. The establishment of prudent financial reserves is important to ensure the long-term fiscal health of the City.

The Government Finance Officers Association (GFOA), an international organization that promotes the professional financial management of governments for the public interest, recommends that governments formally adopt reserve policies that govern the amount of resources to be held in reserve and conditions under which reserves can be used. GFOA recognizes that each government's situation is unique, and the reserve policies should be developed based upon its own specific circumstances.

Purpose:

The purpose of this policy is to establish a citywide reserve policy that:

- Establishes reserves, reserve levels, and methodology for calculating reserves for the General Fund and other funds
- Defines requirements to use reserves and the process to fund and replenish the reserve when utilized

Policy:

General Fund Operating Reserve Policy

The City's General Fund is the primary operating fund of the City and source of funding for core services such as police, fire, public works, and recreation. The General Fund is used to account for the general operations of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

The General Fund Reserve policy is established to ensure that the City's finances are managed in a manner which will (1) continue to provide for the delivery of quality services, (2) maintain and enhance service delivery as the community grows in accordance with the General Plan, (3) minimize or eliminate the need to raise taxes and fees because of temporary revenue shortfalls, and (4) establish the reserves necessary to meet known and unknown future obligations and ability to respond to unexpected opportunities.

Fiscal stability is an important factor in operating a City. Establishing certain financial reserves protects the City against unexpected interruptions in revenues, vulnerability to Federal or State actions, adverse economic conditions, unpredictable one-time costs, and exposure to natural disasters and emergencies.

There are additional benefits to establishing a minimum General Fund reserve. Credit rating agencies carefully monitor levels of reserves in a government's General Fund to evaluate a government's continued creditworthiness. A higher credit rating results in savings to the taxpayer when the City issues debt or participates in short- term borrowing. Finally, reserve levels are a crucial consideration in long- term financial planning.

GFOA recommends maintaining a minimum reserves in the General Fund of no less than 5% to 15% of general fund operating revenues, or no less than one to two months of regular general fund operating expenditures. A government's particular situation may require reserve levels in the general fund significantly in excess of these recommended minimum levels. Cities with higher reserve levels are better positioned to protect public services

during economic downturns. GFOA recommends that when establishing a policy governing the level of reserves in the general fund, a government should consider a variety of factors, including:

- The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of reserves may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile).
- The availability of resources in other funds as well as the potential drain upon general fund resources from other funds (i.e., the availability of resources in other funds may reduce the amount of reserves needed in the general fund, just as deficits in other funds may require that a higher level of reserves be maintained in the general fund).
- Liquidity (i.e., a disparity between when financial resources become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained).
- Designations (i.e., governments may wish to maintain higher levels of reserves to compensate for any portion of fund balance already designated for a specific purpose).

This policy establishes three (3) distinct General Fund Reserves:

1. General Fund Operating Reserve – minimum 15%
2. Economic Contingency Reserve – minimum 5%
3. Catastrophic Event Reserve – minimum 3%

The total recommended minimum reserve level for the three categories combined is 23%.

General Fund Operating Reserve

The General Fund Operating Reserve represents unrestricted resources available for appropriations by the City Council to address extraordinary needs of an emergency nature.

The City shall maintain General Fund Operating Reserve levels of no less than 15% of the annual operating expenditure budget. This level of reserves represents approximately 1.8 months of General Fund operating expenditures. The reserves may be used to provide temporary financing for unanticipated extraordinary needs of an emergency nature, such as major storm drain repairs, litigation or settlement costs or an unexpected liability created by Federal or State legislative action.

Authorized use (mid-year appropriations) of the General Fund Operating Reserve will require approval by four/ fifths (4/5) vote of the City Council.

Economic Contingency Reserve

The Economic Contingency Reserve represents funds available for appropriation by the City Council to mitigate service impacts during a significant downturn in the economy which impacts City revenues such as sales tax, property tax, and transient occupancy tax.

The City shall maintain General Fund Economic Contingency Reserve levels of no less than 5% of the annual operating expenditure budget to provide for unexpected financial impacts related to a significant economic slowdown.

Funds may be appropriated from the Economic Contingency Reserves only after the City Manager and the Finance Director have prepared an analysis providing sufficient evidence that the remaining reserves are adequate to offset potential downturns in revenue sources and provide sufficient cash balance for the daily financial needs of the City for the remainder of the fiscal year. Once the analysis has been presented to the City Council, action to appropriate from the reserves will require a declaration that a fiscal emergency or extraordinary need exists and approval by four/ fifths (4/5) vote of the City Council.

Catastrophic Event Reserve

The Catastrophic Event Reserve represents funds available for appropriation by the City Council to fund unanticipated expenses related to a major natural disaster in the City.

The City shall maintain a General Fund Catastrophic Event Reserve level of no less than 3% of the annual operating expenditure budget to fund unanticipated expenses related to an " emergency" as defined in the City of Chula Vista Municipal Code, Chapter 2.14, Section 2.14.020. These funds are associated with the City's Emergency Organization Department and Disaster Council. In the event that the City Council proclaims a local emergency, the Catastrophic Event Reserve can be utilized to fund response and recovery costs until reimbursements from federal and/or state agencies can be recovered.

Authorized use of the Catastrophic Event Reserve will require a Proclamation of a Local Emergency by the City Council or Director of Emergency Services. In addition, authorized use (mid-year appropriations) of the Catastrophic Event Reserves will require approval by four/ fifths (4/5) vote of the City Council.

Calculation of General Fund Reserves

The General Fund Reserve levels will be calculated using the prior year's Adopted General Fund budgeted operating expenditures including transfers out related to debt service payments and reoccurring operating obligations. The General Fund Reserve levels will be calculated at the close of each fiscal year. The Finance Department shall provide a comprehensive reserve fund status report annually to the City Council along with the Annual Comprehensive Financial Report. Reserve levels will be evaluated annually in conjunction with the development of the City's Long-Term Financial Plan and annual operating budget. There is no maximum reserve level as any additional reserves would provide a greater level of fiscal security.

Pension, Bond Call, and OPEB Reserve Fund Policy

The City provides its permanent employees with a defined benefit pension through the California Public Employees' Retirement System (CalPERS). The City, like most CalPERS participating agencies, continues to see significant increases in pension costs due to current and retired employees living longer, lower than anticipated investment returns by CalPERS, and CalPERS policies. In response to continued increases in pension cost, the City issued $350 million of Pension Obligation Bonds (POB) in February 2021 to refinance & restructure its CalPERS Unfunded Actuarial Liability (UAL). At the time of issuance. the POB resulted in the conversion of a 7.0% UAL interest debt with CalPERS to 2.54% interest debt on the POB.

The City utilized the restructuring to achieve several objectives including:

- Developing a more manageable repayment schedule for this large pension liability will enhance budget predictability and enhance City's ability to maintain service levels.
- Prioritizing projected savings towards reserves to mitigate future impacts from pension increases.

At the time of issuance, the City's POBs were projected to result in over $175 million of interest rate savings. Despite these significant savings and best efforts to manage pension costs, the City continues to see increases in pension costs, specifically in the UAL, resulting in higher contributions to CalPERS and burden on the General Fund, the City's primary operating fund. As of June 30, 2022, the total Miscellaneous plan UAL was $ 44 million and the total Safety plan UAL was $41 million.

The City also provides certain Other Post-Employment Benefits (OPEB) in the form of subsidized health care rates for tier 1 retirees. The City budgets the implied subsidy amounts on an annual basis. As of June 30, 2024, the total OPEB liability for the City is $23.5 million.

The Pension Reserve Fund, Bond Call Fund, and OPEB Reserve Fund are established to ensure the City has adequate reserves to fund future pension and OPEB liabilities.

This policy establishes three (3) distinct reserves:

1. Pension Reserve Fund – minimum 15%
2. Bond Call Fund
3. OPEB Reserve Fund

Pension Reserve Fund

The Pension Reserve Funds represent restricted fund balance and are established in the form of an irrevocable Section 115 Trust (Trust). Pension Reserve Fund funds are deposited in a Trust, and in accordance with IRS regulations, may only be withdrawn and used for the following purposes: (1) City's annual UAL payment to CalPERS, (2) City's annual normal cost payment to CalPERS, (3) reimbursement to the City for prior-year and current- year payments to CalPERS, and (4) Additional Discretionary Payments to CalPERS.

The City shall maintain a Pension Reserve Fund level of no less than 15% of the prior year's Adopted General Fund budgeted operating expenditures to fund allowable pension costs.

Authorized use (mid-year appropriations) of the Pension Reserve Fund will require approval by four/fifths (4/5) vote of the City Council.

Bond Call Fund and OPEB Reserve Fund

The Bond Call Fund represents funds available for appropriation by the City Council to be used to pay any outstanding debt prior to maturity that results in net annual savings. These funds will allow the City to accumulate funds to eliminate debt early. For example, beginning in June 2031, the POBs are eligible to be called, saving on interest costs and reducing future POB debt service payments. Authorized use (mid- year appropriations) of Bond Call Fund will require approval by four/fifths (4/5) vote of the City Council.

OPEB Reserve Funds represent funds available for appropriation by the City Council to provide funding for the City's outstanding OPEB liability. OPEB Reserve Fund will be funded up to 75% of the outstanding OPEB liability in the most recent annual actuarial valuation, to ensure there are adequate reserves to fund this liability in future years. Authorized use (mid- year appropriations) of OPEB Reserve Funds will require approval by four/fifths (4/5) vote of the City Council.

Calculation of Pension, Bond Call, and OPEB Reserve Fund Reserves

The Pension Reserve Fund level will be calculated using the prior year's Adopted General Fund budgeted operating expenditures including transfers out related to debt service payments and reoccurring operating obligations. The OPEB Reserve maximum will be calculated using the most recent actuarial valuation. The Pension, Bond Call, and OPEB Reserve Fund levels will be calculated at the close of each fiscal year. The Finance Department shall provide a comprehensive reserve fund status report, including five-year reserve fund balance projections, annually to the City Council along with the Annual Comprehensive Financial Report. Reserve levels will be evaluated annually in conjunction with the development of the City's Long- Term Financial Plan and annual operating budget to ensure minimum reserve levels are maintained. There is no maximum reserve level for the Pension, Bond Call, and OPEB Reserve Fund as any additional reserves would provide a greater level of fiscal security.

Funding the General Fund, Pension, Bond Call Fund, and OPEB Reserve Fund[1]

General Fund Reserves, Bond Call Fund, and OPEB Reserve Fund will be funded through Surplus Funds.

Surplus Funds available after closing the General Fund shall be allocated as follows:

1. Maintain minimum reserve levels for all three General Fund Reserves, in the following order: Operating Reserve, Economic Contingency Reserve, and Catastrophic Event Reserve
2. 75% of all remaining Surplus Funds will be deposited to the Bond Call Fund
3. 25% of all remaining Surplus Funds will be deposited to the OPEB Reserve Fund. Once 75% funding of outstanding OPEB liability is achieved, all remaining Surplus Funds will be deposited into the Bond Call Fund.
4. Should the OPEB Reserve Fund and Bond Call Fund be fully funded then any Surplus Funds will be added to the General Fund Operating Reserve.

Surplus Funds will be calculated at the close of each fiscal year and represent excess fund balance that is not otherwise designated and is available for appropriation. Special consideration shall be made by the City Manager

[1] This is the calculation through fiscal year 2031. After fiscal year 2030-31, the Pension Reserve Fund will be included in the allocation hierarchy after the Operating Reserve and before the Economic Contingency ReserveGeneral Fund Reserves

and Finance Director each fiscal year when determining Surplus Funds to ensure any General Fund supported funds such as Workers Compensation and Public Liability Funds maintain adequate fund balances.

With the issuance of POBs, the City shall budget a minimum of 75% of the net annual savings (POB Net Savings).

Net POB Savings represent 75% of the difference between the required CalPERS UAL payments[1] compared to the annual debt service payment for the POB.

Pension Reserve Fund, Bond Call Fund, and OPEB Reserve Fund will be funded through POB Net Savings for the ten-year period after bond issuance. (fiscal year 2021-22 through fiscal year 2030-31).

For fiscal year 2022-23 through fiscal year 2030-31, the POB Net Savings will be allocated as follows:

1. City's annual UAL payment to CalPERS
2. Maintain the Pension Reserve Fund reserve level of 15%
3. With the recommendation of the Finance Director and concurrence of the City Manager, an Additional Discretionary Payment (ADP) to reach a pension funding level of up to 95% for each plan
4. 75% of all remaining POB Net Savings will be deposited to the Bond Call Fund
5. 25% of all remaining POB Net Savings will be deposited to the OPEB Reserve Fund. Once 75% funding of outstanding OPEB liability is achieved, all remaining POB Net Savings will be deposited into the Bond Call Fund.

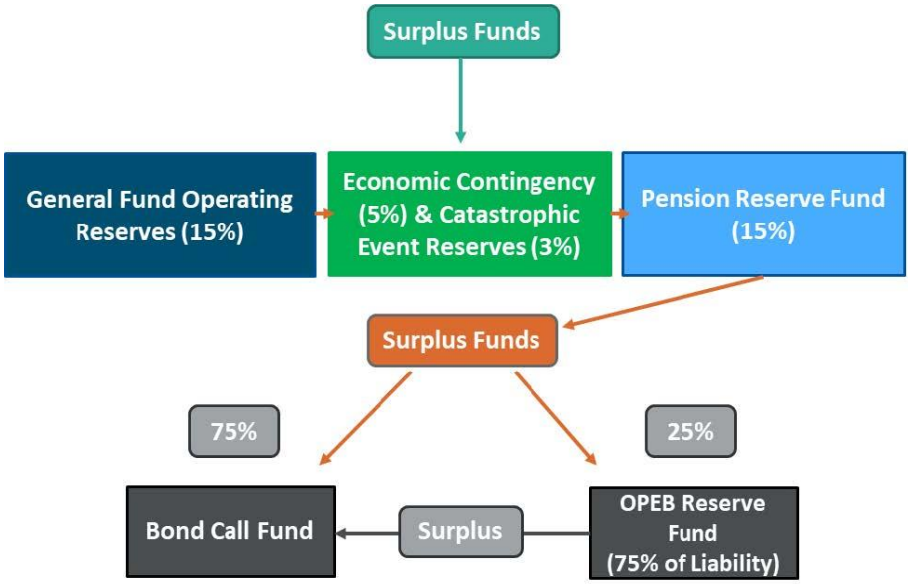
Additional Discretionary Payment (ADP) represents additional payments to CalPERS which would serve to reduce the City's UAL resulting in ongoing savings in pension costs and reduction in future required contributions. CalPERS allows participating agencies to make ADP at any time and in any amount.

In the event that any reserve is used, the City Manager and Finance Director will develop a plan to replenish the reserves. The plan will be included in the adoption of the City's annual operating budget and Long-Term Financial Plan.

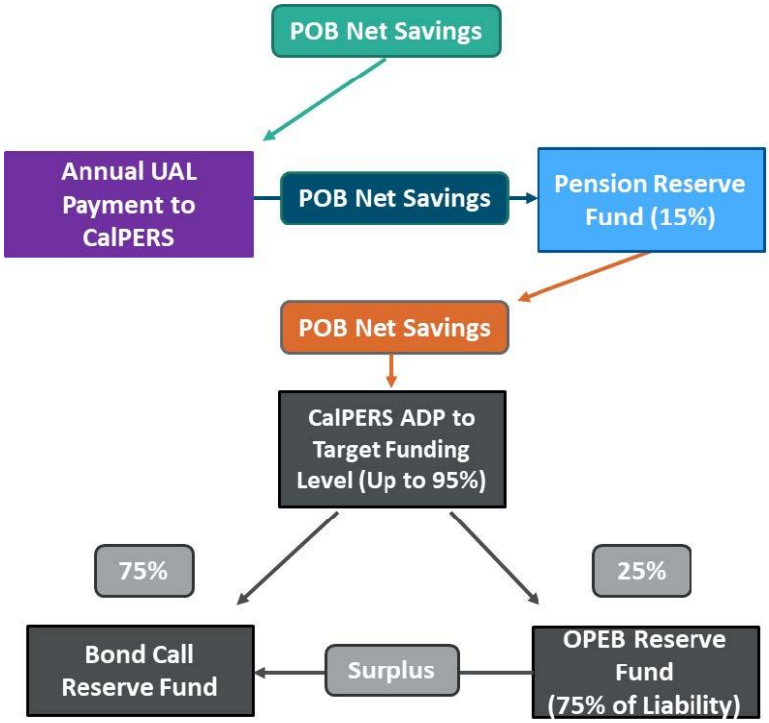
Below is a graphical representation of the funding of the General Fund, Pension, Bond Call Fund, and OPEB Reserve Fund for the POB Net Savings and Surplus Funds[2]:

[1] As determined by the June 30, 2019 CalPERS Actuarial Valuation Report
[2] Pension Reserve Fund added will be included in the allocation hierarchy after General Fund Reserves after fiscal year 2030-31 and the end of the Net POB Savings.

Surplus Funds



POB Net Savings



Sewer Service Revenue Fund Reserve Policy

The City' s Sewer Enterprise Funds account for specific services funded directly by fees and charges users of the City' s sewer system. These funds are intended to be self-supporting as well as restricted and cannot be used for other City services. They account for revenues and expenses related to the City' s sewer programs, including maintenance and expansion of the City' s conveyance system and payment of San Diego Metro wastewater treatment costs.

The Sewer Service Revenue Fund accounts for revenue collected from monthly sewer service charges for all properties that are connected to the City' s sewer system. These funds can only be used for sewer related operations and maintenance. The primary use of these funds is payment for the City' s annual San Diego Metropolitan Sewer Capacity and to fund maintenance and operational costs associated with the sewer collection system.

The GFOA recommends enterprise funds maintain minimum reserve balances. A government' s particular situation may require levels of reserves significantly in excess of their recommended minimum levels. Cities with higher reserve levels are better positioned to protect public services during economic downturns.

GFOA recommends that in establishing a policy governing the level of reserves or working capital in enterprise funds, a government should consider a variety of factors, including but not limited to the following:

- The predictability of its revenues and the volatility of its expenditures (i.e. higher levels of reserves may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile).
- Liquidity (i.e. a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained).
- Designations (i.e. governments may wish to maintain higher levels of reserves to compensate for any portion of available fund balance already designated for a specific purpose).

This policy establishes four (4) distinct Sewer Service Revenue Fund Reserves:

1. Working Capital and Rate Stabilization Reserve
2. Emergency Reserve
3. Vehicle Replacement Reserve

Working Capital and Rate Stabilization Reserve

Working Capital and Rate Stabilization reserves in the Sewer Service Revenue Fund will be restricted to maintaining and operating the wastewater collection system and paying treatment charges to City of San Diego Metropolitan Wastewater (" Metro"). The reserve will be funded from revenues accumulated in the Sewer Service Revenue Fund. It is intended to accommodate any natural variability in revenues and expenditures, including potential disruptions of cash flows due to varied billing methodology, short-term fluctuations and annual cycles. The reserve will also assist in addressing shortfalls which may occur due to unanticipated cost increases in labor or energy and other consumption based goods and services, such as wastewater treatment services provided by Metro. The reserves represent unrestricted resources available for appropriation by the City Council addressing unforeseen needs for sewer services.

The Working Capital and Rate Stabilization Reserves will assist the City in addressing the following items:

- Rate Stabilization – the reserves will allow the City the flexibility to "smooth" rates and phase increases in over multiple years, which is prudent given the potential variability in the City's payments to Metro.
- Revenue Collection Fluctuations - the reserves will be used to protect the City from natural fluctuations in revenue and expenditure cycles which is prudent given that the City bills customers at different points in time but incurs expenses continuously throughout the year.
- Rates of delinquencies – delays in collection of outstanding revenues.
- Payroll cycles – the timing of a fixed cash requirement for payroll, as related to the timing of revenue cycles.
- Unanticipated expenses - expenses whose characteristics make accurate estimation difficult, such as increases in wastewater treatment services provided by the City of San Diego, energy costs, labor benefits and other consumption based goods and services.

The City shall maintain a Sewer Revenue reserve equivalent to 90 days of operating expenditures and a Rate Stabilization reserve equivalent to 90 days of operating expenditures for a minimum combined total of 180 days and a maximum reserve balance of 125% of the minimum balance.

If funds are appropriated from the Sewer Revenue Working Capital and Rate Stabilization Reserves, the funds should be replenished in the budget process during subsequent fiscal years to the minimum reserve balance. If the magnitude of the event caused the Sewer Revenue Working Capital and a Stabilization Reserves to be less than 30 days of the operating and maintenance budget, the Finance Director shall provide the City Council with a plan to incrementally replenish the reserves to the 180 days minimum reserve balance.

Emergency Reserve

The Sewer Service Revenue Fund Emergency Reserve is necessary to secure funding for insurance deductibles, unforeseen liabilities/ litigation and settlement costs related to the City' s wastewater system.

The City shall maintain a minimum Sewer Service Revenue Fund Emergency Reserve target level of 5% of the operating and maintenance budget and a maximum reserve balance of 125% of the minimum balance. If funds are appropriated from the Sewer Revenue Emergency Reserves due to unanticipated needs, the Finance Director shall provide the City Council with a plan to incrementally replenish the reserves to the minimum reserve balance.

Vehicle Replacement Reserve

The Sewer Service Revenue Fund Vehicle Replacement Reserves represents monies set aside to fund the replacement of aging vehicles. The allocation is funded from revenues accumulated in the Sewer Service Revenue Fund.

The City shall maintain a minimum Sewer Service Fund Vehicle Replacement Reserve target of 2% of the operating and maintenance budget. This reserve will ensure that vehicles utilized for sewer operations are replaced as scheduled and available to deploy as needed.

To achieve a minimum impact to cost of services and rates, funds will be included in the proposed budget on an annual basis as identified in the City's Vehicle Replacement schedule. The cost of replacing all the vehicles will be averaged over the lifespan of the existing fleet. This will generate a more normalized cost of services by evenly distributing revenue requirements on a year-to-year basis offsetting temporary cash flow deficiencies and avoid significant increases in rates charges to customers in the years the replacement cost are incurred.

Measure A Fund Reserve Policy

On June 15, 2018, Chula Vista voters approved Measure A Sales and Use Tax, a one-half (½) cent Public Safety General Transactions and Use Tax (Sales Tax) in the City of Chula Vista. The Measure A Fund Reserve Policy is established to avoid any impacts to the General Fund due to temporary sales tax revenue shortfalls, and to establish the reserves necessary to meet known and unknown future obligations for the City' s Police and Fire Departments.

This policy establishes a Measure A Fund Economic Contingency Reserve.

Measure A Fund Economic Contingency Reserve

The City shall maintain a Measure A Fund Economic Contingency Reserve levels of no less than 60 days approximately 16% of the annual operating budget) of operations to provide for unexpected financial impacts related to a significant economic slowdown. If funds are appropriated (spent) from the operating reserves due to unanticipated needs, the funds should be replenished by that department in the budget process during the subsequent fiscal year to maintain the minimum reserve balance. If the magnitude of the event caused the Measure A Fund Economic Contingency Reserve to be deeply reduced, the City Manager and Finance Director shall provide the City Council with a plan to incrementally replenish the reserves to the minimum level.

Authorized use (mid-year appropriations) of the Measure A Economic Contingency Reserve will require approval by a four/fifths (4/5) vote of the City Council.

Calculation of Measure A Fund Economic Contingency Reserves

The Measure A Fund Economic Contingency Reserve levels will be calculated using the prior year' s Adopted Measure A Fund budgeted operating expenditures. The reserve level is defined as the number of days of operation in its normal course of business and shall be calculated based on the annual operating budget for the fiscal year, less any budgeted debt service. Reserves will be evaluated annually in conjunction with the development of the Annual Budget process. There is no maximum reserve level as any reserves above the required minimum would provide a greater level of fiscal security in the case of an unexpected economic slowdown. Any reserves above the required minimum could also be used to support public safety, consistent with the Measure A Public Safety Expenditure Plan through the application of Measure A sales tax revenues that will ensure the best return on investment in terms of staffing improvements for the improved deployment of resources and include the used of these non- recurring funds for one- time essential public safety purchases (i.e., capital, consulting, software, etc.)

Ambulance Transport System Enterprise Fund Reserve Policy

On May 12, 2020, City Council approved Chula Vista Council Resolution No. 2020-102 directing the Fire Department to provide exclusive Emergency Medical Ambulance Transport Services (ATS) within the City of Chula Vista, the City of Imperial Beach, and the Bonita Sunnyside Fire Protection district. In the resolution were revenue projections that included both a base rate and ancillary fees multiplied by the volume of transports to **r**each projected FY2022 revenues. The resolution adopted a rate of $2,800 as the "Base Cost of Service". In addition, Resolution No. 2020-103 authorized a purchase agreement with Republic EVS for purchase of 13 ambulances; Resolution No. 2020-104 authorized a purchase agreement with Stryker Medical for gurney systems; Resolution No. 2020- 105 authorized a sole source purchase agreement with Zoll Medical Corporation for cardiac monitors and auto pulse systems; and Resolution No. 2020-106 authorized a sole source purchase agreement with Motorola Solutions. These resolutions resulted in loan agreements in the amount of $ 4,493,100 with Banc of America Public Capital Corp, and an interfund

loan in the amount of $4,881,710 from the Measure A available fund balance. These loans are being utilized to provide funding for all capital purchases and start- up costs associated with the Ambulance Transport Program. The interfund loan from Measure A was agreed to be repaid within the first five (5) full years of operation of the ATS program at an interest rate equal to the City's pooled investment rate of return, which was approximately 2.2% at the time the interfund loan was approved by City Council. The loan from Banc of America Public Capital Corp is repaid in semiannual payments with an annual interest rate of 1.00%.

This policy establishes a formal ATS Enterprise Fund Reserve Policy. The fund reserve policy is to provide guidance to City Council and staff in making financial decisions and aid in ensuring fiscal responsibility of the ATS Enterprise Fund. This policy establishes reserves that will position the Transport program to be able to weather significant economic downturns and more effectively manage uncertainties. Sufficient reserves create the financial stability necessary to meet debt obligations of the ATS Enterprise Fund, reduce the risk of impacting the General Fund, and support continuous provision of emergency services to our residents.

This policy establishes four (4) distinct ATS Enterprise Fund Reserves:

1. Debt Obligation Reserve – Minimum 1-year current debt obligation
2. Operating Reserve – Minimum 180 days operating expenses
3. Capital Replacement Reserve - Minimum $ 4 million in capital replacement reserve
4. Liability Insurance Reserve - Minimum $1 million liability insurance reserve

Debt Obligation Reserve

The ATS Enterprise Fund will maintain a fund balance reserve equal to one fiscal year' s debt obligation. This reserve is to ensure debt obligations are met to keep the City in good credit standing. In fiscal years with no current debt obligations, the debt obligation reserve will be used to bring other reserve balances to their stated policy levels. If all reserves have achieved minimum levels and no debt obligations exist, this reserve will be no longer be required and any funds will be release for other use at the discretion of the Fire Department.

If funds are appropriated (spent) from the Debt Obligation Reserve due to unanticipated needs, the funds should be replenished in the budget process during the subsequent fiscal year to maintain the minimum reserve balance. If the magnitude of the event caused the Debt Obligation Reserve to be deeply reduced, the City Manager, Fire Chief and Finance Director shall provide the City Council with a plan to incrementally replenish the reserve to the minimum one- year debt obligation level. The provided plan will align with the budget process or quarterly monitoring report, whichever occurs first.

Operating Reserve

An Operating Reserve represents unrestricted resources available for appropriations by City Council to address extraordinary needs of an emergency nature. The ATS Enterprise Fund will maintain an Operating Reserve of no less than 180 days of operating expenses. This will be calculated using the following fiscal year' s adopted expense budget (excluding debt service and transfers-out), with the maximum reserve amount of twelve months of operating expenses. The Fire Department reserves the right to maintain reserve balances at their discretion within the minimum and maximum thresholds of 180 days and up to twelve months of operating expenses.

If funds are appropriated (spent) from the Operating Reserve due to unanticipated needs, the funds should be replenished in the budget process during the subsequent fiscal year to maintain the minimum reserve balance. If the magnitude of the event caused the Operating Reserve to be deeply reduced, the City Manager, Fire Chief and Finance Director shall provide the City Council with a plan to replenish the reserves to the minimum operating balance.

Capital Reserve

The ATS Enterprise Fund will maintain four million dollars in reserves specified for various capital equipment replacement, as needed. This reserve is to ensure funds are available for various capital purchase needs as they arise. This reserve is also being created to provide relief from the need to obtain debt- based funding for capital or equipment needs. The Fire Department will reassess the need for capital reserve needs every three (3) years and

incorporate necessary adjustments into the budget process to ensure reserve goals are met in a manner that are balanced with other budgetary priorities.

If funds are appropriated from the Capital Reserve due to anticipated or unanticipated needs, the funds should be replenished in the budget process during the subsequent fiscal year to maintain the minimum reserve balance. If the magnitude of the event caused the Capital Reserve to be deeply reduced, the City Manager, Fire Chief and Finance Director shall provide the City Council with a plan to replenishment the reserves to the minimum balance. The provided plan will align with the budget process or quarterly monitoring report, whichever occurs first.

Liability Insurance Reserves

The ATS Enterprise Fund will maintain one million dollars in reserves specified for meeting liability insurance needs as they arise. This reserve is to ensure claims can be addressed and fulfilled as they arise. The Fire Department will reassess the need for liability insurance reserve needs every three (3) years and incorporate necessary adjustments into the budget process to ensure reserve goals are met in a manner that are balanced with other budgetary priorities.

If funds are appropriated from the Liability Insurance Reserve due to anticipated or unanticipated needs, the funds should be replenished in the budget process during the subsequent fiscal year to maintain the minimum reserve balance. If the magnitude of the event caused the Liability Insurance Reserve Reserves to be deeply reduced, the City Manager, Fire Chief and Finance Director shall provide the City Council with a plan to replenish the reserves to the minimum balance. The provided plan will align with the budget process or quarterly monitoring report, whichever occurs first.

Establishment of Reserves

The ATS Enterprise Fund program is currently in its third year of operation. To establish the reserves outlined above, until reserves are fully funded, all revenues in excess of expenses (surplus) at year end will be used to fund reserves. In determining the surplus, expenses will include any discretionary Measure A loan payment.

These reserves will be established as an equal 25% allocation to each reserve category of excess revenue at year end, after any discretionary Measure A loan payment.

The funding waterfall will be evaluated periodically and may be revised by the Finance Director in consultation with the Fire Chief.

Council Policy 220-03, Last updated May 20, 2025 via *Council Resolution 2025-079*.

FINANCIAL REPORTING AND TRANSFER AUTHORITY POLICY

Financial Reporting and Transfer Authority Policy

For government entities, a budget creates a legal framework for spending during the fiscal year. After the budget is approved by the City Council, there are circumstances which arise that could require adjustments to the approved budget. Council Policy 220-02 "Financial Reporting and Transfer Authority" was established in January of 1996 and allows for budget transfers and adjustments to be completed (Resolution No. 18191). The Policy was established to clarify the authority for budget transfers which may be required to fund needed services in each City department within a given fiscal year. On November 8, 2022, the City Council adopted an update that increased the City Manager's allowable transfer amount from $15,000 to $75,000 and other minor language (Resolution No. 2022-250). On October 17, 2023, additional minor language updates to clarified summary accounts" should be replaced with "budget categories" to align with the current financial system (Resolution No. 2023-158).

Purpose:

To clarify the authority for budget transfers which may be required to fund needed services in each city department within a given fiscal year.

Background:

City Charter Section 505.c - the Finance Director shall… have control over all expenditures to ensure that budget appropriations are not exceeded.

Section 505.f - Submit to the City Council through the City Manager a quarterly statement of all receipts and disbursements in sufficient detail to show the exact financial condition of the City.

Policy:

It is the intent of the City Council that the budget authorization be maintained and that transfers should be limited and used only when it is necessary to continue the effective operations of the City. This policy shall establish guidelines for determining the authority level of transfers within the departments.

It is the City Manager's responsibility to maintain the integrity of the adopted budget and to allow transfers only as a means for continuing the programs and policies of the City Council as approved via the budgetary process. Department heads shall be held responsible to exercise adequate financial controls to ensure the accomplishment of scheduled work programs withing available appropriations. Departments shall maintain budgetary control at the budget category level rather than by line item to give flexibility of operations. Toward this end, the following guidelines are established:

1. Budgetary control shall be established at the budget category level, i.e. Personnel Services, Supplies & Services Utilities, etc., giving departments the flexibility to manage within broader limits, rather than controlling at the individual line item account level.
2. Council approval shall be required for all transfers of appropriations between departments, regardless of amount.
3. Council approval shall be required for transfers of appropriations which are greater than $75,000 between budget categories within a department.
4. The City Council delegates authority to the City Manager for approval of transfers of appropriations up to and including $75,000 between budget categories within the same department upon certification by Director of Finance that appropriations are available.
5. The City Council shall receive a quarterly status report [required by Charter section 505(f)], from the Director of Finance which provides actual vs. budgetary comparisons by department, as well as projections for fiscal year. This report will include a listing of any transfers within departments.

Council Policy 220-02. Last updated October 17, 2023 via *Council Resolution 2023-158*

CITY DEBT POLICY

City Debt Policy

BACKGROUND

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the City' s effort to allocate limited resources to provide the highest quality of service to the public. The City understands that poor debt management can have ripple effects that hurt other areas of the City. On the other hand, a properly managed debt program promotes economic growth and enhances the vitality of the City of Chula Vista (also referred to as, " City") for its residents and businesses.

This Debt Policy applies to any debt issued by the Successor Agency, the Chula Vista Public Financing Authority, the Chula Vista Municipal Financing Authority, any Mello-Roos Community Facilities District formed by the City, or any other entity for which the City Council serves as the governing body, as applicable.

PURPOSE

The purpose of the Debt Policy is to set forth the principles and objectives that should guide the City's decisions in the responsible issuance and management of debt by the City. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the City's interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the City. In addition, the Debt Policy is intended to comply with the requirements of California Government Code Section 8855(i), requiring any issuer of public debt to provide to the California Debt and Investment Advisory Commission (CDIAC), no later than thirty days prior to the sale of any debt, a report of the proposed issuance, including certification that the issuer has adopted local debt policies concerning the use of debt and that the proposed debt issuance is consistent with those policies.

POLICY

GENERAL POLICIES

The Finance Team

All debt of the City of Chula Vista or its related entities shall be issued under the direction of the City Manager or Director of Finance /Treasurer, with the Mayor and City Council providing final approval at a public meeting. The City Manager or Director of Finance/Treasurer will determine the composition of the "Finance Team" involved in each issuance. The Finance Team shall consist of both City Staff and outside professionals. The Director of Finance/ Treasurer shall decide which City Staff and outside professionals, when utilized, to include on the Finance Team. Critical outside professionals include:

- Underwriter: For negotiated sales, the Underwriter purchases the City's debt and sells it to investors.
- Municipal Advisor: independent financial expert providing financial advice to the City on all aspects of debt.
- Bond Counsel: legal counsel that prepares the resolutions, ordinances, agreements and other legal documents required.
- Disclosure Counsel: provides legal advice on all disclosure documents and issues in connection to the financing. May be same entity that provides Bond Counsel services.
- Trustee: typically, a commercial bank or trust company responsible for the collection and repayment of principal and interest to bondholders, as well as administering the investment of reserve funds, accounting and disbursement of bond proceeds.
- Special Tax Consultant: provide special district expertise, statistics, data analysis, and disclosure support in the issuance of Special District debt (e.g. Mello-Roos Community Facilities District and assessment district debt).

Selection of Outside Professionals

The selection of the Financing Team shall be based upon qualifications, experience, and cost; typically, through a formal Request for Proposal ("RFP") Process. Procurement of other services related to the issuance of debt shall be through a competitive bidding process whenever reasonable.

Depending on circumstances it may be advantageous for the City to participate in a pooled debt issuance with a number of local agencies where issue costs are shared and the Financing Team are pre-selected by the managing organization. Due to the overall cost savings involved, programs such as the California Statewide Communities Development Authority's "Tax and Revenue Anticipation Note" program are options for the City to consider.

Use of Debt

The City typically issues debt to fund long-term capital improvement projects and to refinance existing debt for debt service cost savings or other benefits. The City develops an annual capital improvement program ("CIP") budget. The City will consider the use of debt financing primarily for projects included in the CIP when the project's useful life will exceed the term of the financing and when ongoing resources are identified sufficient to fund the debt service requirements. The CIP shall provide the basis for determining long-term capital needs of the City and may be supplemented with longer term capital plans or master plans when appropriate. As necessary, the Finance Department shall work with the various City departments to develop financial forecasts related to the CIP to identify the optimal method to finance the program, including pay-as-you-go ("pay-go") and/or the issuance of debt obligations.

Some exceptions to this CIP-driven focus are the issuance of debt such as Pension Obligation Bonds, where the financial benefits to pay the pension liability are estimated to be significantly greater than the costs and where the benefits are determined to be a financially prudent option; and short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes.

If a department has any project which is expected to use debt financing, the department director is responsible for expeditiously providing the Finance Department with reasonable cost estimates, including specific revenue accounts that will provide payment for the debt service. This will allow the Finance Department to analyze the project's potential impact on the City's debt capacity and limitations.

While the preferred means of financing projects is the pay-go method of using current revenues to pay for capital projects because it avoids financing costs, the City would be able to undertake capital projects under this method only if sufficient cash accumulates. Prudent use of debt financing rather than pay-go funding of capital projects distributes the cost of a project over its useful life, facilitates better allocation of resources, and increases financial flexibility. Debt can also be used in conjunction with pay-go financing to pay only a portion of the project using debt if insufficient funds are available from non-debt sources.

Below are the conditions under which debt may be a better choice for the City:

- **Low interest rates.** Low interest rates mean a lower total cost of borrowing.
- **Soft construction market.** The community can benefit if the City uses debt to build more assets while construction costs are low.
- T**he asset has a long useful life.** Assets that last a long time will benefit residents far into the future. It is fair for these future residents to help pay the cost of the asset by paying for some of the debt.
- **The City forecasts show that debt is affordable.** Debt adds a long-term cost to the budget. However, the affordability of debt may be a more equitable method of funding the capital needs at the outset, and paying for the obligation over the long-term.
- **Use of debt is consistent with legal and other limits.** Applicable federal, state and local law and this policy (unless any provision of this policy is waived by City Council) describe limits that the City must observe.

Bonded debt should not be issued for projects with minimal public benefit or support, or to finance normal operating expenses.

There are many cases where debt is not the right financing tool. Below are important cases where debt should not be used:

- **Paying for ongoing public services.** Ongoing public services benefit current residents, but debt will be paid by future residents.
- **Life of the debt is longer than the life of the capital asset it funds.** If the debt lasts longer than the capital asset, then future residents will pay for an asset that they do not benefit from.
- **Cost of issuing debt is too high.** The City has to pay certain costs and fees to issue debt. These costs may outweigh the benefits that debt provides, especially for small capital projects.

Relationship of Debt to Capital Improvement Program and Budget

The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's CIP.

The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear, unless a specific revenue source has been identified for this purpose, such as Gas Tax.

The City shall integrate its debt issuances with the goals of its CIP by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its General Fund.

Policy Goals Related to Planning Goals and Objectives

The City is committed to financial planning, maintaining appropriate reserve levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's annual operating budget.

It is a policy goal of the City to protect taxpayers, ratepayers and residents by utilizing conservative financing methods and techniques to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

Except as described under the caption "DEBT ISSUANCE" below, when refinancing debt, it shall be the policy goal of the City to realize, whenever practicable, minimum net present value debt service savings equal to or greater than 5% of the refunded principal amount.

TYPES OF DEBT INSTRUMENTS

In order to maximize the financial options available to benefit the public, it is the policy of the City to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusively, the following:

- General Obligation (GO) Bonds: General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at-large. Examples of projects include libraries, parks, and public safety facilities. Under current State law and the City Charter, GO bonds require a 2/3 vote of the electorate in order to pass.
- Revenue Bonds: Revenue Bonds are special obligations tied to a specific enterprise revenue stream where the projects financed clearly benefit or relate to the enterprise. An example of projects that would be financed by a Revenue Bond would be improvements to the sewer system, which would be paid back with money raised from the property owner's sewer bills. Generally, no voter approval is required to issue this type of obligation but any rate setting process for the enterprise must comply with Proposition 218.
- Lease Revenue Bonds (LRB)/Certificates of Participation (COP): LRBs and COPs are used to allow the City to finance projects. The LRBs and the COPs are secured by a lease from the City pursuant to which lease payments

are made and budgeted for annually in an appropriation typically from the General Fund. These lease financings do not constitute indebtedness under the State Constitution or the City Charter and do not require voter approval.

- Special Assessment/Special District Debt: the City will consider requests from developers for the use of debt financing secured by property-based assessments or special taxes in order to provide for necessary infrastructure for new development only under strict guidelines adopted by the City Council, which may include minimum value-to-lien ratios and maximum tax burdens. Examples of this type of debt are Assessment Districts (AD) and Community Facilities Districts (CFD) (also known as Mello-Roos Districts). In order to protect bondholders and limit reputational risk to the City, the Rate and Method of Apportionment of Special Tax for any City CFD must include provisions that will result in maximum projected annual special tax revenues of not less than 110% of the projected annual gross debt service on any bonds of the CFD. The City will also comply with all State guidelines regarding the issuance of special district or special assessment debt. For further information, refer to the City of Chula Vista Policy No. 505-04, last updated October 24, 2023, titled "Statement of Goals and Policies Regarding Establishment of Community Facility Districts".
- Industrial Development Bonds: Industrial Development Bonds (IDBs) are tax-exempt securities which can fund manufacturing businesses or energy development projects which provides a public benefit. While the authorization to issue IDBs is provided by a state statute, the tax-exempt status of these bonds is derived from federal law (IRS Code Section 103(b) (2)).
- Tax Allocation Bonds: Tax Allocation Bonds are special obligations that are secured by the allocation of tax increment revenues that were generated by increased property taxes in the designated redevelopment area. Tax Allocation Bonds are not debt of the City. Due to changes in the law affecting California Redevelopment agencies with the passage of ABX1 26 as codified in the California Health and Safety Code, the City of Chula Vista Redevelopment Agency (RDA) was dissolved as of February 1, 2012, and its operations substantially eliminated but for the continuation of certain enforceable RDA obligations to be administered by the City of Chula Vista Successor Agency. The terms of ABX1 26 require successor agencies to perform all obligations with respect to enforceable debt obligations, which include Tax Allocation Bonds.
- Multi-Family Mortgage Revenue Bonds: The City Housing Authority is authorized to issue mortgage revenue bonds to finance the development, acquisition and rehabilitation of multi-family rental projects. The interest on the bonds can be exempt from federal and state taxation. As a result, bonds provide below market financing for qualified rental projects. In addition, the bonds issued can qualify projects for allocations of federal low-income housing tax credits, which can provide a significant portion of the funding necessary to develop affordable housing. For further information, refer to the Chula Vista Housing Authority – Multi-Family Administrative Bond Policies.
- HUD Section 108 Loan Guarantee Program: The U.S. Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program allows cities to use their annual Community Development Block Grant (CDBG) entitlement grants to obtain federally guaranteed funds large enough to stimulate or pay for major community development and economic development projects. The program does not require a pledge of the City's General Fund, only of future CDBG entitlements. By pledging future CDBG entitlement grants as security, the City can borrow at favorable interest rates because of HUD's guarantee of repayment to investors.
- Pension Obligation Bonds: Pension Obligation Bonds (POB) are bonds (usually taxable) which are issued to finance an unfunded pension liability of the entity.
- Small-Equipment Lease Financing. The City may employ small equipment lease financing at the request of City departments after analysis and due-diligence review by the Finance Department. Requests from City departments must demonstrate the need (e.g., legal, environmental, cash flow) for small equipment lease financing, and the City departments must provide realistic, projected drawdown schedules showing that borrowed funds will be spent in accordance with requirements of the Internal Revenue Service (IRS), if applicable.
- State and Federal Loans. From time-to-time, the State and the federal government offer loan programs for specified types of projects which may be at subsidized interest rates. The City may obtain such loans to be repaid from the revenues of the enterprise to which the financed project relates or from the City's General Fund, as

applicable. Such loans may be structured as installment sale agreements, lease revenue bonds or such structure as the City may deem appropriate to comply with applicable law.

DEBT AFFORDABILITY AND LIMITATIONS

Debt capacity and affordability will be determined by conducting various analyses prior to the issuance of bonds. The analysis of debt capacity should cover a broad range of factors including but not limited to the following:

- Statutory or constitutional limitations affecting the amount that can be issued, such as legally authorized debt limits and tax or expenditure ceilings.
- Other legal limitations, such as coverage requirements or additional bonds tests imposed by bond covenants.
- Evaluation of trends relating to the government's financial performance, such as revenues and expenditures, net revenues available after meeting operating requirements, reliability of revenues expected to pay debt service and unreserved fund balance levels.
- Debt service as a percentage of total General Fund revenues.
- Assessed valuation of property within the City.

With respect to General Fund-backed obligations, the City will attempt to limit the total amount of annual debt service payments payable by the General Fund to no more than 10% of estimated total General Fund revenues. In addition, in analyzing the affordability of debt to be repaid from the General Fund, the City should take into consideration other long-term costs which are also paid from the General Fund, such as pension costs.

With respect to general obligation bonds, state law and the City's Charter limit the amount of general obligation bonds to be issued to 15% or less of total assessed valuation within the City.

With respect to enterprise financings, in accordance with bond covenants, the revenues generated by the applicable enterprise should be sufficient to maintain the required coverage levels.

With respect to small-equipment lease financings, consideration should be given to the burden on the fund expected to repay the financing and the impact on the General Fund, if any.

An analysis using current market rates and conservative projections showing compliance with the debt affordability limitations included in this Debt Policy shall be conducted before the issuance of any debt with a maturity longer than two years from date of issue.

Data showing direct and overlapping debt levels for the City and surrounding agencies that affect the residents of the City shall be compiled for inclusion in the Annual Comprehensive Financial Report of the City.

DEBT STRUCTURING

In order to maximize financial flexibility in a constantly-changing debt market, the City shall be allowed to structure its debt issuances using generally accepted methods for municipalities.

The guiding principal shall be to structure debt issuances so that the City's overall costs are minimized while still maintaining or increasing the City's credit rating. Allowable structures include, but are not limited to the issuance of:

- Serial and/or Term Bonds: Serial Bonds are those in an issue that mature in consecutive years, whereas Term Bonds come due in a single maturity but are paid in part each year from sinking fund installments.
- Fixed and Variable Rate Debt: Fixed rate debt is when an interest rate on a security does not change for the remaining life of the security, where variable rate debt or "floating rate" changes at intervals according to market conditions or a predetermined index or formula.
- Capital Appreciation/Zero Coupon Bonds: Capital Appreciation/Zero Coupon Bonds are bonds sold at an original issue discount on which no periodic interest payments are made prior to maturity. Interest compounds semiannually at a stated interest rate. At maturity the original principal amount plus all accreted interest is paid to the investor.
- Bonds with Capitalized Interest: Bonds with capitalized interest have a portion of the proceeds of an issue set aside to pay interest on the bonds for a specified period of time.

- Senior and Junior Lien Structures: Senior lien bonds have a priority claim against pledged revenues, while junior lien bonds have a subordinate claim against pledged revenues or other security.

Debt service should be structured so that annual combined principal and interest payments do not dramatically vary year over year resulting in greater budget stability. Limited exceptions from level debt service will be allowed for individual debt issues when level debt service is unsuitable; for instance in the case of some refunding of debt, or when a policy decision is made to use variable rate debt.

Redemption provisions should generally be included in most issuances, providing they are structured in a reasonable and cost-efficient manner as determined by the Director of Finance/Treasurer, or designee.

Redemption options include but are not limited to:

- Optional Redemption: a call or prepayment provision option that is given to the issuer, often only on or after a specified date.
- Mandatory Redemption: a call or prepayment provision requiring the issuer to redeem or call the bond "in-whole" which is all at once, or "in part" which is only a portion on a scheduled basis.

Credit enhancement, such as letters of credit or bond insurance, may be purchased when the cost of enhancement is more than recovered by the debt service savings created. Entering into a financing utilizing letters of credit or insurance must be planned for and determined to be feasible by the Director of Finance/Treasurer, or designee.

Maximum Maturity

Debt obligations shall have a maximum maturity of the earlier of:

- the reasonably estimated useful life of the capital improvements being financed; or,
- thirty years; or,
- in the event they are being issued to refinance outstanding debt obligations, the final maturity of the debt obligations being refinanced, unless a longer term is recommended by the Finance Team.
- Such other terms which meet the financing goals of the debt issuance.

The term of any debt issued should not exceed the useful life the asset is funding. The average weighted bond maturities of all debt should be 25 years or less.

DEBT ISSUANCE

The City will strive to minimize borrowing costs by:

- Seeking the highest credit rating possible;
- Maintaining transparency and excellent communications with credit rating agencies regarding the City's fiscal condition;
- Purchasing bond insurance or taking action to upgrade the City's current credit rating.

It shall be the policy of the City to allow the issuance of debt through public sale or private placement, and via competitive or negotiated sales underwriting methods. Consistent with the goal of minimizing costs, competitive sale shall be evaluated and utilized unless the Director of Finance/Treasurer decides that a negotiated sale is warranted. Factors that may impact this decision include:

- Issuer/Issue Recognition: competitive sales are easier for an issuer that investors and underwriters are familiar with. If extensive marketing is needed to educate the market about the issuer or the specific credit to be sold, a negotiated sale maybe more appropriate. Similarly, even if the issuer is well-known, if the issue itself has a "story" that needs to be told, a negotiated sale may be needed to enhance the marketing and acceptance of the debt.
- Issue Size: very large or very small deals may benefit from a negotiated sale over a competitive sale.
- Debt Type: GO bonds and other well-known debt structures are generally suitable for competitive sales. Others such as CFDs, variable rate, or innovative structures may benefit from a negotiated sale.

- Credit Ratings: issuers with high credit ratings and insured bonds lend themselves to competitive sales. Unrated or lower rated issues are often more suitable for negotiated sales.
- Market Conditions and Sale Timing: during periods of stable interest rates, market timing is not as critical. However, during times of market uncertainty when conditions are volatile, the timing of the sale becomes more critical. Bond refundings are often very interest rate sensitive in terms of potential level of savings or the general feasibility of the refunding. A negotiated sale provides more flexibility in terms of the structure and timing of the bond sale and may be more appropriate when issuing refunding bonds and when interest rates are volatile.

Refunding bonds are issued to retire all or a portion of an outstanding bond issue, typically to refinance at a lower interest rate and reduce debt service payment costs. Alternatively, a refunding transaction may be undertaken for reasons other than to achieve cost savings, such as to restructure debt service payments, to change the type of debt instruments being used, or to eliminate undesirable covenants. In any event, a present value savings analysis shall be prepared that identifies the financial effects of any refunding being considered.

The City will seek to issue refunding bonds with the minimum goal of 5% net present value savings of the principal amount of the refunded bonds. Anything less than an anticipated 5% savings will require additional analysis discussing the benefits of the refunding due to the cost associated with refunding debt, which may include benefits to the City apart from debt service savings (including, but not limited to, eliminating restrictive or burdensome covenants or restructuring debt to shorten/lengthen the term of the debt). Consideration shall be given to the benefit of delaying a refunding in a declining interest rate environment to capture maximum savings at the least cost.

A periodic review of the City's outstanding debt will be performed by the Finance Department to identify potential refunding opportunities.

DEBT MANAGEMENT PRACTICES

Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds. The Director of Finance/Treasurer shall be the Officer of the City charged with primary responsibility for administering and implementing these internal control procedures.

- The City will periodically review the requirements of and will remain in compliance with the following:
- Any continuing disclosure undertakings under Rule 15c2-12 of the Securities and Exchange Commission (SEC),
- Any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, and
- The City's investment policies as they relate to the investment of bond proceeds.
- With respect to LRBs or COPs which involve the leasing of City property, the restrictions on the use of the leased property as set forth in the financing leases.

Disclosure

The City will comply with SEC Rule 15(c) 2-12 and provide timely disclosure of relevant information on an annual basis as well as any event notices as required. The City will fulfill its obligations as covenanted in all continuing disclosure undertakings associated with any outstanding debt obligations. Documents are distributed through the Electronic Municipal Market Access (EMMA) website which can be viewed at any time by the public.

The City recognizes the importance of accuracy in disclosure documents and will strive to provide full and complete disclosure. To ensure accuracy of stated facts, directors of any department that originally provided or produced any data appearing in an offering document for the City's debt will provide a written statement certifying the accuracy of their department's data along with a statement denying knowledge of any misstatements or material omissions in the remainder of the disclosure document. The City has adopted disclosure policies and procedures which set forth in greater detail the City's processes with respect to producing information for offering documents and continuing disclosure filings.

Arbitrage

In the past, agencies took advantage of their ability to borrow at tax-exempt rates and invest the proceeds at higher rates, thus earning positive arbitrage. Since 1986, the federal tax code requires issuers of long-term, tax-exempt debt to rebate positive arbitrage to the federal government under certain circumstances. The City will diligently monitor its compliance with all federal arbitrage regulations. Due to the complex nature of arbitrage calculations, the City may elect to hire an outside expert consultant to perform this function.

Compliance with Tax Law Provisions

The City will diligently monitor its compliance with all bond legal covenants, as well as federal and state requirements, with the assistance of its Finance Team and consultants. Furthermore, recognizing that the smallest of mistakes can lead to the appearance of conflicts of interest or wrongdoing, which in turn may lead to severe consequences, including criminal charges, the City will make every effort to ensure its debt financing conduct is above reproach.

Investment of Bond Proceeds

The City shall comply with all federal, state, and indenture restrictions, if any, regarding the use and investment of bond proceeds. Each issue shall detail allowable investments within the authorizing resolution or applicable financing documents, to which the City will adhere. Where not specifically spelled out, the City will apply the City investment policy guiding principal commonly referred to as "SLY:" Safety, Liquidity, and Yield, in that order of priority.

Records Retention

The City will retain records sufficient to demonstrate compliance with the requirements of federal and State law necessary to preserve the tax-exempt nature of any City debt for the period required by law, presently understood to be the life of the debt obligations or any succeeding refunding obligations plus 3 years.

Other Provisions

Bond proceeds, reserve, and repayment funds, should have separate accounting from operating or other funds, at a level distinct enough to facilitate arbitrage compliance calculations and ease of debt service and expenditure tracking. Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition only after obtaining the signature of the City Manager or the Director of Finance/Treasurer.

The maximum size of a debt service reserve funded from tax-exempt bond proceeds allowed under federal tax law, is the lesser of (1) ten percent (10%) of the issuance amount (par); (2) one-hundred-twenty-five percent (125%) of the average annual debt service; or (3) maximum annual debt service. The City shall have the option to issue debt with a debt service reserve fund that is less than the maximum allowable or without a reserve.

The City Manager or the Director of Finance/Treasurer shall have the authority to determine whether to establish a debt service reserve fund, the size of any debt service reserve fund, and the investments to be purchased within the reserve. Factors to consider include the cost of a debt service reserve fund over the life of the bonds compared to expected interest earnings, and bond pricing and credit rating impacts.

A debt service reserve may be funded with a surety policy when economically feasible, as determined by the Director of Finance/Treasurer.

If any part of this Debt Policy conflict with federal or state laws, or the City of Chula Vista Municipal Code, or Charter, such provisions will take precedence over this Debt Policy.

RELATIONSHIP TO OTHER POLICIES

The City has adopted Policy No. 505-04, last updated October 24, 2023, titled "Statement of Goals and Policies Regarding Establishment of Community Facility Districts" for the Use of The Mello-Roos Community Facilities Act of 1982, included as Exhibit A hereto. Special Tax Bonds issued on behalf of a CFD will also comply with these policy requirements, as applicable.

WAIVERS OF DEBT POLICY

- There will be circumstances from time to time when strict adherence to a provision of this Debt Policy is not possible or not in the best interest of the City.
- If the City Manager or Director of Finance/Treasurer has determined that a waiver of one or more provisions of this Debt Policy should be considered by the City Council, it will include in the agenda bill the rationale for the waiver and the impact of the waiver on the proposed debt issuance and on taxpayers, if applicable.
- Upon a majority vote of the City Council, one or more provisions of this Debt Policy may be waived for a debt financing.
- The failure of a debt financing to comply with one or more provisions of this Debt Policy shall in no way affect the validity of any debt issued by the City in accordance with applicable laws.

Council Policy 220-05. Last updated November 12, 2024 via *Council Resolution 2024-218*.

DEBT ADMINISTRATION

Debt Administration

Debt Portfolio

The City of Chula Vista periodically utilizes various mechanisms for borrowing to finance large capital assets such as infrastructure, buildings, and large equipment. The City's Debt Portfolio is a summary of its outstanding bonded indebtedness by issuance. The purpose of this report is to provide Chula Vista citizens, investors, and the general public information on the City's bonded indebtedness. Also included within the report are Redevelopment Agency/ Successor Agency obligations, and other City debt such as Special Tax District liabilities and HUD Section 108 Loan repayments.

The City's debt portfolio can be accessed at the following link:

www.chulavistaca.gov/departments/finance/financial-reports

Based on the estimated balances for the year ending June 30, 2026, the City and the former Redevelopment Agency (Agency) borrowed funds through several long-term debt issues and held other obligations which are to be funded for a period of time exceeding one year. A summary of the City's current debt obligations is categorized in the following table.

Long Term Debt

Description	Principal	Interest	Total	Outstanding Principal Balance	Final Maturity	Purpose
General Fund Obligations						
2014 Refunding COP	45,920,000	22,832,196	68,752,196	22,070,000	2032	Police Facility Project
2015 Refunding COP	34,330,000	13,315,468	47,645,468	14,265,000	2034	Civic Center Project
2016 Refunding COP	8,600,000	4,309,945	12,909,945	8,600,000	2036	Civic Center Project
2016 Lease Revenue Refunding Bonds	25,885,000	8,128,865	34,013,865	11,095,000	2033	Capital Lease Refunding Project
2017 Lease Revenue Bonds	61,355,000	16,879,834	78,234,834	7,150,000	2027	Measure P Projects
Lease Revenue Bonds Series 2017A	12,045,000	10,966,567	23,011,567	11,660,000	2049	CREBs (Taxable)
Lease Revenue Bonds Series 2017B	1,085,000	279,747	1,364,747	330,000	2029	CREBs (Tax-Exempt)
2021 Taxable Pension Obligation Bonds	350,025,000	134,166,096	484,191,096	307,030,000	2045	CalPERS UAL
General Fund Subtotal	**539,245,000**	**210,878,718**	**750,123,718**	**382,200,000**		
RDA/Successor Agency Bonded Indebtedness						
2016 Tax Allocation Refunding Bonds	29,315,000	12,279,980	41,594,980	12,785,000	2036	Refinance Tax Allocation Bonds
RDA/Successor Agency Subtotal	**29,315,000**	**12,279,980**	**41,594,980**	**12,785,000**		
Other Debt						
HUD Section 108 Loan	5,886,000	862,631	6,748,631	2,075,000	2029	CDBG CIP
Financed Purchases				4,916,167		Financed purchases
Leases				45,108,084		Various
Subscriptions				2,265,148		Various
Miscellaneous Claims Payable				47,547,127		Various
Compensated Absences				12,521,966		Employee leave
Other Debt Subtotal	**5,886,000**	**862,631**	**6,748,631**	**114,433,492**		
Total Long Term Debt	**574,446,000**	**224,021,329**	**798,467,329**	**509,418,492**		

Bond Ratings

Description	Rating Agency	Bond Rating
2014 Refunding COP	Moody's	Aa3
2015 Refunding COP	Moody's	Aa3
2016 Refunding COP	Moody's	Aa3
2016 Lease Revenue Refunding Bonds	Standard & Poor's	AA-
2017 Lease Revenue Bonds	Standard & Poor's	AA-
Lease Revenue Bonds Series 2D17A	Standard & Poor's	AA-
Lease Revenue Bonds Series 2D17B	Standard & Poor's	AA-
2021 Taxable Pension Obligation Bonds	Standard & Poor's	AA
2016 Tax Allocation Refunding Bonds	Standard & Poor's	A+

This section discusses the various types of long-term debt that the City has incurred. Bond financings, notes payable, financed purchases, and advances from other funds are the traditional forms of long-term debt that the City has incurred. However, also captured in this section are professional estimates derived from actuarial studies for workers compensation and general liability claims. In addition, the Finance Department provides an estimate of the City's liability for compensated absences as of the end of each fiscal year. The following sections discuss the details of the City's long-term debt.

Tax Allocation Bonds ($12.8 million)

Tax Allocation Bonds (TABs) are issued by the Agency and utilize tax increment revenue for debt service. The 2016 Tax Allocation Refunding Bonds (TARBs) were issued to refund the 2006 Senior Tax Allocation Refunding Bonds, Series A, the 2006 Subordinate Tax Allocation Refunding Bonds, Series B and the 2008 Tax Allocation Refunding Bonds.

Certificates of Participation / Lease Revenue Bonds ($75.2 million)

As of June 30, 2026, the City currently has three outstanding Certificates of Participation and four outstanding Lease Revenue Bonds. In February 2014, the Chula Vista Public Financing Authority (CVPFA) issued the 2014 COP to refund the 2002 COP (Police Facility Project), fund a reserve fund, and pay the costs incurred in connection with the execution and delivery of the Certificates. In September 2015, the CVPFA issued the 2015 COP to refund the 2004 COP (Civic Center Project Phase I) and partially refund the 2006 COP (Civic Center Project Phase II), fund a reserve fund, and pay the costs incurred in connection with the execution and delivery of the Certificates. In July 2016, the CVPFA issued the 2016 COP to refund the remaining 2006 COP (Civic Center Project Phase II), fund a reserve fund and to pay the costs incurred in connection with the execution and delivery of the Certificates. In July 2016, the Chula Vista Municipal Financing Authority (CVMFA) issued the 2016 Lease Revenue Refunding Bonds (LRRB) to refund the 2010 COP (Capital Facilities Refunding Projects) and to fund a reserve fund. In July 2017, the CVMFA issued the 2017 Lease Revenue Bonds (LRB) to finance infrastructure, facilities and equipment and pay the costs incurred in connection with the issuance of the Bonds using Measure P Sales Tax as the dedicated revenue source for the debt service payments. In December 2017, the CVMFA issued the Lease Revenue Bonds Series 2017A and the Lease Revenue Bonds Series 2017B to finance photovoltaic energy systems at various City facilities, capitalize interest on the Bonds and pay the costs incurred in connection with the issuance of the Bonds.

Pension Obligation Bonds ($307.0 million)

In February 2021, the City of Chula Vista issued the Series 2021 Taxable Pension Obligation Bonds to pay all of the City's currently unamortized, unfunded accrued actuarial liability to the California Public Employees Retirement System with respect to the City's defined benefit retirement plans for City employees, to pay the premium for a municipal bond insurance policy for the Insured Bonds, and to pay costs of issuance of the Bonds.

Bond Premium ($6.7 million)

The premium is composed of seven bond issuances. One premium is in connection with the 2014 COP refunding bonds. The original amount of the premium is $3,537,111 and will be amortized over the life of the bonds. The second premium is related to the 2015 COP refunding bonds. The original amount of the premium is $2,262,493 and will be amortized over the life of the bonds. The third premium is related to the 2016 COP refunding bonds. The original amount of the premium is $319,652 and will be amortized over the life of the bonds. The fourth premium is related to the 2016 LRRB. The original amount of the premium is $2,516,621 and will be amortized over the life of the bonds. The fifth premium is related to the 2016 TARBs. The original amount of the premium is $4,687,799 and will be amortized over the life of the bonds. The sixth premium is related to the 2017 LRB. The original amount of the premium is $10,008,509 and will be amortized over the life of the bonds. The seventh premium is related to the Lease Revenue Bonds Series 2017B. The original amount of the premium is $135,516 and will be amortized over the life of the bonds.

Financed Purchases ($4.9 million)

In July 2013, the City Council authorized a 16-year lease purchase agreement with Banc of America Public Capital Corporation to fund various solar energy projects for City facilities. The original amount of the loan was $2,121,500 and will be repaid through future energy savings.

In August 2016, the City entered into a 10-year capital lease agreement with JP Morgan Chase Bank for the acquisition of one Pierce Aerial Ladder Truck. The original amount of the lease is $1,229,470.

In June 2017, the City entered into a 10-year Capital Lease Agreement with Motorola Solutions, Inc. for the acquisition of a PSA System. The original amount of the lease is $1,351,409.

In September 2018, the City entered into a 10-year Capital Lease Agreement with JP Morgan Chase Bank N.A. for one Pierce Arrow XT Triple Combination Pumper/Fire Engine. The original amount of the loan was $720,786.

In July 2020, the City entered into a 5-year Capital Lease Agreement with Banc of America Public Capital Corporation for one Pierce Aerial Ladder Truck and one Pierce Arrow XT Triple Combination Pumper/Fire Engine. The original amount of the loan was $2,273,805.

In July 2020, the City entered into a 5-year Capital Lease Agreement with Banc of America Public Capital Corporation for additional equipment related to the $2,273,805 lease agreement above. The original amount of the loan was $4,493,100.

In November 2022, the City entered into a 10-year Capital Lease Agreement with JP Morgan Chase Bank for two Pierce Arrow XT Pierce's Ultimate Configuration (PUC) Pumper and one Pierce Arrow XT 107' Tractor Drawn Aerial (TDA). The original amount of the loan was $3,986,967.

In January 2024, the City entered into a 5-year purchase agreement with Axon Enterprise, Inc. for body worn cameras. The original amount of the loan was $413,351.

In January 2024, the City entered into a 5-year purchase agreement with Axon Enterprise, Inc. for tasers. The original amount of the loan was $318,352.

In December 2023, the City entered into a 5-year purchase agreement with Axon Enterprise, Inc. for in-vehicle cameras. The original amount of the loan was $483,848.

In November 2024, the City entered into a 4-year lease purchase agreement with Lenovo Financial Services for mobile data computers. The original amount of the loan was $810,287.

CDBG Section 108 Loan ($2.1 million)

The City entered into a contract for Loan Guarantee Assistance with the U.S. Department of Housing and Urban Development (HUD) as part of the Section 108 Loan Program in the amount of $9,500,000 in June 2008. The Section 108 Loan is an "advance" of future CDBG entitlement funds and as such is repaid with a portion of the City's annual

entitlement. Proceeds of the loan will be used to fund multiple capital improvement projects. Debt service payments will be made with future CDBG entitlements for 20 years.

On November 27, 2018, the City received notice from HUD regarding the opportunity to refinance the existing loan with a lower interest rate. On December 6, 2018, the City notified HUD of its election to redeem the current note. The City signed the agreement for the refinancing on January 23, 2019. This refinancing resulted in cost savings to the City from lower interest rates received during the remaining life of the loan.

Leases ($45.1 million)

Per GASB 87 Leases implementation in Fiscal Year 2021-2022, the City replaced capital leases with "financed purchases" and "leases". The balance shown above for leases represents the estimated balance through June 30, 2025, as of March 6, 2026. This total may increase if additional leases are identified and recorded during the 2026 fiscal year.

Subscriptions ($2.3 million)

Per GASB 96 Subscriptions-Based IT arrangements implementation in Fiscal Year 2022-2023, the City reports subscriptions as part of long-term debt. The balance shown above for subscription represents the estimated balance through June 30, 2025. This total may increase if additional subscriptions are identified and recorded during the 2026 fiscal year.

Miscellaneous Claims Payable ($47.5 million)

The Miscellaneous Claims Payable represents the probable amount of loss as estimated by legal counsel and risk management staff due to worker's compensation and general liability claims filed against the City.

Compensated Absences ($12.5 million)

The obligation for Compensated Absences represents the estimated dollar value of accumulated leave balances, primarily vacation leave, for employees that would have to be paid off if all permanent employees were terminated as of June 30, 2024.

Advances From Other Funds ($52.9 million)

Per Resolution 2015-035 of the City Council, interfund loans from the Transportation Development Impact Fee to the Fire Suppression System expansion component of the Public Development Impact Fee were consolidated into one loan totaling $10,500,000. The principal balance for the loan was $8,312,185 as of June 30, 2023. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis.

City Council authorized a loan to Western PAD from Eastern PAD in the amount of $9,630,000 to acquire the 14.41 acre site located in the lower Sweetwater Valley owned by the Redevelopment Agency and $310,000 to acquire the 1.89 acre site located at Auto Park Place, Chula Vista. Per Resolution 2015-035 of the City Council, these loans were consolidated. The loan will be repaid as funds become available, either as a result of credit acquisitions by the Agency or the payment of PAD fees by developers in western Chula Vista; in conjunction with Council Policy No. 200-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis. The principal balance was $9,452,299 as of June 30, 2023. The Agency will ensure that PAD funds are repaid to fully fund the development of the park for which they were originally collected.

The City Council authorized and set terms for loans from the Trunk Sewer fund to Salt Creek for $16,848,381, to the Storm Drain fund for $744,612, and $803,331 from the Sewer Facility fund for capital improvement projects, via Resolution 2015-035. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis. The principal balance was $18,881,379 on June 30, 2023, of which all $18,881,379 is outstanding from the Sewer Fund to the Sewer Development Impact Fees Fund and the portion due from the Sewer Fund to the Storm Drain Fund has been paid in full.

On June 23, 2020, the City Council authorized a loan from the Measure A Fund to the Enterprise Transport Program Fund to cover start-up costs related to the new Ambulance Transport Services Program in the amount of $4,881,710, via Resolution 2020-152. The total loan utilized was only $3,209,31. The loan will be repaid from the final reimbursement under the City's expiring ambulance services contract plus revenues generated from the initial years of the Fire Department's Ambulance Services Operations, but no later than after 5 years of ambulance service operations. The principal balance was $2,318,434 as of June 30, 2023.

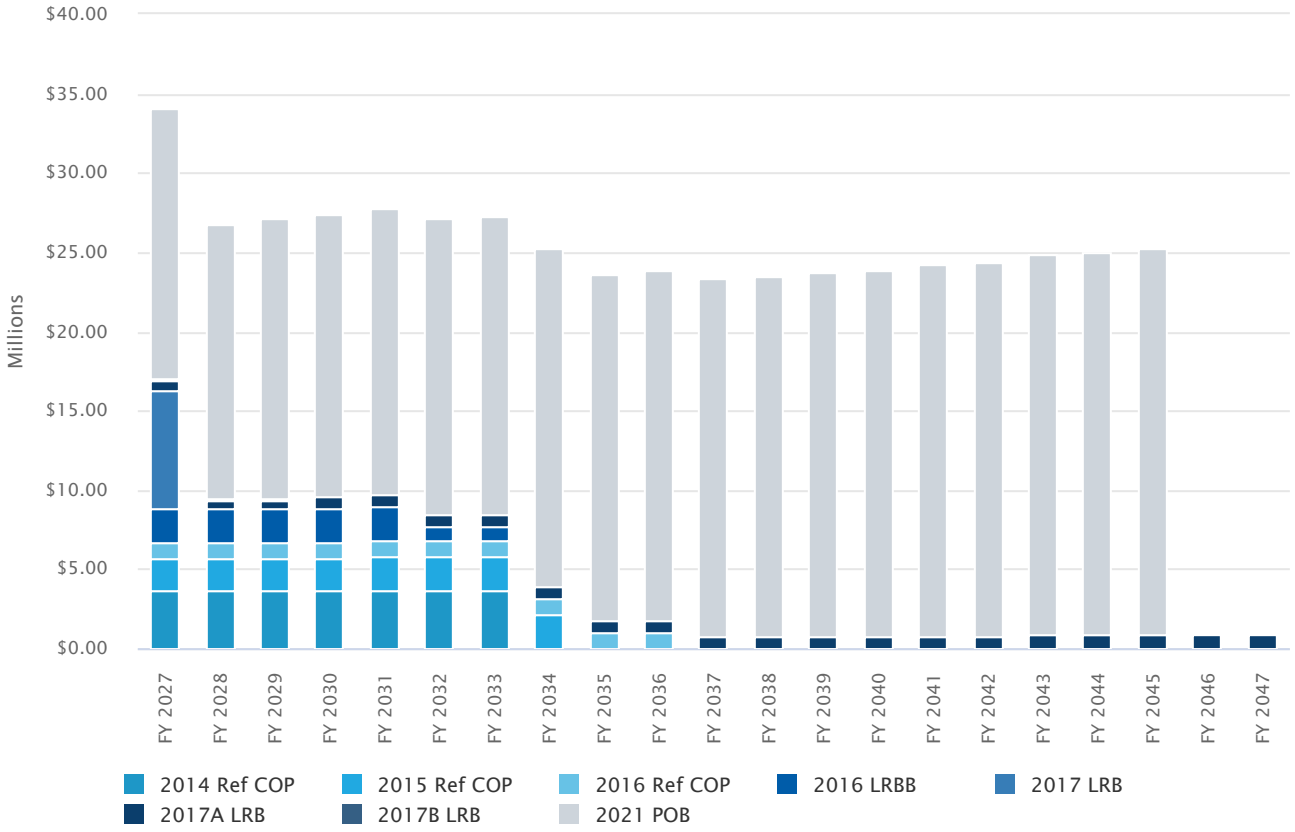
On December 6, 2022, the City Council authorized a loan from the Trunk Sewer Capital Reserve Fund to the Public Facility Development Impact Fee Fund, the Developer Contributions – Economic Development Fund, and the Developer Contributions – Public Benefit Fund via Resolution 2022-275. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis. The maximum amount authorized was $39,100,000 and the principal balance on the loan as of Februrary 28, 2026 was $16,080,304.

General Fund Long-Term Debt for Fiscal Year 2027

The General Fund's annual debt service "commitment" for the Certificates of Participation and the Lease Revenue Bonds and Pension Obligation Bonds in fiscal year 2027 is approximately $34.3 million, or 11.2% of the General Fund operating budget. However, it must be noted that although this amount is truly a General Fund commitment, only $24.1 million will actually be paid from General Fund resources, with the remaining amount paid from available development impact fees and residential construction tax. The $24.1 million represents approximately 7.8% of the General Fund operating budget. The $34.3 million represents ongoing level debt service payments as depicted in the following chart.

Annual Debt Service Obligation of the General Fund

Fiscal Years 2026 through 2046



Notes:
(1) Total remaining annual debt service payments – principal and interest
(2) Actual payments are funded by the General Fund, Development Impact Fee Funds, Residential Construction Tax, Gas Tax, City Jail, Advance Life Support Program, Federal Grants, Environmental Services, Chula Vista Housing Authority, Central Garage Fund, Development Services Fund and Sewer Service Fund, however all debt service obligations are backed by the General Fund.
(3) The 2002 COP was refunded in FY2013 and became the 2014 Refunding COP. The 2004 COP was refunded and the 2006 was partially refunded and became the 2015 Refunding COP. The 2006 COP was refunded and became the 2016 Refunding COP. The 2010 COP was refunded and became the 2016 Lease Revenue Refunding Bonds.

SERVICE IMPACTS

Service Impacts

The service level impacts of an annual operating budget are the changes in the quantity and quality of the services provided by a City year over year. As economic cycles occur and City revenues rise and fall, it becomes a challenge to maintain service levels and implement a sustainable budget. In accordance with the City of Chula Vista's budget priorities and Strategic Plan, the fiscal year 2027 Proposed Budget includes various changes in how services are funded and delivered. Departmental service impacts are highlighted in the **Department Summary Reports** section of this document under **Significant Budget Adjustments & Service Impacts**. Highlights of changes in services funding are described below.

Services Funding

In general, local governments provide many services to the general population at no charge, such as public safety, libraries, and roadways and park maintenance. These services are paid for with general revenues that the City receives, including taxes, charges for services, user fees and a variety of other smaller types of general revenues.

Tax Changes

Tax revenue is generally unrestricted and allocated to the City's General Fund for programming expenditures. The City collects several types of tax revenue, such as property tax, sales tax, utility users' tax, business license tax and transient occupancy tax. A discussion on the City's major revenue sources, legislative factors and trends impacting these revenues is provided in the **General Fund Revenue Summary** section of this document.

There are no changes in tax rates planned for Fiscal Year 2027.

Fees Changes

Cities also offer many services that provide a specific benefit to the requesting party, for which a fee is assessed. Development plans review, building inspections, golf greens, and public park space rentals are examples of some of the services the City provides that are paid for directly by the public—residents, non-residents, businesses, developers, etc.–based on receiving a specific benefit.

The City's Master Fee Schedule was adopted to set the fees for a variety of services the City provides directly to the public. Fees levels are generally regulated by state laws (Propositions 13, 26 and 218) and the Citywide *Cost Recovery Policy 159-03*. City fees may not exceed the reasonable cost of providing a service/benefit (with exceptions) and are to be periodically reviewed in order to keep pace with changes in the cost of living (Consumer Price Index) and methods or levels of service delivery. All changes to the Master Fee Schedule are approved by City Council.

The full Master Fee Schedule can be accessed at the following link: www.chulavistaca.gov/departments/finance/master-fee-schedule.

Changes made to the Master Fee Schedule and other charges for services during the Fiscal year 2026 and during the development of the Fiscal Year 2027 Proposed Budget are described in the table below.

Description	Change	Fund Impact	Justification
Development & In-Lieu Fees	Varies; See Master Fee Schedule - Chapter 16: Development & In-Lieu Fees	The City of Chula Vista has experienced tremendous growth in recent decades that brings demand for additional public facilities to meet the needs of residents, workers, consumers, and all those who visit our beautiful City. To ensure new growth pays its proportionate share of needed expansions and upgrades to infrastructure and facilities, the City assesses Development Impact Fees (DIFs) and in-lieu fees on building permits for new development in the City.	In California, the Mitigation Fee Act (Government Code §§66000-66025) and the Quimby Act (Government Code §66477) allow the City to assess development impact fees (DIFs) and in-lieu fees. The fee rates are calculated to ensure that they are assessed proportional to the impact created by new development, and the proceeds from these fees can only be spent on expanding or upgrading infrastructure that can be used by the occupants of the new development in the DIF's "area of benefit." Several City administered DIF and in-lieu fees are subject to an annual automatic rate increase, as determined by a given published index. Fees are calculated by identifying a connection between the need for the new or expanded public facilities paid for by the DIF and the forecasted impact of growth in that DIF's area of benefit. Fees are adjusted annually, effective October 1, usually using Engineering News Record's (ENR) Historical Construction Cost Indices (CCI). DIFs may be periodically reviewed and updated by City Council to accommodate rising construction costs and changes in growth or need for facilities.
Recreation Fees	Master Fee Schedule Chapter 7 – Recreation Fees: All General & Program Fees and Facility User Fees were increased by 3.8% in fiscal year 2026.	City policy is to set fees given the full cost of each service, allowing optimum cost-recovery rates for certain services and alleviating unintended subsidization of these services from General Fund resources. Fee levels are set to align with the reasonable cost of providing the related services, resulting in no net fund impact.	The Citywide Cost Recovery Policy is to periodically review fees to keep pace with changes in the cost of living and methods or levels of service delivery at least every five years. These fee adjustments are necessary to align with changes in the San Diego area's Consumer Price Index (CPI).
Sewer Service Charge (Sewer Rates)	Rate increase of 5% starting July 1, 2024, and an increase of 5.5% starting July 1, 2025.	Sewer Service Revenue and Trunk Sewer Capital Funds will increase revenues via rate increases through FY 2025-26 to ensure sewer expenses are covered and reserves met.	Based on an independent financial rate study of the City's sewer services, rate increases are needed to fund the cost of operating and maintaining the City's sewer collection system, investment in the infrastructure needed to provide the service consistent with applicable federal, state, and local laws, and to ensure adequate financial reserves.

ACCOUNTING SYSTEMS AND BUDGETARY CONTROL

Accounting Systems and Budgetary Control

The City of Chula Vista's budget provides an overview of the fiscal and operational status of the City, highlighting policy issues, decisions, and changes in service levels. The budget is comprised of a series of funds used to account for revenues and expenditures. These funds are generally categorized as governmental or proprietary funds.

Funds Structure

Governmental funds include activities associated with the operations of the City such as the provision of library, recreation, and public safety services. Special revenue funds, capital project funds, debt service funds, and the City's general fund are different types of governmental funds.

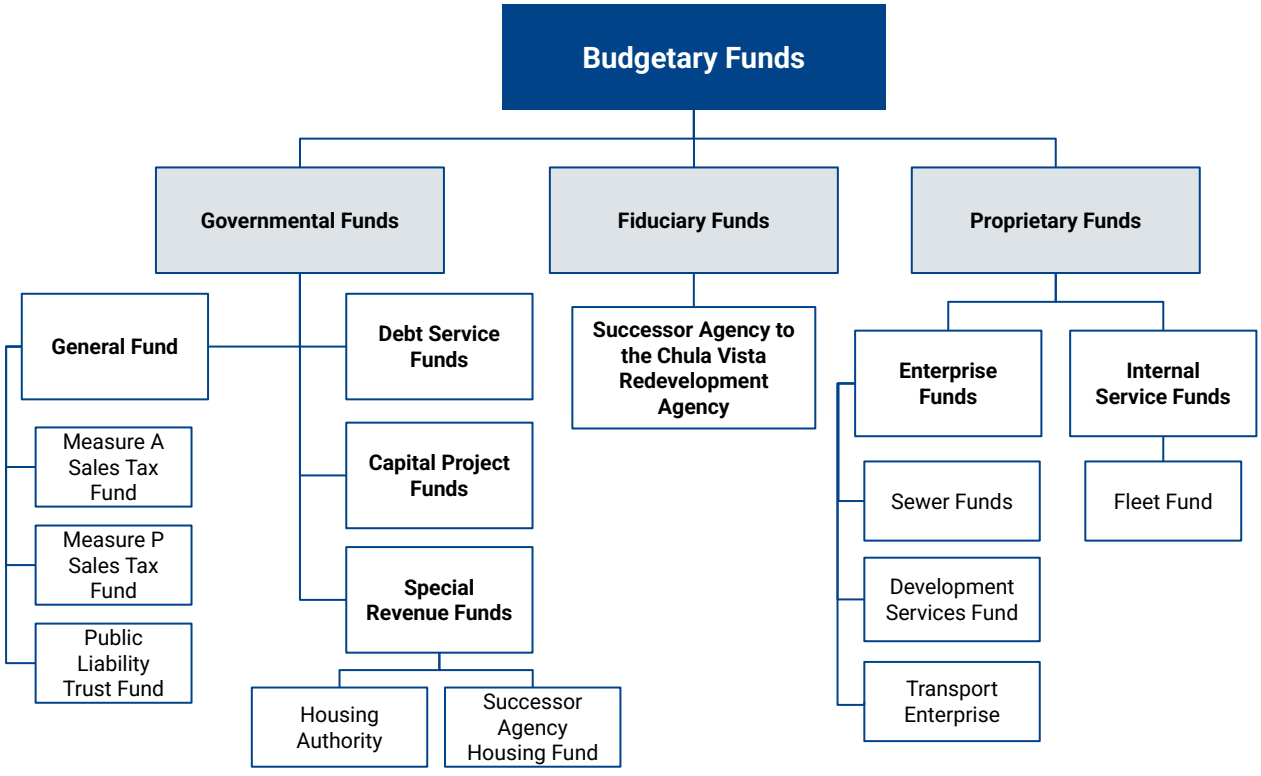
Proprietary funds are used to account for activities often found in the private sector including two fund types: enterprise funds and internal service funds. Operations of the development service and sewer systems are accounted for as enterprise funds. Examples of functions accounted for by internal service funds include fleet management and workers' compensation.

Fiduciary funds are used to account for resources held for the benefit of parties outside the City and are not available to support the City's own programs. One fiduciary fund is budgeted to report assets, liabilities, and activities of the Successor Agency to the Chula Vista Redevelopment Agency.

Budget Book Organization

The budget document is organized around the following major funds – General Fund, Development Services Fund, Redevelopment Retirement Obligation Fund and Successor Agency to the Redevelopment Agency Funds, Sewer Funds, Fleet Service Funds, Capital Projects Funds, Debt Service Funds, and Other Funds. Details about each of these funds can be found in the corresponding sections of the document.

City of Chula Vista Fund Structure



Each fund is considered an autonomous accounting entity. Funds are used to separate the various financial activities of the City and to demonstrate compliance with specific regulations, restrictions, or limitations. This may include demonstrating that restricted revenues are spent only for allowable purposes.

Basis of Accounting & Budgeting

The City's accounting records and budget are prepared and maintained using a modified accrual basis of accounting–less unrealized gains or losses resulting from the change in fair value of investments–which follows the accounting practices for governmental units as recommended by the Governmental Accounting Standards Board. Basic City operations are accounted for in the City's General Fund, with other activities accounted for in separate funds as required by law or determined by management discretion. Generally, revenues are recorded when measurable and available, and liabilities are recorded when incurred.

Internal Controls

In administering the City's accounting systems, primary consideration is given to the adequacy of internal accounting controls, which include an array of administrative procedures. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, as well as the reliability of financial records for accurate and fair presentation of financial reports. The concept of reasonable assurance recognizes that the cost of specific controls should not exceed the benefits likely to be derived from exercising the controls, and that this evaluation necessarily involves estimates and judgments by management. It is believed that the City's internal accounting controls adequately safeguard City assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary Control

The City Charter charges the Director of Finance with the responsibility to supervise and be responsible for the disbursement of all monies and have control over all expenditures to ensure that budget appropriations are not exceeded. The level of budgetary control, that is the level at which expenditures are not to exceed Council approved appropriations, is established at the department and expenditure category level (e.g., personnel services, supplies and services, capital).

Budget Modifications

Any budget modification that would result in an appropriation increase requires City Council approval. The City Manager and Finance Director are jointly authorized to transfer up to $75,000 of appropriations between expenditure categories within a departmental budget. City Council approval via resolution is required for: 1) any appropriations transfer between departments; 2) appropriations transfers in excess of $75,000; and 3) appropriations transfers from CIP projects.

Encumbrances

An encumbrance (commitment) accounting system is utilized as a technique to enhance budgetary control during the fiscal year. Appropriations encumbered (committed) at year-end may be carried forward with City Manager approval and are available to be used for those commitments during the subsequent fiscal year. Unspent and unencumbered appropriations lapse at year-end and become generally available for re-appropriation the following fiscal year.

LIST OF ACRONYMS

List of Acronyms

A

AA/FS: Alternative Analyses/Feasibility Study
AB: Assembly Bill
ABS: Asset Backed Securities
ACFR: Annual Comprehensive Financial Report
AD: Assessment Districts
ADA: Americans with Disabilities Act
ADP: Additional Discretionary Payment
ADR: Alternative Dispute Resolution
ADU: Accessory Dwelling Unit
AI: Artificial Intelligence
ALS: Advanced Life Support
AMP: Asset Management Program
AMS: Asset Management System
ARPA: American Rescue Plan Act of 2021
ATGP: Active Transportation Grant Program
ATP: Active Transportation Program
ATS: Ambulance Transport System
AVPG: Autonomous Vehicles Proving Grounds

B

BLS: Basic Life Support
BFDIF: Bayfront Development Impact Fee
BMS: Building Management System
BRT: Bus Rapid Transit
BTA: Bicycle Transportation Account

C

CAD: Computer Aided Dispatch
CalPERS: California Public Employees Retirement System
CalRECYCLE: California Department of Resources Recycling and Recovery
CALTRANS: California Department of Transportation
CAPPO: California Association of Public Purchasing Officers
CA-TF8: California Task Force 8
CBAG: California Border Alliance Group
CCTV: Closed Circuit Television

CDBG: Community Development Block Grant
CDTFA: California Department of Tax and Fee Administration
CEQA: California Environmental Quality Act
CFAA: California Fire Assistance Agreement
CFD: Community Facility District
CIP: Capital Improvement Plan/Project/Program
CIPACE: Capital Improvement Budget & Project Management Database
CMC: Certified Municipal Clerk
CMCP: Comprehensive Multimodal Corridor Plan
CMP: Corrugated Metal Pipe
COC: Citizens' Oversight Committee
COP: Certificate of Participation
CPF: Community Purpose Facility
CPI: Consumer Price Index
CPI-U: Consumer Price Index for Urban Customers
CPUC: California Public Utilities Commission
CR: Congestion Relief
CREBS: Clean Renewable Energy Bonds
CVACF: Chula Vista Animal Care Facility
CVAS: Chula Vista Animal Services Department
CVEATC: Chula Vista Elite Athlete Training Center
CVPD: Chula Vista Police Department
CVPFA: Chula Vista Public Financing Authority
CWA: Clean Water Act
CY: Calendar Year

D

DAR: Direct Access Ramp
DCVA: Downtown Chula Vista Association
DFEH: Department of Fair Employment and Housing
DFR: Drone as First Responder
DHCP: Department of Housing and Community Development
DIF: Development Impact Fee
DMS: Drainage Management System
DVP: Delivery Versus Payment

E

ECDC: Emergency Communications & Data Center

EDD: California Employment Development Department
EDU: Equivalent Dwelling Units
EEOC: U.S. Equal Employment Opportunity Commission
EIR: Environmental Impact Report
EMS: Emergency Medical Services
EMT: Emergency Medical Technicians
EOC: Emergency Operation Center
EPMC: Employer Paid Member Contribution
ERP: Enterprise Resource Planning
ESL: English as a Second Language
ETL: Extract, Transform, Load
EV: Electric Vehicle
EUC: Eastern Urban Center

F

FBI: Federal Bureau of Investigation
FCIP: Fire Company Inspection Program
FDIC: Federal Deposit Insurance Corporation
FEMA: Federal Emergency Management Agency
FF: Firefighters
FFN: Family, Friend, and Neighbor
FHWA: Federal Highway Administration
FLSA: Fair Labor Standards Act
FMS: Fleet Management System
FO: Functionally Obsolete
FOMC: Federal Open Market Committee
FPPC: Fair Political Practices Commission
FTE: Full-Time Equivalent
FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GDP: Gross Domestic Product
GF: General Fund
GFOA: Government Finance Officers of America
GGMS: General Government Management System
GIS: Geographic Information System

GMOC: Growth Management Oversight Committee
GO: General Obligation Bonds
GUC: General Use Certificates
GVRO: Gun Violence Restraining Order

H

HBP: Highway Bridge Program
HEV: Hybrid Electric Vehicle
HOV: High Occupancy Vehicle
HR: Human Resources
HRIS: Human Resources Information System
HSIP: Highway Safety Improvement Program
HUD: Housing and Urban Development
HUTA: Highway Users Tax Account
HVAC: Heating\Ventilation\Air Conditioning

I

IAF: Initial Attack Force
IDA: Industrial Development Authority
IDB: Industrial Development Bond
IPO: Initial Public Offering
ITS: Information Technology Services

J

JPA: Joint Power of Authority

L

LAIF: Local Agency Investment Fund
LAN: Local Area Network
LGIP: Local Government Investment Pools
LRB: Lease Revenue Bonds
LRRB: Lease Revenue Refunding Bonds
LRT: Light Rail Trolley
LTFP: Long-Term Financial Plan

M

MFA: Municipal Financing Authority
MGD: Million Gallons per Day
MOU: Memorandum of Understanding
MSCP: Multiple Species Conservation Plan

MTS: Metropolitan Transit System
MVLF: Motor Vehicle License Fee

N

NCD: Negotiable Certificate of Deposit
NEP: Neighborhood Reinvestment Program
NETOPS: Network Operations Division
NFIRS: National Fire Incident Reporting System
NOFA: Notice of Funding Availability
NPDES: National Pollutant Discharge Elimination System
NPU: Neighborhood Protection Unit
NRSRO: Nationally Recognized Statistical Rating Organization

O

OPEB: Other Post-Employment Benefits
OSMS: Open Space Management System

P

PAD: Park Acquisition and Development
PARS: Public Agency Retirement Services
PCI: Pavement Condition Index
PERB: California Public Employment Relations Board
PF: Public Facilities
PFA: Public Financing Authority
PFDIF: Public Facilities Development Impact Fees
PHEV: Plug-In Hybrid Electric Vehicle
PID: Project Initiation Document
PIO: Public Information Specialist
PMS: Parks Management System
POB: Pension Obligation Bond
PPE: Personal Protective Equipment
PRF: Pension Reserve Fund
PSA: Public Service Announcements
PSU: Professional Standards Unit

R

RAISE: Rebuilding America Infrastructure with Sustainability and Equity
RAC: Rubberized Asphalt Concrete
RCS: Regional Communications System

RCT: Residential Construction Tax
RDA: Redevelopment Agency
RFP: Request for Proposals
RIM: Records and Information Management
RMA: Rate and Method of Apportionment
RMRA: Road Maintenance and Rehabilitation Account
RMS: Roadway Management System; Records Management System
RORF: Redevelopment Obligation Retirement Fund
ROI: Return on Investment
RWQCB: Regional Water Quality Control Board

S

SA: Successor Agency
SANDAG: San Diego Association of Governments
SB: Senate Bill
SB2S: South Bay to Sorrento Study
SBBRT: South Bay Bus Rapid Transit
SDAR: San Diego Association of Realtors
SDFD: San Diego Fire Department
SDG&E: San Diego Gas & Electric
SEC: Securities Exchange Commission
SEFA: Single Audit of Federal Expenditures
SGIP: Smart Growth Initiative Program
SHA: State Highway Account
SR2S: Safe Routes to School
STEAM: Science, Technology, Engineering, Arts and Mathematics

T

TAB: Tax Allocation Bond
TAG: Teen Advisory Group
TAP: Transportation Alternatives Program
TARB: Tax Allocation Refunding Bond
TDA: Transportation Development Act
TDIF: Transportation Development Impact Fee
TEFRA: Tax Equity and Fiscal Responsibility Act of 1982
TOT: Transient Occupancy Tax
TRANSNET: Transportation Sales Tax
TUT: Telephone Users' Tax

U

UUT: Utility Users' Tax

V

VLF: Vehicle License Fee

W

WAMP: Wastewater Asset Management Plan

WLAN: Wireless Local Area Networks

WMS: Wastewater Management System

WWMP: Wastewater Master Plan

WTDIF: Western Transportation Development Impact Fee

GLOSSARY

Glossary

A

Accrual Basis of Accounting – A method of accounting by which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

Accounting System – The collective set of records and procedures used to record, classify, and report information on the financial status and operations of the City.

Accounts Payable – Amounts owed by the City to external entities for goods and services received.

Accounts Receivable – Amounts due to the City from external entities for goods and services furnished.

Adopted Budget – The title of the budget following its formal adoption by resolution of the City Council.

Ad Valorem – In proportion to value, a basis for levy of taxes on property.

Amended Budget – The title of the budget version that includes all amendments to the Adopted Budget approved by Council throughout the fiscal year.

Amortization – Accounting technique used to spread out the costs for the use of a long-term asset over the expected period the long-term asset will provide value. Amortization schedules are used to present a repayment schedule on a specific maturity (due) date.

Appropriation – A legislative act by the City Council authorizing the expenditure of a designated amount of public funds for a specific purpose.

Audit – An examination of City records and accounts by an external source to check their validity and accuracy.

B

Balanced Budget – The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources. For budgeting purposes, the use of contingency reserves or use of fund balance will be considered revenue in defining a balanced budget.

Bond – A certificate of debt issued by a government or corporation guaranteeing payment of the original investment plus interest by a specified future date.

Bond Premium – Occurs when the interest rate on the bond ("coupon rate") is more than the market interest rate. Investors are willing to pay more for the bond than its face value, creating a premium. The excess investors pay for the bond is classified as a premium and is amortized over the life of the bond.

Budget – A spending plan and policy guide comprising an itemized summary of the City's probable expenditures and revenues for a given fiscal year.

C

Calendar Year (CY) – The 12-month period from January through December.

Capital Assets – An asset with a useful life greater than three years.

Capital Expenditures – A specific undertaking involving procurement, construction or installation of facilities or related equipment which improves, preserves, enhances or modernizes the City's provision of municipal services, has a useful life of at least five years, and costs in excess of $10,000.

Capital Improvement Program – An ongoing five-year plan of single and multiple-year capital expenditures which is updated annually.

Capital Improvement Project (CIP) – Any major capital investment with a value of $50,000 or more and a minimum useful life of five years at a fixed location. CIPs may include construction or major repair of City buildings and facilities such as streets, roads, storm drains, traffic signals, parks, community centers, etc.

Capital Project Funds – Funds that are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

Clean Renewable Energy Bonds (CREBs) – A certificate of debt issued by a government to finance renewable energy projects.

Community Development Block Grant (CDBG) Funds – Funds received from the federal government and expenditures as prescribed under the Community Development Grant Program.

D

Debt Service Funds – Funds used for payment of interest and principal to holders of the City's various debt instruments.

Deferred Maintenance – A backlog of needed repairs to City facilities including facility maintenance, painting and structural repairs.

Depreciation – The expense incurred with the expiration of a capital asset.

Direct Costs – Operational expenditures exclusive to a specific service or program.

Discretionary Revenue – Revenues that are generated by general or specific taxing authority such as Property or Sales Taxes.

E

Encumbrance – The designation or reserving of funds to buy an item or service.

Enterprise Funds – Funds established to account for specific services funded directly by fees and charges to users such as sewer services. These funds are intended to be self-supporting.

Expenditure – The actual outlay of monies set aside by appropriation for identified goods and services.

F

Fiduciary Funds – Used to account for resources held for the benefit of parties outside the government.

Fiscal Year (FY) – The twelve-month period beginning July 1st and ending June 30th of the subsequent calendar year.

Fringe Benefits – This consists of the costs to provide employee benefits that include the flexible benefit program, insurance, and retirement.

Full-time Equivalent Positions (FTE) – The conversion of part-time, temporary, or volunteer positions to a decimal equivalent of a full-time position based on an annual amount of 2,080 hours worked.

Fund – A set of interrelated accounts to record revenues and expenditures.

Fund Balance – The excess of an entity's assets over its liabilities. A negative fund balance is sometimes referred to as a fund deficit.

G

Generally Accepted Accounting Principles (GAAP) – A uniform set of minimum standards for external financial accounting and reporting.

Gann Appropriation Limit – A State of California mandated appropriation limit imposed on local jurisdictions.

General Fund – The City's main operating fund that is used to pay for City services.

General Plan – The fundamental policy document that guides the City's future growth and development.

General Revenue – See Discretionary Revenue.

Goal – A broad, long-term target, aim, or desired result that a person or organization commits to achieving.

Governmental Funds – Funds that are typically used to account for tax-supported activities. These include the general fund, special revenue funds, debt service funds, and capital project funds.

Grants – A contribution by a government or other organization to provide funding for a specific project. Grants can either be classified as capital projects or programmatic, depending on the grant.

I

Indirect Cost – Costs that are essential to the operation of the City but not exclusive to any specific service or program. Indirect costs are primarily associated with support departments such as City Clerk, City Attorney, Administration, Information Technology Services (ITS), Human Resources, and Finance.

Infrastructure – Basic physical assets such as buildings, streets, sewers, and parks.

Interest Expense – Interest costs paid by the City of Chula Vista on loans and bonds.

Internal Service Funds – Funds that are used to finance and account for goods, special activities, and services performed by one City department for other City departments on a cost reimbursement basis.

L

Levy – To impose or collect a tax, special assessments, or charges for the support of City services.

Liability – Debt or other legal obligations arising out of past transactions that will be liquidated, renewed, or refunded at some future date.

M

Major Fund – Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10% of the total for their fund category (governmental or enterprise) *and* 5% of the aggregate of all governmental and enterprise funds in total. The general fund is always considered a major fund.

Memorandum of Understanding (MOU) – A document detailing the outcomes of labor negotiations between the City and its various bargaining units.

Modified Accrual Basis of Accounting – A method of accounting in which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

Municipal Code – A collection of ordinances approved by City Council.

N

Non-Capital Improvement Project Expenditures – Expenditures in this category are for large maintenance costs, studies, and various community outreach programs. By their nature, these maintenance upkeeps and programs are expended beyond a one-year period. Recording these types of expenditures in an operating type budget would skew the comparison of budgets from year to year, because of this, the City finds it more efficient to record these types of expenditures in the Non-Capital Improvement Project category.

Non-Major Fund – All funds which do not meet the criteria for a major fund. Major funds are funds where revenues, expenditures/expenses, assets or liabilities are at least 10% of the total for their fund category (governmental or enterprise) and 5% of the aggregate of all governmental and enterprise funds in total.

O

Objective – A specific, measurable, time-bound action or milestone used to achieve a goal.

Operating Budget – Costs associated with the ongoing municipal services.

Ordinance – A formal legislative enactment by the City Council.

Other Expenditures – All budgeted expenditures that do not fall into one of the following primary expenditure categories: Personnel, Supplies and Services, Utilities, Transfers Out, CIP and Non-CIP Projects, and Capital.

P

Personnel Services Expenditures – Expenses related to employee compensation including salaries, wages, and benefits.

Program Revenue – Revenues generated by a given activity.

Proposed Budget – The title of the budget prior to its formal adoption by resolution of the City Council.

Proprietary Funds – Funds used to account for a government's business-type activities, which are supported, at least in part, by fees or charges.

R

Reserves – The portion of the General Fund balance set aside for contingencies.

Resolution – A special order of the City Council that requires less legal formality than an Ordinance.

Revenue – Funds received from various sources to finance expenditures.

S

Salary Savings – A budgeting tool, shown as negative expenses, which lowers the total Personnel Services budget based on the likelihood of unfilled positions during the year. The target amount varies based on vacancy trends, normal attrition, leaves of absence and under-filled positions.

Sewer Funds – Funds that account for revenues and expenditures related to the City's sewer programs, including maintenance and expansion of the City's conveyance system and payment of Metro Sewer treatment costs.

Special Revenue Funds – Funds that are used to account for proceeds derived from specific revenues sources, which are legally restricted to expenditures for special purposes. (e.g., Transportation Funds, Parking Funds, Public Safety Funds)

Spending Plan – A preliminary budget approved by Council contingent upon subsequent adoption of appropriations.

Supplies and Services Expenditures – Expenditures for supplies required for the daily operation of the City and for contractual and professional services.

T

Transfers Out Expenditures – Expenditures in this category are the authorized exchanges of cash, positions, or other resources between organizational units.

U

Unfunded Accrued Liability – Expenditures related to the shortfall between what the City has in assets and what it will need in assets to fully pay out the benefits that it has promised to retirees under CalPERS.

Utilities Expenditures – Expenses related to the consumption of services including electricity, natural gas, water, and telephone services.

W

Working Capital – Measures an organization's short-term financial health or short-term liquidity by subtracting current liabilities from current assets on the balance sheet.

Y

Yield – The rate of return earned on an investment based on the price paid.