



**CITY OF
CHULA VISTA**

**Fiscal Year 2025-2026
Proposed Budget Overview**

**Presented
April 7, 2025**

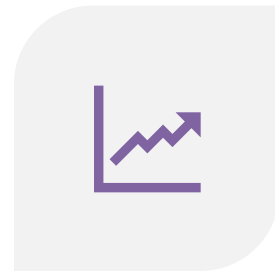
Agenda



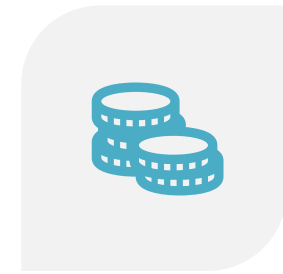
BUDGET PROCESS
OVERVIEW



GENERAL FUND
OVERVIEW



OTHER FUNDS
OVERVIEW



BUDGET PROCESS
NEXT STEPS

Why is the
City budget
important?

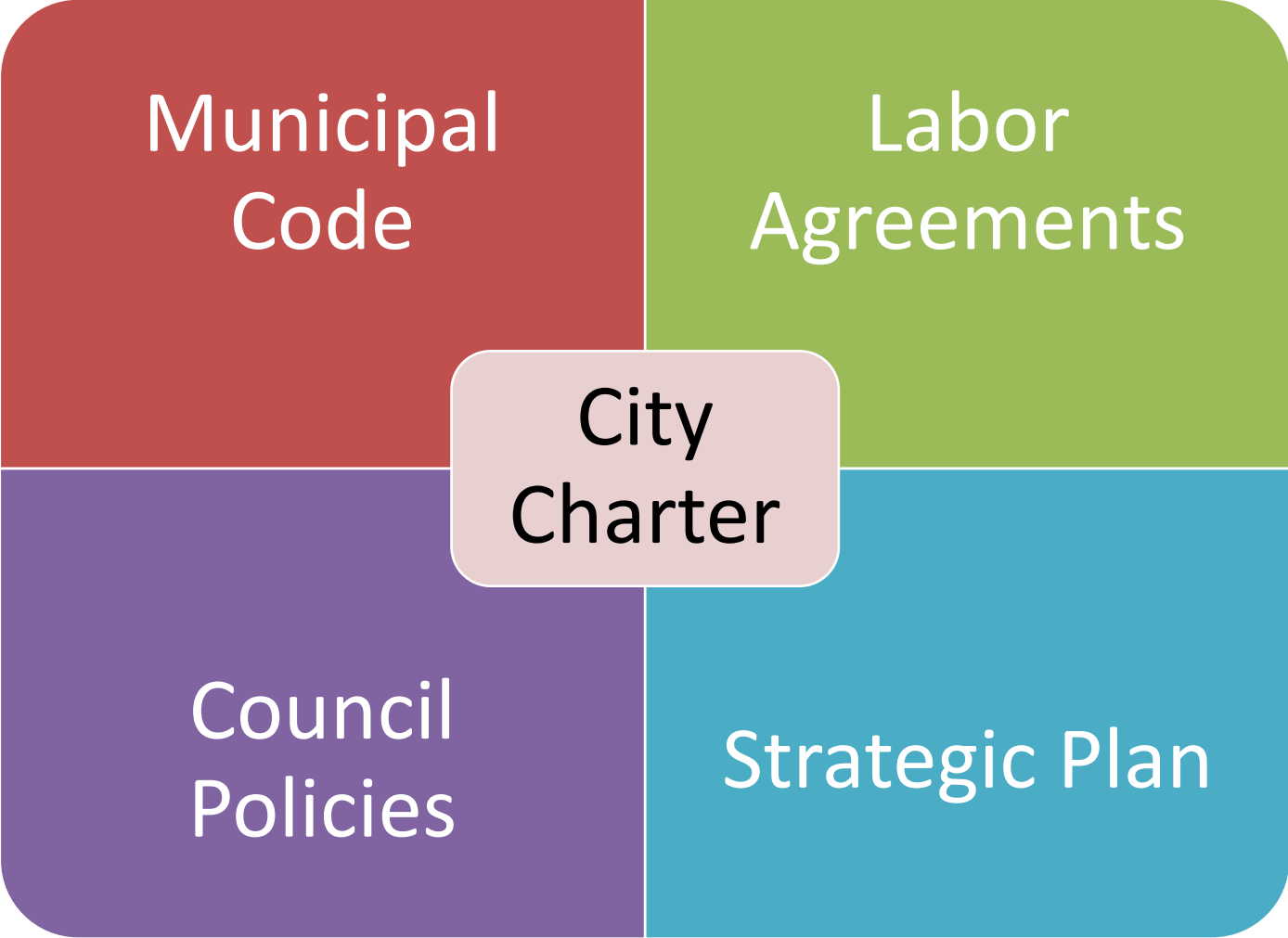
Central policy document

Spending plan

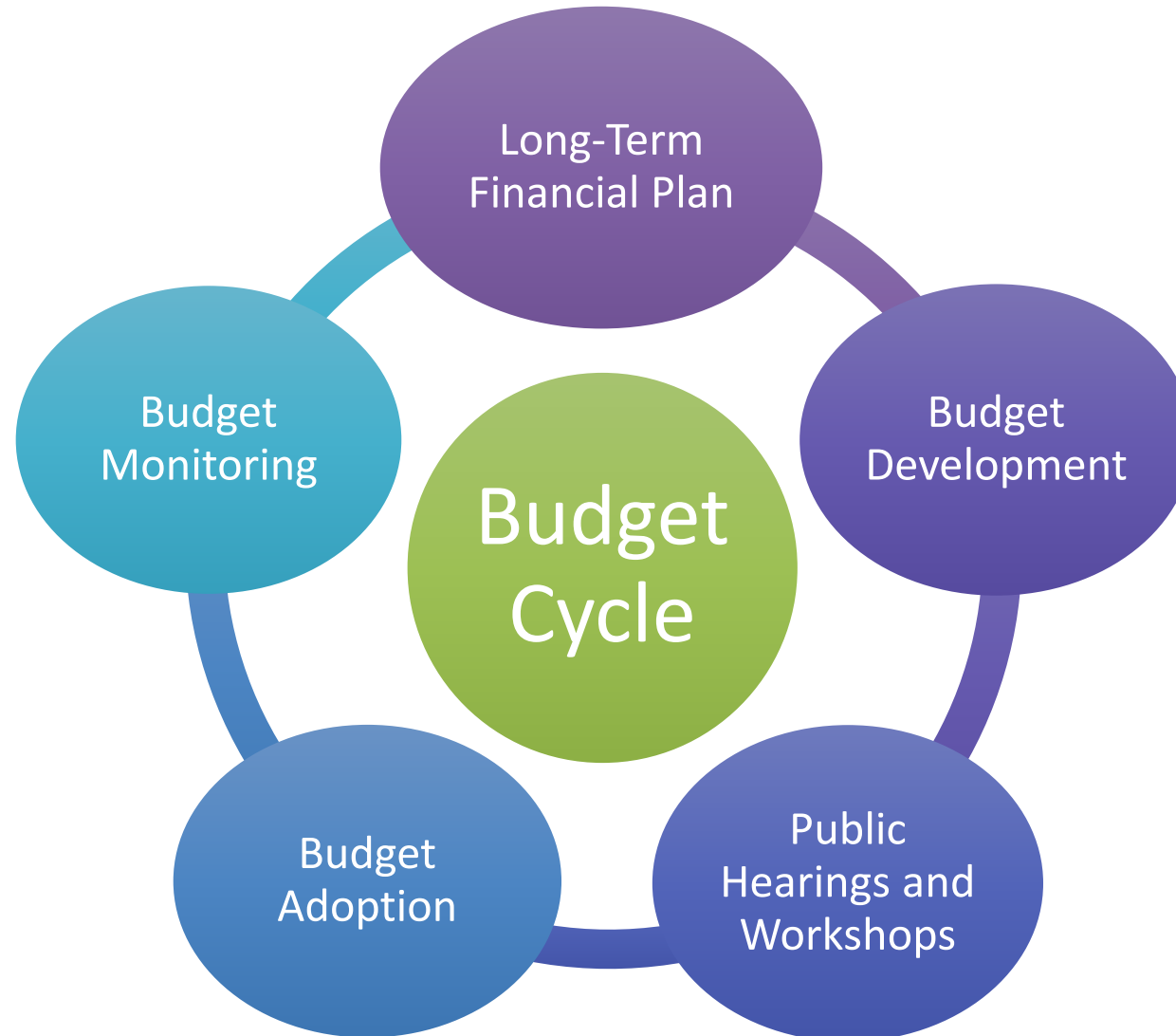
Management and evaluation tool

Communication tool

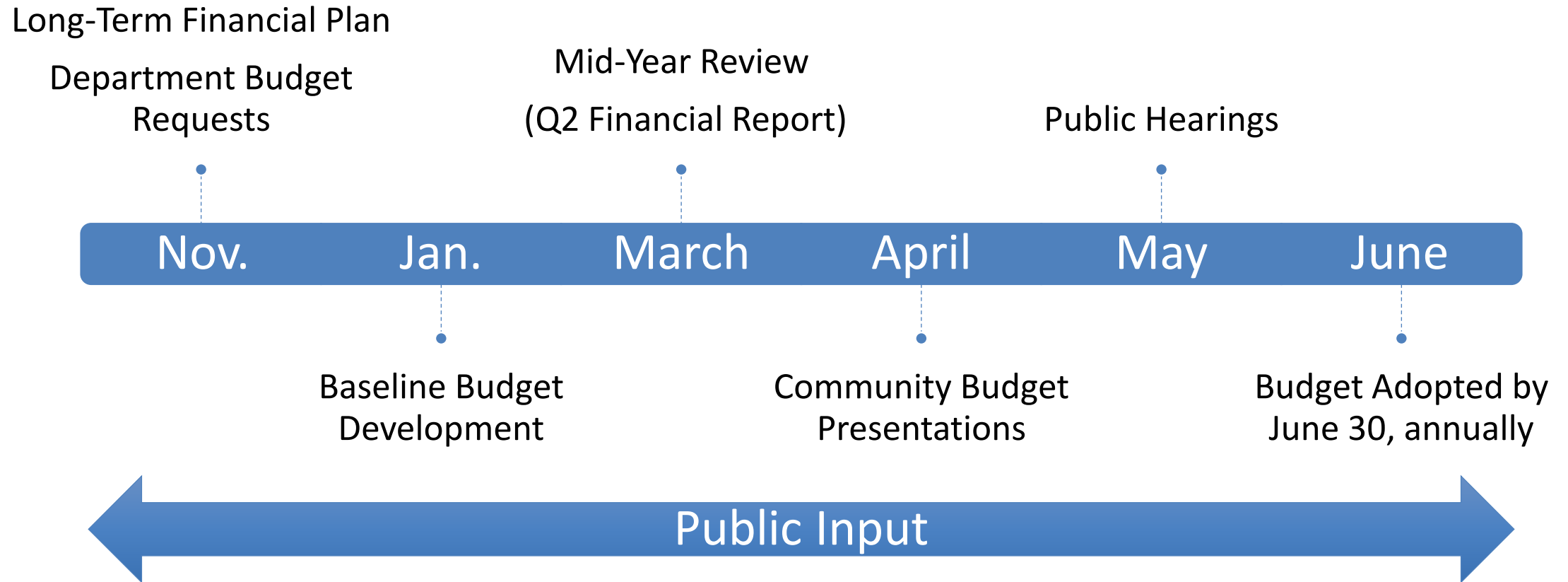
Guiding Documents



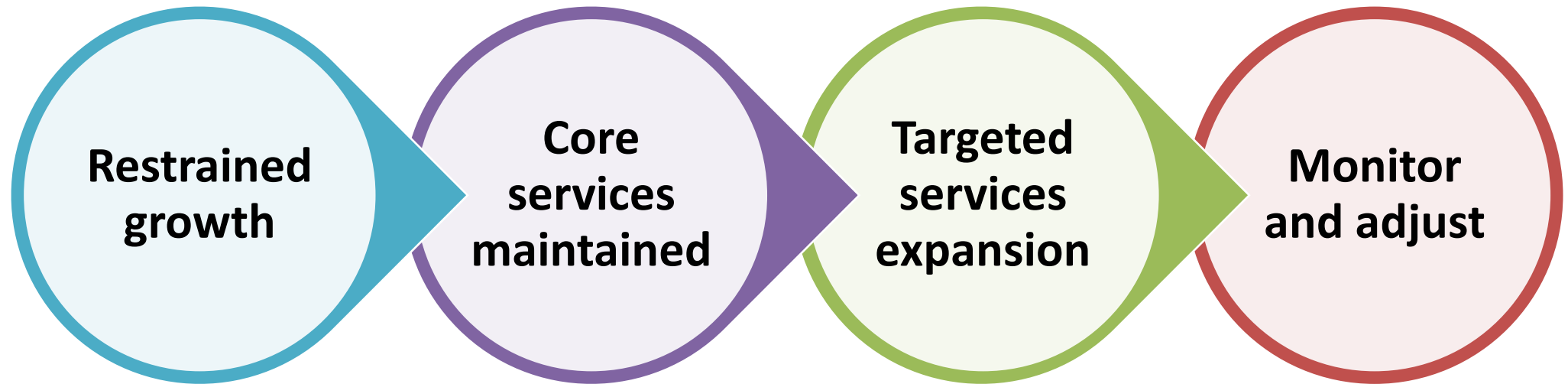
Annual Budget Cycle



Budget Development Timeline



Fiscal Year 2025-2026 Outlook



General Fund Revenues & Expenditures

(in millions)

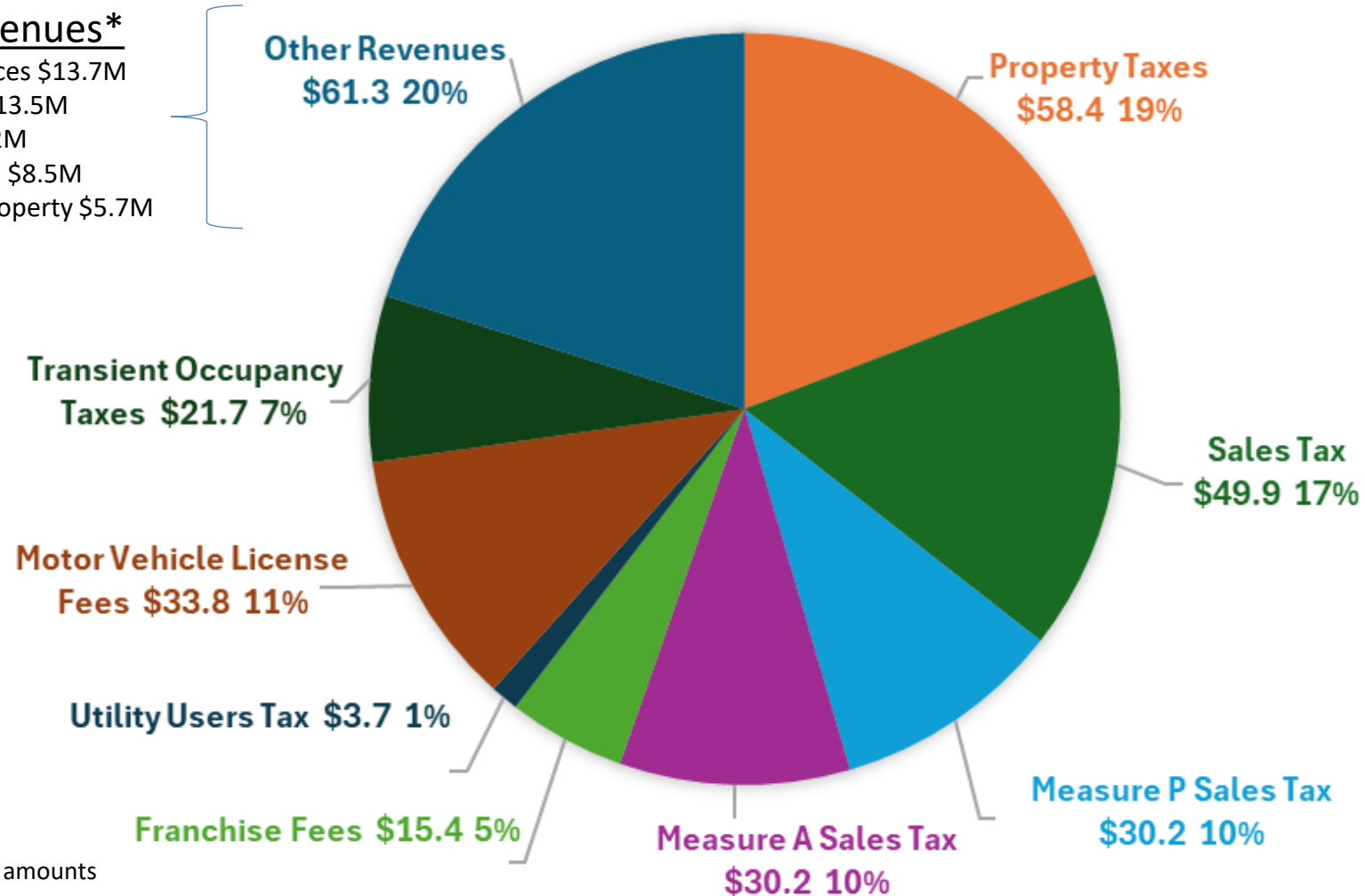
Category	FY2025		FY2026		Change
	Adopted		Proposed		
Revenues	\$ 274.1		\$ 304.6		\$ 30.5
Expenditures	274.1		304.6		30.5
Surplus/(Deficit)	\$ -		\$ -		\$ -

Figures presented are preliminary and subject to change

General Fund Revenues (in millions)

Other Revenues*

- Charges for Services \$13.7M
- Other Revenue \$13.5M
- Transfers In \$15.2M
- Other Local Taxes \$8.5M
- Use of Money/Property \$5.7M



* Other Revenues significant amounts

General Fund Revenues

(in millions)

Category	FY2025 Adopted	FY2026 Proposed	Change
Major Revenues			
Property Taxes	\$ 52.0	\$ 58.4	\$ 6.4
Sales Tax	48.0	49.9	1.9
Measure P Sales Tax	29.3	30.2	0.9
Measure A Sales Tax	29.3	30.2	0.9
Franchise Fees	15.1	15.4	0.3
Utility Users Tax	3.9	3.7	(0.2)
Motor Vehicle License Fees	31.4	33.8	2.4
Transient Occupancy Taxes	10.0	21.7	11.7
Major Revenues Total	\$ 218.9	\$ 243.3	\$ 24.4
Other Revenues	55.2	61.3	6.1
General Fund Revenues Total	\$ 274.1	\$ 304.6	\$ 30.5

Figures presented are preliminary and subject to change

General Fund Revenues

Property Taxes
\$6.4M

- Increase projected Assessed Valuations (\$3.9M)
- Bayfront Hotel and Convention Center tax increment (\$2.5M)

Transient Occupancy
Taxes \$11.7M

- Bayfront Hotel and Convention Center Transient Occupancy Taxes (\$11.1M)

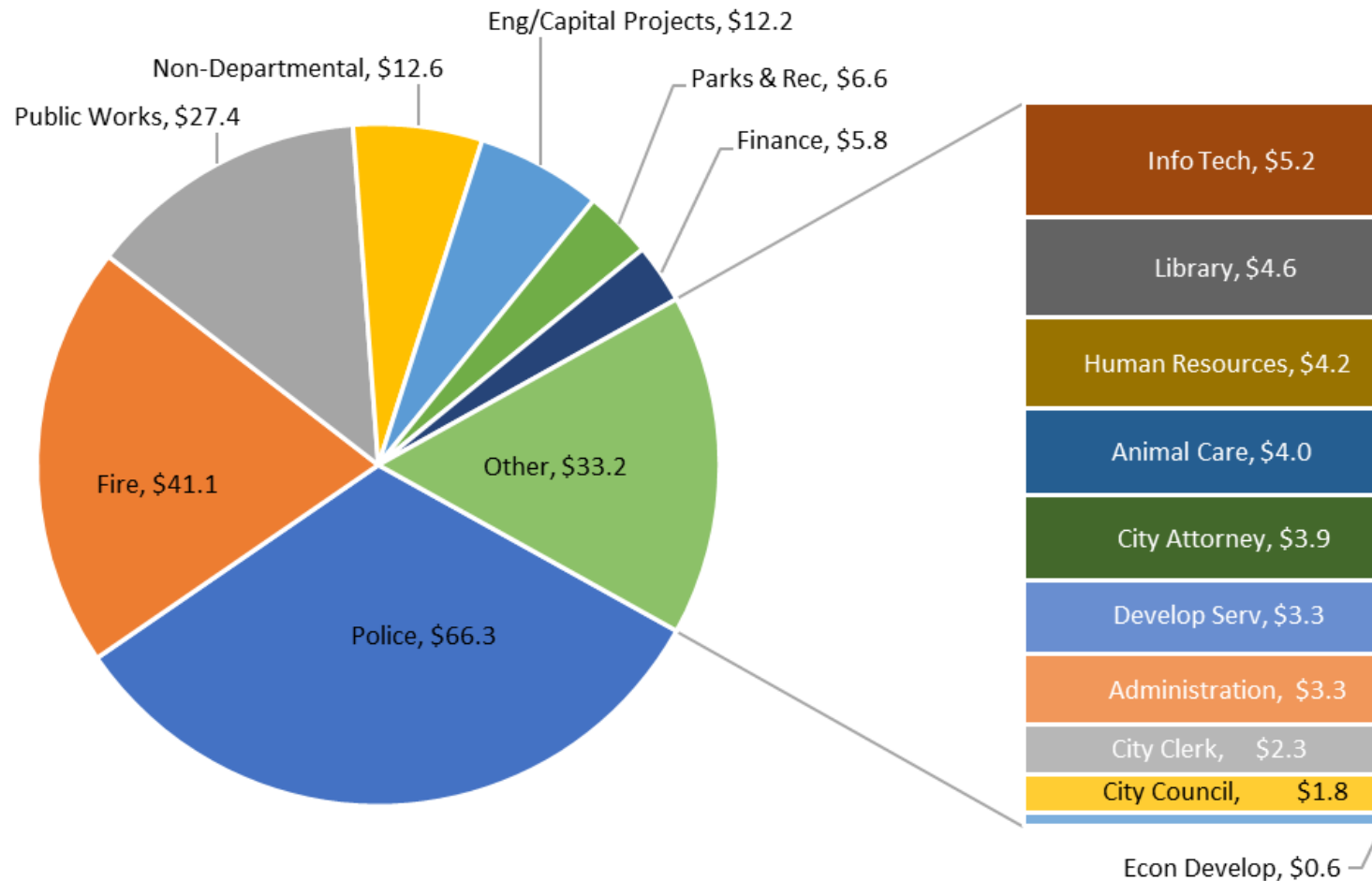
Other Revenues
\$6.1M

- Charges for Services (\$2.2M)
- Other Local Taxes (\$1.6M)
- Transfers In (\$1.1M)

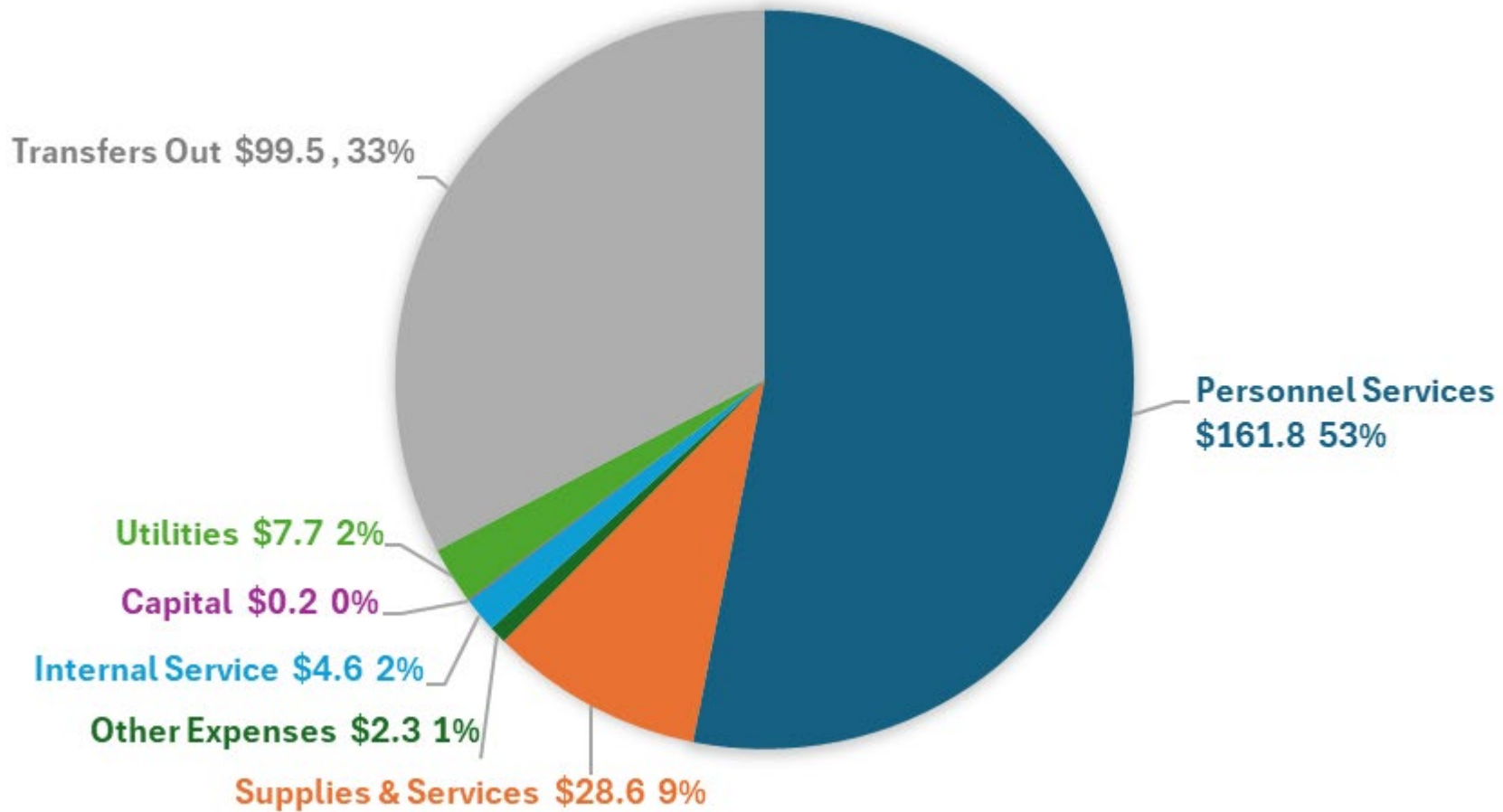
General Fund Expenditures

Transfers removed

(in millions)



General Fund Expenditures (in millions)



General Fund Expenditures

(in millions)

Category	FY2025 Adopted	FY2026 Proposed	Change
Personel Services			
Personnel Services	\$ 118.0	\$ 128.4	\$ 10.4
Salary Savings	(3.8)	(3.5)	0.3
Retirement Benefits	17.6	21.0	3.4
Health Insurance	15.0	15.9	0.9
Personnel Services Total	\$ 146.9	\$ 161.8	\$ 15.0
Supplies and Services	25.7	28.5	2.8
Other Expenses	2.2	2.2	-
Internal Service	4.6	4.6	-
Capital	0.2	0.2	-
Utilities	6.8	7.7	0.9
Transfers Out	87.7	99.5	11.8
Total General Fund Budget	\$ 274.1	\$ 304.5	\$ 30.5

Figures presented are preliminary and subject to change

General Fund Expenditures

Personnel \$15.0M

- Labor costs tied to MOU agreements
- Pension cost increases
- Health Insurance cost increases

Supplies & Services
\$2.9M

- Increase to insurance premiums (\$1.7M)
- Estimated election costs in June 2026 (\$0.7M)
- Increase to software and supplies costs

Utilities \$0.9M

- Rising gas, electric, and water costs
- Increase in City facilities in operation

Transfers \$11.8M

- Measure A Sales Tax and Measure P Sales Tax transfers
- Bayfront contractual transfers
- Debt Service transfers

General Fund Staffing

Staffing by Department	FY 2025 Adopted	FY 2025 Changes	FY 2026 Changes	FY 2026 Proposed	Change
Administration	13.00	(2.00)	-	11.00	(2.00)
Animal Care Services	29.30	-	-	29.30	-
City Attorney	17.00	-	-	17.00	-
City Clerk	10.00	-	-	10.00	-
City Council	14.00	-	-	14.00	-
Development Services	22.00	(1.00)	-	21.00	(1.00)
Economic Development	8.00	(5.00)	-	3.00	(5.00)
Engineering and Capital Projects	60.00	-	-	60.00	-
Finance	35.00	-	-	35.00	-
Fire	165.00	(9.00)	9.00	165.00	-
Human Resources	22.00	-	-	22.00	-
Information Technology Services	21.00	-	-	21.00	-
Library	22.50	1.00	-	23.50	1.00
Parks and Recreation	20.00	-	-	20.00	-
Police	328.00	1.00	1.00	330.00	2.00
Public Works	128.00	6.00	1.00	135.00	7.00
General Fund Total	914.80	(9.00)	11.00	916.80	2.00

FTE - Full Time Equivalent

General Fund Highlights

Improved community services

- Casa Casillas art center full-year operations
- Expanded Parks & Recreation programming
- Parks maintenance and Open space upkeep

Expanded public safety

- Fire
- Bayfront Fire Station services expansion
- Police
- Enhanced training and development

Bayfront Hotel and Convention Center

- Transfer of revenues obligated to the Bayfront project

Senior Services & Active Adult Programs

Programming

- Expansion of adult and wellness programs
- Continuing to apply for grants to augment programs

Facilities

- Repairs and maintenance on facilities and equipment

Communication

- Evaluate and implement various communication formats



Other Funds Staffing

Staffing by Fund	FY 2025 Adopted	FY 2025 Changes	FY 2026 Changes	FY 2026 Proposed	Change
Advanced Life Support Fund	5.00	-	-	5.00	-
CV Housing Authority Fund	11.00	1.00	-	12.00	1.00
Development Services Fund	63.00	1.00	1.00	65.00	2.00
Environmental Services Fund	9.00	-	-	9.00	-
Federal Grants Fund	44.00	(1.00)	(1.00)	42.00	(2.00)
Fleet Management Funds	13.00	-	-	13.00	-
Gas Tax Fund	2.00	-	-	2.00	-
Measure A Fund	120.00	16.00	4.00	140.00	20.00
Sewer Fund	50.00	-	1.00	51.00	1.00
Transportation Fund	70.00	-	-	70.00	-
Other Funds Total	387.00	17.00	5.00	409.00	22.00

FTE - Full Time Equivalent

Other Funds Expenditures

(in millions)

Fund Category	FY2025 Adopted	FY2026 Proposed	Change
Capital Funds	\$ 0.9	\$ 3.3	\$ 2.4
Debt Funds	33.8	33.9	0.1
Development Funds	44.7	11.0	(33.7)
Enterprise Funds	35.4	40.3	4.9
Gas Tax Fund	14.6	15.6	1.0
Grant Funds	12.2	12.7	0.6
Internal Service Funds	15.3	16.2	0.9
Measure A Sales Tax Fund	43.5	34.0	(9.5)
Measure P Sales Tax Fund	18.8	14.2	(4.6)
Open Space Funds	23.5	30.1	6.6
Other Funds	18.5	34.4	15.9
Pension/Debt Reserve	-	0.2	0.2
Sewer Funds	52.2	52.3	0.1
Successor Agency Funds	8.1	8.1	-
Other Funds Expenditures Total	\$ 321.2	\$ 306.1	\$ (15.1)

Figures presented are preliminary and subject to change

Other Funds Highlights

Development Funds

- Reduction for Heritage Road Bridge Replacement CIP project

Measure P Sales Tax

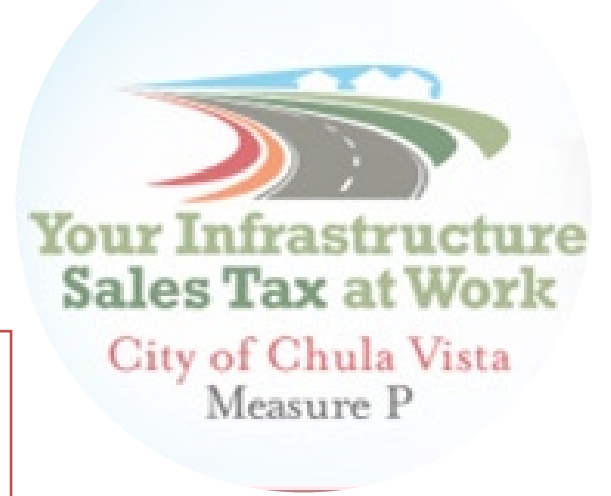
- Scheduled projects based on Measure P spending plan categories for Public Safety equipment, debt, and infrastructure.

Measure A Sales Tax

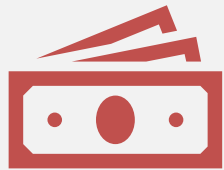
- 20 additional positions (8 Police, 12 Fire)
- Reduction of CIP budget for Training facility

Other Funds

- Increase transfer for the Bayfront Lease Revenue Fund.



Next Steps



APRIL 7, 16 & 23

Community Budget Meetings
Overview of FY 2025-26 Proposed
Budget



MAY 6

Present City Manager's FY 2025-26
Proposed Budget and Capital
Improvement Program Budget to the
City Council



MAY 20

City Council public hearing and
adoption of FY 2025-26 Proposed
Budget and Capital Improvement
Program Budget

Thank You

This presentation will be posted on the City website.

Additional comments can be submitted on the City's website.

(www.chulavistaca.gov/Budget)