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555 SANTA CLARA ST

ARE YOU READY **AUGUST**  
SUMMER NIGHTS

COLLEGE TOWN • DIVERSE • HISTORIC • WATERFRONT • ARTISTIC

City of  
**VALLEJO**  
California

**FY 2026-2027  
Proposed Budget**

COASTAL • SIX FLAGS • ELEGANT • GATEWAY • BAY AREA

MARE ISLAND • VIBRANT • RESILIENT • HARDWORKING

CULTURE •



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## BUDGET MESSAGE



Office of the City Manager · 555 Santa Clara Street · Vallejo · CA · 94590

May 14, 2026

Dear City Council and Residents –

City staff is pleased to present the Preliminary Proposed Fiscal Year (FY) 2026-2027 Operating and Capital Budget (“FY 2026-2027 Budget”).

City staff is responsible for preparing a proposed budget for City Council’s consideration. This budget preparation was a little different than years past as staff highlighted a significant structural deficit for the FY 2026-2027 fiscal year that necessitated immediate action by both City Council and the City Manager. The City Council provided direction to the City Manager and staff to propose budget-balancing options, consisting of on-going reductions as well as one-time adjustments. This proposed budget reflects this direction and makes clear the intentional steps taken to address the structural deficit on an on-going basis. We anticipate further adjustments, stronger controls, and tighter fiscal stewardship that will continue to ensure the proposed budget aligns closely with Council and community priorities.

The Preliminary Proposed FY 2026-2027 Budget is a balanced budget, including the use of surplus funds, in accordance with Article VII Section 701 of the Vallejo Municipal Code, which requires that proposed expenditures not exceed estimated revenues including carry over surplus. Unlike years past this is not a “status quo” budget, meaning that rather than maintaining the services and staffing levels of the last fiscal year, staff have directed all departments to reduce services and supplies by 20% for FY 2026-2027. General Fund revenues are expected to be flat (1% increase) or declining in the upcoming fiscal year compared to FY 2025-2026, due to several factors, including on-going global military actions and severe reductions in Federal funding and grants that are impacting all municipalities. To create a balanced Preliminary Proposed FY 2026-2027 Budget given limited revenue growth, the City is also proposing a reduction of the overall Full Time Employee (FTE) count.

Although the proposed budget is balanced per Article VII Section 701 of the Vallejo Municipal Code, and maintains most services, the City has implemented new programs that they have elected to continue into the new fiscal year. The programs the City will continue implementing, include the following:

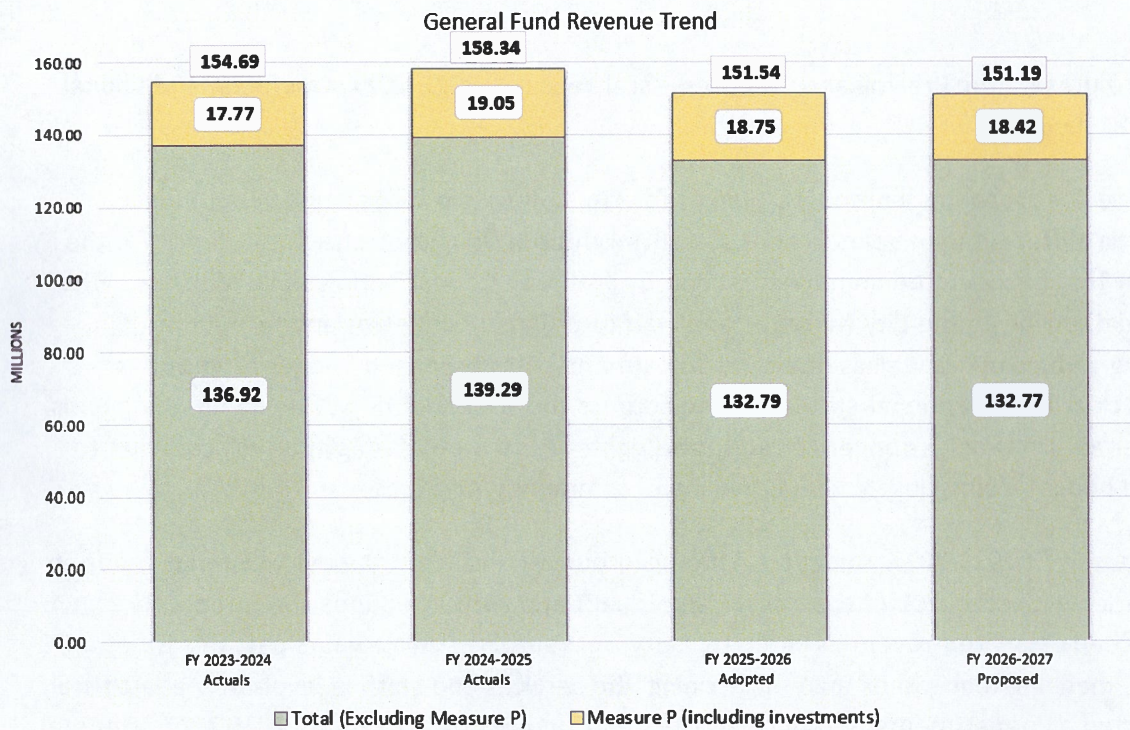
- A new violence reduction program
- Expanded Police Department community engagement, including Neighborhood Watch



# BUDGET MESSAGE

In the coming year, the City will continue to implement changes to better engage with and communicate with residents and businesses. The City will also continue to evaluate its operations to determine how it can more efficiently and effectively provide services.

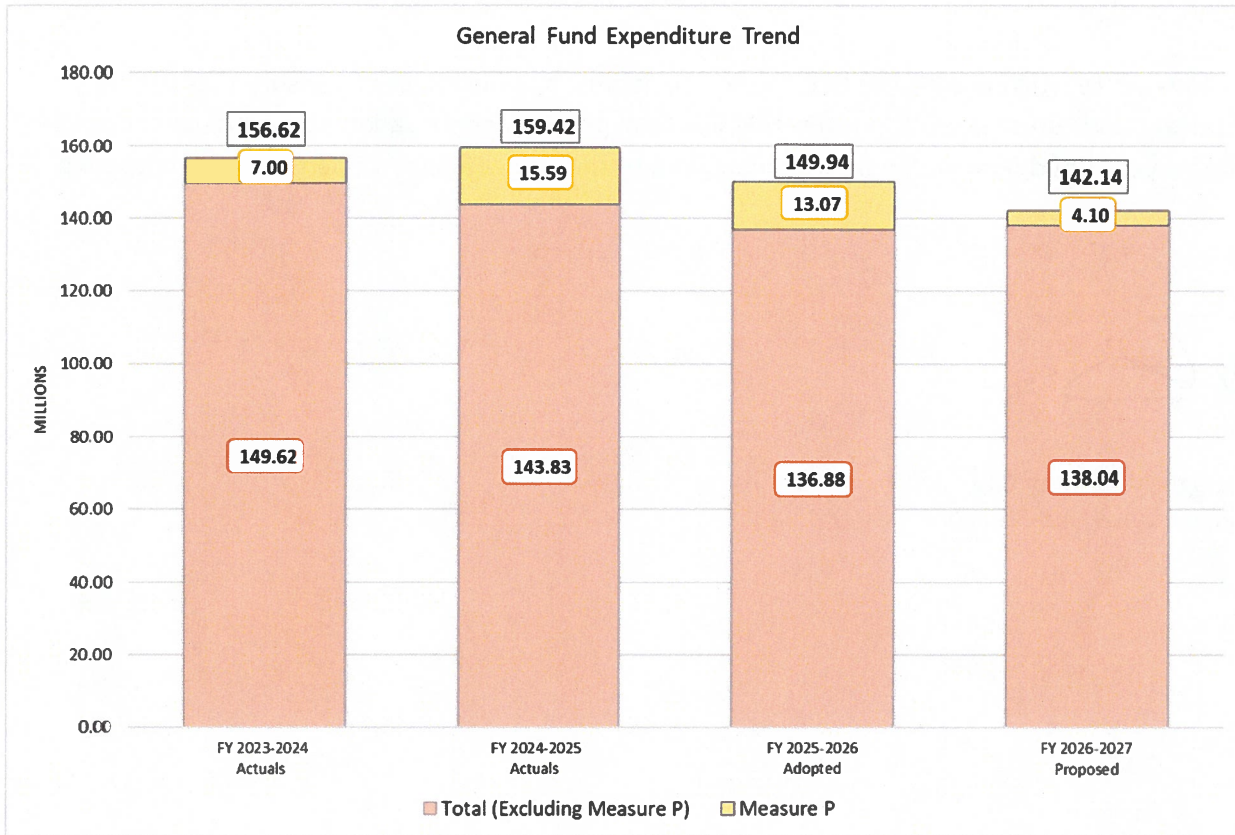
The City's General Fund revenue has remained mostly stable over the last year, however for the upcoming fiscal year most revenue streams are declining or are flat. The expected FY 2026-2027 Preliminary Proposed Budget, totaling \$132.77 million, excludes Measure P. Measure P is expected to generate \$18.42 million, bringing our General Fund revenue up to \$151.19 million. Unfortunately, the revenue expected from Planning and Development Services (P&DS) was not realized this past fiscal year, but with continued operational support the City does expect it will grow once the P&DS fee schedule is adopted by City Council. Detailed information on each type of General Fund revenue is contained in the body of the budget document.





# BUDGET MESSAGE

The City’s baseline expenditures continue to rise due to various inflationary factors. While labor costs continue to grow, the City is reducing the overall FTE count so some limited savings will be realized moving forward. As mentioned previously, staff have implemented some budget balancing measures including a 20% reduction in most services and supplies, adjustments to leave payouts, funding retiree health benefits through the Other post-employment benefits (OPEB) trust, and paying CalPERS UAL annually to maximize the discount. The City will also utilize an estimated \$5.27 million of year-end surplus from FY 2025-2026. Detailed information on each type of General Fund expenditure is contained in the body of the budget document.



The Housing and Community Development Department (HCDD) continues to face limitations on grant funding, and a decline in the United States Department of Housing and Urban Development (HUD) administrative fees due to underutilization of the Housing Choice Voucher (HCV) program. The fixed 20% allocation for grant administration for CDBG and 10% for HOME, remains insufficient. HCDD is utilizing salary savings to support the addition of an Administrative Manager, ensuring adequate staffing and supervision of staff for the HCV program, but will need additional support from General Fund if they continue to fill their vacancies.

In Fiscal Year 2026–2027, a total of \$6.80 million in new funding is being allocated to both ongoing and newly initiated Capital Improvement Projects. This budget will be supported by the following funding sources: \$1.0 million from the General Fund (Fund 201), \$1.3 million from the Gas Tax / Highway Users Tax Account (HUTA, Fund 219), \$3.5 million from the Gas Tax / Road Maintenance and Rehabilitation Account (RMRA, Fund 226), and \$1.0 million from Measure P (Fund 228).

The new capital projects funded through this appropriation include pavement improvements as well as



## BUDGET MESSAGE

pedestrian and traffic safety enhancements. Additional budget allocations will support existing projects such as public building repairs, street signage upgrades, and traffic calming initiatives. The Public Works and Water Departments will present the full 5-Year Capital Improvement Plan in a separate report.

The Municipal Code requires that the City create a five-year strategic and financial plan to be reviewed and updated annually. The City has not created a long-term financial plan (LTFP) for many years but aims to do so in the near future. Finance staff have engaged with a consultant to develop a five-year financial forecast that will be used to develop the LTFP, identifying the highest priority City programs and services and how to fund them with the City's limited financial resources. The City's financial policies are included in the budget book Introduction section.

City staff looks forward to working with the City Council, residents, and businesses to ensure that Vallejo will thrive for current and future generations. I would like to express my appreciation to everyone who participated in this year's budget development process, and to the City's Finance Department for preparing it.

Sincerely,

A handwritten signature in black ink, appearing to read "Nalungo Conley", written over a horizontal line.

Nalungo Conley

Acting City Manager/Assistant City  
Manager/Acting Finance and Treasury  
Director



# TABLE OF CONTENTS

## INTRODUCTION

- City Council District Map ..... 1
- City Council Elected Officials & Management ..... 2
- Budget and Financial Policies ..... 4
- Awards & Commendations ..... 11
- History of Vallejo ..... 13
- City Profile ..... 15
- Vallejo Accomplishments & Events ..... 16

## CITY ORGANIZATION

- Citywide Organizational Chart ..... 22
- Personnel Summary ..... 23

## CITYWIDE BUDGET

- Citywide Total Revenue ..... 38
- Citywide Total Expenditure ..... 39

## GENERAL FUND

- Five Year Financial Forecast ..... 41
- Five Year Assumptions ..... 43
- Salary & Benefit Assumptions ..... 46
- CalPERS Contribution Projections ..... 47
- General Fund Total Revenue ..... 48
- Five Year Revenue Forecast ..... 49
- Revenue Description & Assumptions ..... 51
- Measure B/V Transaction Use Tax ..... 56
- Measure P Transaction Use Tax ..... 58
- American Rescue Plan Act (ARPA) ..... 61
- Expenditure by Classification ..... 63
- Expenditure by Department ..... 64
- Department
  - Administration Summary ..... 65
  - City Attorney ..... 66
  - City Clerk ..... 69



# TABLE OF CONTENTS

|                                         |     |
|-----------------------------------------|-----|
| City Manager .....                      | 71  |
| Economic Development .....              | 74  |
| Finance .....                           | 76  |
| Fire.....                               | 79  |
| Human Resources.....                    | 84  |
| Information Technology .....            | 87  |
| Legislative / Board & Commissions ..... | 89  |
| Police .....                            | 91  |
| Public Works.....                       | 99  |
| Citywide.....                           | 108 |

## PLANNING & DEVELOPMENT SERVICES FUND

|                                         |     |
|-----------------------------------------|-----|
| Planning and Development Services ..... | 110 |
|-----------------------------------------|-----|

## ENTERPRISE FUNDS

|                                |     |
|--------------------------------|-----|
| Enterprise Funds Summary ..... | 116 |
| Fiber .....                    | 117 |
| Golf Course.....               | 119 |
| Marina .....                   | 121 |
| Vallejo Station Parking .....  | 122 |
| Water .....                    | 124 |

## ECONOMIC DEVELOPMENT FUNDS

|                                          |     |
|------------------------------------------|-----|
| Economic Development Funds Summary ..... | 132 |
| Successor Agency .....                   | 133 |
| Mare Island Programs .....               | 134 |

## PUBLIC WORKS FUNDS

|                                      |     |
|--------------------------------------|-----|
| Public Works Summary .....           | 140 |
| Solid Waste Disposal .....           | 140 |
| Fleet Maintenance/Replacement.....   | 141 |
| Gas Tax .....                        | 143 |
| Landscape Maintenance District ..... | 145 |



# TABLE OF CONTENTS

## HOUSING AND OTHER FUNDS

|                                                          |     |
|----------------------------------------------------------|-----|
| Housing & Other Funds Summary .....                      | 153 |
| Retiree Health .....                                     | 153 |
| Administration.....                                      | 153 |
| Hazmat .....                                             | 154 |
| McCune Collection .....                                  | 154 |
| Navigation Center.....                                   | 154 |
| NLP Nuisance Abatement.....                              | 154 |
| Outside Funded Services .....                            | 154 |
| State Lands Commission.....                              | 154 |
| Costco Loan .....                                        | 154 |
| Housing & Community Development.....                     | 155 |
| Debt Services.....                                       | 163 |
| Multi-Year Operating Grants/Project & Police Funds ..... | 164 |
| Self-Insurance.....                                      | 166 |

## CAPITAL AND MULTI-YEAR OPERATING PROJECTS

|                                                |     |
|------------------------------------------------|-----|
| Capital and Multi-Year Operating Summary ..... | 169 |
|------------------------------------------------|-----|

## CITY COMPARISONS AND TRENDS

|                                                       |     |
|-------------------------------------------------------|-----|
| Property Tax Dollar Breakdown .....                   | 174 |
| Property Sales Value History .....                    | 175 |
| Property Tax Growth by Use Category.....              | 176 |
| Property Tax Pending Appeals Impact Projections ..... | 178 |
| Sales Tax Dollar Breakdown .....                      | 179 |
| Sales Tax by Category.....                            | 180 |

## APPENDIX

|                             |     |
|-----------------------------|-----|
| Fund Structure.....         | 183 |
| Fund Description .....      | 186 |
| Cost Allocation .....       | 193 |
| GANN Limit.....             | 194 |
| Debt Limit-Obligation ..... | 195 |
| Acronyms.....               | 198 |
| Glossary .....              | 213 |



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**CITY OF VALLEJO**

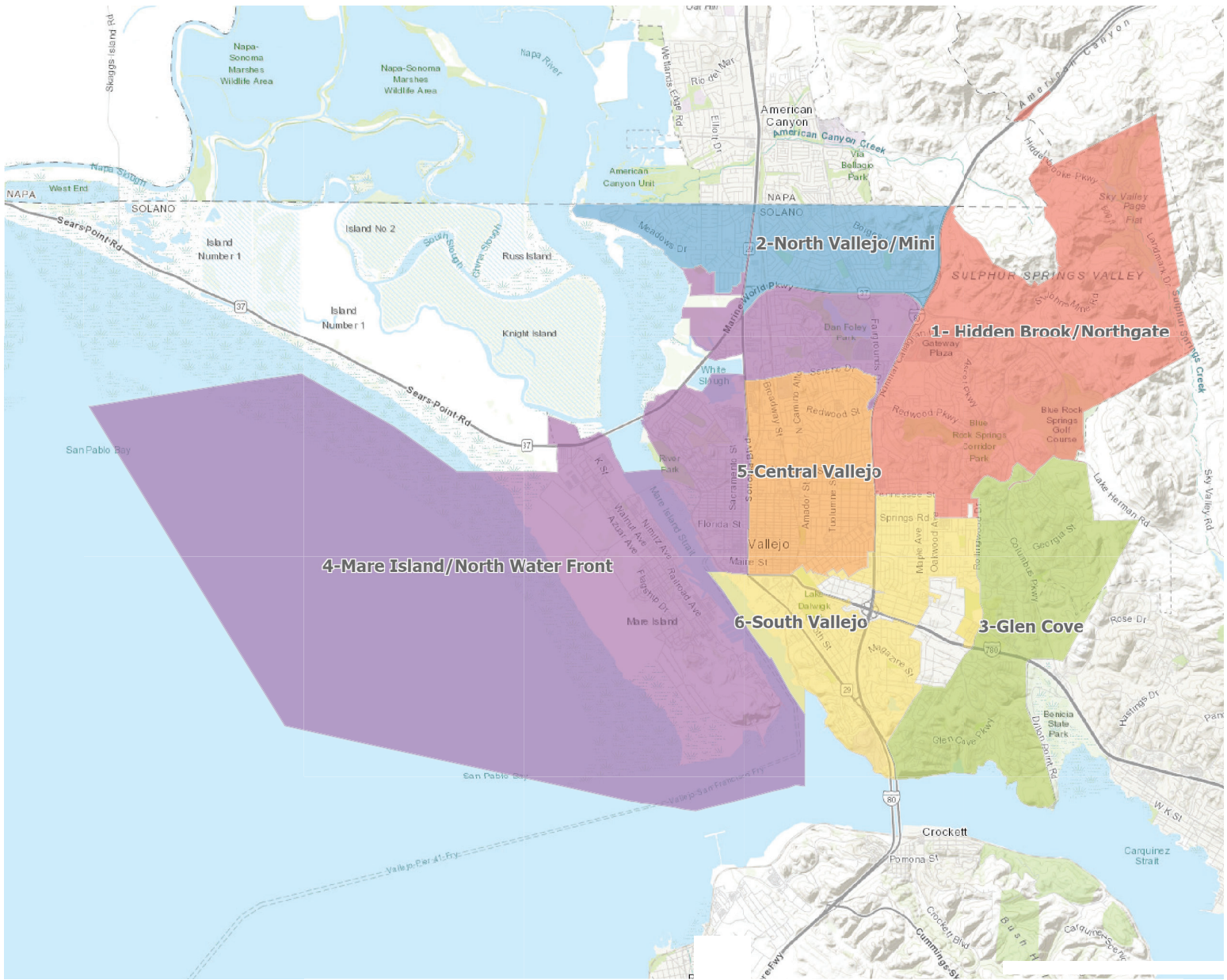
**PROPOSED BUDGET**

**FISCAL YEAR**  
**2026-2027**

Prepared by:  
Nalungo Conley, Assistant City Manager/Acting Finance Director  
Gillian Hayes, Assistant City Manager  
Finance Department Staff



# CITY COUNCIL DISTRICT MAP



## Legend

- District 1 -Hidden Brooke/Northgate
- District 2-North Vallejo/Mini
- District 3-Glen Cove
- District 4-Mare Island/North Waterfront
- District 5-Central Vallejo
- District 6-South Vallejo



# CITY COUNCIL, ELECTED OFFICIALS AND MANAGEMENT



**Andrea Sorce  
Mayor**



**Diosdado "JR" Matulac  
Vice Mayor  
District 2**



**Alexander Matias,  
Councilmember  
District 1**



**Peter Bregenzer  
Councilmember  
District 5**



**Tonia Lediju,  
Councilmember  
District 3**



**Charles Palmares,  
Councilmember  
District 4**



**Helen-Marie Gordon,  
Councilmember  
District 6**

## MANAGEMENT

**Vacant  
City Manager**

**Veronica A.F. Nebb  
City Attorney**

**Dawn G. Abrahamson  
City Clerk**

**Gillian Hayes  
Assistant City Manager**

**Nalungo Conley  
Assistant City Manager**

**Brad Paul  
Interim Economic Development  
Director**

**Vacant  
Finance Director**

**James Rustice  
Interim Fire Chief**

**Alicia Jones  
Housing Director**

**Stephanie Sifuentes  
Human Resources Director**

**Lance David  
Interim Chief Innovation  
Officer**

**Kristin Pollot  
Planning & Development  
Services Director**

**Jason Ta  
Police Chief**

**Leonard Job  
Public Works Director**

**Beth Schoenberger  
Water Director**



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## BUDGET AND FINANCIAL POLICIES

### BUDGET OVERVIEW

The City of Vallejo operates on a fiscal year that begins July 1 and ends June 30 of the following year. The annual budget process is coordinated by the City Manager's Office and the Finance Department, with support from all operating departments. Budget preparation takes place between January and June and concludes with the City Council's adoption of the annual budget.

At least 45 days before the start of each fiscal year, the City Manager submits a budget to the Council, outlining proposed expenditures and estimated revenues. This includes a General Fund "balanced budget," ensuring that proposed expenditures do not exceed estimated revenues. Revenue estimates account for any surpluses carried over from the current year into the new budget cycle.

A public hearing is held to review the proposed budget, including all appropriations and funding sources. The City Council adopts the budgeted expenditure through a resolution, which sets the maximum authorized spending for the year. This amount cannot be exceeded unless amended by the City Council.

Any amendments to the adopted budget during the fiscal year require a two-step process: a Notice of Intent followed by City Council approval to amend the budget. Budget adjustments may occur throughout the fiscal year, with a comprehensive review typically conducted during the mid-year budget review process by staff and approved by the City Council.

### BUDGET DEVELOPMENT PROCESS

The City's budget is developed through a collaborative and iterative process involving the City Council, community, and City staff. This process follows an "incremental" budgeting approach, meaning the upcoming year's budget is based on the current year's budget with incremental adjustments.

The budget development process includes the following steps:

- The annual budget cycle begins with the development of budget instructions and calendar.
- The Finance Department uses the current budget, including any adjustments approved by the City Council, and reducing it for any one-time revenues and expenditures, as the starting point.
- The Finance Department prepares a baseline budget for the upcoming year by incorporating ongoing revenues and expenditures from the current budget while factoring in known or anticipated changes, such as projected revenue fluctuations, inflation, changes in indirect rates, and adjustments to labor agreements and contractual obligations.
- Departments review and verify the assumptions and changes included in the baseline budget.
- Departments submit requests for modifications to the baseline budget, such as funding for special projects or enhanced service levels.
- The Finance Department and City Manager evaluate department requests and develop a Preliminary Proposed Budget for City Council review.
- The Finance Department incorporates Council feedback and prepares a Revised Proposed Budget for further consideration.
- The City Manager and Finance Department finalize any remaining adjustments and submit the Final Proposed Budget to the City Council for adoption.



## BUDGET AND FINANCIAL POLICIES

### LEVEL OF BUDGETARY CONTROL

The City maintains budgetary controls through the City Council's adoption of an annual budget and by maintaining an encumbrance accounting system. Expenditures for City operations and other purposes identified in the annual budget cannot legally exceed the budgeted amounts approved by the City Council. The City Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office, or agency by resolution to the City Council.

Budgetary control is established at the following levels: a) General Fund – Department level; b) Other Funds – Fund level; and Capital Projects – at Department level with City Manager signature approval. The City Manager may authorize line-item budget transfers within a General Fund department or within a fund other than the General Fund, consistent with the City Charter, the Vallejo Municipal Code, and budget resolution.

While ultimate budgetary control resides at the fund level, the City has adopted several appropriation and transfer procedures to ensure strong internal controls while promoting accountability and administrative flexibility. All budgetary transfers require review and approval by the Finance Director or their designee. Additionally, any transfers affecting salaries and benefits require review and approval by the City Manager or their designee.

The City also employs encumbrance accounting as an additional method for maintaining budgetary control. An encumbrance signifies a commitment of future expenditures for a specific purpose, thereby reducing the available budget for general spending. At the end of the fiscal year, encumbered appropriations, along with those for ongoing capital projects and multi-year operational projects, grant-funded projects and unspent OPIOID settlement funded projects are carried forward into the following year's budget.

### BASIS OF BUDGET AND ACCOUNTING

The City's budget adheres to the standards established by the Governmental Accounting Standards Board (GASB), the California Society of Municipal Finance Officers (CSMFO), and the Government Finance Officers Association (GFOA). It is adopted on a basis that is substantially consistent with Generally Accepted Accounting Principles (GAAP), with the following exceptions:

- Principal payments on long-term debt within the Proprietary Funds are applied to the outstanding liability on a GAAP basis but are expended on a Budget basis.
- Capital Outlay within Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expense is recorded on a GAAP basis only.

The City's accounting policies conform to GAAP, and its financial accounts are organized based on funds, each treated as a separate accounting entity. Fund accounting is used to segregate resources by purpose, helping management demonstrate compliance with financial, legal, and contractual obligations.

All governmental funds (including General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds) are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are recorded when received in cash,



## BUDGET AND FINANCIAL POLICIES

except those revenues subject to accrual (generally 90 days after year-end), they are recognized when due. Expenditures are recorded in the accounting period when the liability is incurred.

Proprietary funds (including Enterprise and Internal Service Funds) are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized when the liability is incurred.

### BUDGET POLICIES

#### BUDGET DEVELOPMENT PRINCIPLES

When planning and preparing the annual budget, the City makes strategic fiscal decisions to sustain its long-term health and stability. The City Manager's budget recommendations align with the City Council priorities and following guiding principles:

- A balance between public safety, infrastructure maintenance and quality of life services helps to ensure a livable community.
- Reducing capital project funding to support operating activities sacrifices the community's long-term interests.
- Continuous investment in technology, systems and equipment is needed to improve organizational efficiency, especially when staffing levels are reduced.
- To minimize staff turnover and maintain City productivity, compensation levels should be maintained in line with the labor market, to the extent available resources permit.
- Program cost recovery should be maximized, including General Fund indirect costs allocated to other funds, to reduce the need for program reductions.
- Additional revenue sources and grants should be sought to augment City resources, provided that local match requirements and maintenance of effort provisions are not unsustainable over time.
- Quality economic development with higher-paying jobs should be promoted to expand the City's revenue base and provide a net resource gain.
- The budget must provide for accountability, internal controls and long-term financial stability.
- The budget assumes existing service levels and City Council approval is required for significant changes.

#### BALANCED BUDGET

The City shall strive to align resources with expenditure appropriations. A balanced budget requires that total expenditures within a fund do not exceed the sum of its revenues and beginning fund balance. The ending fund balance must always remain positive, as a negative fund balance indicates an unbalanced budget.



## BUDGET AND FINANCIAL POLICIES

### GENERAL FUND UNASSIGNED FUND BALANCE

The City shall strive to maintain an unassigned General Fund balance of at least two (2) months' worth of total General Fund expenditures. This minimum reserve, as recommended by the Government Finance Officers Association (GFOA), helps preserve the City's creditworthiness and ensures sufficient resources for economic and legislative uncertainties, cash flow needs, and contingencies.

If the unassigned fund balance falls below this threshold, the Finance Director shall submit a replenishment plan to the City Council, outlining funding sources and a timeline. Whenever possible, reserves should be restored within three years.

### GENERAL FUND UNRESTRICTED YEAR-END SURPLUS

At the end of each fiscal year, the Finance Department shall assess the General Fund to determine whether an unrestricted surplus exists. If a surplus is identified, the City Manager shall evaluate financial priorities, strategic goals, and economic conditions and make recommendations to the City Council regarding the use of surplus funds.

### PURSUIT OF NEW REVENUES/MAXIMIZING USE OF NON-GENERAL FUND REVENUES

City departments shall actively pursue new revenue sources that align with their objectives. Non-General Fund revenues should be prioritized before using General Fund resources to support programs.

### REVENUE PROJECTIONS

Revenue projections shall be prepared objectively using a conservative approach to ensure that actual revenues are unlikely to fall below budgeted levels.

### PENSION COST BUDGET SAVINGS

The Finance Department shall assess the funding required for annual pension contributions to determine projected savings from prepaying CalPERS unfunded liability payments and pension cost savings from vacancies. If savings are identified, the City Manager shall review financial priorities, strategic goals, and economic conditions and make recommendations to the City Council on the allocation of these funds.

### USE OF "ONE-TIME" FUNDS

One-time revenues shall be allocated only for one-time expenditures. Ongoing operating costs should not become overly dependent on cyclical or one-time revenue sources. During economic downturns or state funding reductions, one-time funds or reserves may be used to facilitate operational transitions and restructuring.

### LONG-TERM FINANCIAL PLANNING

The City shall prepare a five-year financial plan for the General Fund and Capital Improvement Program (CIP) annually. This long-term approach provides early warnings of financial challenges, enables timely budget adjustments, and prevents short-term decision-making. The five-year General Fund plan shall use realistic revenue estimates and include a discussion of forecast risks and key assumptions underlying major revenue and expenditure items.



## BUDGET AND FINANCIAL POLICIES

### CAPITAL PROJECTS

Capital project appropriations shall remain in effect until the project is completed or modified in a subsequent budget. Only funds, not individual capital projects, shall accrue interest. Due to the volatility of development-related revenues, capital projects funded by these sources may be delayed if revenue collections fall below projections.

### MULTIYEAR OPERATIONAL AND GRANT-FUNDED PROJECTS

The City Manager is authorized to carry over unspent appropriations for active grant projects into the following fiscal year. The City Manager may also carry over unspent appropriations for multiyear operational projects (MYOPs) and donation funds into the following fiscal year.

### SELF-INSURANCE RESERVES

The City shall maintain reserves, supplemented by purchased policies, sufficient to cover property, liability, workers' compensation, and other insurance risks. Liability and workers' compensation reserves should be maintained at a minimum 75% confidence level for expected future losses, based on the latest actuarial study. If reserves fall below the 50% confidence level, contributions should be increased. Actuarial studies shall be conducted every two years.

### TECHNOLOGY, VEHICLE AND EQUIPMENT REPLACEMENT/MAINTENANCE

The City shall strive to maintain adequate funding for the systematic replacement of technology (including computers, radios, telephones, internet/website enhancements, and video equipment), vehicles, and heavy equipment. Replacement decisions shall be based on lifecycle cost analysis. Internal service rates shall be updated annually to ensure departmental charges cover equipment replacement and maintenance costs.

### FACILITY MAINTENANCE

The City shall strive to maintain revolving funds to support pay-as-you-go funding for preventive maintenance and major repairs to City facilities, reducing the long-term costs of deferred maintenance.

### ENCUMBRANCES

All encumbrances for valid purchase orders and contracts in effect as of June 30 shall carry over into the following fiscal year. The City Manager is authorized to adjust budget appropriations to reflect these outstanding encumbrances. The City Council shall reappropriate encumbrances in the same amounts and accounts as they existed on June 30.

## FINANCIAL MANAGEMENT POLICIES

### CASH MANAGEMENT AND INVESTMENTS

The Director of Finance, in coordination with the City's investment advisors, shall invest City funds on a pooled basis in accordance with the City's Investment Policy and applicable federal, state, and local laws governing public fund investments. Investments shall prioritize (1) safety, (2) liquidity, and (3) yield, while meeting the City's daily cash flow needs. As outlined in the Investment Policy, interest earnings from operating funds are allocated proportionally based on invested balances.



## BUDGET AND FINANCIAL POLICIES

### DEBT MANAGEMENT

This policy establishes guidelines for the governance, management, and administration of the City's debt. It complies with California Government Code Section 8855(i) and any successor statutes, governing all debt considered or incurred by the City.

### PURCHASING

This policy defines responsibilities for purchasing supplies, services, and equipment, establishes purchasing authority levels, and specifies when City Council approval is required.

### COST RECOVERY THROUGH FEES

Departments shall use fees to recover costs where reasonable after exploring all cost-saving measures. Fees must have statutory authorization and City Council approval. Where legally permissible, fees should cover the full or fair share of direct and indirect costs so that service users bear the costs rather than the general taxpayer. Programs funded by service charges, fees, grants, and special revenue sources should pay their fair share.

### COST ALLOCATION PLAN

The cost allocation plan ensures the fair distribution of costs from central support departments to the departments, cost centers, and funds that receive services. The City shall maintain and regularly update this plan to recover indirect costs from City funds, outside funding sources, maintenance districts, and fee-supported programs. The Cost Allocation Schedule is updated annually.

### GRANTS

Grant funding shall primarily be used for capital projects or one-time expenses to leverage City funds. The City must evaluate the impact on the General Fund, including local match requirements and ongoing costs after grant funds expire. Any new grant requiring matching funds or long-term commitments must be reviewed by the City Manager before submission. When applying for grants for ongoing programs, departments must ensure sustainable funding. To the extent legally possible, grant applications should include full costing, including overhead and indirect costs. Unless long-term funding is secured, new staff should not be added for grant-supported programs. If necessary, limited-term positions should be used.

### DONATIONS

The City Manager is authorized to accept on behalf of the city: a) cash donations for specific purposes, to be expended in accordance with the donor's intent, and b) in kind/non-cash donations that contribute to the effective delivery of City services.

### SHORT-TERM INTERFUND-BORROWINGS

The City Manager is authorized to transfer cash to support funds with a negative cash balance, provided the borrowing is repaid within one year.

### INVENTORY AND ACCOUNTS RECEIVABLES

The City Manager is authorized to conduct physical inventories, assess receivables for collection, and reconcile financial records accordingly.



## BUDGET AND FINANCIAL POLICIES

### TRAVEL AND BUSINESS EXPENSES

This policy establishes guidelines for reimbursing city employees for necessary and reasonable expenses incurred while conducting official city business.

### EMPLOYEE COMPENSATION

The City's employee compensation plan aims to attract and retain highly qualified individuals capable of delivering exceptional service within a streamlined organization. The City is committed to offering competitive compensation based on its financial capacity. For details on memorandums of understanding (MOUs) for employee bargaining groups and agreements for unrepresented employees and executives, visit the Human Resources section of the City's website.

### PERSONNEL PRACTICES

The City Manager may propose amendments to the classification plan for Council adoption during the budget year. The City Council must approve salaries for new classifications and any salary increases in the current classification plan. However, the City Manager or a designated representative may, without separate Council approval, assign employees to existing classifications, reclassify positions, or promote employees within established pay steps.

### FINANCIAL SYSTEMS

The City's accounting and financial reporting systems will comply with all State and Federal laws, generally accepted accounting principles (GAAP), and the standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA). Internal controls will be in place to continuously monitor revenues, expenditures, and program performance.



## AWARDS & COMMENDATIONS

### GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City for its annual budget for the fiscal year beginning July 1, 2025. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan and a communications device.

The award is valid for a period of one year. This is the tenth consecutive year the City of Vallejo has earned this honor. We believe our current budget continues to conform to program requirements and will be submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Vallejo  
California**

For the Fiscal Year Beginning

**July 01, 2025**

*Christopher P. Morill*

Executive Director



## AWARDS & COMMENDATIONS

### CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS (CSMFO)

The City of Vallejo is proud to have received the California Society of Municipal Finance Officers (CSMFO) “Operating Budget Excellence Award” for the City’s Fiscal Year (FY) 2025-2026 Adopted Budget. This is the tenth consecutive year the City of Vallejo has earned this honor.

The CSMFO Budget Awards Program is designed to recognize those agencies that have prepared a budget that not only meets standard requirements but also goes ‘above and beyond’ to include additional information, graphics, and ease of use features to create a more engaging and informative financial document.

CSMFO is California’s premier statewide association for government finance professionals, with Chapters located throughout the State. CSMFO seeks to improve the knowledge, skills, and performance of individuals responsible for local government fiscal policy and management. Through an impartial review, the City’s FY 2025-2026 Budget was judged to meet the high standards of the CSMFO program.

The City is very proud of this achievement, which is an acknowledgement of the City’s continued improvements in transparency, financial reporting, and progress toward the goal of creating more accessible, engaging, and readable financial reports.





## HISTORY OF VALLEJO

### THE RANCHERO OF MARIANO G. VALLEJO:

In **1775**, Spanish explorers found the Carquinez Straits, which they christened “Puerto de la Asuncion de Nuestra Senora” ... Port of Our Heavenly Lady. No improvements were made to the site until it was deeded as part of Rancho Soscol to General Mariano Guadalupe Vallejo in **1844**. Vallejo named Mare Island in honor of his favorite horse that survived drowning in the Carquinez Strait by swimming to the island.

### VALLEJO THE MAN BEHIND OUR CITY NAME:



General Mariano Guadalupe Vallejo; born on **July 7, 1808**. At the age of 15 he became the personal secretary to Governor Arguello. In early **1824**, Mariano Vallejo was a cadet in Monterey’s military service and by **1829** became second lieutenant. In **1830**, he became military commandant of the San Francisco Presidio. In **March 6, 1832**, he married Francisca Benicia Carrillo and he died in Sonoma **January 18, 1890**, at the age of 82 and was buried in the Sonoma Mountain Cemetery.

### BRIEF CITY OF VALLEJO EARLY HISTORY:

**Prior to the 1830's**, the City of Vallejo was inhabited by the Suisun and Karkin Native American. In **1835**, Mariano Guadalupe Vallejo established several land grants. One of these grants, the Rancho Suscol, included the area where the cities of Vallejo and Benicia are now located. Chief Solano, the leader of the Suisun Native American and General Vallejo formed an alliance that allowed the region to remain inhabited by Native Americans until the **1840's**. In **1843** Vallejo was part of the 84,000-acre Rancho Suscol Mexican land grant to General Mariano Guadalupe Vallejo. Vallejo served as home to several Native American tribes including the Coastal Miwoks, the Suisunes and other Patwin tribes. There are three confirmed Native American sites located on Sulphur Springs Mountain above Blue Rock Springs Park.

In late **1846**, General Vallejo granted Robert Semple 5 square miles on the Carquinez Straits to build a city, Benicia, named after the General's wife. In **1847**, Vallejo transferred Benicia to Thomas Larkin. In early **1849**, Vallejo, Semple, and a few others established a legislative council in northern California. General Vallejo was elected to this council. Vallejo was chosen from the Sonoma district. Vallejo served on finance, elections, and translation committees. On **November 13, 1849**, the California voters approved the constitution of California and General Vallejo was voted one of the first state senators. On **September 9, 1850**, Congress accepted the constitution and California was admitted as the 31<sup>st</sup> state. General Vallejo donated 156 acres of his land and the sum of \$370,000 to create City of Vallejo. The City was founded in **1851** by John B. Frisbie. General Vallejo granted him power of attorney of the land grant after he married his daughter Epifania. In **1852** the City of Vallejo becomes the first permanent seat of the newly established state of California.

### VALLEJO SERVED AS CAPITAL OF CALIFORNIA IN 1852 & 1853:

Vallejo served as California's state capital in **1852** for one week, and again in **1853** for one month. The capitol building was located near the corner of York and Sacramento Streets - today the location of the new downtown transportation facility. In **August 1859**, the old capitol building was destroyed by fire.



### TRANSPORTATION

In **1867**, the California Pacific Railroad built a railroad from Vallejo to Sacramento, allowing passengers to travel via steamboat from San Francisco to Vallejo, then by rail to the state capitol and connection with the transcontinental line.



## HISTORY OF VALLEJO

The world's largest train ferries ever built to carry passengers and freight trains across the bay, Solano and Contra Costa, operated across the Carquinez Straits from **1879 to 1930**.

### CARQUINEZ BRIDGE

From **1923-1927** Carquinez Bridge was constructed. In **2003** a new westbound span opened, and the original **1927** bridge was demolished.

### HOUSING

The City's population tripled from **1939 to 1945** from approximately 30,000 residents to nearly 90,000. By late **1944**, nearly 11,000 people were living at Chabot Terrace, located north of present-day Highway 37 and east of Broadway.

In **1894**, The city-owned waterworks began operation. George Wilson commissioned San Francisco architect Julia Morgan to design a home on Capitol Street (1909), while Vallejo architect William A. Jones built his home at 403 Alameda Street (1912). Eastern Georgia Street was home to professionals as doctors, lawyers, and businessmen. Western Georgia and the surrounding streets became Vallejo's downtown which included the Vallejo City Hall (1927), the Empress Theater (1911), the Masonic Temple (1917), and the Vallejo YMCA (1919).

### FIRST NAVAL INSTALLATION ON THE WEST COAST



In **July 1852**, the U.S. Congress purchased Mare Island for \$83,410 for use as a naval shipyard, and on **September 16, 1854**, Mare Island became the first permanent U.S. naval installation on the West Coast. The *Saginaw* was the first of over 500 ships built at Mare Island Naval Shipyard during its 142-year history. In **1859**, the steam-powered sidewheeler was launched. In late **1910**, Mare Island built the first Navy aircraft landing deck. The collier *Jupiter* was launched at Mare Island in 1912 and was the first electrically driven ship in the U.S. Navy. The *USS Mariano G. Vallejo* launched on October 23, 1965. The shipyard went on to build

a total of 17 nuclear-powered submarines

During the Civil War Lincoln authorized \$50,000 for construction for Mare Island's first Marine Barracks and Hospital.

The Navy's first interdenominational chapel was built for \$5,000 and its first service on **October 6, 1901**. It is the oldest Naval Chapel in the Pacific. In the spring of **1996**, the shipyard officially closed its doors. Mare Island plans to become an industrial, commercial, and residential centerpiece for the city.

### THE FUTURE...

As the city entered a new millennium, General Mariano Vallejo, John Frisbie and the contributions of Mare Island can still be seen in Vallejo today, along with twentieth-century development in downtown Vallejo of the Empress Theatre and new waterfront development. As Vallejo continues to move into the future, we must not forget our past.

A strong economy, affordable housing, input from residents and new redevelopment will continue to provide Vallejo with prosperity and a brighter future.

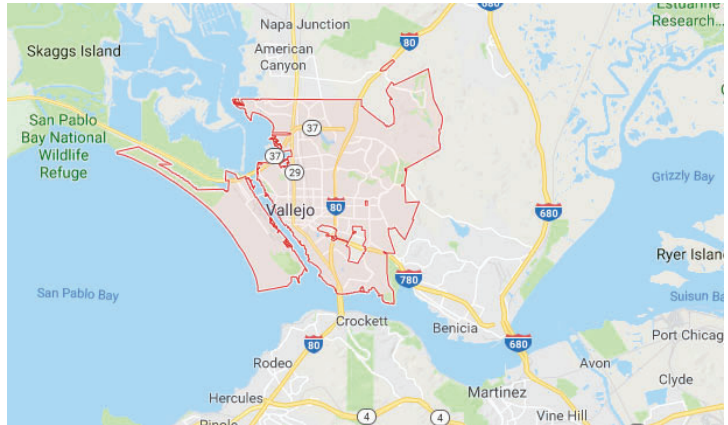
Reference: <https://vallejomuseum.net/vallejo-history/>, <https://www.visitvallejo.com/about-vallejo>, <http://vallejomuseum.blogspot.com/>



## CITY PROFILE

The City of Vallejo is in Northern California, 30 miles northeast of San Francisco, 60 miles southwest of Sacramento, 70 miles north of Silicon Valley, and 385 miles north of Los Angeles.

The City of Vallejo is a municipal corporation under the laws of the State of California. Vallejo is in Solano County in Northern California, and the city operates under a Charter that was initially adopted in 1911 and last amended in November 2013. The Charter provides for a Council-Manager form of government in which the City Manager recommends policy, program, and budget priorities to the City Council, which develops legislation and policies to direct the city.



Vallejo is the largest city in Solano County and the tenth most populous city in the San Francisco Bay Area, with approximately 122,000 residents. Vallejo is home to the Mare Island Naval Shipyard, the first United States Naval base on the Pacific Ocean. The shipyard began building ships, producing more than 500 naval vessels, overhauling and thousands more before the bases' closure in 1996.

Vallejo is also home to several well-acclaimed higher-education campuses, Touro University, a private non-profit health professions graduate school; the California State University Maritime Academy, the only maritime academy on the West Coast; and the Vallejo Center campus of Solano County Community College.

Vallejo is the residence of Six Flags Discovery Kingdom, formerly known as Marine World Africa USA, and is a marine and wildlife theme park with various amusement rides. The park opened its gates in 1986 and continues to draw countless visitors to the area, boosting the local economy.

Housing prices in the Bay Area were still some of the highest in the country. However, Solano County remains one of the most affordable, with Vallejo being one of the most active markets in the Bay Area. Vallejo has continuously been in the County's top 10 regional housing markets, surpassing the San Francisco-Oakland-Hayward area in sales and search volumes. With direct, high-speed ferry access to downtown San Francisco, BART links, and a 15-minute drive to downtown Napa, Vallejo is a prime location for families and businesses to thrive. Vallejo is also emerging as a commuter hub, as it is home to the busiest Ferry terminal in the Bay Area, with more than 1.2 million riders a year. As people become more aware of the impacts of their carbon footprint, the popularity of the Ferry as a commute source continues to grow annually.

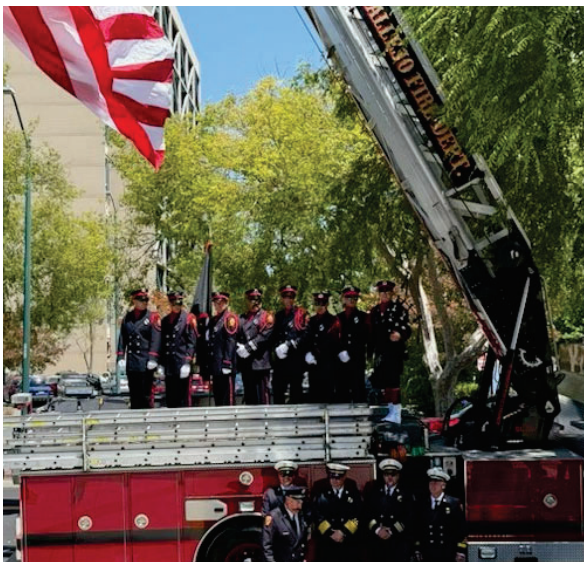
The Waterfront and Mare Island redevelopment has become a community effort, with input from residents helping shape the future of what could become the most important economic generator of the City. The City's Ferry Terminal and ferry service have served as a model for the rest of the Bay Area, helping make Vallejo a transportation and commuter hub for the North and East Bay.

Vallejo is also home to a large art community and hosts unique attractions such as the Mad Hatter Festival, notable local restaurants, and a year-round Downtown Farmer's Market, making Vallejo the vibrant community it is today.



**REBUILDING PUBLIC TRUST IN VALLEJO POLICE DEPARTMENT**

The department improved public safety through targeted enforcement, technology, and community engagement. The Problem-Oriented Policing Team addressed major crimes and partnered with CHP to reduce sideshows, while an agreement with the Sheriff’s Office enhanced patrol visibility. Investments in Flock plate readers, mobile cameras, and gunshot detection supported a high homicide clearance rate. Officers engaged the community through 100+ events, relaunching the Community Academy and expanding Neighborhood Watch.



**VALLEJO FIRE DEPARTMENT UPDATE**

The Vallejo Fire Department continued expanding staffing efforts during FY 2025–2026 through two recruit academies that added 12 firefighters, with a third academy planned for September 2026. The department also received a SAFER grant supporting six additional positions and expects delivery of a new aerial apparatus in summer 2026, while promotional testing for Captain and Engineer ranks is scheduled later in the year.

**FARMERS MARKET**

The City of Vallejo continues to host a monthly outreach booth at the Farmers Market on the last Saturday of each month from March through October. Representatives from various departments use the booth to connect directly with residents, share updates on programs and initiatives, and highlight upcoming City events. This ongoing presence helps keep the community informed, engaged, and aware of the work happening across the City.





**COMMUNITY MEETINGS**



The City Council and staff continued expanding community outreach efforts through special meetings focused on public safety, homelessness, and the City budget. Councilmembers are also preparing district-based meetings to gather resident input on local and citywide issues.

**PG&E BOAT LAUNCH PARKING LOT RESTORATION WORK**

As of early 2026, PG&E is completing cleanup of the former Vallejo Manufactured Gas Plant (MGP) site at Curtola Parkway, with boat launch parking lot restoration expected by spring 2026. The site remains closed during final construction and will return to City control upon completion. The multi-year cleanup included soil remediation and site restoration to support future redevelopment of the 26-acre waterfront site. Construction is approximately 97% complete, with final improvements and environmental monitoring ongoing.



A new restroom building, landscaping and lighting were installed as part of the parking lot restoration.

**ECONOMIC DEVELOPMENT STRATEGIC PLAN**

Vallejo continued advancing key Economic Development Strategic Plan initiatives in 2025, including the Revolving Loan Fund, Pop-Up Events, and Shop-Local Campaign. City Council allocated \$355k in ARPA funding, supporting approved business loans and upcoming downtown and waterfront activation events planned for summer 2026.





**HOUSING AND SHELTER**

The City of Vallejo expanded housing and shelter opportunities for the unhoused community through the opening of the Vallejo Homeless Navigation Center in June 2025, providing 125 shelter beds and supportive services. In December 2025, Broadway Village also opened with 47 permanent supportive housing units for residents in need.



**VALLEJO HOUSING AUTHORITY:  
AFFORDABLE HOUSING**



To address ongoing challenges related to the shortage of affordable housing, the City of Vallejo Housing Authority has made meaningful progress toward expanding housing opportunities for low-income residents. This includes the execution of three Project-Based Voucher (PBV) contracts, which will provide stable, affordable housing options for both individuals experiencing homelessness and families selected from the PBV waitlist. These PBV contracts are structured for up to 20 years, reinforcing the City Council’s commitment to preserving long-term housing affordability and preventing displacement within the community. By securing these agreements, the city is advancing its strategic goal of increasing the supply of deeply affordable housing while prioritizing its most vulnerable populations.

The newly supported developments include:

- Sereno Village, which will offer 31 PBV-assisted units, including seven units specifically designated for individuals experiencing homelessness.
- Vallejo Housing Collaborative, which will provide two PBV units dedicated to unhoused families.
- Broadway Village, which will deliver 47 PBV units serving individuals experiencing homelessness.

Together, these efforts reflect a coordinated approach to addressing housing insecurity in Vallejo, leveraging federal resources to support local priorities and strengthen pathways to stable housing for those most in need.



**VALLEJO YOUTH DELEGATION VISITS WASHINGTON D.C.**

The Vallejo Youth Delegation Program, in partnership with the Vallejo City Unified School District, sponsored 14 high school students from Vallejo High, Jesse Bethel High, and John Finney High Schools to attend the National League of Cities City Summit in Salt Lake City, Utah and the Congressional City Conference in Washington, DC. Students networked with peers nationwide, attended a college tours, gained valuable leadership and civic-education skills, and met with elected officials such as Congressman Garamendi.



**PROP 64 GRANT YOUTH-LED CLEAN-UPS**

Prop 64 grant continues to fund youth interns from Healthy Vallejo Community Support Services to target blighted areas of Vallejo for clean-ups in partnership with Code Enforcement, the City Manager’s Office and Public Works. Substance use prevention workshops have been ongoing at Vallejo High School, as well as community needs assessment activities through Club Stride Inc.

**MEASURE P YOUTH PRIORITIES FUNDING**

Measure P grants funded the 2025 Robbin Mackbee Firefighter/EMS Youth Academy and youth programs through the Greater Vallejo Recreation District (GVRD). The Academy, supported by Vallejo Fire Department, Medic Ambulance, and Kaiser Permanente, provided middle and high school students hands-on training in fire prevention, CPR/First Aid, and public safety careers, emphasizing discipline, achievement, teamwork, and community service. GVRD used



Measure P funds to award 195 youth scholarships for sports, camps, and classes. Funding also supported programs such as Bridging Teens with Seniors Art Program, Junior Giants Baseball, FRESH Theater Camp, Teen Culinary Camp, and Youth Roundtable. Family events provided thousands of Vallejo youth with safe, inclusive opportunities for recreation and positive development.



## VALLEJO ACCOMPLISHMENTS & EVENTS

### EVENTS

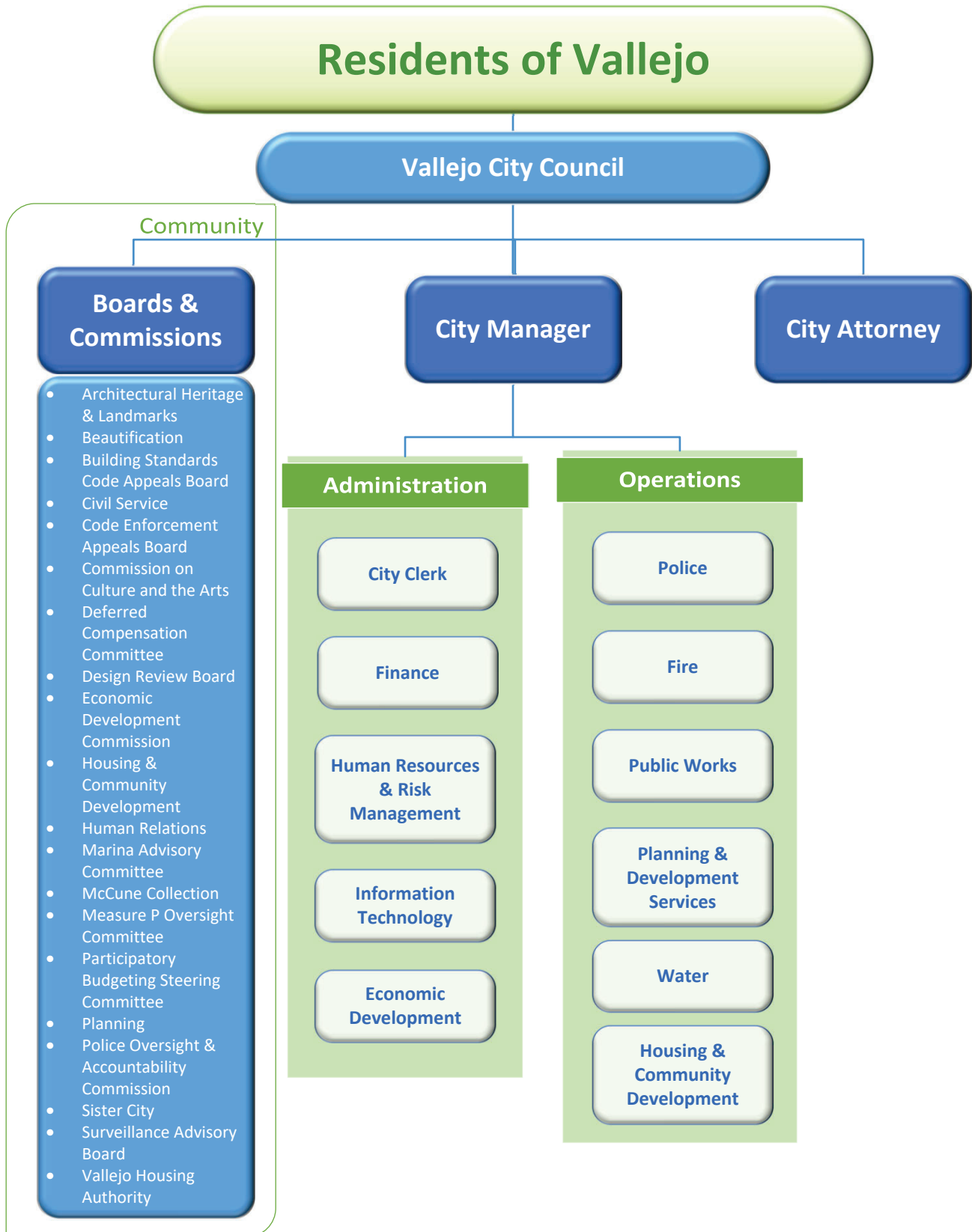
- 2nd Friday Art Walk
- 4th of July Parade and Festival
- August Summer Night Series
- Bay Area Butterfly Festival
- Bay Area Maker Faire
- Black History Month Block Party
- CA Coastal Clean Up
- Decked Out at the Quarters
- Dios De Los Muertos
- Dock Of Bay Music Festival
- Fiesta De Patrias
- Girls on the Run Marathon
- iRecreate Marathon
- Juneteenth Parade and Festival
- Lei of Aloha Festival
- Mad Hatter Holiday Parade
- Mare Island Halloween Street Party
- Mare Island Spirit Ship Celebration
- Mare Island Tree Lighting
- MLK Day Parade
- Pista sa Nayon
- Pride Flag Raising
- St. Vincent Ferrer Kermes Street Festival
- TBG Night Market
- Vallejo Together Car Show
- Vallejo Kite Festival
- Waterfront Weekend
- Winged Migration Expo





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# Citywide Organizational Chart





# PERSONNEL SUMMARY

## AUTHORIZED FULL-TIME EQUIVALENT (FTE) LISTING

|                                     | FY 2023-2024  | FY 2024-2025  | FY 2025-2026  | FY 2026-2027          |
|-------------------------------------|---------------|---------------|---------------|-----------------------|
|                                     | Amended       | Amended       | Amended       | Not Budgeted Proposed |
| General Fund                        |               |               |               |                       |
| Legislative                         | 8.00          | 8.00          | 8.00          | - 8.00                |
| Executive                           |               |               |               |                       |
| City Manager                        | 16.00         | 16.00         | 13.00         | 3.00 16.00            |
| City Clerk                          | 2.00          | 2.00          | 2.00          | - 2.00                |
| Legal                               | 14.00         | 14.00         | 14.00         | - 14.00               |
| Economic Development                | 7.00          | 7.00          | 5.00          | 2.00 7.00             |
| Finance                             | 24.00         | 24.00         | 21.00         | 3.00 24.00            |
| Fire                                | 96.00         | 99.00         | 93.00         | - 99.00               |
| Human Resources                     | 15.00         | 16.00         | 11.00         | 4.00 15.00            |
| Information Technology              | 13.50         | 13.50         | 13.50         | - 13.50               |
| Planning & Development Services     | 35.00         | 35.00         | -             | - -                   |
| Police                              | 201.00        | 201.00        | 178.00        | 15.00 191.00          |
| Public Works                        | 73.50         | 73.50         | 73.50         | - 73.50               |
|                                     | 505.00        | 509.00        | 432.00        | 27.00 463.00          |
| Planning & Development Service Fund |               |               |               |                       |
| Planning & Development Services     | -             | -             | 35.00         | 1.00 36.00            |
|                                     | -             | -             | 35.00         | 1.00 36.00            |
| Enterprise Funds                    |               |               |               |                       |
| Water                               | 120.00        | 121.00        | 121.00        | - 121.00              |
| Finance                             | 18.00         | 18.00         | 18.00         | - 18.00               |
| Human Resources                     | 1.00          | -             | -             | - -                   |
| Subtotal, Water                     | 139.00        | 139.00        | 139.00        | - 139.00              |
| Economic Development Funds          |               |               |               |                       |
| Mare Island CFDs                    | 2.00          | 2.00          | 2.00          | - 2.00                |
|                                     | 2.00          | 2.00          | 2.00          | - 2.00                |
| Public Works Funds                  |               |               |               |                       |
| Landscape Districts                 | 5.00          | 5.00          | 5.00          | - 5.00                |
| Corp Yard                           | 9.00          | 9.00          | 9.00          | - 9.00                |
|                                     | 14.00         | 14.00         | 14.00         | - 14.00               |
| Other Funds                         |               |               |               |                       |
| Housing                             | 16.00         | 16.00         | 17.00         | - 17.00               |
| Self Insurance                      | 5.00          | 5.00          | 5.00          | - 5.00                |
|                                     | 21.00         | 21.00         | 22.00         | - 22.00               |
| <b>TOTAL</b>                        | <b>681.00</b> | <b>685.00</b> | <b>644.00</b> | <b>28.00 676.00</b>   |

### Multi-Level Authorizations

All positions in the Personnel Summaries/Authorized FTE Listings by Department that are authorized at multiple levels, where promotion is dependent on an employee obtaining certification or similar criteria not in the City's control, or other circumstances warrant, are required to be listed below and are referred to as "Multi-Level Authorizations":

**Assistant Engineer/ Associate Civil Engineer**  
**Instrument Technician I/II**

**Communications Operators I/II**  
**Maintenance Worker I/II**

**Housing Specialist I/II**  
**Water Maintenance Worker I/II**

### Temporary & Part-time Authorized Positions

The Personnel Summary/Authorized FTE Listing does not reflect temporary and part-time positions required to be paid through City payroll. These positions include interns, administrative, manual and nonmanual temporary positions, and Police Cadets and Firefighter Trainee authorizations. These temporary and part-time position authorizations generally fluctuate throughout the year as business needs change. As such, the City Manager has the authority to adjust staffing levels for temporary staffing positions, subject to budgetary constraints.

**Note:** The FY2026-2027 FTE for General Fund includes both funded and not funded positions. Specific unfunded positions will be identified following further evaluation and determination by the incoming Interim City Manager.



# PERSONNEL SUMMARY

## LEGISLATIVE, EXECUTIVE AND LEGAL DEPARTMENT

|                                               |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> |                     | <u>FY 2026-2027</u> |
|-----------------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                               | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u> | <u>Proposed</u>     |
| <b>GENERAL FUND:</b>                          |              |                     |                     |                     |                     |                     |
| <b>LEGISLATIVE</b>                            |              |                     |                     |                     |                     |                     |
| <b>MAYOR &amp; COUNCIL</b>                    |              |                     |                     |                     |                     |                     |
| Mayor                                         | MAYOR        | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| City Council                                  | COUNCIL      | 6.00                | 6.00                | 6.00                | -                   | 6.00                |
| Executive Assistant to the Mayor              | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| <b>Total Legislative</b>                      |              | <b>8.00</b>         | <b>8.00</b>         | <b>8.00</b>         | <b>-</b>            | <b>8.00</b>         |
| <b>EXECUTIVE</b>                              |              |                     |                     |                     |                     |                     |
| <b>CITY MANAGER</b>                           |              |                     |                     |                     |                     |                     |
| City Manager                                  | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Assistant City Manager                        | EXEC         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Assistant to the City Manager                 | EXEC         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Community Engagement Manager                  | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Executive Assistant to the City Manager       | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Organizational Development Manager            | EXEC         | 1.00                | 1.00                | -                   | 1.00                | 1.00                |
| Administrative Clerk II-C                     | CAMP         | 1.00                | 1.00                | -                   | 1.00                | 1.00                |
| Executive Secretary-C                         | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Analyst II                     | CAMP         | 4.00                | 4.00                | 3.00                | 1.00                | 4.00                |
| Community and Volunteer Coordinator           | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Communications and Public Information Officer | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
|                                               |              | <b>16.00</b>        | <b>16.00</b>        | <b>13.00</b>        | <b>3.00</b>         | <b>16.00</b>        |
| <b>CITY CLERK</b>                             |              |                     |                     |                     |                     |                     |
| City Clerk                                    | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Deputy City Clerk                             | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
|                                               |              | <b>2.00</b>         | <b>2.00</b>         | <b>2.00</b>         | <b>-</b>            | <b>2.00</b>         |
| <b>Subtotal Executive, General Fund</b>       |              | <b>18.00</b>        | <b>18.00</b>        | <b>15.00</b>        | <b>3.00</b>         | <b>18.00</b>        |
| <b>LEGAL</b>                                  |              |                     |                     |                     |                     |                     |
| <b>CITY ATTORNEY</b>                          |              |                     |                     |                     |                     |                     |
| City Attorney                                 | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Chief Assistant City Attorney                 | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Asst. City Attorney II-E                      | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Asst. City Attorney II                        | CAMP         | 4.00                | 4.00                | 4.00                | -                   | 4.00                |
| Deputy City Attorney II                       | CAMP         | 1.00                | 1.00                | 2.00                | -                   | 2.00                |
| Deputy City Attorney I                        | CAMP         | 1.00                | 1.00                | -                   | -                   | -                   |
| Law Office Supervisor                         | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Executive Secretary-C                         | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Paralegal                                     | CAMP         | 3.00                | 3.00                | 3.00                | -                   | 3.00                |
| <b>Total Legal</b>                            |              | <b>14.00</b>        | <b>14.00</b>        | <b>14.00</b>        | <b>-</b>            | <b>14.00</b>        |
| <b>TOTAL LEGISLATIVE, EXECUTIVE AND LEGAL</b> |              | <b>40.00</b>        | <b>40.00</b>        | <b>37.00</b>        | <b>3.00</b>         | <b>40.00</b>        |

Note: The FY2026-2027 FTE for General Fund includes both funded and not funded positions.



# PERSONNEL SUMMARY

## ECONOMIC DEVELOPMENT DEPARTMENT

|                                      |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> |                     | <u>FY 2026-2027</u> |
|--------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                      | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u> | <u>Proposed</u>     |
| <b>GENERAL FUND:</b>                 |              |                     |                     |                     |                     |                     |
| <b>ECONOMIC DEVELOPMENT</b>          |              |                     |                     |                     |                     |                     |
| Economic Development Director        | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Economic Development Program Manager | CAMP         | 3.00                | 3.00                | 2.00                | 1.00                | 3.00                |
| Sr. Comm. Development Analyst        | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Analyst II            | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Secretary                            | IBEW         | 1.00                | 1.00                | -                   | 1.00                | 1.00                |
| <b>TOTAL DEPARTMENT</b>              |              | <b><u>7.00</u></b>  | <b><u>7.00</u></b>  | <b><u>5.00</u></b>  | <b><u>2.00</u></b>  | <b><u>7.00</u></b>  |

Note: The FY2026-2027 FTE for General Fund includes both funded and not funded positions.



# PERSONNEL SUMMARY

## FINANCE DEPARTMENT

|                                       |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> |                     | <u>FY 2026-2027</u> |
|---------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                       | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u> | <u>Proposed</u>     |
| <b>GENERAL FUND:</b>                  |              |                     |                     |                     |                     |                     |
| <b>ACCOUNTING</b>                     |              |                     |                     |                     |                     |                     |
| Finance Director                      | EXEC         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Assistant Finance Director            | EXEC         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Deputy Finance Director               | EXEC         | 1.00                | 1.00                | -                   | 1.00                | 1.00                |
| Finance Manager                       | CAMP         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Purchasing Manager                    | CAMP         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Accounting Manager                    | CAMP         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Administrative Analyst II             | CAMP         | 3.00                | 3.00                | 2.00                | 1.00                | 3.00                |
| Senior Accountant                     | IBEW         | 4.00                | 4.00                | 5.00                |                     | 5.00                |
| Accountant                            | IBEW         | 6.00                | 6.00                | 5.00                | 1.00                | 6.00                |
| Executive Secretary-C                 | CAMP         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Accounting Technician                 | IBEW         | 2.00                | 2.00                | 2.00                |                     | 2.00                |
|                                       |              | <b>22.00</b>        | <b>22.00</b>        | <b>20.00</b>        | <b>3.00</b>         | <b>23.00</b>        |
| <b>COMMERCIAL SERVICES</b>            |              |                     |                     |                     |                     |                     |
| Senior Accountant                     | IBEW         | 1.00                | 1.00                | -                   |                     | -                   |
| Customer Service Representative       | IBEW         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
|                                       |              | <b>2.00</b>         | <b>2.00</b>         | <b>1.00</b>         | <b>-</b>            | <b>1.00</b>         |
| <b>Subtotal, General Fund</b>         |              | <b>24.00</b>        | <b>24.00</b>        | <b>21.00</b>        | <b>3.00</b>         | <b>24.00</b>        |
| <b>WATER FUND:</b>                    |              |                     |                     |                     |                     |                     |
| <b>WATER BILLING &amp; COLLECTION</b> |              |                     |                     |                     |                     |                     |
| Accounting Manager                    | CAMP         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Customer Service Supervisor           | IBEW         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Accountant                            | IBEW         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Sr. Customer Service Representative   | IBEW         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Customer Service Representative       | IBEW         | 6.00                | 6.00                | 6.00                |                     | 6.00                |
|                                       |              | <b>10.00</b>        | <b>10.00</b>        | <b>10.00</b>        | <b>-</b>            | <b>10.00</b>        |
| <b>WATER METER READING</b>            |              |                     |                     |                     |                     |                     |
| Sr. Meter Reader                      | IBEW         | 1.00                | 1.00                | 1.00                |                     | 1.00                |
| Meter Reader                          | IBEW         | 5.00                | 5.00                | 5.00                |                     | 5.00                |
| Utility Field Representative          | IBEW         | 2.00                | 2.00                | 2.00                |                     | 2.00                |
|                                       |              | <b>8.00</b>         | <b>8.00</b>         | <b>8.00</b>         | <b>-</b>            | <b>8.00</b>         |
| <b>Subtotal, Water Fund</b>           |              | <b>18.00</b>        | <b>18.00</b>        | <b>18.00</b>        | <b>-</b>            | <b>18.00</b>        |
| <b>TOTAL DEPARTMENT</b>               |              | <b>42.00</b>        | <b>42.00</b>        | <b>39.00</b>        | <b>3.00</b>         | <b>42.00</b>        |

Note: The FY2026-2027 FTE total includes both funded and not budgeted positions.



# PERSONNEL SUMMARY

## FIRE

|                                   |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> |                     | <u>FY 2026-2027</u> |
|-----------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                   | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u> | <u>Proposed</u>     |
| <b>GENERAL FUND:</b>              |              |                     |                     |                     |                     |                     |
| <b>ADMINISTRATION</b>             |              |                     |                     |                     |                     |                     |
| Fire Chief                        | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Deputy Fire Chief                 | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Executive Secretary-C             | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Manager            | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Clerk II-C         | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
|                                   |              | <b>5.00</b>         | <b>5.00</b>         | <b>5.00</b>         | <b>-</b>            | <b>5.00</b>         |
| <b>SUPPRESSION</b>                |              |                     |                     |                     |                     |                     |
| Battalion Chief                   | IAFF         | 3.00                | 3.00                | 3.00                | -                   | 3.00                |
| Fire Captain                      | IAFF         | 24.00               | 24.00               | 24.00               | -                   | 24.00               |
| Fire Engineer                     | IAFF         | 24.00               | 24.00               | 24.00               | -                   | 24.00               |
| Firefighter                       | IAFF         | 24.00               | 27.00               | 30.00               | -                   | 30.00               |
| Firefighter (Limited Term) (a)    | IAFF         | 9.00                | 9.00                | -                   | -                   | 6.00                |
|                                   |              | <b>84.00</b>        | <b>87.00</b>        | <b>81.00</b>        | <b>-</b>            | <b>87.00</b>        |
| <b>PREVENTION</b>                 |              |                     |                     |                     |                     |                     |
| Fire Prevention Manager           | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Fire Prevention Inspector         | IBEW         | 3.00                | 3.00                | 3.00                | -                   | 3.00                |
| Secretary                         | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
|                                   |              | <b>5.00</b>         | <b>5.00</b>         | <b>5.00</b>         | <b>-</b>            | <b>5.00</b>         |
| <b>TRAINING</b>                   |              |                     |                     |                     |                     |                     |
| Battalion Chief                   | IAFF         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
|                                   |              | <b>1.00</b>         | <b>1.00</b>         | <b>1.00</b>         | <b>-</b>            | <b>1.00</b>         |
| <b>EMERGENCY MEDICAL SERVICES</b> |              |                     |                     |                     |                     |                     |
| Fire Captain                      | IAFF         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
|                                   |              | <b>1.00</b>         | <b>1.00</b>         | <b>1.00</b>         | <b>-</b>            | <b>1.00</b>         |
| <b>TOTAL DEPARTMENT</b>           |              | <b>96.00</b>        | <b>99.00</b>        | <b>93.00</b>        | <b>-</b>            | <b>99.00</b>        |
| Staffing subtotals by type:       |              |                     |                     |                     |                     |                     |
| Sworn                             |              | 88.00               | 91.00               | 85.00               | -                   | 91.00               |
| Unsworn                           |              | 8.00                | 8.00                | 8.00                | -                   | 8.00                |
| Total                             |              | <b>96.00</b>        | <b>99.00</b>        | <b>93.00</b>        | <b>-</b>            | <b>99.00</b>        |

(a) Six (6) Firefighter positions funded by 2024 SAFER grant expires 03/22/29.

**Note: The FY2026-2027 FTE for General Fund includes both funded and not funded positions.**



# PERSONNEL SUMMARY

## HOUSING

|                                   |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> |                     | <u>FY 2026-2027</u> |
|-----------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                   | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u> | <u>Proposed</u>     |
| <b>OTHER FUNDS:</b>               |              |                     |                     |                     |                     |                     |
| <b>HOUSING/SECTION 8 Fund 121</b> |              |                     |                     |                     |                     |                     |
| Housing Director                  | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Housing Specialist Supervisor     | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Housing Specialist I / II         | IBEW         | 7.00                | 7.00                | 7.00                | -                   | 7.00                |
| Sr. Housing Specialist            | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Manager            | CAMP         | 1.00                | 1.00                | 2.00                | -                   | 2.00                |
| Administrative Analyst II         | CAMP         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Secretary                         | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Clerk II           | IBEW         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| <b>TOTAL DEPARTMENT</b>           |              | <b><u>16.00</u></b> | <b><u>16.00</u></b> | <b><u>17.00</u></b> | <b>-</b>            | <b><u>17.00</u></b> |



# PERSONNEL SUMMARY

## HUMAN RESOURCES

|                                         |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> |                     | <u>FY 2026-2027</u> |
|-----------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                         | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u> | <u>Proposed</u>     |
| <b>GENERAL FUND:</b>                    |              |                     |                     |                     |                     |                     |
| <b>HUMAN RESOURCES</b>                  |              |                     |                     |                     |                     |                     |
| Human Resources Director                | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Assistant Human Resources Director      | EXEC         | 1.00                | -                   | -                   | -                   | -                   |
| HR Program Manager                      | EXEC         | 3.00                | 3.00                | 3.00                | -                   | 3.00                |
| Employee and Labor Relations Officer    | EXEC         | 1.00                | 1.00                | -                   | 1.00                | 1.00                |
| Senior Personnel Analyst                | CAMP         | 1.00                | -                   | -                   | -                   | -                   |
| Personnel Analyst II                    | CAMP         | 3.00                | 5.00                | 4.00                | 1.00                | 5.00                |
| Personnel Technician                    | CAMP         | 2.00                | 3.00                | 2.00                | 1.00                | 3.00                |
| Personnel Analyst II (Limited Term) (a) | CAMP         | 1.00                | 1.00                | -                   | -                   | -                   |
| Executive Secretary-C                   | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Clerk II-C               | CAMP         | 1.00                | 1.00                | -                   | 1.00                | 1.00                |
| <b>Subtotal, General Fund</b>           |              | <b>15.00</b>        | <b>16.00</b>        | <b>11.00</b>        | <b>4.00</b>         | <b>15.00</b>        |
| <b>Water Fund 401</b>                   |              |                     |                     |                     |                     |                     |
| Personnel Analyst II                    | CAMP         | 1.00                | -                   | -                   | -                   | -                   |
|                                         |              | <b>1.00</b>         | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>SELF INSURANCE Fund</b>              |              |                     |                     |                     |                     |                     |
| Risk Manager / Safety Officer           | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Analyst II               | CAMP         | 3.00                | 3.00                | 3.00                | -                   | 3.00                |
| Administrative Clerk II-C               | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| <b>Subtotal, Self Insurance</b>         |              | <b>5.00</b>         | <b>5.00</b>         | <b>5.00</b>         | <b>-</b>            | <b>5.00</b>         |
| <b>TOTAL DEPARTMENT</b>                 |              | <b>21.00</b>        | <b>21.00</b>        | <b>16.00</b>        | <b>4.00</b>         | <b>20.00</b>        |

Note: The FY2026-2027 FTE for General Fund includes both funded and not funded positions.



# PERSONNEL SUMMARY

## INFORMATION TECHNOLOGY DEPARTMENT

|                                           |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> |                     | <u>FY 2026-2027</u> |
|-------------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                           | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u> | <u>Proposed</u>     |
| <b>GENERAL FUND:</b>                      |              |                     |                     |                     |                     |                     |
| <b>INFORMATION TECHNOLOGY</b>             |              |                     |                     |                     |                     |                     |
| Chief Innovation Officer                  | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Cybersecurity Information Systems Officer | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Enterprise Systems Application Officer    | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Information Systems Manager               | CAMP         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Network Administrator                     | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Media Services Specialist                 | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Asset Manager                             | CAMP         | 0.50                | 0.50                | 0.50                | -                   | 0.50                |
| IS Support Technician II                  | IBEW         | 5.00                | 5.00                | 5.00                | -                   | 5.00                |
| Secretary                                 | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| <b>TOTAL DEPARTMENT</b>                   |              | <b><u>13.50</u></b> | <b><u>13.50</u></b> | <b><u>13.50</u></b> | <b>-</b>            | <b><u>13.50</u></b> |

Note: The FY2026-2027 FTE total includes both funded and not budgeted positions.



# PERSONNEL SUMMARY

## PLANNING & DEVELOPMENT SERVICES DEPARTMENT

|                                          |      | GENERAL FUND |              | Fund 193     |              |              |
|------------------------------------------|------|--------------|--------------|--------------|--------------|--------------|
|                                          |      | FY 2023-2024 | FY 2024-2025 | FY 2025-2026 | FY 2026-2027 |              |
| Group                                    |      | Amended      | Amended      | Amended      | Not Budgeted | Proposed     |
| <b>ADMINISTRATION</b>                    |      |              |              |              |              |              |
| Planning & Development Services Director | EXEC | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Executive Secretary-C                    | CAMP | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Administrative Analyst II                | CAMP | 1.00         | 1.00         | 1.00         | -            | 1.00         |
|                                          |      | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>-</b>     | <b>3.00</b>  |
| <b>BUILDING</b>                          |      |              |              |              |              |              |
| Chief Building Official                  | CAMP | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Building Inspection Manager              | CAMP | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Building Inspection Supervisor           | IBEW | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Building Inspector II                    | IBEW | 4.00         | 4.00         | 4.00         | -            | 4.00         |
| Development Permit Coordinator           | CAMP | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Plan Check Engineer                      | IBEW | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Building Plans Examiner                  | IBEW | -            | -            | 1.00         | -            | 1.00         |
| Building Permit Technician I             | IBEW | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Building Permit Technician II            | IBEW | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Secretary                                | IBEW | 1.00         | 1.00         | 1.00         | -            | 1.00         |
|                                          |      | <b>12.00</b> | <b>12.00</b> | <b>13.00</b> | <b>-</b>     | <b>13.00</b> |
| <b>PLANNING</b>                          |      |              |              |              |              |              |
| Planning Manager                         | CAMP | 2.00         | 2.00         | 2.00         | -            | 2.00         |
| Principal Planner                        | CAMP | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Senior Planner                           | CAMP | 2.00         | 2.00         | 2.00         | -            | 2.00         |
| Associate Planner                        | IBEW | 3.00         | 3.00         | 3.00         | -            | 3.00         |
| Planning Technician                      | IBEW | 1.00         | 1.00         | -            | 1.00         | 1.00         |
|                                          |      | <b>9.00</b>  | <b>9.00</b>  | <b>8.00</b>  | <b>1.00</b>  | <b>9.00</b>  |
| <b>CODE ENFORCEMENT</b>                  |      |              |              |              |              |              |
| Code Enforcement Manager                 | CAMP | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Sr. Code Enforcement Officer             | IBEW | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Code Enforcement Officer                 | IBEW | 6.00         | 6.00         | 6.00         | -            | 6.00         |
| Accounting Clerk II                      | IBEW | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Administrative Analyst II                | CAMP | 1.00         | 1.00         | 1.00         | -            | 1.00         |
| Secretary                                | IBEW | 1.00         | 1.00         | 1.00         | -            | 1.00         |
|                                          |      | <b>11.00</b> | <b>11.00</b> | <b>11.00</b> | <b>-</b>     | <b>11.00</b> |
| <b>TOTAL DEPARTMENT</b>                  |      | <b>35.00</b> | <b>35.00</b> | <b>35.00</b> | <b>1.00</b>  | <b>36.00</b> |



# PERSONNEL SUMMARY

## POLICE

|                                              |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> |                     | <u>FY 2026-2027</u> |
|----------------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                              | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u> | <u>Proposed</u>     |
| <b>GENERAL FUND:</b>                         |              |                     |                     |                     |                     |                     |
| <b>PUBLIC SAFETY</b>                         |              |                     |                     |                     |                     |                     |
| Police Chief                                 | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Deputy Police Chief                          | EXEC         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Police Captain                               | VPOA         | 3.00                | 3.00                | 2.00                | 1.00                | 3.00                |
| Police Lieutenant                            | VPOA         | 10.00               | 10.00               | 9.00                | 1.00                | 10.00               |
| Police Sergeant                              | VPOA         | 15.00               | 15.00               | 15.00               | -                   | 15.00               |
| Police Corporal                              | VPOA         | 14.00               | 14.00               | 13.00               | 1.00                | 14.00               |
| Police Officer                               | VPOA         | 84.00               | 84.00               | 72.00               | 12.00               | 84.00               |
| Police Officer (Limited Term)                | VPOA         | 8.00                | 8.00                | -                   | -                   | -                   |
|                                              |              | <b>137.00</b>       | <b>137.00</b>       | <b>114.00</b>       | <b>15.00</b>        | <b>129.00</b>       |
| Program and Performance Project Manager      | EXEC         | -                   | -                   | -                   | -                   | 1.00                |
| Administrative Manager                       | CAMP         | 3.00                | 3.00                | 3.00                | -                   | 3.00                |
| Administrative Analyst II                    | CAMP         | 9.00                | 9.00                | 9.00                | -                   | 9.00                |
| Administrative Clerk II-C                    | CAMP         | 3.00                | 3.00                | 3.00                | -                   | 3.00                |
| Communications Manager                       | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Communications Supervisor                    | IBEW         | 4.00                | 4.00                | 4.00                | -                   | 4.00                |
| Communications Operator I/II                 | IBEW         | 16.00               | 16.00               | 16.00               | -                   | 16.00               |
| Executive Secretary-C                        | CAMP         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Senior Police Assistant                      | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Police Assistant                             | IBEW         | 10.00               | 10.00               | 10.00               | -                   | 10.00               |
| Police Assistant (Ltd term expires 09/30/25) | IBEW         | 3.00                | 3.00                | 3.00                | -                   | -                   |
| Senior Crime Scene Investigator              | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Police Clerk                                 | IBEW         | 8.00                | 8.00                | 8.00                | -                   | 8.00                |
| Police Records Supervisor                    | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Police Records Manager                       | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Crime Analyst                                | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
|                                              |              | <b>64.00</b>        | <b>64.00</b>        | <b>64.00</b>        | <b>-</b>            | <b>62.00</b>        |
| <b>TOTAL DEPARTMENT</b>                      |              | <b>201.00</b>       | <b>201.00</b>       | <b>178.00</b>       | <b>15.00</b>        | <b>191.00</b>       |
| Staffing subtotals by type:                  |              |                     |                     |                     |                     |                     |
| Sworn                                        |              | 137.00              | 137.00              | 114.00              | 15.00               | 130.00              |
| Unsworn                                      |              | 64.00               | 64.00               | 64.00               | -                   | 61.00               |
| Total                                        |              | 201.00              | 201.00              | 178.00              | 15.00               | 191.00              |

Note: The FY2026-2027 FTE for General Fund includes both funded and not funded positions.



# PERSONNEL SUMMARY

## PUBLIC WORKS

|                                          |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> | <u>Not Budgeted</u> | <u>FY 2026-2027</u> |
|------------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                          | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u> | <u>Proposed</u>     |
| <b>GENERAL FUND:</b>                     |              |                     |                     |                     |                     |                     |
| <b>ADMINISTRATION</b>                    |              |                     |                     |                     |                     |                     |
| Public Works Director                    | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Manager                   | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Real Property & Lease Manager            | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Environmental Services Manager           | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Transportation Superintendent            | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Executive Secretary-C                    | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Customer Service Representative          | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Analyst II                | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Senior Accountant                        | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| <b>Total Administration</b>              |              | <b>9.00</b>         | <b>9.00</b>         | <b>9.00</b>         | <b>-</b>            | <b>9.00</b>         |
| <b>ENGINEERING</b>                       |              |                     |                     |                     |                     |                     |
| Assistant PW Director - City Engineer    | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Administrative Analyst II                | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Senior Civil Engineer                    | IBEW         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Assistant Eng/Associate Civil Engineer   | IBEW         | 7.00                | 7.00                | 7.00                | -                   | 7.00                |
| Traffic Engineer                         | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Senior Engineering Technician            | IBEW         | 1.00                | 1.00                | -                   | -                   | -                   |
| Senior Construction Inspector II         | IBEW         | -                   | -                   | 1.00                | -                   | 1.00                |
| Secretary                                | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Engineering Technician II                | IBEW         | 5.00                | 5.00                | -                   | -                   | -                   |
| Construction Inspector II                | IBEW         | -                   | -                   | 5.00                | -                   | 5.00                |
| Landscape Inspector                      | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| <b>Total Engineering</b>                 |              | <b>20.00</b>        | <b>20.00</b>        | <b>20.00</b>        | <b>-</b>            | <b>20.00</b>        |
| <b>MAINTENANCE ADMINISTRATION</b>        |              |                     |                     |                     |                     |                     |
| Assistant PW Director - Maintenance      | EXEC         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Assistant Maintenance Superintendent     | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Building Supervisor                      | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Public Works Supervisor                  | IBEW         | 3.00                | 3.00                | 3.00                | -                   | 3.00                |
| Senior Public Works Maintenance Worker   | IBEW         | 5.00                | 5.00                | 5.00                | -                   | 5.00                |
| Maintenance Worker I/II                  | IBEW         | 18.00               | 18.00               | 18.00               | -                   | 18.00               |
| Senior Building Maintenance Worker       | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Building Maintenance Worker II           | IBEW         | 3.00                | 3.00                | 3.00                | -                   | 3.00                |
| Heavy Equipment Operator                 | IBEW         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Electrician                              | IBEW         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Traffic & Lighting Tech II               | IBEW         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Secretary                                | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Accounting Clerk II                      | IBEW         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Asset Manager                            | CAMP         | 0.50                | 0.50                | 0.50                | -                   | 0.50                |
| Customer Service Representative          | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| <b>Total Maintenance</b>                 |              | <b>43.50</b>        | <b>43.50</b>        | <b>43.50</b>        | <b>-</b>            | <b>43.50</b>        |
| <b>RECYCLING PROGRAM</b>                 |              |                     |                     |                     |                     |                     |
| Administrative Analyst II                | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| <b>Total Recycling Program</b>           |              | <b>1.00</b>         | <b>1.00</b>         | <b>1.00</b>         | <b>-</b>            | <b>1.00</b>         |
| <b>Total Public Works (General Fund)</b> |              | <b>73.50</b>        | <b>73.50</b>        | <b>73.50</b>        | <b>-</b>            | <b>73.50</b>        |

Note: The FY2026-2027 FTE for General Fund includes both funded and not funded positions.



# PERSONNEL SUMMARY

## PUBLIC WORKS (CONTINUED)

|                                                           |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> | <u>Not Budgeted</u> | <u>FY 2026-2027</u> |
|-----------------------------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                                           | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      |                     | <u>Proposed</u>     |
| <b>OTHER FUNDS:</b>                                       |              |                     |                     |                     |                     |                     |
| <b>MARE ISLAND COMMUNITY FACILITIES DISTRICT Fund 112</b> |              |                     |                     |                     |                     |                     |
| Maintenance Worker I/II                                   | IBEW         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| <b>Total Mare Island</b>                                  |              | <b>2.00</b>         | <b>2.00</b>         | <b>2.00</b>         | <b>-</b>            | <b>2.00</b>         |
| <b>LANDSCAPE MAINT DISTRICTS Fund 161</b>                 |              |                     |                     |                     |                     |                     |
| Landscape Maintenance Manager                             | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Sr. Landscape Inspector                                   | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Landscape Inspector                                       | IBEW         | 2.00                | 2.00                | 2.00                | -                   | 2.00                |
| Accounting Clerk II                                       | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| <b>Total Landscape Maint. Districts</b>                   |              | <b>5.00</b>         | <b>5.00</b>         | <b>5.00</b>         | <b>-</b>            | <b>5.00</b>         |
| <b>CORPORATION SHOP Fund 501</b>                          |              |                     |                     |                     |                     |                     |
| Fleet Manager                                             | CAMP         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Senior Equipment Mechanic                                 | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Equipment Mechanic II                                     | IBEW         | 5.00                | 5.00                | 5.00                | -                   | 5.00                |
| Parts Specialist                                          | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| Accounting Clerk II                                       | IBEW         | 1.00                | 1.00                | 1.00                | -                   | 1.00                |
| <b>Total Corporation Shop Fund</b>                        |              | <b>9.00</b>         | <b>9.00</b>         | <b>9.00</b>         | <b>-</b>            | <b>9.00</b>         |
| <b>TOTAL DEPARTMENT</b>                                   |              | <b>89.50</b>        | <b>89.50</b>        | <b>89.50</b>        | <b>-</b>            | <b>89.50</b>        |



# PERSONNEL SUMMARY

## WATER

|                                             |              | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> | <u>FY 2026-2027</u>                    |
|---------------------------------------------|--------------|---------------------|---------------------|---------------------|----------------------------------------|
|                                             | <u>Group</u> | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u><br><u>Proposed</u> |
| <b>WATER FUND:</b>                          |              |                     |                     |                     |                                        |
| <b>WATER ADMIN &amp; ENGINEERING</b>        |              |                     |                     |                     |                                        |
| Water Utilities Director                    | EXEC         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Water Operations Manager                    | EXEC         | 3.00                | 3.00                | 3.00                | - 3.00                                 |
| Water Engineering Manager                   | CAMP         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Water Resource Manager                      | CAMP         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Administrative Manager                      | CAMP         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| IT Project Manager                          | CAMP         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Information System Manager                  | CAMP         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Executive Secretary-C                       | CAMP         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Administrative Analyst II                   | CAMP         | 6.00                | 7.00                | 7.00                | - 7.00                                 |
| Sr. Civil Engineer                          | IBEW         | 3.00                | 3.00                | 3.00                | - 3.00                                 |
| Assistant Eng/Associate Civil Engineer      | IBEW         | 6.00                | 6.00                | 6.00                | - 6.00                                 |
| Geographic Info Systems Specialist I/II/III | IBEW         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Secretary                                   | IBEW         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Sr. Engineering Technician                  | IBEW         | 2.00                | 2.00                | 2.00                | - 2.00                                 |
| Engineering Technician II                   | IBEW         | 3.00                | 3.00                | 3.00                | - 3.00                                 |
| Accounting Clerk II                         | IBEW         | 1.00                | 1.00                | 2.00                | - 2.00                                 |
| Administrative Clerk II                     | IBEW         | 1.00                | 1.00                | -                   | -                                      |
|                                             |              | <b>34.00</b>        | <b>35.00</b>        | <b>35.00</b>        | <b>- 35.00</b>                         |
| <b>WATER QUALITY</b>                        |              |                     |                     |                     |                                        |
| Water Quality Manager                       | CAMP         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Laboratory Supervisor                       | CAMP         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Water Quality Analyst                       | IBEW         | 2.00                | 2.00                | 2.00                | - 2.00                                 |
| Laboratory Analyst II                       | IBEW         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
|                                             |              | <b>5.00</b>         | <b>5.00</b>         | <b>5.00</b>         | <b>- 5.00</b>                          |
| <b>SOURCE OPERATIONS</b>                    |              |                     |                     |                     |                                        |
| Reservoir Keeper II                         | IBEW         | 2.00                | 2.00                | 2.00                | - 2.00                                 |
|                                             |              | <b>2.00</b>         | <b>2.00</b>         | <b>2.00</b>         | <b>- 2.00</b>                          |
| <b>PUMPING &amp; TREATMENT MAINTENANCE</b>  |              |                     |                     |                     |                                        |
| Water Facilities Superintendent             | CAMP         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Plant Maintenance Supervisor                | CAMP         | 2.00                | 2.00                | 2.00                | - 2.00                                 |
| Facilities Maintenance Supervisor           | CAMP         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Utility Mechanic II                         | IBEW         | 5.00                | 5.00                | 5.00                | - 5.00                                 |
| Sr. Instrument Technician                   | IBEW         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Senior Utility Mechanic                     | IBEW         | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Instrument Technician I/II                  | IBEW         | 3.00                | 3.00                | 3.00                | - 3.00                                 |
| Water Maintenance Worker I/II               | IBEW         | 4.00                | 4.00                | 4.00                | - 4.00                                 |
|                                             |              | <b>18.00</b>        | <b>18.00</b>        | <b>18.00</b>        | <b>- 18.00</b>                         |



# PERSONNEL SUMMARY

## WATER (CONTINUED)

|                                   |      | <u>FY 2023-2024</u> | <u>FY 2024-2025</u> | <u>FY 2025-2026</u> | <u>FY 2026-2027</u>                    |
|-----------------------------------|------|---------------------|---------------------|---------------------|----------------------------------------|
| <u>Group</u>                      |      | <u>Amended</u>      | <u>Amended</u>      | <u>Amended</u>      | <u>Not Budgeted</u><br><u>Proposed</u> |
| <b>WATER FUND (continued):</b>    |      |                     |                     |                     |                                        |
| <b>TREATMENT OPERATIONS</b>       |      |                     |                     |                     |                                        |
| Water Treatment Superintendent    | CAMP | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| WTP Supervisor                    | IBEW | 3.00                | 3.00                | 3.00                | - 3.00                                 |
| WTPO Trainee II                   | IBEW | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| WTP Operator                      | IBEW | 12.00               | 12.00               | 12.00               | - 12.00                                |
| Senior WTPO                       | IBEW | 7.00                | 7.00                | 7.00                | - 7.00                                 |
|                                   |      | <b>24.00</b>        | <b>24.00</b>        | <b>24.00</b>        | <b>- 24.00</b>                         |
| <b>DISTRIBUTION MAINT</b>         |      |                     |                     |                     |                                        |
| Water Distribution Superintendent | CAMP | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Utility Supervisor                | IBEW | 4.00                | 4.00                | 4.00                | - 4.00                                 |
| Sr. Water Distribution Technician | IBEW | 5.00                | 5.00                | 5.00                | - 5.00                                 |
| Water Distribution Technician     | IBEW | 14.00               | 14.00               | 14.00               | - 14.00                                |
| Heavy Equipment Operator          | IBEW | 3.00                | 3.00                | 3.00                | - 3.00                                 |
| Water Maintenance Worker I/II     | IBEW | 5.00                | 5.00                | 5.00                | - 5.00                                 |
| Senior Meter Mechanic             | IBEW | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Meter Mechanic                    | IBEW | 2.00                | 2.00                | 2.00                | - 2.00                                 |
|                                   |      | <b>35.00</b>        | <b>35.00</b>        | <b>35.00</b>        | <b>- 35.00</b>                         |
| <b>WAREHOUSE</b>                  |      |                     |                     |                     |                                        |
| Warehouse Supervisor              | IBEW | 1.00                | 1.00                | 1.00                | - 1.00                                 |
| Warehouse Specialist              | IBEW | 1.00                | 1.00                | 1.00                | - 1.00                                 |
|                                   |      | <b>2.00</b>         | <b>2.00</b>         | <b>2.00</b>         | <b>- 2.00</b>                          |
| <b>TOTAL DEPARTMENT</b>           |      | <b>120.00</b>       | <b>121.00</b>       | <b>121.00</b>       | <b>- 121.00</b>                        |

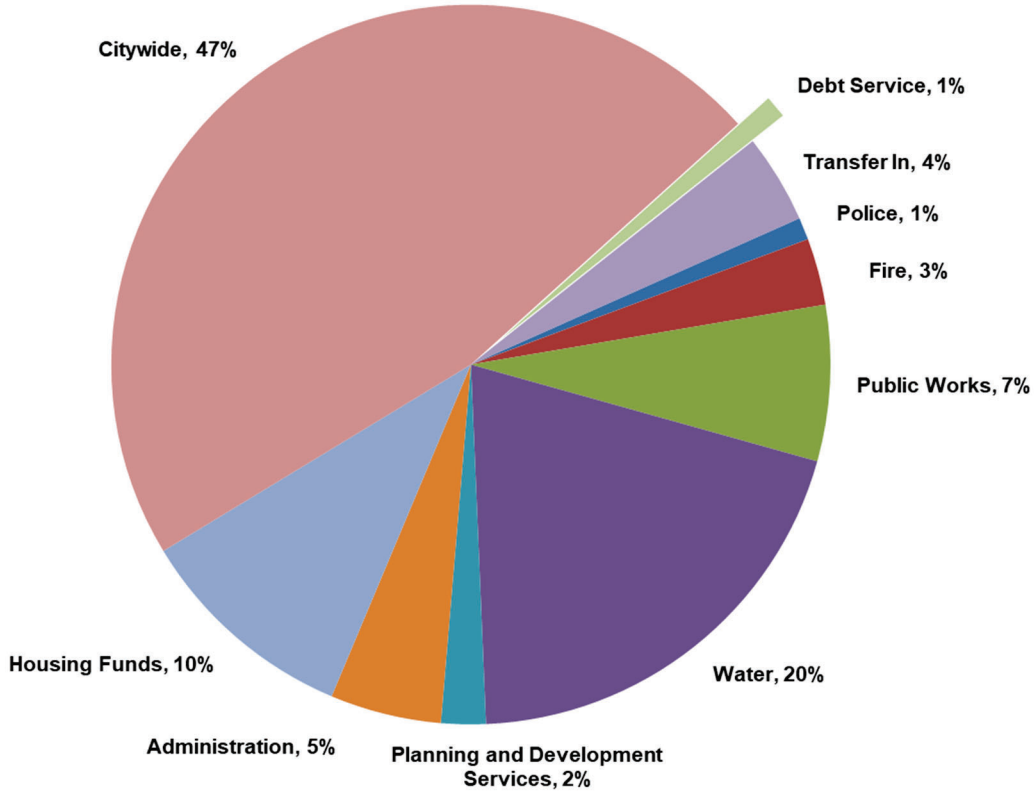


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# CITYWIDE BUDGET

TOTAL REVENUE - \$326,818,717

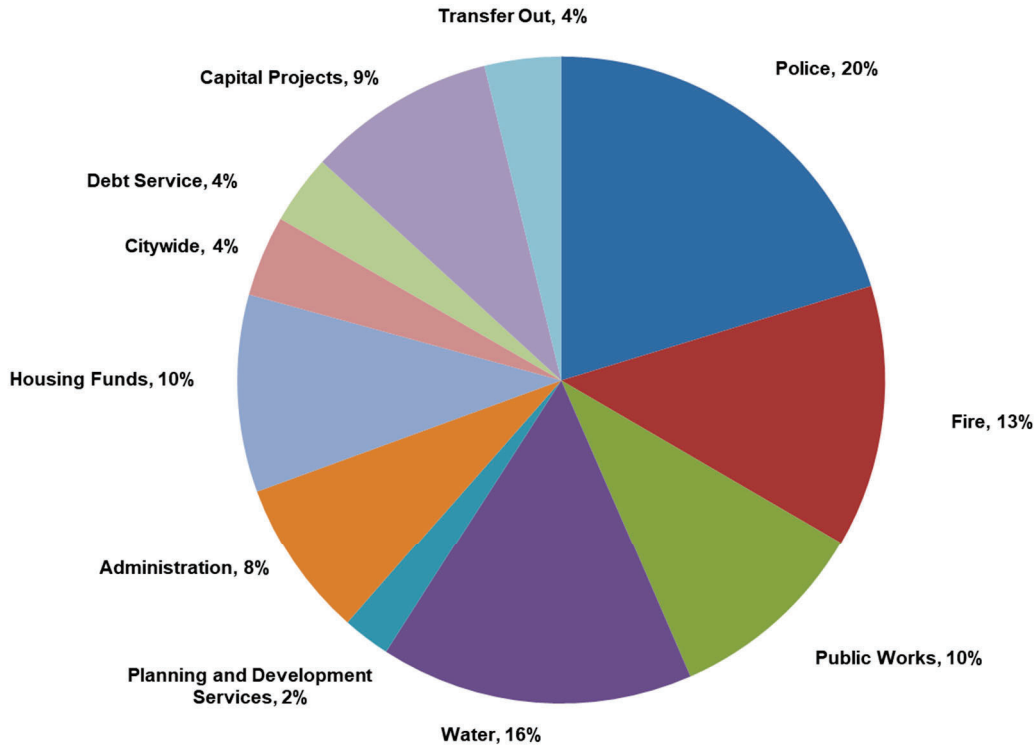


|                                   | General Fund          | Planning & Development Service Funds | Enterprise Funds     | Economic Development Funds | Public Works Funds   | Other Program Funds  | Capital Projects     | Total                 | % of Total  |
|-----------------------------------|-----------------------|--------------------------------------|----------------------|----------------------------|----------------------|----------------------|----------------------|-----------------------|-------------|
| Police                            | \$ 2,575,013          | \$ -                                 | \$ -                 | \$ -                       | \$ -                 | \$ 250,000           | \$ -                 | \$ 2,825,013          | 1%          |
| Fire                              | 8,410,351             | -                                    | -                    | -                          | -                    | -                    | -                    | 8,410,351             | 3%          |
| Public Works                      | 2,185,169             | -                                    | 2,108,000            | -                          | 19,944,034           | 157,912              | -                    | 24,395,115            | 7%          |
| Water                             | -                     | -                                    | 61,300,278           | -                          | -                    | -                    | -                    | 61,300,278            | 20%         |
| Planning and Development Services | -                     | 4,912,250                            | -                    | -                          | -                    | 818,766              | -                    | 5,731,016             | 2%          |
| Administration                    | 335,000               | -                                    | 5,012,288            | 6,771,642                  | -                    | 2,356,580            | -                    | 14,475,510            | 5%          |
| Housing Funds                     | -                     | -                                    | -                    | -                          | -                    | 31,847,868           | -                    | 31,847,868            | 10%         |
| Citywide                          | 118,006,460           | -                                    | -                    | -                          | -                    | 19,601,567           | 5,370,169            | 142,978,196           | 47%         |
| Debt Service                      | -                     | -                                    | -                    | -                          | -                    | 2,284,381            | -                    | 2,284,381             | 1%          |
| Transfer In                       | 1,260,552             | 2,222,000                            | 830,000              | 100,000                    | -                    | 1,162,564            | 7,260,873            | 12,835,989            | 4%          |
| <b>Total excluding Measure P</b>  | <b>\$ 132,772,545</b> | <b>\$ 7,134,250</b>                  | <b>\$ 69,250,566</b> | <b>\$ 6,871,642</b>        | <b>\$ 19,944,034</b> | <b>\$ 58,479,638</b> | <b>\$ 12,631,042</b> | <b>\$ 307,083,717</b> | <b>100%</b> |
| Measure P                         | 18,415,000            | -                                    | -                    | -                          | -                    | -                    | -                    | 18,415,000            |             |
| Transfer In                       | -                     | -                                    | -                    | -                          | -                    | -                    | 1,320,000            | 1,320,000             |             |
| <b>Total including Measure P</b>  | <b>\$ 151,187,545</b> | <b>\$ 7,134,250</b>                  | <b>\$ 69,250,566</b> | <b>\$ 6,871,642</b>        | <b>\$ 19,944,034</b> | <b>\$ 58,479,638</b> | <b>\$ 13,951,042</b> | <b>\$ 326,818,717</b> |             |
| <b>Fund Uses:</b>                 |                       |                                      |                      |                            |                      |                      |                      |                       |             |
| Cover FY 2026-2027 Appropriations | 132,772,545           | 7,134,250                            | 69,250,566           | 6,871,642                  | 19,944,034           | 58,479,638           | 12,631,042           | 307,083,717           |             |
| Build-up Reserves                 | 14,314,689            | -                                    | -                    | -                          | -                    | -                    | -                    | 14,314,689            |             |
| Measure P appropriations          | 4,100,311             | -                                    | -                    | -                          | -                    | -                    | 1,320,000            | 5,420,311             |             |
| <b>Total</b>                      | <b>\$ 151,187,545</b> | <b>\$ 7,134,250</b>                  | <b>\$ 69,250,566</b> | <b>\$ 6,871,642</b>        | <b>\$ 19,944,034</b> | <b>\$ 58,479,638</b> | <b>\$ 13,951,042</b> | <b>\$ 326,818,717</b> |             |



# CITYWIDE BUDGET

TOTAL EXPENDITURES - \$337,591,542



|                                   | General Fund          | Planning & Development Service Funds | Enterprise Funds     | Economic Development Funds | Public Works Funds   | Other Program Funds  | Capital Projects     | Total                 | % of Total  |
|-----------------------------------|-----------------------|--------------------------------------|----------------------|----------------------------|----------------------|----------------------|----------------------|-----------------------|-------------|
| Police                            | \$ 63,418,669         | \$ -                                 | \$ -                 | \$ 1,002,000               | \$ -                 | \$ 578,000           | \$ -                 | \$ 64,998,669         | 20%         |
| Fire                              | \$ 41,216,431         | -                                    | -                    | 2,941,000                  | -                    | -                    | -                    | 44,157,431            | 13%         |
| Public Works                      | \$ 13,469,575         | -                                    | 2,141,842            | 1,586,012                  | 16,479,745           | 265,000              | -                    | 33,942,174            | 10%         |
| Water                             | \$ -                  | -                                    | 52,624,734           | -                          | -                    | -                    | -                    | 52,624,734            | 16%         |
| Planning and Development Services | \$ -                  | 6,856,310                            | -                    | 279,219                    | -                    | 875,000              | -                    | 8,010,529             | 2%          |
| Administration                    | \$ 22,774,234         | -                                    | 2,760                | -                          | -                    | 3,987,580            | -                    | 26,764,573            | 8%          |
| Housing Funds                     | \$ -                  | -                                    | -                    | -                          | -                    | 33,174,304           | -                    | 33,174,304            | 10%         |
| Citywide                          | \$ (12,552,605)       | -                                    | 4,419,248            | 302,288                    | -                    | 21,453,030           | -                    | 13,621,961            | 4%          |
| Debt Service                      | \$ -                  | -                                    | 7,176,139            | 1,087,517                  | 836,254              | 2,613,600            | -                    | 11,713,510            | 4%          |
| Capital Projects                  | \$ -                  | -                                    | 9,717,358            | -                          | 2,647,007            | -                    | 19,282,991           | 31,647,356            | 9%          |
| Transfer Out                      | \$ 9,715,474          | 277,940                              | 500,000              | -                          | 1,300,000            | 195,383              | 847,192              | 12,835,989            | 4%          |
| <b>Total excluding Measure P</b>  | <b>\$ 138,041,778</b> | <b>\$ 7,134,250</b>                  | <b>\$ 76,582,081</b> | <b>\$ 7,198,036</b>        | <b>\$ 21,263,006</b> | <b>\$ 63,141,897</b> | <b>\$ 20,130,183</b> | <b>\$ 333,491,231</b> | <b>100%</b> |
| Measure P                         | 2,780,311             | -                                    | -                    | -                          | -                    | -                    | -                    | 2,780,311             |             |
| Transfer Out                      | 1,320,000             | -                                    | -                    | -                          | -                    | -                    | -                    | 1,320,000             |             |
| <b>Total including Measure P</b>  | <b>\$ 142,142,089</b> | <b>\$ 7,134,250</b>                  | <b>\$ 76,582,081</b> | <b>\$ 7,198,036</b>        | <b>\$ 21,263,006</b> | <b>\$ 63,141,897</b> | <b>\$ 20,130,183</b> | <b>\$ 337,591,542</b> |             |
| <b>Funding Sources:</b>           |                       |                                      |                      |                            |                      |                      |                      |                       |             |
| FY 2026-2027 Revenues             | 132,772,545           | 7,134,250                            | 69,250,566           | 6,871,642                  | 19,944,034           | 58,479,638           | 12,631,042           | 307,083,717           |             |
| Measure P Revenue                 | 4,100,311             | -                                    | -                    | -                          | -                    | -                    | 1,320,000            | 5,420,311             |             |
| Beginning Fund Balance            | 5,269,233             | -                                    | 7,331,515            | 326,394                    | 1,318,972            | 4,662,259            | 6,179,141            | 25,087,514            |             |
| <b>Total</b>                      | <b>\$ 142,142,089</b> | <b>\$ 7,134,250</b>                  | <b>\$ 76,582,081</b> | <b>\$ 7,198,036</b>        | <b>\$ 21,263,006</b> | <b>\$ 63,141,897</b> | <b>\$ 20,130,183</b> | <b>\$ 337,591,542</b> |             |



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## GENERAL FUND – FIVE YEAR FINANCIAL FORECAST EXCLUDING MEASURE P

|                                                             | FY 2024-2025       | FY 2025-2026       | FY 2026-2027       | FY 2027-2028       |
|-------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
|                                                             | Adopted<br>Budget  | Adopted<br>Budget  | Proposed           | Projected          |
| <b>Beginning Available Fund Balance</b>                     | \$ 24,058,111      | \$ 23,482,000      | 24,289,608         | \$ 24,289,608      |
| <b>Revenues</b>                                             |                    |                    |                    |                    |
| Property Tax                                                | 40,171,302         | 40,905,117         | 42,947,794         | 44,661,222         |
| Sales Tax                                                   | 39,884,708         | 39,207,190         | 38,627,870         | 39,653,601         |
| Utility Users Tax                                           | 14,439,408         | 17,286,617         | 15,499,949         | 15,785,889         |
| Other taxes and unrestricted revenues                       | 21,411,719         | 24,280,132         | 22,191,399         | 22,303,112         |
| Program revenues                                            | 18,422,164         | 11,113,541         | 13,505,533         | 13,714,029         |
| <b>Subtotal, revenues (A)</b>                               | <b>134,329,301</b> | <b>132,792,597</b> | <b>132,772,545</b> | <b>136,117,853</b> |
| <b>Use of Surplus</b>                                       |                    | 5,858,000          | 5,269,233          |                    |
| <b>Expenditures</b>                                         |                    |                    |                    |                    |
| <b>Salaries and Benefits</b>                                |                    |                    |                    |                    |
| Salaries and other pays                                     | 63,590,581         | 58,082,423         | 62,890,404         | 60,608,111         |
| Overtime                                                    |                    | 5,363,000          | 9,520,000          | 9,520,000          |
| Benefits                                                    |                    |                    |                    |                    |
| Pension                                                     | 34,260,734         | 34,749,754         | 36,768,635         | 37,311,190         |
| Health benefits                                             | 8,321,028          | 9,921,025          | 9,215,632          | 9,814,188          |
| Other Benefits                                              | 8,242,958          | 8,212,623          | 7,655,975          | 8,241,646          |
| Leave Payouts                                               | 500,000            | 500,000            | 1,000,000          | 1,000,000          |
| Vacancy Management & Position Reduction                     | (6,650,000)        | (5,369,000)        | (13,600,000)       | (13,600,000)       |
| Labor Costs Increases                                       | 1,084,706          | -                  | -                  | -                  |
| <b>Subtotal, salaries and benefits (B)</b>                  | <b>109,350,007</b> | <b>111,459,824</b> | <b>113,450,646</b> | <b>112,895,135</b> |
| <b>Services and Supplies</b>                                |                    |                    |                    |                    |
| Vehicle maintenance                                         | 2,674,639          | 2,718,006          | 3,165,522          | 3,323,798          |
| Vehicle replacement                                         | 1,661,507          | 1,660,263          | 1,664,306          | 1,752,007          |
| Utilities                                                   | 2,140,376          | 2,727,033          | 3,158,514          | 3,316,440          |
| Service and supplies                                        | 12,168,062         | 13,038,746         | 13,304,125         | 13,892,188         |
| Bonds, leases and other costs                               | 1,674,288          | 976,426            | 1,010,541          | 1,010,541          |
| Transfers and Subsidies                                     | 5,145,273          | 7,626,828          | 8,704,933          | 8,595,321          |
| <b>Subtotal, service and supplies (C)</b>                   | <b>25,464,144</b>  | <b>28,747,301</b>  | <b>31,007,941</b>  | <b>31,890,295</b>  |
| <b>Subtotal, expenditures before reimbursements (B+C)=D</b> | <b>134,814,151</b> | <b>140,207,126</b> | <b>144,458,587</b> | <b>144,785,430</b> |
| <b>Interfund reimbursements</b>                             |                    |                    |                    |                    |
| General Liability                                           | 10,291,141         | 7,368,000          | 8,453,034          | 9,213,807          |
| Cost Allocations                                            | (10,817,739)       | (10,696,000)       | (14,869,843)       | (12,962,079)       |
| <b>Subtotal, interfund reimbursements (E)</b>               | <b>(526,598)</b>   | <b>(3,328,000)</b> | <b>(6,416,809)</b> | <b>(3,748,272)</b> |
| <b>Subtotal, expenditures incl salaries (D+E) = F</b>       | <b>134,287,553</b> | <b>136,879,126</b> | <b>138,041,778</b> | <b>141,037,158</b> |
| <b>Net Revenue/Expenditures (Surplus/(Deficit)) (A-F)</b>   | <b>41,748</b>      | <b>1,771,472</b>   | <b>0</b>           | <b>(4,919,305)</b> |
| <b>Ending Available Fund Balance</b>                        | <b>24,099,859</b>  | <b>25,253,472</b>  | <b>24,289,608</b>  | <b>19,370,303</b>  |
| <b>Measure P Revenue</b>                                    | \$ 18,097,000      | \$ 18,745,000      | 18,415,000         | \$ 18,890,000      |



# GENERAL FUND – FIVE YEAR FINANCIAL FORECAST EXCLUDING MEASURE P

|                                                             | FY 2028-2029       |                    | FY 2029-2030       |           | FY 2030-2031 |           |
|-------------------------------------------------------------|--------------------|--------------------|--------------------|-----------|--------------|-----------|
|                                                             | Projected          | Projected          | Projected          | Projected | Projected    | Projected |
| <b>Beginning Available Fund Balance</b>                     | \$ 19,370,303      | \$ 13,743,341      | \$ 11,201,224      |           |              |           |
| <b>Revenues</b>                                             |                    |                    |                    |           |              |           |
| Property Tax                                                | 46,275,202         | 47,959,472         | 49,691,642         |           |              |           |
| Sales Tax                                                   | 40,899,417         | 42,216,940         | 43,533,462         |           |              |           |
| Utility Users Tax                                           | 16,019,974         | 16,584,301         | 17,206,342         |           |              |           |
| Other taxes and unrestricted revenues                       | 23,187,744         | 24,216,725         | 25,263,963         |           |              |           |
| Program revenues                                            | 13,277,560         | 12,917,825         | 13,110,331         |           |              |           |
| <b>Subtotal, revenues (A)</b>                               | <b>139,659,897</b> | <b>143,895,263</b> | <b>148,805,740</b> |           |              |           |
| <b>Use of Surplus</b>                                       |                    |                    |                    |           |              |           |
| <b>Expenditures</b>                                         |                    |                    |                    |           |              |           |
| <b>Salaries and Benefits</b>                                |                    |                    |                    |           |              |           |
| Salaries and other pays                                     | 60,608,111         | 59,903,466         | 59,903,466         |           |              |           |
| Overtime                                                    | 9,520,000          | 9,520,000          | 9,520,000          |           |              |           |
| <b>Benefits</b>                                             |                    |                    |                    |           |              |           |
| Pension                                                     | 39,244,213         | 39,376,727         | 39,593,543         |           |              |           |
| Health benefits                                             | 10,403,071         | 11,030,044         | 11,527,524         |           |              |           |
| Other Benefits                                              | 8,328,866          | 8,312,737          | 8,404,778          |           |              |           |
| Leave Payouts                                               | 1,000,000          | 1,000,000          | 1,000,000          |           |              |           |
| Vacancy Management & Position Reduction                     | (13,600,000)       | (13,600,000)       | (13,600,000)       |           |              |           |
| Labor Costs Increases                                       | -                  | -                  | -                  |           |              |           |
| <b>Subtotal, salaries and benefits (B)</b>                  | <b>115,504,262</b> | <b>115,542,975</b> | <b>116,349,311</b> |           |              |           |
| <b>Services and Supplies</b>                                |                    |                    |                    |           |              |           |
| Vehicle maintenance                                         | 3,489,988          | 3,664,487          | 3,847,712          |           |              |           |
| Vehicle replacement                                         | 1,747,007          | 1,848,507          | 1,310,000          |           |              |           |
| Utilities                                                   | 3,482,262          | 3,656,375          | 3,839,194          |           |              |           |
| Service and supplies                                        | 14,672,270         | 14,734,727         | 15,553,599         |           |              |           |
| Bonds, leases and other costs                               | 1,010,541          | 1,010,541          | 1,010,541          |           |              |           |
| Transfers and Subsidies                                     | 8,688,421          | 8,784,313          | 8,883,083          |           |              |           |
| <b>Subtotal, service and supplies (C)</b>                   | <b>33,090,488</b>  | <b>33,698,950</b>  | <b>34,444,128</b>  |           |              |           |
| <b>Subtotal, expenditures before reimbursements (B+C)=D</b> | <b>148,594,750</b> | <b>149,241,925</b> | <b>150,793,440</b> |           |              |           |
| <b>Interfund reimbursements</b>                             |                    |                    |                    |           |              |           |
| General Liability                                           | 10,043,050         | 10,946,924         | 11,932,147         |           |              |           |
| Cost Allocations                                            | (13,350,941)       | (13,751,469)       | (14,164,013)       |           |              |           |
| <b>Subtotal, interfund reimbursements (E)</b>               | <b>(3,307,891)</b> | <b>(2,804,545)</b> | <b>(2,231,866)</b> |           |              |           |
| <b>Subtotal, expenditures incl salaries (D+E) = F</b>       | <b>145,286,859</b> | <b>146,437,380</b> | <b>148,561,574</b> |           |              |           |
| <b>Net Revenue/Expenditures (Surplus/(Deficit)) (A-F)</b>   | <b>(5,626,962)</b> | <b>(2,542,117)</b> | <b>244,166</b>     |           |              |           |
| <b>Ending Available Fund Balance</b>                        | <b>13,743,341</b>  | <b>11,201,224</b>  | <b>11,445,391</b>  |           |              |           |
| <b>Measure P Revenue</b>                                    | \$ 19,468,000      | \$ 20,078,000      | \$ 20,688,000      |           |              |           |



## GENERAL FUND FIVE YEAR ASSUMPTIONS

### OVERVIEW

The Five-Year Financial Forecast (“Five-Year Plan”) provides City Council and management an overview of the financial position of the City’s General Fund. The schedule presents the out-year projections in the context of recent and current financial activity, including one prior year.

The City regularly utilizes the Five-Year Plan to aid in decisions that may affect long-term revenues or expenditures, such as proposed labor agreements, or to evaluate the fiscal impact of unanticipated events. The tool is also utilized as a benchmark during the Midyear Budget Revision process, when actual trends are measured against adopted budget.

The Five-Year Financial Forecast contains several assumptions from various sources, including:

### REVENUE

Revenue projections are prepared individually for each revenue source, and assumptions, and source data for the projections vary widely.

Sales Tax: The sales tax revenue, excluding Measure P, is anticipated to increase marginally by 1% in comparison to the adopted budget for fiscal year 2025-2026. For the out-years sales tax revenue is expected to increase around 3% out-years based on the report provided by HdL on March 20, 2026.

Property Tax excluding in lieu was forecasted to increase by 2% when compared to FY 2025-2026 Adopted budget. The forecast for out-years is assumed to increase by 4% based on the report provided by HdL Coren & Cone dated February 24, 2026.

Transient Occupancy Tax (TOT) is projected to decrease by 9% in the out-years. This is a reflection on on-going economic uncertainties.

Cannabis revenue forecasts for the out-years reflect a flat trend, aligned with historical actuals.

Utility Users Tax (UUT) is projected at a 4% growth in out-years reflects higher gas and electrical rates and aligns with prior year actual results.

Franchise Tax is projected at a 11% increase based on current actuals received to date.

Program revenues are forecasted by departments.

Fire revenue is primarily based on Ambulance services with the County which is projected to remain flat out-years as contracts are still under negotiations. Additional revenue stems from the new SAFER Grant that is expected to start in FY 2026-2027. Revenue for plan reviews and inspection fees are based on a 2 % CPI increase.

Police revenue fines and fees are projected at a 4% CPI increase.

Public works permit fee revenue is forecasted to decrease by about 2%, reflecting broader economic uncertainty and a potential slowdown in construction-related activity.



## GENERAL FUND FIVE YEAR ASSUMPTIONS

### EXPENDITURE

**Salaries:** Annual salaries cost is calculated for each authorized position. Step increases are assumed for employees below top step (two steps for employees at step one or two, and one step increase for those at step three or four). Salary increases, specialty and other pay are based on Memorandums of Understanding (MOUs) or employment contracts.

**Overtime:** Budgeted primarily for VPOA and IAFF employees.

**Payroll Period 27:** Due to the City's bi-weekly payroll cycle, a 27th payroll period occurs approximately every 10–11 years, resulting in a one-time increase in personnel costs in FY 2026-2027.

**Pension:** Current and out-year pension costs are based on the requirements set forth on June 30, 2024, CalPERS Annual Valuation Reports for the Safety and Miscellaneous plans. The City's contribution rate for both Safety and Miscellaneous Groups is comprised of two components: Normal Cost (NC) Rate and Unfunded Accrued Liability (UAL.) The Normal Cost rate represents the annual cost of service accrual for the upcoming fiscal year, for active employees. The annual payment on the Unfunded Accrued Liability (UAL) is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date. All pension rates are listed in the CalPERS contribution projection page.

**Workers' Compensation:** Workers' compensation costs are recalculated each year based on five-year claims history by departments. Costs are allocated based on the following activities: Police, Fire, Field and Office/Clerical. Out-year forecasts are based on an average escalation of 2%.

**Active Health Benefits:** Based on average health insurance costs by bargaining group using the actual plan selections of current incumbents. Out-year cost increases are projected based on the March 12, 2026 OPEB valuation report.

**Retiree Health Benefits:** Includes: (1) a 1.5% of base salary RHSA contribution for CAMP and IBEW employees hired on or after 2013/2014, and (2) the annual ADC for Normal Cost and Unfunded Actuarial Liability (UAL) for all other employees. The City has paused funding for the FY 2026-27 ADC as part of its budget balancing strategy. Out-year ADC projections are based on the March 12, 2026 OPEB valuation report and projected 2027 rates.

**Leave Payouts:** Payments to exiting employees for accrued unused leave vary widely from year to year. The City reviews historical trends and incorporates actual known pending retirement data to arrive at this estimate. Assumption is \$1,000,000 in FY 2026-2027 and all out-years is to remain flat due to the uncertainty of employees leaving the City.

**Vacancy Management and Position Reduction:** These projections are based on an analysis of current vacancies to achieve personnel cost savings and remain subject to evaluation and recommendation by the incoming Interim City Manager.



## GENERAL FUND FIVE YEAR ASSUMPTIONS

Vehicle Replacement/Maintenance: Each year, the Public Works Fleet Manager conducts a comprehensive assessment of the City's entire fleet. This evaluation includes a review of industry-standard lifespans, current vehicle and equipment conditions; such as age, mileage, and maintenance costs; along with consideration of upcoming regulatory changes and other relevant factors. The assessment informs both the upcoming fiscal year's replacement needs and projections for the following five years. This process is integrated with the preparation of the annual proposed budget. As the assessment reflects a point-in-time analysis, unforeseen events such as accidents or major mechanical failures may necessitate adjustments to the replacement schedule. Similarly, available funding plays a significant role in determining which units can be replaced in a given year, with priority typically given to those in the most critical condition. The vehicle maintenance is an average escalation of 5%.

Utilities: The City assumes an average annual increase of 5% in utility costs, based on anticipated rate adjustments from service providers. This projection accounts for expected increases in electricity, water, gas, and wastewater rates. The 5% estimate is applied across all City facilities and operations to ensure sufficient budgetary coverage for ongoing service needs. This assumption is reviewed annually and may be adjusted based on finalized rate schedules or known utility rate changes.

Services and Supplies: S&S includes major expenditures such as professional services, training and conferences and office supplies. This line item has an escalation of 3% for out-years and is adjusted based on past trends and planned new spending in each Fiscal Year. The year-to-year fluctuation of \$355,000 seen in the out-years is due to adding in estimated election costs during election years.

Bonds, Leases and Other Costs: Projections for cost associated with bonds and leases are based on actual costs from bond issue documents and repayment schedules.

Infrastructure/Capital Maintenance: The City has allotted funding for Building, Farragut Lease payments, Mare Island Causeway Bridge and Technology for FY 2026-2027 and flat amount in out-years.

City Subsidies: The City provides subsidies to support key programs and services that do not generate sufficient revenue to fully cover their operating costs but are essential for community development and public benefit. In out-years, the City is allocating subsidies of \$3,231,000 million which includes a \$2,222,000 million subsidy for Planning and Development Services to ensure continued delivery of vital permitting and land use functions; \$1,000,000 Jensen Hughes litigation deposit fund, \$700,000 for Marina debt repayment and operations; \$100,000 to Mare Island Base Reuse; and \$31,000 for maintenance of Empress Theatre.

General Liability: This cost assumption is estimated to increase by 9% in out-years. This increase is primarily due to an increase in insurance premiums and the number of liability claims.

Cost allocation: This expense is the distribution of shared or indirect costs across multiple departments, programs, or funds that benefit from those services. The City projects a 3% increase for the out-years.



## SALARY & BENEFIT ASSUMPTIONS

|                                                          | VPOA<br>Police        | IAFF<br>Fire          | IBEW<br>Misc          | CAMP<br>Mid-Managers  | Executive<br>Upper-Managers |
|----------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| <b><u>Average cost per employee</u></b>                  |                       |                       |                       |                       |                             |
| Authorized Full-Time Equivalent (FTE) *                  | 111                   | 89                    | 289                   | 122                   | 41                          |
| Salary, including various differential pays              | \$ 152,487            | \$ 159,798            | \$ 102,278            | \$ 136,204            | \$ 215,383                  |
| CalPERS pension (normal cost and UAL)                    | 130,376               | 132,604               | 32,802                | 43,370                | 83,512                      |
| Health/Welfare Benefits                                  | 20,988                | 22,322                | 20,226                | 19,842                | 21,172                      |
| Retire Health (ADC and RHSA)                             | -                     | -                     | 1,334                 | 1,813                 | -                           |
| Workers' Compensation                                    | 20,510                | 22,180                | 1,401                 | 422                   | 5,140                       |
| Other (including federal payroll taxes)                  | 2,154                 | 2,239                 | 7,489                 | 10,001                | 12,661                      |
| Subtotal                                                 | <u>326,515</u>        | <u>339,143</u>        | <u>165,530</u>        | <u>211,652</u>        | <u>337,868</u>              |
| Overtime                                                 | 44,437                | 51,545                | -                     | -                     | -                           |
| Total                                                    | <u><u>370,952</u></u> | <u><u>390,688</u></u> | <u><u>165,530</u></u> | <u><u>211,652</u></u> | <u><u>337,868</u></u>       |
| <b><u>Salary - COLA</u></b>                              |                       |                       |                       |                       |                             |
| Salary Increase                                          | 0.00%                 | 0.00%                 | 5.00%                 | 0.00%                 | 0.00%                       |
| <b><u>Pension Benefits</u></b>                           |                       |                       |                       |                       |                             |
| Classic Members (incl. employee cost-sharing)            | 3.0% @ 50             | 3.0% @ 50             | 2.7% @ 55             | 2.7% @ 55             | 2.7% @ 55                   |
| Contribution Rate - City (Net of Employee-paid)          | 87.608%               | 83.208%               | 31.355%               | 31.355%               | 31.355%                     |
| Contribution Rate - City (paid by Employee) (a)          | -                     | 4.400%                | 1.000%                | 1.000%                | 1.000%                      |
| Contribution Rate - Employee (a)                         | 9.000%                | 9.000%                | 8.000%                | 8.000%                | 8.000%                      |
| Total                                                    | <u>96.608%</u>        | <u>96.608%</u>        | <u>40.355%</u>        | <u>40.355%</u>        | <u>40.355%</u>              |
| 2nd Tier for Classic Members                             | -                     | 2.0% @ 50             | -                     | -                     | -                           |
| Contribution Rate - City                                 | -                     | 87.608%               | -                     | -                     | -                           |
| Contribution Rate - Employee (a)                         | -                     | 9.000%                | -                     | -                     | -                           |
| Total                                                    | <u>-</u>              | <u>96.608%</u>        | <u>-</u>              | <u>-</u>              | <u>-</u>                    |
| 3rd Tier for New Members (PEPRA)                         | 2.7% @ 57             | 2.7% @ 57             | 2.0% @ 62             | 2.0% @ 62             | 2.0% @ 62                   |
| Contribution Rate - City                                 | 87.608%               | 87.608%               | 32.355%               | 32.355%               | 32.355%                     |
| Contribution Rate - Employee (a)                         | 13.250%               | 13.250%               | 7.750%                | 7.750%                | 7.750%                      |
| Total                                                    | <u>100.858%</u>       | <u>100.858%</u>       | <u>40.105%</u>        | <u>40.105%</u>        | <u>40.105%</u>              |
| <b><u>Health and Welfare Benefits</u></b>                |                       |                       |                       |                       |                             |
| Average Rate Increase                                    | 7.63%                 | 7.63%                 | 7.63%                 | 7.63%                 | 7.63%                       |
| Medical (Share of Kaiser rate, including Cafeteria Plan) | 75%                   | 75%                   | 80%                   | 80%                   | 80%                         |
| Average cost per employee (varies with dependents)       | 20,664                | 19,528                | 18,670                | 18,281                | 19,077                      |
| Vision/Dental                                            | 100%                  | 100%                  | 100%                  | 100%                  | 100%                        |
| Average cost per employee                                | 1,319                 | 1,283                 | 1,264                 | 1,269                 | 1,288                       |
| Other - Life, ADD, and/or LTD (varies by group)          | 339                   | 177                   | 292                   | 292                   | 807                         |
|                                                          | <u>\$ 22,322</u>      | <u>\$ 20,988</u>      | <u>\$ 20,226</u>      | <u>\$ 19,842</u>      | <u>\$ 21,172</u>            |
| <b><u>Retiree Health Benefits</u></b>                    |                       |                       |                       |                       |                             |
| Current Benefit per month                                |                       | \$300                 | \$300                 | \$300                 | \$300                       |
| 0-9 years continued Vallejo service                      | PEMHCA minimum        |                       |                       |                       |                             |
| 10+ years continued Vallejo service                      | \$500                 |                       |                       |                       |                             |
| If retired before July 2000 (before 3% @ 50 pension)     | 75%                   | 75%                   | -                     | -                     | -                           |
| New hires RHSA (percent of base salary)                  | -                     | -                     | 1.50%                 | 1.50%                 | -                           |
| Contribution Rate (% of payroll):                        |                       |                       |                       |                       |                             |
| Normal Cost                                              | 0.00%                 | 0.00%                 | 0.00%                 | 0.00%                 | 0.00%                       |
| Amortization of Unfunded Liability                       | 0.00%                 | 0.00%                 | 0.00%                 | 0.00%                 | 0.00%                       |
|                                                          | <u>0.00%</u>          | <u>0.00%</u>          | <u>0.00%</u>          | <u>0.00%</u>          | <u>0.00%</u>                |
| <b><u>Workers' Comp Rate</u></b>                         |                       |                       |                       |                       |                             |
| Workers' Comp rate                                       | <u>13.45%</u>         | <u>13.88%</u>         | <u>0.3% - 4.3%</u>    | <u>0.31%</u>          | <u>0.31%</u>                |

Note: FY 26-27 is funding the city's workers comp program at 75% confidence level.

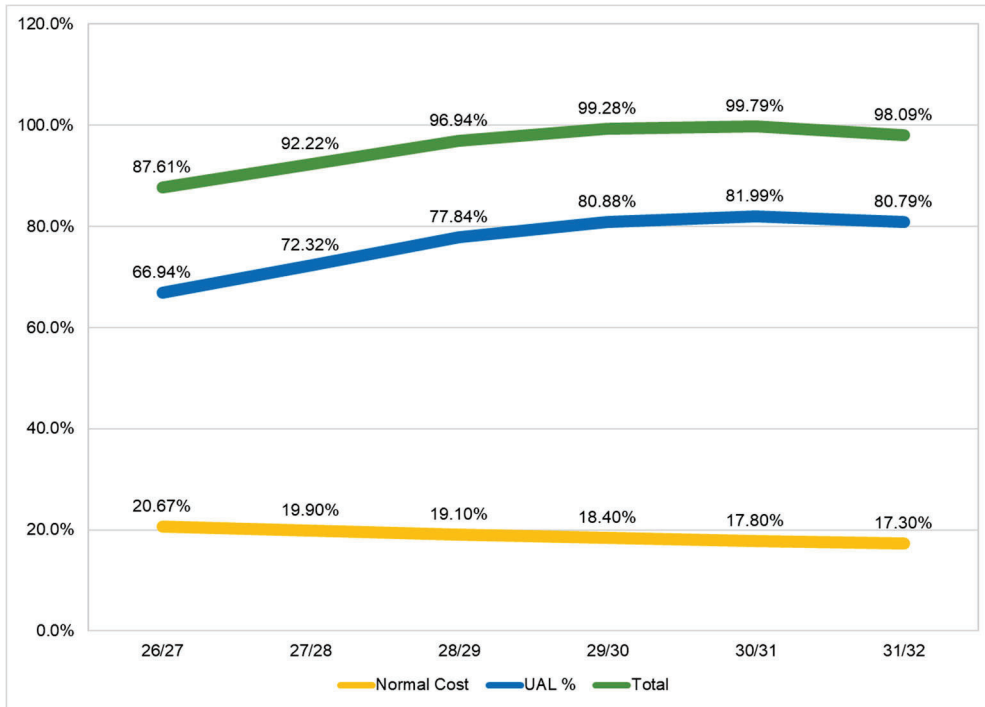
(a) Provided for information only; there is no associated cost to the City.

\* Net of defunded positions (VPOA -15 defunded, IBEW - 1 defunded)



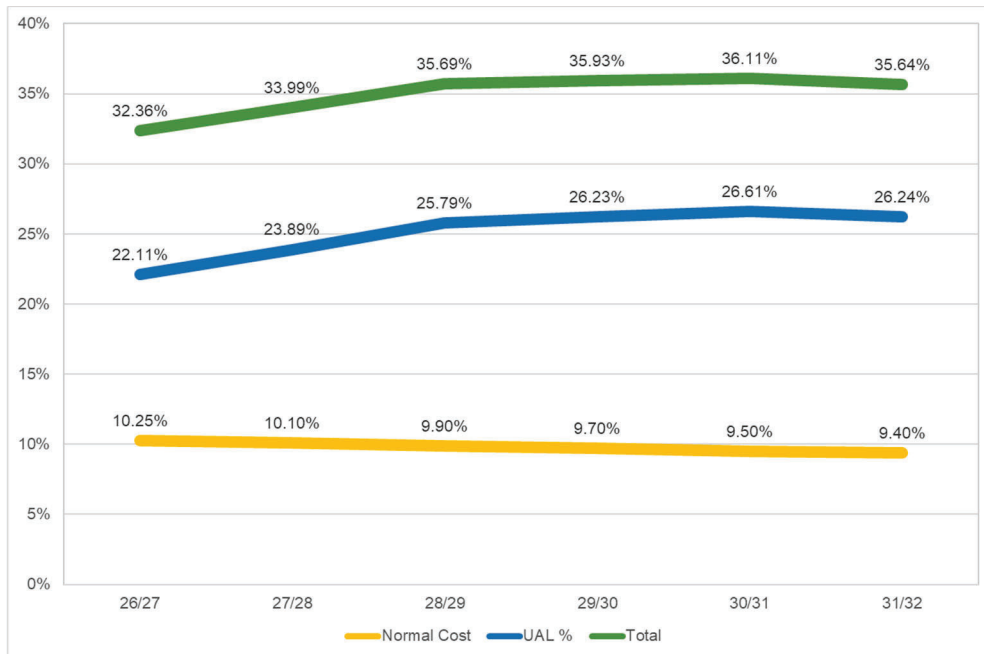
# CALPERS CONTRIBUTION PROJECTION

## CONTRIBUTION PROJECTIONS - SAFETY



Data Source: City of Vallejo FY 2026-2027 Labor Projection

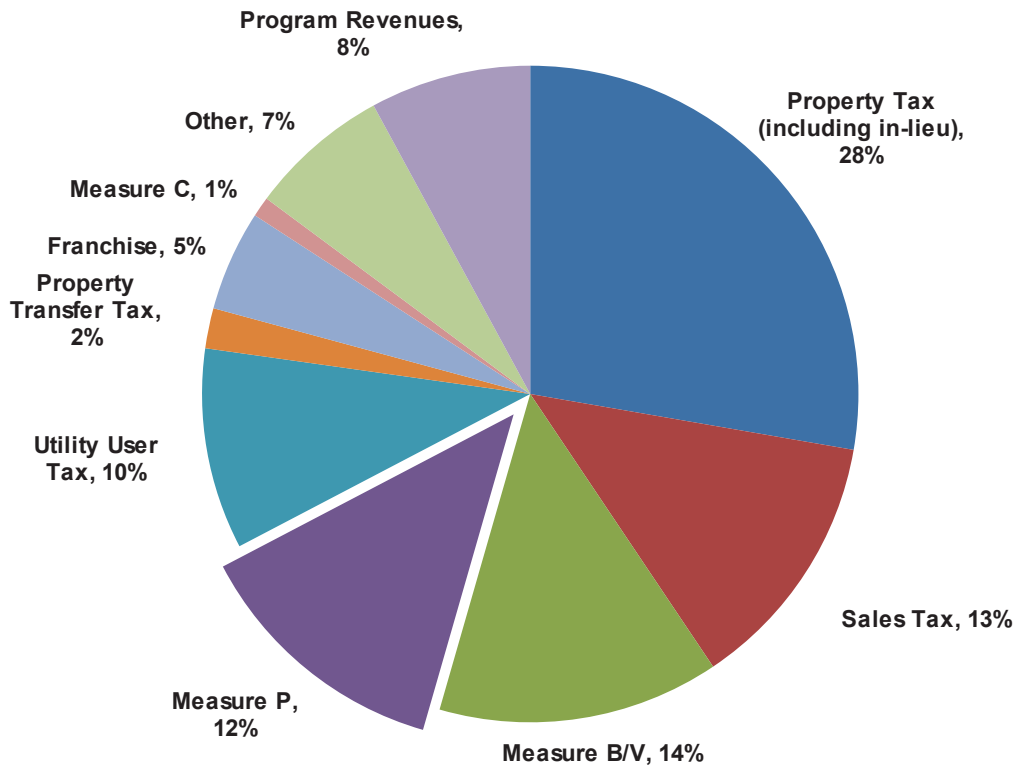
## CONTRIBUTOR PROJECTIONS - MISCELLANEOUS



Data Source: City of Vallejo FY 2026-2027 Labor Projection



# GENERAL FUND – TOTAL REVENUE (NET OF MARE ISLAND GENERAL TAX REVENUE SHARE)



|                                            | Audited<br>FY 2023-2024      | Audited<br>FY 2024-2025      | Adopted<br>FY 2025-2026      | Proposed<br>FY 2026-2027     | % of<br>Total<br>FY 26-27 |
|--------------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------|
| Property Tax                               | \$ 24,344,886                | \$ 26,037,231                | \$ 26,539,240                | \$ 27,855,058                | 18%                       |
| Property Tax in-lieu (MVLFF)               | 13,318,249                   | 13,801,400                   | 14,365,877                   | 15,092,736                   | 10%                       |
|                                            | <u>37,663,135</u>            | <u>39,838,631</u>            | <u>40,905,117</u>            | <u>42,947,794</u>            | <u>28%</u>                |
| Sales Tax                                  | 19,823,384                   | 18,783,458                   | 18,926,190                   | 18,153,870                   | 13%                       |
| Measure B/V                                | 20,619,791                   | 20,179,498                   | 20,281,000                   | 20,474,000                   | 14%                       |
| Utility User Tax                           | 14,778,700                   | 15,351,122                   | 17,286,618                   | 15,499,949                   | 10%                       |
| Property Transfer Tax                      | 1,949,678                    | 2,518,492                    | 2,448,605                    | 2,473,091                    | 2%                        |
| Franchise                                  | 7,059,323                    | 7,269,070                    | 7,203,693                    | 8,154,572                    | 5%                        |
| Measure C                                  | 2,061,223                    | 1,678,904                    | 2,000,000                    | 1,600,000                    | 1%                        |
| Other                                      | 15,872,353                   | 14,158,224                   | 12,627,827                   | 9,963,736                    | 7%                        |
| Subtotal, General<br>Unrestricted Revenues | <u>119,827,586</u>           | <u>119,777,399</u>           | <u>121,679,050</u>           | <u>119,267,012</u>           | <u>80%</u>                |
| Program Revenues                           | 17,090,821                   | 19,513,817                   | 11,113,541                   | 13,505,533                   | 8%                        |
| ARPA Revenues                              | 8,308,597                    | 6,928,255                    | -                            | -                            | -                         |
| <b>Total excluding Measure P</b>           | <u><b>\$ 145,227,004</b></u> | <u><b>\$ 146,219,471</b></u> | <u><b>\$ 132,792,591</b></u> | <u><b>\$ 132,772,545</b></u> | <u><b>88%</b></u>         |
| Measure P                                  | 17,771,948                   | 17,537,793                   | 17,745,000                   | 17,915,000                   | 12%                       |
| Investment Income (Expense)                | -                            | 1,512,939                    | 1,000,000                    | 500,000                      | 0%                        |
| <b>Total including Measure P</b>           | <u><b>\$ 162,998,953</b></u> | <u><b>\$ 165,270,203</b></u> | <u><b>\$ 151,537,591</b></u> | <u><b>\$ 151,187,545</b></u> | <u><b>100%</b></u>        |



# GENERAL FUND FIVE YEAR FINANCIAL FORECAST

|                                                | FY 2025-2026   | FY 2026-2027    | FY 2027-2028  | FY 2028-2029  | FY 2029-2030  | FY 2030-2031  |
|------------------------------------------------|----------------|-----------------|---------------|---------------|---------------|---------------|
|                                                | Adopted Budget | Proposed Budget | Projected     | Projected     | Projected     | Projected     |
| <b>General Revenues</b>                        |                |                 |               |               |               |               |
| <b>Property Taxes</b>                          |                |                 |               |               |               |               |
| Current Secured Taxes                          | \$ 23,630,690  | \$ 24,935,689   | \$ 25,857,571 | \$ 26,813,665 | \$ 27,814,536 | \$ 28,838,091 |
| Current Unsecured Taxes                        | 1,075,466      | 1,004,712       | 1,041,733     | 1,080,139     | 1,119,979     | 1,161,308     |
| Homeowners Exemption Tax                       | 143,549        | 138,750         | 144,300       | 150,072       | 156,075       | 162,318       |
| Unitary Taxes                                  | 687,097        | 731,063         | 731,063       | 731,063       | 731,063       | 731,063       |
| Supplemental Taxes                             | 483,438        | 621,544         | 646,406       | 672,262       | 699,153       | 727,119       |
| Tax Increment Surplus/Pass-Through             | 519,000        | 423,300         | 592,000       | 604,000       | 616,000       | 628,320       |
|                                                | 26,539,240     | 27,855,058      | 29,013,073    | 30,051,201    | 31,136,806    | 32,248,219    |
| Vehicle License Fee (Incl. In Lieu)            | 14,365,877     | 15,092,736      | 15,648,149    | 16,224,001    | 16,822,666    | 17,443,423    |
|                                                | 40,905,117     | 42,947,794      | 44,661,222    | 46,275,202    | 47,959,472    | 49,691,642    |
| <b>Sales Tax</b>                               |                |                 |               |               |               |               |
| Sales Tax                                      | 18,926,190     | 18,153,870      | 18,636,601    | 19,222,417    | 19,841,940    | 20,461,462    |
| Transaction and Use Tax - Measure B/\          | 20,281,000     | 20,474,000      | 21,017,000    | 21,677,000    | 22,375,000    | 23,072,000    |
|                                                | 39,207,190     | 38,627,870      | 39,653,601    | 40,899,417    | 42,216,940    | 43,533,462    |
| <b>Transient Occupancy Tax</b>                 | 1,720,000      | 1,490,000       | 1,355,900     | 1,233,869     | 1,122,821     | 1,021,767     |
| <b>Real Property Excise Tax</b>                | 500,000        | 225,000         | 225,000       | 225,000       | 225,000       | 225,000       |
| <b>Franchise Tax</b>                           | 7,203,693      | 8,154,572       | 8,924,736     | 9,807,869     | 10,818,112    | 11,971,795    |
| <b>Utility Users Tax</b>                       | 17,286,618     | 15,499,949      | 15,785,889    | 16,019,974    | 16,584,301    | 17,206,342    |
| <b>Property Transfer Tax</b>                   | 2,448,605      | 2,473,091       | 2,497,822     | 2,522,801     | 2,548,029     | 2,573,509     |
| <b>Cannabis Tax</b>                            | 2,000,000      | 1,600,000       | 1,600,000     | 1,600,000     | 1,600,000     | 1,600,000     |
| <b>Business License Tax</b>                    | 2,021,845      | 1,834,151       | 1,848,309     | 1,867,840     | 1,890,667     | 1,911,272     |
| <b>Subtotal, Taxes</b>                         | 113,293,068    | 112,852,427     | 116,552,479   | 120,451,972   | 124,965,342   | 129,734,789   |
| <b>Revenue From Use of Assets</b>              |                |                 |               |               |               |               |
| Rentals                                        | 1,236,354      | 1,203,025       | 1,281,672     | 1,305,812     | 1,331,017     | 1,221,319     |
| Investment Income (Expense)                    | 1,000,000      | 1,000,000       | 1,000,000     | 1,000,000     | 1,000,000     | 1,000,000     |
|                                                | 2,236,354      | 2,203,025       | 2,281,672     | 2,305,812     | 2,331,017     | 2,221,319     |
| <b>Misc.</b>                                   |                |                 |               |               |               |               |
| Water Rights                                   | 1,725,171      | 1,776,053       | 1,829,335     | 1,884,215     | 1,940,741     | 1,998,963     |
| Discovery Kingdom/Park Fee                     | 1,248,254      | 745,370         | 745,370       | 745,370       | 745,370       | 745,370       |
| Motor Vehicle Fees                             | 140,153        | 160,961         | 160,961       | 160,961       | 160,961       | 160,961       |
| OPEB Trust Reimbursement                       | 1,326,000      | -               | -             | -             | -             | -             |
| Other Misc.                                    | 262,463        | 268,624         | 268,624       | 268,624       | 268,624       | 268,624       |
|                                                | 4,702,041      | 2,951,008       | 3,004,290     | 3,059,170     | 3,115,696     | 3,173,918     |
| <b>Transfers</b>                               |                |                 |               |               |               |               |
| Redevelopment/Loan Repayment                   | 510,279        | 484,840         | -             | -             | -             | -             |
| Fiber Loan Repayment                           | 150,000        | -               | -             | -             | -             | -             |
| CIP Close Out                                  | 221,925        | 210,329         | -             | -             | -             | -             |
| Other Funds                                    | 565,383        | 565,383         | 565,383       | 565,383       | 565,383       | 565,383       |
|                                                | 1,447,587      | 1,260,552       | 565,383       | 565,383       | 565,383       | 565,383       |
| <b>Subtotal, General Unrestricted Revenues</b> | 121,679,050    | 119,267,012     | 122,403,824   | 126,382,337   | 130,977,438   | 135,695,409   |



# GENERAL FUND FIVE YEAR FINANCIAL FORECAST

|                                            | FY 2025-2026          | FY 2026-2027          | FY 2027-2028          | FY 2028-2029          | FY 2029-2030          | FY 2030-2031          |
|--------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                            | Adopted Budget        | Proposed Budget       | Projected             | Projected             | Projected             | Projected             |
| <b>Program Revenues</b>                    |                       |                       |                       |                       |                       |                       |
| <b>Economic Development</b>                |                       |                       |                       |                       |                       |                       |
| Tourism Business Imp District              | 284,733               | 335,000               | 365,000               | 383,000               | 400,000               | 420,000               |
|                                            | <u>284,733</u>        | <u>335,000</u>        | <u>365,000</u>        | <u>383,000</u>        | <u>400,000</u>        | <u>420,000</u>        |
| <b>Fire</b>                                |                       |                       |                       |                       |                       |                       |
| Prop 172 - Sales Tax Fire                  | 389,970               | 393,013               | 403,382               | 415,483               | 427,948               | 440,358               |
| First Responder Fee                        | 325,000               | 395,000               | 395,000               | 405,000               | 415,000               | 425,000               |
| Mare Island Allocation                     | 2,640,000             | 2,941,000             | 2,941,000             | 2,941,000             | 2,941,000             | 2,941,000             |
| East Vallejo Fire Dist.                    | 810,000               | 870,000               | 880,000               | 890,000               | 900,000               | 910,000               |
| Federal SAFER Grant                        | -                     | 1,180,498             | 1,180,498             | 550,899               | -                     | -                     |
| Reimbursements                             | -                     | 650,000               | 650,000               | 650,000               | 650,000               | 650,000               |
| Ambulance Savings-Solano County            | 1,506,840             | 1,506,840             | 1,506,840             | 1,506,840             | 1,506,840             | 1,506,840             |
| Plan Review Fees                           | 200,000               | 210,000               | 220,000               | 220,000               | 220,000               | 220,000               |
| Inspection Fees                            | 250,000               | 250,000               | 260,000               | 260,000               | 260,000               | 260,000               |
| Plan Review & Inspection Fees              | 450,000               | 460,000               | 480,000               | 480,000               | 480,000               | 480,000               |
| Other Fire Revenues                        | 14,000                | 14,000                | 15,000                | 16,000                | 17,000                | 18,000                |
|                                            | <u>6,135,810</u>      | <u>8,410,351</u>      | <u>8,451,720</u>      | <u>7,855,222</u>      | <u>7,337,788</u>      | <u>7,371,198</u>      |
| <b>Police</b>                              |                       |                       |                       |                       |                       |                       |
| Prop 172 - Sales Tax Police                | 389,970               | 393,013               | 403,382               | 415,483               | 427,948               | 440,358               |
| MARE ISLAND- Police                        | 1,069,140             | 1,002,000             | 1,002,000             | 1,002,000             | 1,002,000             | 1,002,000             |
| POST Reimbursements                        | 50,000                | 55,000                | 60,000                | 65,000                | 70,000                | 70,000                |
| Overtime Reimbursement                     | 350,000               | 350,000               | 350,000               | 350,000               | 350,000               | 350,000               |
| Vehicle Fines - City                       | 75,000                | 100,000               | 110,000               | 120,000               | 130,000               | 140,000               |
| Parking Fines                              | 100,000               | 125,000               | 135,000               | 145,000               | 155,000               | 165,000               |
| Abandoned Vehicles                         | 100,000               | 125,000               | 135,000               | 145,000               | 155,000               | 165,000               |
| Police Impound Fees                        | 100,000               | 125,000               | 135,000               | 145,000               | 155,000               | 165,000               |
| False Alarm Fees                           | 150,000               | 175,000               | 175,000               | 175,000               | 175,000               | 175,000               |
| Other Police Revenues                      | 100,000               | 125,000               | 130,000               | 135,000               | 135,000               | 135,000               |
|                                            | <u>2,484,110</u>      | <u>2,575,013</u>      | <u>2,635,382</u>      | <u>2,697,483</u>      | <u>2,754,948</u>      | <u>2,807,358</u>      |
| <b>Public Works</b>                        |                       |                       |                       |                       |                       |                       |
| Engineering Fees                           | 550,285               | 478,000               | 492,250               | 506,928               | 522,045               | 537,616               |
| Grading Permit Fees                        | 412,000               | 250,000               | 257,500               | 265,225               | 273,182               | 281,377               |
| Excavation Fees                            | 221,450               | 350,000               | 360,500               | 371,315               | 382,454               | 393,928               |
| Recycle Waste Management                   | 229,788               | 241,277               | 253,341               | 266,008               | 279,309               | 293,274               |
| Ground Waste Management                    | 595,135               | 624,892               | 656,136               | 688,943               | 723,390               | 759,560               |
| Misc. Leases & Rentals                     | 113,300               | 120,000               | 120,000               | 120,000               | 120,000               | 120,000               |
| Other Public Works Revenues                | 86,930                | 121,000               | 122,200               | 123,436               | 124,709               | 126,020               |
|                                            | <u>2,208,888</u>      | <u>2,185,169</u>      | <u>2,261,927</u>      | <u>2,341,855</u>      | <u>2,425,089</u>      | <u>2,511,775</u>      |
| <b>Subtotal, Program Revenues</b>          | <u>11,113,541</u>     | <u>13,505,533</u>     | <u>13,714,029</u>     | <u>13,277,560</u>     | <u>12,917,825</u>     | <u>13,110,331</u>     |
| <b>Total excluding Measure P</b>           | <b>132,792,591</b>    | <b>132,772,545</b>    | <b>136,117,853</b>    | <b>139,659,897</b>    | <b>143,895,263</b>    | <b>148,805,740</b>    |
| <b>Transaction and Use Tax - Measure P</b> | 17,745,000            | 17,915,000            | 18,390,000            | 18,968,000            | 19,578,000            | 20,188,000            |
| Investment Income (Expense)                | 1,000,000             | 500,000               | 500,000               | 500,000               | 500,000               | 500,000               |
| <b>Total including Measure P</b>           | <b>\$ 151,537,591</b> | <b>\$ 151,187,545</b> | <b>\$ 155,007,853</b> | <b>\$ 159,127,897</b> | <b>\$ 163,973,263</b> | <b>\$ 169,493,740</b> |



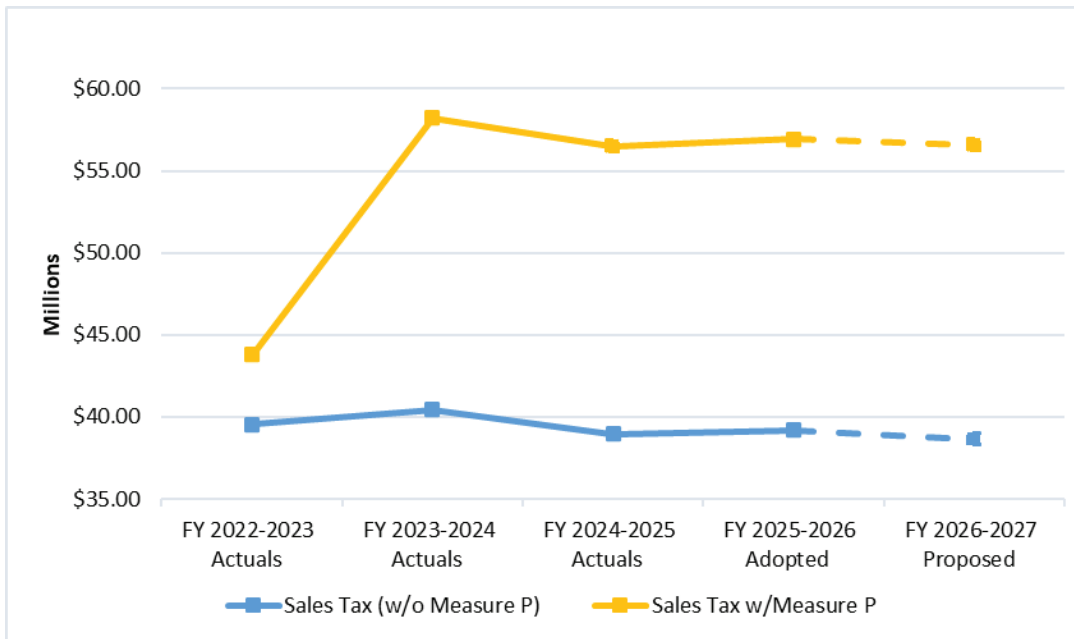
# GENERAL FUND REVENUE DESCRIPTION / ASSUMPTIONS

## OVERVIEW

The General Fund typically accounts for approximately 46% of the City’s total budget. The remainder of the budget consists of various Special Funds, which are restricted in purpose, and Enterprise Funds’ user fees. Estimates of the City’s general revenues are prepared by the Finance Department using economic information obtained from the County of Solano, the State of California, and third-party consultants. Estimates of other revenues are prepared by the departments based upon their forecasting of activity and updates to fee schedules.

The General Fund is comprised of eight major revenue categories: Taxes; License, Permits and Fees; Fines and Forfeitures; Intergovernmental; Charges for Services; Use of Money and Property; Other Revenue; and Transfers In. Within these categories, the City of Vallejo relies on eight major tax revenue sources to balance the General Fund, which makes up 84% of the total General Fund revenue budget.

## SALES TAX



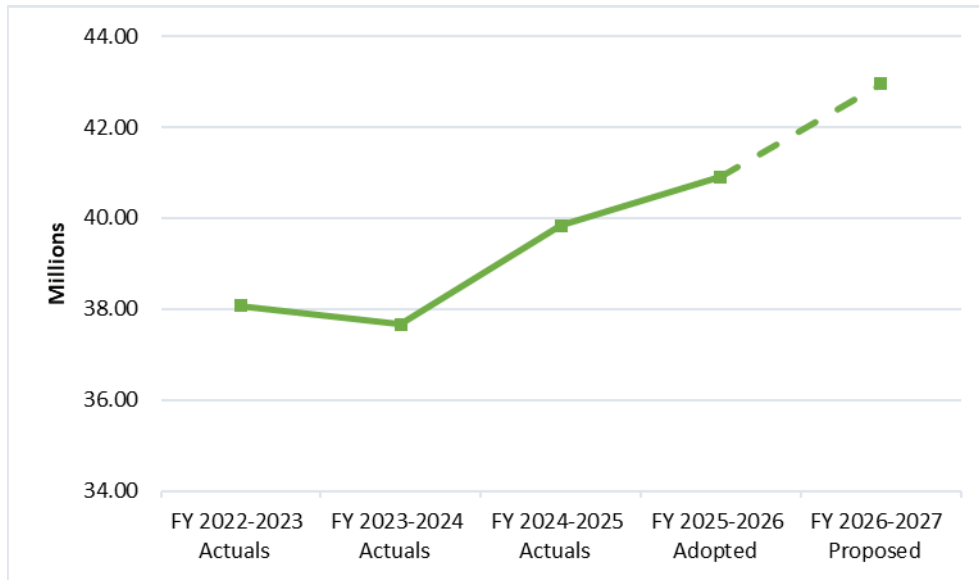
Sales tax revenue is the largest General Fund’s revenue source when including Measure P and is highly variable depending upon the economy. The sales tax forecast is provided by the City’s sales tax consultant (HDL). On April 1, 2023 the City implemented Measure P to help address community priorities for maintaining critical city services. A 0.875% (less than a penny on the dollar) would add a projected revenue of \$17.92 million for the FY 2026-2027 proposed budget.

Absent Measure P, sales tax revenue is expected to decrease by approximately \$580,000 or 1.5% for Sales Tax and Use Tax Measure B/V for FY 2026-2027 versus adopted FY 2025-2026, as we are seeing decline fueled by a slowdown in consumer spending, persistent inflationary pressures, and global economic uncertainty.



## GENERAL FUND REVENUE DESCRIPTION / ASSUMPTIONS

### PROPERTY TAX (INCLUDING IN LIEU)



Property tax is the second largest source of revenue for the General Fund. In the State of California, the base tax rate is 1% of the assessed valuation of property. The 1% tax is levied and collected by the County of Solano with the County assessor determining property tax values based on Proposition 13 limitations. Proposition 13 rolled-back property values, for tax purposes, to 1975-76 values and thereafter capped annual assessment increases at 2% until the property is transferred, at which time the assessed value is based on market value. The City of Vallejo receives approximately 18.95% of the 1% property tax levy on properties located within City limits.

The property tax that the City will receive for FY 2026-2027 is based on the property's assessed value as of January 1, 2026. Property tax is forecasted to increase as a growth of 3.22% was observed from 2023-2024 to 2025-2026. Housing sales has also have stayed consistent, with 1,012 single-family homes sold in 2025. These sales also contribute to the growth in revenue from Property Transfer Tax. The proposed property tax increase for FY 2026-2027, excluding in-lieu, amounts to \$1,316,000 from FY 2025-2026 adopted budget, representing a modest 5% increase.

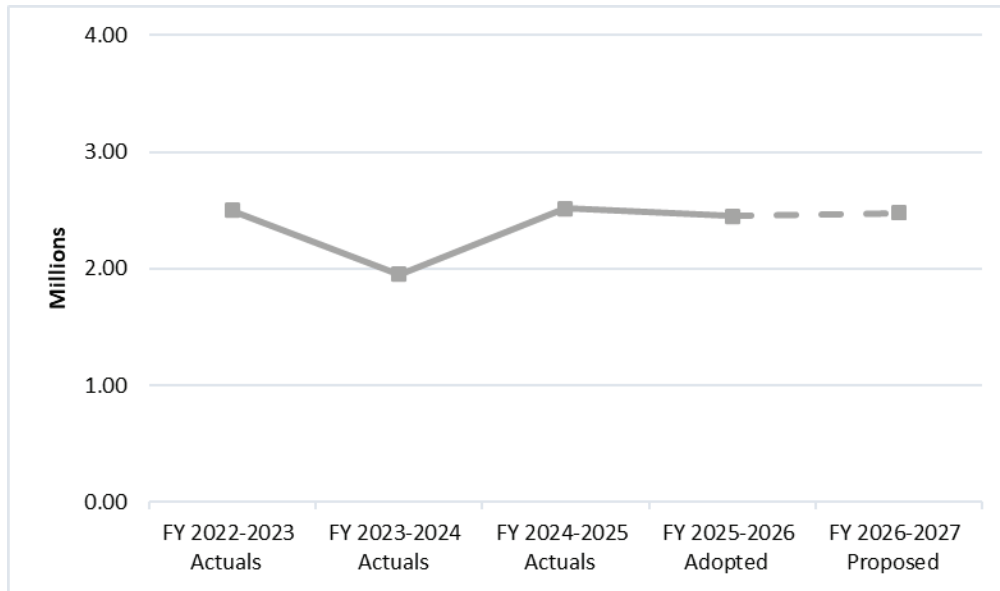
Included in Property tax, the Legislature approved a Vehicle License Fee (VLF) for property tax swap in 2004, as a part of a state-local budget agreement that also brought Proposition 1A to the ballot. Under the 2004 VLF-Property Tax Swap, the VLF rate was reduced from 2% to 0.65%, its effective rate with the prior "offset" system. The reduction in VLF backfill to cities and counties was replaced with a similar amount of property taxes, dollar-for-dollar. Subsequent to the 2004-2005 base year, each city's property tax in lieu of VLF increases annually in proportion to the growth in the city's gross assessed valuation.

VLF revenue is estimated to increase by \$727,000 or a 5% increase in 2026-2027 versus 2025-2026 adopted budget. These estimates are based on the change in assessed value in the entire city which is influenced by redevelopment project areas. This revenue source is now tied to the property value change between tax years.



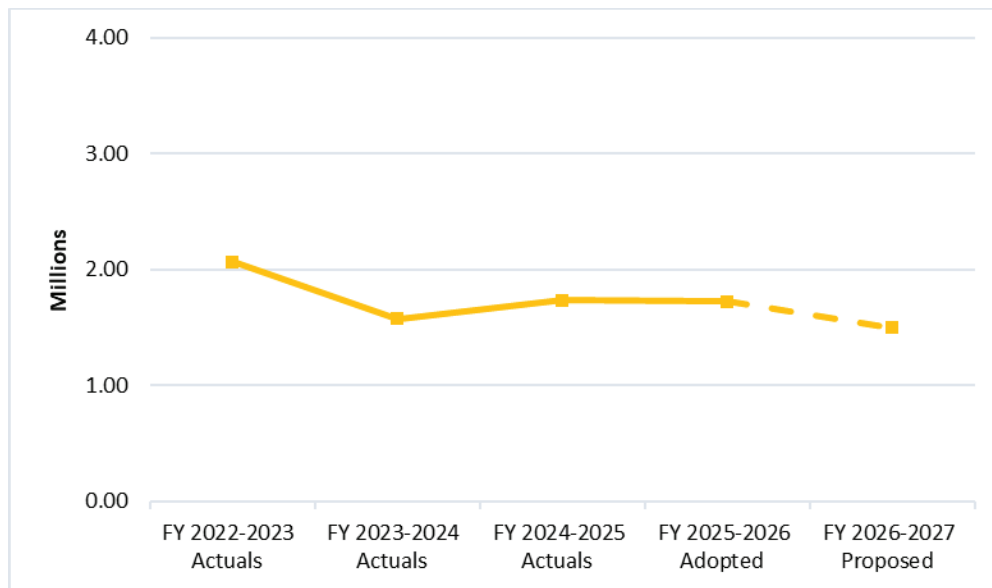
# GENERAL FUND REVENUE DESCRIPTION / ASSUMPTIONS

## PROPERTY TRANSFER TAX



The property transfer tax is collected when there is a transfer of ownership of real estate. The City shares in the \$3.30 tax per \$1,000 of sale price that is collected by the County. This revenue is directly tied to real property, and as the volume and pricing increases in local real estate, so does this revenue source.

## TRANSIENT OCCUPANCY TAX

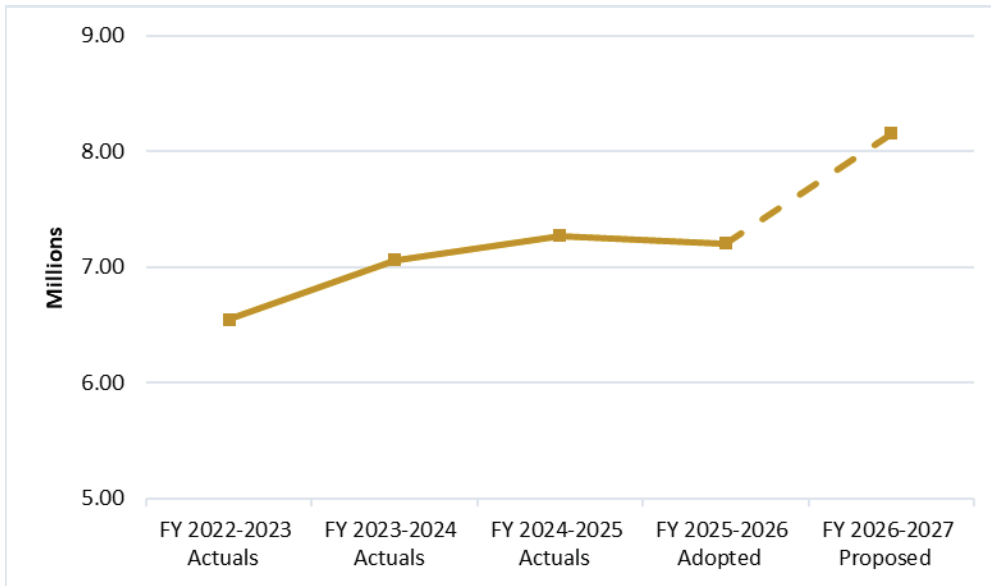


The Transient Occupancy Tax (TOT) is an 11% tax imposed by the City on hotel and motel room charges. Occupants are exempt if their stay exceeds thirty-one consecutive days, or if a government official is staying as part of their official duties. As this is a use tax, the collection varies with economic conditions. For FY 2026–2027, TOT revenue is projected to reduce by \$230,000 or 13%, reflecting economic uncertainty. Revenue will continue to be closely monitored, as fluctuations in tourism activity are influenced by multiple factors.



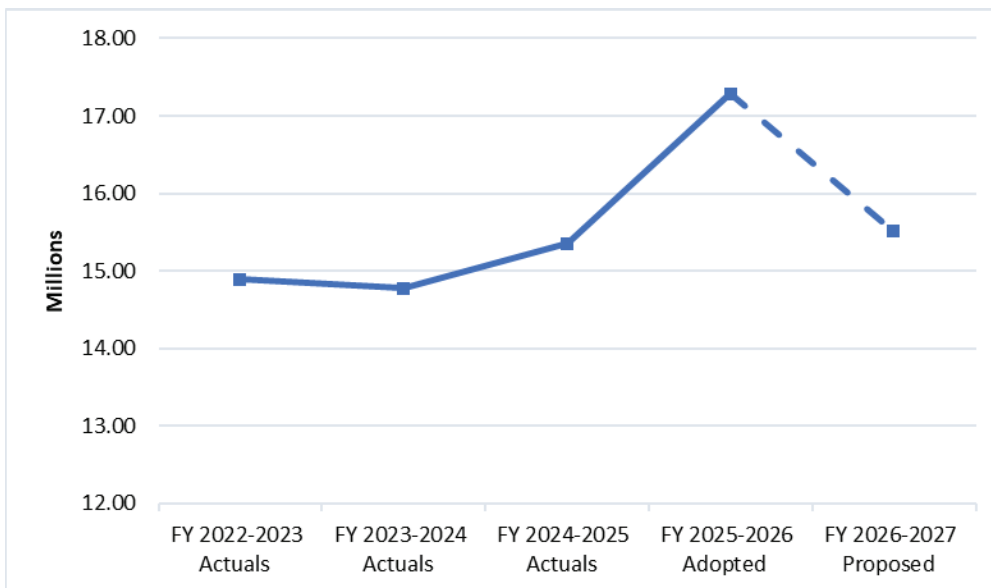
# GENERAL FUND REVENUE DESCRIPTION / ASSUMPTIONS

## FRANCHISE TAX



The City imposes franchise charges on cable television, electricity, gas, and garbage services for “rental” of the City streets and rights-of-way. These taxes are collected by franchise holders based on revenues and remitted to the City. Franchise fees can vary with customer growth, when additional services are used, when weather impacts the use of the utility, and when consumer rates change. Based on prior year trends, and the current contracts in place with its vendor-partners, the City expects this revenue to increase by 13% in FY 2026-2027 versus FY 2025-2026 adopted budget, reflecting modest growth in utility usage, rate increase and service demand.

## UTILITY USER TAX



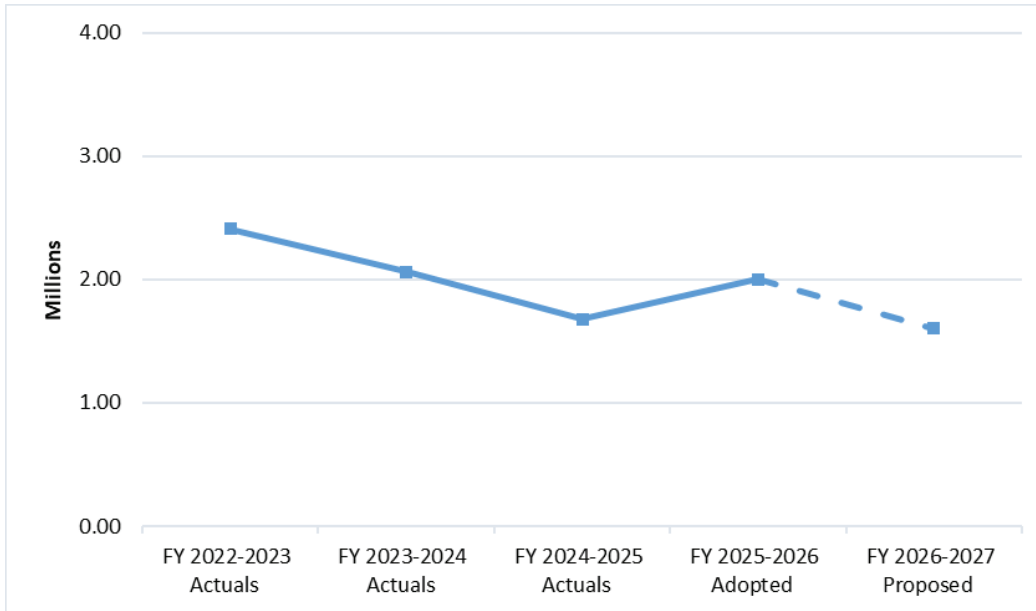
The City imposes a 7.3% Utility Users Tax (UUT) on charges for telecommunications and video services and a 7.5% utility users tax on charges for electricity usage and natural gas delivered through mains or pipes. These taxes are collected by the utility service provider and remitted to the City.



## GENERAL FUND REVENUE DESCRIPTION / ASSUMPTIONS

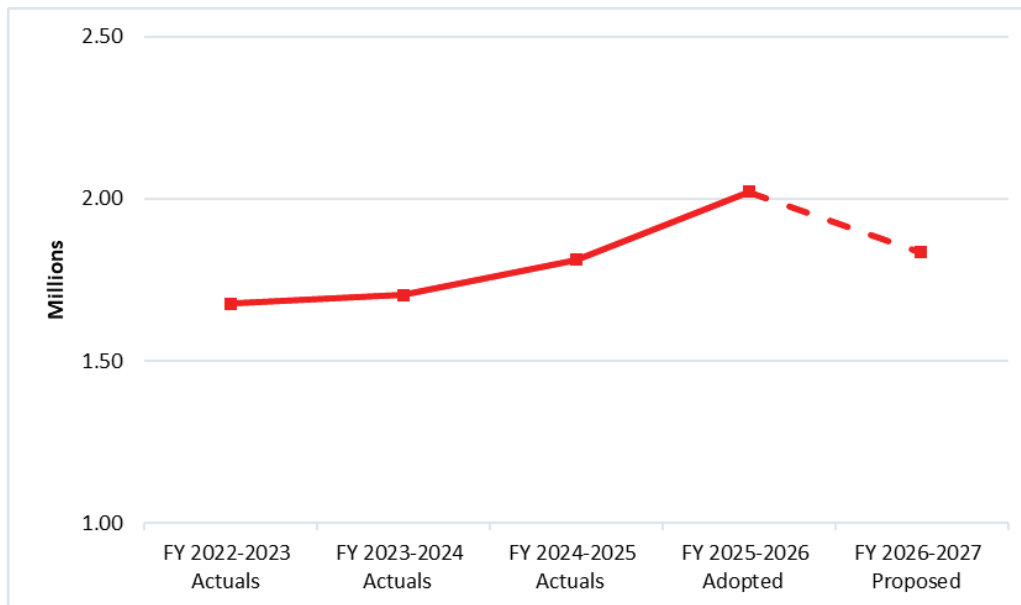
This revenue is projected to decrease by approximately \$1,787,000 in FY 2026-2027 versus FY 2025-2026 adopted budget based on an average of past actuals. Factors that affect the revenue generated by UUT include: the use of online streaming, telephone and cable bundle packages and weather conditions.

### CANNABIS TAX



The City levies a 7% tax on users purchasing Adult-Use Cannabis. These taxes are collected by the facility provider and remitted to the City monthly. The City projects that tax revenue will decrease in FY 2026-2027 by \$400,000 or 20%, due to market saturation and ongoing competition from neighboring cities.

### BUSINESS LICENSE TAX



The Business License Tax is imposed on businesses for the privilege of conducting business within the City. Licenses are issued annually beginning July 1st. A decrease in revenue of approximately \$188,000 or 9% to align with actuals received in FY 2024-2025 and FY 2025-2026.



**GENERAL FUND  
MEASURE B/V – TRANSACTION USE TAX**

**MEASURE B**

On July 12, 2011, the City Council approved Ordinance No. 1651 N.C. (2d) which brought Measure B to the ballot. On November 8, 2011 a yes vote by citizens changed City’s sales tax from 7.375% to 8.375%. This 1% change took effect on April 1, 2012 and was set to sunset in 10 years. Revenue generated from this would fund police, firefighters, paramedic services, youth and senior programs, street repairs, economic development, and general City services.

On July 26, 2016, the City Council approved Ordinance No. 1738 N.C. (2d) which brought Measure V to the ballot. This removed the sunset date of March 31, 2022 for Measure B and resulted in Measure V taking into effect April 1, 2017. Bringing continued revenue for the City.

**Ballot Language**

| <b>THE VALLEJO SALES TAX MEASURE</b>                                                                                                                                                                                                                                                                                                                                                                               |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| To enhance funding for 9-1-1 response, police patrols, firefighter and paramedic services, youth and senior programs, street and pothole repairs, graffiti removal, economic development, and general City services, shall the sales tax be raised one cent, expiring after ten years, with all revenue and expenditures subject to annual independent audits and all revenue legally required to stay in Vallejo? | YES |
|                                                                                                                                                                                                                                                                                                                                                                                                                    | NO  |

**MEASURE V**

**Ballot Language**

| <b>THE VALLEJO SALES TAX MEASURE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Shall an “Ordinance Amending Vallejo Municipal Code to Maintain Enhanced Funding for 911 Response, Police Patrols, Firefighter and Emergency Medical Services, Youth Programs, Street and Pothole Repair, Graffiti Removal, Economic Development, and Other General City Services, Renewing the Existing, Voter-Approved, One Percent Transactions and Use (Sales) Tax (Measure B) to Provide approximately \$14 Million Yearly with all Revenues Independently Audited and Expenditures Publicly Reviewed and Locally Controlled” be adopted? | YES |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | NO  |

**Council expenditure direction**

The City Council hereby directs staff to prioritize the following uses of Measure B/V revenue as follows:

1. Rebuilding Reserves
2. Preserving and Enhancing Public Safety and the Quality of Life in Vallejo
3. Enhancing and Reconstructing Infrastructure
4. Improving Community Aesthetics
5. Setting the Table for Future Economic Development
6. Generating New Revenue & Enhancing Efficiency of Government
7. Leveraging City Assets



**GENERAL FUND  
MEASURE B/V – TRANSACTION USE TAX**

|                                                      | <b>Adopted<br/>FY 25-26</b> | <b>Proposed<br/>FY 26-27</b> |
|------------------------------------------------------|-----------------------------|------------------------------|
| <b>Revenue</b>                                       | \$20,281,000                | \$ 20,474,000                |
| <b>Appropriations</b>                                |                             |                              |
| <b>Measure B/V Funded Positions (a)</b>              | 13,144,113                  | 12,318,678                   |
| <b>Public Safety Preservation/Enhancement</b>        |                             |                              |
| Public Safety Preservation - Police                  | 251,139                     | 605,974                      |
| Public Safety Preservation - Fire                    | 65,920                      | 82,545                       |
|                                                      | <u>317,059</u>              | <u>688,519</u>               |
| <b>Quality of Life Preservation/Enhancement</b>      |                             |                              |
| Animal Service                                       | 2,577,977                   | 2,660,479                    |
|                                                      | <u>2,577,977</u>            | <u>2,660,479</u>             |
| <b>Infrastructure Enhancement</b>                    |                             |                              |
| Streets Maintenance                                  | 988,800                     | 50,000                       |
| Facilities Maintenance                               | 1,030,000                   | 1,250,000                    |
| Causeway Bridge maintenance                          | 200,000                     | 250,000                      |
|                                                      | <u>2,218,800</u>            | <u>1,550,000</u>             |
| <b>Community Aesthetics Improvements</b>             |                             |                              |
| Graffiti Abatement                                   | 82,400                      | -                            |
|                                                      | <u>82,400</u>               | <u>-</u>                     |
| <b>Planning and Development Services</b>             |                             |                              |
| Economic Development Strategy                        | 62,624                      | 64,503                       |
| Community Event Coordination                         | 405,688                     | -                            |
| Community Event Fee Waiver                           | 4,120                       | 20,000                       |
|                                                      | <u>472,432</u>              | <u>84,503</u>                |
| <b>Government Efficiency</b>                         |                             |                              |
| Technology Repairs / Upgrades                        | 2,254,990                   | 2,203,159                    |
|                                                      | <u>2,254,990</u>            | <u>2,203,159</u>             |
| <b>Participatory Budgeting Projects</b>              |                             |                              |
| Project Administration                               | 53,560                      | 160,144                      |
|                                                      | <u>53,560</u>               | <u>160,144</u>               |
| <b>Subsidy - Planning &amp; Development Services</b> |                             |                              |
| Transfer Out                                         | 464,774                     | 479,836                      |
|                                                      | <u>464,774</u>              | <u>479,836</u>               |
| <b>Total Measure B/V Appropriations</b>              | <u>21,586,105</u>           | <u>20,145,318</u>            |
| <b>Net Activity</b>                                  | <u>\$ (1,305,105)</u>       | <u>\$ 328,682</u>            |
| (a) <b>Authorized Positions</b>                      |                             |                              |
| Sw orn personnel                                     | 33                          | 33                           |
| Non-sw orn personnel                                 | 17                          | 17                           |
|                                                      | <u>50</u>                   | <u>50</u>                    |

Note: This page is for informational purposes. Budget for Measure V is part of the General Fund budget and is incorporated within it. Measure V sales tax measure was approved on November 8, 2016, which removes the sunset date (March 31, 2022) on Measure B.



**GENERAL FUND  
MEASURE P – TRANSACTION USE TAX**

**MEASURE P**

On July 12, 2022, the City Council approved Ordinance No. 1866 N.C.(2d) which brought Measure P to the ballot. On November 8, 2022, a yes vote by citizens changed the sales tax adding an additional 0.875% transaction tax to the current tax rate of 8.375%, which resulted in City of Vallejo sales tax of 9.25%.

The City received funds from the California Department of Tax and Fee Administration (CDTFA) as of June 2023.

**Ballot Language**

| <b>CITY OF VALLEJO SAFE STREETS AND ESSENTIAL SERVICES MEASURE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| City of Vallejo Safe Streets and Essential Services Measure. To maintain critical city services, such as keeping public spaces healthy/safe/clean; maintaining fire protection/emergency medical response/crime prevention; addressing homelessness/blight/dumping; repairing deteriorating neighborhood streets/roads/sidewalks; and for general government use; shall the City of Vallejo adopt a measure establishing a 0.875% sales tax, providing \$18,000,000 annually until ended by voters, requiring audits, independent citizen oversight, and all funds legally required to be spent locally? | YES |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | NO  |

**Council expenditure direction**

On December 20, 2022 per Resolution No. 22-222 N.C. the City Council hereby directs staff to prioritize the following uses of Measure P revenue:

1. Maintain critical city services such as keeping public spaces healthy, safe and clean
2. Maintain fire protection
3. Maintain emergency medical response
4. Maintain crime prevention
5. Address homelessness
6. Address blight
7. Address dumping
8. Repair deteriorating neighborhood streets, roads and sidewalks
9. Youth priorities



# GENERAL FUND MEASURE P – TRANSACTION USE TAX

## MEASURE P COMMITTEE ALLOCATION

Measure P Committee recommended the following FY 2026-2027 expenditures for council approval:

|                                                           | Cumulative<br>Budget | FY 2026-2027<br>Proposed | Total             | Fund |
|-----------------------------------------------------------|----------------------|--------------------------|-------------------|------|
| <b>Revenues</b>                                           |                      |                          |                   |      |
| FY 2022-2023 Actual Revenues                              | \$ 4,251,505         |                          | \$ 4,251,505      |      |
| FY 2023-2024 Actual Revenues                              | 17,771,948           |                          | 17,771,948        |      |
| FY 2024-2025 Actual Revenues                              | 17,537,793           |                          | 17,537,793        |      |
| Investment Income                                         | 1,512,939            |                          | 1,512,939         |      |
| FY 2025-2026 Adopted budget                               | 17,745,000           |                          | 17,745,000        |      |
| Investment Income                                         | 1,000,000            |                          | 1,000,000         |      |
| Measure P Sales Tax                                       |                      | 17,915,000               | 17,915,000        |      |
| Investment Income                                         |                      | 500,000                  | 500,000           |      |
| <b>Total Revenues including Proposed</b>                  | <b>59,819,185</b>    | <b>18,415,000</b>        | <b>78,234,185</b> |      |
| <b>Expenditures</b>                                       |                      |                          |                   |      |
| <b>No. Council Measure P Category</b>                     |                      |                          |                   |      |
| <b>1 Maintain emergency medical response</b>              | <b>2,992,862</b>     | <b>1,978,311</b>         | <b>4,971,173</b>  |      |
| Defibrillator Replacements for Fire Department            | 500,000              | 47,600                   | 547,600           | #005 |
| Protective Equipment for Fire Department                  | 85,000               | 250,000                  | 335,000           | #005 |
| Thermal Imaging Camera for Fire Department                | 70,000               |                          | 70,000            | #005 |
| Standards of Cover                                        | 75,000               |                          | 75,000            | #005 |
| Fire Type 6 Wildland Vehicle                              | 340,000              |                          | 340,000           | #502 |
| Autopulse Automated Chest Compression Devices             | 350,000              |                          | 350,000           | #005 |
| Defibrillators replacements throughout City               | 71,000               |                          | 71,000            | #005 |
| SAFER Grant Match                                         |                      | 535,711                  | 535,711           | #005 |
| IHART Support                                             | 1,501,862            | 275,000                  | 1,776,862         | #005 |
| Background Checks for Pre-Employment                      |                      | 120,000                  | 120,000           | #005 |
| Firefighter Academies                                     |                      | 750,000                  | 750,000           | #005 |
| <b>2 Maintain crime prevention</b>                        | <b>12,700,700</b>    | <b>622,000</b>           | <b>13,322,700</b> |      |
| Security Services                                         | 500,000              |                          | 500,000           | #005 |
| Police Department Headquarters Project - Phase B (PW9818) | 1,998,200            |                          | 1,998,200         | #228 |
| Police Department Modular Dispatch Center (PDRAD)         | 300,000              |                          | 300,000           | #228 |
| Flock Safety Technology                                   | 302,500              | 302,000                  | 604,500           | #005 |
| Sheriff Contract                                          | 9,300,000            |                          | 9,300,000         | #005 |
| Public Safety Measures to Reduce Violence (GVRD)          | 300,000              |                          | 300,000           | #005 |
| Police Vehicle Equipment                                  |                      | 200,000                  | 200,000           | #228 |
| Computer Replacements & Maintenance (IT000)               |                      | 120,000                  | 120,000           | #228 |
| <b>3 Address homelessness</b>                             | <b>3,979,665</b>     | <b>-</b>                 | <b>3,979,665</b>  |      |
| Navigation Center (Project PW9433)                        | 1,100,000            |                          | 1,100,000         | #228 |
| Loan Agreement for Broadway Project (HKEY22)              | 2,879,665            |                          | 2,879,665         | #228 |
| <b>4 Address blight</b>                                   | <b>650,000</b>       | <b>-</b>                 | <b>650,000</b>    |      |
| Graffiti Removal Equipment                                | 150,000              |                          | 150,000           | #005 |
| Streetlight repair/expansion (PWC114)                     | 500,000              |                          | 500,000           | #228 |



# GENERAL FUND MEASURE P – TRANSACTION USE TAX

|                                                                                                | Cumulative<br>Budget | FY 2026-2027<br>Proposed | Total                | Fund |
|------------------------------------------------------------------------------------------------|----------------------|--------------------------|----------------------|------|
| <b>5 Address dumping</b>                                                                       | <b>500,000</b>       | <b>500,000</b>           | <b>1,000,000</b>     |      |
| Dumping Prevention                                                                             | 500,000              | 500,000                  | 1,000,000            | #005 |
| <b>6 Repair deteriorating neighborhood streets, roads and sidewalks</b>                        | <b>31,370,000</b>    | <b>1,000,000</b>         | <b>32,370,000</b>    |      |
| Residential Street Resurfacing (Slurry seal) Project (PW9745) compliance construction (PW9705) | 2,000,000            |                          | 2,000,000            | #228 |
| Comprehensive pavement construction design & project management services (PWC109)              | 500,000              |                          | 500,000              | #228 |
| Potholes and traffic stripping (PWC109)                                                        | 1,000,000            |                          | 1,000,000            | #228 |
| Mare Island Causeway Bridge                                                                    | 2,000,000            |                          | 2,000,000            | #228 |
| Intersection Improvement Project                                                               | 3,000,000            |                          | 3,000,000            | #228 |
| Bay Trail/Vine Trail maintenance and repair                                                    | 100,000              |                          | 100,000              | #228 |
| Roadway paving restoration and renewal project                                                 | 70,000               |                          | 70,000               | #228 |
| Roadway paving restoration and renewal project (MP2026)                                        | 10,000,000           |                          | 10,000,000           | #228 |
| Traffic Calming Program (PW9416)                                                               | 12,000,000           |                          | 12,000,000           | #228 |
| Traffic Calming Toolbox Program (PW9417)                                                       | 700,000              | 1,000,000                | 1,000,000            | #228 |
| <b>7 Youth priorities</b>                                                                      | <b>375,000</b>       | -                        | <b>375,000</b>       |      |
| Council Support and Outreach                                                                   | 80,000               |                          | 80,000               | #005 |
| Community Grants (for 2 year period)                                                           | 125,000              |                          | 125,000              | #005 |
| Firefighter Academy                                                                            | 170,000              |                          | 170,000              | #005 |
| <b>Total Expenditures</b>                                                                      | <b>52,568,227</b>    | <b>4,100,311</b>         | <b>56,668,538</b>    |      |
| <b>Net Operating Results (Fund balance)</b>                                                    | <b>\$ 7,250,958</b>  | <b>\$ 14,314,689</b>     | <b>\$ 21,565,647</b> |      |



## GENERAL FUND AMERICAN RESCUE PLAN ACT (ARPA)

### **Effective Date**

On March 11, 2021, President Joe Biden signed the American Rescue Plan Act (ARPA) into law allocating \$1.9 trillion dollars to provide continued relief from the COVID-19 Pandemic.

City of Vallejo total funding of \$25,727,736 was received in two tranches.

### **Council Expenditure direction**

On September 14, 2021, per Resolution No. 21-107 N.C., the City Council allocated \$12,863,868 from the first tranche of the Rescue Plan into 12 general projects. The City Council authorized the use of the second half of the Rescue Plan for 20 additional projects on December 13, 2022, per Resolution No. 22-213 N.C.

In total, the City Council approved 39 staff-recommended projects to combat citywide issues compounded by the COVID-19 pandemic. These projects are intended to assist the City in a multitude of areas. For City operations, there are projects that address public health expenses and workforce capacity to ensure City Staff maintains functionality. Vallejo's community is also directly addressed with assistance to non-profits for vital needs, violence interventions by hiring specialists, providing preschool vouchers to working parents, homeless response with hotel vouchers for those in need, and much more. Finally, there are projects that support the City's long-term viability, such as beautification efforts, projects that provide big-picture planning for economic development, and funding for Vallejo's broadband infrastructure.

ARPA's Final Rule was passed on April 1, 2022. The Rule mandates that funds must be obligated by December 31, 2024, and expended by December 31, 2026.



**GENERAL FUND  
AMERICAN RESCUE PLAN ACT (ARPA)**

This page is for informational purposes. The City Council appropriated projects on September 14, 2021, December 13, 2022, September 26, 2023, April 23, 2024, May 28, 2024, and December 10, 2024.

| <b>ARPA Project Number</b> | <b>Project Name</b>                             | <b>Council Appropriated Budget</b> |
|----------------------------|-------------------------------------------------|------------------------------------|
| 1                          | Homeless Response Efforts                       | \$ 3,670,334                       |
| 2                          | Navigation Center                               | 2,000,000                          |
| 3                          | Sideshow Deterrence                             | 700,000                            |
| 4                          | Advance Peace Program                           | 700,000                            |
| 5                          | Community Violence Intervention/staffing        | 894,030                            |
| 6                          | Broadband Buildout                              | 2,500,000                          |
| 7                          | Station Tone Alerting System                    | 2,000,508                          |
| 8                          | Economic Development Efforts                    | 1,300,000                          |
| 9                          | Planning Support                                | 127,081                            |
| 10                         | Grant Software and Staff                        | 785,034                            |
| 11                         | COVID-19 Delta Variant Coordination             | 31,836                             |
| 12                         | Glen Cove Fire Station Reopening                | 1,570,066                          |
| 13                         | Purchase: Type I Fire Engine now Fleet Vehicles | 866,000                            |
| 14                         | Purchase: Type VI Brush Truck                   | 259,000                            |
| 15                         | Comms Ops Equipment                             | 1,500,000                          |
| 16                         | CCRC Downtown Project                           | 100,000                            |
| 17                         | Early Learning Center                           | 450,000                            |
| 18                         | School Property Maintenance                     | 100,000                            |
| 22                         | VCAT                                            | 100,000                            |
| 23                         | Art Walk                                        | 20,000                             |
| 27                         | Broadband                                       | 500,000                            |
| 28                         | Retention Program (Incentives)                  | 1,395,000                          |
| 29                         | Marina bathrooms ADA                            | 516,000                            |
| 31                         | Parking                                         | 826,096                            |
| 32                         | Costar Software Subscription                    | 105,610                            |
| 33                         | The Vallejo Naval & Historical Museum           | 345,151                            |
| 34                         | Broadway Project                                | 200,000                            |
| 35                         | Main Street                                     | 40,000                             |
| 36                         | Empress Theatre                                 | 100,000                            |
| 37                         | Humane Society                                  | 52,000                             |
| 38                         | Grants for Small Business                       | 60,000                             |
| 40                         | Information Technology: Firewall                | 391,000                            |
| 41                         | Fleet Vehicles Shortfall                        | 352,990                            |
| 42                         | Citywide Asset Management                       | 205,000                            |
| 43                         | Recruitment cost                                | 100,000                            |
| 44                         | PD building design                              | 865,000                            |
|                            |                                                 | <b>\$ 25,727,736</b>               |

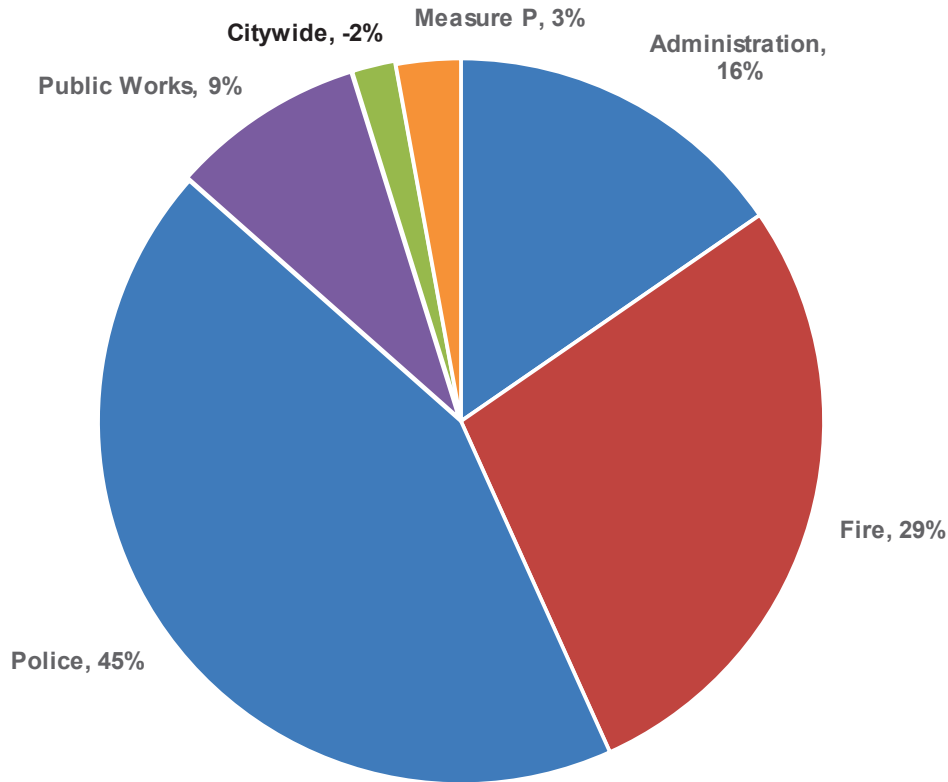


## GENERAL FUND –EXPENDITURE BY CLASSIFICATION

|                                           | Audited<br>FY 2023-2024      | Audited<br>FY 2024-2025      | Adopted<br>FY 2025-2026      | Proposed<br>FY 2026-2027     | % of<br>Total<br>FY 26-27 |
|-------------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------|
| <b>General Fund Expenditures</b>          |                              |                              |                              |                              |                           |
| Salaries & Benefits                       | \$ 101,461,681               | \$ 108,248,476               | \$ 116,766,407               | \$ 127,050,646               | 89%                       |
| Vacancy Management and Position Reduction | 0                            | -                            | (5,806,571)                  | (13,600,000)                 | -10%                      |
| Compensated Absences                      | 1,274,503                    | 1,142,644                    | 500,000                      | 1,000,000                    | 1%                        |
| Subtotal                                  | <u>102,736,184</u>           | <u>109,391,121</u>           | <u>111,459,836</u>           | <u>114,450,646</u>           | <u>80%</u>                |
| Services and Supplies                     | 17,526,987                   | 11,526,222                   | 10,025,968                   | 9,643,646                    | 7%                        |
| Utilities                                 | 2,858,073                    | 2,860,254                    | 2,727,033                    | 3,158,514                    | 2%                        |
| Vehicles                                  | 5,201,340                    | 4,336,200                    | 4,378,270                    | 4,829,828                    | 3%                        |
| Contribution to other agencies            | 412,113                      | 409,584                      | 384,808                      | -                            | 0%                        |
| Council Recommended Programs              | -                            | -                            | 25,000                       | -                            | 0%                        |
| Animal Control Services/Shelter           | 1,897,746                    | 2,284,281                    | 2,577,977                    | 2,660,479                    | 2%                        |
| Encumbrances                              | 963,299                      | 802,524                      | -                            | -                            | 0%                        |
| ARPA Expenditures                         | 8,308,597                    | 6,928,255                    | -                            | -                            | 0%                        |
| Subtotal                                  | <u>37,168,155</u>            | <u>29,147,319</u>            | <u>20,119,056</u>            | <u>20,292,467</u>            | <u>14%</u>                |
| Transfers/Interfund Contributions:        |                              |                              |                              |                              |                           |
| Building Maintenance                      | 2,550,000                    | 1,584,330                    | 705,000                      | 1,250,000                    | 1%                        |
| Streets Maintenance                       | 1,200,000                    | 1,080,000                    | 988,800                      | -                            | 0%                        |
| Participatory Budget                      | 500,000                      | -                            | -                            | -                            | 0%                        |
| Debt Service                              | 1,142,563                    | 974,284                      | 976,426                      | 1,010,541                    | 1%                        |
| Debt Service-Marina                       | 699,999                      | 700,000                      | -                            | 700,000                      | 0%                        |
| Subsidy Planning & Development Services   | -                            | -                            | 1,958,795                    | 2,222,000                    | 2%                        |
| Subsidy Mare Island Base Reuse            | 100,000                      | 90,000                       | 82,400                       | 100,000                      | 0%                        |
| Subsidy Housing                           | -                            | -                            | 214,683                      | -                            | 0%                        |
| Farragut Lease and Security               | -                            | -                            | 464,000                      | 139,000                      | 0%                        |
| Risk Fund Reserve                         | 2,972,161                    | 2,350,000                    | -                            | -                            | 0%                        |
| Litigation Deposit Fund                   | -                            | -                            | -                            | 1,000,000                    | 1%                        |
| Technology                                | 3,305,413                    | 2,311,887                    | 3,012,606                    | 3,012,933                    | 2%                        |
| Mare Island Causeway Bridge               | 250,000                      | 225,000                      | 200,000                      | 250,000                      | 0%                        |
| Empress Theatre                           | 31,000                       | 27,900                       | 25,544                       | 31,000                       | 0%                        |
| Capital/Gas Tax/Others                    | -                            | 7,429                        | -                            | -                            | 0%                        |
| Subtotal                                  | <u>12,751,136</u>            | <u>9,350,830</u>             | <u>8,628,254</u>             | <u>9,715,474</u>             | <u>7%</u>                 |
| Subtotal, before Allocations              | <u>152,655,475</u>           | <u>147,889,271</u>           | <u>140,207,146</u>           | <u>144,458,587</u>           | <u>101%</u>               |
| Interfund Allocations                     |                              |                              |                              |                              |                           |
| General Liability                         | 8,842,944                    | 7,941,144                    | 7,367,889                    | 8,453,034                    | 6%                        |
| City Overhead                             | (11,874,271)                 | (12,004,126)                 | (10,696,087)                 | (14,869,843)                 | -10%                      |
| <b>Total excluding Measure P</b>          | <u><b>\$ 149,624,148</b></u> | <u><b>\$ 143,826,289</b></u> | <u><b>\$ 136,878,948</b></u> | <u><b>\$ 138,041,778</b></u> | <u><b>97%</b></u>         |
| Measure P Expenditure                     | <u>6,998,200</u>             | <u>15,592,377</u>            | <u>13,065,362</u>            | <u>4,100,311</u>             | <u>3%</u>                 |
| <b>Total including Measure P</b>          | <u><b>\$ 156,622,348</b></u> | <u><b>\$ 159,418,666</b></u> | <u><b>\$ 149,944,310</b></u> | <u><b>\$ 142,142,089</b></u> | <u><b>100%</b></u>        |



## GENERAL FUND –EXPENDITURE BY DEPARTMENT



|                                  | <u>Audited<br/>FY 2023-2024</u> | <u>Audited<br/>FY 2024-2025</u> | <u>Adopted<br/>FY 2025-2026</u> | <u>Proposed<br/>FY 2026-2027</u> | <u>% of<br/>Total<br/>FY 26-27</u> |
|----------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|------------------------------------|
| <b>General Fund Expenditures</b> |                                 |                                 |                                 |                                  |                                    |
| Administration                   | \$ 17,879,925                   | \$ 15,668,209                   | \$ 20,687,196                   | 22,899,640                       | 16%                                |
| Fire                             | 34,988,360                      | 35,289,621                      | 35,977,145                      | 41,350,799                       | 29%                                |
| Planning & Development Services  | 5,612,610                       | 6,027,496                       | -                               | -                                | 0%                                 |
| Police                           | 54,002,030                      | 55,764,369                      | 58,120,031                      | 63,418,669                       | 45%                                |
| Public Works                     | 9,623,511                       | 13,532,839                      | 11,241,488                      | 13,619,575                       | 9%                                 |
| Citywide                         | 26,554,413                      | 16,741,232                      | 10,853,088                      | (3,246,905)                      | -2%                                |
| Encumbrances                     | 963,299                         | 802,524                         | -                               | -                                | 0%                                 |
| <b>Total excluding Measure P</b> | <b>\$ 149,624,148</b>           | <b>\$ 143,826,289</b>           | <b>\$ 136,878,948</b>           | <b>138,041,778</b>               | <b>97%</b>                         |
| Measure P                        | 6,998,200                       | 15,592,377                      | 13,065,362                      | 4,100,311                        | 3%                                 |
| <b>Total including Measure P</b> | <b>\$ 156,622,348</b>           | <b>\$ 159,418,666</b>           | <b>\$ 149,944,310</b>           | <b>142,142,089</b>               | <b>100%</b>                        |



## ADMINISTRATION SUMMARY

|                                                                    | <b>Audited</b><br><b>FY 2023-2024</b> | <b>Audited</b><br><b>FY 2024-2025</b> | <b>Adopted</b><br><b>FY 2025-2026</b> | <b>Proposed</b><br><b>FY 2026-2027</b> |   |
|--------------------------------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|---|
| <b>General Fund Expenditures,<br/>net of interfund allocations</b> |                                       |                                       |                                       |                                        |   |
| City Attorney (Legal)                                              | \$ 1,581,878                          | \$ 2,222,677                          | \$ 3,138,937                          | \$ 3,315,252                           | a |
| City Clerk (Executive)                                             | 328,644                               | 516,282                               | 339,186                               | 815,230                                |   |
| City Manager (Executive)                                           | 6,864,833                             | 3,651,667                             | 6,638,362                             | 6,736,404                              | a |
| Economic Development                                               | 1,904,242                             | 1,922,351                             | 1,846,559                             | 2,251,759                              |   |
| Finance                                                            | 2,433,700                             | 2,617,415                             | 3,383,450                             | 4,270,306                              | a |
| Human Resources                                                    | 1,874,148                             | 2,338,068                             | 2,452,816                             | 3,027,741                              | a |
| Information Technology                                             | 2,555,101                             | 2,127,784                             | 2,491,545                             | 2,041,844                              |   |
| Legislative (Mayor & Council)                                      | 316,763                               | 242,114                               | 332,831                               | 370,719                                |   |
| Boards and Commissions                                             | 20,616                                | 29,851                                | 63,510                                | 70,385                                 |   |
| <b>Total Administration</b>                                        | <b>\$ 17,879,925</b>                  | <b>\$ 15,668,209</b>                  | <b>\$ 20,687,196</b>                  | <b>\$ 22,899,640</b>                   |   |
| <b>Revenue/Funding Source</b>                                      |                                       |                                       |                                       |                                        |   |
| Program Revenues                                                   | -                                     | -                                     | 284,733                               | 335,000                                |   |
| General Fund Allocation                                            | -                                     | -                                     | 19,739,548                            | 21,609,912                             |   |
| Surplus Allocation                                                 | -                                     | -                                     | 662,915                               | 954,728                                |   |
| <b>Total</b>                                                       | <b>\$ -</b>                           | <b>\$ -</b>                           | <b>\$ 20,687,196</b>                  | <b>\$ 22,899,640</b>                   |   |
| <b>Authorized Positions</b>                                        | 99.50                                 | 99.50                                 | 99.50                                 | 99.50                                  |   |

(a) In FY 2025-2026 increase reflects the reallocation of expenditures from Citywide to appropriate department managing the expense.



# CITY ATTORNEY'S OFFICE

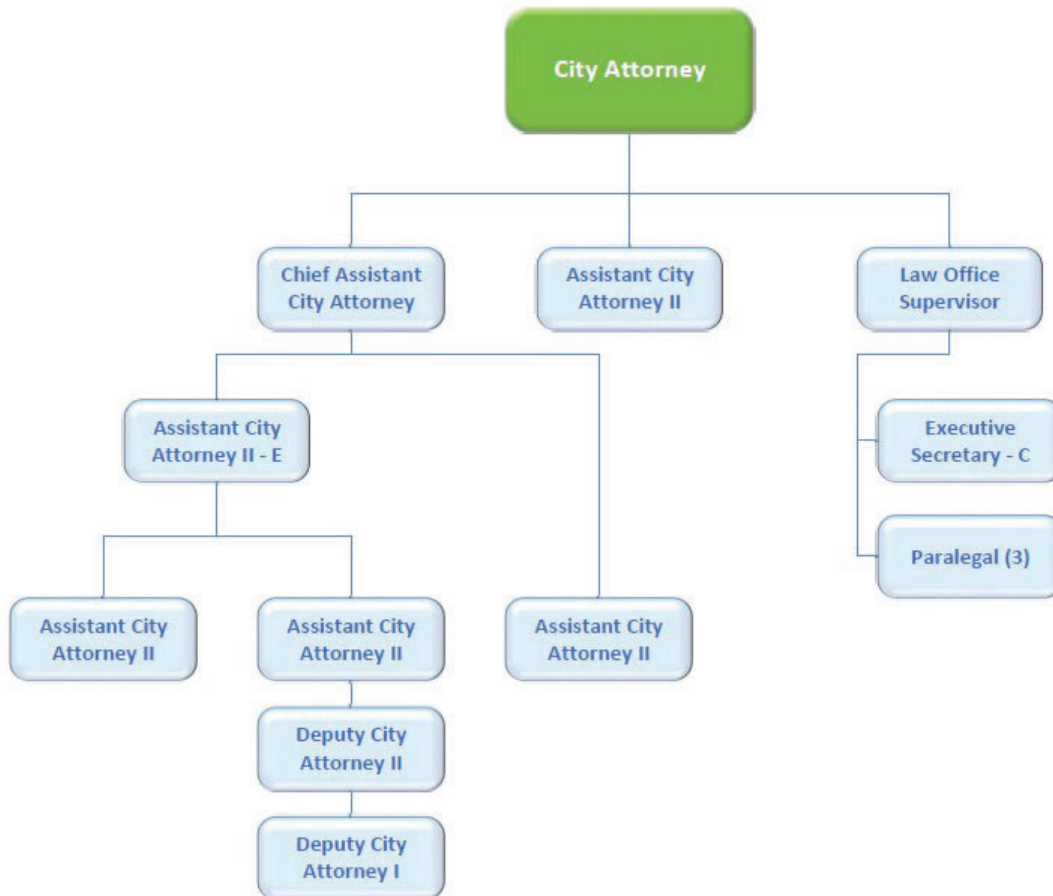
## OVERVIEW

The City Attorney's Office provides legal services to the City Council and the various City Departments, employees and related entities and defends the City's interests in administrative proceedings as well as in State and Federal courts. The office provides advice and counsel to ensure compliance with applicable laws and regulations, minimize the City's exposure to monetary liability, reduce risk, and to initiate litigation as directed to enforce the Municipal Code and protect the interests of the City and Citizens/Residents of Vallejo.

The City Attorney is the primary legal counsel for the City Council, City Boards, Commissions and Committees, City Manager, City Departments, and other City-related entities such as the Vallejo Housing Authority. In an advisory capacity, attorneys review and prepare legal documents, including ordinances, resolutions, regulations, and contracts. Attorneys evaluate requests for legal advice, perform research as appropriate and render opinions on the legality of various projects as requested by City officials and employees. Our litigation unit represents and defends the City's interests in negotiations, administrative proceedings, and civil litigation in both State and Federal Courts. Additionally, the Neighborhood Law Program uses legal remedies such as public nuisance litigation, receiverships, criminal and administrative citations to abate nuisances and enforce the City's codes. The City Attorney's Office is the lead department for nuisance prosecutions and criminal prosecutions for unlawful dumping.

The City Attorney's Office exercises budgeting, management and oversight of all legal services paid for through the general fund, as well as those funded through special funds and State/Federal Grants.

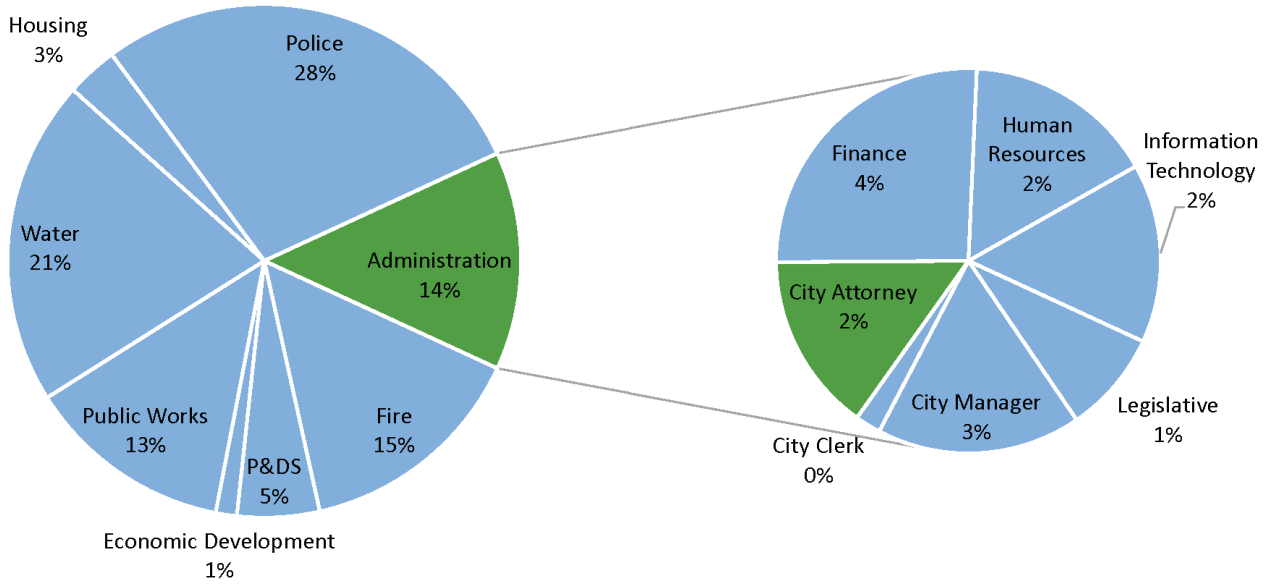
## ORGANIZATIONAL CHART



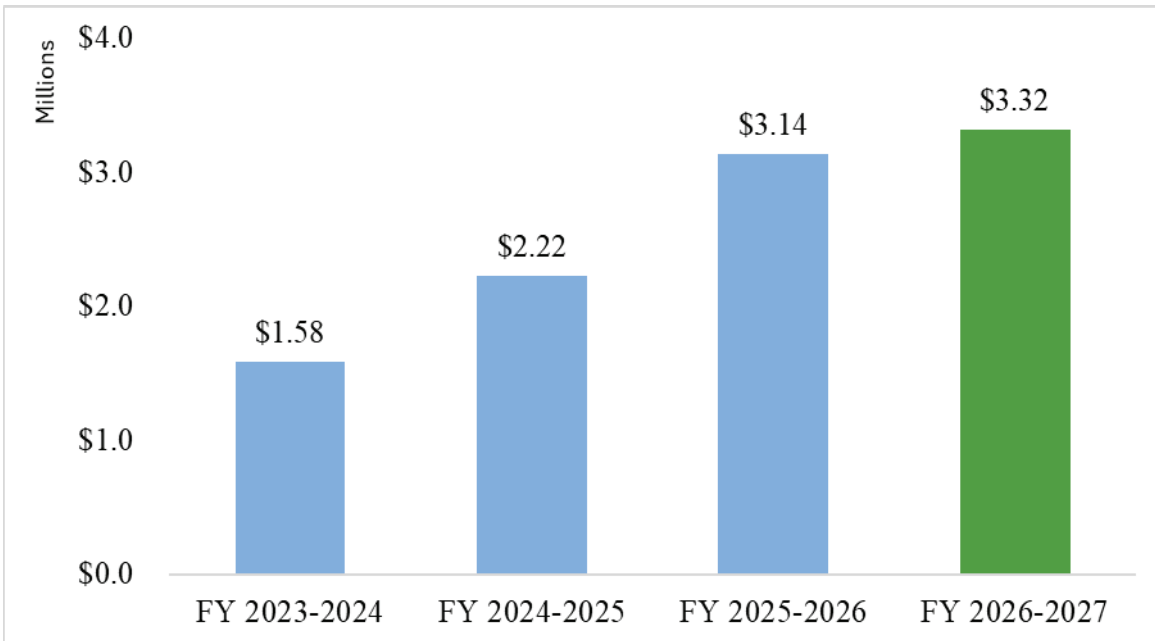


# CITY ATTORNEY'S OFFICE

## FULL-TIME PERSONNEL BY DEPARTMENT



## EXPENSES BY FISCAL YEAR (\$ MILLIONS)





FY 2026-2027 PROPOSED BUDGET

|                                          | <u>Audited</u><br><u>FY 2023-2024</u> | <u>Audited</u><br><u>FY 2024-2025</u> | <u>Adopted</u><br><u>FY 2025-2026</u> | <u>Proposed</u><br><u>FY 2026-2027</u> |
|------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|
| <b>Expenditures by Category</b>          |                                       |                                       |                                       |                                        |
| Salaries and benefits                    | \$ 2,780,319                          | \$ 3,351,337                          | \$ 3,764,448                          | \$ 3,906,150                           |
| Services and supplies (a)                | 403,831                               | 433,885                               | 760,303                               | 747,094                                |
| Transfer out - Capital Funds (b)         | -                                     | -                                     | 25,000                                | -                                      |
| Interfund - General Liability Allocation | 19,536                                | 10,968                                | 222,368                               | 225,914                                |
| Interfund allocation                     | <u>(1,621,808)</u>                    | <u>(1,573,513)</u>                    | <u>(1,633,182)</u>                    | <u>(1,563,906)</u>                     |
| <b>Total</b>                             | <u>1,581,878</u>                      | <u>2,222,677</u>                      | <u>3,138,937</u>                      | <u>3,315,252</u>                       |
| <b>Revenue/Funding Source</b>            |                                       |                                       |                                       |                                        |
| General Fund Allocation                  | -                                     | -                                     | 3,036,947                             | 3,174,981                              |
| Surplus Allocation                       | -                                     | -                                     | 101,990                               | 140,271                                |
| <b>Total</b>                             | <u>\$ -</u>                           | <u>\$ -</u>                           | <u>\$ 3,138,937</u>                   | <u>\$ 3,315,252</u>                    |
| <b>Net Program Budget</b>                | <u>\$ 1,581,878</u>                   | <u>\$ 2,222,677</u>                   | <u>\$ -</u>                           | <u>\$ -</u>                            |

- (a) In FY 2025-2026 increase reflects the reallocation of expenditure previously budgeted under the Citywide account.
- (b) Transfer of funds to IT for computer hardware and software cost.



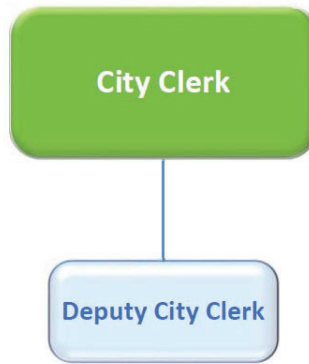
# CITY CLERK'S OFFICE

## OVERVIEW

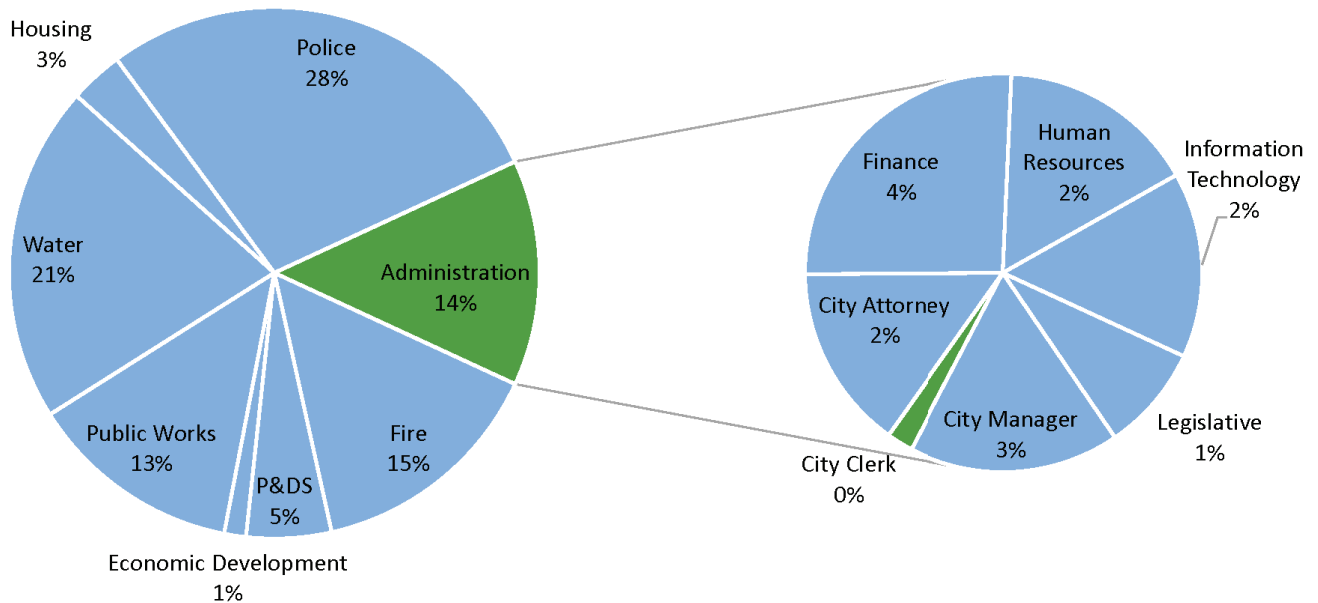
The City Clerk's Office manages and provides Municipal Election services, maintains the official records of all City Council proceedings, and performs other State and Municipal statutory duties for elected officials, voters, City Departments, and the public, in order that they may be guaranteed fair and impartial elections and open access to information and the legislative process.

due to addition of election costs held b and cutbacks across all departments to balance the budget.

## ORGANIZATIONAL CHART



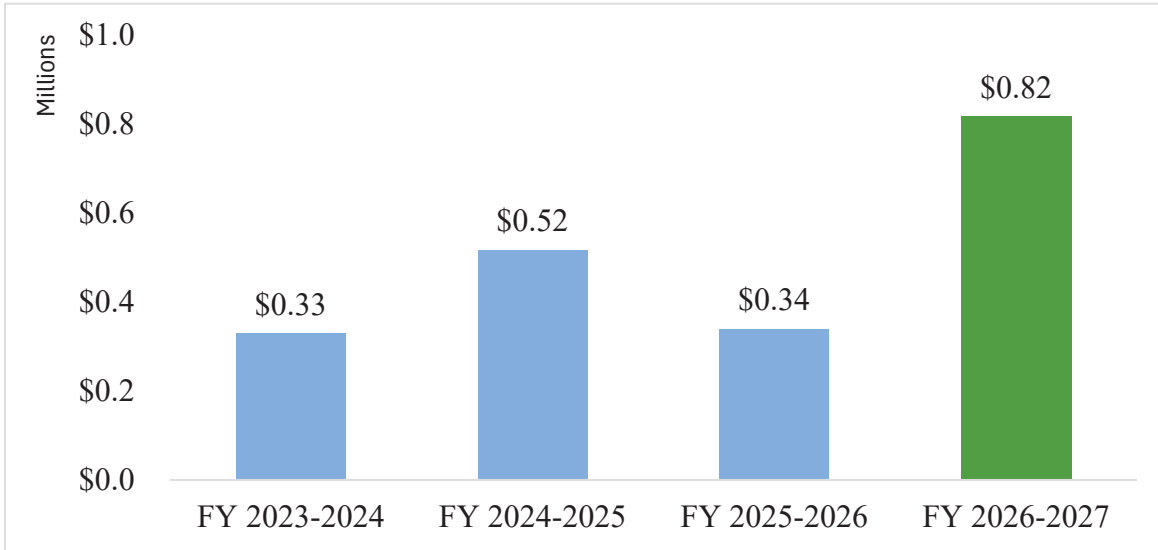
## FULL-TIME PERSONNEL BY DEPARTMENT





CITY CLERK'S OFFICE

EXPENSES BY FISCAL YEAR (\$ MILLIONS)



FY 2026-2027 PROPOSED BUDGET

|                                          | <u>Audited<br/>FY 2023-2024</u> | <u>Audited<br/>FY 2024-2025</u> | <u>Adopted<br/>FY 2025-2026</u> | <u>Proposed<br/>FY 2026-2027</u> |
|------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Expenditures by Category</b>          |                                 |                                 |                                 |                                  |
| Salaries and benefits                    | \$ 428,762                      | \$ 450,118                      | \$ 422,125                      | \$ 538,544                       |
| Services and supplies                    | 55,311                          | 22,269                          | 43,558                          | 44,885                           |
| Elections (a)                            | -                               | 203,335                         | -                               | 355,000                          |
| Transfer out - Capital Funds (b)         | -                               | -                               | 1,001                           | -                                |
| Interfund - General Liability Allocation | 2,304                           | 1,236                           | 24,235                          | 37,187                           |
| Interfund allocation                     | (157,733)                       | (160,676)                       | (151,733)                       | (160,386)                        |
| <b>Total</b>                             | <u>328,644</u>                  | <u>516,282</u>                  | <u>339,186</u>                  | <u>815,230</u>                   |
| <b>Revenue/Funding Source</b>            |                                 |                                 |                                 |                                  |
| General Fund Allocation                  | -                               | -                               | 328,165                         | 780,737                          |
| Surplus Allocation                       | -                               | -                               | 11,021                          | 34,493                           |
| <b>Total</b>                             | <u>\$ -</u>                     | <u>\$ -</u>                     | <u>\$ 339,186</u>               | <u>\$ 815,230</u>                |
| <b>Net Program Budget</b>                | <u>\$ 328,644</u>               | <u>\$ 516,282</u>               | <u>\$ -</u>                     | <u>\$ -</u>                      |

- (a) Elections are held bi-annually every even year.
- (b) Transfer of computer hardware and software cost to capital outlay fund.



# CITY MANAGER'S OFFICE

## +OVERVIEW

The City Manager is appointed by the City Council, serves as the chief executive officer of the City, and is responsible for advising the City Council regarding various issues and implementing legislation enacted by the Council. The City Manager's Office oversees and supports all other City departments, with the exception of the City Attorney's Office, and is responsible for ensuring that City departments are operating efficiently and in compliance with all applicable federal, State, and local laws and regulations. The City Manager's Office also coordinates the City's communication and engagement work; grant seeking and intergovernmental affairs; activities related to the unhoused community; youth programs; Participatory Budgeting; and the Special Events Grant Program.

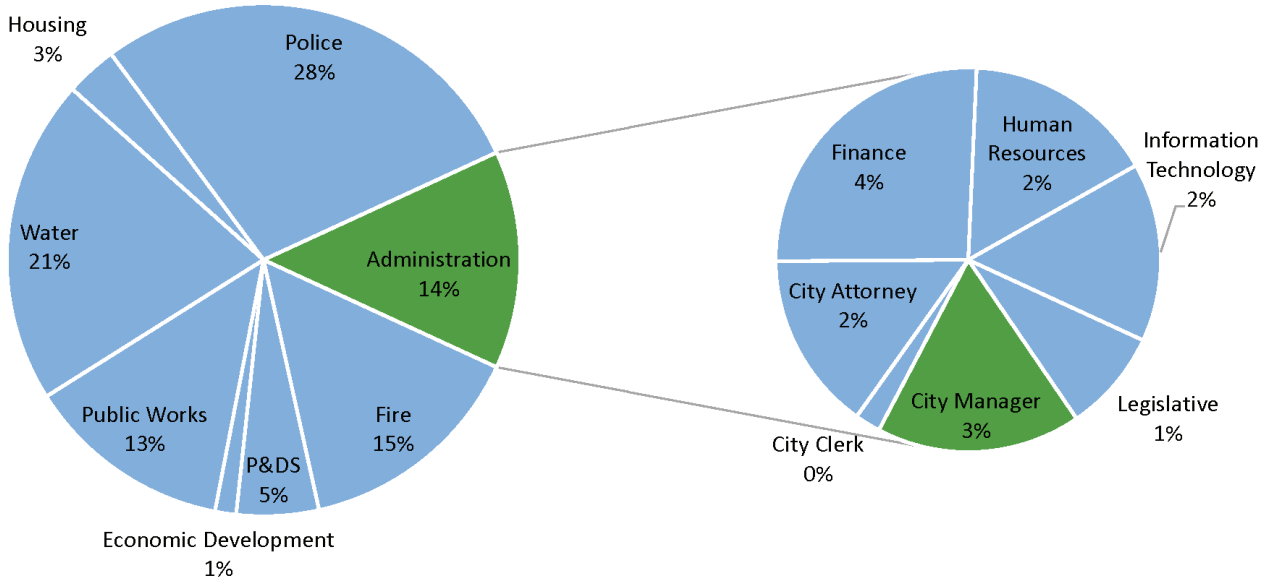
## ORGANIZATIONAL CHART



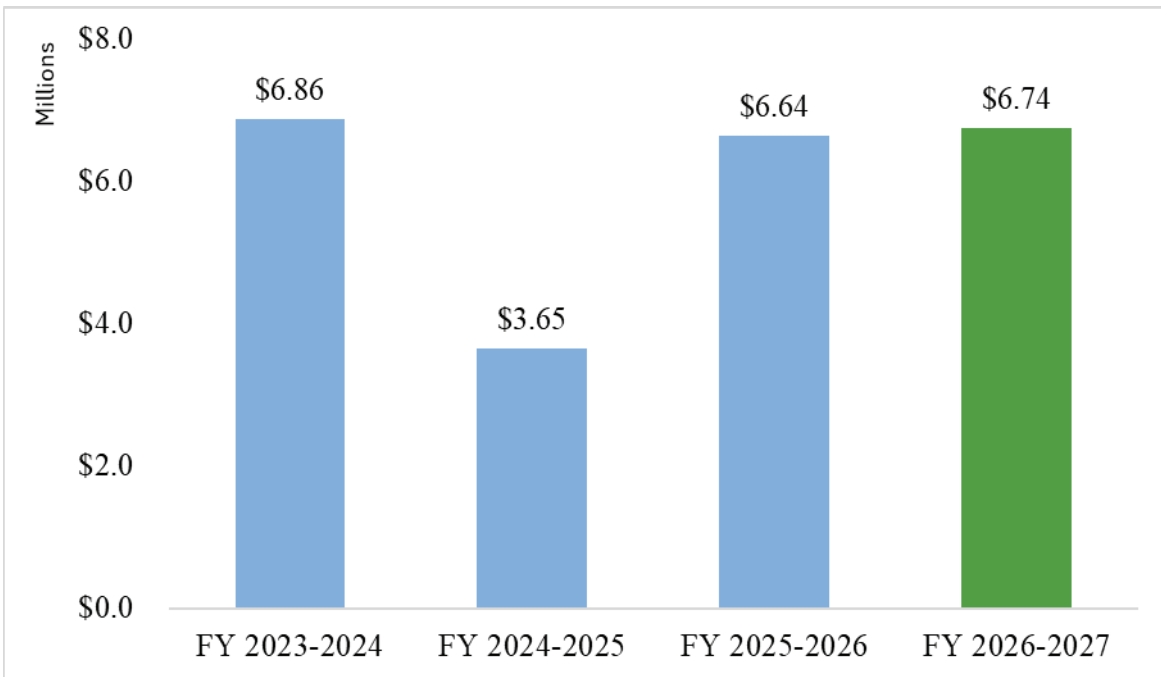


# CITY MANAGER'S OFFICE

## FULL-TIME PERSONNEL BY DEPARTMENT



## EXPENSES BY FISCAL YEAR (\$ MILLIONS)





## CITY MANAGER'S OFFICE

### FY 2026-2027 PROPOSED BUDGET

|                                          | <u>Audited</u><br><u>FY 2023-2024</u> | <u>Audited</u><br><u>FY 2024-2025</u> | <u>Adopted</u><br><u>FY 2025-2026</u> | <u>Proposed</u><br><u>FY 2026-2027</u> |
|------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|
| <b>Expenditures by Category</b>          |                                       |                                       |                                       |                                        |
| Salaries and benefits                    | \$ 3,134,597                          | \$ 2,886,765                          | \$ 3,970,510                          | \$ 4,110,059                           |
| Vacancy Savings/Not Budgeted             | -                                     | -                                     | (460,000)                             | -                                      |
| Services and supplies (a)                | 84,187                                | 156,212                               | 3,811,307                             | 3,471,466                              |
| Vehicle maintenance & replacement        | 9,996                                 | 25,188                                | 34,950                                | 18,682                                 |
| Transfer out - Capital Funds             | 2,000                                 | 1,800                                 | 1,648                                 | 14,976                                 |
| Interfund - General Liability Allocation | 22,200                                | 11,964                                | 232,458                               | 357,260                                |
| Interfund allocation                     | (936,007)                             | (1,258,877)                           | (952,511)                             | (1,236,039)                            |
| ARPA Expenditures                        | 4,547,861                             | 1,828,615                             | -                                     | -                                      |
| <b>Total</b>                             | <u>6,864,833</u>                      | <u>3,651,667</u>                      | <u>6,638,362</u>                      | <u>6,736,404</u>                       |
| <b>Revenue/Funding Source</b>            |                                       |                                       |                                       |                                        |
| General Fund Allocation                  | -                                     | -                                     | 6,422,669                             | 6,451,381                              |
| Surplus Allocation                       | -                                     | -                                     | 215,693                               | 285,023                                |
| <b>Total</b>                             | <u>\$ -</u>                           | <u>\$ -</u>                           | <u>\$ 6,638,362</u>                   | <u>\$ 6,736,404</u>                    |
| <b>Net Program Budget</b>                | <u>\$ 6,864,833</u>                   | <u>\$ 3,651,667</u>                   | <u>\$ -</u>                           | <u>\$ -</u>                            |

(a) In FY 2025-2026 increase reflects the reallocation of expenditures previously budgeted under the Citywide account.

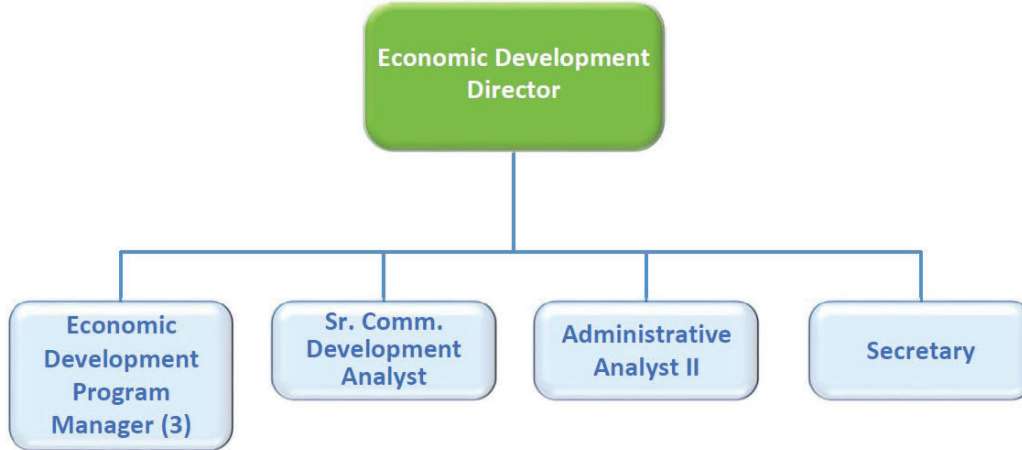


# ECONOMIC DEVELOPMENT DEPARTMENT

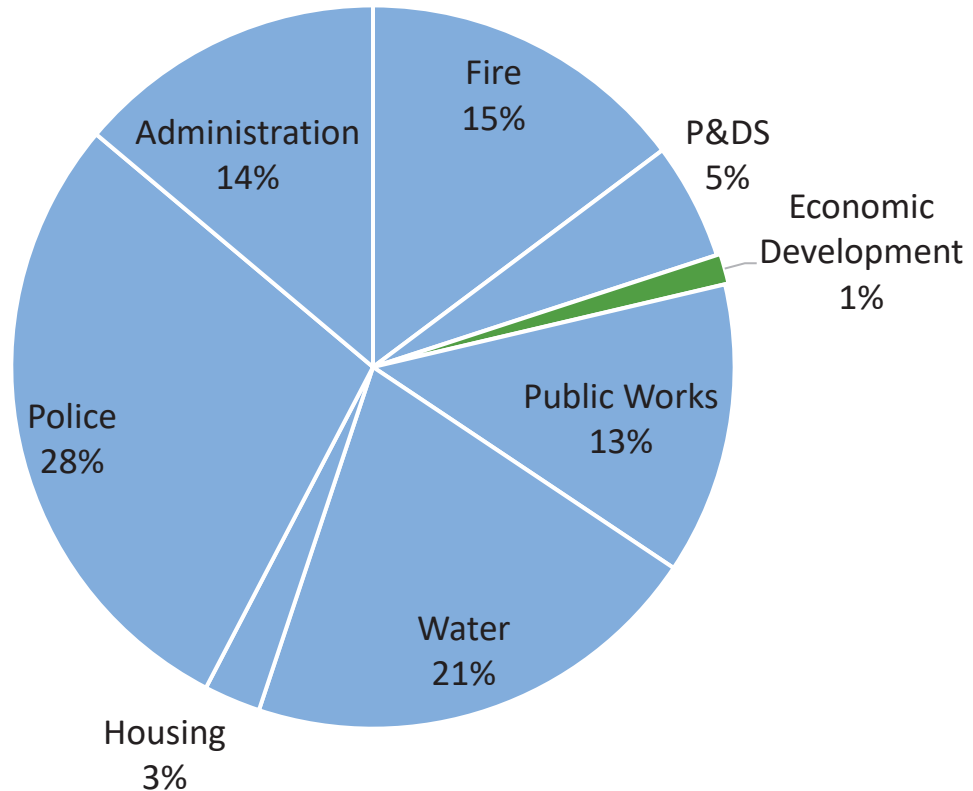
## OVERVIEW

The Economic Development Department focuses on new business recruitment, business retention, site selection assistance for new and existing businesses, and facilitation of development on catalyst sites including Mare Island and the Waterfront.

## ORGANIZATIONAL CHART



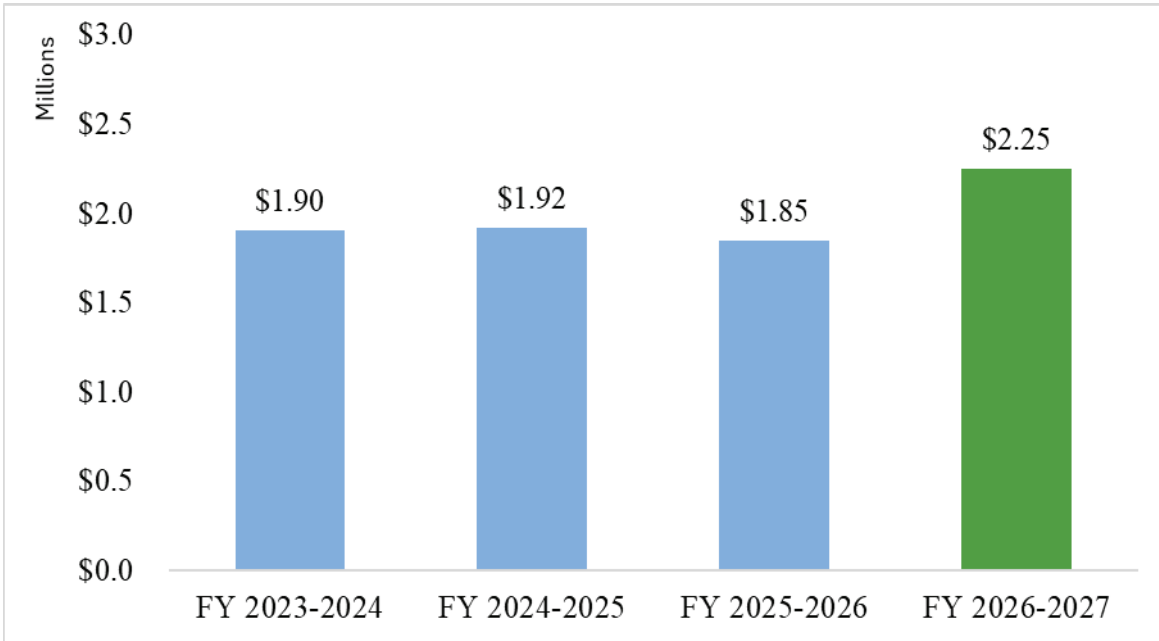
## FULL-TIME PERSONNEL BY DEPARTMENT





## ECONOMIC DEVELOPMENT DEPARTMENT

### EXPENSES BY FISCAL YEAR (\$ MILLIONS)



### FY 2026-2027 PROPOSED BUDGET

|                                          | <u>Audited<br/>FY 2023-2024</u> | <u>Audited<br/>FY 2024-2025</u> | <u>Adopted<br/>FY 2025-2026</u> | <u>Proposed<br/>FY 2026-2027</u> |
|------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Expenditures by Category</b>          |                                 |                                 |                                 |                                  |
| Salary and benefits                      | \$ 1,185,598                    | \$ 1,183,067                    | \$ 1,547,088                    | \$ 1,598,877                     |
| Vacancy Savings/Not Budgeted             | -                               | -                               | (285,968)                       | -                                |
| Services and supplies                    | 639,313                         | 487,705                         | 533,722                         | 569,690                          |
| Transfer out - Capital Funds (a)         | 5,000                           | 4,500                           | 4,120                           | 4,244                            |
| Interfund - General Liability Allocation | 8,844                           | 4,524                           | 88,872                          | 124,577                          |
| Interfund allocation                     | (180,572)                       | 65,454                          | (41,275)                        | (45,629)                         |
| ARPA Expenditures                        | 246,059                         | 177,101                         |                                 |                                  |
| <b>Total</b>                             | <u>1,904,242</u>                | <u>1,922,351</u>                | <u>1,846,559</u>                | <u>2,251,759</u>                 |
| <b>Revenue/Funding Source</b>            |                                 |                                 |                                 |                                  |
| Program Revenues                         | 558,950                         | 290,892                         | 284,733                         | 335,000                          |
| General Fund Allocation                  | -                               | -                               | 1,511,079                       | 1,835,659                        |
| Surplus Allocation                       | -                               | -                               | 50,747                          | 81,100                           |
| <b>Total</b>                             | <u>\$ 558,950</u>               | <u>\$ 290,892</u>               | <u>\$ 1,846,559</u>             | <u>\$ 2,251,759</u>              |

(a) Transfer of computer hardware and software cost to capital outlay fund



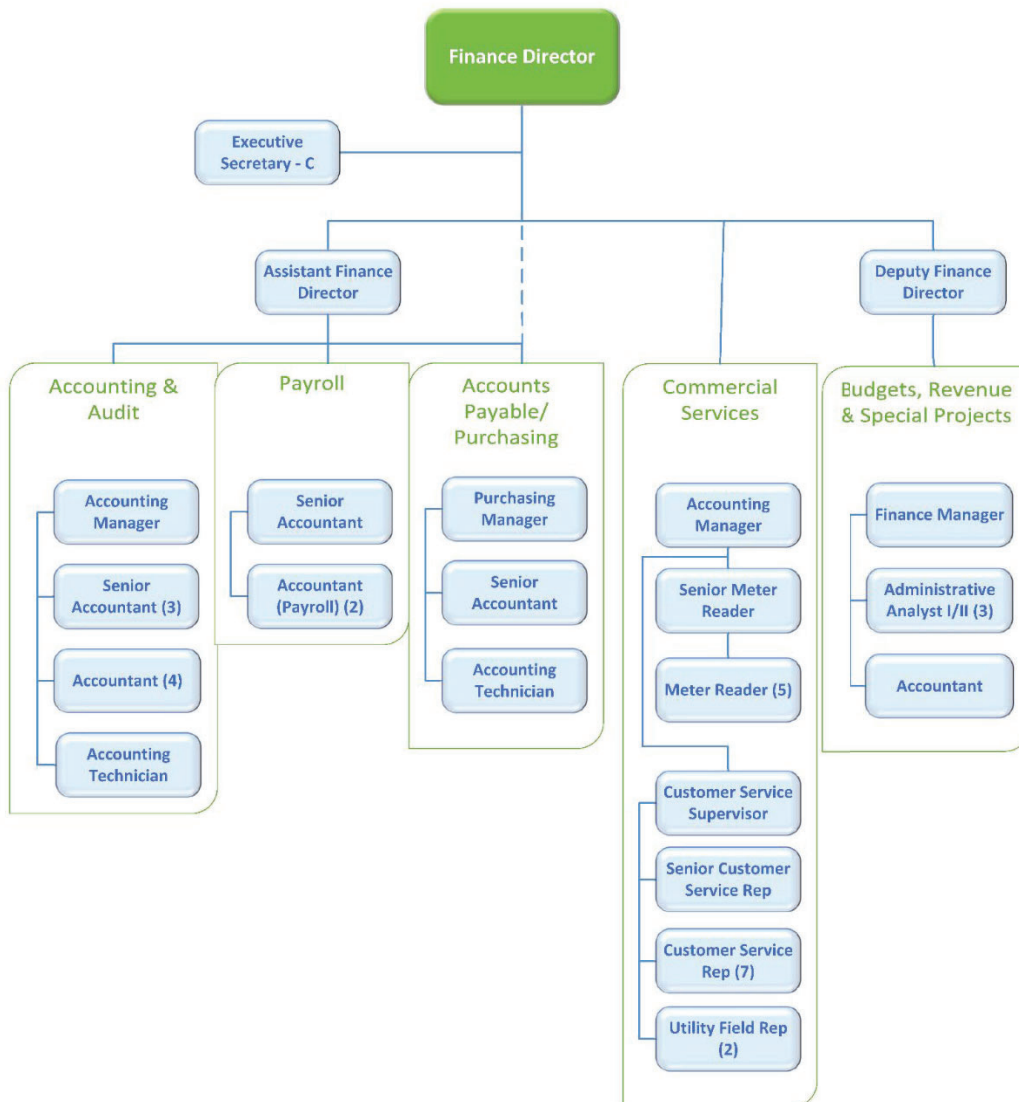
# FINANCE DEPARTMENT

## OVERVIEW

Finance Department provides accountability for the taxpayers' dollars and maintains accurate and complete financial records of the City's financial transactions. Additionally, the department provides timely financial information to internal and external customers and seeks to improve efficiency and governance of financial record keeping and financial reporting.

The Finance Department manages and coordinates financial functions including: financial analysis, cash management and investment, debt administration, general accounting, financial reporting/auditing, budgeting, accounts payable, payroll, cashier/utility billing, and business tax billing and collections. Finance manages and participates in development and administration of the overall City budget, generates revenue and expenditure projections, coordinates with other City departments on the development of operating and capital budgets, develops and maintains a long-term banking, investment, and debt management structure and the administration of special projects and analyses. The department assists various stakeholders to brainstorm solutions for fiscal and administrative problems.

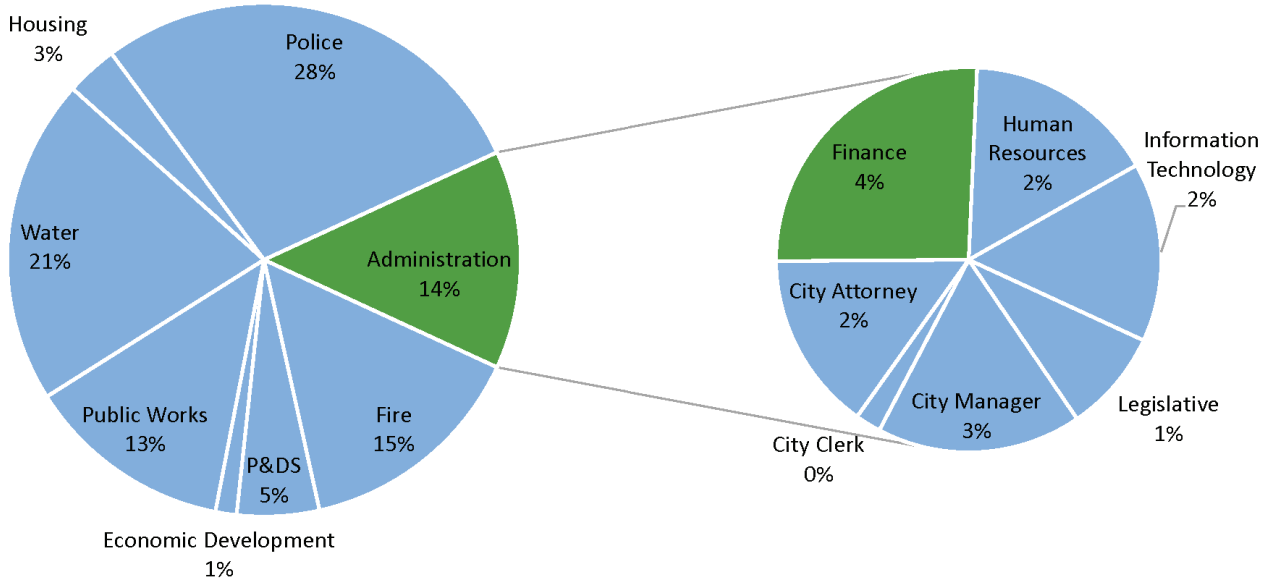
## ORGANIZATIONAL CHART



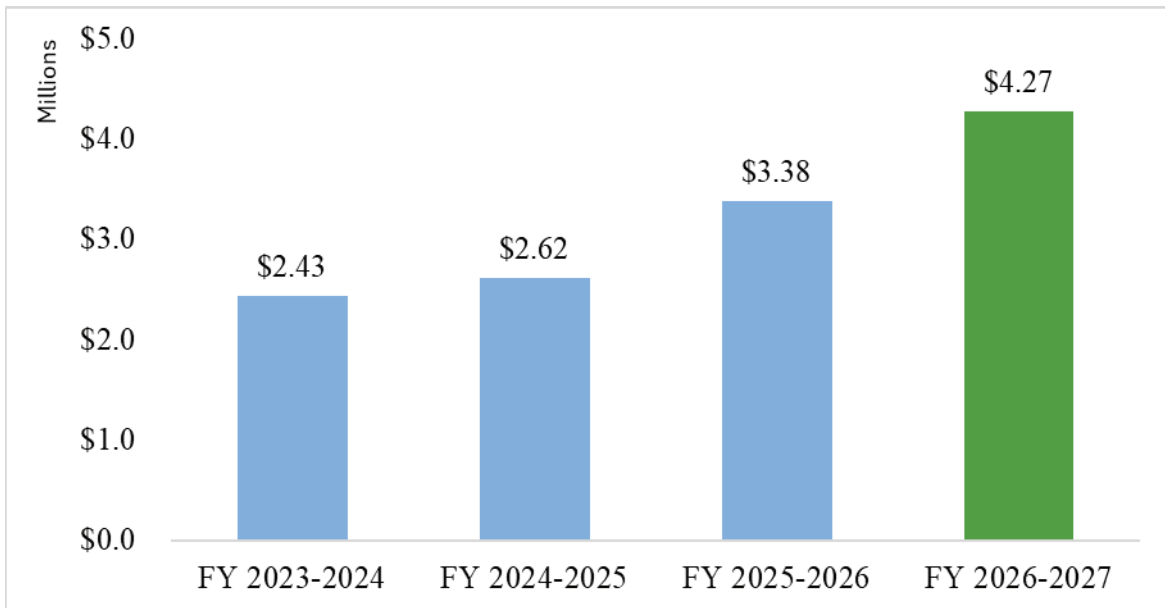


# FINANCE DEPARTMENT

## FULL-TIME PERSONNEL BY DEPARTMENT



## EXPENSES BY FISCAL YEAR (\$ MILLIONS)





# FINANCE DEPARTMENT

## FY 2026-2027 PROPOSED BUDGET

|                                          | <u>Audited</u><br><u>FY 2023-2024</u> | <u>Audited</u><br><u>FY 2024-2025</u> | <u>Adopted</u><br><u>FY 2025-2026</u> | <u>Proposed</u><br><u>FY 2026-2027</u> |
|------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|
| <b>Expenditures by Category</b>          |                                       |                                       |                                       |                                        |
| <b>Accounting/Administration</b>         |                                       |                                       |                                       |                                        |
| Salaries and benefits                    | \$ 3,286,980                          | \$ 3,456,986                          | \$ 4,448,095                          | \$ 4,805,871                           |
| Vacancy Savings/Not Budgeted             | -                                     | -                                     | (497,178)                             | -                                      |
| Services and supplies (a)                | 134,893                               | 244,428                               | 412,618                               | 446,404                                |
| Transfer out - Capital Funds (b)         | 20,000                                | 18,000                                | 16,480                                | 21,218                                 |
| Interfund - General Liability Allocation | 22,824                                | 12,120                                | 253,965                               | 252,350                                |
| Interfund allocation                     | (1,406,439)                           | (1,406,125)                           | (1,494,519)                           | (1,506,862)                            |
| ARPA Expenditures                        | 52,227                                | 27,786                                | -                                     | -                                      |
| <b>Total Accounting</b>                  | <u>2,110,485</u>                      | <u>2,353,195</u>                      | <u>3,139,461</u>                      | <u>4,018,981</u>                       |
| <b>Commercial Services</b>               |                                       |                                       |                                       |                                        |
| Salaries and benefits                    | 268,521                               | 202,592                               | 115,248                               | 123,924                                |
| Services and supplies                    | 81,924                                | 85,053                                | 143,582                               | 143,500                                |
| Interfund - General Liability Allocation | 1,572                                 | 852                                   | 6,004                                 | 6,087                                  |
| Interfund allocation                     | (28,802)                              | (24,277)                              | (20,845)                              | (22,186)                               |
| <b>Total Commercial Services</b>         | <u>323,215</u>                        | <u>264,220</u>                        | <u>243,989</u>                        | <u>251,325</u>                         |
| <b>Total Finance</b>                     |                                       |                                       |                                       |                                        |
| Salaries and benefits                    | 3,555,501                             | 3,659,578                             | 4,563,343                             | 4,929,795                              |
| Vacancy Savings/Not Budgeted             | -                                     | -                                     | (497,178)                             | -                                      |
| Services and supplies (a)                | 216,817                               | 329,481                               | 556,200                               | 589,904                                |
| Transfer out - Capital Funds (b)         | 20,000                                | 18,000                                | 16,480                                | 21,218                                 |
| Interfund - General Liability Allocation | 24,396                                | 12,972                                | 259,969                               | 258,437                                |
| Interfund allocation                     | (1,435,241)                           | (1,430,402)                           | (1,515,364)                           | (1,529,048)                            |
| ARPA Expenditures                        | 52,227                                | 27,786                                | -                                     | -                                      |
| <b>Total</b>                             | <u>2,433,700</u>                      | <u>2,617,415</u>                      | <u>3,383,450</u>                      | <u>4,270,306</u>                       |
| <b>Revenue/Funding Source</b>            |                                       |                                       |                                       |                                        |
| General Fund Allocation                  | -                                     | -                                     | 3,273,515                             | 4,089,626                              |
| Surplus Allocation                       | -                                     | -                                     | 109,935                               | 180,680                                |
| <b>Total</b>                             | <u>\$ -</u>                           | <u>\$ -</u>                           | <u>\$ 3,383,450</u>                   | <u>\$ 4,270,306</u>                    |
| <b>Net Program Budget</b>                | <u>\$ 2,433,700</u>                   | <u>\$ 2,617,415</u>                   | <u>\$ -</u>                           | <u>\$ -</u>                            |

- (a) In FY 2025-2026 increase reflects the reallocation of expenditure previously budgeted under the Citywide account.
- (b) Transfer of computer hardware and software cost to capital outlay fund.



## FIRE DEPARTMENT

### OVERVIEW

The primary mission of the Fire Department is to ensure a safe community through exceptional, professional fire services. The Department conducts ongoing recruitment and in-service training and manages internal organizational programs.

The Fire Department responds to emergency calls within the City of Vallejo, provides mutual aid to surrounding jurisdictions and throughout the State of California, conducts fire life safety inspections of businesses and multi-tenant housing, and oversees weed abatement of vacant parcels.

The City of Vallejo Fire Department is comprised of four Divisions: Administration, Prevention, Suppression, and Training.

#### Fire Administration

Responsible for the overall management and oversight of staff, budget, and operations of each Division. Fire Administration also oversees the City's Emergency Operations Center.

#### Fire Prevention Division

Responsible for conducting annual fire life safety inspections of regulated occupancies, fire investigations, plan checks, permit inspections, and public education programs in accordance with local, state, and federal codes and regulations. The Fire Prevention Division also manages the weed abatement of empty parcels.

#### Fire Suppression Division

Responsible for providing emergency response and incident organization at structure and wildland fires, earthquakes, floods, environmental emergencies, and rescue operations. Fire Suppression Division also provides advanced life support for all types of trauma and medical emergencies. Fire Suppression staff are trained and equipped to respond to releases and spills of hazardous materials and response to technical rescue services, including structural collapse and water rescue.

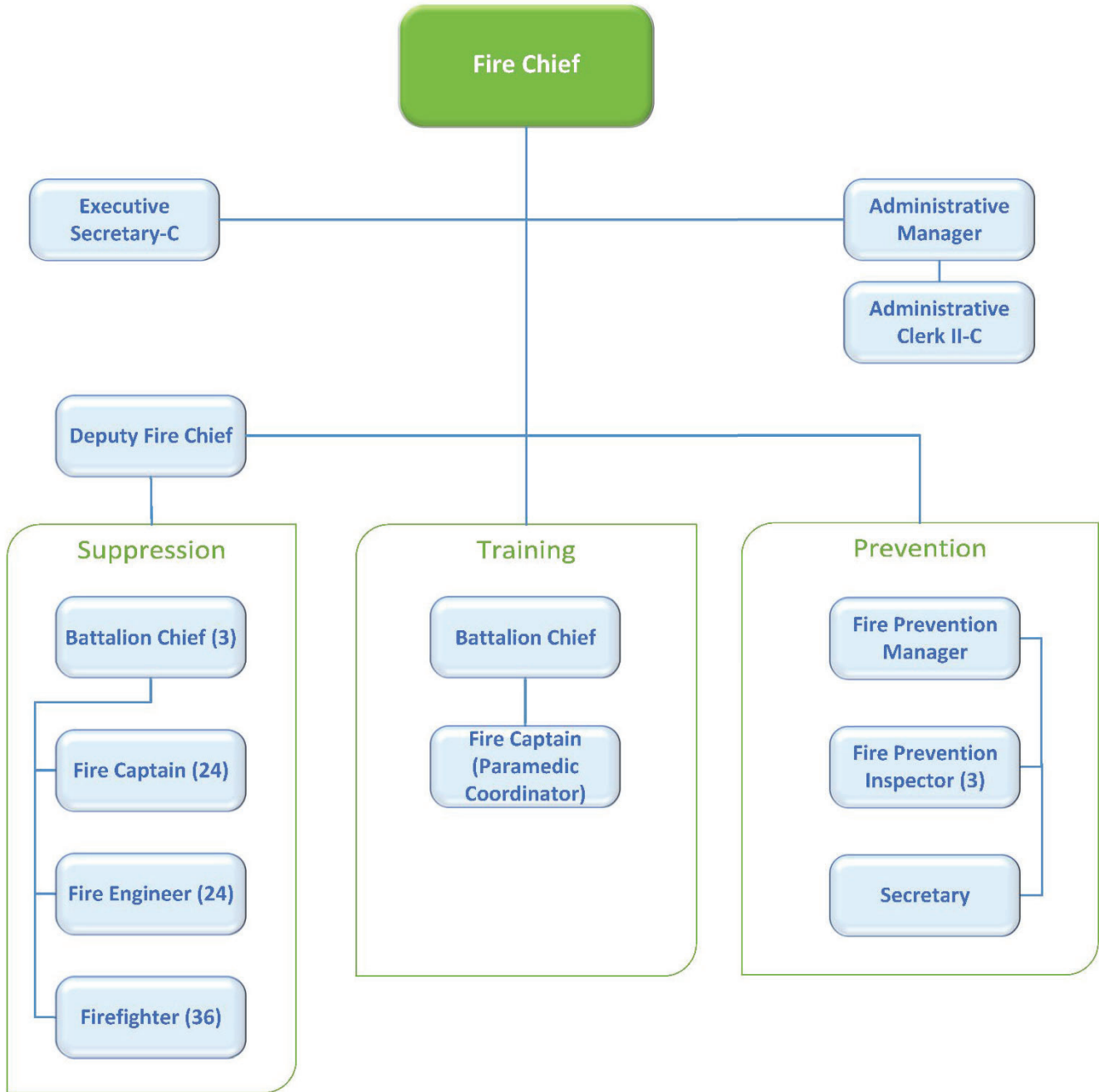
#### Training Division

Responsible for in-service and recruitment training efforts. In addition, the Training Division ensures members maintain required or necessary fire suppression and emergency medical services-based certifications in accordance with local, State, and Federal agencies and regulations.



# FIRE DEPARTMENT

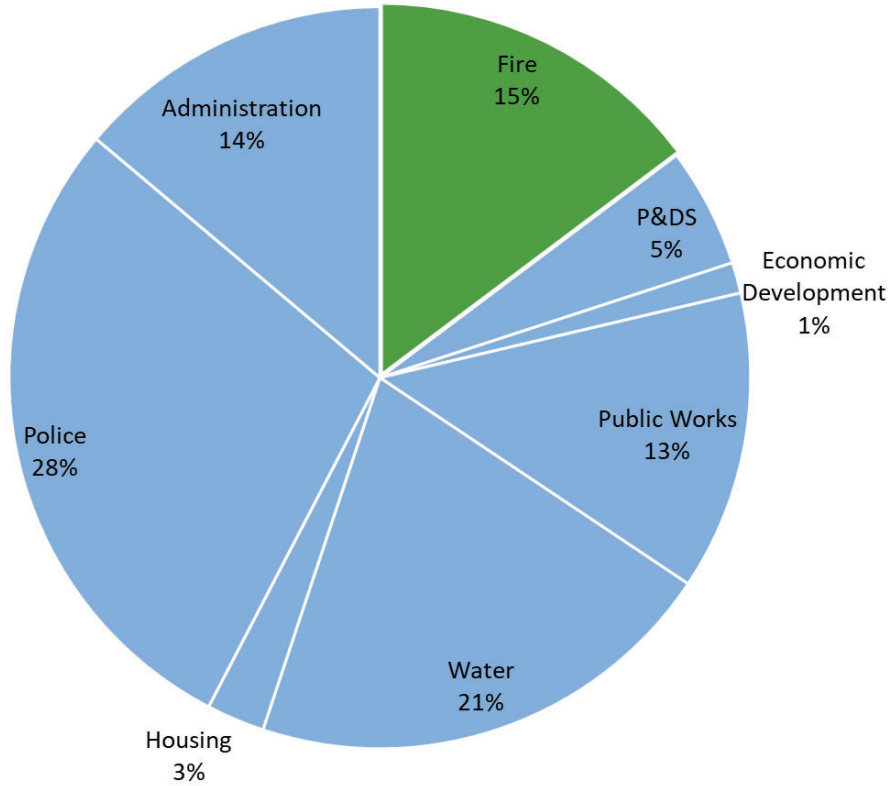
## ORGANIZATIONAL CHART



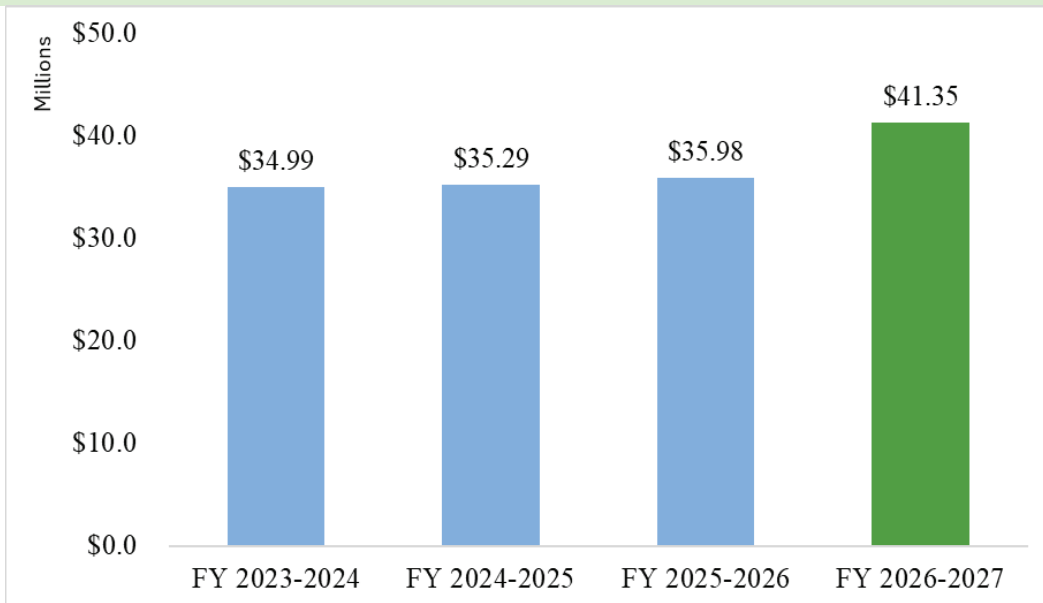


# FIRE DEPARTMENT

## FULL-TIME PERSONNEL BY DEPARTMENT



## EXPENSES BY FISCAL YEAR (\$ MILLIONS)





# FIRE DEPARTMENT

## FY 2026-2027 PROPOSED BUDGET SUMMARY

|                                          | <b>Audited<br/>FY 2023-2024</b> | <b>Audited<br/>FY 2024-2025</b> | <b>Adopted<br/>FY 2025-2026</b> | <b>Proposed<br/>FY 2026-2027</b> |
|------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Expenditures by Category</b>          |                                 |                                 |                                 |                                  |
| Salaries and benefits                    | \$ 31,467,907                   | \$ 31,955,840                   | \$ 32,895,816                   | \$ 37,363,716                    |
| Vacancy Savings                          | -                               | -                               | (201,000)                       | -                                |
| Services and supplies                    | 1,238,920                       | 1,519,898                       | 1,234,981                       | 1,203,826                        |
| Vehicle maintenance & replacement        | 1,675,200                       | 1,556,604                       | 1,557,863                       | 1,497,467                        |
| Transfer out - Capital Funds (a)         | 92,496                          | 83,246                          | 76,217                          | 134,368                          |
| Interfund - General Liability Allocation | 47,028                          | 48,060                          | 379,847                         | 1,132,645                        |
| Interfund allocations                    | (230,454)                       | 26,699                          | 33,421                          | 18,777                           |
| ARPA Expenditures                        | 697,263                         | 99,274                          | -                               | -                                |
| <b>Total</b>                             | <b>34,988,360</b>               | <b>35,289,621</b>               | <b>35,977,145</b>               | <b>41,350,799</b>                |
| <b>Revenue/Funding Source</b>            |                                 |                                 |                                 |                                  |
| Program Revenues                         | 7,128,086                       | 9,228,930                       | 6,135,810                       | 8,410,351                        |
| General Fund Allocation                  | -                               | -                               | 28,871,733                      | 31,546,710                       |
| Surplus Allocation                       | -                               | -                               | 969,602                         | 1,393,738                        |
| <b>Total</b>                             | <b>\$ 7,128,086</b>             | <b>\$ 9,228,930</b>             | <b>\$ 35,977,145</b>            | <b>\$ 41,350,799</b>             |
| <br>                                     |                                 |                                 |                                 |                                  |
|                                          | <b>Amended<br/>FY 2023-2024</b> | <b>Amended<br/>FY 2024-2025</b> | <b>Adopted<br/>FY 2025-2026</b> | <b>Proposed<br/>FY 2026-2027</b> |
| <b>Authorized Positions</b>              |                                 |                                 |                                 |                                  |
| Sworn                                    | 88.00                           | 88.00                           | 85.00                           | 91.00                            |
| Unsworn                                  | 8.00                            | 8.00                            | 8.00                            | 8.00                             |
|                                          | <u>96.00</u>                    | <u>96.00</u>                    | <u>93.00</u>                    | <u>99.00</u>                     |

(a) Transfer of funds to IT for computer hardware and software cost.

(b) See Personnel Summary "Fire Department" for additional information.



# FIRE DEPARTMENT

## FY 2026-2027 PROPOSED BUDGET BY DIVISION

|                                          | <u>Audited<br/>FY 2023-2024</u> | <u>Audited<br/>FY 2024-2025</u> | <u>Adopted<br/>FY 2025-2026</u> | <u>Proposed<br/>FY 2026-2027</u> |
|------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>General Fund Expenditures</b>         |                                 |                                 |                                 |                                  |
| <b>Salaries and Benefits</b>             | \$ 31,467,907                   | \$ 31,955,840                   | \$ 32,694,816                   | \$ 37,363,716                    |
| Net, Salaries and benefits               | <u>31,467,907</u>               | <u>31,955,840</u>               | <u>32,694,816</u>               | <u>37,363,716</u>                |
| <b>ADMINISTRATION</b>                    |                                 |                                 |                                 |                                  |
| Services and supplies                    | 671,785                         | 723,433                         | 600,078                         | 631,603                          |
| Vehicle maintenance & replacement        | 3,360                           | 6,024                           | 6,204                           | 7,938                            |
| Transfer out - Capital Funds (a)         | 92,496                          | 83,246                          | 76,217                          | 134,368                          |
| Interfund - General Liability Allocation | 42,660                          | 45,708                          | 354,119                         | 1,132,645                        |
| Interfund allocation                     | (230,454)                       | 26,699                          | 33,421                          | 18,777                           |
| Total Administration                     | <u>579,847</u>                  | <u>885,110</u>                  | <u>1,070,039</u>                | <u>1,925,331</u>                 |
| <b>SUPPRESSION</b>                       |                                 |                                 |                                 |                                  |
| Services and supplies                    | 282,689                         | 376,772                         | 303,524                         | 233,035                          |
| Vehicle maintenance & replacement        | 1,626,960                       | 1,503,648                       | 1,512,592                       | 1,436,031                        |
| Total Suppression                        | <u>1,909,649</u>                | <u>1,880,420</u>                | <u>1,816,116</u>                | <u>1,669,066</u>                 |
| <b>PREVENTION</b>                        |                                 |                                 |                                 |                                  |
| Salaries and benefits                    |                                 |                                 |                                 |                                  |
| Services and supplies                    | 56,786                          | 117,797                         | 63,036                          | 79,006                           |
| Vehicle maintenance & replacement        | 20,052                          | 21,768                          | 22,418                          | 28,077                           |
| Total Prevention                         | <u>76,838</u>                   | <u>139,565</u>                  | <u>85,454</u>                   | <u>107,083</u>                   |
| <b>TRAINING</b>                          |                                 |                                 |                                 |                                  |
| Salaries and benefits                    |                                 |                                 |                                 |                                  |
| Services and supplies                    | 90,649                          | 197,719                         | 178,939                         | 169,300                          |
| Vehicle maintenance & replacement        | 24,828                          | 25,164                          | 16,649                          | 25,421                           |
| Interfund - General Liability Allocation | 4,368                           | 2,352                           | 25,728                          | -                                |
| Total Training                           | <u>119,845</u>                  | <u>225,235</u>                  | <u>221,316</u>                  | <u>194,721</u>                   |
| <b>PARAMEDIC PROGRAM</b>                 |                                 |                                 |                                 |                                  |
| Salaries and benefits                    |                                 |                                 |                                 |                                  |
| Services and supplies                    | 137,011                         | 104,177                         | 89,404                          | 90,882                           |
| Total Paramedic Program                  | <u>137,011</u>                  | <u>104,177</u>                  | <u>89,404</u>                   | <u>90,882</u>                    |
| ARPA Expenditures                        | <u>697,263</u>                  | <u>99,274</u>                   | <u>-</u>                        | <u>-</u>                         |
| <b>Net Expenditures</b>                  | <u>\$ 34,988,360</u>            | <u>\$ 35,289,621</u>            | <u>\$ 35,977,145</u>            | <u>\$ 41,350,799</u>             |

(a) Transfer of funds to IT to computer hardware and software cost.



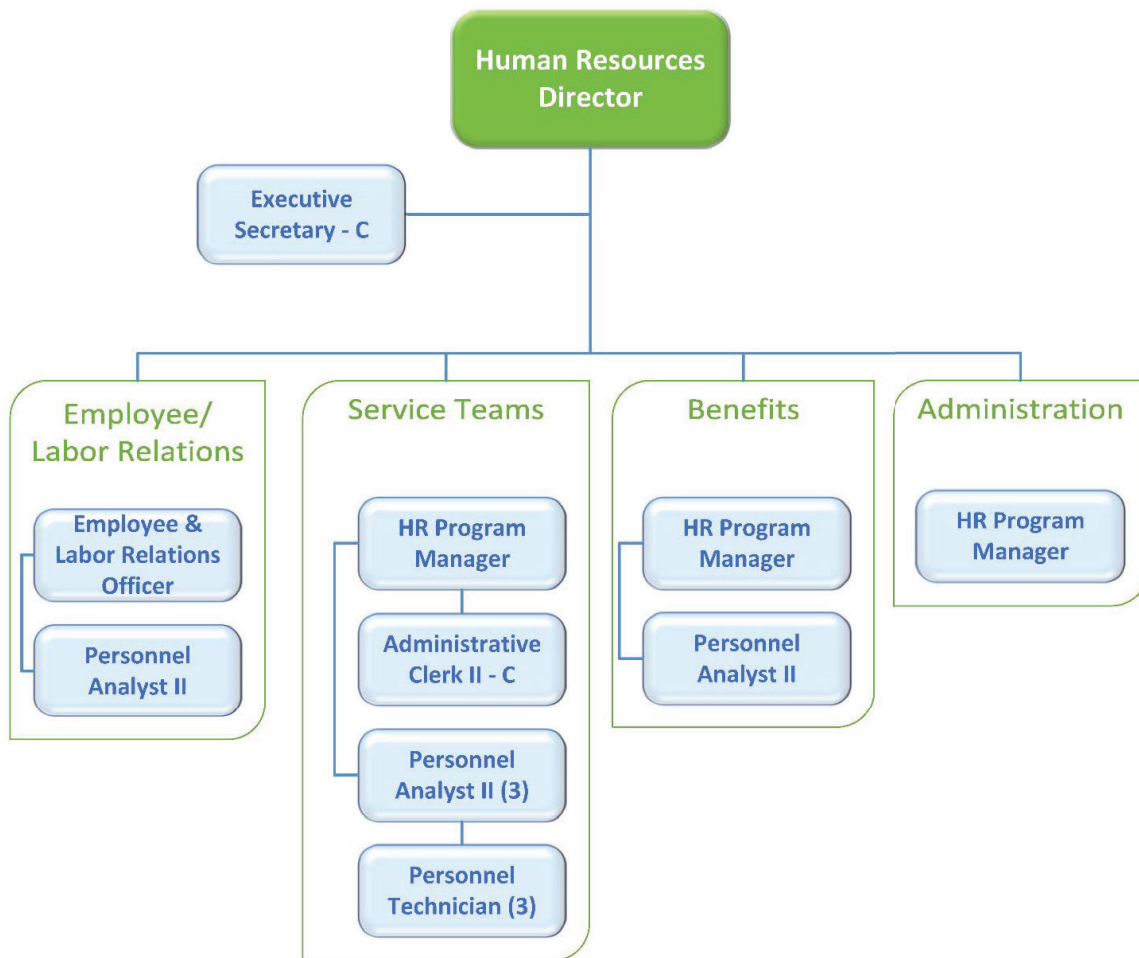
# HUMAN RESOURCE DEPARTMENT

## OVERVIEW

The City of Vallejo’s Human Resources Department is what is considered an internal service department, meaning we don’t directly serve the community, but we do support and serve the City staff so that they can directly serve the community. We are unique and essential in that everything that we do in the City (as an organization) starts and ends with Human Resources. We are a full-service human resources department. We hold ourselves to a higher standard than the employees we serve because we can’t possibly provide the services we do and not hold ourselves to a higher standard. We pride ourselves in delivering the full scope of human resources functions, such as administration, recruitment and selection, classification and compensation, benefits administration, training, and employee and labor relations.

Our purpose is to help the City become a great place to live, work, and play, by recruiting and retaining the best qualified candidates to do all of the jobs it takes to be just that. We do this by partnering with our departments to have a clear understanding of what their needs are and lending our expertise to help them successfully fulfill those needs while following the laws, rules, and regulations that govern our processes and cultivating a workforce that reflects the community we serve; providing support, training, and development for our employees; and cultivating positive relationships with our labor partners.

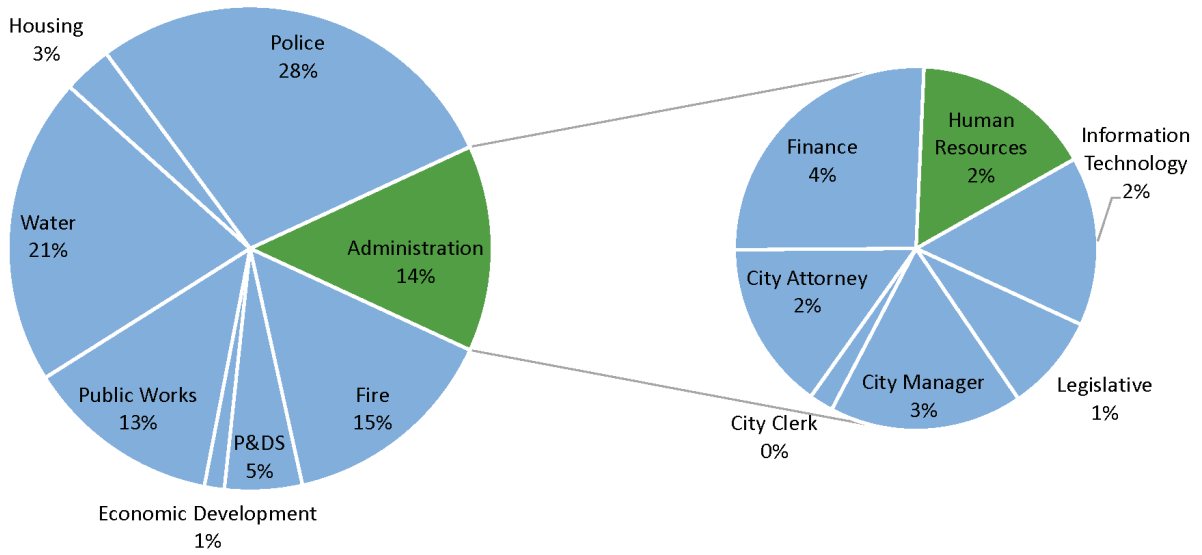
## ORGANIZATIONAL CHART



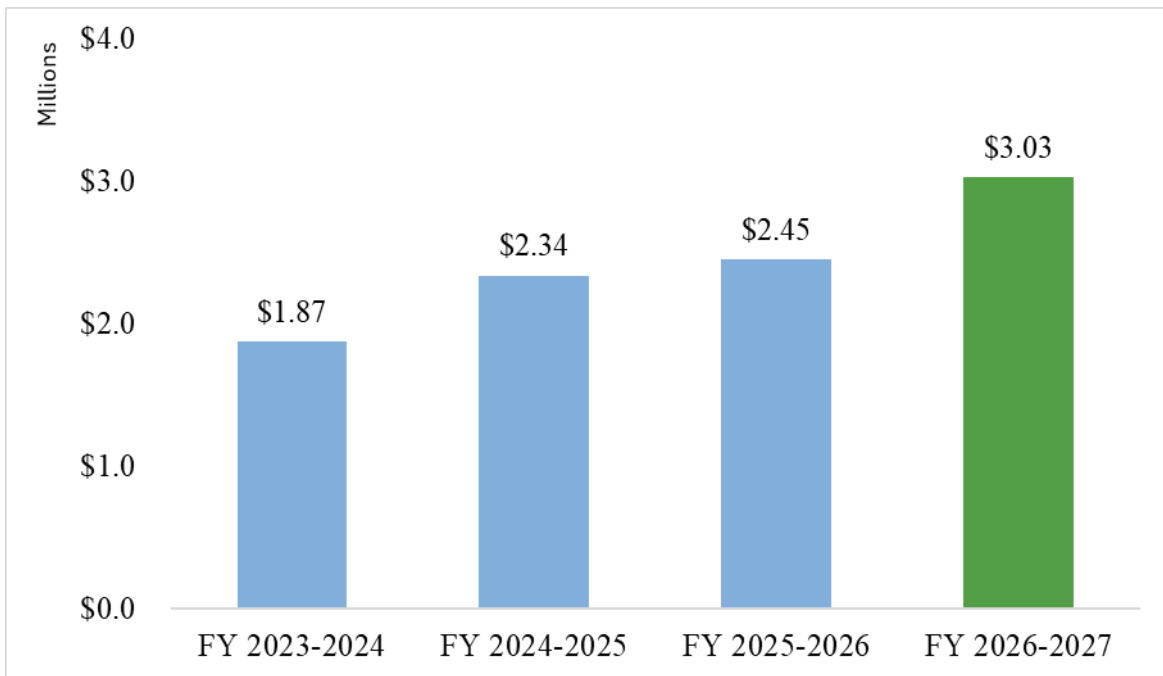


# HUMAN RESOURCE DEPARTMENT

## FULL-TIME PERSONNEL BY DEPARTMENT



## EXPENSES BY FISCAL YEAR (\$ MILLIONS)





# HUMAN RESOURCE DEPARTMENT

## FY 2026-2027 PROPOSED BUDGET

|                                          | <b>Audited<br/>FY 2023-2024</b> | <b>Audited<br/>FY 2024-2025</b> | <b>Adopted<br/>FY 2025-2026</b> | <b>Proposed<br/>FY 2026-2027</b> |
|------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Expenditures by Category</b>          |                                 |                                 |                                 |                                  |
| Salaries and benefits                    | \$ 2,320,882                    | \$ 2,664,690                    | \$ 3,034,915                    | \$ 3,142,287                     |
| Vacancy Savings/Not Budgeted             | -                               | -                               | (434,425)                       | -                                |
| Services and supplies                    | 369,086                         | 459,057                         | 484,941                         | 499,504                          |
| Transfer out - Capital Funds (a)         | 65,000                          | 59,171                          | 64,982                          | 66,932                           |
| Interfund - General Liability Allocation | 17,316                          | 9,288                           | 173,718                         | 173,156                          |
| Interfund allocation                     | (901,315)                       | (854,138)                       | (871,315)                       | (854,138)                        |
| ARPA Expenditures                        | 3,179                           | -                               | -                               | -                                |
| <b>Total</b>                             | <u>1,874,148</u>                | <u>2,338,068</u>                | <u>2,452,816</u>                | <u>3,027,741</u>                 |
| <b>Revenue/Funding Source</b>            |                                 |                                 |                                 |                                  |
| General Fund Allocation                  | -                               | -                               | 2,373,119                       | 2,899,635                        |
| Surplus Allocation                       | -                               | -                               | 79,697                          | 128,106                          |
| <b>Total</b>                             | <u>\$ -</u>                     | <u>\$ -</u>                     | <u>\$ 2,452,816</u>             | <u>\$ 3,027,741</u>              |
| <b>Net Program Budget</b>                | <u><b>\$ 1,874,148</b></u>      | <u><b>\$ 2,338,068</b></u>      | <u><b>\$ -</b></u>              | <u><b>\$ -</b></u>               |

(a) Transfer of computer hardware and software cost to capital outlay fund

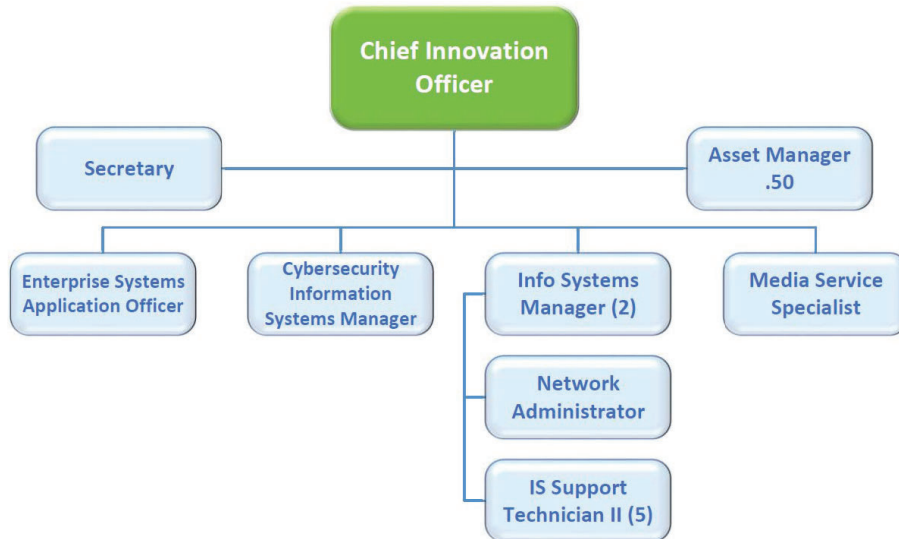


# INFORMATION TECHNOLOGY DEPARTMENT

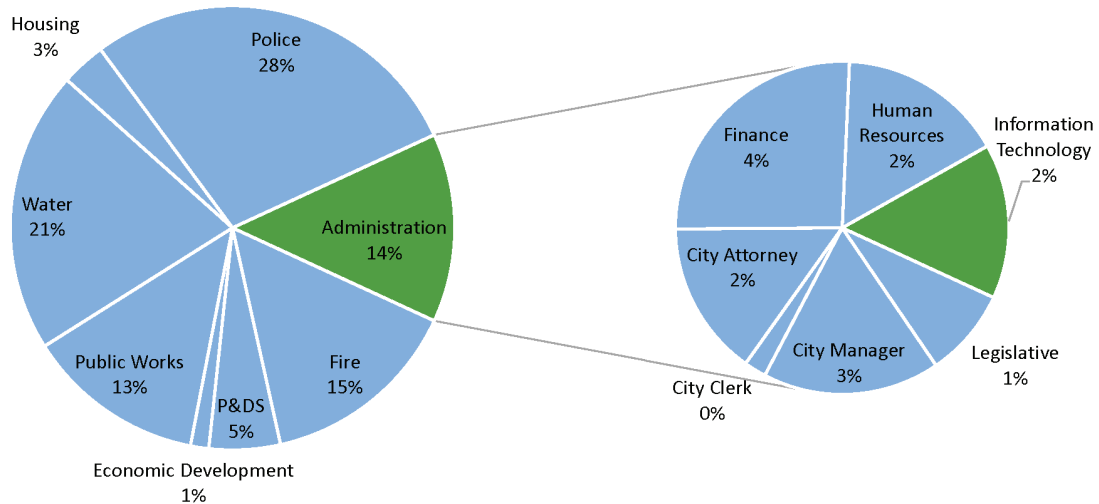
## OVERVIEW

The Information Technology (IT) Department is responsible for implementing and maintaining secure and reliable information technology solutions. Core functions include network services and infrastructure security, telecommunications support, desktop and server support, applications and programming support, website support, GIS support, technology disaster recovery testing and implementation, licensing and compliance, policies and procedures, and supporting Vallejo’s governmental channel 28 as well as broadcasting live streams of the City’s various commissions. The goal is to provide innovative and secure technical solutions and support that promote efficient delivery of public service to enhance the quality of life for residents, visitors, and our communities.

## ORGANIZATIONAL CHART



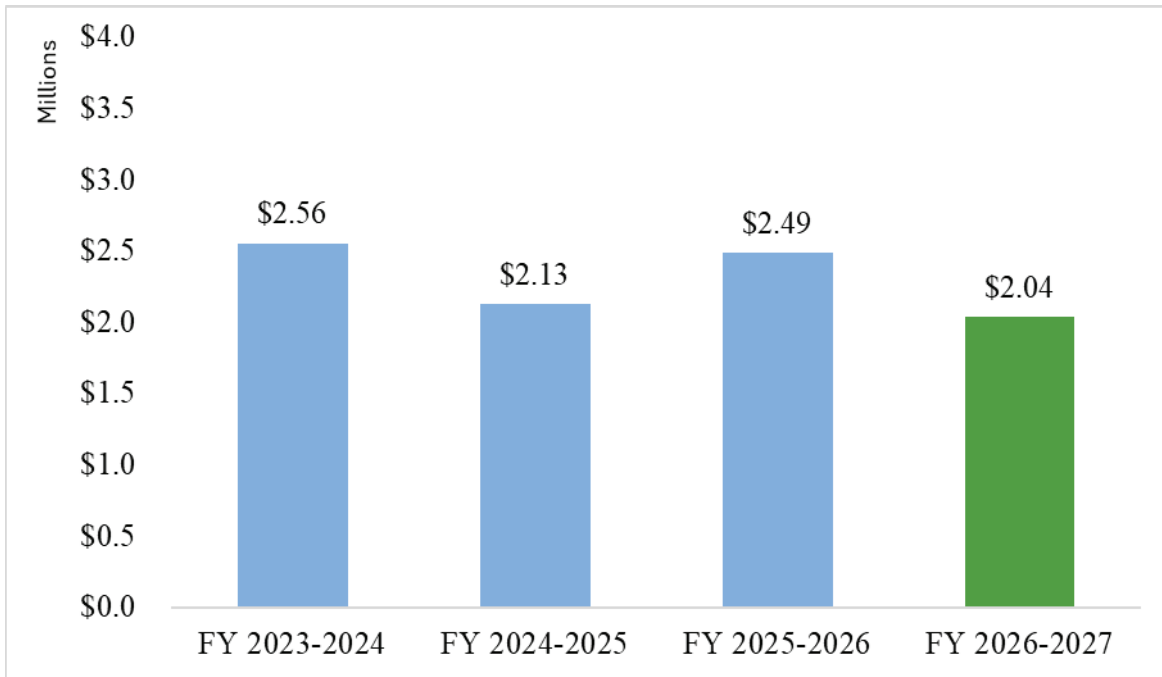
## FULL-TIME PERSONNEL BY DEPARTMENT





# INFORMATION TECHNOLOGY DEPARTMENT

## EXPENSES BY FISCAL YEAR (\$ MILLIONS)



## FY 2026-2027 PROPOSED BUDGET

|                                          | <u>Audited<br/>FY 2023-2024</u> | <u>Audited<br/>FY 2024-2025</u> | <u>Adopted<br/>FY 2025-2026</u> | <u>Proposed<br/>FY 2026-2027</u> |
|------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Expenditures by Category</b>          |                                 |                                 |                                 |                                  |
| Salaries and benefits                    | \$ 2,154,835                    | \$ 2,604,292                    | \$ 2,652,182                    | \$ 2,769,957                     |
| Services and supplies                    | 283,510                         | 200,998                         | 234,468                         | 227,926                          |
| Vehicle maintenance & replacement        | 768                             | 2,088                           | 11,153                          | -                                |
| Interfund - General Liability Allocation | 11,916                          | 7,848                           | 150,274                         | 233,287                          |
| Interfund allocation                     | (589,109)                       | (1,189,326)                     | (556,532)                       | (1,189,326)                      |
| ARPA Expenditures                        | 693,181                         | 501,884                         | -                               | -                                |
| <b>Total</b>                             | <u>2,555,101</u>                | <u>2,127,784</u>                | <u>2,491,545</u>                | <u>2,041,844</u>                 |
| <b>Revenue/Funding Source</b>            |                                 |                                 |                                 |                                  |
| General Fund Allocation                  | -                               | -                               | 2,410,590                       | 1,955,452                        |
| Surplus Allocation                       | -                               | -                               | 80,955                          | 86,392                           |
| <b>Total</b>                             | <u>\$ -</u>                     | <u>\$ -</u>                     | <u>\$ 2,491,545</u>             | <u>\$ 2,041,844</u>              |
| <b>Net Program Budget</b>                | <u>\$ 2,555,101</u>             | <u>\$ 2,127,784</u>             | <u>\$ -</u>                     | <u>\$ -</u>                      |

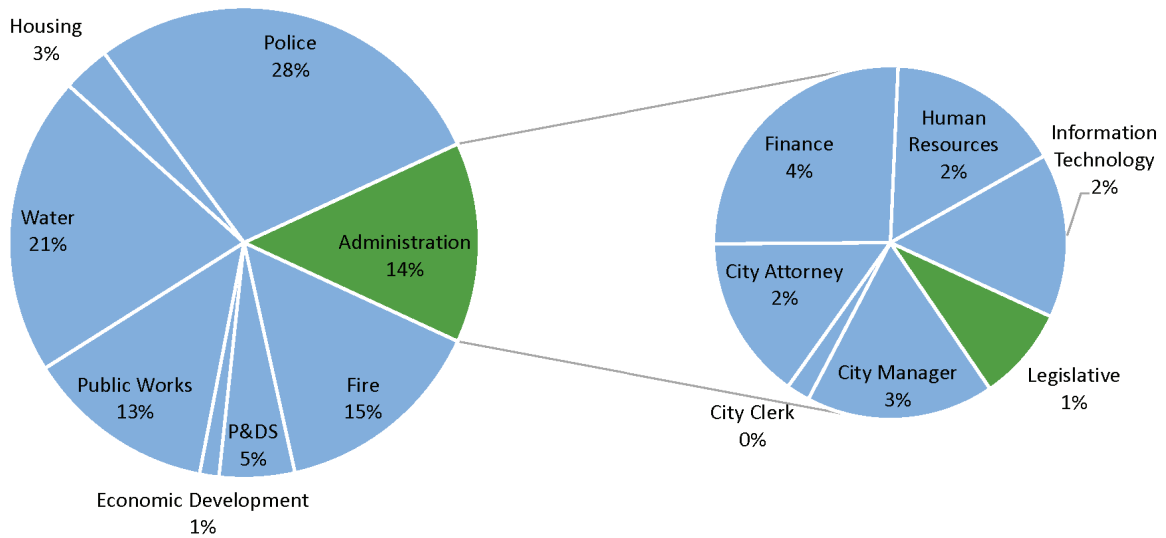


# LEGISLATIVE/BOARD & COMMISSIONS

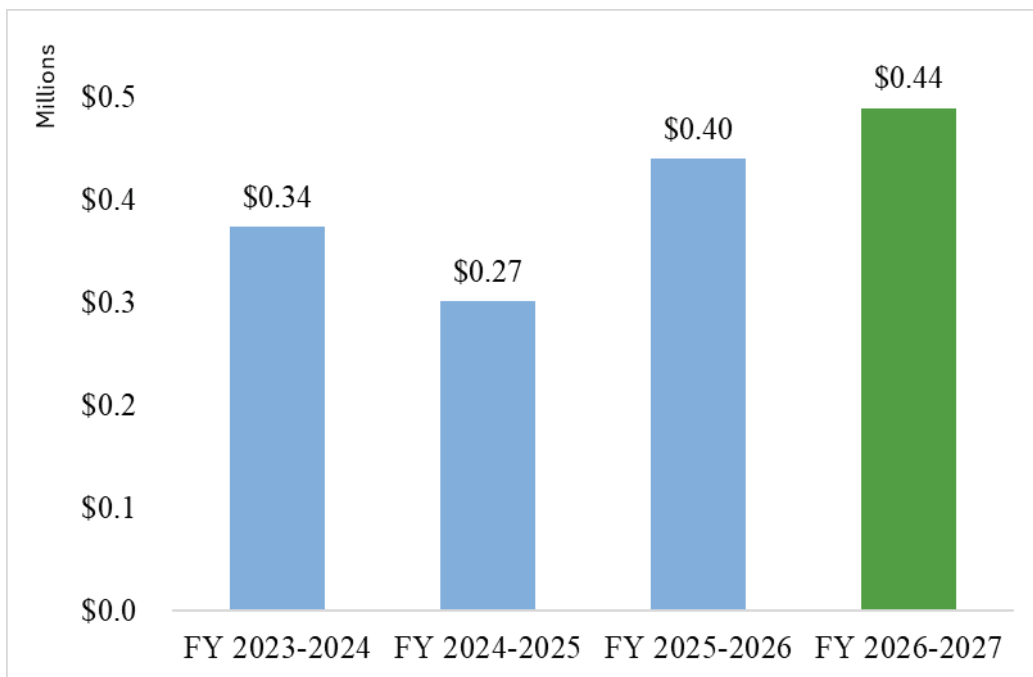
## OVERVIEW

The Legislative is comprised of the Vallejo City Council and its Boards and Commissions. These groups help develop legislation and policies to direct the City. The Vallejo City Council is composed of 6 Councilmembers who are elected by-district and a directly elected Mayor. There are 16 Boards and Commissions in Vallejo that advise the Council on a variety of topics. The City Council appoints Board Members and Commissioners to their seats and for several of the Boards and Commissioners their representatives are appointed to align with the district that they reside in.

## FULL-TIME PERSONNEL BY DEPARTMENT



## EXPENSES BY FISCAL YEAR (\$ MILLIONS)





## LEGISLATIVE/BOARD & COMMISSIONS

### FY 2026-2027 PROPOSED BUDGET

|                                          | <u>Audited</u><br><u>FY 2023-2024</u> | <u>Audited</u><br><u>FY 2024-2025</u> | <u>Adopted</u><br><u>FY 2025-2026</u> | <u>Proposed</u><br><u>FY 2026-2027</u> |
|------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|
| <b>Expenditures by Category</b>          |                                       |                                       |                                       |                                        |
| Salaries and benefits                    | \$ 445,160                            | \$ 436,659                            | \$ 420,119                            | \$ 427,354                             |
| Services and supplies                    | 60,241                                | 25,938                                | 78,473                                | 67,183                                 |
| Boards and Commissions (a)               | 20,616                                | 29,851                                | 63,510                                | 70,385                                 |
| Transfer out - Capital Funds (b)         | 17,000                                | 2,700                                 | 14,008                                | 18,036                                 |
| Interfund - General Liability Allocation | 2,604                                 | 1,392                                 | 25,475                                | 82,721                                 |
| Interfund allocation                     | (208,242)                             | (224,575)                             | (205,244)                             | (224,575)                              |
| <b>Total</b>                             | <u>337,379</u>                        | <u>271,965</u>                        | <u>396,341</u>                        | <u>441,104</u>                         |
| <b>Revenue/Funding Source</b>            |                                       |                                       |                                       |                                        |
| General Fund Allocation                  | -                                     | -                                     | 383,464                               | 422,441                                |
| Surplus Allocation                       | -                                     | -                                     | 12,877                                | 18,663                                 |
| <b>Total</b>                             | <u>\$ -</u>                           | <u>\$ -</u>                           | <u>\$ 396,341</u>                     | <u>\$ 441,104</u>                      |
| <b>Net Program Budget</b>                | <u>\$ 337,379</u>                     | <u>\$ 271,965</u>                     | <u>\$ -</u>                           | <u>\$ -</u>                            |

### FY 2026-2027 PROPOSED BUDGET – BOARD AND COMMISSIONS

|                                       |                  |                  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|
| <b>(a) Boards and Commissions</b>     |                  |                  |                  |                  |
| Architectural Heritage & Landmark     | 475              | 1,153            | 824              | 1,061            |
| Beautification                        | 400              | -                | -                | 3,000            |
| Civil Service                         | 675              | 350              | 989              | 1,273            |
| Planning                              | 1,200            | -                | 8,240            | 10,609           |
| Sister City                           | 1,433            | 7,059            | 12,609           | 16,234           |
| Human Relations                       | 240              | 291              | 412              | 530              |
| Building Standards Code Appeals Board | -                | -                | 824              | 1,061            |
| McCune Collection                     | 1,784            | 975              | 2,060            | 2,652            |
| Code Enforcement Appeals Board        | -                | -                | 824              | 1,061            |
| Design Review Board                   | -                | -                | 824              | 1,061            |
| Economic Development Commission       | -                | 2,425            | 20,000           | 11,368           |
| Housing & Community Development       | -                | -                | 742              | 955              |
| Measure P Oversight Committee         | -                | -                | 330              | 424              |
| Board and Commission Annual Dinner    | 14,409           | 17,598           | 14,832           | 19,096           |
| <b>Total</b>                          | <u>\$ 20,616</u> | <u>\$ 29,851</u> | <u>\$ 63,510</u> | <u>\$ 70,385</u> |

(b) Transfer of computer hardware and software are cost to capital outlay fund



## POLICE DEPARTMENT

### OVERVIEW

The mission of the Vallejo Police Department is to serve the community of Vallejo through fair and impartial policing by reducing crime and the fear of crime while building strong community partnerships for a safer Vallejo.

The Police Department consists of the following organizational units: Office of the Chief of Police, Support Services Bureau, Operations Bureau, and Investigations Bureau.

#### ***Office of the Chief of Police***

Provides for the overall management of Police Department activities.

#### ***Support Services Bureau***

##### Professional Standards Division

Includes the Internal Affairs, Personnel and Recruitment units. Internal Affairs is responsible for the receipt and investigation of all citizen complaints in addition to regularly reviewing department policies and maintaining general orders. The Professional Standards Division also oversees the department's Police Reserve, Police Cadet/Explorer, and Citizen Volunteer programs.

##### Compliance, Integrity, and Accountability Division

The CIAD was created for the sole purpose of implementing the police reforms initially begun in 2020. CIAD works with the California Department of Justice and their evaluation team to rewrite policy, create training, and implement agreed upon compliance measures. Data collection, reporting, and auditing are all part of the reform process initiated within the division

##### Records Section

Provides telephone and walk-in assistance to citizens with report requests, ticket signoffs, local background checks, vehicle releases, general police-related information along with a variety of specialized administrative and technical duties.

##### Communications Section

Provides public safety communications for the Police and Fire Departments, answers 9-1-1 and other telephone calls, and dispatches police, fire, and medical responses.

#### ***Operations Bureau***

##### Patrol Division

Responds to urgent citizen calls for service, enforces laws and regulations and maintains field police presence.

##### Traffic Division

Responsible for citywide enforcement activities, responds to and investigates vehicle collisions, including fatalities, conducts follow-up investigations of vehicle collisions and traffic arrests made by patrolling officers. In addition, the Division manages traffic-related grants, staffs' special events, enforces parking laws and regulations, regulates taxi cabs that operate in the City of Vallejo, issues oversize load permits, conducts commercial vehicle enforcement, regulates contract tow companies, and assists Investigations Division with forensic mapping of crime scenes.

#### ***Investigations Bureau***

##### Detective Division

Handles all investigations involving violent felony crime and, to the extent possible, serious property crime. Detectives assist other law enforcement agencies toward the common goal of suppression of crime in Vallejo and surrounding communities. The division also focuses on covert investigations, the P.E.A.C.E. Team, FBI Federal Task Force Officers, School Resource Officers and Crime Analysis Units. These units will help to prevent, investigate, and conduct proactive enforcement focused on violence prevention.



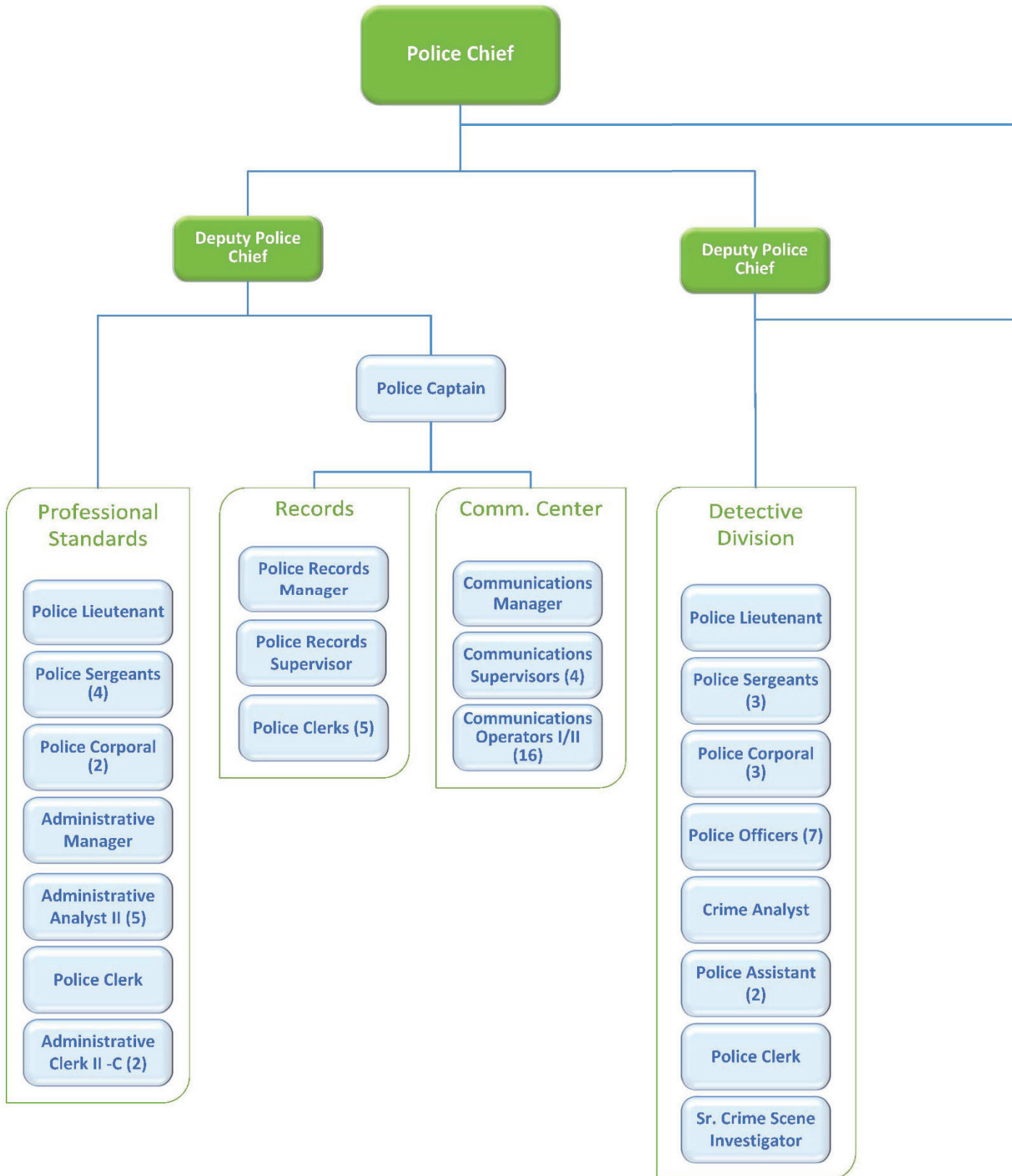
## POLICE DEPARTMENT

### Emergency Services Unit (ESU)

Responds to emergency and high-risk situations that occur outside the scope of patrol and investigation duties. The ESU is comprised of five separate teams: SWAT, Mobile Field Force, Hostage Negotiations Team, Tactical Dispatchers, and Technology Team. The unit also works the Fire Department's Tactical Emergency Medical Team.

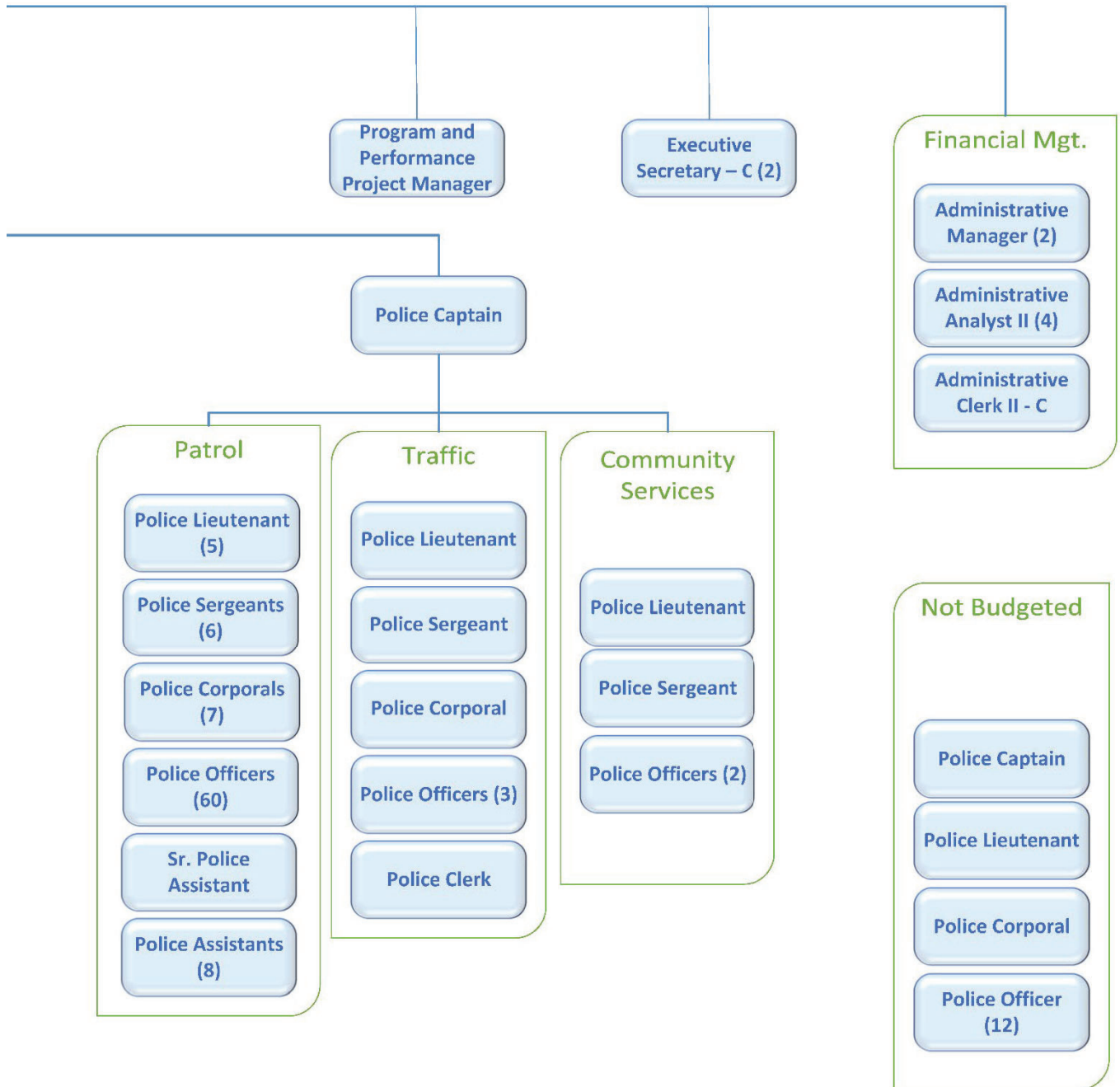


# POLICE DEPARTMENT





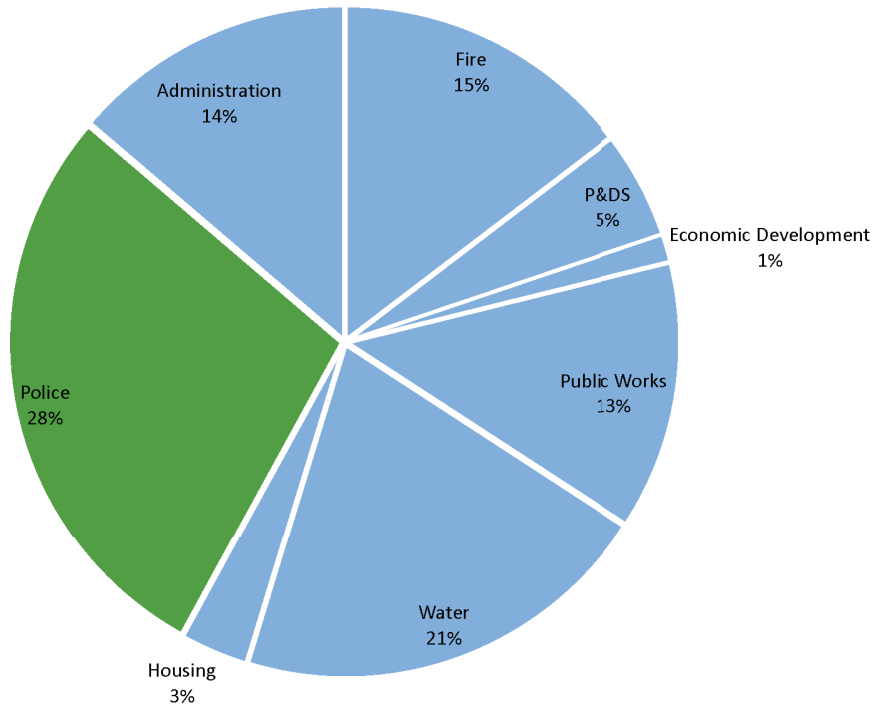
# POLICE DEPARTMENT



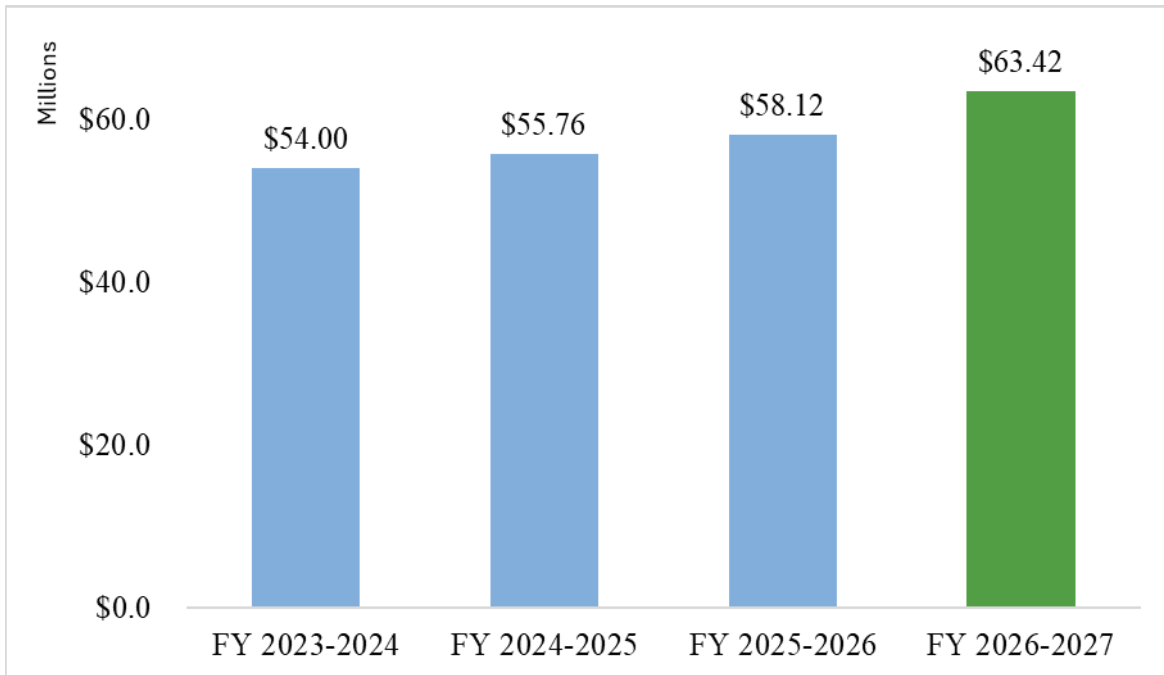


# POLICE DEPARTMENT

## FULL-TIME PERSONNEL BY DEPARTMENT



## EXPENSES BY FISCAL YEAR (\$ MILLIONS)





# POLICE DEPARTMENT

## FY 2026-2027 PROPOSED BUDGET BY DIVISION

|                                          | <b>Audited<br/>FY 2023-2024</b> | <b>Audited<br/>FY 2024-2025</b> | <b>Adopted<br/>FY 2025-2026</b> | <b>Proposed<br/>FY 2026-2027</b>         |
|------------------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------------|
| <b>Expenditures by Category</b>          |                                 |                                 |                                 |                                          |
| Salaries and benefits                    | \$ 40,972,100                   | \$ 43,850,257                   | \$ 51,249,694                   | \$ 53,734,899                            |
| Vacancy Savings                          | -                               | -                               | (2,888,000)                     | -                                        |
| Services and supplies                    | 3,155,359                       | 2,633,956                       | 3,249,364                       | 3,365,645                                |
| Vehicle maintenance & replacement        | 2,277,888                       | 1,681,656                       | 1,922,153                       | 2,083,221                                |
| Transfer out - Capital Funds (a)         | 68,000                          | 103,500                         | 53,560                          | -                                        |
| Interfund - General Liability Allocation | 7,643,772                       | 7,202,964                       | 4,613,916                       | 4,217,856                                |
| Interfund allocations                    | (466,074)                       | (62,020)                        | (80,656)                        | 17,048                                   |
| ARPA Expenditures                        | 350,985                         | 354,055                         | -                               | -                                        |
| <b>Total</b>                             | <b>54,002,030</b>               | <b>55,764,369</b>               | <b>58,120,031</b>               | <b>63,418,669</b>                        |
| <b>Revenue/Funding Source</b>            |                                 |                                 |                                 |                                          |
| Program Revenues                         | 3,424,957                       | 2,881,407                       | 2,484,110                       | 2,575,013                                |
| General Fund Allocation                  | -                               | -                               | 53,828,204                      | 58,269,310                               |
| Surplus Allocation                       | -                               | -                               | 1,807,717                       | 2,574,346                                |
| <b>Total</b>                             | <b>\$ 3,424,957</b>             | <b>\$ 2,881,407</b>             | <b>\$ 58,120,031</b>            | <b>\$ 63,418,669</b>                     |
|                                          | <b>Amended<br/>FY 2023-2024</b> | <b>Audited<br/>FY 2024-2025</b> | <b>Adopted<br/>FY 2025-2026</b> | <b>Proposed<br/>FY 2026-2027<br/>(b)</b> |
| <b>Authorized Positions</b>              |                                 |                                 |                                 |                                          |
| Sworn                                    | 137.00                          | 137.00                          | 129.00                          | 129.00                                   |
| Unsworn                                  | 64.00                           | 64.00                           | 64.00                           | 62.00                                    |
|                                          | <u>201.00</u>                   | <u>201.00</u>                   | <u>193.00</u>                   | <u>191.00</u>                            |

(a) Transfer of funds to IT for computer hardware and software cost

(b) See Personnel Summary "Police Department" for additional information. This includes 114 funded and 15 not funded sworn positions



# POLICE DEPARTMENT

## FY 2026-2027 PROPOSED BUDGET BY DIVISION

|                                          | Audited<br>FY 2023-2024 | Audited<br>FY 2024-2025 | Adopted<br>FY 2025-2026 | Proposed<br>FY 2026-2027 |
|------------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>General Fund Expenditures</b>         |                         |                         |                         |                          |
| Salaries and Benefits                    | \$ 40,972,100           | \$ 43,850,257           | \$ 48,361,694           | \$ 53,734,899            |
| Net, Salaries and benefits               | <u>40,972,100</u>       | <u>43,850,257</u>       | <u>48,361,694</u>       | <u>53,734,899</u>        |
| <b>Administration</b>                    |                         |                         |                         |                          |
| Services and supplies                    | 999,843                 | 823,891                 | 1,060,644               | 1,144,584                |
| Interfund - General Liability Allocation | 7,643,772               | 7,202,964               | 4,613,916               | 4,217,856                |
| Interfund allocations                    | (463,337)               | (77,179)                | (80,656)                | 17,048                   |
| Total Administration                     | <u>8,180,278</u>        | <u>7,949,676</u>        | <u>5,593,904</u>        | <u>5,379,488</u>         |
| <b>Office of the Chief</b>               |                         |                         |                         |                          |
| Services and supplies                    | 173,329                 | 48,265                  | 35,432                  | 43,524                   |
| Total Office of the Chief                | <u>173,329</u>          | <u>48,265</u>           | <u>35,432</u>           | <u>43,524</u>            |
| <b>Professional Standards</b>            |                         |                         |                         |                          |
| Services and supplies                    | 220,503                 | 338,726                 | 196,635                 | 294,321                  |
| Total Professional Standards             | <u>220,503</u>          | <u>338,726</u>          | <u>196,635</u>          | <u>294,321</u>           |
| <b>Communications</b>                    |                         |                         |                         |                          |
| Services and supplies                    | 10,377                  | 7,791                   | 13,596                  | 12,307                   |
| Total Communications                     | <u>10,377</u>           | <u>7,791</u>            | <u>13,596</u>           | <u>12,307</u>            |
| <b>Support Service</b>                   |                         |                         |                         |                          |
| Services and supplies                    | 19,552                  | 14,635                  | 17,716                  | 10,609                   |
| Total Support Service                    | <u>19,552</u>           | <u>14,635</u>           | <u>17,716</u>           | <u>10,609</u>            |
| <b>Operations</b>                        |                         |                         |                         |                          |
| Services and supplies                    | 686,109                 | 725,329                 | 654,384                 | 287,627                  |
| Vehicle maintenance & replacement        | 2,267,736               | 1,668,720               | 1,888,835               | 2,073,228                |
| Transfer out - Capital Funds (a)         | 65,000                  | 103,500                 | 53,560                  | -                        |
| Total Operations                         | <u>3,018,845</u>        | <u>2,497,549</u>        | <u>2,596,779</u>        | <u>2,360,855</u>         |
| <b>Traffic</b>                           |                         |                         |                         |                          |
| Services and supplies                    | 26,490                  | 24,478                  | 31,312                  | 30,613                   |
| Interfund allocations                    | (2,737)                 | (6,020)                 | -                       | -                        |
| Total Traffic                            | <u>23,753</u>           | <u>18,458</u>           | <u>31,312</u>           | <u>30,613</u>            |
| <b>Investigation</b>                     |                         |                         |                         |                          |
| Services and supplies                    | 648,178                 | 281,407                 | 1,239,645               | 1,042,060                |
| Transfer out - Capital Funds (a)         | 3,000                   | -                       | -                       | -                        |
| Total Investigation                      | <u>651,178</u>          | <u>281,407</u>          | <u>1,239,645</u>        | <u>1,042,060</u>         |

(a) Transfer of funds to IT for computer hardware and software cost.



# POLICE DEPARTMENT

## FY 2026-2027 PROPOSED BUDGET BY DIVISION

|                                   | Audited<br>FY 2023-2024     | Audited<br>FY 2024-2025     | Adopted<br>FY 2025-2026     | Proposed<br>FY 2026-2027    |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Non-departmental</b>           |                             |                             |                             |                             |
| Vehicle maintenance & replacement | 10,152                      | 12,936                      | 33,318                      | 9,993                       |
| Total Non-departmental            | <u>10,152</u>               | <u>12,936</u>               | <u>33,318</u>               | <u>9,993</u>                |
| <b>Police Oversight</b>           |                             |                             |                             |                             |
| Services and supplies             | -                           | -                           | -                           | 500,000                     |
| Total Code Enforcement            | <u>-</u>                    | <u>-</u>                    | <u>-</u>                    | <u>500,000</u>              |
| <b>Community Relations Grant</b>  |                             |                             |                             |                             |
| Services and supplies             | 370,977                     | 369,435                     | -                           | -                           |
| Interfund allocations             | -                           | 21,179                      | -                           | -                           |
| Total Community Relation Grant    | <u>370,977</u>              | <u>390,614</u>              | <u>-</u>                    | <u>-</u>                    |
| ARPA Expenditures                 | <u>350,985</u>              | <u>354,055</u>              | <u>-</u>                    | <u>-</u>                    |
| <b>Net Expenditures</b>           | <b><u>\$ 54,002,030</u></b> | <b><u>\$ 55,764,369</u></b> | <b><u>\$ 58,120,031</u></b> | <b><u>\$ 63,418,669</u></b> |



### OVERVIEW

The Public Works Department is responsible for the engineering design, construction, and maintenance of the City's roads, sidewalks, traffic signals, trees, open spaces, and buildings. The department also manages stormwater compliance programs, transportation planning, recycling & solid waste contract services, and the Vallejo Municipal Marina.

The Public Works Department consists of several sections that deliver many services:

#### Public Works Director

Manages development and implementation of departmental goals, policies and priorities, determines appropriate service and staffing levels and allocates resources for the best service and delivery methods.

#### Administration

Plans, directs, and manages operations, and provides general administrative direction.

#### Environmental Services

Manages Stormwater regulatory information and regulatory permits while also advising on environmental hazards and cleanup.

- Recycling: Manages the recycling program and administers solid waste franchise agreements.

#### Transportation:

Coordinates with Solano County Transportation Authority (STA), Caltrans, and Metropolitan Transportation Commission (MTC) on transportation transit, and traffic related programs.

- Parking: Addressed separately in this document.
- Traffic Engineering Section: Maintains traffic records, evaluates traffic signal operation, administers traffic safety improvement projects and reviews private development projects for necessary street and traffic improvements.

#### Engineering Division

Overseen by the Assistant PW Director / City Engineer

- Capital Improvement Program: Provides engineering design, construction administration and inspection services for capital improvement projects.
- Current Development: Provides private development plan review and inspection services to ensure compliance with Vallejo City Standards, the Subdivision Map Act and Vallejo Municipal Code.
- Landscape Maintenance Districts: addressed separately in this document.

#### Maintenance Division

Overseen by the Assistant PW Director / Maintenance

- Building/Facilities Section: Performs repair and maintenance services at 56 City-owned buildings.
- Streets Section: Maintains roadway systems; assists other Public Works sections and Recology with illegal dumping clean up.
- Grounds Section: Maintains grounds at City-owned facilities, street medians, street rights-of-way, 23 parking lots, and 2 cemeteries; performs tree trimming and maintenance of 53,000 City street trees.
- Traffic Section: Maintains streetlights, traffic signals, traffic signal intersections, street signs; paints road striping and markings; performs graffiti abatement; operates the Mare Island Causeway Bridge; completes Underground Service Alerts (USAs); installs and maintains cameras; open and close the Mare Island Preserve every weekend. Fleet: addressed separately in this document.
- Fleet Section: Addressed separately in this document.
- Marina: addressed separately in this document.

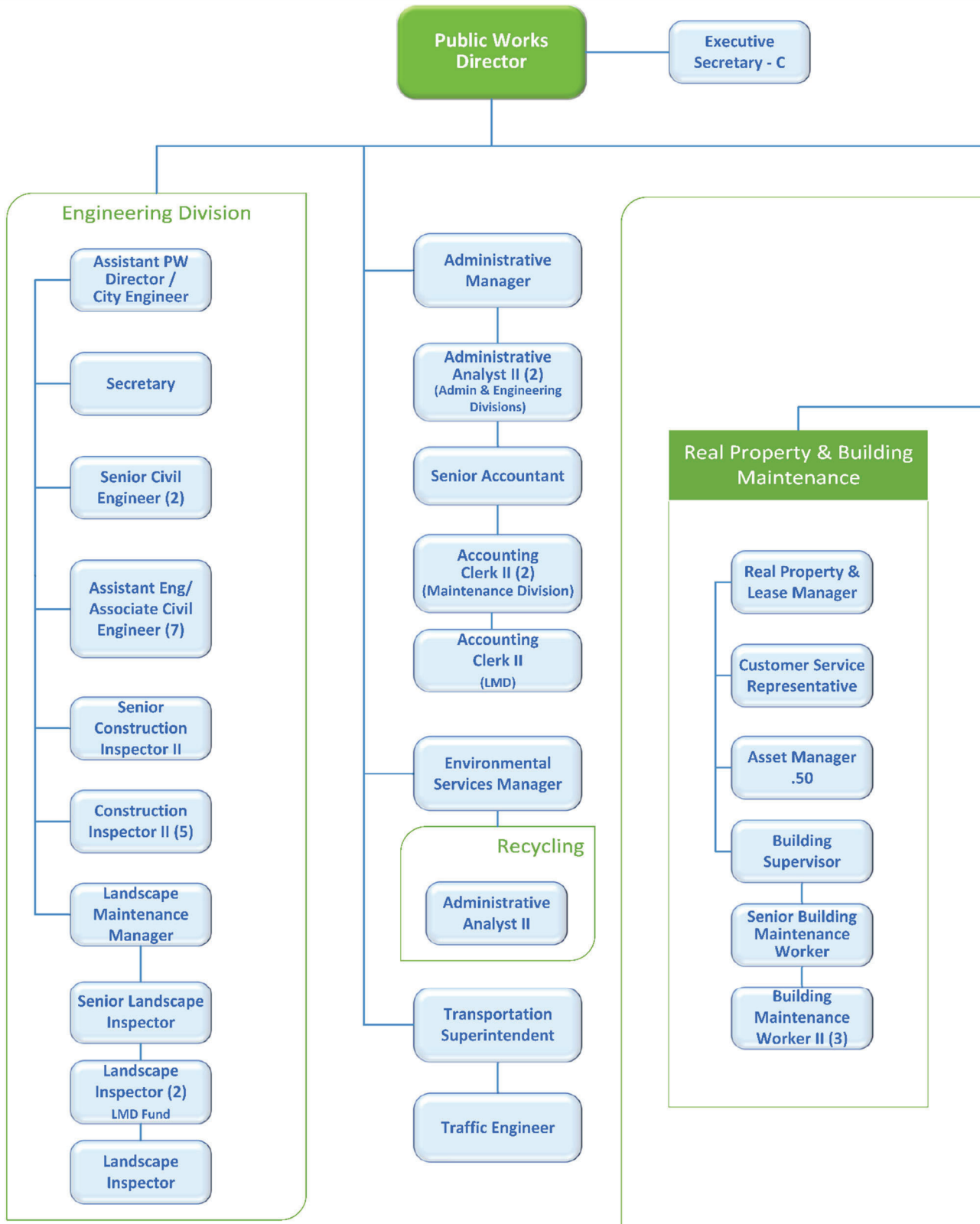


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# PUBLIC WORKS

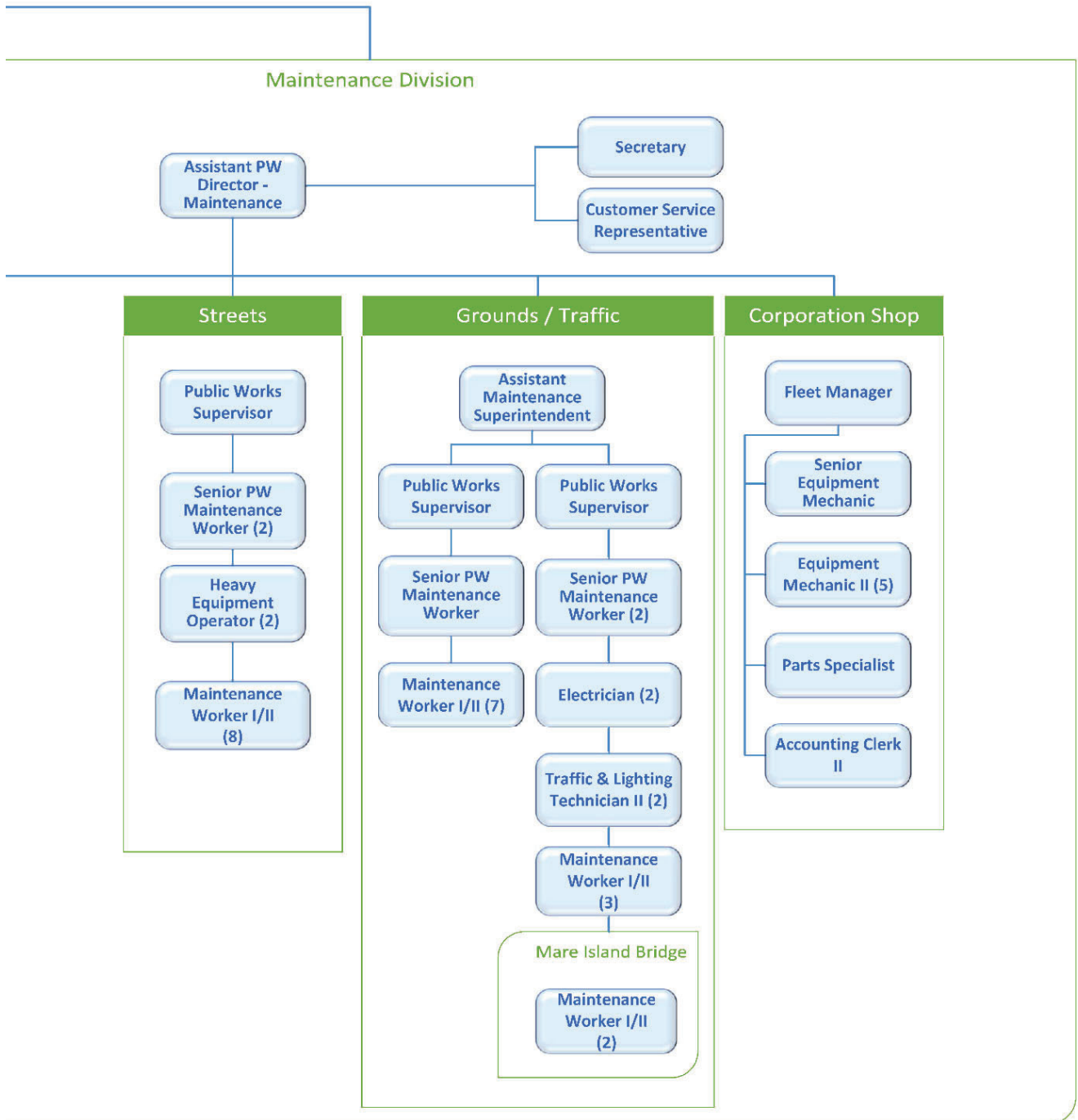
## ORGANIZATIONAL CHART





# PUBLIC WORKS

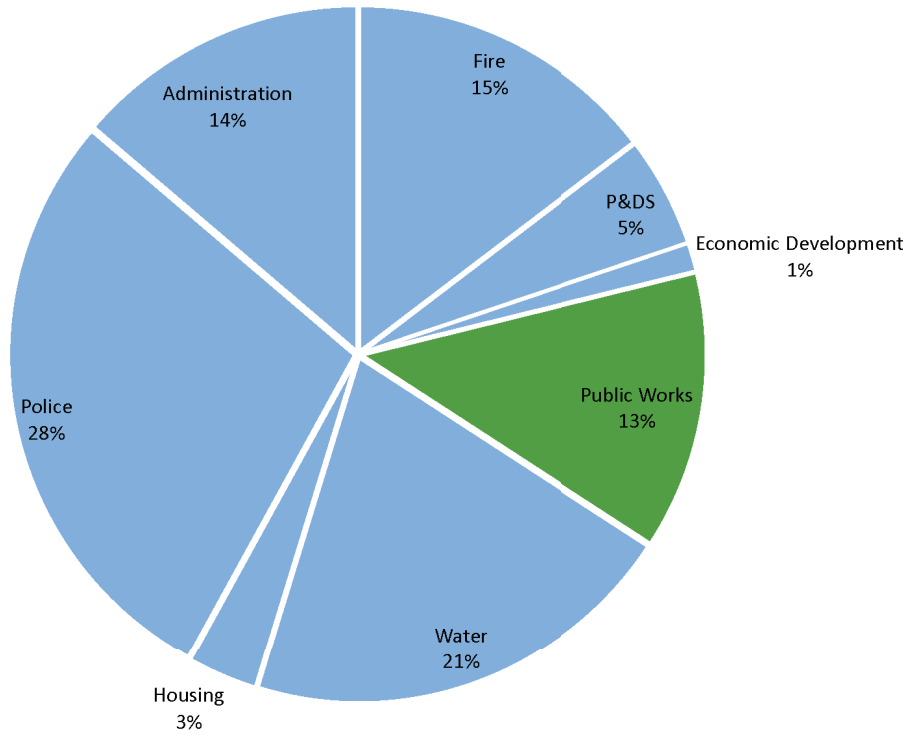
## ORGANIZATIONAL CHART



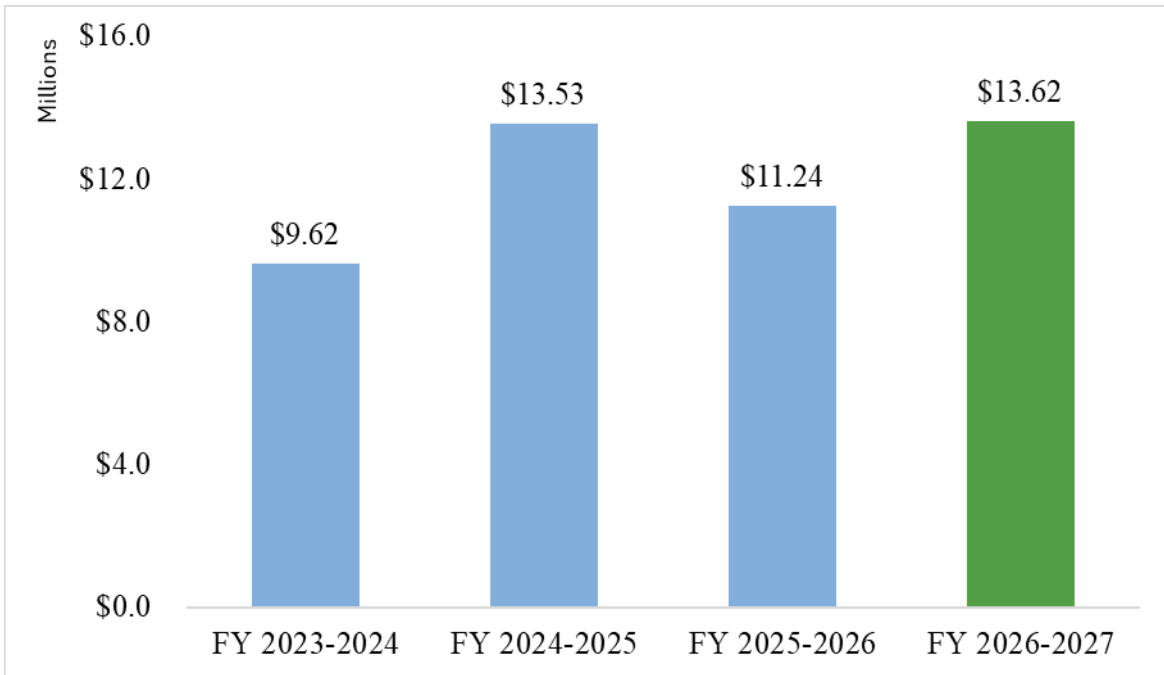


# PUBLIC WORKS

## FULL-TIME PERSONNEL BY POSITION



## EXPENSES BY FISCAL YEAR (\$ MILLIONS)





# PUBLIC WORKS

## FY 2026-2027 PROPOSED BUDGET SUMMARY

|                                          | <b>Audited</b><br><b>FY 2023-2024</b> | <b>Audited</b><br><b>FY 2024-2025</b> | <b>Adopted</b><br><b>FY 2025-2026</b> | <b>Proposed</b><br><b>FY 2026-2027</b> |
|------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|
| <b>Expenditures by Category</b>          |                                       |                                       |                                       |                                        |
| Salaries and benefits                    | \$ 9,412,174                          | \$ 10,742,208                         | \$ 12,174,167                         | \$ 13,457,008                          |
| Vacancy Savings                          | -                                     | -                                     | (1,040,000)                           | -                                      |
| Services and supplies                    | 2,849,654                             | 2,453,812                             | 2,821,715                             | 2,941,177                              |
| Vehicle maintenance & replacement        | 1,130,536                             | 986,712                               | 843,151                               | 1,230,458                              |
| Transfer out - Capital Funds (a)         | 65,168                                | 89,526                                | 60,600                                | 150,000                                |
| Interfund - General Liability Allocation | 1,009,488                             | 612,336                               | 1,196,757                             | 1,609,994                              |
| Interfund - Other Allocations            | (5,166,351)                           | (5,291,295)                           | (4,814,902)                           | (5,769,062)                            |
| ARPA Expenditures                        | 322,842                               | 3,939,540                             | -                                     | -                                      |
| <b>Total</b>                             | <b>9,623,511</b>                      | <b>13,532,839</b>                     | <b>11,241,488</b>                     | <b>13,619,575</b>                      |
| <b>Revenue/Funding Source</b>            |                                       |                                       |                                       |                                        |
| Program Revenues                         | 1,738,080                             | 1,967,461                             | 2,208,888                             | 2,185,169                              |
| General Fund Allocation                  | -                                     | -                                     | 8,739,114                             | 10,950,607                             |
| Surplus Allocation                       | -                                     | -                                     | 293,486                               | 483,799                                |
| <b>Total</b>                             | <b>1,738,080</b>                      | <b>1,967,461</b>                      | <b>11,241,488</b>                     | <b>13,619,575</b>                      |
|                                          | <b>Amended</b><br><b>FY 2023-2024</b> | <b>Amended</b><br><b>FY 2024-2025</b> | <b>Adopted</b><br><b>FY 2025-2026</b> | <b>Proposed</b><br><b>FY 2026-2027</b> |
| <b>Authorized Positions</b>              | 73.50                                 | 73.50                                 | 73.50                                 | 73.50                                  |

(a) Transfer restricted technology fees to capital outlay fund, and Transfer of funds to IT for computer hardware and software cost



# PUBLIC WORKS

## FY 2026-2027 PROPOSED BUDGET BY DIVISION

|                                          | Audited<br>FY 2023-2024 | Audited<br>FY 2024-2025 | Adopted<br>FY 2025-2026 | Proposed<br>FY 2026-2027 |
|------------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>General Fund Expenditures</b>         |                         |                         |                         |                          |
| <b>ADMINISTRATION</b>                    |                         |                         |                         |                          |
| Salaries and benefits                    | \$ 1,483,650            | \$ 1,779,182            | \$ 925,512              | \$ 2,042,347             |
| Services and supplies                    | 31,551                  | 18,932                  | 72,592                  | 72,900                   |
| Vehicle maintenance & replacement        | 7,056                   | 96                      | 9,094                   | 722                      |
| Interfund - General Liability Allocation | 10,560                  | 5,700                   | 112,686                 | 194,063                  |
| Interfund allocations                    | (659,636)               | (989,024)               | (638,636)               | (954,411)                |
| Total Administration                     | <u>873,180</u>          | <u>814,887</u>          | <u>481,248</u>          | <u>1,355,621</u>         |
| <b>RECYCLING</b>                         |                         |                         |                         |                          |
| Salaries and benefits                    | 144,450                 | 166,859                 | 175,522                 | 198,498                  |
| Services and supplies                    | 27,321                  | 611                     | -                       | -                        |
| Interfund - General Liability Allocation | 1,140                   | 552                     | 9,768                   | 18,478                   |
| Interfund allocations                    | (3,000)                 | -                       | -                       | -                        |
| Total Recycling                          | <u>169,911</u>          | <u>168,023</u>          | <u>185,290</u>          | <u>216,976</u>           |
| <b>ENVIRONMENTAL SERVICES</b>            |                         |                         |                         |                          |
| Services and supplies                    | 139,731                 | -                       | 110,532                 | 138,857                  |
| Total Environmental Services             | <u>139,731</u>          | <u>-</u>                | <u>110,532</u>          | <u>138,857</u>           |
| <b>TRANSPORTATION</b>                    |                         |                         |                         |                          |
| Services and supplies                    | -                       | 178                     | 1,236                   | 1,200                    |
| Total Transportation                     | <u>-</u>                | <u>178</u>              | <u>1,236</u>            | <u>1,200</u>             |
| <b>ENGINEERING</b>                       |                         |                         |                         |                          |
| Salaries and benefits                    | 2,515,869               | 2,863,889               | 3,923,450               | 4,240,082                |
| Services and supplies                    | 571,786                 | 551,867                 | 299,419                 | 298,320                  |
| Vehicle maintenance & replacement        | 103,608                 | 83,988                  | 95,454                  | 103,626                  |
| Transfer out - Capital Funds (a)         | 65,168                  | 89,526                  | 60,600                  | 75,000                   |
| Interfund - General Liability Allocation | 19,752                  | 11,004                  | 221,309                 | 383,763                  |
| Interfund allocation                     | (621,529)               | (546,885)               | (754,309)               | (981,236)                |
| Total Engineering                        | <u>2,654,654</u>        | <u>3,053,389</u>        | <u>3,845,923</u>        | <u>4,119,555</u>         |
| Total                                    | <u>3,837,476</u>        | <u>4,036,476</u>        | <u>4,624,229</u>        | <u>5,832,209</u>         |
| <b>MAINTENANCE</b>                       |                         |                         |                         |                          |
| <b>ADMINISTRATION</b>                    |                         |                         |                         |                          |
| Salaries and benefits                    | 5,268,206               | 5,932,277               | 6,109,683               | 6,976,081                |
| Services and supplies                    | 94,094                  | 42,052                  | 53,725                  | 33,450                   |
| Vehicle maintenance & replacement        | 9,588                   | 8,652                   | 17,918                  | 17,797                   |
| Transfer out - Capital Funds             | -                       | -                       | -                       | 75,000                   |
| Interfund - General Liability Allocation | 978,036                 | 595,080                 | 852,994                 | 1,013,690                |
| Interfund allocation                     | (5,502,884)             | (5,869,361)             | (750,748)               | (963,539)                |
| Total Maintenance-Administration         | <u>847,040</u>          | <u>708,700</u>          | <u>6,283,572</u>        | <u>7,152,479</u>         |

(a) Transfer of funds to IT for computer hardware and software cost.



# PUBLIC WORKS

## FY 2026-2027 PROPOSED BUDGET BY DIVISION

|                                    | Audited<br>FY 2023-2024 | Audited<br>FY 2024-2025 | Adopted<br>FY 2025-2026 | Proposed<br>FY 2026-2027 |
|------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>PUBLIC BUILDINGS</b>            |                         |                         |                         |                          |
| Services and supplies              | \$ 1,130,619            | \$ 1,000,331            | \$ 1,317,988            | \$ 1,425,374             |
| Vehicle maintenance & replacement  | 81,444                  | 85,236                  | 75,421                  | 87,353                   |
| Interfund allocation               | 546,031                 | 620,140                 | (86,101)                | (81,806)                 |
| Total Public Building              | <u>1,758,094</u>        | <u>1,705,707</u>        | <u>1,307,308</u>        | <u>1,430,921</u>         |
| <b>ELECTRICAL MAINTENANCE</b>      |                         |                         |                         |                          |
| Services and supplies              | (3,600)                 | (2,920)                 | -                       | -                        |
| Total Electrical Maintenance       | <u>(3,600)</u>          | <u>(2,920)</u>          | <u>-</u>                | <u>-</u>                 |
| <b>STREET MAINTENANCE</b>          |                         |                         |                         |                          |
| Services and supplies              | 137,981                 | 110,569                 | 141,649                 | 137,000                  |
| Vehicle maintenance & replacement  | 345,432                 | 400,944                 | 307,601                 | 525,469                  |
| Interfund allocation               | (92,825)                | 69,450                  | (1,485,989)             | (1,519,021)              |
| Total Street Maintenance           | <u>390,587</u>          | <u>580,963</u>          | <u>(1,036,739)</u>      | <u>(856,552)</u>         |
| <b>GROUNDS MAINTENANCE</b>         |                         |                         |                         |                          |
| Services and supplies              | 153,038                 | 151,237                 | 182,942                 | 179,896                  |
| Vehicle maintenance & replacement  | 401,052                 | 264,324                 | 204,425                 | 336,857                  |
| Interfund allocation               | 1,244,769               | 1,414,136               | 26,984                  | 47,701                   |
| Total Grounds Maintenance          | <u>1,798,860</u>        | <u>1,829,697</u>        | <u>414,351</u>          | <u>564,454</u>           |
| <b>TRAFFIC</b>                     |                         |                         |                         |                          |
| Services and supplies              | 160,024                 | 117,509                 | 169,620                 | 127,600                  |
| Vehicle maintenance & replacement  | 175,356                 | 128,472                 | 126,238                 | 149,634                  |
| Interfund allocation               | (170,711)               | (89,158)                | (1,240,719)             | (1,390,651)              |
| Total Traffic                      | <u>164,668</u>          | <u>156,822</u>          | <u>(944,861)</u>        | <u>(1,113,417)</u>       |
| <b>LIBRARY MAINTENANCE</b>         |                         |                         |                         |                          |
| Services and supplies              | 54,869                  | 54,656                  | 52,530                  | 58,000                   |
| Vehicle maintenance & replacement  | 7,000                   | 6,996                   | 7,000                   | -                        |
| Interfund allocation               | 93,436                  | 99,408                  | 114,616                 | 73,901                   |
| Total Library Maintenance          | <u>155,304</u>          | <u>161,060</u>          | <u>174,146</u>          | <u>131,901</u>           |
| <b>COMMUNITY FACILITIES</b>        |                         |                         |                         |                          |
| Services and supplies              | 4,102                   | 3,804                   | 9,120                   | 9,026                    |
| Total Community Facilities         | <u>4,102</u>            | <u>3,804</u>            | <u>9,120</u>            | <u>9,026</u>             |
| <b>FERRY FACILITY MAINTENANCE</b>  |                         |                         |                         |                          |
| Services and supplies              | 161,728                 | 219,149                 | 239,681                 | 248,500                  |
| Total Ferry Facility               | <u>161,728</u>          | <u>219,149</u>          | <u>239,681</u>          | <u>248,500</u>           |
| <b>LANDSCAPE MAINTENANCE DIST.</b> |                         |                         |                         |                          |
| Salaries and benefits              |                         |                         |                         |                          |
| Services and supplies              | 186,410                 | 185,837                 | 170,681                 | 211,054                  |
| Vehicle maintenance & replacement  | -                       | 8,004                   | -                       | 9,000                    |
| Total Landscape Maint. District    | <u>186,410</u>          | <u>193,841</u>          | <u>170,681</u>          | <u>220,054</u>           |



## PUBLIC WORKS

### FY 2026-2027 PROPOSED BUDGET BY DIVISION

|                                          | <b>Audited<br/>FY 2023-2024</b> | <b>Audited<br/>FY 2024-2025</b> | <b>Adopted<br/>FY 2025-2026</b> | <b>Proposed<br/>FY 2026-2027</b> |
|------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>TOTAL MAINTENANCE</b>                 |                                 |                                 |                                 |                                  |
| Salaries and benefits                    | \$ 5,268,206                    | \$ 5,932,277                    | \$ 6,109,683                    | \$ 6,976,081                     |
| Services and supplies                    | 2,079,264                       | 1,882,224                       | 2,337,936                       | 2,429,900                        |
| Vehicle maintenance & replacement        | 1,019,872                       | 902,628                         | 738,603                         | 1,126,110                        |
| Transfer out - Capital Funds (a)         | -                               | -                               | -                               | 75,000                           |
| Interfund - General Liability Allocation | 978,036                         | 595,080                         | 852,994                         | 1,013,690                        |
| Interfund allocation                     | <u>(3,882,185)</u>              | <u>(3,755,386)</u>              | <u>(3,421,957)</u>              | <u>(3,833,415)</u>               |
| <b>Total Maintenance</b>                 | <b><u>5,463,193</u></b>         | <b><u>5,556,823</u></b>         | <b><u>6,617,259</u></b>         | <b><u>7,787,366</u></b>          |
| ARPA Expenditures                        | <u>322,842</u>                  | <u>3,939,540</u>                | <u>-</u>                        | <u>-</u>                         |
| <b>Net Expenditures</b>                  | <b><u>\$ 9,623,511</u></b>      | <b><u>\$ 13,532,839</u></b>     | <b><u>\$ 11,241,488</u></b>     | <b><u>\$ 13,619,575</u></b>      |

(a) Transfer of funds to IT for computer hardware and software cost.



# GENERAL FUND - CITYWIDE

## FY 2026-2027 PROPOSED BUDGET

|                                                            | <b>Audited</b><br><b>FY 2023-2024</b> | <b>Audited</b><br><b>FY 2024-2025</b> | <b>Adopted</b><br><b>FY 2025-2026</b> | <b>Proposed</b><br><b>FY 2026-2027</b> |
|------------------------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|
| <b>General Fund Expenditures</b>                           |                                       |                                       |                                       |                                        |
| Humane Society of the North Bay                            | \$ 300,000                            | \$ 362,560                            | \$ -                                  | \$ - a                                 |
| County of Solano - Animal Sheltering                       | 858,954                               | 1,115,465                             | -                                     | - a                                    |
| County of Solano - Animal Control                          | 738,792                               | 806,256                               | -                                     | - a                                    |
| Contributions to other agencies                            | 30,000                                | -                                     | -                                     | -                                      |
| Programs to Support Community                              | 412,113                               | 409,584                               | -                                     | - a                                    |
| Council Programs                                           | -                                     | -                                     | 25,000                                | -                                      |
| Leave Payouts                                              | 1,274,503                             | 1,142,644                             | 500,000                               | 1,000,000                              |
| Services and supplies<br>(Taxes, Bank Charges & Utilities) | 10,781,548                            | 3,522,387                             | 1,852,244                             | 2,308,954 a                            |
| Interfund allocations                                      | 38,901                                | 3,828                                 | 93,206                                | (2,333,559)                            |
| Payroll Benefits                                           | 8,879                                 | 27,678                                | 72,000                                | 72,000                                 |
| Vacancy Management and Position Reduction                  | -                                     | -                                     | -                                     | (13,600,000)                           |
| Transfer                                                   |                                       |                                       |                                       |                                        |
| Participatory Budget                                       | 500,000                               | -                                     | -                                     | -                                      |
| Debt Service                                               | 1,142,563                             | 974,284                               | 976,426                               | 1,010,541                              |
| Subsidy - Planning & Development Services                  | -                                     | -                                     | 1,958,795                             | 2,222,000                              |
| Subsidy - Marina                                           | 699,999                               | 700,000                               | -                                     | 700,000                                |
| Subsidy - Mare Island Base Reuse                           | 100,000                               | 90,000                                | 82,400                                | 100,000                                |
| Subsidy - Housing                                          | -                                     | -                                     | 214,683                               | -                                      |
| Litigation Deposit Fund                                    | -                                     | -                                     | -                                     | 1,000,000                              |
| Risk Fund Reserve                                          | 2,972,161                             | 2,350,000                             | -                                     | -                                      |
| Streets Maintenance                                        | 1,200,000                             | 1,080,000                             | 988,800                               | -                                      |
| Building Maintenance                                       | 2,550,000                             | 1,584,330                             | 705,000                               | 1,250,000                              |
| Farragut Lease and Security                                | -                                     | -                                     | 464,000                               | 139,000                                |
| Naval Museum                                               | 20,000                                | -                                     | -                                     | -                                      |
| Technology                                                 | 2,645,000                             | 2,311,887                             | 2,694,990                             | 2,603,159                              |
| Empress Theatre                                            | 31,000                                | 27,900                                | 25,544                                | 31,000                                 |
| Causeway Bridge                                            | 250,000                               | 225,000                               | 200,000                               | 250,000                                |
| Capital/Gas Tax/Others                                     | -                                     | 7,429                                 | -                                     | -                                      |
| <b>Net Expenditures</b>                                    | <b>26,554,413</b>                     | <b>16,741,232</b>                     | <b>10,853,088</b>                     | <b>(3,246,905)</b>                     |
| <b>Net Program Budget</b>                                  | <b>\$ 26,554,413</b>                  | <b>\$ 16,741,232</b>                  | <b>\$ 10,853,088</b>                  | <b>\$ (3,246,905)</b>                  |

(a) In FY 2025-2026 decrease reflects the reallocation of expenditures to appropriate department managing the expenditure.



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# PLANNING & DEVELOPMENT SERVICES FUND

## FY 2026-2027 PROPOSED BUDGET SUMMARY

|                                             | General Fund                    |                                 | Fund #193                       |                                  |
|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
|                                             | Audited<br>FY 2023-2024         | Audited<br>FY 2024-2025         | Adopted<br>FY 2025-2026         | Proposed<br>FY 2026-2027         |
| <b>Beginning Available Fund Balance (a)</b> |                                 |                                 | -                               | -                                |
| <b>REVENUES</b>                             |                                 |                                 |                                 |                                  |
| Program Revenues                            | 4,240,747                       | 5,145,128                       | 4,811,350                       | 4,912,250                        |
| Transfer in - General Fund                  | -                               | -                               | 1,958,795                       | 2,222,000                        |
| <b>Total Revenues</b>                       | <u>4,240,747</u>                | <u>5,145,128</u>                | <u>6,770,145</u>                | <u>7,134,250</u>                 |
| <b>EXPENDITURES</b>                         |                                 |                                 |                                 |                                  |
| Salaries and benefits                       | \$ 3,594,967                    | \$ 4,408,202                    | \$ 6,169,127                    | \$ 6,545,765                     |
| Vacancy Savings                             | -                               | -                               | (631,000)                       | (580,777)                        |
| Services and supplies                       | 1,588,394                       | 1,151,619                       | 532,026                         | 385,130                          |
| Vehicle maintenance & replacement           | 90,960                          | 83,952                          | 87,830                          | 124,890                          |
| Transfer out - Capital Funds (a)            | 325,749                         | 366,132                         | 266,938                         | 277,940                          |
| Interfund - General Liability Allocation    | 33,540                          | 17,592                          | 345,224                         | 381,302                          |
| Interfund allocations                       | (21,000)                        | -                               | -                               | -                                |
| <b>Total Expenditures</b>                   | <u>5,612,610</u>                | <u>6,027,496</u>                | <u>6,770,145</u>                | <u>7,134,250</u>                 |
| <b>Net Annual Activity</b>                  |                                 |                                 | -                               | -                                |
| <b>Ending Available Fund Balance</b>        |                                 |                                 | <u>\$ -</u>                     | <u>\$ -</u>                      |
|                                             | <u>Amended<br/>FY 2023-2024</u> | <u>AMENDED<br/>FY 2024-2025</u> | <u>Adopted<br/>FY 2025-2026</u> | <u>Proposed<br/>FY 2026-2027</u> |
| <b>Authorized Positions</b>                 | 35.00                           | 35.00                           | 35.00                           | 35.00                            |

(a) Transfer restricted technology, permit coordination and general plan update fees to capital outlay fund and IT for computer hardware and software cost



## PLANNING & DEVELOPMENT SERVICES FUND

### OVERVIEW

The primary purpose of the Planning and Development Services (P&DS) Department is to promote quality development citywide and increase investment in the community which then increases the tax base and job opportunities for residence of Vallejo. To implement these goals, the P&DS Department efficiently facilitates the development review and inspection process and protects the health and safety of the community.

The Planning and Development Services Department consists of Department Administration and three divisions: the Planning Division, Building Division and the Code Enforcement Division.

#### Department Administration

Responsible for overall departmental management of the three core divisions, including budget oversight, contract administration, and miscellaneous coordination efforts within the Department and with other departments and agencies. In addition, Administration staff oversee department-wide objectives such as customer service improvements, process efficiency enhancements, and grant procurement for multi-disciplinary long-range policy efforts.

#### Planning Division

The Planning Division is responsible for creating, updating and implementing City land use policies that achieve the physical development of the City as envisioned by the General Plan, and in support of Council priorities. The Division is comprised of two sections:

- The 'Current Planning' section reviews development applications associated with a wide variety of residential, commercial, retail, industrial and semi-public projects to ensure consistency and compliance with the City's General Plan, the Zoning Ordinance and Subdivision Ordinance, and all state and federal regulations, including the California Environmental Quality Act. The section is also customer focused, in that staff help applicants through the development review process (including facilitation of use permits, development review permits, sign permits, tentative maps, and other land use entitlements), staff the public counter, conduct preliminary development review, and respond to zoning related inquiries. The section also provides support to the Planning Commission, the Architectural Heritage and Landmarks Commission, and the Design Review Board.
- The 'Long-Range Planning' section is responsible for the development of, and amendments to, the City's General Plan, Zoning Code, Specific Plans, and other special long-range policy projects. The section is also responsible for tracking and coordinating (where appropriate) the implementation of various long-range plans, such as the Housing Element.

#### Building Division

Provides plan review, permit, and inspection services for construction projects and ensures compliance with the California Code of Regulations Title 24. Over the last year, the Division has completed over 12,000 building inspections, 7,200 plan reviews, and issued over 4,300 permits. Building Division staff investigate citizen complaints and unpermitted construction work as part of Building Code compliance efforts. Building Division staff respond to Police and Fire department dispatch for buildings that have suffered significant structural damage as a result of earthquakes, floods, fires, high winds or vehicle accidents, and are some of the first responders for the City's Emergency Operation Center (EOC).

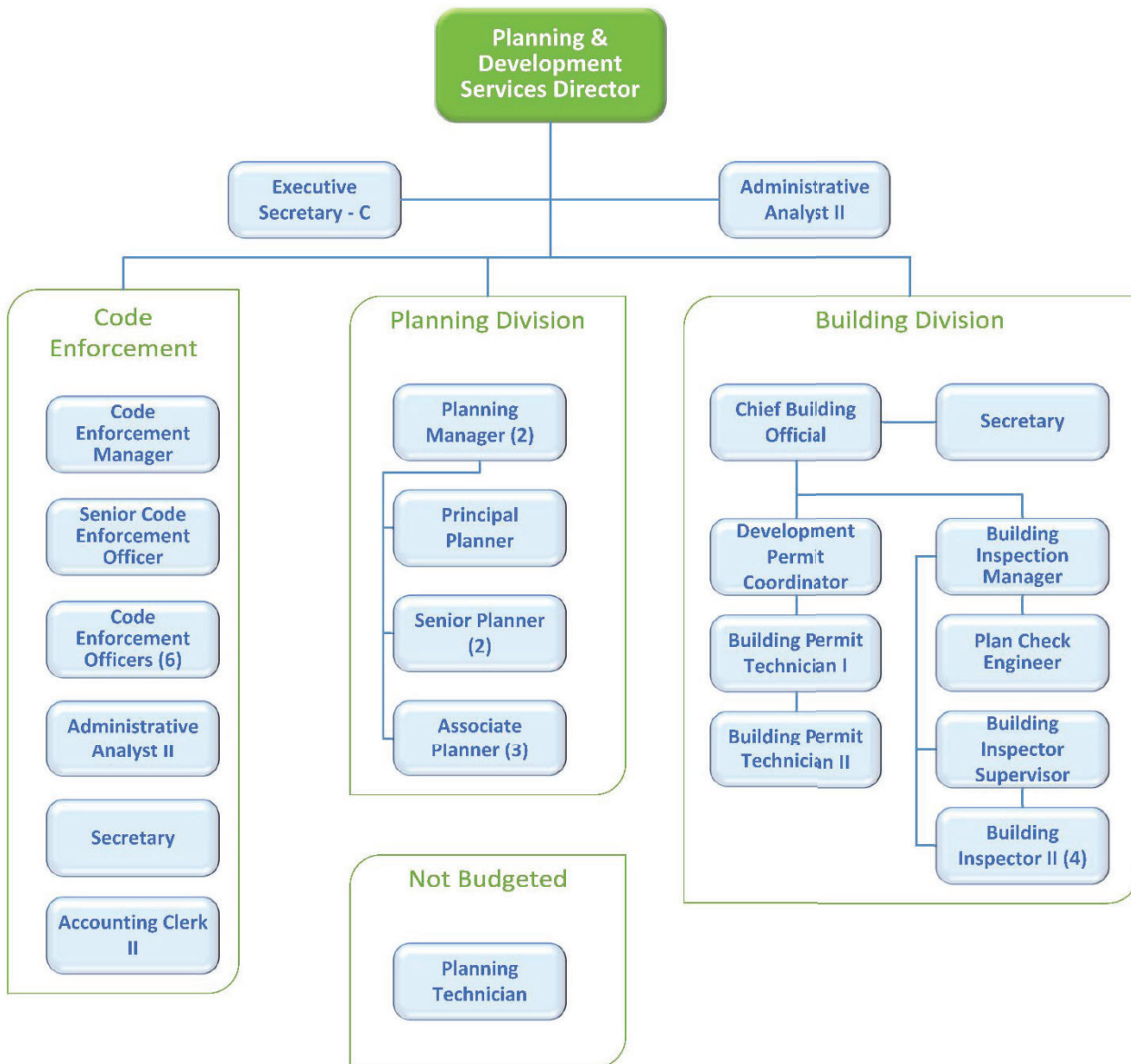


# PLANNING & DEVELOPMENT SERVICES FUND

## Code Enforcement Division

The Code Enforcement Division provides regulatory compliance services on behalf of Vallejo Residents and City Departments. On private properties, Code Enforcement manages and coordinates the City’s property maintenance ordinance, vacant real property registration, shopping cart ordinance, inoperative/inoperable/dismantled/wrecked vehicles, and is proactive with public nuisance property inspections. The Division assures due process and transparency in the enforcement of laws associated with private property. The Division is also in the process of adding general inspection programs to the inhouse workplan in support of the appropriate sale and use of cannabis and tobacco products, compliance checks for sidewalk vendors, and the staff regularly works with other city departments and outside agencies to address distressed and dangerous properties.

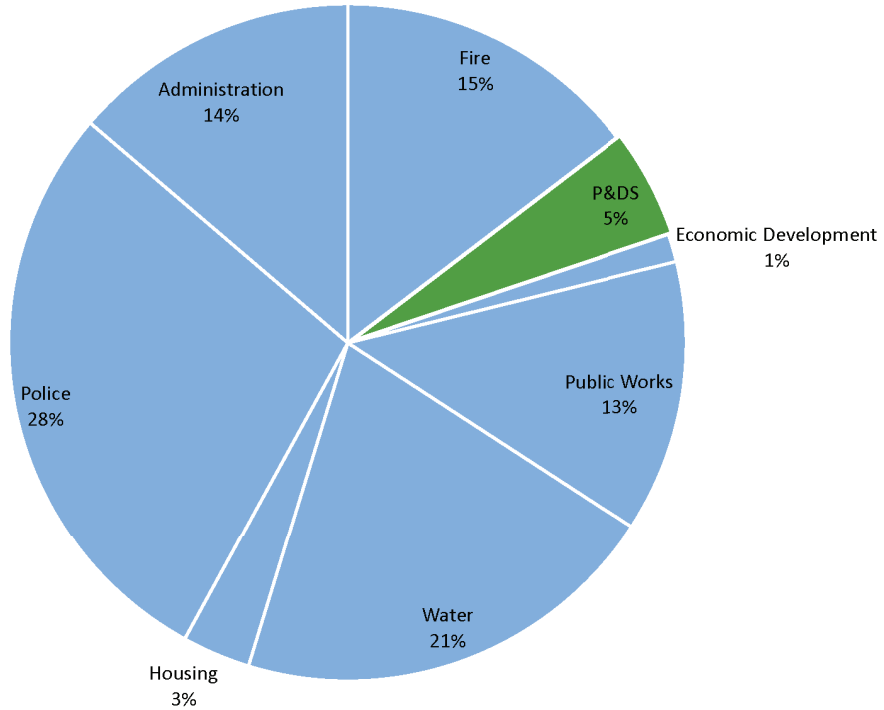
## ORGANIZATIONAL CHART



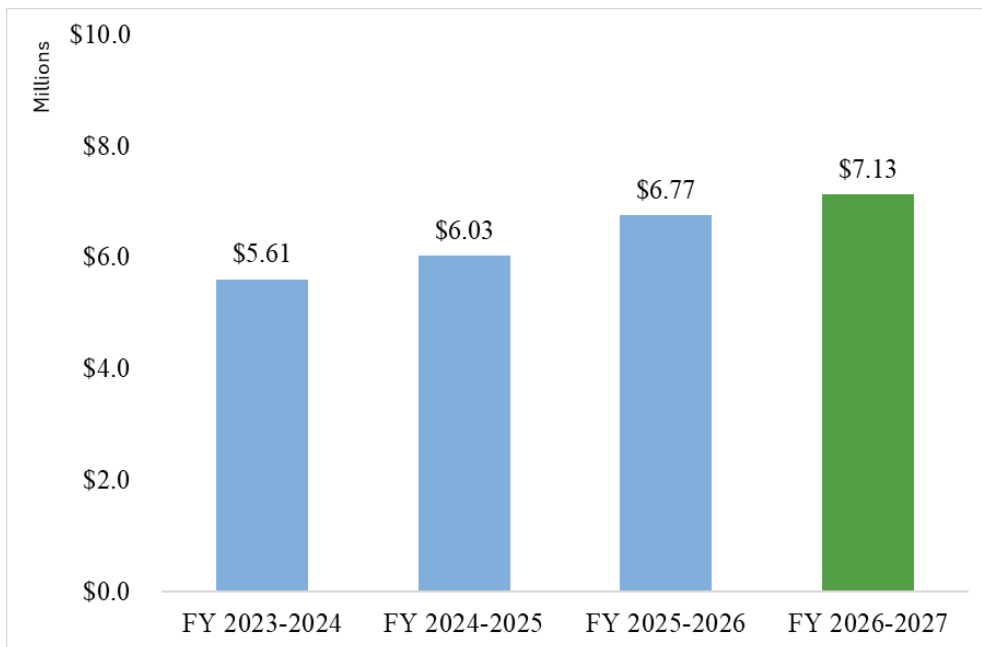


# PLANNING & DEVELOPMENT SERVICES FUND

## FULL-TIME PERSONNEL BY DEPARTMENT



## EXPENSES BY FISCAL YEAR (\$ MILLIONS)





# PLANNING & DEVELOPMENT SERVICES FUND

## FY 2026-2027 PROPOSED BUDGET BY DIVISION

|                                                  | General Fund            |                         | Fund #193               |                          |
|--------------------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
|                                                  | Audited<br>FY 2023-2024 | Audited<br>FY 2024-2025 | Adopted<br>FY 2025-2026 | Proposed<br>FY 2026-2027 |
| <b>General Fund</b>                              |                         |                         |                         |                          |
| <b>Building</b>                                  |                         |                         |                         |                          |
| Salary and benefits                              | \$ 1,390,696            | \$ 1,292,206            | \$ 2,166,299            | \$ 2,290,033             |
| Vacancy Savings                                  | -                       | -                       | (631,000)               | (455,941)                |
| Services and supplies                            | 774,080                 | 929,623                 | 307,344                 | 140,900                  |
| Vehicle maintenance & replacement                | 62,124                  | 53,556                  | 70,419                  | 87,607                   |
| Transfer out - Capital Funds                     | 110,464                 | 103,593                 | 74,404                  | 99,750                   |
| Interfund - General Liability Allocation         | 11,568                  | 6,228                   | 120,880                 | 133,015                  |
| Subtotal Building                                | <u>2,327,932</u>        | <u>2,385,207</u>        | <u>2,108,346</u>        | <u>2,295,364</u>         |
| <b>Planning</b>                                  |                         |                         |                         |                          |
| Salary and benefits                              | 721,353                 | 1,235,653               | 1,654,859               | 1,765,887                |
| Services and supplies                            | 632,711                 | 135,413                 | 59,700                  | 56,980                   |
| Vehicle maintenance & replacement                | 1,968                   | 72                      | 17,074                  | 6,960                    |
| Transfer out - Capital Funds                     | 208,285                 | 260,738                 | 176,252                 | 178,190                  |
| Interfund - General Liability Allocation         | 9,744                   | 4,800                   | 93,689                  | 104,305                  |
| Subtotal Planning                                | <u>1,574,061</u>        | <u>1,636,676</u>        | <u>2,001,574</u>        | <u>2,112,322</u>         |
| <b>Code Enforcement</b>                          |                         |                         |                         |                          |
| Salaries and benefits                            | 904,777                 | 1,252,579               | 1,685,136               | 1,793,779                |
| Vacancy Savings                                  | -                       | -                       | -                       | (124,836)                |
| Services and supplies                            | 186,688                 | 83,172                  | 149,532                 | 174,250                  |
| Vehicle maintenance & replacement                | 26,868                  | 30,324                  | 337                     | 30,323                   |
| Transfer out - Capital Funds                     | 5,000                   | -                       | -                       | -                        |
| Interfund - General Liability Allocation         | 8,520                   | 4,536                   | 92,087                  | 101,944                  |
| Interfund allocations                            | -                       | -                       | -                       | -                        |
| Total Code Enforcement                           | <u>1,131,853</u>        | <u>1,370,611</u>        | <u>1,927,092</u>        | <u>1,975,460</u>         |
| <b>Administration</b>                            |                         |                         |                         |                          |
| Salary and benefits                              | 578,142                 | 627,763                 | 662,833                 | 696,066                  |
| Services and supplies                            | (5,085)                 | 3,411                   | 15,450                  | 13,000                   |
| Transfer out - Capital Funds                     | 2,000                   | 1,800                   | 16,282                  | -                        |
| Interfund - General Liability Allocation         | 3,708                   | 2,028                   | 38,568                  | 42,038                   |
| Subtotal Administration                          | <u>578,764</u>          | <u>635,002</u>          | <u>733,133</u>          | <u>751,104</u>           |
| <b>Total Planning &amp; Development Services</b> |                         |                         |                         |                          |
| Salary and benefits                              | 3,594,967               | 4,408,202               | 6,169,127               | 6,545,765                |
| Vacancy Savings                                  | -                       | -                       | (631,000)               | (580,777)                |
| Services and supplies                            | 1,588,394               | 1,151,619               | 532,026                 | 385,130                  |
| Vehicle maintenance & replacement                | 90,960                  | 83,952                  | 87,830                  | 124,890                  |
| Transfer out - Capital Funds (a)                 | 325,749                 | 366,132                 | 266,938                 | 277,940                  |
| Interfund - General Liability Allocation         | 33,540                  | 17,592                  | 345,224                 | 381,302                  |
| Interfund allocation                             | (21,000)                | -                       | -                       | -                        |
| <b>Net Expenditures</b>                          | <u>\$ 5,612,610</u>     | <u>\$ 6,027,496</u>     | <u>\$ 6,770,145</u>     | <u>\$ 7,134,250</u>      |

(a) Transfer restricted technology, permit coordination and general plan update fees to capital outlay fund and IT for computer hardware and software cost



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## ENTERPRISE FUNDS - SUMMARY

|                                                          | Fiber     | Golf Course | Marina     | Vallejo Station Parking | Water         | Total         |
|----------------------------------------------------------|-----------|-------------|------------|-------------------------|---------------|---------------|
| <b>Beginning Available Fund Balance (a)</b>              |           |             |            |                         |               |               |
| Operating                                                | \$ 23,488 | \$ 876,280  | \$ 77,843  | \$ 460,201              | \$ 61,090,148 | \$ 62,527,960 |
|                                                          | 23,488    | 876,280     | 77,843     | 460,201                 | 61,090,148    | 62,527,960    |
| <b>Annual Activity</b>                                   |           |             |            |                         |               |               |
| <b>Revenues</b>                                          |           |             |            |                         |               |               |
| Operating                                                |           |             |            |                         |               |               |
| Charges for Services                                     | 208,008   | 4,440,304   | 962,000    | 1,146,000               | 59,866,278    | 66,622,590    |
| Other                                                    | -         | 363,976     | -          | -                       | -             | 363,976       |
| Capital Contribution                                     | -         | -           | -          | -                       | 1,434,000     | 1,434,000     |
|                                                          | 208,008   | 4,804,280   | 962,000    | 1,146,000               | 61,300,278    | 68,420,566    |
| <b>Expenditures</b>                                      |           |             |            |                         |               |               |
| Public Works                                             | -         | -           | 1,166,853  | 974,989                 | -             | 2,141,842     |
| Water                                                    | -         | -           | -          | -                       | 52,624,734    | 52,624,734    |
| Nondepartmental                                          | -         | 4,419,248   | -          | -                       | -             | 4,419,248     |
| Debt service                                             | 150,000   | 355,566     | 702,160    | -                       | 5,968,413     | 7,176,139     |
| Equipment Capital Outlay                                 | -         | -           | -          | -                       | 630,000       | 630,000       |
| Capital Outlay                                           | -         | 150,000     | -          | 500,000                 | 8,437,358     | 9,087,358     |
| Administration                                           | 2,760     | -           | -          | -                       | -             | 2,760         |
|                                                          | 152,760   | 4,924,814   | 1,869,013  | 1,474,989               | 67,660,505    | 76,082,081    |
| <b>Other Sources/(Uses)</b>                              |           |             |            |                         |               |               |
| Transfers in                                             | -         | -           | 830,000    | -                       | -             | 830,000       |
| Transfers Out                                            | -         | 500,000     | -          | -                       | -             | 500,000       |
| Transfer from operating reserve                          | -         | -           | -          | -                       | (7,013,358)   | (7,013,358)   |
| Transfer to capital reserve                              | -         | -           | -          | -                       | 7,013,358     | 7,013,358     |
|                                                          | -         | 500,000     | 830,000    | -                       | -             | 1,330,000     |
| <b>Net Annual Activity</b>                               |           |             |            |                         |               |               |
| Operating                                                | 55,249    | (620,534)   | (77,013)   | (328,989)               | (6,360,227)   | (7,331,515)   |
|                                                          | 55,249    | (620,534)   | (77,013)   | (328,989)               | (6,360,227)   | (7,331,515)   |
| <b>Ending Available Fund Balance</b>                     |           |             |            |                         |               |               |
| Operating                                                | 78,737    | 255,746     | 830        | 131,212                 | 54,729,921    | 55,196,445    |
|                                                          | \$ 78,737 | \$ 255,746  | \$ 830     | \$ 131,212              | \$ 54,729,921 | \$ 55,196,445 |
| <b>Authorized Positions (b)</b>                          | -         | -           | -          | -                       | 139.00        | 139.00        |
| <b>Remaining Project Balances (estimated April 2026)</b> |           |             |            |                         |               |               |
| Total Project Balances                                   | -         | -           | 980,913    | 388,716                 | 22,467,557    | 23,837,186    |
|                                                          | \$ -      | \$ -        | \$ 980,913 | \$ 388,716              | \$ 22,467,557 | \$ 23,837,186 |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections

(b) The Water department funds 18 positions in Finance.



## ENTERPRISE FUNDS – FIBER

### OVERVIEW

The Fiber Fund leverages the City-owned fiber network to provide essential internet and transport services to non-City customers, including public agencies, medical facilities, educational institutions, low-income housing, and non-profits. This initiative aims to bridge the digital divide and ensure reliable, high-speed internet for all community members. Through a Private-Public Partnership (P3) multi-year contract, the Fiber Fund collaborates with telecom partners and contractors via a Competitive Local Exchange Carrier (CLEC). The CLEC provides internet services and maintains the City's fiber networks under a revenue-sharing agreement, sharing 40% of gross revenues with the City starting in FY 2023-24. In 2022, the City selected Smart Fiber Networks as its P3 contractor for 5 years. This model ensures reinvestment in infrastructure and expansion of digital offerings. The demand for bandwidth is increasing as businesses accelerate digital transformations, necessitating a resilient fiber network for technologies like autonomous vehicles and IoT devices. The pandemic highlighted the digital divide, with underserved communities struggling due to lack of internet access, making it a critical priority for the city and its partner to address.

The Vallejo Fiber and Broadband Initiative is a concerted effort to address these pressing issues. By expanding access to broadband, the initiative aims to make high-speed internet a reality for all members of the community, regardless of their socio-economic status.

The primary goal of the Vallejo Fiber and Broadband Initiative is to ensure that every household and organization in the community has access to reliable and affordable internet services. This involves not only expanding the physical infrastructure but also implementing programs and policies that make internet access more affordable for low-income families.

The Fiber Fund represents a transformative approach to digital connectivity, leveraging public resources and private partnerships to bridge the digital divide. By expanding access to high-speed internet, the city is not only enhancing the quality of life for its residents but also positioning itself as a leader in digital innovation and smart city development. As the initiative progresses, it will be essential to continue monitoring and adapting to the evolving needs of the community, ensuring that the benefits of digital connectivity are felt by all.

Vallejo Information Technology Department is responsible for building of the broadband infrastructure and executing the Broadband Digital Equity Strategy 2022.



## ENTERPRISE FUNDS – FIBER

### FY 2026-2027 PROPOSED BUDGET

|                                             | <u>Audited<br/>FY 2023-2024</u> | <u>Audited<br/>FY 2024-2025</u> | <u>Adopted<br/>FY 2025-2026</u> | <u>Proposed<br/>FY 2026-2027</u> |
|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Beginning Available Fund Balance (a)</b> | \$ 135,823                      | \$ 153,413                      | \$ -                            | \$ 23,488                        |
| <b>REVENUES</b>                             |                                 |                                 |                                 |                                  |
| Charges for services                        | 53,069                          | 22,834                          | 185,479                         | 208,008                          |
| Transfers in- General Fund Recovery (ARPA)  | 1,058,870                       | 714,378                         | -                               | -                                |
|                                             | <u>1,111,939</u>                | <u>737,212</u>                  | <u>185,479</u>                  | <u>208,008</u>                   |
| <b>EXPENDITURES</b>                         |                                 |                                 |                                 |                                  |
| Operating                                   |                                 |                                 |                                 |                                  |
| ARPA Expenditure                            | 1,058,870                       | 714,378                         | -                               | -                                |
| Others                                      | 35,479                          | 2,760                           | 35,479                          | 2,760                            |
| Debt Payment                                | -                               | 150,000                         | -                               | 150,000                          |
|                                             | <u>1,094,349</u>                | <u>867,138</u>                  | <u>35,479</u>                   | <u>152,760</u>                   |
| <b>Other Sources/(Uses)</b>                 | -                               | -                               | 150,000                         | -                                |
| Transfers out - General Fund                | <u>-</u>                        | <u>-</u>                        | <u>150,000</u>                  | <u>-</u>                         |
| <b>Net Annual Activity</b>                  | <u>17,590</u>                   | <u>(129,926)</u>                | <u>-</u>                        | <u>55,249</u>                    |
| <b>Ending Available Fund Balance</b>        | <u><b>\$ 153,413</b></u>        | <u><b>\$ 23,488</b></u>         | <u><b>\$ -</b></u>              | <u><b>\$ 78,737</b></u>          |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



## ENTERPRISE FUNDS – GOLF COURSE

### OVERVIEW

The Blue Rock Springs Golf Course consists of two, City-owned, championship 18-hole public golf courses, a 28-stall lighted driving range, retail pro-shop, golf cart barns, banquet, café, and maintenance facilities. On January 1, 2018, the City entered a contract with Touchstone Golf Courses LLC., which was given an extension on in January 2022, for the daily management, operation and maintenance of the City's Golf Courses. Touchstone has made improvements to the course, pro-shop and café to benefit the City and the users of the course. They have also increased teaching programs and interactions with youth and supporting school golf programs.

In December 2022, the City disposed of approximately 75 of the 225-acre site of the golf course to its development partner, Lewis Group. The Project is expected to contribute towards a regional housing shortage while also generating revenue for the City to invest in the existing golf course and upgrade it with a Greg Norman concept. It is the City's intention that the City-owned golf courses be operated as a self-supporting enterprise with the maintenance and operational costs of the golf courses, as well as the financial support for all capital improvement projects related to the facility, being funded by golf fees. Since mid-2020 increased play has enabled funding for key maintenance and capital improvement projects.

Since December 2022, when the City disposed of a portion of the property, it also entered into a Performance and Participation Agreement with the Lewis Group; this agreement outlines the terms for additional financial consideration to the City and establishes a schedule for project applications and entitlements. The developer conducted extensive public outreach throughout 2024 and 2025 to gather community input. In July 2025, the developer submitted preliminary cost and scope options for the golf facilities and clubhouse. Following a City Council review in September 2025, direction was provided to include a 9-hole par-3 west course, increased event capacity, under-clubhouse golf cart storage, phased development, and the addition of a youth center on the City-retained portion of the site.

As of March 2026, the City Council approved moving forward with redevelopment plans incorporating prior Council direction. The agreement with Blue Rock Springs LLC includes a profit-sharing structure that guarantees the City a minimum return of \$10.5 million from residential development. The project is anticipated to be completed by 2037 and will now proceed through the Planning and Development Services Department for final planning and cost development.



# ENTERPRISE FUNDS – GOLF COURSE

## FY 2026-2027 PROPOSED BUDGET

|                                             | <b>Audited<br/>FY 2023-2024</b> | <b>Audited<br/>FY 2024-2025</b> | <b>Adopted<br/>FY 2025-2026</b> | <b>Proposed<br/>FY 2026-2027</b> |
|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Beginning Available Fund Balance (a)</b> |                                 |                                 |                                 |                                  |
| Operating                                   | \$ 2,154,552                    | \$ 2,001,555                    | \$ 1,027,277                    | \$ 876,280                       |
| Total                                       | <u>2,154,552</u>                | <u>2,001,555</u>                | <u>1,027,277</u>                | <u>876,280</u>                   |
| <b>REVENUES</b>                             |                                 |                                 |                                 |                                  |
| Charges for services                        | 3,980,152                       | 4,124,389                       | 4,255,336                       | 4,440,304                        |
| Investment income                           | 39,851                          | 44,092                          | -                               | -                                |
| Other Income                                | 563,948                         | 567,497                         | 371,318                         | 363,976                          |
|                                             | <u>4,583,951</u>                | <u>4,735,978</u>                | <u>4,626,654</u>                | <u>4,804,280</u>                 |
| <b>EXPENDITURES</b>                         |                                 |                                 |                                 |                                  |
| Operating                                   |                                 |                                 |                                 |                                  |
| Services and supplies                       | 3,232,039                       | 3,446,515                       | 3,461,506                       | 3,606,248                        |
| Water                                       | 847,340                         | 776,038                         | 873,934                         | 813,000                          |
| Debt service                                |                                 |                                 |                                 |                                  |
| Principal                                   | 342,699                         | 264,174                         | 269,656                         | 274,038                          |
| Interest                                    | 51,344                          | 89,344                          | 85,010                          | 80,628                           |
| Fees and legal costs                        | -                               | -                               | 900                             | 900                              |
| Capital outlay                              | 263,526                         | 35,828                          | 185,000                         | 150,000                          |
|                                             | <u>4,736,948</u>                | <u>4,611,898</u>                | <u>4,876,006</u>                | <u>4,924,814</u>                 |
| <b>Other Sources/(Uses)</b>                 |                                 |                                 |                                 |                                  |
| Transfers out - General Fund                | -                               | 500,000                         | 500,000                         | 500,000                          |
|                                             | <u>-</u>                        | <u>500,000</u>                  | <u>500,000</u>                  | <u>500,000</u>                   |
| <b>Net Annual Activity</b>                  | <u>(152,997)</u>                | <u>(375,920)</u>                | <u>(749,352)</u>                | <u>(620,534)</u>                 |
| <b>Ending Available Fund Balance</b>        |                                 |                                 |                                 |                                  |
| Operating                                   | 2,001,555                       | 1,625,635                       | 277,925                         | 255,746                          |
|                                             | <u>\$ 2,001,555</u>             | <u>\$ 1,625,635</u>             | <u>\$ 277,925</u>               | <u>\$ 255,746</u>                |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



# ENTERPRISE FUNDS - MARINA

## OVERVIEW

The City and its third-party manager, F3 Marina, provide comprehensive services to efficiently operate, maintain, and preserve this historic maritime asset. These operations provide essential support for regional boaters through a full-service fuel dock and a dedicated guest dock for day and overnight stays.

As a critical waypoint between the San Francisco Bay and the Napa River, the facility features 642 berths, a harbormaster office, and amenities including high-speed Wi-Fi, laundry, and updated shower facilities. Beyond vessel services, the Marina supports the broader community by providing waterfront access via a highly used public promenade, restroom facilities and a recently updated public boat launch.

To ensure the Marina remains a safe and modern destination, the City provides critical fiscal oversight, including debt service management and operational subsidies. This financial support reflects Vallejo's long-term commitment to waterfront revitalization and public recreational access.

## FY 2026-2027 PROPOSED BUDGET

|                                             | <u>Audited</u><br><u>FY 2023-2024</u> | <u>Audited</u><br><u>FY 2024-2025</u> | <u>Adopted</u><br><u>FY 2025-2026</u> | <u>Proposed</u><br><u>FY 2026-2027</u> |
|---------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|
| <b>Beginning Available Fund Balance (a)</b> | \$ 82,037                             | \$ (32,655)                           | \$ -                                  | \$ 77,843                              |
| <b>REVENUES</b>                             |                                       |                                       |                                       |                                        |
| Operations                                  |                                       |                                       |                                       |                                        |
| Berth Rentals                               | 984,686                               | 901,266                               | 665,000                               | 675,000                                |
| Live-aboard Fees                            | 73,696                                | 61,420                                | 65,500                                | 75,000                                 |
| Other Operating Revenues                    | 207,956                               | 233,363                               | 222,150                               | 212,000                                |
| Investment Income                           | 38,757                                | 27,945                                | -                                     | -                                      |
| State Grant                                 | 196,699                               | 77,081                                | -                                     | -                                      |
| Other Revenues                              | 422                                   | -                                     | -                                     | -                                      |
|                                             | <u>1,502,216</u>                      | <u>1,301,075</u>                      | <u>952,650</u>                        | <u>962,000</u>                         |
| Transfers In                                |                                       |                                       |                                       |                                        |
| State Lands - Operations                    | -                                     | 260,000                               | 960,000                               | 130,000                                |
| General Fund                                | 699,999                               | 700,000                               | -                                     | 700,000                                |
| Capital Outlay                              | -                                     | -                                     | 500,000                               | -                                      |
|                                             | <u>699,999</u>                        | <u>960,000</u>                        | <u>1,460,000</u>                      | <u>830,000</u>                         |
| <b>Total Revenues</b>                       | <u>2,202,215</u>                      | <u>2,261,075</u>                      | <u>2,412,650</u>                      | <u>1,792,000</u>                       |
| <b>EXPENDITURES</b>                         |                                       |                                       |                                       |                                        |
| Operations                                  |                                       |                                       |                                       |                                        |
| Gasoline for Resale                         | 102,201                               | 84,048                                | 104,000                               | 75,000                                 |
| Utilities                                   | 182,243                               | 229,340                               | 201,500                               | 215,500                                |
| Other                                       | 1,332,463                             | 1,137,189                             | 904,990                               | 876,353                                |
|                                             | <u>1,616,907</u>                      | <u>1,450,577</u>                      | <u>1,210,490</u>                      | <u>1,166,853</u>                       |
| Debt Service                                | 700,000                               | 700,000                               | 702,160                               | 702,160                                |
| Capital Outlay                              | -                                     | -                                     | 500,000                               | -                                      |
|                                             | <u>2,316,907</u>                      | <u>2,150,577</u>                      | <u>2,412,650</u>                      | <u>1,869,013</u>                       |
| <b>Net Annual Activity</b>                  | <u>(114,692)</u>                      | <u>110,498</u>                        | <u>-</u>                              | <u>(77,013)</u>                        |
| <b>Ending Available Fund Balance</b>        | <u>\$ (32,655)</u>                    | <u>\$ 77,843</u>                      | <u>\$ -</u>                           | <u>\$ 830</u>                          |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



## ENTERPRISE FUNDS – VALLEJO STATION PARKING

### OVERVIEW

The Parking Fund’s mission is to manage a fully integrated parking program, which supports businesses, residents, and visitors in the Waterfront and Downtown areas. In addition to providing a full range of parking options, the fund creates opportunities to recoup the cost of operations and maintenance for parking lots, garages, and equipment.

The parking program offers a 748-stall parking structure, and sixteen City-owned surface parking lots, providing over 2,700 total public parking spaces in the City’s Downtown and Waterfront areas.

The program offers two residential limited parking permit programs, as well as a residential discount program to residents in specific geographic locations. The Program also provides contracted security services throughout the Downtown and Waterfront parking areas, including surveillance cameras, as well as contracted Parking Enforcement services.

### FY 2026-2027 PROPOSED BUDGET

|                                             | <b>Audited<br/>FY 2023-2024</b> | <b>Audited<br/>FY 2024-2025</b> | <b>Adopted<br/>FY 2025-2026</b> | <b>Proposed<br/>FY 2026-2027</b> |
|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Beginning Available Fund Balance (a)</b> | \$ 227,711                      | \$ 592,868                      | \$ 86,453                       | \$ 460,201                       |
| <b>REVENUES</b>                             |                                 |                                 |                                 |                                  |
| Charges for services                        | 934,144                         | 1,044,526                       | 975,000                         | 1,146,000                        |
| Transfers in- General Fund Recovery (ARPA)  | 111,185                         | 52,735                          | -                               | -                                |
| Others                                      | 22,323                          | 39,198                          | -                               | -                                |
|                                             | <u>1,067,652</u>                | <u>1,136,459</u>                | <u>975,000</u>                  | <u>1,146,000</u>                 |
| <b>EXPENDITURES</b>                         |                                 |                                 |                                 |                                  |
| Operating                                   |                                 |                                 |                                 |                                  |
| Maintenance                                 | 373,169                         | 158,167                         | 174,027                         | 168,489                          |
| Utilities                                   | 49,719                          | 82,045                          | 61,138                          | 68,000                           |
| Others                                      | 279,607                         | 490,070                         | 739,835                         | 738,500                          |
|                                             | <u>702,495</u>                  | <u>730,282</u>                  | <u>975,000</u>                  | <u>974,989</u>                   |
| Capital Outlay                              | -                               | 500,000                         | -                               | 500,000                          |
|                                             | <u>702,495</u>                  | <u>1,230,282</u>                | <u>975,000</u>                  | <u>1,474,989</u>                 |
| <b>Net Annual Activity</b>                  | <u>365,157</u>                  | <u>(93,823)</u>                 | <u>-</u>                        | <u>(328,989)</u>                 |
| <b>Ending Available Fund Balance</b>        | <u>\$ 592,868</u>               | <u>\$ 499,044</u>               | <u>\$ 86,453</u>                | <u>\$ 131,212</u>                |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



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## WATER DEPARTMENT

### OVERVIEW

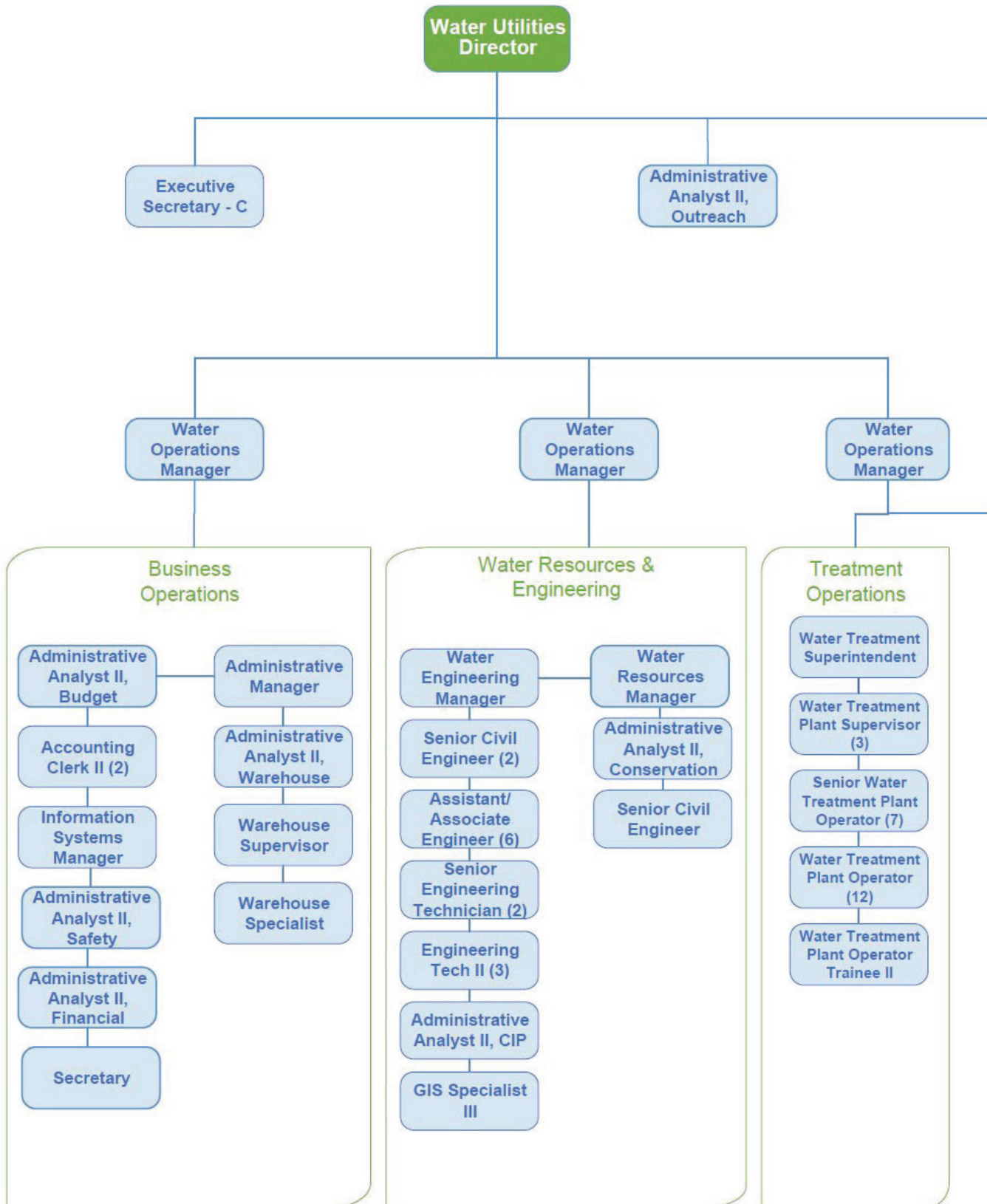
The City of Vallejo Water Department's mission is to provide high quality water service to our customers in a safe, reliable, sustainable, and fiscally responsible manner. The Water Department staff manage the system and infrastructure to ensure that the City's water customers' drinking water is always there when they need it, that Vallejo water meets or exceeds all State and Federal water regulations and standards, and that sufficient water is always available for fire suppression.

The Water Department provides the drinking water treatment and distribution, water quality and laboratory, engineering, watershed management, instrumentation, mechanical, electrical and facilities maintenance, as well as administrative and leadership support needed to manage and operate the City Water System and Lakes Water System. The Department also provides drinking water treatment and treatment laboratory services to Travis Air Force Base. The City's Finance Department (Commercial Services Division) provides meter reading and water billing services. All Water-related labor costs, services, infrastructure and upgrades are funded entirely by the Water Enterprise Fund; no General Fund resources support the Water Department.



# WATER DEPARTMENT

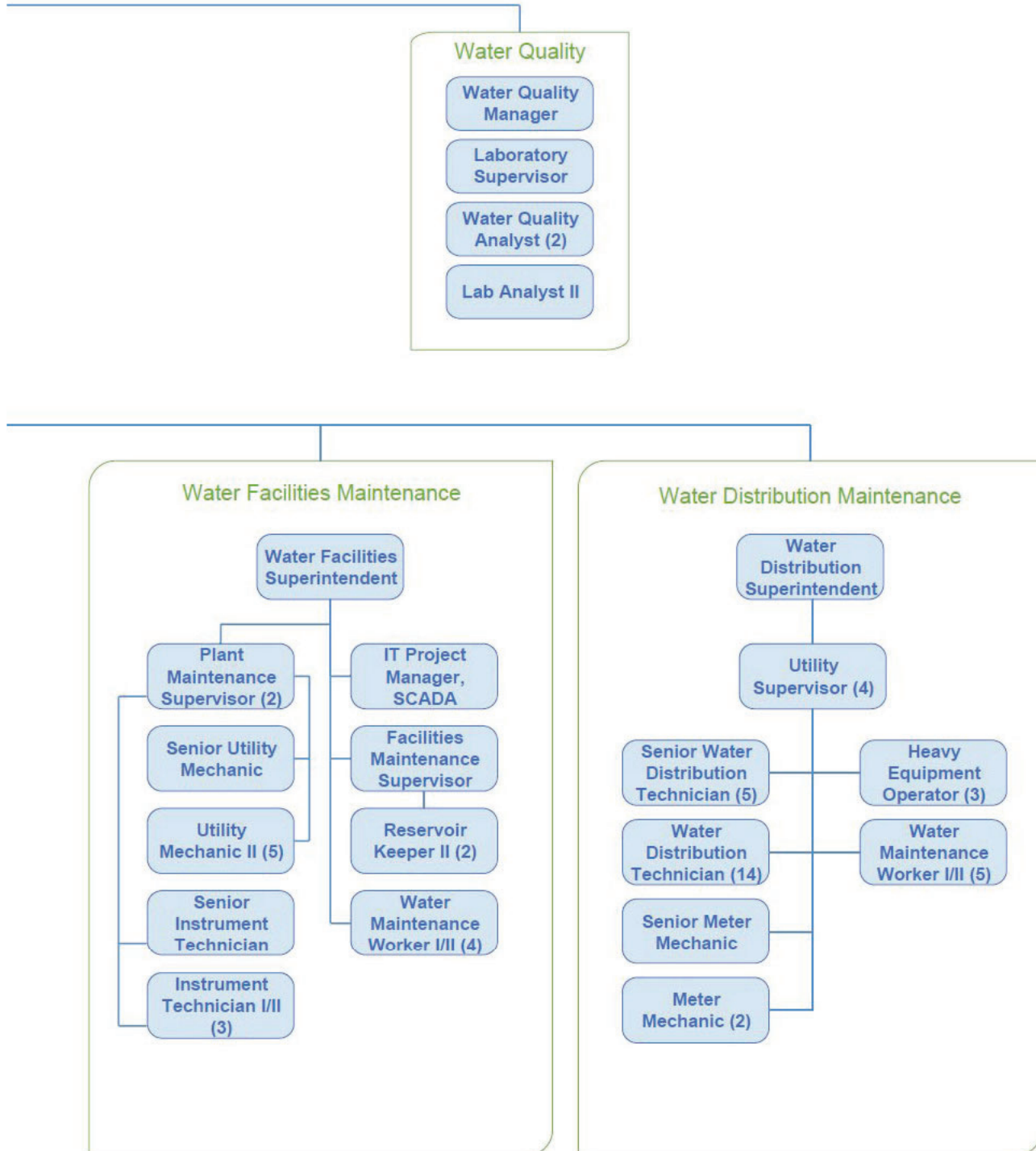
## ORGANIZATIONAL CHART





# WATER DEPARTMENT

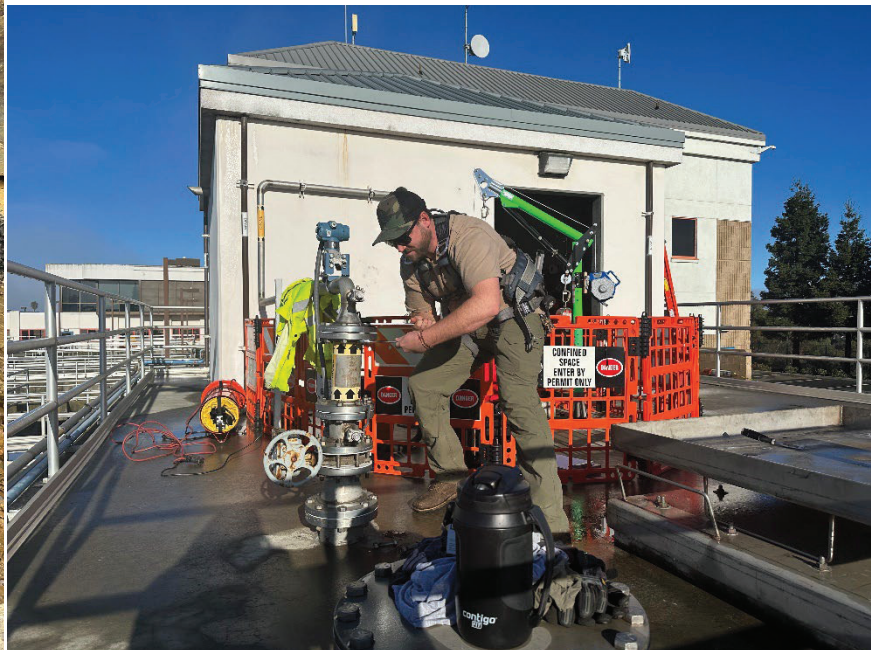
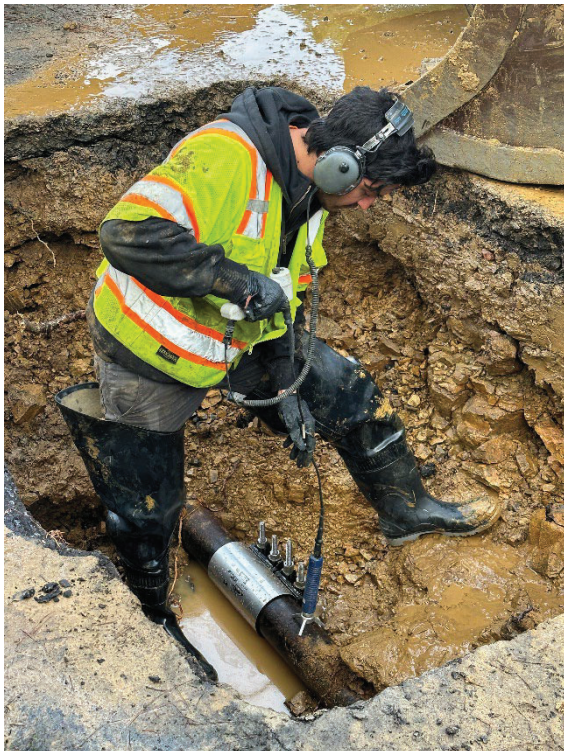
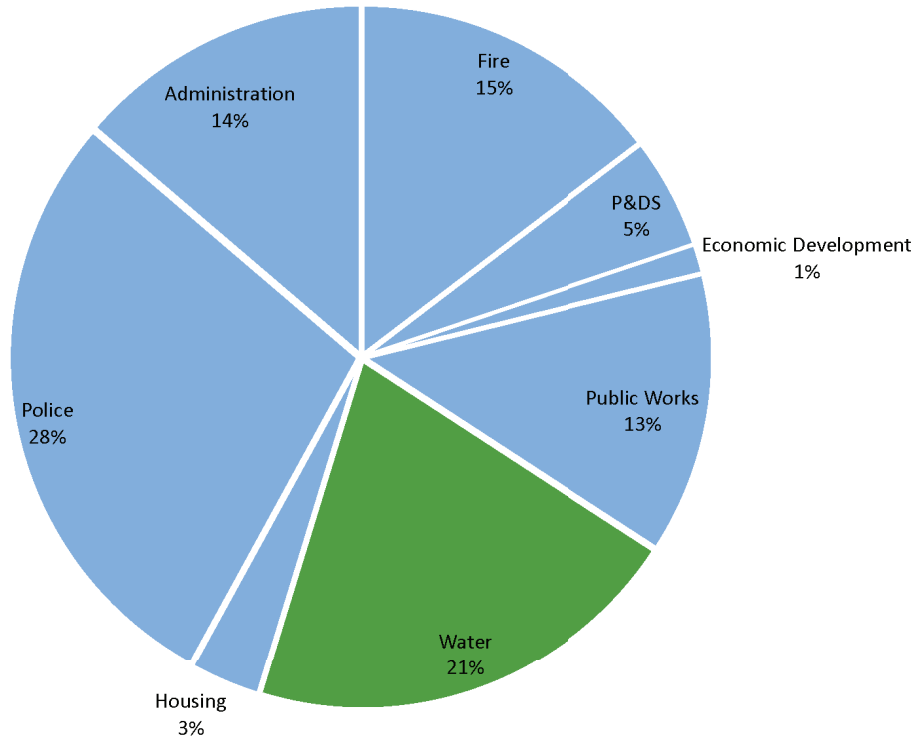
## ORGANIZATIONAL CHART





# WATER DEPARTMENT

## FULL-TIME PERSONNEL BY DEPARTMENT





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# WATER DEPARTMENT

|                                             | City System<br>Fund #401, 404, & 405 |                             | Water Rate Stabilization<br>Fund #412 |                            |
|---------------------------------------------|--------------------------------------|-----------------------------|---------------------------------------|----------------------------|
|                                             | Adopted<br>FY 2025-2026              | Proposed<br>FY 2026-2027    | Adopted<br>FY 2025-2026               | Proposed<br>FY 2026-2027   |
| <b>Beginning Available Fund Balance (a)</b> |                                      |                             |                                       |                            |
| Operating                                   | \$ 51,486,584                        | \$ 70,437,437               | \$ 2,500,000                          | \$ 2,500,000               |
| Total                                       | <u>51,486,584</u>                    | <u>70,437,437</u>           | <u>2,500,000</u>                      | <u>2,500,000</u>           |
| <b>Annual Activity</b>                      |                                      |                             |                                       |                            |
| <b>Revenues</b>                             |                                      |                             |                                       |                            |
| Operating                                   | 49,213,000                           | 52,067,624                  | -                                     | -                          |
| Capital                                     | 1,424,000                            | 1,424,000                   | -                                     | -                          |
|                                             | <u>50,637,000</u>                    | <u>53,491,624</u>           | <u>-</u>                              | <u>-</u>                   |
| <b>Expenditures</b>                         |                                      |                             |                                       |                            |
| Salaries and benefits (b)                   | 23,106,829                           | 24,661,276                  | -                                     | -                          |
| Services and supplies                       | 18,616,889                           | 20,916,997                  | -                                     | -                          |
| Interfund allocation to Travis/Lakes        | (3,578,342)                          | (3,578,342)                 | -                                     | -                          |
| Pumping Operations/Power                    | 2,800,000                            | 3,000,000                   | -                                     | -                          |
| Equipment Acquisition                       | 258,400                              | 258,400                     | -                                     | -                          |
| Return to Rate Base                         | -                                    | -                           | -                                     | -                          |
| Other Expenses                              | 645,757                              | 645,757                     | -                                     | -                          |
| Debt Service                                | 5,903,261                            | 5,471,456                   | -                                     | -                          |
| Equipment Capital Outlay                    | 445,000                              | 440,000                     | -                                     | -                          |
| Capital Outlay (c)                          | 5,835,618                            | 6,937,358                   | -                                     | -                          |
| Capital Outlay (d)                          | 38,310                               | 1,761,471                   | -                                     | -                          |
|                                             | <u>54,071,722</u>                    | <u>60,514,373</u>           | <u>-</u>                              | <u>-</u>                   |
| <b>Transfers</b>                            |                                      |                             |                                       |                            |
| Transfers to/(from) operating reserve       | (4,376,000)                          | (7,274,829)                 | -                                     | -                          |
| Transfers to/(from) capital reserve         | 4,376,000                            | 7,274,829                   | -                                     | -                          |
|                                             | <u>-</u>                             | <u>-</u>                    | <u>-</u>                              | <u>-</u>                   |
| <b>Net Annual Activity</b>                  |                                      |                             |                                       |                            |
| Operating                                   | (3,360,794)                          | (7,022,749)                 | -                                     | -                          |
| Capital Outlay (c)                          | (35,618)                             | 1,761,471                   | -                                     | -                          |
| Capital Outlay (d)                          | (38,310)                             | (1,761,471)                 | -                                     | -                          |
|                                             | <u>(3,434,722)</u>                   | <u>(7,022,749)</u>          | <u>-</u>                              | <u>-</u>                   |
| <b>Ending Available Fund Balance</b>        |                                      |                             |                                       |                            |
| Operating reserve                           | 48,051,862                           | 63,414,688                  | 2,500,000                             | 2,500,000                  |
|                                             | <u><b>\$ 48,051,862</b></u>          | <u><b>\$ 63,414,688</b></u> | <u><b>\$ 2,500,000</b></u>            | <u><b>\$ 2,500,000</b></u> |
| <b>Operating Reserve</b>                    |                                      |                             |                                       |                            |
| as % of Annual Operating Expenditures       | 100%                                 | 122%                        | 0%                                    | 0%                         |
| Debt Service Coverage Ratio                 |                                      |                             |                                       |                            |

(a) FY 26-27 beginning balance is based on FY 25-26 projections

(b) FY 2025-2026 includes \$1.5M Vacancy Savings; FY 2026-2027 is \$1.5M Vacancy Savings

(c) Capital Improvement and Major Maintenance Program: Pay-Go Funded

(d) Capital Improvement and Major Maintenance Program: Bond-Funded



# WATER DEPARTMENT

| Travis System<br>Fund #402 & 410 |                          | Lakes System<br>Fund #403 & 411 |                          | Total                   |                          |
|----------------------------------|--------------------------|---------------------------------|--------------------------|-------------------------|--------------------------|
| Adopted<br>FY 2025-2026          | Proposed<br>FY 2026-2027 | Adopted<br>FY 2025-2026         | Proposed<br>FY 2026-2027 | Adopted<br>FY 2025-2026 | Proposed<br>FY 2026-2027 |
| \$ -                             | \$ -                     | \$ (13,991,288)                 | \$ (11,847,289)          | \$ 39,995,296           | \$ 61,090,148            |
| -                                | -                        | (13,991,288)                    | (11,847,289)             | 39,995,296              | 61,090,148               |
| 3,817,180                        | 5,458,654                | 2,341,000                       | 2,340,000                | 55,371,180              | 59,866,278               |
| -                                | -                        | 10,000                          | 10,000                   | 1,434,000               | 1,434,000                |
| <u>3,817,180</u>                 | <u>5,458,654</u>         | <u>2,351,000</u>                | <u>2,350,000</u>         | <u>56,805,180</u>       | <u>61,300,278</u>        |
| -                                | -                        | -                               | -                        | 23,106,829              | 24,661,276               |
| 1,170,780                        | 1,300,754                | 1,223,655                       | 1,235,050                | 21,011,324              | 23,452,801               |
| 2,076,400                        | 2,076,400                | 1,501,942                       | 1,501,942                | -                       | -                        |
| 115,000                          | 126,500                  | 33,000                          | 27,000                   | 2,948,000               | 3,153,500                |
| 25,000                           | 25,000                   | 48,000                          | 48,000                   | 331,400                 | 331,400                  |
| 170,000                          | 170,000                  | -                               | -                        | 170,000                 | 170,000                  |
| 200,000                          | 200,000                  | 10,000                          | 10,000                   | 855,757                 | 855,757                  |
| -                                | -                        | 554,150                         | 496,957                  | 6,457,411               | 5,968,413                |
| 60,000                           | 60,000                   | 130,000                         | 130,000                  | 635,000                 | 630,000                  |
| -                                | 1,500,000                | -                               | -                        | 5,835,618               | 8,437,358                |
| -                                | -                        | -                               | (1,761,471)              | 38,310                  | -                        |
| <u>3,817,180</u>                 | <u>5,458,654</u>         | <u>3,500,747</u>                | <u>1,687,478</u>         | <u>61,389,649</u>       | <u>67,660,505</u>        |
| -                                | (1,500,000)              | -                               | 1,761,471                | (4,376,000)             | (7,013,358)              |
| -                                | 1,500,000                | -                               | (1,761,471)              | 4,376,000               | 7,013,358                |
| -                                | -                        | -                               | -                        | -                       | -                        |
| -                                | -                        | (1,159,747)                     | 652,522                  | (4,520,541)             | (6,370,227)              |
| -                                | -                        | 10,000                          | (1,751,471)              | (25,618)                | 10,000                   |
| -                                | -                        | -                               | 1,761,471                | (38,310)                | -                        |
| -                                | -                        | <u>(1,149,747)</u>              | <u>662,522</u>           | <u>(4,584,469)</u>      | <u>(6,360,227)</u>       |
| -                                | -                        | (15,151,035)                    | (11,184,767)             | 35,410,827              | 54,729,921               |
| <u>\$ -</u>                      | <u>\$ -</u>              | <u>\$ (15,141,035)</u>          | <u>\$ (11,184,767)</u>   | <u>\$ 35,410,827</u>    | <u>\$ 54,729,921</u>     |
| 0%                               | 0%                       | -433%                           | -324%                    | 64%                     | 92%                      |
|                                  |                          |                                 |                          | 1.30                    | 1.45                     |



# WATER DEPARTMENT

## CAPITAL IMPROVEMENT AND MAJOR MAINTENANCE PROGRAM

|                                                          | City System<br>Fund #401, 404, 405                         | Travis System<br>Fund #402, 410 | Lakes System<br>Fund #403, 411 | Total                    |
|----------------------------------------------------------|------------------------------------------------------------|---------------------------------|--------------------------------|--------------------------|
|                                                          | Proposed<br>FY 2026-2027                                   | Proposed<br>FY 2026-2027        | Proposed<br>FY 2026-2027       | Proposed<br>FY 2026-2027 |
| <b>Capital Improvement and Major Maintenance Program</b> |                                                            |                                 |                                |                          |
| <b>Pay-Go Funding</b>                                    |                                                            |                                 |                                |                          |
| WT7086                                                   | Distribution System SCADA Renovation                       |                                 | 428,083                        | 428,083                  |
| WT7093                                                   | Flocculation & Sedimentation Basin Convert / Replacement   | 1,000,000                       |                                | 1,000,000                |
| WT7102                                                   | Travis Water Treatment Plant Improvement Project           | 1,500,000                       |                                | 1,500,000                |
| WT7104                                                   | Green Valley Diversion Dam Repairs                         |                                 | (165,400)                      | (165,400)                |
| WT7110                                                   | Pump Station Equipment Renovation                          |                                 | (100,000)                      | (100,000)                |
| WT7117                                                   | Gordon Valley Water Main Rehab/Replacement                 |                                 | (162,683)                      | (162,683)                |
| WT7118                                                   | Water Main Replacement FY 21-22 (Cal Maritime)             | (81,346)                        |                                | (81,346)                 |
| WT7119                                                   | Water Main Replacement FY 22-23                            | (1)                             |                                | (1)                      |
| WT7120                                                   | Advanced Metering Infrastructure                           | (1,295)                         |                                | (1,295)                  |
| WT7130                                                   | Summit Reservoir Rehabilitation                            | 100,000                         |                                | 100,000                  |
| WT7133                                                   | Water Main Replacement FY 26-27                            | 4,000,000                       |                                | 4,000,000                |
| WT7141                                                   | Swanzy Reservoir Improvements                              | 250,000                         |                                | 250,000                  |
|                                                          | <u>\$ 5,267,358</u>                                        | <u>\$ 1,500,000</u>             | <u>\$ -</u>                    | <u>\$ 6,767,358</u>      |
| <b>Bond Funding</b>                                      |                                                            |                                 |                                |                          |
| WT7031                                                   | Lakes Facilities Renovations                               |                                 | (559,052)                      | (559,052)                |
| WT7086                                                   | Distribution System SCADA Renovation                       |                                 | 1,086,431                      | 1,086,431                |
| WT7089                                                   | Distribution Sampling Stations                             |                                 | (15,000)                       | (15,000)                 |
| WT7099                                                   | Skyview Tank Repair Project                                | 1,761,471                       | -                              | 1,761,471                |
| WT7110                                                   | Pump Station Equipment Renovation                          |                                 | (15,000)                       | (15,000)                 |
| WT7113                                                   | Portable Emergency Generators                              |                                 | (46,350)                       | (46,350)                 |
| WT7117                                                   | Gordon Valley Water Main Rehab/Replacement                 |                                 | (1,700,000)                    | (1,700,000)              |
| WT7121                                                   | Fleming Hill, Pump Stations & Substation Electric Upgrades |                                 | (12,500)                       | (12,500)                 |
| WT7136                                                   | Green Valley Line Rehabilitation                           |                                 | (500,000)                      | (500,000)                |
|                                                          | <u>\$ 1,761,471</u>                                        | <u>\$ -</u>                     | <u>\$ (1,761,471)</u>          | <u>\$ -</u>              |
| <b>Multi-Year Operational Projects</b>                   |                                                            |                                 |                                |                          |
| IT000                                                    | IT Improvements                                            | 350,000                         |                                | 350,000                  |
| NEW                                                      | Streets R/M MYOP                                           | 820,000                         |                                | 820,000                  |
| NEW                                                      | Hydrants Maintenance MYOP                                  | 500,000                         |                                | 500,000                  |
|                                                          | <u>\$ 1,670,000</u>                                        | <u>\$ -</u>                     | <u>\$ -</u>                    | <u>\$ 1,670,000</u>      |



## ECONOMIC DEVELOPMENT FUNDS - SUMMARY

|                                                                    | <b>Successor<br/>Agency</b> | <b>Mare Island<br/>Programs</b> | <b>Total</b>               |
|--------------------------------------------------------------------|-----------------------------|---------------------------------|----------------------------|
| <b>Beginning Available Fund Balance (a)</b>                        | \$ 50,911                   | \$ 6,202,419                    | \$ 6,253,330               |
| <b>Revenues</b>                                                    |                             |                                 |                            |
| Taxes                                                              | 1,087,612                   | 2,105,504                       | 3,193,116                  |
| Charges for Services                                               | -                           | 3,560,894                       | 3,560,894                  |
| Investment Income                                                  | -                           | 17,632                          | 17,632                     |
| Lease Revenue                                                      | -                           | -                               | -                          |
| Transfer In                                                        | -                           | 100,000                         | 100,000                    |
|                                                                    | <u>1,087,612</u>            | <u>5,784,030</u>                | <u>6,871,642</u>           |
| <b>Expenditures</b>                                                |                             |                                 |                            |
| Economic Development                                               | 46,935                      | 232,284                         | 279,219                    |
| Police                                                             | -                           | 1,002,000                       | 1,002,000                  |
| Fire                                                               | -                           | 2,941,000                       | 2,941,000                  |
| Public Works                                                       | -                           | 1,586,012                       | 1,586,012                  |
| Nondepartmental                                                    | -                           | 302,288                         | 302,288                    |
| Debt service                                                       | 1,087,517                   | -                               | 1,087,517                  |
|                                                                    | <u>1,134,452</u>            | <u>6,063,584</u>                | <u>7,198,036</u>           |
| <b>Net Annual Activity</b>                                         | <u>(46,840)</u>             | <u>(279,554)</u>                | <u>(326,394)</u>           |
| <b>Ending Available Fund Balance</b>                               | <u><b>\$ 4,071</b></u>      | <u><b>\$ 5,922,865</b></u>      | <u><b>\$ 5,926,936</b></u> |
| <b>Project Balances, including<br/>FY 2026-2027 Appropriations</b> |                             |                                 |                            |
| ESCA-E Navy Environmental Services Agreement                       | \$ -                        | \$ 7,037,816                    | \$ 7,037,816               |
| Mare Island Fund 107                                               | -                           | 125,378                         | 125,378                    |
| Mare Island CFD Major Maintenance Projects                         | -                           | 2,650,690                       | 2,650,690                  |
|                                                                    | <u><b>\$ -</b></u>          | <u><b>\$ 9,813,884</b></u>      | <u><b>\$ 9,813,884</b></u> |
| <b>Authorized Positions</b>                                        | <u>-</u>                    | <u>2.00</u>                     | <u>2.00</u>                |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



## ECONOMIC DEVELOPMENT FUNDS – SUCCESSOR AGENCY TO THE FORMER VALLEJO REDEVELOPMENT AGENCY

### OVERVIEW

The Economic Development Department staff are responsible for winding down the former Redevelopment Agency and implementing the functions of the Successor Agency with assistance from City Attorney's Office and Finance Department staff.

All activities of the Successor Agency are administrative in nature related to complying with the Dissolution Act and are subject to the review and approval of the Oversight Board and State of California.



## ECONOMIC DEVELOPMENT FUNDS – MARE ISLAND PROGRAMS

### OVERVIEW

The Mare Island Funds provide for the conversion, development, infrastructure, and municipal services of the former Mare Island Naval Shipyard converted from military to civilian use. The City has executed a series of grants, leases, and Community Facilities District (CFD) Funds to finance the annual operating and infrastructure maintenance requirements for this former naval base.

The following Mare Island Funds (which are non-General Fund) support the development and municipal services on Mare Island as follows:

#### Conversion Fund #106

The Conversion Fund accounts for the pass-through of federal environmental clean-up dollars to facilitate the base conversion from military to civilian use. The fund received an \$8 million injection from the Navy in FY 2011-2012, \$399,000 in FY 2014-2015, \$955,262 in FY 2016-2017, approximately \$31 Million in FY 2017-2018 due to a settlement with the insurance company, an additional \$2,393,391 from the Navy in FY 2018-2019, \$962,689 in FY 2020-2021, \$1,908,104 in FY 2021-2022, an additional \$1,290,420.81 in FY 2022-2023 and an additional \$7,953,718 in FY 2023-2024. These funds are restricted for the costs of remediating the remaining environmental conditions that require cleanup at the Eastern Early Transfer Parcel (EETP). As the physical remediation work within the EETP is complete and DTSC issued a Certification for the last site (No Further Action) in December 2025, the Navy does not anticipate issuing additional funding for the cleanup.

#### Base Reuse Fund #107

The Base Reuse Fund accounts for ongoing development support on Mare Island. Historically revenue was almost entirely from percentage rent payments from Lennar Mare Island (LMI) pursuant to the Acquisition Agreement between the parties and leases. Effective December 2017, LMI stopped making these payments, thereby reducing the annual revenues to this account.

#### CFD 2002-20

The 2002 Community Facilities District (CFD) includes residential and commercial properties, the Mare Island Golf Course, Touro University and the City-owned Mare Island Chapel. It is a services-only 966-acre district that funds the municipal services costs on the Island. The district receives an allocation of all tax revenues generated on Mare Island and assesses property owners a special tax for the balance of funds needed to support approximately \$4-5 million in annual services. As development expands, tax revenues are expected to increase, and the special tax requirement is expected to decrease.

#### CFD 2005-20A (State) and 2005-20B (Local)

The 2005 Community Facilities District (CFD) is a residential district. The 2005-20A CFD was formed under state law and is composed of both a facility and a services component. It was anticipated that the Facilities component would eventually issue bonded debt to pay for capital improvements, however no bonds have been issued to date. The 2005-20B CFD was formed under the City's Mare Island Services Financing Code and is composed of a services component. The 2005-20B CFD will not issue bonded debt. Services in these districts are provided by the City as improvements are completed by the developer.



## ECONOMIC DEVELOPMENT FUNDS – MARE ISLAND PROGRAMS

|                                                                        | <b>Mare Island<br/>Conversion<br/>Fund #106</b> | <b>Mare Island<br/>Base Reuse<br/>Fund #107</b> |
|------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| <b>Beginning Available Fund Balance (a)</b>                            | \$ 699,785                                      | \$ 64,326                                       |
| <b>Revenues</b>                                                        |                                                 |                                                 |
| Taxes                                                                  | -                                               | -                                               |
| Charges for Services                                                   | -                                               | -                                               |
| Investment Income                                                      | -                                               | -                                               |
| Transfer In                                                            | -                                               | 100,000                                         |
|                                                                        | -                                               | 100,000                                         |
| <b>Expenditures</b>                                                    |                                                 |                                                 |
| Economic Development                                                   | 75,000                                          | 157,284                                         |
| Police                                                                 | -                                               | -                                               |
| Fire                                                                   | -                                               | -                                               |
| Public Works                                                           | -                                               | -                                               |
| Nondepartmental                                                        | 51,630                                          | 7,042                                           |
|                                                                        | 126,630                                         | 164,326                                         |
| <b>Net Annual Activity</b>                                             | (126,630)                                       | (64,326)                                        |
| <b>Ending Available Fund Balance</b>                                   | <b>\$ 573,155</b>                               | <b>\$ -</b>                                     |
| <br><b>Project Balances, including<br/>FY 2026-2027 Appropriations</b> |                                                 |                                                 |
| Navy Environmental Services Agreement-East                             | \$ 7,037,816                                    | \$ -                                            |
| Mare Island Fund 107                                                   | -                                               | 125,378                                         |
| Major Maintenance Project (c)                                          | -                                               | -                                               |
|                                                                        | <b>\$ 7,037,816</b>                             | <b>\$ 125,378</b>                               |

- (a) The FY 2026-2027 Beginning Available Fund Balance is calculated as follows:
- Fund Balance per City ACFR as of June 30, 2025
  - Less: Remaining Major Maintenance Project balances as of June 30, 2025
  - Less: FY 2025-2026 Projected Net Annual Activity
  - FY 2026-2027 Beginning Available Fund Balance
- (c) Detailed Remaining Project Balances are presented in the 5-Year Major Maintenance Projects Plan Page.



## ECONOMIC DEVELOPMENT FUNDS – MARE ISLAND PROGRAMS

### Mare Island CFDs

| 2002-1<br>Fund #112        | 2005-1A (State)        | 2005-1A (State)                    | 2005-1B (Local)   | Total               |
|----------------------------|------------------------|------------------------------------|-------------------|---------------------|
|                            | Operating<br>Fund #113 | Capital<br>Facilities<br>Fund #213 | Fund #114         |                     |
| See Supporting<br>Schedule |                        |                                    |                   |                     |
| \$ 1,763,222               | \$ 680,564             | \$ 2,286,379                       | \$ 708,143        | \$ 6,202,419        |
| (a)                        |                        |                                    |                   |                     |
| 2,105,504                  | -                      | -                                  | -                 | 2,105,504           |
| 3,179,325                  | 281,569                | 100,000                            | -                 | 3,560,894           |
| 17,632                     | -                      | -                                  | -                 | 17,632              |
| -                          | -                      | -                                  | -                 | 100,000             |
| <u>5,302,461</u>           | <u>281,569</u>         | <u>100,000</u>                     | <u>-</u>          | <u>5,784,030</u>    |
| -                          | -                      | -                                  | -                 | 232,284             |
| 1,002,000                  | -                      | -                                  | -                 | 1,002,000           |
| 2,941,000                  | -                      | -                                  | -                 | 2,941,000           |
| 1,095,116                  | 215,896                | -                                  | 275,000           | 1,586,012           |
| 192,621                    | 16,275                 | 19,500                             | 15,220            | 302,288             |
| <u>5,230,737</u>           | <u>232,171</u>         | <u>19,500</u>                      | <u>290,220</u>    | <u>6,063,584</u>    |
| 71,724                     | 49,398                 | 80,500                             | (290,220)         | (279,554)           |
| <u>\$ 1,834,946</u>        | <u>\$ 729,962</u>      | <u>\$ 2,366,879</u>                | <u>\$ 417,923</u> | <u>\$ 5,922,865</u> |
| \$ -                       |                        |                                    |                   | \$ 7,037,816        |
|                            |                        |                                    |                   | 125,378             |
| 2,650,690                  |                        |                                    |                   | 2,650,690           |
| <u>\$ 2,650,690</u>        |                        |                                    |                   | <u>\$ 9,813,884</u> |
| \$ 4,899,465               |                        |                                    |                   |                     |
| (2,809,394)                |                        |                                    |                   |                     |
| (326,849)                  |                        |                                    |                   |                     |
| <u>\$ 1,763,222</u>        |                        |                                    |                   |                     |



# ECONOMIC DEVELOPMENT FUNDS – MARE ISLAND PROGRAMS

## MARE ISLAND COMMUNITY FACILITIES DISTRICT #2002-20

### Objective

This schedule presents the proposed CFD cash flow by month

|                                        | Audited<br>24-25 | Adopted<br>25-26 | Revised<br>25-26 | FY 2026-27 Proposed Budget |           |           |           |           |           |                      |
|----------------------------------------|------------------|------------------|------------------|----------------------------|-----------|-----------|-----------|-----------|-----------|----------------------|
|                                        |                  |                  |                  | Annual<br>Budget           | July      | August    | September | October   | November  | December<br>1-20 (a) |
| <b>Revenues</b>                        |                  |                  |                  |                            |           |           |           |           |           |                      |
| General taxes/fees                     | 1,829,776        | 2,110,333        | 2,110,333        | 2,105,504                  | 104,466   | 104,466   | 104,466   | 104,466   | 104,466   | 104,466              |
| Special Taxes                          |                  |                  |                  |                            |           |           |           |           |           |                      |
| Lenar/Direct Bill                      |                  |                  |                  |                            |           |           |           |           |           |                      |
| County/Teeter                          | 2,362,414        | 2,748,239        | 2,748,239        |                            |           |           |           |           |           |                      |
| City                                   | 1,201            | -                | -                | -                          |           |           |           |           |           |                      |
| Assessments - Net Cost of Service      |                  |                  |                  | 3,179,325                  |           |           |           |           |           |                      |
|                                        | 2,363,615        | 2,748,239        | 2,748,239        | 3,179,325                  | -         | -         | -         | -         | -         | -                    |
| Other                                  |                  |                  |                  |                            |           |           |           |           |           |                      |
| Transfer In                            | -                | -                | -                | -                          | -         | -         | -         | -         | -         | -                    |
| Investment income                      | 204,347          | 54,512           | 54,512           | 17,632                     | 1,469     | 1,469     | 1,469     | 1,469     | 1,469     | 980                  |
|                                        | 204,347          | 54,512           | 54,512           | 17,632                     | 1,469     | 1,469     | 1,469     | 1,469     | 1,469     | 980                  |
| Subtotal, revenues                     | 4,397,738        | 4,913,084        | 4,913,084        | 5,302,461                  | 105,936   | 105,936   | 105,936   | 105,936   | 105,936   | 105,446              |
| <b>Expenditures</b>                    |                  |                  |                  |                            |           |           |           |           |           |                      |
| Public Safety                          |                  |                  |                  |                            |           |           |           |           |           |                      |
| Fire                                   | 2,632,124        | 2,941,000        | 2,941,000        | 2,941,000                  | 245,083   | 245,083   | 245,083   | 245,083   | 245,083   | 163,389              |
| Police - patrol                        | 822,000          | 1,002,000        | 1,002,000        | 1,002,000                  | 83,500    | 83,500    | 83,500    | 83,500    | 83,500    | 55,667               |
| Police - security/cadets               |                  |                  |                  |                            | -         | -         | -         | -         | -         | -                    |
| Public Works                           |                  |                  |                  |                            |           |           |           |           |           |                      |
| General                                | 98,559           | 167,500          | 201,293          | 172,500                    | 14,375    | 14,375    | 14,375    | 14,375    | 14,375    | 9,583                |
| Buildings                              | 7,772            | 13,556           | 13,556           | 14,437                     | 1,203     | 1,203     | 1,203     | 1,203     | 1,203     | 802                  |
| Streets                                | 371,830          | 359,132          | 361,336          | 386,744                    | 32,229    | 32,229    | 32,229    | 32,229    | 32,229    | 21,486               |
| Bridge                                 | 529,917          | 368,571          | 388,188          | 359,343                    | 29,945    | 29,945    | 29,945    | 29,945    | 29,945    | 19,964               |
| Grounds                                | 146,360          | 150,309          | 150,309          | 162,092                    | 13,508    | 13,508    | 13,508    | 13,508    | 13,508    | 9,005                |
| Water                                  |                  |                  |                  |                            | -         | -         | -         | -         | -         | -                    |
| Infrastructure maintenance projects    | -                |                  |                  |                            | -         | -         | -         | -         | -         | -                    |
| Administration                         | 174,312          | 156,287          | 182,251          | 192,621                    | 16,052    | 16,052    | 16,052    | 16,052    | 16,052    | 10,701               |
| Litigation                             |                  |                  |                  |                            | -         | -         | -         | -         | -         | -                    |
| Bankruptcy claims                      |                  |                  |                  |                            | -         | -         | -         | -         | -         | -                    |
| Delinquencies                          |                  |                  |                  |                            |           |           |           |           |           |                      |
| LMI                                    |                  |                  |                  |                            | -         | -         | -         | -         | -         | -                    |
| Other                                  |                  |                  |                  |                            | -         | -         | -         | -         | -         | -                    |
| Contingency                            |                  |                  |                  |                            |           |           |           |           |           |                      |
| Subtotal, expenditures                 | 4,782,874        | 5,158,355        | 5,239,933        | 5,230,737                  | 435,895   | 435,895   | 435,895   | 435,895   | 435,895   | 290,597              |
| <b>Net operating results</b>           | (385,136)        | (245,271)        | (326,849)        | 71,724                     | (329,959) | (329,959) | (329,959) | (329,959) | (329,959) | (185,151)            |
| Subtotal, July-Dec. 20, 2026 cash flow |                  |                  |                  |                            |           |           |           |           |           | (1,834,946)          |
| <b>Beginning Fund Balance</b>          | 2,475,207        | 1,817,072        | 2,090,071        | 1,763,222                  | 1,763,222 | 1,433,263 | 1,103,304 | 773,345   | 443,386   | 113,427              |
| <b>Ending Fund Balance</b>             | 2,090,071        | 1,571,801        | 1,763,222        | 1,834,946                  | 1,433,263 | 1,103,304 | 773,345   | 443,386   | 113,427   | (71,724)             |

(a) County distributes first installment of special taxes to the City about December 20.



# ECONOMIC DEVELOPMENT FUNDS – MARE ISLAND PROGRAMS

## MARE ISLAND COMMUNITY FACILITIES DISTRICT #2002-20

| FY 2026-27 Proposed Budget |           |           |           |           |           |           | FY 2027-28 Projected |           |           |           |           |                  |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|-----------|-----------|-----------|-----------|------------------|
| December<br>21-31          | January   | February  | March     | April     | May       | June      | July                 | August    | September | October   | November  | December<br>1-20 |
| 425,954.00                 | 104,466   | 104,466   | 104,466   | 530,420   | 104,466   | 104,466   | 104,466              | 104,466   | 104,466   | 104,466   | 104,466   | 104,466          |
| -                          | -         | -         | -         | -         | -         | -         | -                    | -         | -         | -         | -         | -                |
| -                          | -         | -         | -         | -         | -         | -         | -                    | -         | -         | -         | -         | -                |
| 1,589,663                  | -         | -         | -         | 1,589,663 | -         | -         | -                    | -         | -         | -         | -         | -                |
| 1,589,663                  | -         | -         | -         | 1,589,663 | -         | -         | -                    | -         | -         | -         | -         | -                |
| -                          | -         | -         | -         | -         | -         | -         | -                    | -         | -         | -         | -         | -                |
| 490                        | 1,469     | 1,469     | 1,469     | 1,469     | 1,469     | 1,469     | 1,469                | 1,469     | 1,469     | 1,469     | 1,469     | 980              |
| 490                        | 1,469     | 1,469     | 1,469     | 1,469     | 1,469     | 1,469     | 1,469                | 1,469     | 1,469     | 1,469     | 1,469     | 980              |
| 2,016,106                  | 105,936   | 105,936   | 105,936   | 2,121,552 | 105,936   | 105,936   | 105,936              | 105,936   | 105,936   | 105,936   | 105,936   | 105,446          |
| 81,694                     | 245,083   | 245,083   | 245,083   | 245,083   | 245,083   | 245,083   | 245,083              | 245,083   | 245,083   | 245,083   | 245,083   | 163,389          |
| 27,833                     | 83,500    | 83,500    | 83,500    | 83,500    | 83,500    | 83,500    | 83,500               | 83,500    | 83,500    | 83,500    | 83,500    | 55,667           |
| -                          | -         | -         | -         | -         | -         | -         | -                    | -         | -         | -         | -         | -                |
| 4,792                      | 14,375    | 14,375    | 14,375    | 14,375    | 14,375    | 14,375    | 14,375               | 14,375    | 14,375    | 14,375    | 14,375    | 9,583            |
| 401                        | 1,203     | 1,203     | 1,203     | 1,203     | 1,203     | 1,203     | 1,203                | 1,203     | 1,203     | 1,203     | 1,203     | 802              |
| 10,743                     | 32,229    | 32,229    | 32,229    | 32,229    | 32,229    | 32,229    | 32,229               | 32,229    | 32,229    | 32,229    | 32,229    | 21,486           |
| 9,982                      | 29,945    | 29,945    | 29,945    | 29,945    | 29,945    | 29,945    | 29,945               | 29,945    | 29,945    | 29,945    | 29,945    | 19,964           |
| 4,503                      | 13,508    | 13,508    | 13,508    | 13,508    | 13,508    | 13,508    | 13,508               | 13,508    | 13,508    | 13,508    | 13,508    | 9,005            |
| -                          | -         | -         | -         | -         | -         | -         | -                    | -         | -         | -         | -         | -                |
| -                          | -         | -         | -         | -         | -         | -         | -                    | -         | -         | -         | -         | -                |
| 5,351                      | 16,052    | 16,052    | 16,052    | 16,052    | 16,052    | 16,052    | 16,052               | 16,052    | 16,052    | 16,052    | 16,052    | 10,701           |
| -                          | -         | -         | -         | -         | -         | -         | -                    | -         | -         | -         | -         | -                |
| -                          | -         | -         | -         | -         | -         | -         | -                    | -         | -         | -         | -         | -                |
| -                          | -         | -         | -         | -         | -         | -         | -                    | -         | -         | -         | -         | -                |
| -                          | -         | -         | -         | -         | -         | -         | -                    | -         | -         | -         | -         | -                |
| 145,298                    | 435,895   | 435,895   | 435,895   | 435,895   | 435,895   | 435,895   | 435,895              | 435,895   | 435,895   | 435,895   | 435,895   | 290,597          |
| 1,870,808                  | (329,959) | (329,959) | (329,959) | 1,685,657 | (329,959) | (329,959) | (329,959)            | (329,959) | (329,959) | (329,959) | (329,959) | (185,151)        |
| (71,724)                   | 1,799,084 | 1,469,125 | 1,139,166 | 809,207   | 2,494,864 | 2,164,905 | 1,834,946            | 1,504,987 | 1,175,028 | 845,069   | 515,110   | 185,151          |
| 1,799,084                  | 1,469,125 | 1,139,166 | 809,207   | 2,494,864 | 2,164,905 | 1,834,946 | 1,504,987            | 1,175,028 | 845,069   | 515,110   | 185,151   | (0)              |



# ECONOMIC DEVELOPMENT FUNDS – MARE ISLAND PROGRAMS

## MARE ISLAND FIVE YEAR MAJOR MAINTENANCE PROJECTS PLAN

|                                            | Project Cost Estimate | FY 25-26 Est Balance | 26-27                  | 27-28                 | 28-29       | 29-30       | 30-31       |
|--------------------------------------------|-----------------------|----------------------|------------------------|-----------------------|-------------|-------------|-------------|
| <b>Bridge Painting / Pilings /</b>         |                       |                      |                        |                       |             |             |             |
| <b>Railings PW9762</b>                     | 28,319,269            | -                    | -                      | -                     | -           | -           | -           |
| Mare Island Fund# 112 Allocation           |                       | 2,099,073            | -                      | -                     | -           | -           | -           |
| Grant Funds Fund# 221                      |                       | 22,920,196           | -                      | -                     | -           | -           | -           |
| Measure P Capital Project Fund #228        |                       | 3,000,000            | -                      | -                     | -           | -           | -           |
| Bridge Construction Fund #204              |                       | 300,000              | -                      | -                     | -           | -           | -           |
| Expenses                                   |                       | (14,249,210)         | (14,070,059)           | -                     | -           | -           | -           |
| End Balance                                |                       | 14,070,059           | -                      | -                     | -           | -           | -           |
| <b>Bridge Controls PW9775</b>              | 2,825,000             | -                    | -                      | -                     | -           | -           | -           |
| Mare Island Fund# 112 Allocation           |                       | 1,137,176            | -                      | -                     | -           | -           | -           |
| Expenses                                   |                       | (102,204)            | -                      | (1,034,972)           | -           | -           | -           |
| End Balance                                |                       | 1,034,972            | 1,034,972              | -                     | -           | -           | -           |
| <b>Mare Island Facilities PW9442</b>       | 115,000               | -                    | -                      | -                     | -           | -           | -           |
| Mare Island Fund# 112 Allocation           |                       | 115,000              | -                      | -                     | -           | -           | -           |
| Expenses                                   |                       | (51,093)             | (63,907)               | -                     | -           | -           | -           |
| End Balance                                |                       | 63,907               | -                      | -                     | -           | -           | -           |
| <b>TOTALS</b>                              | 31,259,269            |                      |                        |                       |             |             |             |
| Mare Island Fund# 112 Allocation           |                       | 3,351,249            | -                      | -                     | -           | -           | -           |
| Grant Funds Fund# 221                      |                       | 22,920,196           | -                      | -                     | -           | -           | -           |
| Measure P Capital Project Fund #228        |                       | 3,000,000            | -                      | -                     | -           | -           | -           |
| Bridge Construction Fund #204              |                       | 300,000              | -                      | -                     | -           | -           | -           |
| Expenses                                   |                       | (14,402,507)         | (14,133,966)           | (1,034,972)           | -           | -           | -           |
| End Balance - Mare Island CFD# 112 Funding |                       | <b>\$ 15,168,938</b> | <b>\$ (14,133,966)</b> | <b>\$ (1,034,972)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |



## PUBLIC WORKS - SUMMARY

|                                                                    | <b>Fleet<br/>Maintenance/<br/>Replacement<br/>Fund #501/502</b> | <b>Gas<br/>Tax<br/>Fund #133</b>   | <b>Landscape<br/>Maintenance<br/>Districts</b> | <b>Solid<br/>Waste<br/>Disposal<br/>Fund #135</b> | <b>Total</b>                |
|--------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------|
|                                                                    | <i>See Supporting<br/>Schedule</i>                              | <i>See Supporting<br/>Schedule</i> | <i>See Supporting<br/>Schedule</i>             |                                                   |                             |
| <b>Beginning Available Fund Balance (a)</b>                        | \$ 5,950,814                                                    | \$ 917,234                         | \$ 27,198,716                                  | \$ 212,453                                        | \$ 34,279,217               |
| <b>Revenues</b>                                                    |                                                                 |                                    |                                                |                                                   |                             |
| Departmental Charges                                               | 7,617,083                                                       | -                                  | 2,928                                          | -                                                 | 7,620,011                   |
| Operating Grants                                                   | -                                                               | 3,385,000                          | -                                              | -                                                 | 3,385,000                   |
| Charges for Services                                               | 45,000                                                          | 1,639,500                          | 4,603,612                                      | 2,352,522                                         | 8,640,634                   |
| Investment Income                                                  | 72,806                                                          | -                                  | 224,707                                        | -                                                 | 297,513                     |
|                                                                    | <u>7,734,889</u>                                                | <u>5,024,500</u>                   | <u>4,831,247</u>                               | <u>2,352,522</u>                                  | <u>19,943,158</u>           |
| <b>Expenditures</b>                                                |                                                                 |                                    |                                                |                                                   |                             |
| Public Works                                                       | 4,443,452                                                       | 4,602,022                          | 4,872,725                                      | 2,545,418                                         | 16,463,617                  |
| Vehicle Replacement                                                | 2,647,007                                                       | -                                  | -                                              | -                                                 | 2,647,007                   |
| Transfers out                                                      | -                                                               | 1,300,000                          | -                                              | -                                                 | 1,300,000                   |
| Debt service                                                       | 836,254                                                         | -                                  | -                                              | -                                                 | 836,254                     |
|                                                                    | <u>7,926,713</u>                                                | <u>5,902,022</u>                   | <u>4,872,725</u>                               | <u>2,545,418</u>                                  | <u>21,246,878</u>           |
| <b>Net Annual Activity</b>                                         | (191,823)                                                       | (877,522)                          | (41,478)                                       | (192,896)                                         | (1,303,720)                 |
|                                                                    | <u><b>\$ 5,758,991</b></u>                                      | <u><b>\$ 39,712</b></u>            | <u><b>\$ 27,157,238</b></u>                    | <u><b>\$ 19,557</b></u>                           | <u><b>\$ 32,975,497</b></u> |
| <b>Ending Balance by Program</b>                                   |                                                                 |                                    |                                                |                                                   |                             |
| Fleet Operations, Fund #501                                        | \$ 2,376,624                                                    |                                    |                                                |                                                   |                             |
| Vehicle Replacement, General Fund                                  | 1,291,227                                                       |                                    |                                                |                                                   |                             |
| Vehicle Replacement, Other Funds                                   | 2,091,139                                                       |                                    |                                                |                                                   |                             |
| <b>Debt service</b>                                                | <u>\$ 5,758,990</u>                                             |                                    |                                                |                                                   |                             |
| <b>Project Balances, including<br/>FY 2026-2027 Appropriations</b> |                                                                 |                                    |                                                |                                                   |                             |
| Vehicle Replacement                                                | \$ 3,483,261                                                    |                                    |                                                |                                                   |                             |
| Department of Conservation Program                                 | -                                                               |                                    |                                                | \$ 2,185                                          |                             |
| Used Oil Block Grant Program                                       | -                                                               |                                    |                                                | 18,462                                            |                             |
| Household Hazardous Waste                                          | -                                                               |                                    |                                                | 201,930                                           |                             |
|                                                                    | <u>\$ 3,483,261</u>                                             |                                    |                                                | <u>\$ 222,577</u>                                 |                             |
| <b>Authorized Positions</b>                                        | 9.00                                                            | -                                  | 5.00                                           | -                                                 | 14.00                       |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



## PUBLIC WORKS FUNDS – FLEET MAINTENANCE/REPLACEMENT

### OVERVIEW

The Fleet Program is designed to maximize the cost-effective utilization of the City's fleet while ensuring sufficient funds are available for scheduled maintenance, repair and replacements.

The Corporation Shop Fleet Branch of the Public Works, Maintenance Division is responsible for the management of City of Vallejo Fleet Programs comprised of the Operation, Maintenance and Repair Program and the Vehicle and Equipment Replacement Program.

The Operation, Maintenance and Repair Program provides fueling services, scheduled vehicle and equipment maintenance, repairs, and inspections. This branch is responsible for maintaining fleet maintenance and safety records, and filing mandated reports to regulatory agencies, such as the Environmental Protection Agency, California Highway Patrol, Department of Transportation, and California Bureau of Automotive Repair for smog inspection requirements.

The Fleet Replacement Program includes all actions necessary to replace each unit when scheduled and upon receipt of available funding, and outfit each new unit with required operations and safety equipment, such as lights, sirens, and City logos. The Fleet Branch is responsible for all City fleet units, including fire apparatus, police vehicles, electric vehicles, excavators, dump trucks, pavement grinders, paving machines, special equipment, and accessories for each unit.



# PUBLIC WORKS FUNDS – FLEET MAINTENANCE/REPLACEMENT

## FY 2026-2027 PROPOSED BUDGET

|                                                       | Fleet<br>Maintenance<br>(Fund #501) | Replacement         |                     | Total<br>Equipment<br>Replacement<br>(Fund #502) | Total<br>Maintenance<br>&<br>Replacement |
|-------------------------------------------------------|-------------------------------------|---------------------|---------------------|--------------------------------------------------|------------------------------------------|
|                                                       |                                     | General<br>Fund     | Other<br>Funds      |                                                  |                                          |
| <b>Beginning Available Fund Balance (a)</b>           | \$ 2,391,601                        | \$ 2,126,124        | \$ 1,433,089        | \$ 3,559,213                                     | \$ 5,950,814                             |
| <b>Revenues</b>                                       |                                     |                     |                     |                                                  |                                          |
| Departmental charges:                                 |                                     |                     |                     |                                                  |                                          |
| General Fund:                                         |                                     |                     |                     |                                                  |                                          |
| Operating                                             | 3,165,522                           | -                   | -                   | -                                                | 3,165,522                                |
| Replacement                                           | -                                   | 1,664,306           | -                   | 1,664,306                                        | 1,664,306                                |
| Water Fund:                                           |                                     |                     |                     |                                                  |                                          |
| Operating                                             | 824,701                             | -                   | -                   | -                                                | 824,701                                  |
| Replacement                                           | -                                   | -                   | 1,004,600           | 1,004,600                                        | 1,004,600                                |
| Other Programs:                                       |                                     |                     |                     |                                                  |                                          |
| Operating                                             | 321,504                             | -                   | -                   | -                                                | 321,504                                  |
| Replacement                                           | -                                   | -                   | 636,450             | 636,450                                          | 636,450                                  |
| Charges for Services                                  | 45,000                              | -                   | -                   | -                                                | 45,000                                   |
| Investment Income                                     | 71,748                              | 1,058               | -                   | 1,058                                            | 72,806                                   |
| <b>Total Revenues</b>                                 | <u>4,428,475</u>                    | <u>1,665,364</u>    | <u>1,641,050</u>    | <u>3,306,414</u>                                 | <u>7,734,889</u>                         |
| <b>Expenditures</b>                                   |                                     |                     |                     |                                                  |                                          |
| Fleet Operations                                      |                                     |                     |                     |                                                  |                                          |
| General Fund                                          | 3,262,230                           | -                   | -                   | -                                                | 3,262,230                                |
| Water Fund                                            | 849,896                             | -                   | -                   | -                                                | 849,896                                  |
| Other Programs                                        | 331,326                             | -                   | -                   | -                                                | 331,326                                  |
| Vehicle Replacement:                                  |                                     |                     |                     |                                                  |                                          |
| General Fund                                          | -                                   | 1,664,007           | -                   | 1,664,007                                        | 1,664,007                                |
| Water Fund                                            | -                                   | -                   | 885,000             | 885,000                                          | 885,000                                  |
| Other Programs                                        | -                                   | -                   | 98,000              | 98,000                                           | 98,000                                   |
| Debt service                                          | -                                   | 836,254             | -                   | 836,254                                          | 836,254                                  |
| <b>Total Expenditures</b>                             | <u>4,443,452</u>                    | <u>2,500,261</u>    | <u>983,000</u>      | <u>3,483,261</u>                                 | <u>7,926,713</u>                         |
| <b>Net Annual Activity</b>                            | <u>(14,977)</u>                     | <u>(834,897)</u>    | <u>658,050</u>      | <u>(176,847)</u>                                 | <u>(191,823)</u>                         |
| <b>Ending Available Fund Balance</b>                  | <u>\$ 2,376,624</u>                 | <u>\$ 1,291,227</u> | <u>\$ 2,091,139</u> | <u>\$ 3,382,366</u>                              | <u>\$ 5,758,991</u>                      |
| % of Operations<br>(Ending Fund Balance/Expenditures) | 53%                                 |                     |                     |                                                  |                                          |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



## PUBLIC WORKS FUNDS – GAS TAX

### OVERVIEW

This is a special revenue fund established under Streets and Highways Code §2105 – 2107.5, and is used to account for the City’s share of the State’s annual gas tax revenue allocation and the City’s use of those funds in compliance with S&H codes. The Gas Tax Fund budget is based on projections made by the State of California. Revenue is also collected from garbage services (through Recology), street sweeping, and insurance proceeds for damages to street signs, lights, and signals.

Gas Tax budget funds the construction and maintenance of road facilities to provide safe, convenient, and economical transportation.

Gas Tax funding is used for the construction of new roads, reconstruction and/or realignment of existing roads, resurfacing, restoration or rehabilitation services, and performing betterment work, such as upgrading guardrail or widening shoulders. This budget can also be allocated to administration and engineering costs incurred and directly related to these activities.

Gas Tax budget also funds road preservation and maintenance efforts, such as the following: pavement patching and resealing; restoring erosion controls and reshaping drainage channels; mowing, tree trimming, and watering within the street right-of-way; replacing topsoil, sod, shrubs, trees, and irrigation facilities; repairing curbs, gutters, culverts, and drains; cleaning (street sweeping); painting and repairing bridges and structures; repainting pavement striping and markings; repainting and repairing signs, guardrails, traffic signals, and lighting standards; servicing street lighting and traffic control devices; and furnishing power for street lighting and traffic control devices.



## PUBLIC WORKS FUNDS – GAS TAX

### FY 2026-2027 PROPOSED BUDGET

|                                             | <u>Audited<br/>FY 2023-2024</u> | <u>Audited<br/>FY 2024-2025</u> | <u>Adopted<br/>FY 2025-2026</u> | <u>Proposed<br/>FY 2026-2027</u> |
|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Beginning Available Fund Balance (a)</b> | \$ 236,356                      | \$ 498,883                      | \$ 339,284                      | \$ 917,234                       |
| <b>Revenues</b>                             |                                 |                                 |                                 |                                  |
| State Gas Tax Apportionment                 | 2,294,666                       | 2,333,868                       | 2,160,000                       | 2,285,000                        |
| State Proposition 42 Replacement            | 1,144,274                       | 1,203,114                       | 1,000,000                       | 1,100,000                        |
| Investment Income                           | 30,398                          | 43,029                          | -                               | -                                |
| Misc. Revenue:                              |                                 |                                 |                                 |                                  |
| Vallejo Garbage                             | 1,569,112                       | 1,652,568                       | 1,556,250                       | 1,625,000                        |
| VFWD                                        | 141,448                         | 141,448                         | 141,448                         | -                                |
| Solano County                               | 4,500                           | 4,500                           | 4,500                           | 4,500                            |
| Misc. Revenue/Reimbursements                | 10,538                          | 2,820                           | 10,000                          | 10,000                           |
|                                             | <u>5,194,936</u>                | <u>5,381,346</u>                | <u>4,872,198</u>                | <u>5,024,500</u>                 |
| <br>Total Resources Available               | <br><u>5,431,292</u>            | <br><u>5,880,229</u>            | <br><u>5,211,482</u>            | <br><u>5,941,734</u>             |
| <b>Expenditures</b>                         |                                 |                                 |                                 |                                  |
| Traffic Signal Maintenance                  | 1,017,065                       | 913,648                         | 769,126                         | 926,808                          |
| Street Sweeping                             | 575,114                         | 576,447                         | 652,947                         | 593,547                          |
| Street Lighting                             | 1,136,707                       | 1,320,635                       | 1,060,750                       | 1,106,653                        |
| Signs & Markings                            | 635,067                         | 479,942                         | 650,707                         | 724,786                          |
| Overlay & Sidewalk Repair                   | 323,837                         | 323,832                         | 528,922                         | 652,388                          |
| Other                                       | 475,619                         | 403,885                         | 517,089                         | 597,840                          |
| Transfer out - Capital Fund                 | 769,000                         | 800,000                         | 800,000                         | 1,300,000                        |
|                                             | <u>4,932,409</u>                | <u>4,818,390</u>                | <u>4,979,541</u>                | <u>5,902,022</u>                 |
| <br><b>Net Annual Activity</b>              | <br><u>262,527</u>              | <br><u>562,957</u>              | <br><u>(107,343)</u>            | <br><u>(877,522)</u>             |
| <br><b>Ending Available Fund Balance</b>    | <br><u><u>\$ 498,883</u></u>    | <br><u><u>\$ 1,061,840</u></u>  | <br><u><u>\$ 231,941</u></u>    | <br><u><u>\$ 39,712</u></u>      |



## PUBLIC WORKS FUNDS – LANDSCAPE MAINTENANCE DISTRICT

### OVERVIEW

The Landscape Maintenance District program provides stewardship and administration of dedicated funding necessary to support maintenance, repair and improvement of Landscape Maintenance Districts formed in accordance with the California Streets and Highway Code Improvement Act of 1911 and the Landscape and Lighting Act of 1972, as well as the City of Vallejo Municipal Code and Proposition 218.

The Landscape Maintenance District (LMD) Section of the Public Works Engineering Division provides oversight to ensure that funding for each approved LMD is expended in a cost-effective manner on clearly defined services and/or improvements that provide a direct advantage to property in each assessment district, typically through administration of maintenance service contracts. The City of Vallejo has 27 LMDs; 13 LMDs were formed under the Landscape and Lighting Act of 1972 and 14 LMDs were formed under the California Streets and Highway Code Improvement Act of 1911.



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# PUBLIC WORKS FUNDS – LANDSCAPE MAINTENANCE DISTRICT

## FY 2026-2027 PROPOSED BUDGET

|                                              | 1972 Districts                                 |                        |                                       |                           |                         |                         |                       |
|----------------------------------------------|------------------------------------------------|------------------------|---------------------------------------|---------------------------|-------------------------|-------------------------|-----------------------|
|                                              | Landscape Maintenance District Admin Fund #161 | Hiddenbrooke Fund #138 | South Vallejo Business Park Fund #162 | Sandpiper Point Fund #163 | Carriage Oaks Fund #170 | Bordoni Ranch Fund #177 | NE Quadrant Fund #178 |
| <b>Beginning Fund Balance, June 30, 2025</b> | <b>15,252</b>                                  | <b>3,538,898</b>       | <b>849,308</b>                        | <b>170,925</b>            | <b>12,196</b>           | <b>454,546</b>          | <b>4,744,042</b>      |
| <b>FY 2025-2026 Activity</b>                 |                                                |                        |                                       |                           |                         |                         |                       |
| Revenues                                     | -                                              | 757,191                | 130,859                               | 55,561                    | 14,972                  | 193,839                 | 906,843               |
| Expenditures                                 | (1,673,474)                                    | (660,266)              | (53,894)                              | (35,658)                  | (6,234)                 | (153,777)               | (432,314)             |
| Interfund Allocation                         | 1,673,474                                      | (251,770)              | (36,090)                              | (24,177)                  | (4,167)                 | (104,804)               | (290,844)             |
| <b>Net Annual Activity</b>                   | <b>-</b>                                       | <b>(154,845)</b>       | <b>40,875</b>                         | <b>(4,274)</b>            | <b>4,571</b>            | <b>(64,742)</b>         | <b>183,685</b>        |
| <b>Projected Fund Balance, June 30, 2026</b> | <b>15,252</b>                                  | <b>3,384,052</b>       | <b>890,183</b>                        | <b>166,651</b>            | <b>16,767</b>           | <b>389,804</b>          | <b>4,927,727</b>      |
| <b>FY 2026-2027 Activity</b>                 |                                                |                        |                                       |                           |                         |                         |                       |
| <b>Revenues</b>                              |                                                |                        |                                       |                           |                         |                         |                       |
| Charges for services                         | -                                              | 721,027                | 123,017                               | 54,011                    | 14,864                  | 248,240                 | 862,794               |
| Investment income                            | 876                                            | 33,857                 | 6,903                                 | 1,523                     | 50                      | 3,851                   | 41,292                |
| Other                                        | -                                              | 2,928                  | -                                     | -                         | -                       | -                       | -                     |
| <b>Total Revenue</b>                         | <b>876</b>                                     | <b>757,812</b>         | <b>129,920</b>                        | <b>55,534</b>             | <b>14,914</b>           | <b>252,091</b>          | <b>904,086</b>        |
| <b>Expenditures</b>                          |                                                |                        |                                       |                           |                         |                         |                       |
| District Maintenance                         |                                                |                        |                                       |                           |                         |                         |                       |
| Contract Services                            | -                                              | 453,848                | 8,795                                 | 18,672                    | 6,150                   | 104,513                 | 204,968               |
| Rehabilitation / Vandalism                   | -                                              | 50,000                 | 5,000                                 | 5,000                     | -                       | 10,000                  | 50,000                |
| Utilities                                    | -                                              | 122,100                | 36,383                                | 11,595                    | -                       | 66,800                  | 188,801               |
| Major Maintenance Projects                   | -                                              | 200,000                | -                                     | -                         | -                       | -                       | -                     |
| <b>Subtotal, District Maintenance</b>        | <b>-</b>                                       | <b>825,948</b>         | <b>50,178</b>                         | <b>35,267</b>             | <b>6,150</b>            | <b>181,313</b>          | <b>443,769</b>        |
| Administration                               |                                                |                        |                                       |                           |                         |                         |                       |
| Citywide and Department Allocations          | 2,031,342                                      | -                      | -                                     | -                         | -                       | -                       | -                     |
|                                              | 2,031,342                                      |                        |                                       |                           |                         |                         |                       |
| District Allocations                         | (2,015,214)                                    | 276,547                | 40,781                                | 28,662                    | 4,999                   | 147,359                 | 360,664               |
| Engineer's Report                            | -                                              | 3,919                  | 669                                   | 294                       | 80                      | 1,349                   | 4,689                 |
| County Fees                                  | -                                              | 7,210                  | 1,230                                 | 540                       | 149                     | 2,482                   | 8,628                 |
| <b>Subtotal, Administration</b>              | <b>16,128</b>                                  | <b>287,676</b>         | <b>42,680</b>                         | <b>29,496</b>             | <b>5,228</b>            | <b>151,190</b>          | <b>373,981</b>        |
| <b>Total Expenditures</b>                    | <b>16,128</b>                                  | <b>1,113,624</b>       | <b>92,858</b>                         | <b>64,763</b>             | <b>11,378</b>           | <b>332,503</b>          | <b>817,750</b>        |
| <b>Net Annual Activity</b>                   | <b>(15,252)</b>                                | <b>(355,812)</b>       | <b>37,062</b>                         | <b>(9,229)</b>            | <b>3,536</b>            | <b>(80,412)</b>         | <b>86,336</b>         |
|                                              | <b>\$ -</b>                                    | <b>\$ 3,028,240</b>    | <b>\$ 927,245</b>                     | <b>\$ 157,422</b>         | <b>\$ 20,303</b>        | <b>\$ 309,392</b>       | <b>\$ 5,014,063</b>   |
| <b>Total Fund Balance</b>                    |                                                |                        |                                       |                           |                         |                         |                       |
| Operating reserve (50% annual operations)    | \$ -                                           | 555,348                | 46,429                                | 32,382                    | 5,689                   | 166,254                 | 408,875               |
| Rehabilitation reserve                       | -                                              | 2,472,892              | 880,816                               | 125,040                   | 14,614                  | 143,138                 | 4,605,188             |
| Undesignated/Available                       | -                                              | -                      | -                                     | -                         | -                       | -                       | -                     |
|                                              | <b>\$ -</b>                                    | <b>\$ 3,028,240</b>    | <b>\$ 927,245</b>                     | <b>\$ 157,422</b>         | <b>\$ 20,303</b>        | <b>\$ 309,392</b>       | <b>\$ 5,014,063</b>   |



# PUBLIC WORKS FUNDS – LANDSCAPE MAINTENANCE DISTRICT

## FY 2026-2027 PROPOSED BUDGET

### 1972 Districts

| Garthe Ranch Fund #180 | Hunter Ranch III Fund #183 | Town and Country II Fund #184 | Glen Cove III Fund #185 | Marine World Fund #186 | Marine View Fund #187 | Garthe Ranch Fund #188 | Subtotal 1972 Districts |
|------------------------|----------------------------|-------------------------------|-------------------------|------------------------|-----------------------|------------------------|-------------------------|
| <b>84,346</b>          | <b>82,913</b>              | <b>169,122</b>                | <b>1,628,567</b>        | <b>645,842</b>         | <b>32,501</b>         | <b>2,268,645</b>       | <b>11,142,953</b>       |
| 178,779                | 14,477                     | 24,936                        | 840,824                 | 111,684                | 6,656                 | 239,426                | 2,718,856               |
| (88,629)               | (11,719)                   | (14,166)                      | (513,327)               | (71,983)               | (9,196)               | (96,021)               | (1,486,918)             |
| (59,610)               | (7,990)                    | (9,584)                       | (342,587)               | (48,839)               | (6,317)               | (64,313)               | (999,322)               |
| 30,540                 | (5,232)                    | 1,186                         | (15,090)                | (9,138)                | (8,857)               | 79,092                 | 232,616                 |
| <b>114,886</b>         | <b>77,681</b>              | <b>170,308</b>                | <b>1,613,477</b>        | <b>636,704</b>         | <b>23,644</b>         | <b>2,347,737</b>       | <b>11,375,569</b>       |
| 178,342                | 13,688                     | 23,329                        | 836,910                 | 105,587                | 6,360                 | 217,919                | 2,685,061               |
| 540                    | 747                        | 1,537                         | 15,471                  | 5,478                  | 353                   | 19,063                 | 96,808                  |
| -                      | -                          | -                             | -                       | -                      | -                     | -                      | -                       |
| 178,882                | 14,435                     | 24,866                        | 852,381                 | 111,065                | 6,713                 | 236,982                | 2,781,869               |
| 47,356                 | 6,667                      | 7,996                         | 324,179                 | 25,031                 | 6,249                 | 41,821                 | 802,397                 |
| -                      | 5,000                      | 10,000                        | 110,000                 | 5,000                  | 3,000                 | 15,000                 | 218,000                 |
| 36,630                 | -                          | -                             | 96,000                  | 30,900                 | -                     | 36,800                 | 503,909                 |
| -                      | -                          | -                             | -                       | -                      | -                     | -                      | -                       |
| 83,986                 | 11,667                     | 17,996                        | 530,179                 | 60,931                 | 9,249                 | 93,621                 | 1,524,306               |
| -                      | -                          | -                             | -                       | -                      | -                     | -                      | -                       |
| 68,259                 | 9,482                      | 14,626                        | 430,893                 | 49,520                 | 7,517                 | 76,088                 | 1,238,850               |
| 969                    | 74                         | 127                           | 4,549                   | 574                    | 35                    | 1,184                  | 14,593                  |
| 1,783                  | 137                        | 233                           | 8,369                   | 1,056                  | 64                    | 2,179                  | 26,850                  |
| 71,011                 | 9,693                      | 14,986                        | 443,811                 | 51,150                 | 7,616                 | 79,451                 | 1,280,293               |
| 154,997                | 21,360                     | 32,982                        | 973,990                 | 112,081                | 16,865                | 173,072                | 2,804,599               |
| 23,885                 | (6,925)                    | (8,116)                       | (121,609)               | (1,016)                | (10,152)              | 63,910                 | (22,730)                |
| <b>\$ 138,771</b>      | <b>\$ 70,756</b>           | <b>\$ 162,192</b>             | <b>\$ 1,491,868</b>     | <b>\$ 635,688</b>      | <b>\$ 13,492</b>      | <b>\$ 2,411,647</b>    | <b>\$ 11,352,839</b>    |
| 77,499                 | 10,680                     | 16,491                        | 486,995                 | 56,041                 | 8,433                 | 86,536                 | 1,402,304               |
| 61,272                 | 60,076                     | 145,701                       | 1,004,873               | 579,647                | 5,059                 | 2,325,111              | 9,950,535               |
| -                      | -                          | -                             | -                       | -                      | -                     | -                      | -                       |
| <b>\$ 138,771</b>      | <b>\$ 70,756</b>           | <b>\$ 162,192</b>             | <b>\$ 1,491,868</b>     | <b>\$ 635,688</b>      | <b>\$ 13,492</b>      | <b>\$ 2,411,647</b>    | <b>\$ 11,352,839</b>    |



# PUBLIC WORKS FUNDS – LANDSCAPE MAINTENANCE DISTRICT

## FY 2026-2027 PROPOSED BUDGET

### 1911 Districts

|                                              | Summit II<br>Fund #164 | Town and<br>Country<br>Fund #165 | Costa del<br>Rio<br>Fund #166 | Monica<br>Place<br>Fund #167 | Greenmont/<br>Seaport<br>Fund #168 | Ridgecrest<br>Fund #169 | Cimarron<br>Hill/<br>Madigan<br>Fund #171 |
|----------------------------------------------|------------------------|----------------------------------|-------------------------------|------------------------------|------------------------------------|-------------------------|-------------------------------------------|
| <b>Beginning Fund Balance, June 30, 2025</b> | <b>496,805.00</b>      | <b>195,977.00</b>                | <b>815,690.00</b>             | <b>48,306.00</b>             | <b>266,037.00</b>                  | <b>314,650.00</b>       | <b>2,945,000.00</b>                       |
| <b>FY 2025-2026 Activity</b>                 |                        |                                  |                               |                              |                                    |                         |                                           |
| Revenues                                     | 59,115                 | 55,201                           | 150,330                       | 3,548                        | 49,323                             | 73,209                  | 440,784                                   |
| Expenditures                                 | (11,797)               | (20,138)                         | (55,558)                      | (3,257)                      | (32,651)                           | (38,890)                | (91,280)                                  |
| Interfund Allocation                         | (7,990)                | (13,779)                         | (38,046)                      | -                            | (22,503)                           | -                       | (61,837)                                  |
| Net Annual Activity                          | 39,328                 | 21,284                           | 56,726                        | 291                          | (5,831)                            | 34,319                  | 287,667                                   |
| <b>Projected Fund Balance, June 30, 2026</b> | <b>536,133</b>         | <b>217,261</b>                   | <b>872,416</b>                | <b>48,597</b>                | <b>260,206</b>                     | <b>348,969</b>          | <b>3,232,667</b>                          |
| <b>FY 2026-2027 Activity</b>                 |                        |                                  |                               |                              |                                    |                         |                                           |
| <b>Revenues</b>                              |                        |                                  |                               |                              |                                    |                         |                                           |
| Charges for services                         | 17,950                 | 55,461                           | 148,885                       | 3,145                        | 49,331                             | 74,551                  | 146,569                                   |
| Investment income                            | 4,051                  | 2,212                            | 6,224                         | 418                          | 2,378                              | 2,468                   | 23,564                                    |
| Other                                        | -                      | -                                | -                             | -                            | -                                  | -                       | -                                         |
| Total Revenue                                | 22,001                 | 57,673                           | 155,109                       | 3,563                        | 51,709                             | 77,019                  | 170,133                                   |
| <b>Expenditures</b>                          |                        |                                  |                               |                              |                                    |                         |                                           |
| District Maintenance                         |                        |                                  |                               |                              |                                    |                         |                                           |
| Contract Services                            | 6,667                  | 13,777                           | 24,919                        | 3,322                        | 17,836                             | 19,988                  | 53,665                                    |
| Rehabilitation / Vandalism                   | 5,000                  | 5,000                            | 8,000                         | -                            | 15,000                             | 10,000                  | 20,000                                    |
| Utilities                                    | -                      | 1,400                            | 15,400                        | -                            | -                                  | 4,000                   | 17,680                                    |
| Major Maintenance Projects                   | -                      | -                                | -                             | -                            | -                                  | -                       | -                                         |
| Subtotal, District Maintenance               | 11,667                 | 20,177                           | 48,319                        | 3,322                        | 32,836                             | 33,988                  | 91,345                                    |
| Administration                               |                        |                                  |                               |                              |                                    |                         |                                           |
| Citywide and Department Allocations          | -                      | -                                | -                             | -                            | -                                  | -                       | -                                         |
| District Allocations                         | 9,482                  | 16,398                           | 39,271                        | -                            | 26,687                             | -                       | 74,239                                    |
| Engineer's Report                            | 309                    | 301                              | 809                           | 17                           | 268                                | 406                     | 2,347                                     |
| County Fees                                  | -                      | -                                | -                             | -                            | -                                  | -                       | -                                         |
| Subtotal, Administration                     | 9,791                  | 16,699                           | 40,080                        | 17                           | 26,955                             | 406                     | 76,586                                    |
| Total Expenditures                           | 21,458                 | 36,876                           | 88,399                        | 3,339                        | 59,791                             | 34,394                  | 167,931                                   |
| Net Annual Activity                          | 543                    | 20,797                           | 66,710                        | 224                          | (8,082)                            | 42,625                  | 2,202                                     |
|                                              | <b>\$ 536,676</b>      | <b>\$ 238,058</b>                | <b>\$ 939,126</b>             | <b>\$ 48,821</b>             | <b>\$ 252,124</b>                  | <b>\$ 391,594</b>       | <b>\$ 3,234,869</b>                       |
| <b>Total Fund Balance</b>                    |                        |                                  |                               |                              |                                    |                         |                                           |
| Operating reserve (50% annual operations)    | 10,729                 | 18,438                           | 44,200                        | 1,670                        | 29,896                             | -                       | 83,966                                    |
| Rehabilitation reserve                       | 525,947                | 219,620                          | 894,926 #                     | 47,151 #                     | 222,228                            | -                       | 3,150,903                                 |
| Undesignated/Available                       | -                      | -                                | -                             | -                            | -                                  | 391,594.00              | -                                         |
|                                              | <b>\$ 536,676</b>      | <b>\$ 238,058</b>                | <b>\$ 939,126</b>             | <b>\$ 48,821</b>             | <b>\$ 252,124</b>                  | <b>\$ 391,594</b>       | <b>\$ 3,234,869</b>                       |



# PUBLIC WORKS FUNDS – LANDSCAPE MAINTENANCE DISTRICT

## FY 2026-2027 PROPOSED BUDGET

| 1911 Districts                        |                                   |                        |                               |                              |                                          |                                       |                           |                      | Mare Island<br>2005-1A (State)<br>Operating<br>Fund #113<br>Allocation |
|---------------------------------------|-----------------------------------|------------------------|-------------------------------|------------------------------|------------------------------------------|---------------------------------------|---------------------------|----------------------|------------------------------------------------------------------------|
| Flem Hill/<br>Springtree<br>Fund #172 | Somerset<br>I and II<br>Fund #173 | Woodridge<br>Fund #174 | College<br>Hills<br>Fund #175 | Somerset<br>III<br>Fund #176 | Hunter<br>Ranch<br>I and II<br>Fund #181 | Glen<br>Cove<br>I and II<br>Fund #182 | Subtotal<br>1911 District | Total                |                                                                        |
| <b>1,620,985.00</b>                   | <b>489,732.00</b>                 | <b>592,548.00</b>      | <b>435,116.00</b>             | <b>448,894.00</b>            | <b>1,113,317.00</b>                      | <b>1,742,605.00</b>                   | <b>11,525,662.00</b>      | <b>26,222,765.00</b> | -                                                                      |
| 185,883                               | 119,783                           | 110,363                | 59,735                        | 136,643                      | 131,532                                  | 210,563                               | 1,786,012                 | 5,262,059            | 79,354                                                                 |
| (58,780)                              | (25,729)                          | (43,815)               | (23,040)                      | (35,098)                     | (32,321)                                 | (72,449)                              | (544,803)                 | (4,365,461)          |                                                                        |
| (40,171)                              | (17,432)                          | (30,036)               | (15,794)                      | (23,880)                     | (21,984)                                 | (49,576)                              | (343,028)                 | 79,354               | (79,354)                                                               |
| 86,932                                | 76,622                            | 36,512                 | 20,901                        | 77,665                       | 77,227                                   | 88,538                                | 898,181                   | 975,952              | -                                                                      |
| <b>1,707,917</b>                      | <b>566,354</b>                    | <b>629,060</b>         | <b>456,017</b>                | <b>526,559</b>               | <b>1,190,544</b>                         | <b>1,831,143</b>                      | <b>12,423,843</b>         | <b>27,198,716</b>    | -                                                                      |
| 178,011                               | 44,322                            | 110,686                | 58,149                        | 66,957                       | 43,796                                   | 199,711                               | 1,197,524                 | 4,603,612            | 79,354                                                                 |
| 13,545                                | 4,191                             | 4,772                  | 3,637                         | 3,221                        | 9,137                                    | 14,224                                | 94,042                    | 225,583              | -                                                                      |
| -                                     | -                                 | -                      | -                             | -                            | -                                        | -                                     | -                         | 2,928                | -                                                                      |
| 191,556                               | 48,513                            | 115,458                | 61,786                        | 70,178                       | 52,933                                   | 213,935                               | 1,291,566                 | 4,832,123            | 79,354                                                                 |
| 27,307                                | 17,221                            | 13,334                 | 12,989                        | 10,000                       | 6,667                                    | 34,564                                | 262,256                   | 1,518,501            | -                                                                      |
| 20,000                                | 5,000                             | 20,000                 | 7,000                         | 12,500                       | 5,000                                    | 30,000                                | 162,500                   | 430,500              | -                                                                      |
| 11,200                                | 3,300                             | 15,240                 | 3,068                         | 14,180                       | 15,150                                   | 12,661                                | 113,279                   | 739,288              | -                                                                      |
| -                                     | -                                 | -                      | -                             | -                            | -                                        | -                                     | -                         | 200,000              | -                                                                      |
| 58,507                                | 25,521                            | 48,574                 | 23,057                        | 36,680                       | 26,817                                   | 77,225                                | 538,035                   | 2,888,289            | -                                                                      |
| -                                     | -                                 | -                      | -                             | -                            | -                                        | -                                     | -                         | 2,031,342            | -                                                                      |
| -                                     | -                                 | -                      | -                             | -                            | -                                        | -                                     | -                         | 2,031,342            | -                                                                      |
| 47,550                                | 20,741                            | 39,477                 | 18,739                        | 29,811                       | 21,795                                   | 62,764                                | 406,954                   | (92,863)             | 92,863                                                                 |
| 968                                   | 657                               | 601                    | 316                           | 749                          | 680                                      | 1,085                                 | 9,513                     | 28,025               | -                                                                      |
| -                                     | -                                 | -                      | -                             | -                            | -                                        | -                                     | -                         | 34,060               | -                                                                      |
| 48,518                                | 21,398                            | 40,078                 | 19,055                        | 30,560                       | 22,475                                   | 63,849                                | 416,467                   | 2,000,564            | 92,863                                                                 |
| 107,025                               | 46,919                            | 88,652                 | 42,112                        | 67,240                       | 49,292                                   | 141,074                               | 954,502                   | 4,888,853            | 92,863                                                                 |
| 84,531                                | 1,594                             | 26,806                 | 19,674                        | 2,938                        | 3,641                                    | 72,861                                | 337,064                   | (56,730)             | (13,509)                                                               |
| <b>\$ 1,792,448</b>                   | <b>\$ 567,948</b>                 | <b>\$ 655,866</b>      | <b>\$ 475,691</b>             | <b>\$ 529,497</b>            | <b>\$ 1,194,185</b>                      | <b>\$ 1,904,004</b>                   | <b>\$ 12,760,907</b>      | <b>\$ 27,141,986</b> | <b>\$ -</b>                                                            |
| 53,513                                | 23,460                            | 44,326                 | 21,056                        | 33,620                       | 24,646                                   | 70,537                                | 460,057                   | 2,417,709            | \$ -                                                                   |
| 1,738,935 #                           | 544,488 #                         | 611,540 #              | 454,635 #                     | 495,877 #                    | 1,169,539 #                              | 1,833,467                             | 11,909,256                | 24,332,683           | -                                                                      |
| -                                     | -                                 | -                      | -                             | -                            | -                                        | -                                     | 391,594.00                | 391,594              | -                                                                      |
| <b>\$ 1,792,448</b>                   | <b>\$ 567,948</b>                 | <b>\$ 655,866</b>      | <b>\$ 475,691</b>             | <b>\$ 529,497</b>            | <b>\$ 1,194,185</b>                      | <b>\$ 1,904,004</b>                   | <b>\$ 12,760,907</b>      | <b>\$ 27,141,986</b> | <b>\$ -</b>                                                            |



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# HOUSING AND OTHER FUNDS - SUMMARY

|                                             | Housing Funds           | Debt Service            | Multi-Year Operating Grants/ Projects & Police Funds #139, 140, 151 195-197 | Risk Management (Self Insurance) | Retiree Health Fund #506 | Administrative Fund #601 |
|---------------------------------------------|-------------------------|-------------------------|-----------------------------------------------------------------------------|----------------------------------|--------------------------|--------------------------|
|                                             | See Supporting Schedule | See Supporting Schedule | See Supporting Schedule                                                     | See Supporting Schedule          | (a)                      | (b)                      |
| <b>Beginning Available Fund Balance (j)</b> | \$ 2,887,131            | \$ 3,096,285            | \$ 1,010,283                                                                | \$ 40,156,140                    | \$ -                     | \$ -                     |
| <b>Revenues</b>                             |                         |                         |                                                                             |                                  |                          |                          |
| Operating                                   |                         |                         |                                                                             |                                  |                          |                          |
| Charges for Services                        | -                       | 2,208,059               | -                                                                           | 16,209,000                       | -                        | -                        |
| Operating Grants and Contributions          | 31,725,068              | -                       | 230,000                                                                     | -                                | -                        | 20,000                   |
| Investment Income                           | -                       | 76,322                  | -                                                                           | 1,204,684                        | -                        | 25,000                   |
| Lease Revenue                               | -                       | -                       | -                                                                           | -                                | -                        | -                        |
| Program Income                              | 80,800                  | -                       | -                                                                           | -                                | -                        | -                        |
| Loan Proceeds                               | -                       | -                       | -                                                                           | -                                | -                        | -                        |
| Miscellaneous                               | 42,000                  | -                       | -                                                                           | -                                | 2,070,000                | -                        |
|                                             | <u>31,847,868</u>       | <u>2,284,381</u>        | <u>230,000</u>                                                              | <u>17,413,684</u>                | <u>2,070,000</u>         | <u>45,000</u>            |
| <b>Expenditures</b>                         |                         |                         |                                                                             |                                  |                          |                          |
| Housing Funds                               | 33,174,304              | -                       | -                                                                           | -                                | -                        | -                        |
| Planning and Development Services           | -                       | -                       | -                                                                           | -                                | -                        | -                        |
| Economic Development                        | -                       | -                       | -                                                                           | -                                | -                        | -                        |
| Police                                      | -                       | -                       | 558,000                                                                     | -                                | -                        | 20,000                   |
| Public Works                                | -                       | -                       | -                                                                           | -                                | -                        | -                        |
| Nondepartmental                             | -                       | 95,740                  | -                                                                           | 21,050,469                       | -                        | -                        |
| Administration                              | -                       | -                       | -                                                                           | -                                | 2,070,000                | -                        |
| Debt service                                | -                       | 2,613,600               | -                                                                           | -                                | -                        | -                        |
|                                             | <u>33,174,304</u>       | <u>2,709,340</u>        | <u>558,000</u>                                                              | <u>21,050,469</u>                | <u>2,070,000</u>         | <u>20,000</u>            |
| Other Financing Sources (Uses)              |                         |                         |                                                                             |                                  |                          |                          |
| Transfers in - General Fund                 | -                       | 1,010,541               | -                                                                           | -                                | -                        | -                        |
| Transfers in - Capital Funds                | 152,023                 | -                       | -                                                                           | -                                | -                        | -                        |
| Transfers out - General Fund                | -                       | -                       | -                                                                           | -                                | -                        | (25,000)                 |
| Transfers out - Marina Fund                 | -                       | -                       | -                                                                           | -                                | -                        | -                        |
| Fund balance reserve                        | -                       | (7,008)                 | -                                                                           | -                                | -                        | -                        |
|                                             | <u>152,023</u>          | <u>1,003,533</u>        | <u>-</u>                                                                    | <u>-</u>                         | <u>-</u>                 | <u>(25,000)</u>          |
| <b>Net Annual Activity</b>                  | <u>(1,174,413)</u>      | <u>578,574</u>          | <u>(328,000)</u>                                                            | <u>(3,636,785)</u>               | <u>-</u>                 | <u>-</u>                 |
| <b>Ending Available Fund Balance</b>        | <u>\$ 1,712,718</u>     | <u>\$ 3,674,859</u>     | <u>\$ 682,283</u>                                                           | <u>\$ 36,519,355</u>             | <u>\$ -</u>              | <u>\$ -</u>              |
| <b>Endowment Principal</b>                  |                         |                         |                                                                             |                                  |                          |                          |
| <b>Remaining Unexpended Appropriation</b>   |                         |                         |                                                                             |                                  |                          |                          |
| <b>Authorized Positions</b>                 | <u>17.00</u>            | <u>-</u>                | <u>-</u>                                                                    | <u>5.00</u>                      | <u>-</u>                 | <u>-</u>                 |

- (a) The Retiree Health Fund is designated to cover pay go retiree health benefit costs, including CalPERS invoices and Navia reimbursements and associated fees.
  - (b) The Administration Fund appropriates various special purpose collections and donations.
  - (c) The Hazmat Fund appropriates funds received from Vallejo Garbage Service (Recology) to support the Public Works Department's hazardous materials response team.
  - (d) The McCune Collection Trust Fund supports the McCune Collection of rare books at the JFK Library.
  - (e) The Navigation Center Fund appropriates various donations to support the operation of the Vallejo Homeless Navigation Center
  - (f) NLP Nuisance Abatement Fund pays for the demolition of dangerous buildings and escalating nuisance conditions through board-ups
  - (g) The Outside Funded Services Fund appropriates funds for development related expenditures that are reimbursed by applicants.
  - (h) The State Lands Commission Fund reports revenues earned on waterfront land protected by the State Land Trust
  - (i) The Costco Loan is for site specific tax revenues generated by the net new retail project.
- FY 2026-2027 beginning balance is based on FY 2025-2026 projections



## HOUSING AND OTHER FUNDS - SUMMARY

| Hazmat<br>Fund #143<br>(c) | McCune<br>Collection<br>Fund #603<br>(d) | Navigation<br>Center<br>Fund #191<br>(e) | NLP<br>Nuisance<br>Abatement<br>Fund #147<br>(f) | Outside<br>Funded<br>Services<br>Fund #129<br>(g) | State<br>Lands<br>Commission<br>Fund #134<br>(h) | Costco<br>Loan<br>Fund #192<br>(i) | Total                |
|----------------------------|------------------------------------------|------------------------------------------|--------------------------------------------------|---------------------------------------------------|--------------------------------------------------|------------------------------------|----------------------|
| \$ 135,559                 | \$ 49,853                                | \$ 436,152                               | \$ 138,354                                       | \$ -                                              | \$ 213,852                                       | \$ -                               | \$ 48,123,609        |
| 57,912                     | -                                        | -                                        | -                                                | 1,020,000                                         | -                                                | -                                  | 19,494,971           |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | -                                  | 31,975,068           |
| -                          | 2,500                                    | 50,000                                   | 7,000                                            | 40,383                                            | -                                                | -                                  | 1,405,889            |
| -                          | -                                        | -                                        | -                                                | -                                                 | 318,766                                          | -                                  | 318,766              |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | -                                  | 80,800               |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | 1,917,580                          | 1,917,580            |
| -                          | -                                        | -                                        | 12,000                                           | -                                                 | -                                                | -                                  | 2,124,000            |
| <u>57,912</u>              | <u>2,500</u>                             | <u>50,000</u>                            | <u>19,000</u>                                    | <u>1,060,383</u>                                  | <u>318,766</u>                                   | <u>1,917,580</u>                   | <u>57,317,074</u>    |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | -                                  | 33,174,304           |
| -                          | -                                        | -                                        | -                                                | 500,000                                           | 55,000                                           | -                                  | 555,000              |
| -                          | -                                        | -                                        | -                                                | 320,000                                           | -                                                | -                                  | 320,000              |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | -                                  | 578,000              |
| 125,000                    | -                                        | -                                        | -                                                | 100,000                                           | 40,000                                           | -                                  | 265,000              |
| -                          | 2,500                                    | -                                        | 150,000                                          | 100,000                                           | 54,321                                           | -                                  | 21,453,030           |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | 1,917,580                          | 3,987,580            |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | -                                  | 2,613,600            |
| <u>125,000</u>             | <u>2,500</u>                             | <u>-</u>                                 | <u>150,000</u>                                   | <u>1,020,000</u>                                  | <u>149,321</u>                                   | <u>1,917,580</u>                   | <u>62,946,514</u>    |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | -                                  | 1,010,541            |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | -                                  | 152,023              |
| -                          | -                                        | -                                        | -                                                | (40,383)                                          | -                                                | -                                  | (65,383)             |
| -                          | -                                        | -                                        | -                                                | -                                                 | (130,000)                                        | -                                  | (130,000)            |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | -                                  | (43,672)             |
| <u>-</u>                   | <u>-</u>                                 | <u>-</u>                                 | <u>-</u>                                         | <u>(40,383)</u>                                   | <u>(130,000)</u>                                 | <u>-</u>                           | <u>923,509</u>       |
| (67,088)                   | -                                        | 50,000                                   | (131,000)                                        | -                                                 | 39,445                                           | -                                  | (4,705,931)          |
| <u>\$ 68,471</u>           | <u>\$ 49,853</u>                         | <u>\$ 486,152</u>                        | <u>\$ 7,354</u>                                  | <u>\$ -</u>                                       | <u>\$ 253,297</u>                                | <u>\$ -</u>                        | <u>\$ 43,417,678</u> |
|                            | <u>\$ 64,625</u>                         |                                          |                                                  |                                                   |                                                  |                                    |                      |
|                            |                                          | <u>\$ 6,726,859</u>                      |                                                  |                                                   |                                                  |                                    |                      |
| -                          | -                                        | -                                        | -                                                | -                                                 | -                                                | -                                  | 22.00                |



## HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT

### OVERVIEW

The Housing and Community Development (HCD) Department manages programs funded by the U.S. Department of Housing and Urban Development (HUD). The HCD Department is home to the Housing Authority of the City of Vallejo (HACV) which administers the Housing Choice Voucher (HCV) Program (more commonly known as Section 8) and its subprograms: Project-Based Voucher, Family Self-Sufficiency, and HCV Homeownership. The HCV Program provides rental subsidy assistance to eligible low-income families and individuals. The HACV also administers the Veterans Affairs Supportive Housing Program which combines HUD housing vouchers with Veterans Affairs supportive services to help veterans find and sustain housing. The HACV ensures that program participants have decent, safe, sanitary, and quality housing, and facilitates improving the quality of life of families in Vallejo.

The HCD Department also coordinates the application and implementation of the Community Development Block Grant Program, HOME Investment Partnerships Program, and the Neighborhood Stabilization Program. These HUD-funded programs allow the city to develop community development projects, housing, and supportive services for low-income individuals and families. The HCD Department sponsors new solutions to local housing and community issues by forming partnerships with non-profit organizations, other public agencies, and the private sector.

The HCD Department also provides staff support to the Housing and Community Development Commission.

Through these HUD-funded programs, the Housing and Community Development Department provides services in accordance with its mission to improve the living environment and the quality of life of low and moderate-income families residing within Vallejo's diverse communities, and promote housing affordability, access, fairness, dignity, and stability.

### PROGRAMS AND SERVICES PROVIDED

#### **Housing Authority of the City of Vallejo**

##### Housing Choice Voucher (HCV) Program

The HCV Program provides long-term rental assistance to eligible very low-income households, including the elderly, and the disabled. A program participant that is issued a voucher is responsible for finding a suitable housing unit of their choice in the private market where the owner agrees to rent under the HCV Program and adhere to program requirements. HACV partners with property owners and managers to assist up to 2,200 low-income families. A housing subsidy is paid to the landlord directly by the HACV on behalf of the participating household. The household pays the difference between the actual rent charged by the landlord and the amount subsidized by the program.

##### Project-Based Voucher (PBV) Program

Project-Based vouchers are a component of the HCV Program where up to 20 percent of the Housing Authority's authorized voucher units may be attached to specific housing units located within the city.



### Family Self-Sufficiency (FSS) Program

The FSS Program offers opportunities for existing HCV Program participants to receive case management services and financial incentives enabling them to move toward economic independence and self-sufficiency. Participation is voluntary and requires a five-year personal commitment. As the FSS Program participant's rental share increases because of increased earned income, a specified amount of money is deposited into an interest earning savings account on behalf of the qualifying participant. Upon successful completion of the FSS program, the participants will have access to those funds.

### Veterans Affairs Supportive Housing (VASH) Program

The VASH Program provides rental assistance vouchers to veterans who are experiencing homelessness. The HACV partners with the Department of Veterans Affairs to assist up to 81 participants. VA case workers also provide case management and clinical services to help veterans maintain a stable housing environment.

### **Community Development Programs**

#### Community Development Block Grant (CDBG) Program

The Community Development Block Grant Program aims to develop viable urban communities by providing adequate housing and a suitable living environment and expanding economic opportunities for people of low- and moderate-income. CDBG Program funds may be used for projects in target areas such as public facilities, and public improvements, and for mortgage assistance for eligible low-income homeowners. The CDBG Program may also fund public service activities provided by non-profit agencies such as Community Housing Development Corporation, Fair Housing Advocates of Northern California, and Faith Food Fridays.

#### HOME Investment Partnerships (HOME) Program

The HOME Investment Partnerships Program provides funding for the acquisition and/or rehabilitation of abandoned and foreclosed properties, homeowner mortgage assistance and rehabilitation programs, and enables the City to partner with nonprofit and for-profit developers to produce quality affordable housing for low-income families. It may also be used to provide temporary rental assistance for Vallejo residents who are homeless or at risk of homelessness.

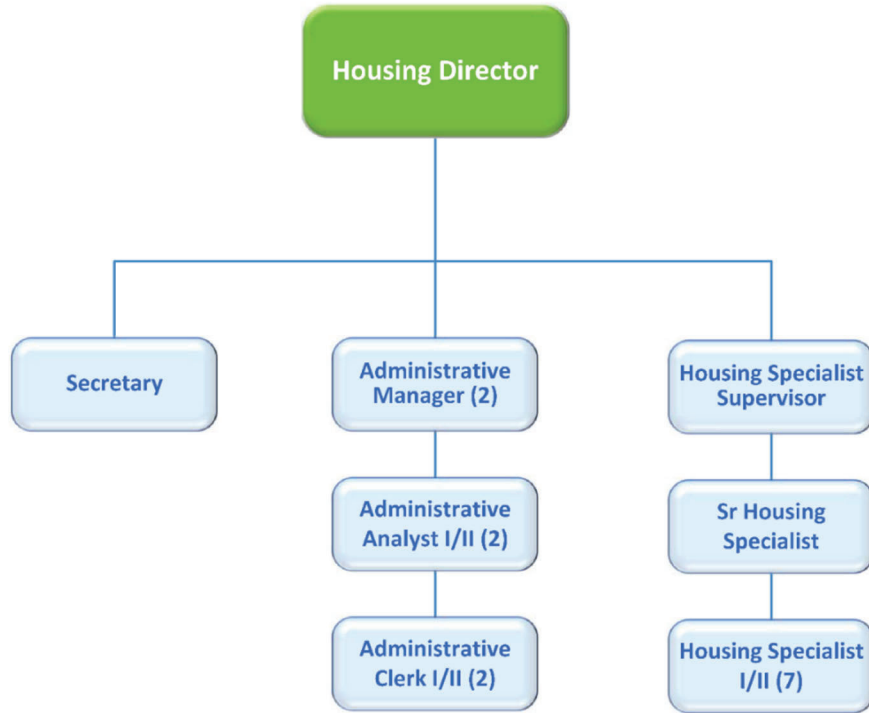
#### Neighborhood Stabilization Program

The Neighborhood Stabilization Program (NSP) was established to revitalize neighborhoods, reduce blight, and stabilize declining property values by funding the acquisition and rehabilitation of foreclosed and/or abandoned properties.

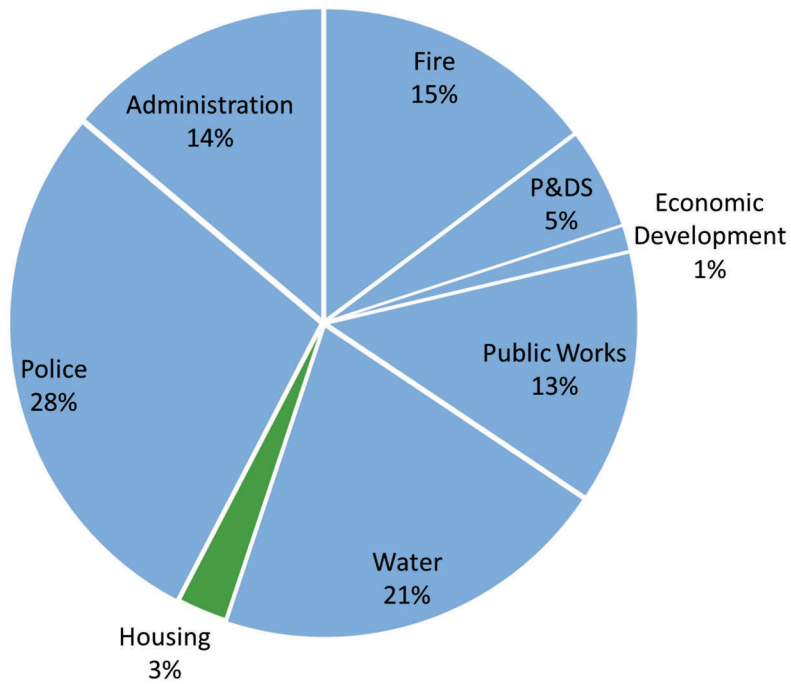


# HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT

## ORGANIZATIONAL CHART



## FULL-TIME PERSONNEL BY DEPARTMENT





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# HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT

## Housing Authority

### Section 8

|                                                                    | Voucher Program Fund #123 |                          | Admin Program Fund #121 |                          |
|--------------------------------------------------------------------|---------------------------|--------------------------|-------------------------|--------------------------|
|                                                                    | Adopted<br>FY 2025-2026   | Proposed<br>FY 2026-2027 | Adopted<br>FY 2025-2026 | Proposed<br>FY 2026-2027 |
| <b>Beginning Available Fund Balance (a)</b>                        | \$ -                      | \$ -                     | \$ 925,658              | \$ 1,353,653             |
| <b>Revenues</b>                                                    |                           |                          |                         |                          |
| Operating                                                          |                           |                          |                         |                          |
| Operating Grants and Contributions                                 | 21,707,453                | 28,052,486               | 2,428,296               | 2,203,067                |
| Program Income                                                     | -                         | -                        | -                       | -                        |
| Fees and Forfeitures                                               | 7,492                     | 8,000                    | 22,492                  | 23,000                   |
| Transfer in - Capital Funds                                        | -                         | -                        | -                       | -                        |
| Transfer in - General Fund                                         | -                         | -                        | 214,683                 | -                        |
|                                                                    | <u>21,714,945</u>         | <u>28,060,486</u>        | <u>2,665,471</u>        | <u>2,226,067</u>         |
| <b>Expenditures</b>                                                |                           |                          |                         |                          |
| Grant programs                                                     | 19,661,924                | 28,052,486               | -                       | -                        |
| Administration                                                     | -                         | -                        | 3,697,383               | 3,491,222                |
| Interfund Reimbursement - staff costs                              | -                         | -                        | (106,254)               | (72,703)                 |
|                                                                    | <u>19,661,924</u>         | <u>28,052,486</u>        | <u>3,591,129</u>        | <u>3,418,519</u>         |
| <b>Net Annual Activity</b>                                         | <u>2,053,021</u>          | <u>8,000</u>             | <u>(925,658)</u>        | <u>(1,192,452)</u>       |
| <b>Ending Available Fund Balance</b>                               | <u>\$ 2,053,021</u>       | <u>\$ 8,000</u>          | <u>\$ -</u>             | <u>\$ 161,201</u>        |
| <b>Project Balances, Including<br/>FY 2026-2027 Appropriations</b> |                           |                          |                         |                          |
| Housing Development                                                |                           |                          |                         |                          |
| <b>Affordable Housing Loans outstanding<br/>at June 30, 2025</b>   |                           |                          |                         | <u>\$ 37,608</u>         |
| <b>Section 8 Funding:</b>                                          | <b>June 30, 2026</b>      | <b>June 30, 2027</b>     |                         |                          |
| One month average expenditures :                                   |                           |                          |                         |                          |
| Voucher Program                                                    | \$ 19,661,924             | \$ 28,052,486            |                         |                          |
| Admin Program                                                      | 3,591,129                 | 3,418,519                |                         |                          |
| Operating reserve                                                  | -                         | -                        |                         |                          |
| Total Annual expenditures                                          | <u>23,253,053</u>         | <u>31,471,005</u>        |                         |                          |
| Number of months                                                   | 12                        | 12                       |                         |                          |
| Average monthly expenditures                                       | <u>\$ 1,937,754</u>       | <u>\$ 2,622,584</u>      |                         |                          |
| <b>Combined Available Fund</b>                                     |                           |                          |                         |                          |
| Balance June 30                                                    |                           |                          |                         |                          |
| Voucher Program                                                    | \$ 2,053,021              | \$ 8,000                 |                         |                          |
| Admin Program                                                      | -                         | 161,201                  |                         |                          |
| Operating Reserve                                                  | -                         | -                        |                         |                          |
|                                                                    | <u>\$ 2,053,021</u>       | <u>\$ 169,201</u>        |                         |                          |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



# HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT

## Housing Authority

| Operating Reserve Fund #122 |                          | Housing Development Fund #124 |                          | Affordable Housing Fund #126 |                          |
|-----------------------------|--------------------------|-------------------------------|--------------------------|------------------------------|--------------------------|
| Adopted<br>FY 2025-2026     | Proposed<br>FY 2026-2027 | Adopted<br>FY 2025-2026       | Proposed<br>FY 2026-2027 | Adopted<br>FY 2025-2026      | Proposed<br>FY 2026-2027 |
| \$ -                        | \$ -                     | \$ 374,197                    | \$ 27,435                | \$ 769,849                   | \$ 1,506,043             |
| -                           | -                        | -                             | -                        | -                            | -                        |
| -                           | -                        | 3,100                         | 11,000                   | -                            | -                        |
| -                           | -                        | -                             | -                        | 160,000                      | 152,023                  |
| -                           | -                        | -                             | -                        | -                            | -                        |
| -                           | -                        | 3,100                         | 11,000                   | 160,000                      | 152,023                  |
| -                           | -                        | -                             | -                        | -                            | -                        |
| -                           | -                        | 374,197                       | 38,435                   | 25,700                       | 114,549                  |
| -                           | -                        | -                             | -                        | -                            | -                        |
| -                           | -                        | 374,197                       | 38,435                   | 25,700                       | 114,549                  |
| -                           | -                        | (371,097)                     | (27,435)                 | 134,300                      | 37,474                   |
| <b>\$ -</b>                 | <b>\$ -</b>              | <b>\$ 3,100</b>               | <b>\$ 0</b>              | <b>\$ 904,149</b>            | <b>\$ 1,543,517</b>      |
|                             | <u>\$ -</u>              |                               | <u>\$ -</u>              |                              |                          |
|                             | <u>\$ 881,517</u>        |                               |                          |                              | <u>\$ 16,452,547</u>     |



# HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT

City

|                                                                    | <u>CDBG Program Fund #101</u>   |                                  | <u>Home Program Fund #102</u>   |                                  |
|--------------------------------------------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|
|                                                                    | <u>Adopted<br/>FY 2025-2026</u> | <u>Proposed<br/>FY 2026-2027</u> | <u>Adopted<br/>FY 2025-2026</u> | <u>Proposed<br/>FY 2026-2027</u> |
| <b>Beginning Available Fund Balance (a)</b>                        | \$ -                            | \$ -                             | \$ -                            | \$ -                             |
| <b>Revenues</b>                                                    |                                 |                                  |                                 |                                  |
| Operating                                                          |                                 |                                  |                                 |                                  |
| Operating Grants and Contributions                                 | 1,007,083                       | 1,049,400                        | -                               | 420,115                          |
| Program Income                                                     | 15,000                          | 63,000                           | 10,000                          | 10,000                           |
| Fees and Forfeitures                                               | -                               | -                                | -                               | -                                |
| Transfer in - Capital Funds                                        | -                               | -                                | -                               | -                                |
| Transfer in - General Fund                                         | -                               | -                                | -                               | -                                |
|                                                                    | <u>1,022,083</u>                | <u>1,112,400</u>                 | <u>10,000</u>                   | <u>430,115</u>                   |
| <b>Expenditures</b>                                                |                                 |                                  |                                 |                                  |
| Grant programs                                                     | 817,667                         | 889,920                          | 9,000                           | 387,103                          |
| Administration                                                     | 128,162                         | 164,042                          | 1,000                           | 28,747                           |
| Interfund Reimbursement - staff costs                              | 76,254                          | 58,438                           | -                               | 14,265                           |
|                                                                    | <u>1,022,083</u>                | <u>1,112,400</u>                 | <u>10,000</u>                   | <u>430,115</u>                   |
| <b>Net Annual Activity</b>                                         | -                               | -                                | -                               | -                                |
| <b>Ending Available Fund Balance</b>                               | <u>\$ -</u>                     | <u>\$ -</u>                      | <u>\$ -</u>                     | <u>\$ -</u>                      |
| <b>Project Balances, Including<br/>FY 2026-2027 Appropriations</b> |                                 |                                  |                                 |                                  |
| Housing Development                                                |                                 |                                  |                                 |                                  |
| <b>Affordable Housing Loans outstanding<br/>at June 30, 2025</b>   |                                 | <u>\$ 2,679,132</u>              |                                 | <u>\$ 4,676,753</u>              |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



# HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT

**City**

| <b>NSP Program Fund #103</b> |                              | <b>Total Fund 124-124,126 &amp; 101-103</b> |                              |
|------------------------------|------------------------------|---------------------------------------------|------------------------------|
| <b>Adopted FY 2025-2026</b>  | <b>Proposed FY 2026-2027</b> | <b>Adopted FY 2025-2026</b>                 | <b>Proposed FY 2026-2027</b> |
| \$ -                         | \$ -                         | \$ 2,069,704                                | \$ 2,887,131                 |
| -                            | -                            | 25,142,832                                  | 31,725,068                   |
| 7,800                        | 7,800                        | 32,800                                      | 80,800                       |
| -                            | -                            | 33,084                                      | 42,000                       |
| -                            | -                            | 160,000                                     | 152,023                      |
| -                            | -                            | 214,683                                     | -                            |
| <u>7,800</u>                 | <u>7,800</u>                 | <u>25,583,399</u>                           | <u>31,999,891</u>            |
| 7,020                        | 7,020                        | 20,495,611                                  | 29,336,529                   |
| 780                          | 780                          | 4,227,222                                   | 3,837,775                    |
| -                            | -                            | (30,000)                                    | -                            |
| <u>7,800</u>                 | <u>7,800</u>                 | <u>24,692,833</u>                           | <u>33,174,304</u>            |
| -                            | -                            | 890,566                                     | (1,174,413)                  |
| <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ 2,960,270</u>                         | <u>\$ 1,712,718</u>          |
|                              |                              |                                             | <u>\$ -</u>                  |
|                              | <u>\$ 2,905,267</u>          |                                             | <u>\$ 27,632,824</u>         |



## OTHER FUNDS – DEBT SERVICES

### OVERVIEW

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest, and fiscal agent fees.

With attention to current economic conditions and funding needs, the City executes debt instruments, administers debt proceeds, manages ongoing disclosure and debt compliance, and makes timely debt service payments.

Debt Service Funds are a recognized fund type in generally accepted governmental accounting principles. These funds account for the resources allocated toward debt service payments. All bonded indebtedness is administered by trustees as designated in the bond's Official Statement. Debt service payments and related administrative fees are budgeted annually for each of the relevant funds.

### REVENUE BONDS, TAX ALLOCATION BONDS, AND OTHER CITY DEBT

The FY 2026-2027 Budget assumes all debt obligations will continue to be paid in full and on schedule.

### FY 2026-2027 PROPOSED BUDGET

|                                             | City Debt                 |                                   | Land -Based<br>Assessment Debt<br>Hiddenbrooke |                     | Land -Based<br>Assessment Debt     | Total               |
|---------------------------------------------|---------------------------|-----------------------------------|------------------------------------------------|---------------------|------------------------------------|---------------------|
|                                             | 1999<br>COPS<br>Fund #303 | Union Bank<br>Loan A<br>Fund #309 | 1998<br>Fund #343                              | 2004 A<br>Fund #348 | NE Quadrant<br>2003-1<br>Fund #346 |                     |
|                                             |                           |                                   |                                                |                     |                                    |                     |
| <b>Beginning Available Fund Balance (a)</b> | \$ -                      | \$ -                              | \$ -                                           | \$ 2,765,088        | \$ 331,197                         | \$ 3,096,285        |
| <b>Revenues</b>                             |                           |                                   |                                                |                     |                                    |                     |
| Operating                                   |                           |                                   |                                                |                     |                                    |                     |
| Charges for Services                        | -                         | -                                 | 1,682,685                                      | -                   | 525,374                            | 2,208,059           |
| Investment Income                           | -                         | -                                 | -                                              | 64,322              | 12,000                             | 76,322              |
|                                             | <u>-</u>                  | <u>-</u>                          | <u>1,682,685</u>                               | <u>64,322</u>       | <u>537,374</u>                     | <u>2,284,381</u>    |
| <b>Expenditures</b>                         |                           |                                   |                                                |                     |                                    |                     |
| Nondepartmental                             | 8,600                     | 4,500                             | 58,677                                         | -                   | 23,963                             | 95,740              |
| Debt service                                | 312,501                   | 676,765                           | -                                              | 1,143,665           | 480,669                            | 2,613,600           |
|                                             | <u>321,101</u>            | <u>681,265</u>                    | <u>58,677</u>                                  | <u>1,143,665</u>    | <u>504,632</u>                     | <u>2,709,340</u>    |
| Other Financing Sources (Uses)              |                           |                                   |                                                |                     |                                    |                     |
| Transfers in - General Fund                 | 329,276                   | 681,265                           | -                                              | -                   | -                                  | 1,010,541           |
| Transfers within districts                  | -                         | -                                 | (1,624,008)                                    | 1,624,008           | -                                  | -                   |
| Fund Balance reserve                        | (8,175)                   | -                                 | -                                              | (17,165)            | (18,332)                           | (43,672)            |
|                                             | <u>321,101</u>            | <u>681,265</u>                    | <u>(1,624,008)</u>                             | <u>1,606,843</u>    | <u>(18,332)</u>                    | <u>966,869</u>      |
| <b>Net Annual Activity</b>                  | <u>-</u>                  | <u>-</u>                          | <u>-</u>                                       | <u>527,500</u>      | <u>14,410</u>                      | <u>541,910</u>      |
| <b>Ending Available Fund Balance</b>        | <u>\$ -</u>               | <u>\$ -</u>                       | <u>\$ -</u>                                    | <u>\$ 3,292,588</u> | <u>\$ 345,607</u>                  | <u>\$ 3,638,195</u> |
| <b>Total Fund Balance:</b>                  |                           |                                   |                                                |                     |                                    |                     |
| Debt Service Reserve                        | \$ -                      | \$ -                              | \$ -                                           | \$ 170,000          | \$ 501,919                         | \$ 671,919          |
| Delinquency Maintenance Reserve             | -                         | -                                 | -                                              | 1,000,000           | -                                  | 1,000,000           |
| Designated for Subsequent Payment           | 297,838                   | -                                 | -                                              | 1,055,415           | 403,559                            | 1,756,812           |
| Undesignated/Available                      | -                         | -                                 | -                                              | 3,292,588           | 345,607                            | 3,638,195           |
|                                             | <u>\$ 297,838</u>         | <u>\$ -</u>                       | <u>\$ -</u>                                    | <u>\$ 5,518,003</u> | <u>\$ 1,251,085</u>                | <u>\$ 7,066,926</u> |

(a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



## OTHER FUNDS – MULTI-YEAR OPERATING GRANTS/PROJECT & POLICE FUNDS

### OVERVIEW

Asset Seizure Program #138: Accounts for monies received from Police confiscated money and property, often in connection with drug cases. Funds are held until final court disposition. The expenditure of released funds is subject to Federal rules and regulations.

Traffic Offender VETO #140: Is not a grant. The program targets unlicensed and DUI drivers. These are fees collected from vehicle tows and used for traffic-related items associated with the program and not part of the General Fund.

Supplemental Law Enforcement Grant #151: Accounts for an annual State “Citizens” Option for Public Safety (COPS)” grant. Local allocations are distributed based upon population.

Multi-Year Operating Grants Fund #195: Accounts for restricted grant revenues and expenditures related to multi-year operating grants other than public safety and law enforcement. The fund is used to track grant-funded programs, personnel, equipment, and operational activities in accordance with grant requirements and reporting periods.

Multi-Year Police Operating Grants Fund #196: Accounts for restricted grant revenues and expenditures related to multi-year public safety and law enforcement operating grants. The fund is used to track grant-funded programs, personnel, equipment, and operational activities in accordance with grant requirements and reporting periods.

OPIOID Settlement Fund #197: Accounts for restricted revenues received from opioid litigation settlements and related expenditures that support opioid remediation, prevention, treatment, recovery, and public safety response efforts in accordance with settlement agreement requirements.



# OTHER FUNDS – MULTI-YEAR OPERATING GRANTS/PROJECT & POLICE FUNDS

## FY 2026-2027 PROPOSED BUDGET

|                                             | Asset<br>Seizure<br>Program<br>Fund #139<br>(a) | Traffic<br>Offender<br>VETO<br>Fund #140 | Supplemental<br>Law<br>Enforcement<br>Grant<br>Fund #151<br>(b) | Multi-Year<br>Operating Grants<br>Fund #195<br>(c) | Multi-Year<br>Police<br>Operating Grants<br>Fund #196<br>(c) | OPIOID<br>Settlement<br>Fund #197<br>(c) | Total             |
|---------------------------------------------|-------------------------------------------------|------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------|------------------------------------------|-------------------|
| <b>Beginning Available Fund Balance (d)</b> | \$ 47,468                                       | \$ 284,669                               | \$ 247,350                                                      | \$ -                                               | \$ -                                                         | \$ 430,796                               | \$ 1,010,283      |
| <b>Revenues</b>                             |                                                 |                                          |                                                                 |                                                    |                                                              |                                          |                   |
| Operating Grants                            | -                                               | 30,000                                   | 200,000                                                         | -                                                  | -                                                            | -                                        | 230,000           |
| Charges for Services                        | -                                               | -                                        | -                                                               | -                                                  | -                                                            | -                                        | -                 |
| Miscellaneous                               | -                                               | -                                        | -                                                               | -                                                  | -                                                            | -                                        | -                 |
|                                             | <u>-</u>                                        | <u>30,000</u>                            | <u>200,000</u>                                                  | <u>-</u>                                           | <u>-</u>                                                     | <u>-</u>                                 | <u>230,000</u>    |
| <b>Expenditures</b>                         |                                                 |                                          |                                                                 |                                                    |                                                              |                                          |                   |
| Program Support                             | 10,000                                          | 136,000                                  | 412,000                                                         | -                                                  | -                                                            | -                                        | 558,000           |
| Interfund Reimbursements                    | -                                               | -                                        | -                                                               | -                                                  | -                                                            | -                                        | -                 |
| Transfer out - Capital Funds                | -                                               | -                                        | -                                                               | -                                                  | -                                                            | -                                        | -                 |
|                                             | <u>10,000</u>                                   | <u>136,000</u>                           | <u>412,000</u>                                                  | <u>-</u>                                           | <u>-</u>                                                     | <u>-</u>                                 | <u>558,000</u>    |
| <b>Net Annual Activity</b>                  | <u>(10,000)</u>                                 | <u>(106,000)</u>                         | <u>(212,000)</u>                                                | <u>-</u>                                           | <u>-</u>                                                     | <u>-</u>                                 | <u>(328,000)</u>  |
| <b>Ending Available Fund Balance</b>        | <u>\$ 37,468</u>                                | <u>\$ 178,669</u>                        | <u>\$ 35,350</u>                                                | <u>\$ -</u>                                        | <u>\$ -</u>                                                  | <u>\$ 430,796</u>                        | <u>\$ 682,283</u> |

- (a) The Asset Seizure Fund accounts for monies received from Police confiscated money and property, often in connection with drug cases. Funds are held until final court disposition. The expenditure of released funds is subject to Federal rules and regulations.
- (b) The Supplemental Law Enforcement Grant Fund accounts for an annual State "Citizens Option for Public Safety (COPS)" grant. Local allocations are distributed based upon population.
- (c) Budget of these funds are approved separately by Council during the grant acceptance.
- (d) FY 2026-2027 beginning balance is based on FY 2025-2026 projections



## OTHER FUNDS – SELF-INSURANCE

### OVERVIEW

The Risk Management Division is committed to protecting the City of Vallejo's human, fiscal, and physical assets. The Division plans, organizes, implements, and monitors comprehensive risk management and loss control programs designed to identify, assess, and mitigate a diverse range of potential exposures. Utilizing established risk management techniques, including risk assessment, prevention, reduction, transfer through insurance and contractual agreements, and self-insurance, the Division works proactively to safeguard City resources.

The City's Self-Insurance Fund is integral to this strategy, providing the financial foundation for the workers' compensation and general liability programs, alongside funding critical employee safety initiatives. Division staff are responsible for the diligent oversight of third-party liability and workers' compensation claims, including the investigation and negotiation of non-litigated claims against the City.

A cornerstone of the Division's proactive stance is its management of the City's comprehensive Safety Program. This includes providing robust safety training and resources to all City employees. Staff conduct regular inspections of City facilities to identify existing or potential risk exposures and health hazards, recommending corrective or preventative measures to ensure a safe working environment and protect public assets.

Furthermore, the Risk Management Division manages the procurement and maintenance of all City-wide insurance policies. These policies cover a spectrum of exposures, including general liability, workers' compensation, real and personal property, cyber liability, fleet operations, crime, and environmental risks. The Division also oversees other risk transfer mechanisms, such as establishing and verifying contractual insurance requirements for vendors and contractors.

The City of Vallejo is an active member of Public Risk Innovation, Solutions, and Management (PRISM), a premier risk management pool serving California public entities. This membership allows the City to leverage pooled resources for self-insurance and access specialized excess coverage programs. Currently, the City participates in PRISM's excess general liability, workers' compensation, pollution liability, cyber liability, and property programs.

Risk Management staff diligently represent the City's interests within PRISM, actively contributing to its General Liability, Finance, and Claim Review committees. Underscoring the City's commitment and leadership in regional risk management, the City's Risk Manager was elected to serve on the PRISM Public Entity Board of Directors, with a term extending through September 30, 2026.



## OTHER FUNDS – SELF-INSURANCE

### FY 2026-2027 PROPOSED BUDGET

|                                                                      | <u>Total Audited<br/>FY 2023-2024</u> | <u>Total Audited<br/>FY 2024-2025</u> | <u>Total Adopted<br/>FY 2025-2026</u> | <u>Proposed General Liability<br/>Fund #508<br/>FY 2026-2027</u> | <u>Proposed Workers' Comp<br/>Fund #509<br/>FY 2026-2027</u> | <u>Total Proposed<br/>FY 2026-2027</u> |
|----------------------------------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------|----------------------------------------|
| <b>Beginning Available Fund Balance (a)</b>                          | \$ 34,535,962                         | \$ 38,246,756                         | \$ 37,605,797                         | \$ 16,035,526                                                    | \$ 24,120,614                                                | \$ 40,156,140                          |
| <b>REVENUE</b>                                                       |                                       |                                       |                                       |                                                                  |                                                              |                                        |
| Charges for services                                                 | 15,345,079                            | 15,352,942                            | 15,543,000                            | 11,293,000                                                       | 4,916,000                                                    | 16,209,000                             |
| Other income                                                         | 2,654,038                             | 1,906,910                             | 1,128,000                             | 481,066                                                          | 723,618                                                      | 1,204,684                              |
| Transfers                                                            | -                                     | 3,250,000                             | -                                     | 4,200,000                                                        | (4,200,000)                                                  | -                                      |
|                                                                      | <u>17,999,117</u>                     | <u>20,509,852</u>                     | <u>16,671,000</u>                     | <u>15,974,066</u>                                                | <u>1,439,618</u>                                             | <u>17,413,684</u>                      |
| <b>EXPENDITURES</b>                                                  |                                       |                                       |                                       |                                                                  |                                                              |                                        |
| Claim Payments                                                       | 2,409,743                             | 2,586,832                             | 7,161,000                             | 4,830,000                                                        | 3,995,000                                                    | 8,825,000                              |
| Insurance Premiums                                                   | 8,401,824                             | 8,289,258                             | 7,244,000                             | 7,694,090                                                        | 998,040                                                      | 8,692,130                              |
| Insurance - Sheriff Contract                                         | -                                     | -                                     | 1,933,000                             | -                                                                | -                                                            | -                                      |
| Non-Claim Expenses                                                   | 3,471,544                             | 3,658,458                             | 3,488,000                             | 2,240,861                                                        | 1,221,678                                                    | 3,462,539                              |
| Safety programs                                                      | 5,212                                 | 10,247                                | -                                     | -                                                                | 70,800                                                       | 70,800                                 |
| Transfers                                                            | -                                     | 900,000                               | -                                     | -                                                                | -                                                            | -                                      |
|                                                                      | <u>14,288,323</u>                     | <u>15,444,795</u>                     | <u>19,826,000</u>                     | <u>14,764,951</u>                                                | <u>6,285,518</u>                                             | <u>21,050,469</u>                      |
| <b>Net Annual Activity</b>                                           | <u>3,710,794</u>                      | <u>5,065,057</u>                      | <u>(5,123,689)</u>                    | <u>1,209,115</u>                                                 | <u>(4,845,900)</u>                                           | <u>(3,636,785)</u>                     |
| <b>Ending Balance before Actuarial Liability</b>                     | <u><b>\$ 38,246,756</b></u>           | <u><b>\$ 43,311,813</b></u>           | <u><b>\$ 32,482,108</b></u>           | <u><b>\$ 17,244,641</b></u>                                      | <u><b>\$ 19,274,714</b></u>                                  | <u><b>\$ 36,519,355</b></u>            |
| (b) Actuarial Liability at 75% confidence level as of June 30, 2026: |                                       |                                       |                                       |                                                                  |                                                              |                                        |
| Workers' Compensation                                                |                                       |                                       |                                       |                                                                  |                                                              | \$ 19,526,000                          |
| General Liability                                                    |                                       |                                       |                                       |                                                                  |                                                              | 17,232,000                             |
| <b>Total</b>                                                         |                                       |                                       |                                       |                                                                  |                                                              | <u><b>\$ 36,758,000</b></u>            |
| <b>Authorized Positions</b>                                          | <u>5.00</u>                           | <u>5.00</u>                           | <u>5.00</u>                           |                                                                  |                                                              | <u>5.00</u>                            |



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# CAPITAL & MULTI-YEAR OPERATING PROJECTS

|                                                              | Multi-Year<br>Program<br>Fund #194 | Capital<br>Outlay<br>Fund #201 | Transportation<br>Impact<br>Mitigation<br>Fund #203 | Bridge<br>Construction<br>Fund #204 | Art &<br>Convention<br>Center<br>Fund #206 | Northgate<br>Fee Dist.<br>#94-1<br>Fund #208 | Hiddenbrooke<br>Sky<br>Valley<br>Overpass<br>Fund #211 |
|--------------------------------------------------------------|------------------------------------|--------------------------------|-----------------------------------------------------|-------------------------------------|--------------------------------------------|----------------------------------------------|--------------------------------------------------------|
| <b>Beginning Available Fund Balance at 7/1/2026 (a)</b>      | \$ -                               | \$ -                           | \$ 5,102,991                                        | \$ 162,777                          | \$ 106,578                                 | \$ 160,015                                   | \$ 6,920,355                                           |
| <b>Revenues</b>                                              |                                    |                                |                                                     |                                     |                                            |                                              |                                                        |
| Investment Income                                            | -                                  | 250,000                        | 75,000                                              | 5,000                               | 1,500                                      | 5,000                                        | 140,000                                                |
| Development Impact Fees                                      | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| Capital Grants                                               | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| IT-PEG                                                       | 250,000                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| RMRA Funding                                                 | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| Lease Revenues                                               | 293,351                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| Loan Repayment                                               | -                                  | -                              | -                                                   | 78,311                              | 606,050                                    | -                                            | 75,757                                                 |
|                                                              | <b>543,351</b>                     | <b>250,000</b>                 | <b>75,000</b>                                       | <b>83,311</b>                       | <b>607,550</b>                             | <b>5,000</b>                                 | <b>215,757</b>                                         |
| <b>Expenditures</b>                                          |                                    |                                |                                                     |                                     |                                            |                                              |                                                        |
| Administration                                               | -                                  | 4,500                          | 4,500                                               | 4,500                               | -                                          | 4,500                                        | 4,500                                                  |
| <b>Sub-total for Admin</b>                                   | <b>-</b>                           | <b>4,500</b>                   | <b>4,500</b>                                        | <b>4,500</b>                        | <b>-</b>                                   | <b>4,500</b>                                 | <b>4,500</b>                                           |
| <b>Capital Improvement Projects (CIP) (b)</b>                |                                    |                                |                                                     |                                     |                                            |                                              |                                                        |
| GVRD Greater Vallejo Recreation District                     | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9446 Hiddenbrooke Overpass Improvement                     | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | 6,647,961                                              |
| PW9415 ADA Sidewalk Shaving Program                          | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9416 Vision Zero Plan and Corridor Study                   | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9417 Traffic Calming Toolbox Program                       | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9705 America Disabilities Act (ADA) Curb Ramps             | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9716 Joint City-County Sidewalk Project                    | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWC109 Streets Overlay/Preservation (MB)                     | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWC109 Streets Overlay/Preservation (SB1)/Gas Tax            | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWC111 Public Building Repairs                               | -                                  | 900,000                        | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWC113 Street Sign Upgrade - MUTCD                           | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWC116 Striping On-Call                                      | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWC117 Grind & Paving                                        | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| MP2026 Street Project                                        | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWM06 Marina Dredging                                        | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9837 Americans with Disabilities Act (ADA) Transition Plan | -                                  | 100,000                        | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWL007 Glen Cove Parkway Improvements Phase 2                | -                                  | 26,357                         | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWL008 Old Glen Cove Bike Trail                              | -                                  | (26,357)                       | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWC113 Street Sign Upgrades                                  | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PWC114 Solar Street Lights                                   | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9409 Trash Enclosures at Public Buildings                  | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9423 Waterfront Park                                       | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9447 Waterfront Revival Improvements                       | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9405 Elevator Rehab                                        | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9438 EV Charges at City Facilities                         | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PW9701 Admiral Callaghan Wide                                | -                                  | -                              | -                                                   | -                                   | -                                          | (91,978)                                     | -                                                      |
| <b>Sub-total for CIP</b>                                     | <b>-</b>                           | <b>1,000,000</b>               | <b>-</b>                                            | <b>-</b>                            | <b>-</b>                                   | <b>(91,978)</b>                              | <b>6,647,961</b>                                       |

- (a) FY 2026-2027 beginning balance is based on FY 2025-2026 projections
- (b) Detailed information of the CIP projects are presented separately in the Proposed Five Year Capital Improvement Program Budget Book



# CAPITAL & MULTI-YEAR OPERATING PROJECTS

| Gas Tax<br>Capital Project<br>Fund #219 | Capital<br>Grants/<br>Contributions<br>Fund #221 | Long Term<br>Maintenance<br>Fund #223 | Columbus<br>Parkway<br>Improvement<br>Fund #224 | Empress<br>Theater<br>Fund #225 | Road<br>Maintenance/<br>Rehab Act<br>Fund #226 | Waterfront<br>History<br>Park<br>Fund #227 | Measure P<br>Fund #228 | Neighborhood<br>Park/<br>Development<br>Fee<br>Fund #137 | Total             |
|-----------------------------------------|--------------------------------------------------|---------------------------------------|-------------------------------------------------|---------------------------------|------------------------------------------------|--------------------------------------------|------------------------|----------------------------------------------------------|-------------------|
| \$ 477,929                              | \$ -                                             | \$ 173,525                            | \$ 2,912,415                                    | \$ 103,588                      | \$ 2,198,577                                   | \$ 9,810                                   | \$ -                   | \$ 249,743                                               | \$ 18,578,303     |
| 10,000                                  | -                                                | -                                     | 30,000                                          | -                               | 20,000                                         | 200                                        | -                      | 5,000                                                    | 541,700           |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | 25,000                                                   | 25,000            |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | -                 |
| -                                       | -                                                | -                                     | -                                               | -                               | 3,500,000                                      | -                                          | -                      | -                                                        | 3,500,000         |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 293,351           |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 760,118           |
| <b>10,000</b>                           | <b>-</b>                                         | <b>-</b>                              | <b>30,000</b>                                   | <b>-</b>                        | <b>3,520,000</b>                               | <b>200</b>                                 | <b>-</b>               | <b>30,000</b>                                            | <b>5,370,169</b>  |
| -                                       | -                                                | -                                     | 4,500                                           | -                               | 4,500                                          | 4,500                                      | -                      | -                                                        | 36,000            |
| -                                       | -                                                | -                                     | <b>4,500</b>                                    | -                               | <b>4,500</b>                                   | <b>4,500</b>                               | -                      | -                                                        | <b>36,000</b>     |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | -                 |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 6,647,961         |
| -                                       | -                                                | -                                     | -                                               | -                               | 400,000                                        | -                                          | -                      | -                                                        | 400,000           |
| 100,000                                 | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 100,000           |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | 1,000,000              | -                                                        | 1,000,000         |
| -                                       | -                                                | -                                     | -                                               | -                               | 1,000,000                                      | -                                          | -                      | -                                                        | 1,000,000         |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | -                 |
| 800,000                                 | -                                                | -                                     | -                                               | -                               | 300,000                                        | -                                          | -                      | -                                                        | 1,100,000         |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 900,000           |
| 300,000                                 | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 300,000           |
| 100,000                                 | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 100,000           |
| -                                       | -                                                | -                                     | -                                               | -                               | 1,000,000                                      | -                                          | -                      | -                                                        | 1,000,000         |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | -                 |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 100,000           |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 26,357            |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | (26,357)          |
| -                                       | -                                                | -                                     | -                                               | -                               | 400,000                                        | -                                          | -                      | -                                                        | 400,000           |
| -                                       | -                                                | -                                     | -                                               | -                               | 400,000                                        | -                                          | -                      | -                                                        | 400,000           |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | (25,000)                                   | -                      | -                                                        | (25,000)          |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | (41,715)                                   | -                      | -                                                        | (41,715)          |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | 66,715                                     | -                      | -                                                        | 66,715            |
| -                                       | -                                                | (25,919)                              | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | (25,919)          |
| -                                       | -                                                | (10,885)                              | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | (10,885)          |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | (91,978)          |
| <b>1,300,000</b>                        | <b>-</b>                                         | <b>(36,804)</b>                       | <b>-</b>                                        | <b>-</b>                        | <b>3,500,000</b>                               | <b>-</b>                                   | <b>1,000,000</b>       | <b>-</b>                                                 | <b>13,319,179</b> |



# CAPITAL & MULTI-YEAR OPERATING PROJECTS

|                                                              | Multi-Year<br>Program<br>Fund #194 | Capital<br>Outlay<br>Fund #201 | Transportation<br>Impact<br>Mitigation<br>Fund #203 | Bridge<br>Construction<br>Fund #204 | Art &<br>Convention<br>Center<br>Fund #206 | Northgate<br>Fee Dist.<br>#94-1<br>Fund #208 | Hiddenbrooke<br>Sky<br>Valley<br>Overpass<br>Fund #211 |
|--------------------------------------------------------------|------------------------------------|--------------------------------|-----------------------------------------------------|-------------------------------------|--------------------------------------------|----------------------------------------------|--------------------------------------------------------|
| <b>Multi Year Operational Projects</b>                       |                                    |                                |                                                     |                                     |                                            |                                              |                                                        |
| IT-PEG Public, Education and Government Programming          | 250,000                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| MY2101 400 MI Building Maintenance                           | 293,351                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| EDVGPU General Plan Update                                   | 164,800                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| TECHNO Technology Purchases - Development Services           | 113,140                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| TECHNO Technology Purchases - Public Works                   | 40,000                             | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| FIN007 ERP                                                   | 400,000                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| IT000 IT Improvement - Departments                           | 369,774                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| IT000 IT Improvement                                         | 1,168,782                          | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| PD-RAD PD Radio Repeaters                                    | 1,034,377                          | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| MY2001 Causeway CIP                                          | 250,000                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| MY2303 Real Property Management                              | 389,000                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| MY2407 CALDOJ Evaluator                                      | 1,000,000                          | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| MY2404 Empress Theater Maintenance                           | 134,588                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| <b>Sub-total for MYOP</b>                                    | <b>5,607,812</b>                   | <b>-</b>                       | <b>-</b>                                            | <b>-</b>                            | <b>-</b>                                   | <b>-</b>                                     | <b>-</b>                                               |
| <b>Grand Total Expenditures</b>                              | <b>5,607,812</b>                   | <b>1,004,500</b>               | <b>4,500</b>                                        | <b>4,500</b>                        | <b>-</b>                                   | <b>(87,478)</b>                              | <b>6,652,461</b>                                       |
| <b>Other Sources / Uses</b>                                  |                                    |                                |                                                     |                                     |                                            |                                              |                                                        |
| Transfers In - General Fund                                  | 1,031,000                          | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| Transfers In - Technology/General Plan Update Fees           | 1,087,714                          | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| Transfers In - General Fund Measure B/V                      | 2,842,159                          | 1,000,000                      | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| Transfers In - General Fund Measure P                        | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| Transfers In - Gas Tax                                       | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| Transfers between Capital and Multi-Year Operating Funds     | 103,588                            | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| Transfers Out - General Fund                                 | -                                  | -                              | -                                                   | -                                   | -                                          | -                                            | -                                                      |
| Transfers Out - Affordable Housing Fund                      | -                                  | -                              | -                                                   | (15,662)                            | (606,050)                                  | -                                            | (15,151)                                               |
|                                                              | <b>5,064,461</b>                   | <b>1,000,000</b>               | <b>-</b>                                            | <b>(15,662)</b>                     | <b>(606,050)</b>                           | <b>-</b>                                     | <b>(15,151)</b>                                        |
| <b>Net Annual Activity</b>                                   | <b>-</b>                           | <b>245,500</b>                 | <b>70,500</b>                                       | <b>63,149</b>                       | <b>1,500</b>                               | <b>92,478</b>                                | <b>(6,451,855)</b>                                     |
| <b>Projected Available Fund Balance at 6/30/2026</b>         | <b>\$ -</b>                        | <b>\$ 245,500</b>              | <b>\$ 5,173,491</b>                                 | <b>\$ 225,926</b>                   | <b>\$ 108,078</b>                          | <b>\$ 252,493</b>                            | <b>\$ 468,500</b>                                      |
| <b>Remaining CIP Project Balances (estimated March 2026)</b> | <b>\$ -</b>                        | <b>\$ 8,099,864</b>            | <b>\$ 1,121,122</b>                                 | <b>\$ 171,789</b>                   | <b>\$ -</b>                                | <b>91,978</b>                                | <b>\$ 17,322</b>                                       |
|                                                              | <b>5,607,812</b>                   | <b>1,000,000</b>               | <b>-</b>                                            | <b>-</b>                            | <b>-</b>                                   | <b>(91,978)</b>                              | <b>6,647,961</b>                                       |
| <b>Total Project Balances</b>                                | <b>\$ 5,607,812</b>                | <b>\$ 9,099,864</b>            | <b>\$ 1,121,122</b>                                 | <b>\$ 171,789</b>                   | <b>\$ -</b>                                | <b>\$ -</b>                                  | <b>\$ 6,665,283</b>                                    |

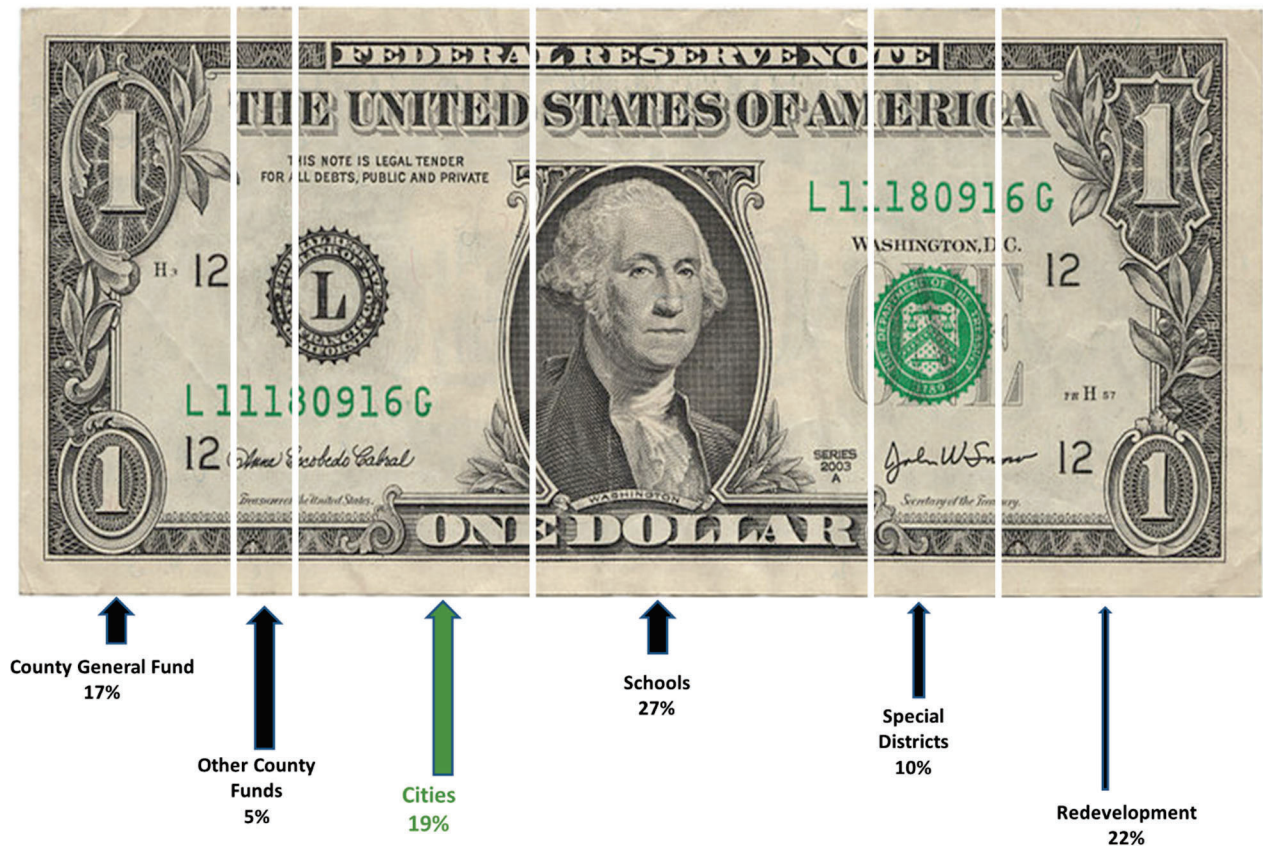


# CAPITAL & MULTI-YEAR OPERATING PROJECTS

| Gas Tax<br>Capital Project<br>Fund #219 | Capital<br>Grants/<br>Contributions<br>Fund #221 | Long Term<br>Maintenance<br>Fund #223 | Columbus<br>Parkway<br>Improvement<br>Fund #224 | Empress<br>Theater<br>Fund #225 | Road<br>Maintenance/<br>Rehab Act<br>Fund #226 | Waterfront<br>History<br>Park<br>Fund #227 | Measure P<br>Fund #228 | Neighborhood<br>Park/<br>Development<br>Fee<br>Fund #137 | Total                |
|-----------------------------------------|--------------------------------------------------|---------------------------------------|-------------------------------------------------|---------------------------------|------------------------------------------------|--------------------------------------------|------------------------|----------------------------------------------------------|----------------------|
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 250,000              |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 293,351              |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 164,800              |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 113,140              |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 40,000               |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 400,000              |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | 320,000                | -                                                        | 689,774              |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 1,168,782            |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 1,034,377            |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 250,000              |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 389,000              |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 1,000,000            |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 134,588              |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | 320,000                | -                                                        | 5,927,812            |
| <b>1,300,000</b>                        | <b>-</b>                                         | <b>(36,804)</b>                       | <b>4,500</b>                                    | <b>-</b>                        | <b>3,504,500</b>                               | <b>4,500</b>                               | <b>1,320,000</b>       | <b>-</b>                                                 | <b>19,282,991</b>    |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 1,031,000            |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 1,087,714            |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | 3,842,159            |
| 1,300,000                               | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | 1,320,000              | -                                                        | 1,320,000            |
| -                                       | -                                                | -                                     | -                                               | (103,588)                       | -                                              | -                                          | -                      | -                                                        | 1,300,000            |
| -                                       | -                                                | (210,329)                             | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | (210,329)            |
| -                                       | -                                                | -                                     | -                                               | -                               | -                                              | -                                          | -                      | -                                                        | (636,863)            |
| <b>1,300,000</b>                        | <b>-</b>                                         | <b>(210,329)</b>                      | <b>-</b>                                        | <b>(103,588)</b>                | <b>-</b>                                       | <b>-</b>                                   | <b>1,320,000</b>       | <b>-</b>                                                 | <b>7,733,681</b>     |
| <b>10,000</b>                           | <b>-</b>                                         | <b>(173,525)</b>                      | <b>25,500</b>                                   | <b>(103,588)</b>                | <b>15,500</b>                                  | <b>(4,300)</b>                             | <b>-</b>               | <b>30,000</b>                                            | <b>(6,179,141)</b>   |
| <b>\$ 487,929</b>                       | <b>\$ -</b>                                      | <b>\$ -</b>                           | <b>\$ 2,937,915</b>                             | <b>\$ -</b>                     | <b>\$ 2,214,077</b>                            | <b>\$ 5,510</b>                            | <b>\$ -</b>            | <b>\$ 279,743</b>                                        | <b>\$ 12,399,162</b> |
| \$ 1,338,249                            | \$ 20,076,296                                    | \$ 36,804                             | \$ 2,060,347                                    | \$ -                            | \$ 6,802,571                                   | \$ 66,716                                  | \$ 4,751,387           | \$ 2,002,882                                             | 46,637,327           |
| 1,300,000                               | -                                                | (36,804)                              | -                                               | -                               | 3,500,000                                      | -                                          | 1,320,000              | -                                                        | 19,246,991           |
| <b>\$ 2,638,249</b>                     | <b>\$ 20,076,296</b>                             | <b>\$ -</b>                           | <b>\$ 2,060,347</b>                             | <b>\$ -</b>                     | <b>\$ 10,302,571</b>                           | <b>\$ 66,716</b>                           | <b>\$ 6,071,387</b>    | <b>\$ 2,002,882</b>                                      | <b>\$ 65,884,318</b> |



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## Your Property Tax Dollar at Work and where it goes...

### 17% - COUNTY GENERAL FUND

Public protection, Health & Social Services, and all other county services

### 19% - CITIES

Includes the seven cities within the county

### 5% - OTHER COUNTY FUNDS

Includes the county library, capital outlay, parks and airport

### 10% - SPECIAL DISTRICTS

Includes fire, cemetery, non-county library and other special purpose districts

### 27% - SCHOOLS

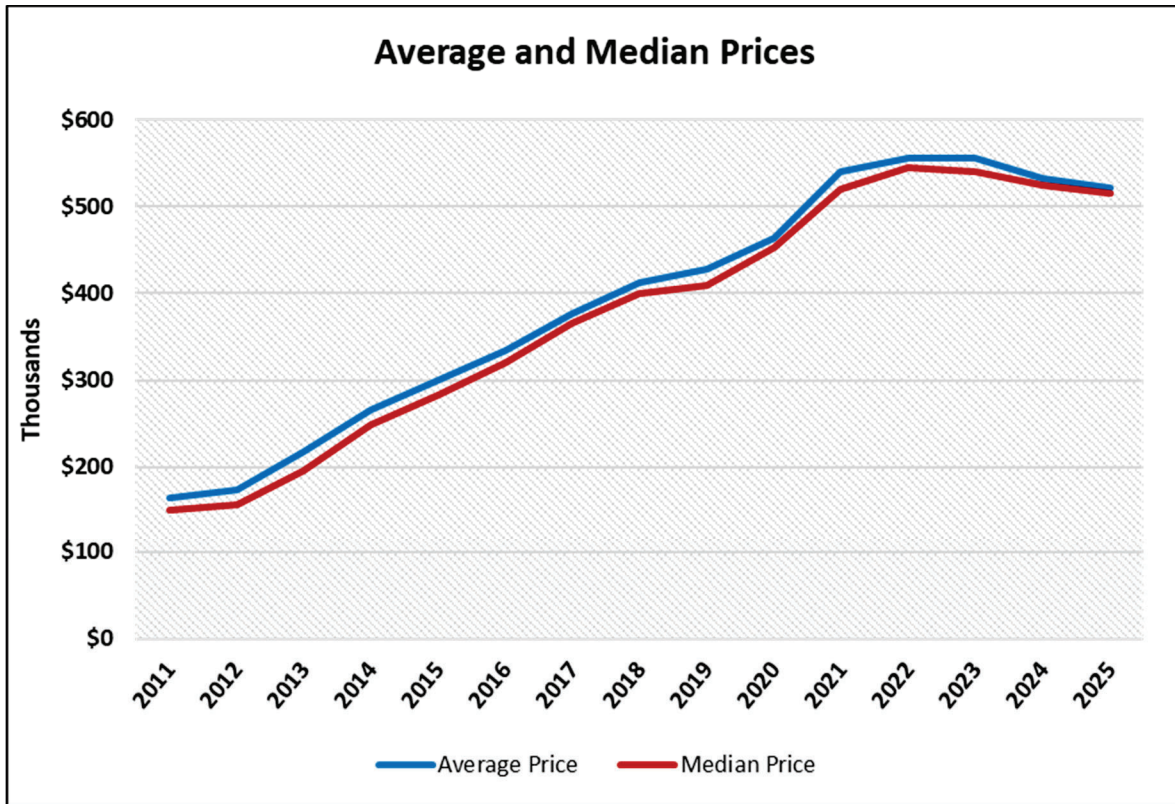
(19%) To ERAF (Educational Revenue Augmentation Fund) property taxes shifted from cities, special districts and county to offset cuts in State revenues to schools (32%) Includes all the school districts within the county

### 22% - REDEVELOPMENT

Pursuant to ABX1-26, dollars to pay successor obligations of the former redevelopment agency



## COMPARISONS & TRENDS – PROPERTY SALES VALUE HISTORY



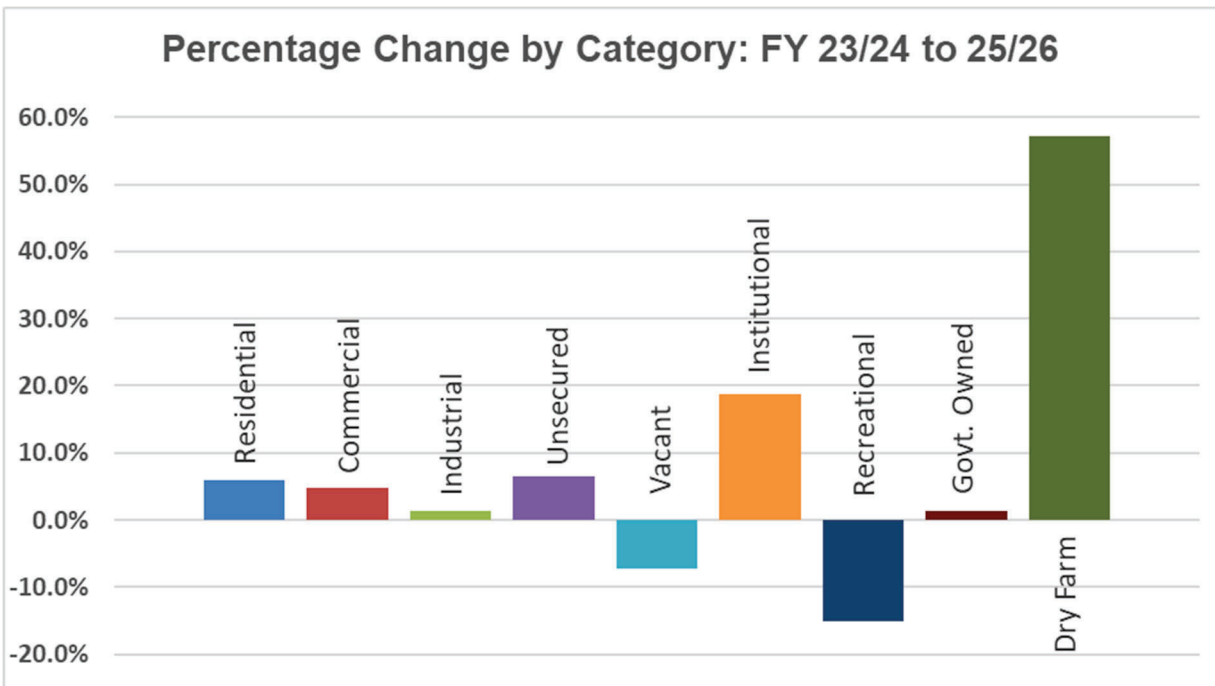
| Year | Full Value Sales | Average Price | Median Price | Median % Change |
|------|------------------|---------------|--------------|-----------------|
| 2011 | 1,820            | \$164,564     | \$150,000    |                 |
| 2012 | 1,868            | \$173,349     | \$157,000    | 4.67%           |
| 2013 | 1,466            | \$216,879     | \$195,000    | 24.20%          |
| 2014 | 1,383            | \$265,264     | \$248,000    | 27.18%          |
| 2015 | 1,454            | \$299,857     | \$282,750    | 14.01%          |
| 2016 | 1,618            | \$335,133     | \$320,000    | 13.17%          |
| 2017 | 1,513            | \$376,894     | \$365,000    | 14.06%          |
| 2018 | 1,344            | \$412,965     | \$400,000    | 9.59%           |
| 2019 | 1,306            | \$428,442     | \$410,000    | 2.50%           |
| 2020 | 1,189            | \$464,545     | \$452,500    | 10.37%          |
| 2021 | 1,460            | \$539,908     | \$520,000    | 14.92%          |
| 2022 | 1,260            | \$555,817     | \$545,000    | 4.81%           |
| 2023 | 855              | \$555,833     | \$540,000    | -0.92%          |
| 2024 | 935              | \$533,158     | \$525,000    | -2.78%          |
| 2025 | 946              | \$521,562     | \$515,000    | -1.90%          |

Data Source: HdL Coren & Cone report using Solano County Recorder data (1/1/2011-1/31/2026)

\*Multiparcel transfers, quitclaim deeds, trust transfers, timeshares, and partial sales are excluded from this analysis.



## COMPARISONS & TRENDS – PROPERTY TAX GROWTH BY USE CATEGORY



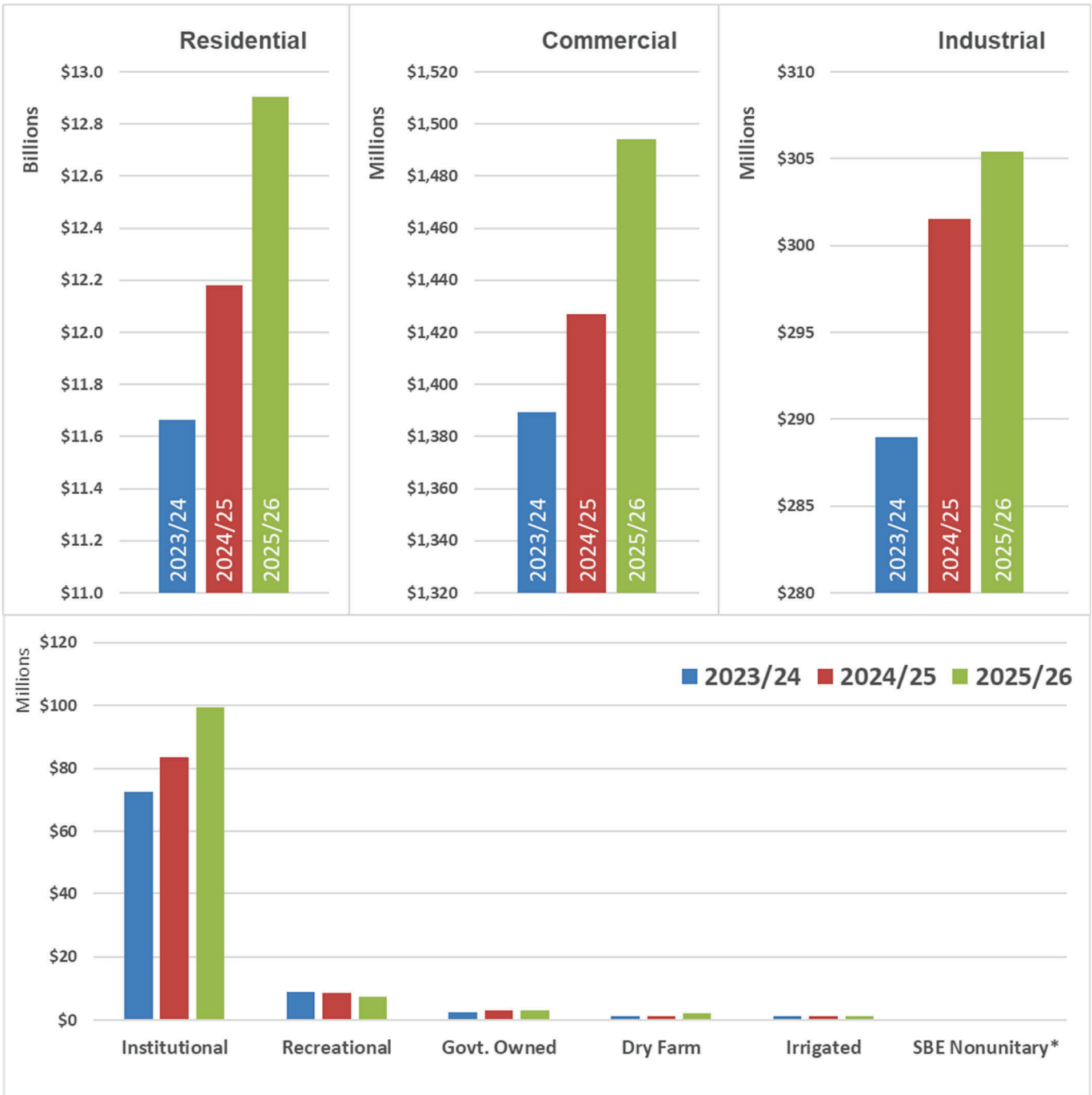
| 2023/24 to 2025/26 Value Growth by Use Category |                         |                         |                         |                                 |                                     |
|-------------------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------------|-------------------------------------|
| Category                                        | Net Taxable Value       |                         |                         | Amount Change<br>24/25 to 25/26 | Percentage Change<br>24/25 to 25/26 |
|                                                 | 2023/24                 | 2024/25                 | 2025/26                 |                                 |                                     |
| Residential                                     | \$11,664,789,646        | \$12,179,938,925        | \$12,903,636,176        | \$723,697,251                   | 5.9%                                |
| Commercial                                      | \$1,389,557,052         | \$1,427,113,477         | \$1,494,179,779         | \$67,066,302                    | 4.7%                                |
| Industrial                                      | \$288,948,009           | \$301,545,095           | \$305,416,953           | \$3,871,858                     | 1.3%                                |
| Unsecured                                       | \$325,815,200           | \$287,099,096           | \$305,531,883           | \$18,432,787                    | 6.4%                                |
| Vacant                                          | \$142,781,732           | \$170,527,960           | \$158,254,961           | -\$12,272,999                   | -7.2%                               |
| Institutional                                   | \$72,705,447            | \$83,713,063            | \$99,390,275            | \$15,677,212                    | 18.7%                               |
| Recreational                                    | \$8,992,312             | \$8,556,238             | \$7,268,105             | -\$1,288,133                    | -15.1%                              |
| Govt. Owned                                     | \$2,387,804             | \$2,985,212             | \$3,026,228             | \$41,016                        | 1.4%                                |
| Dry Farm                                        | \$1,294,092             | \$1,293,727             | \$2,034,034             | \$740,307                       | 57.2%                               |
| Irrigated                                       | \$1,141,948             | \$1,164,786             | \$1,188,080             | \$23,294                        | 2.0%                                |
| Miscellaneous                                   | \$176,385               | \$638,989               | \$52,244,780            | \$51,605,791                    | > 999.9%                            |
| SBE Nonunitary*                                 | \$485,562               | \$494,757               | \$494,757               | \$0                             | 0.0%                                |
| <b>Totals</b>                                   | <b>\$13,899,075,189</b> | <b>\$14,465,071,325</b> | <b>\$15,332,666,011</b> | <b>\$867,594,686</b>            | <b>6.0%</b>                         |

Data Source: HdL Coren & Cone report using Solano County Assessor 2025/2026 Combined Tax Rolls

\*SBE Nonunitary land is defined as land owned by a State assessed but not used in primary operation.



## COMPARISONS & TRENDS – PROPERTY TAX GROWTH BY USE CATEGORY



Data Source: HdL Coren & Cone report using Solano County Assessor 2025/2026 Combined Tax Rolls



# COMPARISONS & TRENDS – PROPERTY TAX PENDING APPEALS IMPACT PROJECTIONS

## POTENTIAL AV LOSS BASED ON PRIOR SUCCESS RATES ON CURRENT AVERAGE APPEALS

### Vallejo General Fund Appeals History:

| Lien Year      | Total Appeals | Resolved Appeals | Pending Appeals | Successful Appeals | Success Rate  | Successful Orig Value | Successful Appeal Value Loss | Loss Rate     |
|----------------|---------------|------------------|-----------------|--------------------|---------------|-----------------------|------------------------------|---------------|
| 2020/21        | 8             | 7                | 1               | 1                  | 14.29%        | 828,529               | 134,163                      | 16.19%        |
| 2021/22        | 7             | 7                | 0               | 4                  | 57.14%        | 12,324,061            | 3,247,694                    | 26.35%        |
| 2022/23        | 9             | 8                | 1               | 7                  | 87.50%        | 44,469,325            | 15,388,325                   | 34.60%        |
| 2023/24        | 27            | 16               | 11              | 13                 | 81.25%        | 129,001,255           | 22,804,232                   | 17.68%        |
| 2024/25        | [34]*         | [1]*             | 33              | [1]*               | 100.00%       | [\$650,249]*          | [\$100,249]*                 | 0.00%         |
| 2025/26        | [23]*         | [1]*             | 22              | [1]*               | 100.00%       | [\$478,583]*          | [\$-291,417]*                | 0.00%         |
| <b>Totals:</b> | <b>51</b>     | <b>38</b>        | <b>68</b>       | <b>25</b>          | <b>65.79%</b> | <b>\$ 186,623,170</b> | <b>\$ 41,574,414</b>         | <b>22.28%</b> |

\*Years with less than 10% resolved appeals or no successful appeals are not included in history totals.

### Vallejo General Fund Pending Appeals Impact Projection Based on Annual Experience:

| Lien Year      | Pending Appeals | Prior Successful | Avg. Appeal Value    | Prior Loss | Projected AV Loss    | Avg. Tax Rate | Projected Revenue Loss |
|----------------|-----------------|------------------|----------------------|------------|----------------------|---------------|------------------------|
| 2020/21        | 1               | 14.29%           | 4,622,254            | 16.19%     | 106,925              | 0.175729      | 188                    |
| 2021/22        | 0               | 57.14%           | 2,599,362            | 26.35%     | -                    | 0.175729      | -                      |
| 2022/23        | 1               | 87.50%           | 6,180,328            | 34.60%     | 1,871,330            | 0.175729      | 3,288                  |
| 2023/24        | 11              | 81.25%           | 8,993,003            | 17.68%     | 14,208,306           | 0.175729      | 24,968                 |
| 2024/25        | 33              | 65.79%           | 10,880,443           | 22.28%*    | 52,623,229           | 0.175729      | 92,474                 |
| 2025/26        | 22              | 65.79%           | 3,584,096            | 22.28%*    | 11,556,314           | 0.175729      | 20,308                 |
| <b>Totals:</b> | <b>68</b>       |                  | <b>\$7,462,749**</b> |            | <b>\$ 80,366,104</b> |               | <b>\$ 141,226</b>      |

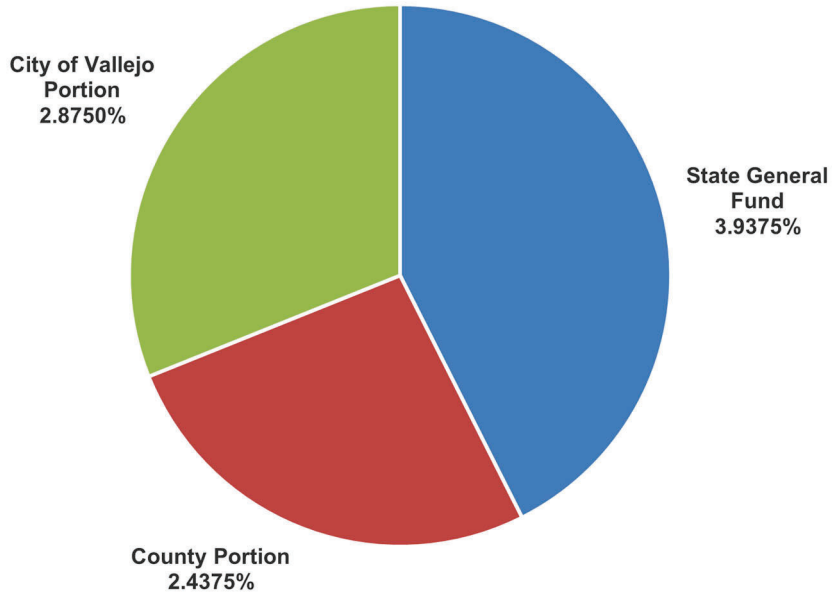
\*Years with less than 10% resolved appeals or no successful appeals are not included in history totals.

\*\*Combined Average value per appeal is based on 108 appeals in the years 2020/21 to 2025/26 with a total value of \$805,976,858

Data Source: HdL Coren & Cone report using Solano County Assessor Combined Tax Rolls & Most Recent Appeals Roll Data



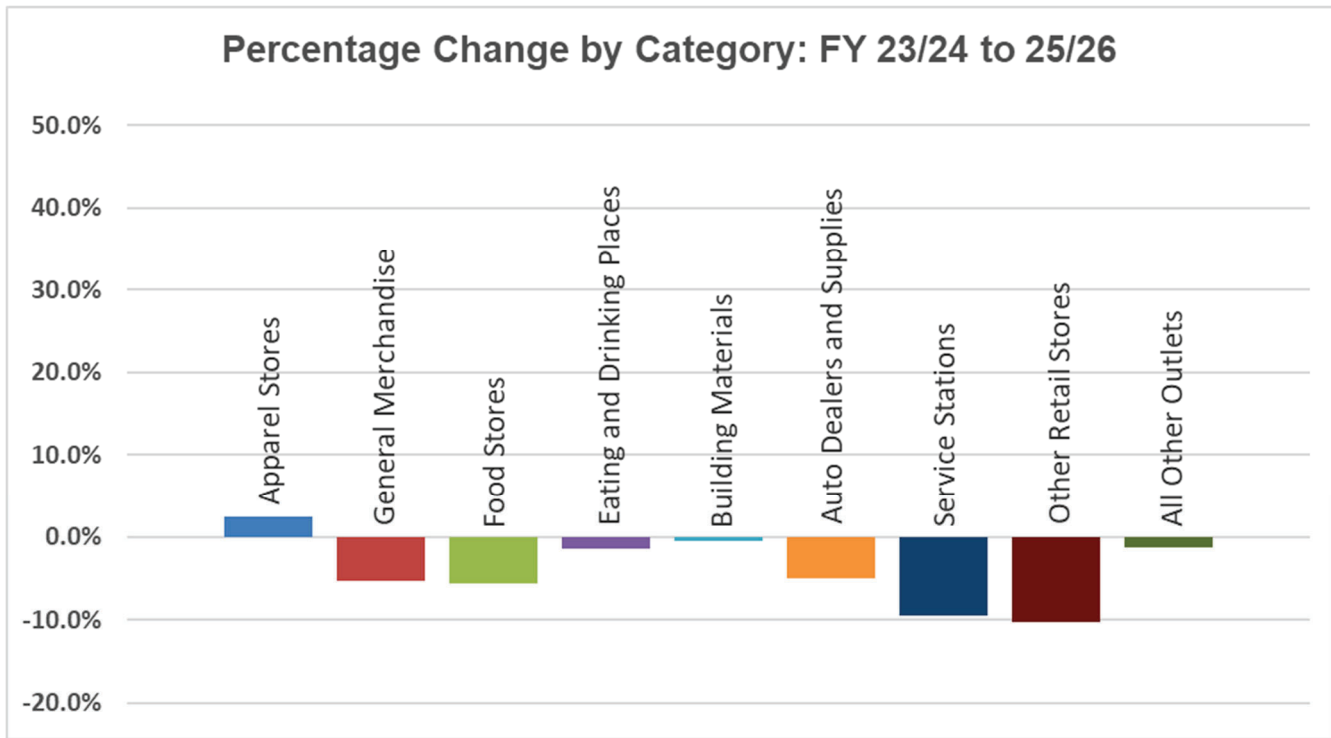
## COMPARISONS & TRENDS – SALES TAX DOLLAR BREAKDOWN



| CATEGORY                                                     | RATE           |
|--------------------------------------------------------------|----------------|
| <b>State General Fund</b>                                    | <b>3.9375%</b> |
| County Public Safety (Prop 172)                              | 0.5000%        |
| County Realignment (Mental/Welfare/Public Safety)            | 1.5625%        |
| Countywide Transportation Fund                               | 0.2500%        |
| Solano County Public Library Transactions and Use Tax (SLPL) | 0.1250%        |
| <b>County Portion</b>                                        | <b>2.4375%</b> |
| City General Fund (Bradley-Burns)                            | 1.0000%        |
| City of Vallejo Transaction Tax (Measure B/V)                | 1.0000%        |
| City of Vallejo Transaction Tax (Measure P)                  | 0.8750%        |
| <b>City of Vallejo Portion</b>                               | <b>2.8750%</b> |
| <b>Total Sales Tax</b>                                       | <b>9.2500%</b> |



## COMPARISONS & TRENDS – SALES TAX DOLLAR BY CATEGORY



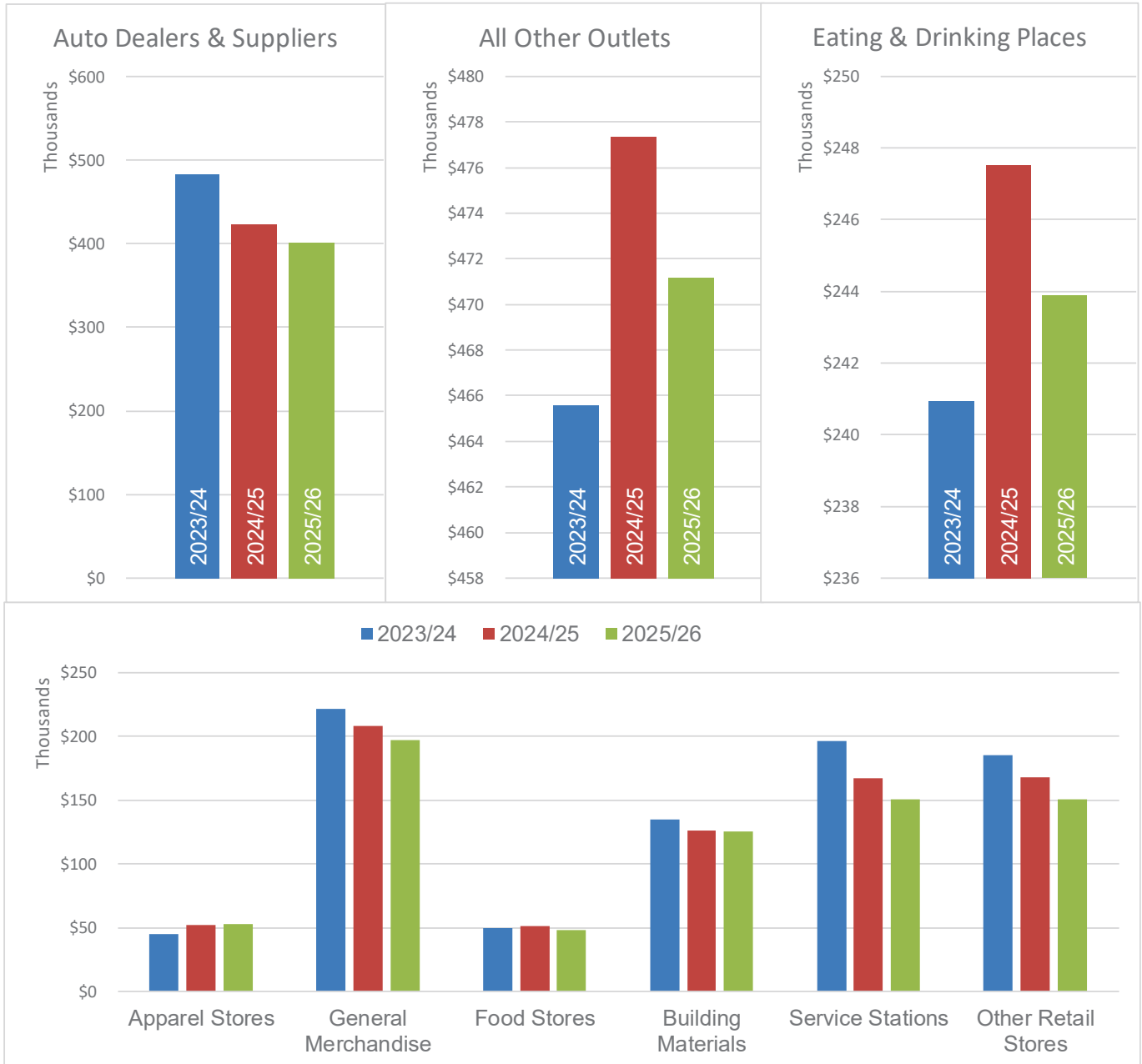
### 2023/24 to 2025/26 Value Growth by Use Category

| Category                   | Net Taxable Value  |                    |                    | Amount Change<br>24/25 to 25/26 | Percentage Change<br>24/25 to 25/26 |
|----------------------------|--------------------|--------------------|--------------------|---------------------------------|-------------------------------------|
|                            | 2023/24            | 2024/25            | 2025/26            |                                 |                                     |
| Apparel Stores             | \$44,768           | \$51,942           | \$53,198           | \$1,256                         | 2.4%                                |
| General Merchandise        | 221,602            | 208,467            | 197,495            | -\$10,972                       | -5.3%                               |
| Food Stores                | 49,988             | 51,323             | 48,412             | -\$2,911                        | -5.7%                               |
| Eating and Drinking Places | 240,940            | 247,516            | 243,865            | -\$3,651                        | -1.5%                               |
| Building Materials         | 134,555            | 126,396            | 125,697            | -\$699                          | -0.6%                               |
| Auto Dealers and Supplies  | 483,609            | 422,759            | 401,317            | -\$21,442                       | -5.1%                               |
| Service Stations           | 196,451            | 166,854            | 150,956            | -\$15,898                       | -9.5%                               |
| Other Retail Stores        | 185,666            | 167,734            | 150,619            | -\$17,115                       | -10.2%                              |
| All Other Outlets          | 465,597            | 477,350            | 471,165            | -\$6,185                        | -1.3%                               |
| <b>Totals</b>              | <b>\$2,023,176</b> | <b>\$1,920,341</b> | <b>\$1,842,724</b> | <b>-\$77,617</b>                | <b>-4.0%</b>                        |

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies



## COMPARISONS & TRENDS – SALES TAX DOLLAR BY CATEGORY



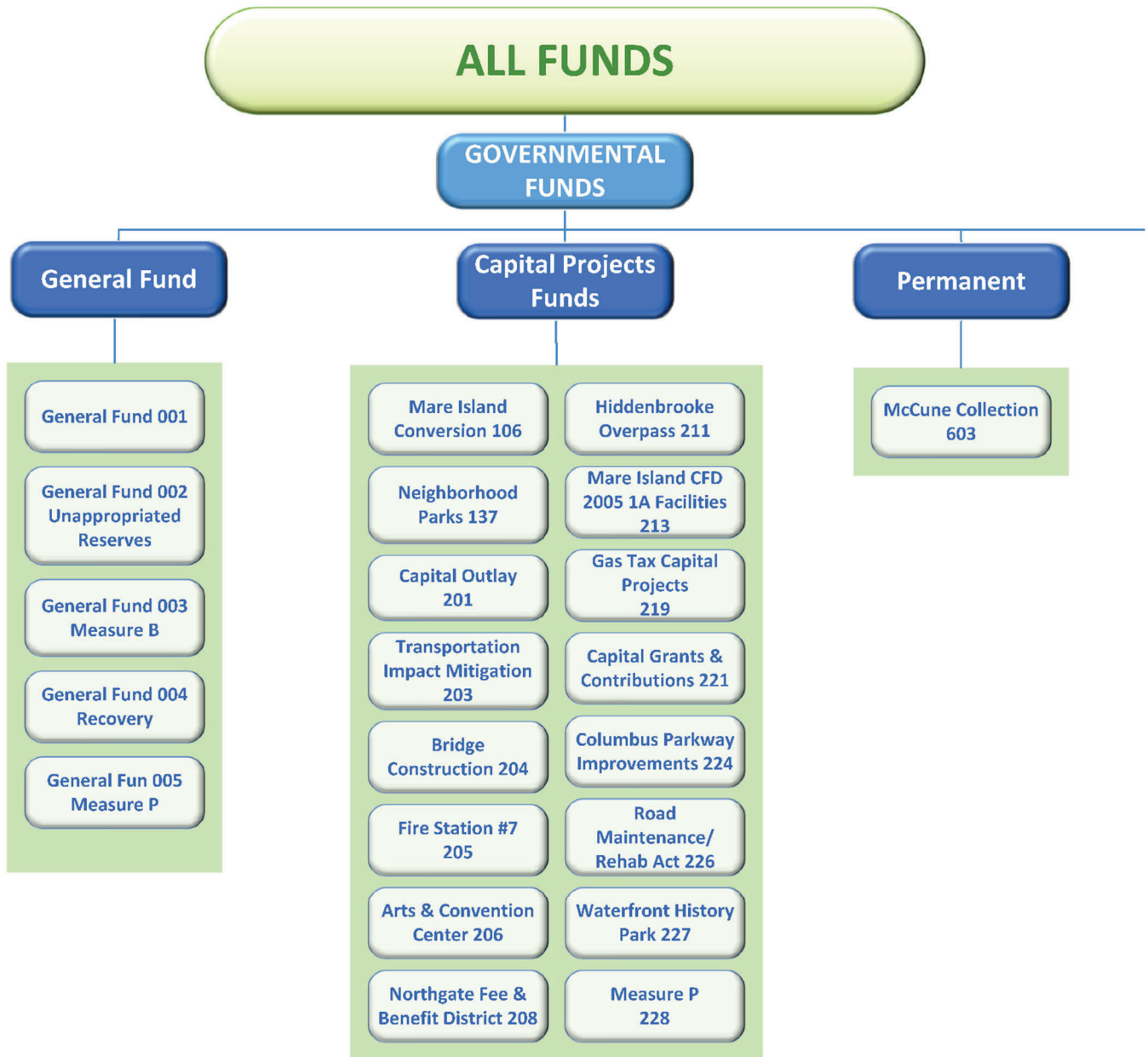
Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies



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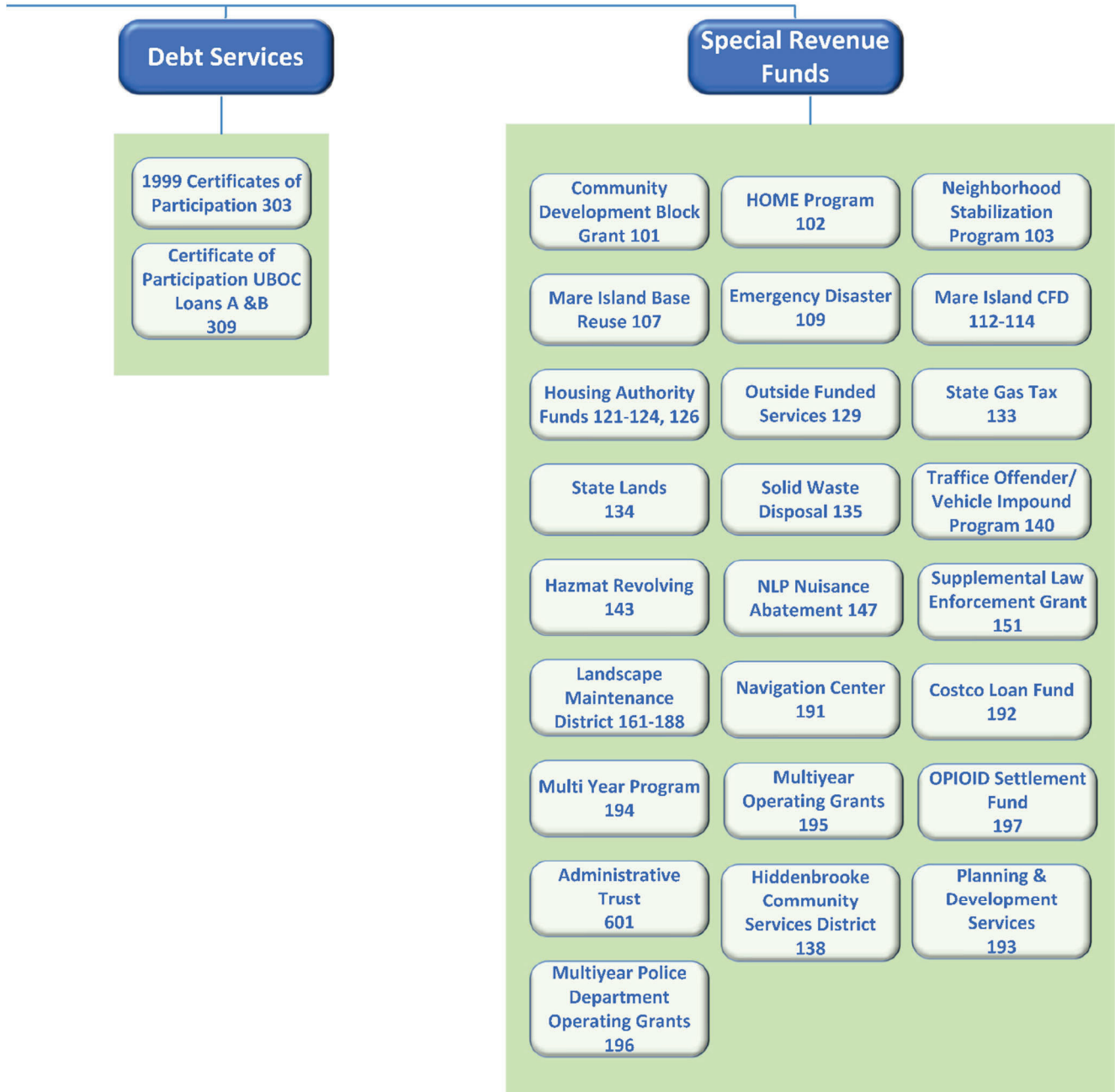


# APPENDIX – FUND STRUCTURE



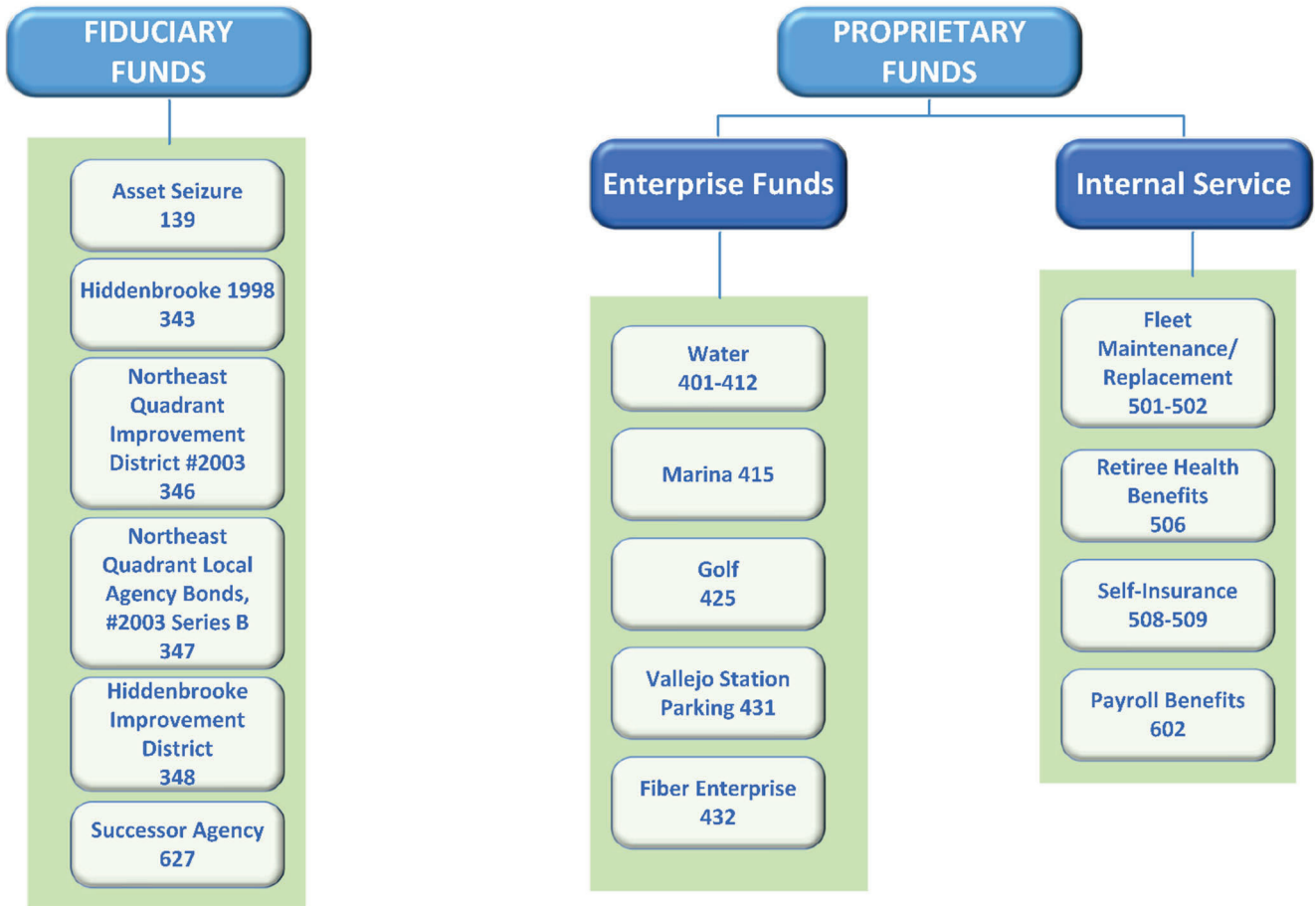


# APPENDIX – FUND STRUCTURE





# APPENDIX – FUND STRUCTURE





## APPENDIX – FUND DESCRIPTION

The City's finances are structured in a variety of funds, which are the basic accounting and reporting entities in governmental accounting. All of the funds included in this list are accounted for in the City's Annual Comprehensive Financial Report and are budgeted by the City. Note: The City does not budget Fire Station Fund# 205, Intergovernmental Loan Fund# 503, and Payroll Benefits Fund # 602.

|              |                                                                    |                  |                                                  |
|--------------|--------------------------------------------------------------------|------------------|--------------------------------------------------|
| 001-005      | General Fund                                                       | General Fund     | Various                                          |
| 101          | Community Development Block Grant                                  | Special Revenue  | Housing and Community Development                |
| 102          | HOME Program                                                       | Special Revenue  | Housing and Community Development                |
| 103          | Neighborhood Stabilization Program                                 | Special Revenue  | Housing and Community Development                |
| 106          | Mare Island Conversion                                             | Capital Project  | Economic Development                             |
| 107          | Mare Island Base Reuse                                             | Special Revenue  | Economic Development                             |
| 109          | Emergency Disaster                                                 | Special Revenue  | Various                                          |
| 112          | Mare Island CFD 2002                                               | Special Revenue  | Economic Development                             |
| 113          | Mare Island CFD 2005 1A (State)                                    | Special Revenue  | Economic Development                             |
| 114          | Mare Island CFD 2005 1B (Local)                                    | Special Revenue  | Economic Development                             |
| 121-124, 126 | Housing Authority Funds                                            | Special Revenue  | Housing and Community Development                |
| 129          | Outside Funded Services                                            | Special Revenue  | Various                                          |
| 133          | State Gas Tax                                                      | Special Revenue  | Public Works                                     |
| 134          | State Lands                                                        | Special Revenue  | Public Works                                     |
| 135          | Solid Waste Disposal                                               | Special Revenue  | Public Works                                     |
| 137          | Neighborhood Parks                                                 | Capital Project  | Public Works                                     |
| 138          | Hiddenbrooke Community Services District                           | Special Revenue  | Public Works                                     |
| 139          | Asset Seizure                                                      | Custodial        | Police                                           |
| 140          | Traffic Offender/Vehicle Impound Program                           | Special Revenue  | Police                                           |
| 143          | Hazmat Revolving                                                   | Special Revenue  | Public Works                                     |
| 147          | NLP Nuisance Abatement                                             | Special Revenue  | City Attorney                                    |
| 151          | Supplemental Law Enforcement Grant                                 | Special Revenue  | Police                                           |
| 161-188      | Landscape Maintenance Districts                                    | Special Revenue  | Public Works                                     |
| 191          | Navigation Center                                                  | Special Revenue  | City Manager and Housing & Community Development |
| 192          | Costco Loan Fund                                                   | Special Revenue  | Finance                                          |
| 193          | Planning & Development Services                                    | Special Revenue  | Planning & Development Services                  |
| 194          | Multi Year Program                                                 | Capital Project  | Public Works                                     |
| 195          | Multi Year Operating Grants                                        | Special Revenue  | Various                                          |
| 196          | Multi Year Police Department Operating Grants                      | Special Revenue  | Police                                           |
| 197          | OPIOID Settlement Fund                                             | Special Revenue  | Finance                                          |
| 201          | Capital Outlay                                                     | Capital Project  | Public Works                                     |
| 203          | Transportation Impact Mitigation                                   | Capital Project  | Public Works                                     |
| 204          | Bridge Construction                                                | Capital Project  | Public Works                                     |
| 205          | Fire Station # 7                                                   | Capital Project  | Finance                                          |
| 206          | Arts and Convention Center                                         | Capital Project  | Economic Development                             |
| 208          | Northgate Fee & Benefit District                                   | Capital Project  | Public Works                                     |
| 211          | Hiddenbrooke Overpass                                              | Capital Project  | Public Works                                     |
| 213          | Mare Island CFD 2005 1A Facilities                                 | Capital Project  | Economic Development                             |
| 219          | Gas Tax Capital Projects                                           | Capital Project  | Public Works                                     |
| 221          | Capital Grants and Contributions                                   | Capital Project  | Public Works                                     |
| 224          | Columbus Parkway Improvements                                      | Capital Project  | Public Works                                     |
| 226          | Road Maintenance/Rehab Act                                         | Capital Project  | Public Works                                     |
| 227          | Waterfront History Park                                            | Capital Project  | Public Works                                     |
| 228          | Measure P Capital Projects                                         | Capital Project  | Public Works                                     |
| 303, 309     | Certificate of Participation                                       | Debt Service     | Finance                                          |
| 343-348      | Agency Funds-Assessment District Debt Service                      | Custodial        | Finance/ Public Works                            |
| 401-412      | Water                                                              | Enterprise       | Water                                            |
| 415          | Marina                                                             | Enterprise       | Public Works                                     |
| 425          | Golf                                                               | Enterprise       | Economic Development                             |
| 431          | Vallejo Station Parking                                            | Enterprise       | Public Works                                     |
| 432          | Fiber Enterprise                                                   | Enterprise       | Information Technology                           |
| 501-502      | Fleet Maintenance/Replacement                                      | Internal Service | Public Works                                     |
| 506          | Retiree Health Benefits                                            | Internal Service | Finance                                          |
| 508-509      | Self Insurance                                                     | Internal Service | Risk Management                                  |
| 601          | Administrative Trust                                               | Special Revenue  | Various                                          |
| 602          | Payroll Benefits                                                   | Internal Service | Finance                                          |
| 603          | McCune Collection                                                  | Permanent        | Economic Development                             |
| 627          | Successor Agency to the Redevelopment Agency Private-Purpose Trust | Trust            | Finance/Economic Development                     |



## APPENDIX – FUND DESCRIPTION

### GENERAL FUND

Accounts for all general revenues of the City not specifically levied or collected for other City funds including Measure B/V & P transaction tax and the related expenditures.

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue that are legally restricted to be expended for specified purposes:

**Community Development Block Grant Fund #101** accounts for monies received and expended by the City as a participant in the Federal Community Development Block Grant program.

**HOME Program Fund #102** accounts for monies received and expended by the City as a participant in the Federal HOME Grant program.

**Neighborhood Stabilization Program Fund #103** accounts for monies received and expended by the City as a participant in the Federal NSP Grant.

**Mare Island Base Reuse Fund #107** accounts for monies received from tenants placed on the former Mare Island Naval Shipyard during the conversion process. It also accounts for operating costs to support ongoing development programs on the island. Funds are restricted for use on the island.

**Emergency Disaster Fund #109** accounts for monies received and expended including federal and state grant revenues for activities related to disasters.

**Mare Island CFD 2002 Fund #112** accounts for monies received from general taxes and from property owner assessments for maintenance and repair of infrastructure and facilities on the former Mare Island Naval Shipyard

**Mare Island CFD 2005 1A (State) Fund #113** accounts for transactions of this district formed under state statute to provide municipal services within the district.

**Mare Island CFD 2005 1B (Local) Fund #114** accounts for transactions of this district formed under local statute to provide municipal services within the district.

**The Section 8 Administration and Voucher Program Funds #121 & #123** are used to provide separate accountability for the HUD Housing Choice Voucher program and its administrative grant allocations.

**The Section 8 Operating Reserve Fund #122** is used to track pre-2004 administrative grant funds that can be used for any general housing purpose.

**The Housing Development Fund #124** reports the status of non-federal, unrestricted Housing Authority resources.



## APPENDIX – FUND DESCRIPTION

**The Low Income Housing and Moderate Income Housing Asset Fund #126** accounts for the activities related to the housing assets assumed by the Authority as Housing Successor to the former Redevelopment Agency. The activities are governed by California redevelopment law and must be used to provide housing for low and moderate income households.

**Outside Funded Services Fund #129** accounts for one-time billings to third parties and the related expenditures of these funds. The primary activity is development review.

**State Gas Tax Fund #133** accounts for monies received from the state gas tax allocation and expended on construction, improvement and maintenance of public streets and related infrastructure.

**State Lands Fund #134** accounts for lease rentals generated from City-owned waterfront property subject to State Lands Commission restrictions.

**Solid Waste Disposal Fund #135** accounts for monies received from garbage collection fines and expended on enforcing major portions of the mandatory garbage subscription ordinance. This fund is also used for the mandatory city-wide recycling program and related recycling program grants.

**Hiddenbrooke Community Services District Fund #138** accounts for monies collected as the result of special taxes which are used to fund a variety of municipal services provided to the residents of the Hiddenbrooke development.

**Traffic Offender/Vehicle Impound Program Fund #140** accounts for monies received and expended from vehicle impound fees.

**Hazmat Revolving Fund #143** accounts for monies received and expended for hazardous material removal.

**NLP Nuisance Abatement Fund #147** accounts for monies received and expended to address nuisance and blight conditions throughout the city.

**Supplemental Law Enforcement Grant Fund #151** accounts for revenues received from the Supplemental Law Enforcement Services Grant.

**Landscape Maintenance Districts Funds #161-188** accounts for special assessments on property within district boundaries for the restricted purpose of providing landscape services within the specified districts.

**Navigation Center Fund #191** appropriates various donations to support the operation of the Vallejo Homeless Navigation Center.

**Costco Loan Fund #192** accounts for Site Specific Tax revenues generated by the Net New Retail Project.

**Planning & Development Fund #193** accounts for revenues and expenditures related to planning, zoning, and development review activities.



## APPENDIX – FUND DESCRIPTION

**Multi-Year Operational Programs Fund #194** tracks the expenditures of General Fund supported projects that receive funding allocations spanning more than one fiscal year.

**Multi-Year Operating Grants Fund #195** tracks the expenditures of departments (excluding PD) operations funded by grants spanning more than one fiscal year.

**Multi-Year Police Department Operating Grants #196** tracks the expenditures of police department's operations funded by grants spanning more than one fiscal year.

**OPIOID Settlement Fund #197** to account for monies received and use of resources derived from opioid settlement agreements.

**Administrative Trust Fund #601** accounts for funds held for special programs, including performance bonds for construction projects.

### DEBT SERVICE FUNDS

Debt Service Funds are used to account for the servicing of long-term debt not being financed by business-type funds:

**1999 Certificates of Participation Fund #303** accounts for the accumulation of resources for, and the payments of annual General Fund debt service requirements related to 1999 debt issue.

**Union Bank Fund #309** accounts for the accumulation of resources for, and the payments of annual General Fund debt service requirements. The former 2000, 2002 and 2003 COPS were restructured on January 1, 2012 into Loan A and Loan B with payment of Loan.

### CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the acquisition and construction of capital improvements not being financed by business-type funds:

**Mare Island Conversion Fund #106** is used to account for monies received from federal grants which are used for activities relating to the conversion of the Mare Island Naval Shipyard to civilian use.

**Neighborhood Parks Fund #137** accounts for park development impact fee revenue and for contributions to the Greater Vallejo Recreation District for park improvements.

**Capital Outlay Fund #201** accounts for the expenditure of General Fund and grant funded capital projects, including acquisitions and improvements of public property, public works projects, facilities, equipment and systems.

**Transportation Impact Mitigation Fund #203** accounts for monies received from the Transportation Impact fee imposed on commercial and residential development and expended on transportation improvements necessitated by such development.



## APPENDIX – FUND DESCRIPTION

**Bridge Construction Fund #204** accounts for monies received from the Bridge Construction Development Tax Ordinance.

**Fire Station #7 Fund #205** accounts for development fees that support debt service payments on Columbus Fire Station #7.

**Arts and Convention Center Fund #206** accounts for the Empress Theatre advances to the former Redevelopment Agency.

**Northgate Fee & Benefit District #94-1 Fund 208** accounts for monies received from the development of the Northgate District #94-1 and expended for public improvements within that development area.

**Hiddenbrooke Overpass Fund #211** accounts for monies received from the Hiddenbrooke Overpass fee imposed on commercial and residential development within the Hiddenbrooke development area. These funds will be used to renovate the existing Hiddenbrooke overpass.

**Mare Island CFD 2005 1A Facilities Fund #213** accounts for transactions of this district formed under state statute to provide municipal facilities within the district.

**Gas Tax Capital Projects Fund #219** accounts for street maintenance and capital expenditures to be paid from State Proposition 42 allocations.

**Capital Grants & Contributions Fund #221** accounts for capital project expenditures to be reimbursed from by granting agencies, developers, or other third parties.

**Columbus Parkway Improvements Fund #224** accounts for monies received from a developer for the Columbus Parkway widening project.

**Road Maintenance / Rehab Act Fund #226** accounts for street maintenance and capital projects to be paid from Senate Bill (SB) 1 allocation.

**Waterfront History Park Fund #227** accounts for the planning, development, and construction of the Waterfront History Park Project and other activities that further the goals of the project.

**Measure P Fund #228** accounts for revenues received from the Measure P sales tax to support a variety of capital projects and community priorities including street and sidewalk repairs, public safety enhancements, homelessness services, blight reduction, and improvements to public spaces.



## APPENDIX – FUND DESCRIPTION

### PERMANENT FUNDS

Permanent Funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry:

**McCune Collection Fund #603** accounts for monies held for the Library which consists of donations and sales of rare books to maintain the McCune book collection.

### ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed substantially through user fees and are operated in a manner similar to private business enterprises:

**Water Fund #401-412** is used to account for the production and distribution of water to residents and businesses located within the City. Water service is also provided to Lakes District and Travis Air Force Base customers outside the City limits.

**Marina Fund #415** is used to account for the operations, improvement and management of the City marina operations.

**Golf Fund #425** is used to account for the capital assets of the City's municipal golf course and the course operator's pass-through revenues that service the City debt used to acquire and improve the assets of the fund.

**Vallejo Station Parking Fund #431** is used to account for the operations, maintenance and management of the Vallejo Station Parking Structure.

**Fiber Enterprise Fund #432** is used to account for the operations, maintenance and management of the City's new Municipal Fiber endeavor

### INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one City department to other department on a cost reimbursement basis:

**Fleet Maintenance/Replacement Fund #501-502** accounts for the maintenance and replacements of vehicles and equipment used by all City departments.

**Retiree Health Benefits Fund #506** accounts for the City's Retiree Healthcare Plan's annual OPEB costs and unfunded actuarial accrued liabilities in compliance with GASB 45.

**Self-Insurance Fund #508-509** accounts for risk management operations involving management of City's Workers Compensation and General Liability Insurance accounts and transactions.

**Payroll Benefits Fund #602** accounts for cash transferred from various funds from which actual cash is remitted to governmental agencies, employees and other agencies for employee benefits



## APPENDIX – FUND DESCRIPTION

### TRUST AND FIDUCIARY FUNDS

**Assets Seizure Fund #139** accounts for monies received from police confiscated drug money and property. Funds are held until final court disposition is received. The funds are then restricted for police related activities only.

The City uses **Agency Funds #343-348** to account for its **Improvement District and Assessment District funds**. These funds account for the annual collection of assessments and disbursements to district bond holders for debt without City commitment.

**The Successor Agency to the Redevelopment Agency Private-Purpose Trust Fund #627** accounts for the accumulation of resources to be used to make payments that are on the Enforceable Obligations Schedule and to dispose of assets and property of the former Redevelopment Agency for the benefit of the taxing agencies.

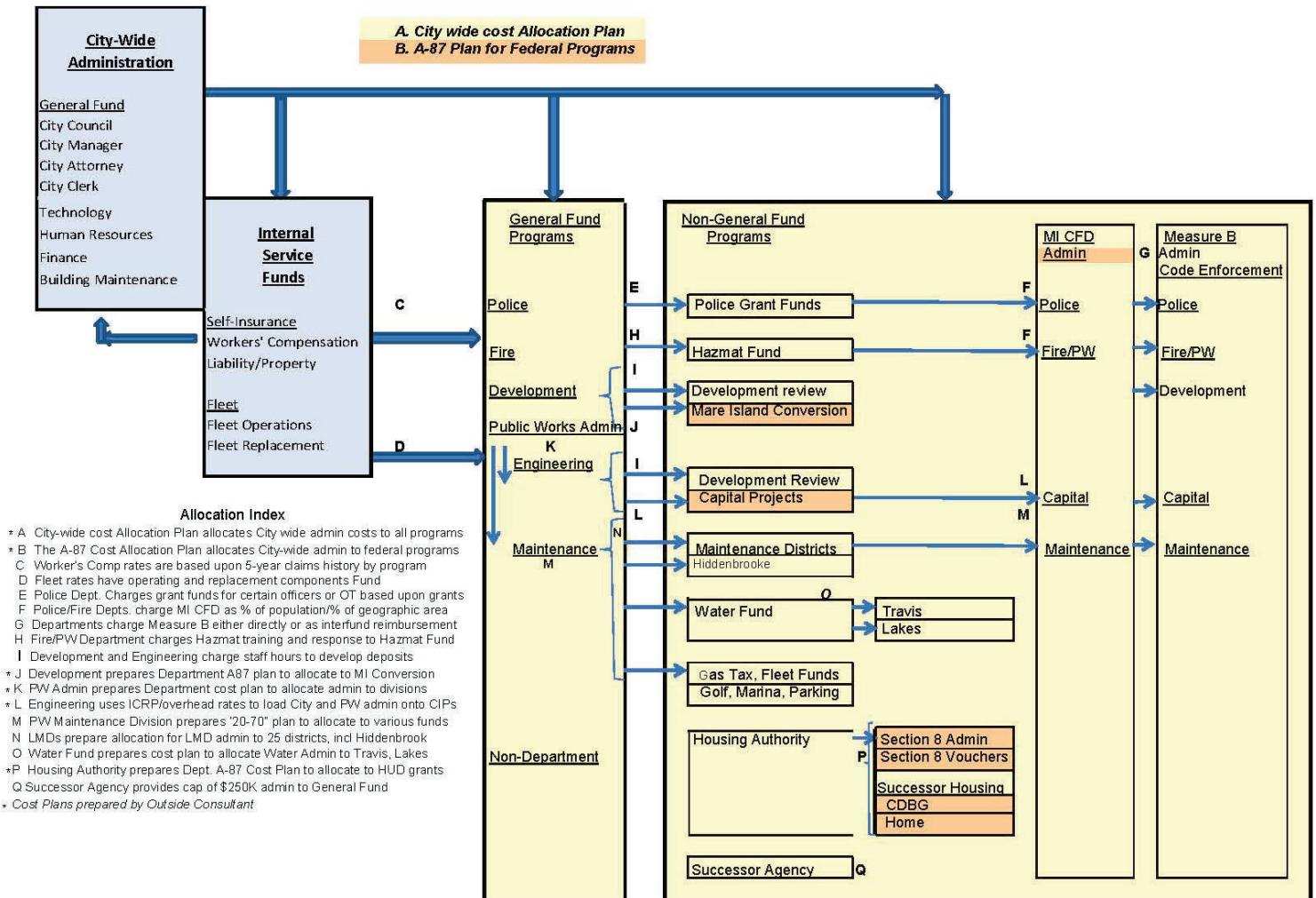


# APPENDIX – COST ALLOCATION

## OVERVIEW

The City shall maintain and regularly update a cost allocation plan which shall be used to maximize recovery of direct and indirect costs from other City Funds, outside funding sources, maintenance districts and fee-supported programs. It also utilizes internal service funds to charge back costs to user activities on fleet maintenance and replacement, workers' compensation and general liability claims.

The following represents the basis for allocating various types of costs:





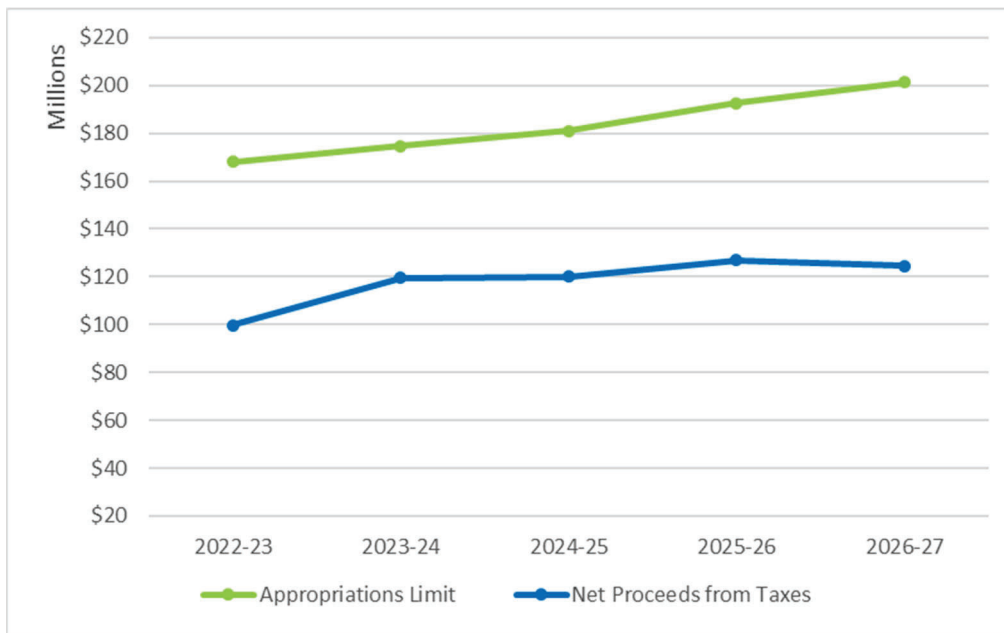
## APPENDIX – GANN LIMIT

### OVERVIEW

Section 7910 of the California Government Code and Article XIIB of the California Constitution (commonly referred to as the “Gann Limit”) restrict the amount of revenue that cities can appropriate in any fiscal year. Annually, the City must adopt a resolution to approve the appropriations limit based on actual appropriations in FY 78-79, adjusted by a.) the greater of growth in California per capita income or the percentage change in the local assessment roll from the preceding year due to the addition of new nonresidential construction in the City, and b.) the greater of the growth in City of Country population. Section 37200 requires that the Gann limit and the total appropriations subject to the limitation be published in the annual budget.

For Fiscal Year 2026-2027, the City’s appropriation limit is calculated to be \$201,329,599. Appropriations subject to limit have been determined to be \$124,654,423. This is \$76,675,176 below the calculated limit. Additional appropriations to the budget funded by non-tax sources such as beginning fund balances, grants or service charges are unaffected by the appropriations limit. However, any supplemental appropriations funded through increased tax sources are subject to the appropriations limit and cannot exceed \$76,675,176. Any overall actual receipts from tax sources greater than the variance would result in taxes in excess of the appropriations limit and would require refunds of the excess in the next two years or voter approval of an increase in the appropriations limit. A request of voters to authorize an increase in the appropriations limit is not anticipated in the future due to the significant margin between the limit and tax revenue.

### GANN LIMIT 5-YEAR TREND



| Item                    | 2022-23     | 2023-24     | 2024-25     | 2025-26     | 2026-27     |
|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Appropriations Limit    | 167,991,471 | 174,537,951 | 180,928,567 | 192,525,069 | 201,329,599 |
| Net Proceeds from Taxes | 99,824,432  | 119,579,789 | 120,101,938 | 126,797,931 | 124,654,423 |
| Difference              | 68,167,039  | 54,958,162  | 60,826,629  | 65,727,138  | 76,675,176  |
| % of Limit              | 59.4%       | 68.5%       | 66.4%       | 65.9%       | 61.9%       |



## APPENDIX – DEBT LIMIT/OBLIGATION

### OVERVIEW

#### **Debt Limit**

State Law sets the legal limit at 3.75% of the assessed value of all taxable property within the City. As of June 30, 2025, the City's total debt limit capacity was \$522 million, but it has no outstanding debt subject to this limit.

#### **Debt Obligation**

Below is the annual debt service payments budget for Fiscal Year 2026-2027 and listing of City's long-term debt. The City's existing debt levels are not expected to significantly impact current operations since the City has identifiable sources of debt repayment except Marina debts. The FY 2026-2027 budget continues to provide subsidies to cover the annual debt service payments for Marina operations.

|                                   | Projected            | FY 2026-2027          |                     |             | Projected            |
|-----------------------------------|----------------------|-----------------------|---------------------|-------------|----------------------|
|                                   | Balance              | Debt Service Payments |                     | Capitalized | Balance              |
|                                   | as of 6-30-26        | Principal             | Interest            | Interest    | as of 6-30-27        |
| <b><u>General Fund:</u></b>       |                      |                       |                     |             |                      |
| 1999 COPS                         | \$1,221,517          | 260,000               | 52,501              | -           | \$961,517            |
| UBOC Tranche B - General Fund     | 8,381,208            | 542,370               | 134,395             | -           | \$7,838,838          |
| Motorola Equipment Lease(Police)  | 453,565              | 453,565               | 8,935               | -           | \$0                  |
| Bank of America Loan - Fleet (a)  | 3,045,000            | 720,000               | 113,454             | -           | \$2,325,000          |
| <b>Subtotal, General Fund</b>     | <b>13,101,290</b>    | <b>1,975,935</b>      | <b>309,285</b>      | <b>-</b>    | <b>11,125,355</b>    |
| <b><u>Water Fund:</u></b>         |                      |                       |                     |             |                      |
| 2020-A Water Rev Refunding Bonds  | 7,668,801            | -                     | 267,400             | -           | \$7,668,801          |
| 2020-B Water Rev Refunding Bonds  | 6,070,000            | 3,080,000             | 117,113             | -           | \$2,990,000          |
| 2021 A Water Revenue Bonds        | 46,336,173           | 925,000               | 1,538,600           | -           | \$45,411,173         |
| <b>Subtotal, Water Fund</b>       | <b>60,074,974</b>    | <b>4,005,000</b>      | <b>1,923,114</b>    | <b>-</b>    | <b>\$56,069,974</b>  |
| <b><u>Golf Course Fund:</u></b>   |                      |                       |                     |             |                      |
| UBOC Tranche B - Golf Course      | 4,961,737            | 274,038               | 80,628              | -           | \$4,687,698          |
| <b>Subtotal, Golf Course Fund</b> | <b>4,961,737</b>     | <b>274,038</b>        | <b>80,628</b>       | <b>-</b>    | <b>\$4,687,698</b>   |
| <b><u>Marina Fund:</u></b>        |                      |                       |                     |             |                      |
| UBOC Tranche B - Marina           | 9,289,646            | 549,043               | 150,957             | -           | \$8,740,603          |
| <b>Subtotal, Marina Fund</b>      | <b>9,289,646</b>     | <b>549,043</b>        | <b>150,957</b>      | <b>-</b>    | <b>8,740,603</b>     |
| <b>Subtotal, Enterprise Funds</b> | <b>74,326,357</b>    | <b>4,828,082</b>      | <b>2,154,699</b>    | <b>-</b>    | <b>\$69,498,275</b>  |
| <b>Total, Debt Service</b>        | <b>\$ 87,427,647</b> | <b>\$ 6,804,017</b>   | <b>\$ 2,463,984</b> | <b>\$ -</b> | <b>\$ 80,623,630</b> |



## APPENDIX – DEBT LIMIT/OBLIGATION

### CERTIFICATES OF PARTICIPATION (COPS)

#### **1999 COPS**

In July 1999, the City issued \$4,815,000 of Certificates of Participation (1999 Capital Improvements Project) to finance City capital improvements. Principal payments are payable annually on July 15. Interest payments are due semiannually on January 15 and July 15.

Due to the failure of the City to pay the scheduled amounts due under the original agreement, on January 25, 2011, the City, National Public Finance Guarantee Corporation (“National”) and the Controller for the State of California (the “Controller”) entered into a Settlement Agreement (the “Settlement Agreement”).

Commencing July 1, 2013, the City was to pay the Trustee the full scheduled amount when due. Commencing on January 15, 2014 the City was to pay National (on January 15th and July 15 of each year) an amount equal to 100% of all MVLF to which the City would be entitled under the California Revenue and Taxation Code during the previous six months, minus the amount paid to the Trustee for the same period, provided that the MVLF exceed the total amounts due for that period. The City’s obligation to pay amounts is not dependent on its receipt of MVLF in any amount.

The MVLF catch-up payment is to be applied to the shortfall indebtedness until paid in full. To the extent that the shortfall indebtedness is not paid in full by the last scheduled payment under the Lease Agreement, the City is to pay the remaining balance of the shortfall indebtedness to National no later than January 15, 2030.

#### **UBOC Reimbursement Obligations**

On August 2, 2011, Union Bank and the City reached a restructuring agreement regarding series 2000, 2001, 2002, and 2003 Certificates of Participation (COPs) which amends and replaces the COPs as follows:

There are two tranches: the “A” obligation and the “B” obligation. The starting principal balance of the “A” obligation is \$18,049,887 and the “B” obligation has a starting principal of \$21,369,933. No interest accrued on either the “A” or the “B” obligation from the effective date of November 1, 2011, through December 31, 2014, and interest will commence to accrue on both obligations on January 1, 2015. The “A” obligation has a fixed annual interest rate of 2.5% and the “B” obligation has a fixed annual interest rate of 1.625%. Interest is payable in a single annual payment on the first business day of each calendar year. Interest payments on the obligations commence in the calendar years 2015 and 2018 for obligations “A” and “B”, respectively, and continuing in each case until the principal balance of that obligation has been paid in full.

Principal is payable in a single annual payment on the first business day of each calendar year, commencing with the 2012 calendar year for the “A” obligation and 2018 for the “B” obligation. The outstanding principal balance, all accrued but unpaid interest, and all other amounts due under the New Union Bank Reimbursement Agreement Payment Agreement with respect to the “A” obligation is due and payable on January 1, 2026, and the “B” obligation is due and payable on January 1, 2042.



## APPENDIX – DEBT LIMIT/OBLIGATION

### REVENUE BONDS

#### **2020-A Water Revenue Refunding Bonds**

In March 2020 the City issued \$16,750,000 in Water Revenue Refunding Bonds to refund the outstanding 2006 Water Revenue Refunding Bonds. The defeased 2006 Bonds were called on May 1, 2020. Interest is payable on May 1 and November 1. Annual principal payments are due on May 1. The debt is secured and serviced by water system operations. The pledge of future net revenues ends upon repayment of the, 6,685,001 in remaining debt service on the bonds and loans which is scheduled to occur in 2030. Under the terms of the indenture, net revenues are required to provide a 1.25 debt service coverage ratio.

#### **2020-B Water Revenue Refunding Bonds**

In March 2020 the City issued \$20,075,000 in Water Revenue Refunding Bonds to refund the outstanding 2013 Water Revenue Refunding Bonds. The refunding decreased total debt service, resulting in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$2,042,229.13. The defeased 2013 Bonds were called on May 1, 2020. Interest is payable on May 1 and November 1. Annual principal payments are due on May 1. The debt is secured and serviced by water system operations. The pledge of future net revenues ends upon repayment of the \$20,075,000 in remaining debt service on the bonds which is scheduled to occur in 2028. Under the terms of the indenture, net revenues are required to provide a 1.25 debt service coverage ratio.

#### **2021-A Water Revenue Bonds**

In February 2021 the City issued \$42,600,000 in Water Revenue Bonds to finance the design and construction of certain capital improvements to the City's Water System. Interest is payable on May 1 and November 1. Annual principal payments are due on May 1. The debt is secured and serviced by water system operations. The pledge of future net revenues ends upon repayment of the \$42,600,000 in remaining debt service on the bonds which is scheduled to occur in 2051. Under the terms of the indenture, net revenues are required to provide a 1.25 debt service coverage ratio.

### OTHER NOTES AND LOANS PAYABLE

#### **Financed Purchases**

On May 6, 2020, the City entered into a 7-year contract for the lease purchase of Motorola radio system for the Police and Fire department not to exceed \$3,999,967.

#### **Bank of America Loan for Fleet Purchases**

On June 13, 2023, the City entered into a 7-year loan agreement with Bank of America Public Capital Corp in an amount not to exceed \$5,000,000 at a rate of 3.96% to finance the purchase of new fire, police, and public works fleet vehicles. Given the significant cost, staff have evaluated options for financing these purchases rather than paying cash up front.



## APPENDIX - ACRONYMS

| <u>Acronym/Abbreviation</u> |                                                         | <u>Description</u>                                                                                                                                                                                                                                                                                          |
|-----------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ABAG                        | Association of Bay Area Governments                     | ABAG is part regional planning agency and part local government service provider. Provides planning and cost saving services to local governments.                                                                                                                                                          |
| ACFR                        | Annual Comprehensive Financial Report                   | A set of financial statements for a state, municipality or other governmental entity that complies with the accounting requirements established by the Governmental Accounting Standards Board (GASB). It must be audited by an independent auditor using generally accepted government auditing standards. |
| ADC                         | Actuarially Determined Contribution                     | Represents the current annual payment expected to cover the total cost of both current and future retirees' medical.                                                                                                                                                                                        |
| ADD                         | Accidental Death & Dismemberment                        | Insurance coverage of the unintentional dismemberment or death of the insured.                                                                                                                                                                                                                              |
| AHLC                        | Architectural Heritage & Landmarks Commission (City)    | Seven members to designate, preserve, protect, enhance and perpetuate those historic structures, districts and neighborhoods which contribute to the cultural and aesthetic heritage of the city of Vallejo.                                                                                                |
| ARPA                        | American Rescue Plan Act                                | On March 11, 2021, President Joe Biden signed into law the \$1.9 trillion-dollar American Rescue Plan Act (ARPA) to provide continued relief from the impact of the COVID-19 Pandemic.                                                                                                                      |
| BAAQMD                      | Bay Area Air Quality Management District                | Regulates stationary sources of air pollution in the nine counties that surround San Francisco Bay. The Board oversees policies and adopts regulations for the control of air pollution in the district.                                                                                                    |
| BART                        | Bay Area Rapid Transit District                         | A heavy-rail public transit system that connects the San Francisco Peninsula with communities in the East Bay and South Bay.                                                                                                                                                                                |
| BCDC                        | Bay Conservation & Development Commission               | Protects and enhances San Francisco Bay and encourages the Bay's responsible and productive use for this and future generations.                                                                                                                                                                            |
| BMPs                        | Best Management Practices                               | Methods that have been determined to be the most effective and practical means of preventing or reducing non-point source pollution to help achieve water quality goals.                                                                                                                                    |
| BMR                         | Below Market Rate Housing Unit (AKA Affordable Housing) | A home that is priced to be affordable to households that are low to moderate income.                                                                                                                                                                                                                       |
| - C                         | Confidential                                            | "- C" used at the end of titles to differentiate between regular and confidential positions.                                                                                                                                                                                                                |
| CAC                         | Commission on Culture & the Arts (City)                 | Seven members to represent a cross-section of community interests and organizations; serve the city of Vallejo as the official voice for the arts in the community.                                                                                                                                         |



## APPENDIX - ACRONYMS

|         |                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CAD     | Computer aided design                                                                       | CAD, or computer-aided design and drafting (CADD), is the use of computer technology for design and design documentation.                                                                                                                                                                                                                                                                                                                         |
| CALPERS | California Public Employees Retirement System                                               | The California Public Employees' Retirement System (CalPERS) is an agency in the California executive branch that "manages pension and health benefits for more than 1.6 million California public employees, retirees, and their families".                                                                                                                                                                                                      |
| CAMP    | Confidential, Administrative, Managerial, and Professional Association Of Vallejo Employees | The Confidential, Administrative, Managerial and Professional Association of Vallejo Employees (CAMP) is the recognized bargaining unit between the organization and the City of Vallejo.                                                                                                                                                                                                                                                         |
| CAO     | City Attorney's Office                                                                      | Provide timely, efficient and high quality legal services, advice and support to the City Council and the City Administration.                                                                                                                                                                                                                                                                                                                    |
| CCO     | City Clerk's Office                                                                         | The City Clerk is local Elections Official who administers democratic processes such as elections, access to city records, and all legislative actions ensuring transparency to the public.                                                                                                                                                                                                                                                       |
| CDBG    | Community Development Block Grant                                                           | The Community Development Block Grant (CDBG) program is a flexible program that provides communities with resources to address a wide range of unique community development needs. Beginning in 1974, the CDBG program is one of the longest continuously run programs at HUD. The CDBG program provides annual grants on a formula basis to 1209 general units of local government and States.                                                   |
| CDBW    | California Division of Boating & Waterways                                                  | CDBW is responsible for planning, developing, and improving facilities on state-owned and state-managed properties, including those on State Parks and State Water Project properties. It also provides funding so that local agencies can renew deteriorated facilities or develop new public access.                                                                                                                                            |
| CDFW    | California Department of Fish & Wildlife                                                    | Manage California's diverse fish, wildlife, and plant resources, and the habitats upon which they depend, for their ecological values and for their use and enjoyment by the public.                                                                                                                                                                                                                                                              |
| CCRC    | Central Core Restoration Corporation                                                        | Established in 1980, as a committee, to study ways to revitalize the Historic Downtown Vallejo's central core. Purpose is to provide supplemental services and improvements in addition to those provided by city government and to coordinate with property and business owners, city agencies, and community organizations in an effort to promote the best interest of the district and ensure consistent, high-quality provision of services. |
| CC&R's  | Covenants, Conditions & Restrictions                                                        | A legally binding document that is officially recorded and filed with your state. CC&Rs cover the rights and obligations of the homeowners association to its members and vice versa.                                                                                                                                                                                                                                                             |
| CIAD    | Compliance, Integrity, and Accountability Division                                          | Created to implement the police reforms initially begun in 2020. Works with California Department of Justice and their evaluation team to rewrite policy, create training, and implement agreed upon compliance measures.                                                                                                                                                                                                                         |



## APPENDIX - ACRONYMS

|       |                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CEAB  | Code Enforcement Appeals Board (City)             | Seven members. Exercise duties, functions and powers assigned to the Code Enforcement Appeals Board as prescribed by the City Council, pursuant to resolution or ordinance.                                                                                                                                                                                                                                                                                                                                          |
| CEQA  | California Environmental Quality Act              | Discloses to the public the significant environmental effects of a proposed discretionary project, through the preparation of an initial study, negative declaration, mitigated negative declaration, or environmental impact report.                                                                                                                                                                                                                                                                                |
| CERT  | Community Emergency Response Team                 | The Vallejo program is designed as a neighborhood-based program. It enables neighborhoods to assess and help themselves until emergency responders arrive. This in turn lightens the load on all emergency service responders. CERT prepares individuals and their households to be self-sufficient after a major event and then to assist others in their neighborhood.                                                                                                                                             |
| CFD   | Community Facilities District                     | CFD stands for “Community Facilities District”. A CFD is formed by a local governmental agency pursuant to the Mello-Roos Community Facilities Act of 1982 in order to finance certain capital facilities and services. Once formed, a CFD has the authority to levy a special tax on real property within its boundaries.                                                                                                                                                                                           |
| CHDC  | Community Housing Development Corporation         | Community Housing Development Corporation (CHDC) administers the loan packaging for approval for the City's First Time Homebuyer Program.                                                                                                                                                                                                                                                                                                                                                                            |
| CIMMP | Capital Improvement and Major Maintenance Program | Capital Improvement and Major Maintenance Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| CIP   | Capital Improvement Project                       | A Capital Improvement Plan (Program), or CIP, is a short-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan.                                                                                                                                                                                                                                                                               |
| CMO   | City Manager’s Office                             | The City Manager serves as the chief executive officer responsible for day-to-day administration of Vallejo's City affairs and implementation of City Council policies.                                                                                                                                                                                                                                                                                                                                              |
| CNG   | Compressed Natural Gas                            | Compressed Natural Gas                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| COLA  | Cost of Living Adjustment                         | Social Security’s general benefit increases have been based on increases in the cost of living, as measured by the Consumer Price Index. We call such increases Cost-Of-Living Adjustments, or COLAs.                                                                                                                                                                                                                                                                                                                |
| COP   | Certificates of Participation                     | An instrument evidencing a pro rata share in a specific pledged revenue stream, usually lease payments by the issuer that are typically subject to annual appropriation. The certificate generally entitles the holder to receive a share, or participation, in the payments from a particular project. The payments are passed through the lessor to the certificate holders. The lessor typically assigns the lease and the payments to a trustee, which then distributes the payments to the certificate holders. |



## APPENDIX - ACRONYMS

|       |                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COPS  | Citizens Option for Public Safety                | The Department of Justice offers funding opportunities to support law enforcement and public safety activities in state, local, and tribal jurisdictions; to assist victims of crime; to provide training and technical assistance; to conduct research; and to implement programs that improve the criminal, civil, and juvenile justice systems.                                                                                                                                                                    |
| COP'S | Certificates of Participation                    | This financing technique provides long-term financing through a lease, installment sale agreement or loan agreement. Certificates of Participation (COP's) allow the public to purchase participation in a stream of lease payments, installment payments or loan payments relating to the acquisition or construction of specific equipment, land or facilities.                                                                                                                                                     |
| COPPS | Community Oriented Policing and Public Safety    | Community Oriented Policing and Public Safety                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| COV   | City of Vallejo                                  | City of Vallejo                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| CPI   | Consumer Price Index                             | The Consumer Price Indexes (CPI) program produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services.                                                                                                                                                                                                                                                                                                                                                    |
| CPR   | Cardiopulmonary Resuscitation                    | Cardiopulmonary resuscitation: A life-saving emergency procedure that involves breathing for the victim and applying external chest compression to make the heart pump.                                                                                                                                                                                                                                                                                                                                               |
| CPRA  | California Public Records Act                    | Enacted in 1968 to: (1) safeguard the accountability of government to the public; (2) promote maximum disclosure of the conduct of governmental operations; and (3) explicitly acknowledge the principle that secrecy is antithetical to a democratic system of "government of the people, by the people and for the people."                                                                                                                                                                                         |
| CSAC  | California State Association of Counties         | Represents county government before the California Legislature, administrative agencies and the federal government. CSAC places a strong emphasis on educating the public about the value and need for county programs and services.                                                                                                                                                                                                                                                                                  |
| CSC   | Civil Service Commission (City)                  | Five members to provide for the standardization and classification of all positions and employment in the classified service of the city; for competitive tests to ascertain the relative fitness of all applicants for appointment in the classified service; for rules for the government, supervision and control of the classified service, as such duties are designated in the City Charter, the ordinances adopted thereunder and the rules and regulations in effect pursuant to said Charter and ordinances. |
| CSMFO | California Society of Municipal Finance Officers | California's premier statewide association for government finance professionals, with Chapters located throughout the State. CSMFO seeks to improve the knowledge, skills, and performance of individuals responsible for local government fiscal policy and management.                                                                                                                                                                                                                                              |



## APPENDIX - ACRONYMS

|       |                                                        |                                                                                                                                                                                                                                                                                                                                     |
|-------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CSS   | Community Services Section                             | The Vallejo Police Department created the Community Services Section (CSS) in the tail-end of 2013 to address quality of life crimes, assist and support Neighborhood Watch groups, and to work with the City Attorney's Neighborhood Law Program and the Code Enforcement Division to address distressed and dangerous properties. |
| CSTI  | California Specialized Training Institute              | CSTI has evolved into a statewide enterprise with responsibility for supporting training, exercises and education in wide variety of areas including but not limited to; emergency management, public safety, homeland security, hazardous materials, disaster recovery and crisis communications.                                  |
| CTC   | California Transportation Commission                   | Responsible for programming and allocating funds for the construction of highway, passenger rail, transit and active transportation improvements throughout California.                                                                                                                                                             |
| dB    | Decibel                                                | A unit used to measure the intensity of a sound or the power level of an electrical signal.                                                                                                                                                                                                                                         |
| DEIR  | Draft Environmental Impact Report                      | Draft Environmental Impact Report                                                                                                                                                                                                                                                                                                   |
| DU/AC | Dwelling Units per Acre                                | Dwelling Units per Acre                                                                                                                                                                                                                                                                                                             |
| DRB   | Design Review Board (City)                             | Conduct, design, review and approve or deny unit plans for development projects within the boundaries of the districts specified in the Downtown Vallejo Specific Plan and the districts specified in the Vallejo Waterfront Design Guidelines.                                                                                     |
| - E   | Exempt                                                 | "- E" used at the end of titles to differentiate between CAMP and Unrepresented positions.                                                                                                                                                                                                                                          |
| EDMS  | Electronic Document Management System                  | EDMS - electronic document management system is a software program that manages the creation, storage and control of documents electronically. The primary function of an EDMS is to manage electronic information within an organization workflow.                                                                                 |
| EIR   | Environmental Impact Report (CEQA related document)    | Environmental Impact Report (CEQA related document)                                                                                                                                                                                                                                                                                 |
| EIS   | Environmental Impact Statement (NEPA related document) | Environmental Impact Statement (NEPA related document)                                                                                                                                                                                                                                                                              |
| EVA   | Emergency Vehicle Access                               | Emergency Vehicle Access                                                                                                                                                                                                                                                                                                            |
| EVC   | Economic Vitality Commission (City)                    | Economic Vitality Commission (City)                                                                                                                                                                                                                                                                                                 |



## APPENDIX - ACRONYMS

|      |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                   |
|------|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| EMS  | Emergency Medical Services                                        | Emergency medical services, also known as ambulance services or paramedic services, are a type of emergency service dedicated to providing out-of-hospital acute medical care, transport to definitive care, and other medical transport to patients with illnesses and injuries which prevent the patient from transporting themselves.                                          |
| EOC  | Emergency Operation Center                                        | An emergency operations center (EOC) is a central command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions at a strategic level during an emergency, and ensuring the continuity of operation of a company, political subdivision or other organization.                     |
| ERAF | Educational Revenue Augmentation Fund                             | ERAF is a mechanism; enacted in July of 1992 by the State Legislature to shift local tax revenues from cities, counties, and special districts to a State controlled Education Revenue Augmentation Fund. The state uses this fund to reduce its obligation to the schools.                                                                                                       |
| ERP  | Enterprise Resource Planning                                      | A type of software that organizations use to manage day-to-day business activities such as accounting, procurement, project management, risk management and compliance.                                                                                                                                                                                                           |
| ESU  | Emergency Services Unit                                           | An Emergency Service Unit (ESU) is a multi-faceted and multi-talented element within the special operations commands of some U.S. municipal, county, or state-level law enforcement agencies.                                                                                                                                                                                     |
| FAR  | Floor Area Ratio                                                  | Ratio of a building's total floor area to the size of the piece of land upon which it is built. Often used as one of the regulations in city planning.                                                                                                                                                                                                                            |
| FEMA | Federal Emergency Management Agency                               | Federal Emergency Management Agency                                                                                                                                                                                                                                                                                                                                               |
| FPPC | Fair Political Practices Commission (conflict of interest agency) | Fair Political Practices Commission (conflict of interest agency)                                                                                                                                                                                                                                                                                                                 |
| FSS  | Family Self-Sufficiency                                           | Is voluntary and requires a five-year personal commitment. As the FSS Program participant's rental share increases because of increased earned income, a specified amount of money is deposited into an interest earning savings account on behalf of the qualifying participant. Upon successful completion of the FSS program, the participant will have access to those funds. |
| FTE  | Full Time Equivalent                                              | The ratio units are FTE units or equivalent employees working full-time. In other words, one FTE is equivalent to one employee working full-time.                                                                                                                                                                                                                                 |
| FY   | Fiscal Year                                                       | A twelve-month period of time to which the budget applies. For the City of Vallejo, it is July 1 through June 30.                                                                                                                                                                                                                                                                 |



## APPENDIX - ACRONYMS

|      |                                                   |                                                                                                                                                                                                                                                                                                                                   |
|------|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GAAP | Generally Accepted Accounting Principles          | Generally accepted accounting principles (GAAP) are a common set of accounting principles, standards and procedures that companies must follow when they compile their financial statements.                                                                                                                                      |
| GASB | Governmental Accounting Standards Board           | The Governmental Accounting Standards Board (GASB) is the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. As with most of the entities involved in creating GAAP in the United States, it is a private, non-governmental organization.                        |
| GC   | Government Code                                   | Government Code                                                                                                                                                                                                                                                                                                                   |
| GFOA | Government Finance Officers Association           | Founded in 1906, represents public finance officials throughout the United States and Canada. The association's more than 20,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. |
| GIS  | Geographic Information System                     | Geographic information system (GIS) is a system designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data.                                                                                                                                                                                  |
| GPA  | General Plan Amendment                            | General Plan Amendment                                                                                                                                                                                                                                                                                                            |
| GVRD | The Greater Vallejo Recreation District           | The Greater Vallejo Recreation District offers a broad array of classes for children, adults and seniors. Classes range from swimming to soccer, wellness to science, basketball to ballet and much more.                                                                                                                         |
| HA   | Housing Authority (City)                          | Housing Authority (City)                                                                                                                                                                                                                                                                                                          |
| HAP  | Housing Assistance Payments                       | This form of Housing Assistance Payments Contract (HAP contract) is used to provide Section 8 tenant-based assistance under the housing choice voucher program (voucher program) of the U.S. Department of Housing and Urban Development (HUD).                                                                                   |
| HCV  | Housing Choice Voucher                            | The housing choice voucher program provides assistance to very low-income families to afford decent, safe, and sanitary housing. Housing can include single-family homes, townhouses and apartments and is not limited to units located in subsidized housing projects.                                                           |
| HCD  | Housing and Community Development Division        | The Housing & Community Development Division implements and maintains the HOME and Community Development Block Grant (CDBG) Programs and other vital programs and services.                                                                                                                                                       |
| HCDC | Housing & Community Development Commission (City) | Housing & Community Development Commission (City)                                                                                                                                                                                                                                                                                 |



## APPENDIX - ACRONYMS

|      |                                                  |                                                                                                                                                                                                                                                                                                                                                                                            |
|------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HOME | Home Investment Partnership Program              | The HOME Investment Partnerships Program (HOME) provides formula grants to States and localities that communities use - often in partnership with local nonprofit groups - to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people.                   |
| HR   | Human Resources                                  | A human-resources department (HR department) of an organization performs human resource management, overseeing various aspects of employment, such as compliance with labor law and employment standards, administration of employee benefits, and some aspects of recruitment and dismissal.                                                                                              |
| HRC  | Human Relations Commission (City)                | Human Relations Commission (City)                                                                                                                                                                                                                                                                                                                                                          |
| HSIP | Highway Safety Improvement Program               | The Highway Safety Improvement Program (HSIP) is a core Federal-aid program with the purpose to achieve a significant reduction in traffic fatalities and serious injuries on all public roads, including non-State-owned roads and roads on tribal land. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads with a focus on performance. |
| HUD  | Housing and Urban Development                    | The United States Department of Housing and Urban Development (Commonly known as HUD) is a Cabinet department in the Executive branch of the United States federal government.                                                                                                                                                                                                             |
| HUTA | Highway User Tax Allocations                     | Highway User Tax Allocations                                                                                                                                                                                                                                                                                                                                                               |
| HVAC | Heating, ventilating, and air conditioning       | Heating, ventilation, and air conditioning (HVAC) is the technology of indoor and vehicular environmental comfort. Refrigeration is sometimes added to the field's abbreviation as HVAC&R or HVACR, or ventilating is dropped, as in HACR (as in the designation of HACR-rated circuit breakers).                                                                                          |
| IAFF | International Association of Fire Fighters       | The International Association of Fire Fighters (IAFF) is a labor union representing professional fire fighters and emergency medical services personnel in the United States and Canada.                                                                                                                                                                                                   |
| IBEW | International Brotherhood of Electrical Workers  | The International Brotherhood of Electrical Workers (IBEW) is a labor union which represents approximately 775,000 active members and retirees who work in a wide variety of fields, including utilities, construction, telecommunications, broadcasting, manufacturing, railroads and government. The IBEW has members in both the United States and Canada.                              |
| ICMA | International City/County Management Association | Leading association of professional city and county managers and other employees who serve local governments.                                                                                                                                                                                                                                                                              |
| ISF  | Internal Service Funds                           | Internal service funds operate as small business, which “sells” services to other City departments. Examples include the Self-Insurance Fund and the Corporation Shop.                                                                                                                                                                                                                     |



## APPENDIX - ACRONYMS

|       |                                                                  |                                                                                                                                                                                                                                                                                                                                                           |
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| IT    | Information Technology                                           | Information technology (IT) is the application of computers to store, study, retrieve, transmit, and manipulate data, or information, often in the context of a business or other enterprise.                                                                                                                                                             |
| JPA   | Joint Powers Authority                                           | A joint powers authority (JPA) is an entity permitted under the laws of some U.S. states, whereby two or more public authorities (e.g. local governments, or utility or transport districts), not necessarily located in the same state, may jointly exercise any power common to all of them.                                                            |
| LAWCX | Local Agency Workers' Compensation Excess Joint Powers Authority | The Local Agency Workers' Compensation Excess Joint Powers Authority (LAWCX) was established exclusively for California self-insured workers' compensation joint powers authorities, individual public entities, and special districts. LAWCX was formed on July 1, 1992, as a state-wide authority to self-insure and pool workers' compensation losses. |
| LCC   | League of California Cities                                      | An association of California city officials who work together to enhance their knowledge and skills, exchange information, and combine resources so that they may influence policy decisions that affect cities.                                                                                                                                          |
| LLMD  | Lighting & Landscape Maintenance District                        | Lighting & Landscape Maintenance District                                                                                                                                                                                                                                                                                                                 |
| LMD   | Landscape Maintenance District                                   | A LMD is a financing vehicle utilized to make certain improvements to particular neighborhoods within the community. These improvements, such as parks, playgrounds, landscapes, sidewalks, trees, etc., are paid for by the landowners within the LMD.                                                                                                   |
| LOS   | Level of Service                                                 | Level of Service                                                                                                                                                                                                                                                                                                                                          |
| LRPMP | Long Range Property Management Plan                              | Long Range Property Management Plan                                                                                                                                                                                                                                                                                                                       |
| LTD   | Long-Term Disability                                             | Coverage to provide financial benefits to insured who is unable to work for a long period of time due to an accident, illness, or injury.                                                                                                                                                                                                                 |
| MAC   | Marina Advisory Committee (City)                                 | Marina Advisory Committee (City)                                                                                                                                                                                                                                                                                                                          |
| MCC   | McCune Collection Commission (City)                              | McCune Collection Commission (City)                                                                                                                                                                                                                                                                                                                       |
| MOU   | Memorandum of Understanding                                      | Memorandum of Understanding                                                                                                                                                                                                                                                                                                                               |
| MTC   | Metropolitan Transportation Commission                           | MTC is the transportation planning, financing and coordinating agency for the nine-county San Francisco Bay Area.                                                                                                                                                                                                                                         |



## APPENDIX - ACRONYMS

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| MYOP    | Multi-Year Operating Projects                   | MYOPs are a relatively new financial tool used by the City in the City's financial system. Having MYOPs ensures that the CIP remains focused on tangible assets and separated from the long term operating projects that are reviewed and funded as part of the operating budgeting process.                                                                                                                                                                                                      |
| MVLF    | Motor Vehicle License Fees                      | Motor vehicle fees are collected by the registration of a motor vehicle with a government authority.                                                                                                                                                                                                                                                                                                                                                                                              |
| NEPA    | National Environmental Policy Act               | NEPA requires federal agencies to assess the environmental effects of their proposed actions prior to making decisions.                                                                                                                                                                                                                                                                                                                                                                           |
| NIMS    | National Incident Management System             | Used by FEMA. NIMS guides all levels of government, nongovernmental organizations and the private sector to work together to prevent, protect against, mitigate, respond to and recover from incidents. NIMS provides stakeholders across the whole community with the shared vocabulary, systems and processes to successfully deliver the capabilities described in the National Preparedness System. NIMS defines operational systems that guide how personnel work together during incidents. |
| NLC     | National League of Cities                       | An organization comprised of city, town and village leaders that are focused on improving the quality of life for their current and future constituents.                                                                                                                                                                                                                                                                                                                                          |
| NLP     | Neighborhood Law Program                        | The Neighborhood Law Program (NLP) is funded by Measure B. The program puts attorneys on the streets of Vallejo to tackle blight and nuisance conditions.                                                                                                                                                                                                                                                                                                                                         |
| NPDES   | National Pollutant Discharge Elimination System | National Pollutant Discharge Elimination System                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| NPO     | Neighborhood Preservation Ordinance             | Neighborhood Preservation Ordinance                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| NSP     | Neighborhood Stabilization Program              | Congress established the Neighborhood Stabilization Program (NSP) for the purpose of stabilizing communities that have suffered from foreclosures and abandonment.                                                                                                                                                                                                                                                                                                                                |
| NVWMA   | Napa-Vallejo Waste Management Authority         | Napa-Vallejo Waste Management Authority                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| OPEB    | Other Post-Employment Benefits                  | Other post-employment benefits (OPEB) are the benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.                                                                                                                                                                                                                                                                                                    |
| OPR     | Office of Planning and Research (State agency)  | Office of Planning and Research (State agency)                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| P.O.S.T | Peace Officer Standards and Training            | Peace Officer Standards and Training or Peace Officer's Standards and Training are minimum educational requirement set for Law Enforcement Officers in various regions of the United States of America. These standards are locally set, and vary from region to region.                                                                                                                                                                                                                          |



## APPENDIX - ACRONYMS

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| PB    | Participatory Budgeting                    | Participatory Budgeting (PB) is a different way to manage public money, and to engage people in government. It is a democratic process in which community members directly decide how to spend part of a public budget. It enables taxpayers to work with government to make the budget decisions that affect their lives.                                                                                                                                                                                                                                                                                                          |
| PBV   | Project Based Voucher                      | A component of the HCV Program where up to 20 percent of the Housing Authority's authorized voucher units may be attached to specific housing units located within the City.                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| PC    | Planning Commission (City)                 | Planning Commission (City)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| PCI   | Pavement Condition Index                   | The Pavement Condition Index (PCI) is a numerical index between 0 and 100 which is used to indicate the general condition of a pavement. It is widely used in transportation civil engineering. It is a statistical measure and requires manual survey of the pavement. PCI surveying processes and calculation methods have been standardized by ASTM for both roads and airport pavements:                                                                                                                                                                                                                                        |
| PDA   | Priority Development Area                  | Priority Development Area                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| PEPRA | Public Employee Pension Reform Act of 2013 | The California Public Employees' Pension Reform Act (PEPRA), which took effect in January 2013, changes the way CalPERS retirement and health benefits are applied, and places compensation limits on members. The greatest impact is felt by new CalPERS members                                                                                                                                                                                                                                                                                                                                                                   |
| PIO   | Public Information Officer                 | Public Information Officer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| PUC   | Public Utilities Commission                | Public Utilities Commission                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| PVAW  | Private Vehicle Access Way                 | Private Vehicle Access Way                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| PW    | Public Works                               | Public Works                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| PWC   | Public Works Contract                      | Public Works Contract                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| RDA   | Redevelopment Agency                       | A redevelopment agency is a government body dedicated to urban renewal. Typically, it is a municipal level city department focused on a particular district or corridor that has become neglected or blighted. In many cases this is the city's original downtown that has been supplanted in importance by a regional shopping center. Redevelopment efforts often focus on reducing crime, destroying unsuitable buildings and dwellings, restoring historic features and structures, and creating new landscaping, housing and business opportunities mixed with expanded government services and transportation infrastructure. |
| RFP   | Request for Proposals                      | Request for Proposals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| RFQ   | Request for Qualifications                 | Request for Qualifications                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |



## APPENDIX - ACRONYMS

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| RHNA     | Regional Housing Needs Allocation                           | Regional Housing Needs Allocation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| RHSA     | Retirement Health Savings Account                           | A pre-tax healthcare savings account where you can set aside money now to help pay for healthcare costs in retirement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| RMS      | Records Management System                                   | Records Management system (RMS) is the management of records for an organization throughout the records-life cycle.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| ROP      | Regional Occupational Program                               | Regional Occupational Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| SA       | Successor Agency to the former Vallejo Redevelopment Agency | Successor Agency to the former Vallejo Redevelopment Agency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| SAFER    | Staffing for Adequate Fire and Emergency Response           | Created to provide funding directly to fire departments and volunteer firefighter interest organizations to help them increase or maintain the number of trained, “front line” firefighters available in their communities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| SC       | Sister City Commission (City)                               | Sister City Commission (City)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| SCADA    | Supervisory Control and Data Acquisition                    | Supervisory control and data acquisition (SCADA) is a control system architecture that uses computers, networked data communications and graphical user interfaces for high-level process supervisory management but uses other peripheral devices such as programmable logic controllers and discrete PID controllers to interface to the process plant or machinery. The operator interfaces which enable monitoring and the issuing of process commands, such as controller set point changes, are handled through the SCADA supervisory computer system. However, the real-time control logic or controller calculations are performed by networked modules which connect to the field sensors and actuators. |
| SCWA     | Solano County Water Agency                                  | A wholesale water supply agency providing untreated water to cities and agricultural districts in Solano County from the Federal Solano Project and the North Bay Aqueduct of the Water Project.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| SERAF    | Supplemental Educational Revenue Augmentation Fund          | A fund in each county into which Redevelopment Agencies are required to remit a portion of their tax increment revenues for allocation to schools wholly or partially within the area of a redevelopment project.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| SET      | Sheriff's Enforcement Team                                  | Sheriff's Enforcement Team                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| SOLTRANS | Solano County Transit Board                                 | Solano County Transit Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |



## APPENDIX - ACRONYMS

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| STA   | Solano County<br>Transportation Authority   | The STA was created in 1990 through a Joint Powers Agreement between the cities of Benicia, Dixon, Fairfield, Rio Vista, Suisun City, Vacaville, Vallejo and the County of Solano to serve as the Congestion Management Agency for Solano. As the Congestion Management Agency (CMA) for the Solano area, the STA partners with various transportation and planning agencies, such as the Metropolitan Transportation Commission (MTC) and Caltrans District 4. The STA is responsible for countywide transportation planning, programming transportation funds, managing and providing transportation programs and services, delivering transportation projects, and setting transportation priorities. The STA uses an open and inclusive public involvement process through various committees made up of local elected officials, public works directors, transit operators, and interested citizens. |
| STIP  | State Transportation<br>Improvement Program | State Transportation Improvement Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| SWAT  | Special Weapons and<br>Tactics (team)       | In the United States, SWAT (Special Weapons and Tactics) is a law enforcement unit which uses specialized or military equipment and tactics.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| TEMS  | Tactical Emergency<br>Medical Services      | Tactical Emergency Medical Services (TEMS) is out-of-hospital care given in hostile situations by specially trained practitioners.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| TOT   | Transient Occupancy<br>Tax                  | A tax charged in most of the United States, including California, to travelers when they rent accommodations (a room, rooms, entire home, or other living space) in a hotel, inn, tourist home or house, motel, or other lodging unless the stay is for a period of 30 days or more.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| UAL   | Unfunded Accrued<br>Liability               | Is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| UAAL  | Unfunded Actuarial<br>Accrued Liability     | The UAAL is an actuarial term that refers to the difference between the actuarial values of assets (AVA) and the actuarial accrued liabilities (AAL) of a plan. Essentially, the UAAL is the amount of retirement that is owed to an employee in future years that exceed current assets and their projected growth.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| UBOC  | Union Bank of California                    | Union Bank of California                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| USFWS | United States Federal<br>Fish & Wildlife    | The premier government agency dedicated to the conservation, protection, and enhancement of fish, wildlife and plants, and their habitats.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |



## APPENDIX - ACRONYMS

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|--------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| UUT    | Utility User Tax                                    | The City imposes a 7.3% utility users tax on charges for telecommunications and video services and a 7.5% utility users tax on charges for electricity usage and natural gas delivered through mains or pipes. These taxes are collected by the utility service provider and remitted to the City. The complete details of these taxes are contained in Vallejo Municipal Code chapters 3.13 and 3.12. |
| VASH   | Veterans Affairs Supportive Housing Voucher Program | The HUD-Veterans Affairs Supportive Housing (HUD-VASH) program combines Housing Choice Voucher (HCV) rental assistance for homeless Veterans with case management and clinical services provided by the Department of Veterans Affairs (VA). VA provides these services for participating Veterans at VA medical centers (VAMCs) and community-based outreach clinics.                                 |
| VCAT   | Vallejo Community Access Television                 | Vallejo Community Access Television                                                                                                                                                                                                                                                                                                                                                                    |
| VSFCD  | Vallejo Sanitation and Flood Control District       | They provide quality wastewater and flood control services to the Vallejo community to protect the public's health, safety, and environment.                                                                                                                                                                                                                                                           |
| VCUSD  | Vallejo City Unified School District                | Vallejo City Unified School District                                                                                                                                                                                                                                                                                                                                                                   |
| VFD    | Vallejo Fire Department                             | Vallejo Fire Department                                                                                                                                                                                                                                                                                                                                                                                |
| VFWD   | Vallejo Flood and Wastewater District               | Vallejo Flood and Wastewater District                                                                                                                                                                                                                                                                                                                                                                  |
| VLF    | Vehicle License Fee                                 | A form of a use tax charged by various government entities for the granting of a license to conduct an activity, such as driving a car, operating a business, hunting, or practicing certain vocations. License fees are a significant source of revenue for state and local governments and are often imposed in lieu of taxes which require legislative approval.                                    |
| VMC    | Vallejo Municipal Code                              | Vallejo Municipal Code                                                                                                                                                                                                                                                                                                                                                                                 |
| VMT    | Vehicle Miles Traveled                              | Vehicle Miles Traveled                                                                                                                                                                                                                                                                                                                                                                                 |
| VPD    | Vallejo Police Department                           | Vallejo Police Department                                                                                                                                                                                                                                                                                                                                                                              |
| VPOA   | Vallejo Police Officers Association                 | The Vallejo Police Officers' Association (VPOA) is the recognized bargaining unit between all Vallejo Police Officers and the City of Vallejo                                                                                                                                                                                                                                                          |
| VTBIDB | Vallejo Tourism Business Improvement District Board | Vallejo Tourism Business Improvement District Board                                                                                                                                                                                                                                                                                                                                                    |



## APPENDIX - ACRONYMS

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| WTP | Water Treatment Plant | Water treatment is any process that makes water more acceptable for a specific end-use. The end use may be drinking, industrial water supply, irrigation, river flow maintenance, water recreation or many other uses, including being safely returned to the environment. Water treatment removes contaminants and undesirable components or reduces their concentration so that the water becomes fit for its desired end-use. |
| ZA  | Zoning Administrator  | Zoning Administrator                                                                                                                                                                                                                                                                                                                                                                                                             |
| ZTA | Zoning Text Amendment | Zoning Text Amendment                                                                                                                                                                                                                                                                                                                                                                                                            |



## APPENDIX - GLOSSARY

**ACCRUAL BASIS:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**ADOPTED BUDGET:** Adopted level of expenditures/revenues/Full-Time Equivalents (FTEs) as outlined in the adopted budget document.

**ACTUAL:** Actual level of revenues or expenditures in the fiscal year noted.

**APPROPRIATIONS:** An authorization by the City Council to make expenditures and to incur obligations for a specific purpose.

**APPROVED BUDGET:** The approved budget is the annual City budget approved by the City Council for expenditures on or before June 30.

**ASSESSED VALUATION:** The estimated value placed upon real and personal property by the chief appraiser of the appraisal district as the basis for levying property taxes.

**ASSESSMENT:** Revenue collected for City services which benefit properties in specific areas or districts.

**ASSETS:** Property owned by the City for which a monetary value has been established.

**AUDITED:** Conduct an official financial examination of (an individual's or organization's account)

**AVAILABLE BALANCE:** The unreserved, undesignated portion of fund balance available for future operations. For Enterprise funds, fund balance represents the current working capital portion of the fund's equity, which excludes capital assets, long-term debt, and other non-current items.

**AUTHORIZED POSITIONS:** Positions approved by the City Council, which may or may not have funding (see Budgeted Positions).

**BALANCED BUDGET:** The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted uses of resources, including expenditures and transfers out to other funds.

**BASIS OF ACCOUNTING:** Refers to when revenues, expenses, expenditures and transfers are recognized and reported. The budgetary basis of accounting for all the funds is modified accrual, with a focus on current financial resources.

**BOND:** A certificate of debt issued by an entity, guaranteeing payment of the original investment plus interest, by a specified future date. Bonds are typically used for long-term debt to pay for specific capital expenditures.

**BUDGET:** An annual plan of financial operation embodying an estimate of recommended expenditures and the estimated means of financing them. The approved budget is authorized by City Council action and thus specifies the legal spending limits of the fiscal year.

**BUDGET MODIFICATION:** A change of expenditure levels and corresponding resources over and above the base budget, which is needed to accomplish an existing service level or unanticipated service. All budget modifications are approved by the City Council.



## APPENDIX - GLOSSARY

**BUDGETED POSITIONS:** The number of full-time equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position.

**CAPITAL IMPROVEMENT:** A permanent addition to the City's assets, including the design, construction or purchase of land, buildings or facilities, or major renovations. This includes installation or repair of new or existing traffic signals, roads, sewer lines and parks. To qualify as a capital improvement project, the cost of the project must exceed \$10,000.

**CAPITAL OUTLAY:** Expenditure for tangible property of a relatively permanent nature such as vehicles or office equipment, with a unit cost of \$5,000 or more.

**CONTINGENCY:** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**DEBT SERVICE:** Payment of interest and principal on an obligation resulting from the issuance of bonds and notes.

**DEPARTMENT:** The basic unit of service responsibility, encompassing a broad mandate of related activities.

**DIVISION:** A sub-unit of a department, which encompasses more specific functions of that department and may consist of several activities.

**ENCUMBRANCE:** Financial commitments related to unperformed contracts for goods or services for which part of an appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**ENTERPRISE FUND:** A governmental facility or service which operates like a private business and is intended to be self-supporting, i.e., revenues will cover all expenses of the operations including capital costs. These funds operate on a full accrual basis recognizing revenues or expenses when the event occurs.

**EXPENDITURE:** The actual spending of funds authorized by an appropriation. Expenditures are divided into the following classes of individual line items:

- a. Personnel
- b. Services and Supplies
- c. Capital Improvement and Major Maintenance Projects
- d. Multi-Year operating projects
- e. Debt Services
- f. Interdepartmental Allocations

**FINAL BUDGET:** The approved revenue and expenditure budget as appropriated.

**FUNDS AVAILABLE:** Actual cash available for discretionary purposes, projects or appropriations.



## APPENDIX - GLOSSARY

**FUND:** A separate set of accounts used to record receipts and use of money restricted for specific purposes. The City's finances are distributed among 101 separate funds required by the City, state or federal government, or by proper accounting practice. Fund types include:

- a. General Fund receives all unrestricted money which pays for the majority of departmental spending for traditional City services.
- b. Special Revenue funds are revenues earmarked for specific purposes.
- c. Debt Service funds are used to repay the principal and interest on indebtedness.
- d. Capital Project funds are used to account for construction of major public facilities.
- e. Enterprise funds are self-supporting activities financed by users and operated similar to private businesses.
- f. Internal Service funds are enterprises that sell services internally to other City entities, rather than to the general public.
- g. Trust and Agency funds are used to account for assets held by the City as a trustee or agent for employees, private organizations or other governments. (These are not included in the City budget).

**GANN APPROPRIATIONS LIMIT:** Article XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIII B limits growth in the spending of tax proceeds to tax proceeds appropriated in the "base year" of 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction's population or the annual percentage population change of the county in which the jurisdiction is located.

**GENERAL FUND:** The City's principal operating account, which is supported by taxes and fees and generally has no restrictions on their use. Expenditures may be described as discretionary and non-discretionary.

- Discretionary – that portion of the General Fund for which there are no restrictions on the use of the fees or taxes collected;
- Non-discretionary – expenditure of revenues which are collected by users of a program to offset the cost of the program. State law requires that fees charged cannot exceed the cost of the service.

**GOVERNMENTAL FUND:** Funds, such as the General Fund, which recognizes events when they affect current financial resources. Reductions are called expenditures. These funds operate on a modified accrual basis.

**GRANTS:** A transfer or awarding of money from either the federal or state government to the City in order to finance a specific activity or program. The City receiving the grant funds is not required to repay the awarding entity the amount in the future.



## APPENDIX - GLOSSARY

**INDIRECT COST ALLOCATION PLAN:** The City uses an indirect cost allocation plan to ensure that enterprises and certain special revenue supported operations pay for themselves and are not subsidized by City taxpayers. General Fund supported central services costs such as payroll, accounting, data processing, personnel, city management and facilities maintenance are allocated to those funds benefiting from these services based on statistical data reflecting use of these support services.

**INTEREST:** Income earned on the investment of available cash balances.

**INTERFUND TRANSFERS:** Moneys transferred from one fund to another, such as from a fund receiving revenue to the fund through which the resources are to be expended.

**LONG-TERM DEBT:** Debt with a maturity of more than one year after the date of issuance.

**MEASURE B/V:** Measure B is a one percent (1%) sales tax measure, approved by voters on the November 8, 2011 ballot set to expire in ten years on March 31, 2022. On November 8, 2016 the voters approved Measure V which removed the 10-year sun setting of Measure B.

**MEASURE P:** Is a 0.875% transaction use tax, approved by voters on the November 8, 2022 which resulted in a new sales tax of 9.25% effective April 1, 2023.

**NON-DEPARTMENTAL / CITYWIDE:** Program costs that do not relate to any one department, but represent costs of a general citywide nature, i.e., debt service.

**NORMAL COST:** That portion of the Actuarial Present Value of Projected Benefits allocated to the current year.

**OPERATING BUDGET:** Annual appropriation of funds for on-going program costs, including personnel, operations, capital outlay and debt service.

**OPERATION EXPENDITURES:** Department costs for other services and supplies.

**OPERATING TRANSFERS:** Transfers from a fund receiving revenue to a fund, which will expend the resources.

**ORDINANCE:** A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution.

**OTHER SERVICES AND SUPPLIES:** Cost of contractual or outside services, office supplies, and equipment items (costing under \$1,000).

**PERSONNEL COSTS:** The cost of a City department, including wage/salary, direct and indirect benefits such as health insurance, social security costs, retirement contribution, workers' compensation, unemployment insurance, etc.

**SUCCESSOR AGENCY:** An entity created by a legislative body in accordance with state statutes which has elected to exercise the powers granted to it for planning, development, re-planning, redesign, clearance, reconstruction, or rehabilitation of an area.

**RESERVES:** Amount of fund balance designated for a specific purpose.



## APPENDIX - GLOSSARY

**RESOLUTION:** A special order of the City Council, which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance. The adopted City budget is approved by resolution and requires a majority vote of the Council members present at budget adoption time.

**RESOURCES:** Total amounts available for appropriation during the fiscal year, including revenues, fund transfers and beginning fund balances.

**REVENUES:** Amounts received from seven categories of revenue:

- Taxes – Revenue including sales tax, property tax, utility user tax, etc., collected to fund general operating City programs.
- Charges for fees and services – Fees charged to the user of any specific service provided by the City not supported by the General Fund. The fee cannot exceed the cost of providing the service.
- Licenses and Permits – Revenues collected for construction, maintenance and/or operation of designated equipment, businesses, buildings, private property including animals.
- Use of Money and Property – Interest earned on City investments or leases held by the City.
- Inter-governmental – Revenue disbursements from other agencies such as State Motor Vehicle in Lieu Tax & State Homeowners Property Tax Relief, and revenue reimbursement for services provided to other agencies.
- Fines, Forfeitures, and Penalties – Revenues collected for violations of city ordinances, late payments, etc.
- Miscellaneous Revenues – Unanticipated revenues.

In the Enterprise activities, revenues can also be classified as “operating” or “non-operating”. Operating revenues are those revenues directly related to the fund’s primary service activity and consist primarily of user fees and charges. Non-operating revenues are incidental to, or by-products of the enterprise’s primary service such as interest income.

**SELF INSURANCE:** Assuming risk of loss through the maintenance of reserves or some other plan instead of through the purchase of insurance coverage.

**USER FEES:** Charges of a voluntary nature paid by people receiving a service in exchange for the fee (such as recreation activities or water sales).

**VARIANCE:** Change in expenditure/staffing levels.