

CITY COUNCIL
STAFF REPORT

CITY OF CHULA VISTA

June 3, 2025

ITEM TITLE

Financial Report and Appropriation: Accept the Quarterly Financial Report for the Quarter Ending March 31, 2025 (Third Quarter Report) and Appropriate Funds to Implement Required Budget Adjustments

Report Number: 25-0139

Location: No specific geographic location

Department: Finance

G.C. § 84308 Regulations Apply: No

Environmental Notice: The activity is not a "Project" as defined under Section 15378 of the California Environmental Quality Act State Guidelines. Therefore, pursuant to State Guidelines Section 15060(c)(3) no environmental review is required.

Recommended Action

Accept the quarterly financial report for the quarter ended March 31, 2025 (the "Third Quarter Report") and adopt a resolution making various amendments to the fiscal year 2024-25 budget and the fiscal year 2024-25 Capital Improvement Program budget to adjust for variances and appropriating funds for that purpose. **(4/5 Vote Required)**

SUMMARY

The Finance Department, in collaboration with other City departments, prepares quarterly financial reports for the General Fund that reflect budget to actual comparisons, projected revenues and expenditures, and highlight major variances that may require additional action or budgetary changes to the Amended Budget. This Third Quarter Report is as of March 31, 2025 and is in compliance with Section 505(F) of the City Charter, which requires that quarterly financial reports be filed by the Director of Finance through the City Manager.

In preparing the Third Quarter Report, staff have identified various budgetary changes that are needed to accurately reflect actual revenues and expenditures or address changes in budgetary needs. For government entities, a budget creates a legal framework for spending during the fiscal year. After the budget is approved by the City Council, there are circumstances which arise that could require adjustments to the approved budget. Council Policy 220-02 "Financial Reporting and Transfer Authority" was established in January of

1996 and amended October of 2023, and allows for budget transfers across budget categories and other adjustments to be completed. Budget transfers and adjustments processed pursuant to this authority are provided as Attachments 1 and 2 to this report. This Third Quarter Report discusses budget adjustments that staff recommend in the General Fund as well as various other funds to address identified fiscal issues.

ENVIRONMENTAL REVIEW

The Director of Development Services has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA Guidelines because the proposed activity consists of a governmental fiscal/administrative activity which does not result in a physical change in the environment. Therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA.

BOARD/COMMISSION/COMMITTEE RECOMMENDATION

Not applicable.

DISCUSSION

The Third Quarter Report is developed using nine months of actual financial activity for fiscal year 2024-25 as of March 31, 2025. The data in this report is the most current data available; however, the projections for revenues and expenditures are likely to change.

This report provides summary information for the following areas:

- General Fund Revenues and Expenditures
- Budget adjustments to General Fund Expenditures
- Budget adjustments to non-General Fund funds

The Finance Department will continue to monitor the City's actual revenues and expenditures and will provide updated projections in subsequent quarterly financial reports.

General Fund Overview

As of the Quarter ended, March 31, 2025, revenues are projected to be less than the Amended Budget by $0.9 million, and expenditures are projected to surpass the Amended Budget targets by $2.6 million. Staff anticipates Major Discretionary Revenues and Other Revenues to come in slightly lower than the Amended Budget as detailed in the General Fund Revenues section. Similarly, expenditures in the Utilities, Other Expenses and Transfers Out categories are projected to exceed the Amended Budget by $3.4 million and are expected to be partially offset with savings in the Personnel Services and Supplies and Services categories, as detailed in the General Fund Expenditures section. There are unknown political and economic variables that may affect the General Fund such as the impacts of federal policy changes, changes in consumer confidence and behavior, changes to interest and inflation based on Federal Reserve actions, unemployment conditions, and other financial uncertainties. Staff will monitor and provide updates in a final review of fiscal year 2024-25 with the Fourth Quarter Financial Report.

Fiscal Year 2024-25 General Fund Overview *Table 1*				*in millions*
	Adopted Budget	**Amended Budget**	**Year-end Projection**	**Variance[1]**
Revenue Source				
Major Discretionary Revenues				
Property Tax	$ 52.0	$ 52.8	$ 52.0	$ (0.7)
Property Tax in lieu of VLF	31.1	31.6	31.6	-
Sales Tax	48.0	48.1	48.2	0.2
Measure P Sales Tax	29.3	29.3	29.6	0.3
Measure A Sales Tax	29.3	29.3	29.6	0.3
Franchise Fees	15.1	15.1	15.6	0.5
Transient Occupancy Tax	10.0	10.0	9.0	(1.0)
Utility Users Tax	3.9	3.9	3.8	(0.1)
Major Discretionary Revenues Subtotal	218.6	220.0	219.5	(0.5)
Other General Fund Revenues				
Other Revenues	55.5	69.1	68.7	(0.4)
Other General Fund Revenues Subtotal	55.5	69.1	68.7	(0.4)
Total Revenues/Sources	**$ 274.1**	**$ 289.1**	**$ 288.2**	**$ (0.9)**
Expenditures				
Personnel Services	$ 146.9	$ 150.2	$ 149.8	$ 0.4
Non-Personnel				
Supplies and Services	25.7	25.2	24.8	0.4
Other Expenses	2.2	2.4	3.1	(0.7)
Transfers Out	87.7	99.4	100.7	(1.3)
Internal Services	4.6	4.6	4.6	(0.0)
Utilities	6.8	7.0	8.3	(1.3)
Other Expenditures Category[2]	0.2	0.2	0.3	(0.1)
Total Non-Personnel	127.2	138.9	141.8	(3.0)
Total Expenditures	**$ 274.1**	**$ 289.1**	**$ 291.7**	**$ (2.6)**
Use of Prior Year Fund Balance	**$ -**	**$ -**	**$ (3.4)**	**$ 3.4**
Total General Fund Surplus/(Deficit)	**$ -**	**$ -**	**$ -**	**$ -**
Contribution to Reserves per Policy	-	-	-	
Total General Fund Surplus/(Deficit)	**$ -**	**$ -**	**$ -**	**$ -**

[1] Variance compares the Amended Budget and the Year-End Projection. Amended Budget and Projections reflected in this table do not include prior year appropriations.

[2] Other Expenditures Category includes: Other Capital, Non-CIP Projects Expenditures and CIP Project Expenditures.

*Tables may not tie due to rounding.

General Fund Revenues

As shown in Table 1 above, the City's General Fund revenues are projected to be less than the Amended Budget by approximately $0.9 million. This variance is a combination of Major Discretionary Revenues and Other General Fund Revenues which are projected to be less than the Amended Budget by $0.5 million and $0.4 million, respectively.

Major Discretionary Revenues

Sales Tax revenue is trending slightly higher than anticipated and is expected to exceed the Amended Budget by $0.2 million. Similarly, Measure A and Measure P Sales Tax revenues are also anticipated to exceed the Amended Budget by $0.3 million each, for a combined total of $0.6 million. Based on the latest information from HdL, the City's sales tax consultant, the additional Sales Tax revenue is driven by the business industry, restaurants and hotels categories. However, growing uncertainty in the economy and declining statewide sales tax revenues are leading to lower expectations for the City's sales tax growth further into 2025. Franchise Fees revenues are also projected to exceed the Amended Budget by approximately $0.5 million, primarily attributed to higher than anticipated receipts from solid waste franchise fees. These positive variances in major discretionary revenues are partially offset by shortfalls in Property Tax revenue, which is projected to come in approximately $0.7 lower as the most recent report provided by the County of San Diego indicates a lower-than-anticipated number of homes sold and assessed values of properties. Transient Occupancy Tax (TOT) revenues are projected to be $1.0 million lower than budget resulting from slower growth than anticipated in the Amended Budget, particularly in short-term-rentals. Utility Users' Tax is also expected to be lower than the Amended Budget by $0.1 million largely based on changes in consumer telecommunications usage.

Other General Fund Revenues

These revenues are projected to be under budget by approximately $0.4 million and are detailed in the General Fund Revenues section.

General Fund Expenditures

The City's General Fund expenditures are projected to exceed the Amended Budget by $2.6 million, primarily in the Utilities, Transfers Out and Other Expenses categories. The Utilities category is projected over budget by $1.3 million due to increased water costs driven by drier than normal weather conditions for parks managed by the Public Works department. The Transfers Out category increase reflects the additional transfer to the Measure A and Measure P Sales Tax Funds due to higher anticipated sales tax revenues and for property taxes associated with the Bayfront development. The Other Expenses category is projected over budget by $0.7 million primarily due to real estate property taxes associated with the City's Millenia Library project and higher than anticipated bank charges in Non-departmental. These negative variances are partially offset with savings in the Personnel Services and Supplies and Services categories in various departments due to lower than anticipated operational expenses, including savings from vacant positions citywide.

Departmental Revenues and Expenditures

Departmental Revenues

Table 2 below provides the Amended General Fund revenues budget, projected year-end revenues, and the projected variance (difference) at the department level.

Fiscal Year 2024-25 General Fund Departmental Revenues			
Table 2			*in thousands*
Department	**Amended Budget**	**Year-end Projection**	**Variance**
City Council	$ -	$ -	$ -
City Clerk	35.8	60.2	24.4
City Attorney	382.3	224.2	(158.1)
Administration	55.8	55.8	-
Information Technology	306.8	229.4	(77.0)
Human Resources	629.5	616.7	(12.8)
Finance	1,594.5	1,127.0	(467.5)
Non-Departmental	247,147.3	246,182.2	(965.1)
Animal Care Facility	1,373.5	1,286.7	(86.9)
Economic Development	566.2	225.3	(340.9)
Development Services	2,213.9	1,978.0	(236.0)
Engineering/Capital Projects	9,429.2	9,296.7	(132.5)
Police	6,086.2	6,760.9	674.7
Fire	6,192.6	7,165.4	972.8
Public Works	8,162.7	8,287.8	125.1
Parks and Recreation	4,091.5	4,200.5	109.0
Library	829.6	541.6	(287.9)
Total Departmental Revenue	**$ 289,097.4**	**$ 288,238.5**	**$ (858.9)**

The largest variances in General Fund Departmental Revenues are projected to be in the Fire, Police, Non-Departmental and Finance departments. The Fire Department's positive variance of approximately $1.0 million is due to anticipated reimbursements for strike team activities (reimbursable fire deployments from the State). The Police Department's positive variance of approximately $0.7 million is primarily driven by reimbursements associated with special events. Non-Departmental is where the Major Discretionary Revenues are recorded, including Sales Tax, Measure A Sales Tax, Measure P Sales Tax, and Property Tax in lieu of VLF (also known as Motor Vehicle License Fees); the projected variance is a negative $0.5 million, largely due to lower than anticipated Property and Transient Occupancy Taxes, as discussed above. The Finance Department's negative variance of approximately $0.5 million is due to a decrease in staff time reimbursements in the Transfers In category.

Departmental Expenditures

Table 3 below provides the Amended General Fund expenditure budget, projected year-end expenditures, and the projected variance (difference) at the department level.

Fiscal Year 2024-25 General Fund Departmental Expenditures			
Table 3			*in thousands*
Department	**Amended Budget**	**Year-end Projection**	**Variance**
City Council	$ 1,716.3	$ 1,665.2	$ 51.0
Boards & Commissions	7.1	5.0	2.1
City Clerk	1,605.4	1,617.3	(11.8)
City Attorney	3,775.3	3,134.8	640.5
Administration	3,136.9	2,671.9	465.0
Information Technology	5,088.7	5,100.7	(12.0)
Human Resources	4,014.6	3,974.5	40.0
Finance	5,111.7	5,052.3	59.5
Non-Departmental	109,177.6	111,265.0	(2,087.4)
Animal Care Facility	3,733.5	3,518.8	214.7
Economic Development	462.7	472.5	(9.8)
Development Services	3,146.3	3,139.8	6.4
Engineering/Capital Projects	12,427.9	10,627.0	1,800.9
Police	60,139.8	62,256.3	(2,116.5)
Fire	39,814.8	40,536.8	(722.0)
Public Works	25,553.3	26,500.7	(947.4)
Parks and Recreation	6,009.8	6,062.6	(52.8)
Library	4,175.6	4,078.4	97.2
Total Expenditure Budget	**$ 289,097.4**	**$ 291,679.7**	**$ (2,582.4)**

Departmental Expenditures are expected to exceed the budget in various departments.

The following are explanations of the significant variances between budgeted and projected expenditures:

- The Police Department reflects a negative variance of $2.1 million which is mainly driven by an increase in overtime costs and operational needs. The Finance Department is currently working with a consultant to review overtime usage to determine whether there are structural budgetary and operational issues that need to be addressed.
- The Non-Departmental negative variance of $2.1 million is primarily due to the Transfer Out for both Measure A and Measure P Sales Tax projections into their own respective funds and a transfer out for property taxes associated with the Bayfront development.
- The Public Works Department reflects a negative variance of $0.9 million due to increased costs in utilities derived from drier than normal weather conditions resulting in increased water costs.
- The Fire Department reflects a negative variance of $0.7 million, which is mainly driven by an increase in reimbursed overtime costs associated with strike team activities that result in increased revenues.
- The City Attorney, Administration and Engineering/Capital Projects Department's positive variance of approximately $2.9 million is driven by vacancies within the departments resulting in anticipated salary savings.

Fiscal Year 2024-25 Budget Adjustments

Staff is recommending various adjustments, appropriations, and transfers to City Departmental and Fund budgets that require City Council authorization.

General Fund Adjustments

In the General Fund, some of the transfers are between expense categories within the same Department and some transfers are between Departments. There are also proposed budget adjustments reflecting increased revenues and increased expenditures where needed to address unanticipated expenditure category overages and ensure accurate year-end reporting. The recommended budget adjustments are shown in the Table 4 below.

Table 4

DEPARTMENT	PERSONNEL SERVICES	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
GENERAL FUND					
Information Technology	$ -	$ 28,200	$ 28,200	$ -	$ 28,200
Police	-	135,000	135,000	(135,000)	-
Public Works	101,060	5,930	106,990	(106,990)	-
Parks and Recreation	-	(28,200)	(28,200)	-	(28,200)
TOTAL GENERAL FUND	**$ 101,060**	**$ 140,930**	**$ 241,990**	**$ (241,990)**	**$ -**

Information Technology: Transfer of Non-Personnel Expenditures of $28,200 from Parks and Recreation for internet connectivity cost originally budgeted in the Parks and Recreation department.

Police: Increase to Non-Personnel Expenditures of $135,000 for anticipated operational cost increases offset with increased revenues from grant administration fees.

Public Works: Increase to Personnel Services and Non-Personnel Expenditures for a total increase in appropriations of $106,990 for additional hourly and overtime costs associated with Harborside Park and street maintenance. These increases are fully offset with revenues of $106,990 for staff time reimbursements.

Parks and Recreation: Transfer of Non-Personnel Expenditures of $28,200 to Information Technology department for internet connectivity.

Other Fund Adjustments

The following recommended adjustments are for funds outside of the General Fund. The proposed adjustments are displayed in Table 5 below. The proposed adjustments are either offset by additional current year revenues, available fund balance of the respective funds, or a combination thereof.

Table 5					
	PERSONNEL SERVICES	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
OTHER FUNDS					
2016 Measure P Sales Tax	$ -	$ 1,050,380	$ 1,050,380	$ (50,380)	$ 1,000,000
Transportation Grants-Gas Tax	3,296	-	3,296	(3,296)	-
2018 Measure A Sales Tax	-	192,000	192,000	-	192,000
Parking Meter	-	100,000	100,000	-	100,000
Donations	-	47,271	47,271	(47,271)	-
Other Grants	-	75,495	75,495	(60,000)	15,495
State Grants	7,000	157,720	164,720	(164,720)	-
Public Liability Trust	-	1,328,495	1,328,495	(1,587,037)	(258,542)
CFD 14M-A-EUC Millenia	-	-	-	-	-
CFD 14M-B-EUC Millenia	-	-	-	-	-
Open Space District #08	-	9,430	9,430	-	9,430
CFD 14M-2-EUC Millenia	-	-	-	-	-
Otay Ranch Village 1,2,6,7,12	-	7,500	7,500	-	7,500
Chula Vista Muni Golf Course	-	775,130	775,130	-	775,130
Sewer Service Revenue	-	719,980	719,980	-	719,980
Sewer Facility Replacement	-	-	-	-	-
Energy Conservation Loans	-	40,127	40,127	-	40,127
Public Facilities DIF	-	1,696	1,696	-	1,696
TOTAL OTHER FUNDS	**$ 10,296**	**$ 4,505,224**	**$ 4,515,520**	**$ (1,912,704)**	**$ 2,602,816**

Measure P Sales Tax: Increase expenditure appropriations for "1301 Oleander Ave Building Repairs" (GGV0257) project by $50,380 offset with revenues received from insurance claims of $50,380. Increase expenditures appropriations by $1,000,000 for "Homeless Encampment Cleanup" (CTY0241) project. CTY0241 was presented to the Measure P Citizen's Oversight Committee on April 24, 2025 and found to be in compliance with the Measure P Expenditure Plan.

Transportation Grants-Gas Tax: Increase to Personnel Expenditures by $3,296 for overtime expenditures offset by an increase to estimated revenues.

Measure A Sales Tax: Increase to Non-Personnel Expenditure from fund balance of $192,000 for the purchase of drones that was presented to the Measure A Citizen's Oversight Committee on January 11, 2024 and found to be in compliance with the Measure A Expenditure Plan.

Parking Meter: Increase of $100,000 to Non-Personnel Expenditures for parking management and parking garage maintenance costs.

Donations: Increase of $47,271 to Non-Personnel Expenditures for various donations received offset by estimated revenues.

Other Grants: Increase of $75,495 to Non-Personnel Expenditures offset by an increase to estimated revenues of $60,000 for Port Earth Day Grant and a transfer out due to modification to the annual debt schedule.

State Grants: Increase of $164,720 to both Personnel and Non-Personnel Expenditures offset by an increase to estimated revenues of $164,720 to align budgets to grant awards. Specifically, $13,334 for the Oil Payment

Program Grant, $42,545 for the Conservation Zone Incentive Fund Program and $108,841 for the Organized Retail Theft Prevention Grant.

Public Liability Trust: Increase to Non-Personnel Expenditures by $1,328,495 for anticipated legal expenses offset by revenues received from insurance reimbursements of $1,587,037.

CFD 14M-A-EUC Millenia: Transfer of $148,886 in Non-Personnel Expenditures from Transfers Out category to Other Expenses category for interfund property tax payments.

CFD 14M-B-EUC Millenia: Transfer of $647,329 in Non-Personnel Expenditures from Transfers Out category to Other Expenses category for interfund property tax payments.

Open Space District #08: Increase of $9,430 to Non-Personnel Expenditures from fund balance for unanticipated appraisal fee.

CFD 14M-2-EUC Millenia: Transfer of $174,779 in Non-Personnel Expenditures from Transfers Out category to Other Expenses category for interfund property tax payments.

Otay Ranch Village 1,2,6,7,12: Increase of $9,430 to Non-Personnel Expenditures from fund balance for final analysis by consultant and fund closeout.

Chula Vista Muni Golf: Increase of $775,130 from fund balance to Non-Personnel Expenditures based on projected expenditure activity provided by the Golf course operator for "Golf Course Improvements" (GGV0259).

Sewer Service Revenue: Increase of $719,980 from fund balance to Non-Personnel Expenditures for increase in Joint Powers Authority membership fees and software costs.

Sewer Facility Replacement: Transfer of $250,000 in expenditure appropriations from the "Sewer Access Rehab" (SWR0294) project to the "Sewer Access Road Rehab Program" (SWR0308) project.

*Energy Conservation Loans: I*ncrease of $40,127 to Non-Personnel Expenditures for a transfer out due to a modification to the annual debt schedule.

Public Facilities DIFs: Increase of $1,696 to Non-Personnel Expenditures for a transfer out due to a modification to the annual debt schedule.

Capital Improvement Project Budget Amendments:
2016 Measure P Sales Tax: Details outlined in the table below.

Table 6

	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
PROJECT				
GGV0257—1301 Oleander Ave Building Repairs	$ 50,380	$ 50,380	$ (50,380)	$ -
GGV0259—Golf Course Improvements	775,130	775,130	-	775,130
CTY0241—Homeless Encampment Cleanup	1,000,000	1,000,000	-	1,000,000
TOTAL OTHER FUNDS	**$ 1,825,510**	**$ 1,825,510**	**$ (50,380)**	**$ 1,775,130**

DECISION-MAKER CONFLICT

Staff has reviewed the decision contemplated by this action and has determined that it is not site-specific and consequently, the real property holdings of the City Council members do not create a disqualifying real property-related financial conflict of interest under the Political Reform Act (Cal. Gov't Code § 87100, et seq.).

Staff is not independently aware and has not been informed by any City Council member, of any other fact that may constitute a basis for a decision-maker conflict of interest in this matter.

CURRENT-YEAR FISCAL IMPACT

The Third Quarter Report presents projected revenue and expenditure amounts as of March 31, 2025, with updates through May 13, 2025, as the most current information available. Approval of the resolution amending the fiscal year 2024-25 budget will result in the following impacts:

General Fund – The proposed adjustments result in no net impact to the fiscal year 2024-25 budget. This includes an increase in General Fund appropriations of $241,990 and an increase the revenue budget by $241,990.

Other Funds – The proposed adjustments result in a negative net impact to the fiscal year 2024-25 budget of the Other (non-General Fund) Funds of $2,602,816. This includes an increase in appropriations of $4,515,520 and an increase the revenue budget by $1,912,704.

ONGOING FISCAL IMPACT

Staff will review the impacted budgets to identify potential ongoing impacts and will incorporate as required during the fiscal year 2025-26 quarterly monitoring process.

ATTACHMENTS

1. General Fund Budget Transfers
2. General Fund Budget Amendments

Staff Contact: *Ed Prendell, Budget and Analysis Manager*
Maritza Vargas, Fiscal and Management Analyst
Sarah Schoen, Director of Finance/Treasurer

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHULA VISTA MAKING VARIOUS AMENDMENTS TO THE FISCAL YEAR 2024-25 BUDGET TO ADJUST FOR VARIANCES AND APPROPRIATING FUNDS THEREFOR

WHEREAS, the City Charter states that at any meeting after the adoption of the budget, the City Council may amend or supplement the budget by a motion adopted by the affirmative votes of at least four members; and

WHEREAS, staff has completed the budget review for the quarter ending March 31, 2025 and is recommending a number of budget amendments in the General Fund and various other funds to align the budget with anticipated year-end actuals where the actuals are expected to exceed the budget; and

WHEREAS, staff is recommending increasing overall appropriations by $241,990 within various departments in the General Fund, to be offset by decreasing appropriations within departments and increased revenue estimates, resulting in no net fiscal impact to the General Fund; and

WHEREAS, the Public Liability Trust Fund positively impacted as a result of increased appropriations and increased estimated revenue resulting from the recommended changes; and

WHEREAS, the 2016 Measure P Sales Tax Fund, 2018 Measure A Sales Tax Fund, Other Grants Fund, Open Space District #08 Fund, Otay Ranch Village 1,2,6,7,12 Fund, Energy Conservation Loans and Public Facilities DIF will be negatively impacted due to adjustments increasing appropriations which are partially offset by estimated revenues, with the remaining amount to be covered by the available balances; and

WHEREAS, the recommended adjustments to the CFD 14M-A-EUC Millenia Fund, CFD 14M-B-EUC Millenia Fund, CFD 14M-2-EUC Millenia Fund and Sewer Facility Replacement Fund will result in no fiscal impact.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Chula Vista, that it does hereby amend the Fiscal Year 2024-25 budget and approves the following appropriations and transfers:

Summary of General Fund Appropriations and/or Transfers

General Fund Budget Amendments Summary – 3rd Quarter Fiscal Year 2024-25

DEPARTMENT	PERSONNEL SERVICES	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
GENERAL FUND					
Information Technology	$ -	$ 28,200	$ 28,200	$ -	$ 28,200
Police	-	135,000	135,000	(135,000)	-
Public Works	101,060	5,930	106,990	(106,990)	-
Parks and Recreation	-	(28,200)	(28,200)	-	(28,200)
TOTAL GENERAL FUND	**$ 101,060**	**$ 140,930**	**$ 241,990**	**$ (241,990)**	**$ -**

Summary of Appropriations and/or Transfers for Other Funds

Other Funds Budget Amendments Summary – 3rd Quarter Fiscal Year 2024-25

	PERSONNEL SERVICES	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
OTHER FUNDS					
2016 Measure P Sales Tax	$ -	$ 1,050,380	$ 1,050,380	$ (50,380)	$ 1,000,000
Transportation Grants-Gas Tax	3,296	-	3,296	(3,296)	-
2018 Measure A Sales Tax	-	192,000	192,000	-	192,000
Parking Meter	-	100,000	100,000	-	100,000
Donations	-	47,271	47,271	(47,271)	-
Other Grants	-	75,495	75,495	(60,000)	15,495
State Grants	7,000	157,720	164,720	(164,720)	-
Public Liability Trust	-	1,328,495	1,328,495	(1,587,037)	(258,542)
CFD 14M-A-EUC Millenia	-	-	-	-	-
CFD 14M-B-EUC Millenia	-	-	-	-	-
Open Space District #08	-	9,430	9,430	-	9,430
CFD 14M-2-EUC Millenia	-	-	-	-	-
Otay Ranch Village 1,2,6,7,12	-	7,500	7,500	-	7,500
Chula Vista Muni Golf Course	-	775,130	775,130	-	775,130
Sewer Service Revenue	-	719,980	719,980	-	719,980
Sewer Facility Replacement	-	-	-	-	-
Energy Conservation Loans	-	40,127	40,127	-	40,127
Public Facilities DIF	-	1,696	1,696	-	1,696
TOTAL OTHER FUNDS	**$ 10,296**	**$ 4,505,224**	**$ 4,515,520**	**$ (1,912,704)**	**$ 2,602,816**

Presented by

Sarah Schoen
Director of Finance/Treasurer

Approved as to Form by

Marco A. Verdugo
City Attorney

EXHIBIT 1

GENERAL FUND BUDGET AMENDMENTS SUMMARY – 3RD QUARTER FISCAL YEAR 2024-25

DEPARTMENT	PERSONNEL SERVICES	SUPPLIES & SERVICES	OTHER EXPENSES	OTHER CAPITAL	TRANSFERS OUT	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
GENERAL FUND									
Information Technology	$ -	$ 28,200	$ -	$ -	$ -	$ 28,200	$ 28,200	$ -	$ 28,200
Non-Departmental	-	-	323,664	-	(323,664)	-	-	-	-
Police	-	135,000	-	-	-	135,000	135,000	(135,000)	-
Public Works	101,060	(192,070)	-	198,000	-	5,930	106,990	(106,990)	-
Parks and Recreation	-	(28,200)	-	-	-	(28,200)	(28,200)	-	(28,200)
TOTAL GENERAL FUND	**$ 101,060**	**$ (57,070)**	**$ 323,664**	**$ 198,000**	**$ (323,664)**	**$ 140,930**	**$ 241,990**	**$ (241,990)**	**$ -**

OTHER FUNDS BUDGET AMENDMENTS SUMMARY – 3RD QUARTER FISCAL YEAR 2024-25

OTHER FUNDS	PERSONNEL SERVICES	SUPPLIES & SERVICES	OTHER EXPENSES	OTHER CAPITAL	CIP BUDGET	TRANSFERS OUT	NON-CIP BUDGET	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
2016 Measure P Sales Tax	$ -	$ -	$ -	$ -	$ 50,380	$ -	$ 1,000,000	$ 1,050,380	$ 1,050,380	$ (50,380)	$ 1,000,000
Transportation Grants-Gas Tax	3,296	-	-	-	-	-	-	-	3,296	(3,296)	-
2018 Measure A Sales Tax	-	-	-	192,000	-	-	-	192,000	192,000	-	192,000
Parking Meter	-	95,000	5,000	-	-	-	-	100,000	100,000	-	100,000
Donations	-	-	47,271	-	-	-	-	47,271	47,271	(47,271)	-
Other Grants	-	-	60,000	-	-	15,495	-	75,495	75,495	(60,000)	15,495
State Grants	7,000	115,175	42,545	-	-	-	-	157,720	164,720	(164,720)	-
Public Liability Trust	-	1,328,495	-	-	-	-	-	1,328,495	1,328,495	(1,587,037)	(258,542)
CFD 14M-A-EUC Millenia*	-	-	148,886	-	-	(148,886)	-	-	-	-	-
CFD 14M-B-EUC Millenia	-	-	-	-	-	-	-	-	-	-	-
Open Space District #08	-	9,430	-	-	-	-	-	9,430	9,430	-	9,430
CFD 14M-2-EUC Millenia	-	-	174,779	-	-	(174,779)	-	-	-	-	-
Otay Ranch Village 1,2,6,7,12	-	7,500	-	-	-	-	-	7,500	7,500	-	7,500
Chula Vista Muni Golf Course	-	-	775,130	-	-	-	-	775,130	775,130	-	775,130
Sewer Service Revenue	-	719,980	-	-	-	-	-	719,980	719,980	-	719,980

OTHER FUNDS	PERSONNEL SERVICES	SUPPLIES & SERVICES	OTHER EXPENSES	OTHER CAPITAL	CIP BUDGET	TRANSFERS OUT	NON-CIP BUDGET	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
Sewer Facility Replacement**	-	-	-	-	-	-	-	-	-	-	-
Energy Conservation Loans	-	-	-	-	-	40,127	-	40,127	40,127	-	40,127
Public Facilities DIF	-	-	-	-	-	1,696	-	1,696	1,696	-	1,696
TOTAL OTHER FUNDS	**$ 10,296**	**$2,275,580**	**$ 1,253,611**	**$192,000**	**$ 50,380**	**$ (266,347)**	**$ 1,000,000**	**$ 4,505,224**	**$ 4,515,520**	**$ (1,912,704)**	**$ 2,602,816**

* CFD 14M-B-EUC Millenia budget amendment includes a reclassification of revenues from the Transfer In category to Other Revenue.

**Amendments for the CIP Budget are shown in the Capital Improvement Project Amendment Summary listed below.

CAPITAL IMPROVEMENT PROJECT AMENDMENTS SUMMARY – 3RD QUARTER FISCAL YEAR 2024-25

PROJECT	PROJECT	NON-PERSONNEL EXPENDITURES	TOTAL EXPENDITURES	TOTAL REVENUE	NET IMPACT
1301 Oleander Ave Building Repairs	GGV0257	$ 50,380	$ 50,380	$ (50,380)	$ -
Golf Course Improvements	GGV0259	775,130	775,130	-	775,130
Homeless Encampment Cleanup	CTY0241	1,000,000	1,000,000	-	1,000,000
TOTAL AMENDMENTS		**$ 1,825,510**	**$ 1,825,510**	**$ (50,380)**	**$ 1,775,130**

GENERAL FUND BUDGET TRANSFERS
Approved by Administration
Fiscal Year 2024-25 (as of 3/31/25)

Attachment 1

Department	From	To	Reason	Amount
Public Works	Salaries	Contracted Services	Nova Contract	$ 75,000
Public Works	Salaries	Contracted Services	Custodial Services - Window Washing	23,005
Public Works	Contracted Services	Automotive Equipment	Park Ranger Supervisor Vehicle	75,000
Public Works	Other Capital	Supplies and Services	Roller Purchase	22,000
Development Services	Salaries	Supplies and Services	Attorney Services	10,000
Information Technology	Other Capital	Supplies and Services	Contract Increases	75,000
Development Services	Salaries	Supplies and Services	Economic Impact Analysis	26,500
Development Services	Salaries	Supplies and Services	Recruitment Services	25,000
Library	Salaries	Utilities	SDGE Overage	75,000
Animal Care	Salaries	Utilities	SDGE Overage	75,000
Development Services	Salaries	Supplies and Services	Legal Services	7,000
Engineering	Salaries	Utilities	SDGE Overage	75,000
Animal Care	Salaries	Utilities	SDGE Overage	75,000
Public Works	Salaries	Contracted Services	Hourly Wges	6,600
Library	Salaries	Utilities	SDGE Overage	72,808
Public Works	Supplies & Services	Other Capital	Equipment >$10k	12,500
			Total General Fund Budget Transfers	$ 730,413

General Fund Budget Amendments
Fiscal Year 2024-25 (as of March 31, 2025)

Attachment 2

Resolution	Date	Budget Amendments	Revenue	Expenditure	Net Impact
2024-173	8/13/2024	Human Relations Commission (Admin)	$ 5,000	$ 5,000	$ -
2024-178	8/20/2024	ACE MOU Appropriations (Various)	704,462	704,462	-
2024-186	9/17/2024	Personnel Appropriations (Council, Non-Dept)	16,981	16,981	-
2024-237	12/3/2024	Personnel Appropriations (Various)	45,470	45,470	-
2024-233	12/3/2024	FY2024-25 First Quarter Amendments	11,488,156	11,488,156	-
2024-250	12/19/2024	WCE MOU	96,175	96,175	-
2025-007	1/7/2025	IAFF and MMPR MOU (Various)	70,999	70,999	-
2025-010	1/14/2025	Public Works Grant	50,768	50,768	-
2025-037	3/4/2025	FY2024-25 Second Quarter Amendments	2,495,419	2,495,419	-
		Total General Fund Budget Amendments	**$ 14,973,430**	**$ 14,973,430**	**$ -**