

CITY COUNCIL
STAFF REPORT

CITY OF CHULA VISTA

October 21, 2025

ITEM TITLE

Financial Report and Appropriation: Accept Quarterly Financial Report for the Quarter Ending June 30, 2025 (Fourth Quarter Report) and Appropriate Funds to Implement Required Budget Adjustments

Report Number: 25-0252

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 June 30, 2025 (the "Fourth 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 Fourth Quarter Report is as of June 30, 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 Fourth 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 Fourth 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

As part of the fiscal year 2024-25 year-end process, staff has reviewed budget to actual reports to identify potential budget overages at either the category or fund level. Various budget amendments are needed to align the budget with anticipated year-end actuals.

For government entities, a budget creates a legal framework for spending during the fiscal year. After the budget is approved, circumstances arise that may require adjustments to the approved budget. City Council Policy No. 220-02 "Financial Reporting and Transfer Authority" permits budget transfers to be completed. Transfers that exceed $75,000 require City Council approval. The City Council may amend the budget at any meeting after the adoption of the budget with a 4/5ths vote. Staff is seeking approval for recommended adjustments in the General Fund and various other funds to align the budget with anticipated year-end actual expenditures where the actuals are expected to exceed the budget. Any additional adjustments required will be included in the next quarterly report to City Council following the release of the City's Annual Comprehensive Financial Report.

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

General Fund Overview

The General Fund saw increases in both revenues and expenditures for the fiscal year 2024-25 fourth quarter, ended June 30, 2025. Revenues are estimated to exceed the Amended Budget by $5.4 million, primarily driven by an increase in departmental revenues. Expenditures are also estimated to exceed the Amended Budget by $4.4 million. This results in an estimated General Fund surplus of $1.1 million that will be contributed to the reserves per the Citywide Reserve Policy-Fiscal Health Plan (220-03). These variances are further detailed in the subsequent sections.

Fiscal Year 2024-25 General Fund Overview				
Table 1				
	Adopted Budget	**Amended Budget**	**Year-end Projection**	**Variance[1]**
Revenue Source				
Major Discretionary Revenues				
Property Tax	$ 52.0	$ 52.8	$ 51.9	$ (0.9)
Property Tax in lieu of VLF	31.1	31.6	31.6	-
Sales Tax	48.0	48.1	48.1	0.1
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	15.4	0.3
Transient Occupancy Tax	10.0	10.0	9.3	(0.7)
Utility Users Tax	3.9	3.9	3.7	(0.1)
Major Discretionary Revenues Subtotal	218.6	220.0	219.2	(0.8)
Other General Fund Revenues				
Other Revenues	55.5	69.5	75.7	6.2
Other General Fund Revenues Subtotal	55.5	69.5	75.7	6.2
Total Revenues/Sources	**$ 274.1**	**$ 289.5**	**$ 294.9**	**$ 5.4**
Expenditures				
Personnel Services	$ 146.9	$ 150.0	$ 150.0	$ -
Non-Personnel				
Supplies and Services	25.7	28.5	29.2	(0.7)
Other Expenses	2.2	4.9	6.3	(1.4)
Transfers Out	87.7	99.6	102.3	(2.7)
Internal Services	4.6	4.6	4.3	0.3
Utilities	6.8	7.9	7.9	-
Other Expenditures Category[2]	0.2	0.9	0.9	0.1
Total Non-Personnel	127.2	146.5	151.0	(4.4)
Total Expenditures	**$ 274.1**	**$ 296.6**	**$ 301.0**	**$ (4.4)**
Use of Prior Year Fund Balance	**$ -**	**$ (7.1)**	**$ (7.1)**	$ -
Total General Fund Surplus/(Deficit)	**$ -**	**$ -**	**$ 1.1**	**$ (1.1)**
Contribution to Reserves per Policy	-	-	(1.1)	1.1
Total General Fund Surplus/(Deficit)	**$ -**	**$ -**	**$ -**	**$ -**

[1] Variance compares the Amended Budget and the Year-End Projection.

[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 anticipated to end the year $5.4 million higher than the Amended Budget. This overage is a combination of Other General Fund Revenues exceeding the amended budget by $6.2 million offset with a Major Discretionary Revenues shortfall of $0.8 million.

Major Discretionary Revenues

The City's Major Discretionary Revenues are coming in $0.8 lower than the Amended Budget. This variance is primarily due to slightly lower than anticipated Property Tax ($0.9) and Transient Occupancy Taxes (TOT) ($0.7) revenues from slower growth than anticipated in the Amended Budget, particularly in short-term rentals. These decreases are offset by increases in both Measure A and Measure P Sales Tax which are expected to exceed the Amended budget by $0.3 million each, for a combined total of $0.6 million. Similarly, Sales Tax revenue is expected to exceed the Amended budget by $0.1 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. Franchise Fees are anticipated to surpass the Amended budget by $0.3 million due to higher than anticipated receipts from solid waste franchise fees.

Other General Fund Revenues

These revenues are projected to exceed the Amended Budget by $6.2 million primarily due to variances at the department level and are detailed in the General Fund Department Revenues section.

General Fund Expenditures

The City's General Fund expenditures are projected to exceed the Amended Budget by $4.4 million, primarily in the Transfers Out, Other Expenses and Supplies and Services categories. The overage in the Transfers Out category of $2.7 million is due to higher than anticipated Sales Tax revenues received in the General Fund and transferred to the Measure A and Measure P Sales Tax funds of $0.6 million, transfers to the Bayfront Lease Revenue Fund of $0.6 million, and transfers to the Capital Improvement Projects Fund of $1.5 million.

The Other Expenses and Supplies and Services categories are expected to be over budget by $1.4 million and $0.7 million, respectively, primarily due to encumbrances that will be carried forward into fiscal year 2025-26.

Departmental Revenues and Expenditures

Departmental Revenues

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

Fiscal Year 2024-25 General Fund Departmental Revenues			
Table 2			*in thousands*
Department	**Amended Budget**	**Year-End Projection**	**Variance**
City Clerk	$ 35.8	$ 64.3	$ 28.5
City Attorney	382.3	394.6	12.3
Administration	55.8	57.5	2.0
Information Technology	306.8	223.7	(83.0)
Human Resources	629.5	662.2	32.8
Finance	1,594.5	1,295.3	(299.2)
Non-Departmental	247,147.3	249,590.8	2,443.5
Animal Care Services	1,373.5	1,545.7	172.2
Economic Development	730.8	244.7	(486.1)
Development Services	2,213.9	1,958.2	(255.8)
Engineering/Capital Projects	9,429.2	10,567.7	1,138.5
Police	6,221.2	7,122.3	901.0
Fire	6,192.6	7,021.6	829.0
Public Works	8,269.7	8,897.9	628.2
Parks and Recreation	4,091.5	4,703.9	612.4
Library	829.6	615.1	(214.5)
Total Departmental Revenue	**$ 289,504.1**	**$ 294,965.5**	**$ 5,461.9**

*Tables may not tie due to rounding

Revenues are estimated to exceed the Amended Budget by $5.5 million, below are details of the variances exceeding $0.5 million.

The Non-Departmental department is where the City's major discretionary revenues are recorded, including Property Tax, 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 net increase of $2.4 million. The variance from Amended Budget is comprised of a $0.8 million anticipated shortfall in major discretionary revenues offset with an increase of $3.2 million in Other Revenues, largely attributed to additional interest earnings from investments and a one-time payment from the Successor Agency.

The Engineering/Capital Projects and Public Works departments are expected to exceed the Amended Budget by $1.1 million and $0.6 million respectively. This increase is attributable to an increase in reimbursements from billable work on various capital projects. The Police Department reflects additional revenues of $0.9 million received from special events and reimbursements from various grants. The Fire Department's increase of $0.8 million is largely due to additional reimbursements from Fire Strike Team activity. The Parks and Recreation Department variance reflects increased program revenues of $0.6 million due to additional recreational programming made available to the residents of Chula Vista during the year.

Departmental Expenditures

Table 3 below provides the Amended General Fund expenditure budget, projected year-end expenditures, and the variance (difference) between both 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	$ 1,646.7	$ 70.0
Boards & Commissions	10.1	1.5	8.6
City Clerk	1,608.1	1,534.9	73.2
City Attorney	3,904.3	3,437.7	466.6
Administration	3,136.9	2,673.2	463.7
Information Technology	5,124.0	5,196.4	(72.3)
Human Resources	4,024.9	3,968.4	56.5
Finance	5,128.7	5,062.0	66.7
Non-Departmental	114,223.2	119,913.3	(5,690.0)
Animal Care Services	3,753.6	3,482.7	270.9
Economic Development	724.3	491.7	232.6
Development Services	3,146.8	3,103.5	43.3
Engineering/Capital Projects	12,548.3	10,590.6	1,957.6
Police	60,332.3	62,335.8	(2,003.4)
Fire	40,053.4	40,679.7	(626.4)
Public Works	26,734.5	26,501.0	233.6
Parks and Recreation	6,183.3	6,284.3	(101.0)
Library	4,201.8	4,055.4	146.5
Total Expenditure Budget	**$ 296,554.8**	**$ 300,958.7**	**$ (4,403.5)**

*Tables may not tie due to rounding

Expenditures are estimated to exceed the Amended Budget by $4.4 million, below are details of the variances exceeding $0.5 million.

Non-Departmental is anticipated to exceed budget by $5.7 million. This is primarily in the Transfers Out, Supplies & Services and Other Expenses categories. The variance is attributable to transfers to both Measure A and Measure P Sales Tax Funds based on projected Measure A and Measure P Sales Tax actuals; increased encumbrances (commitments that carry into the next fiscal year), primarily for additional public liability expenses, and additional transfers to the Capital Improvement Projects Fund.

The Police Department is anticipated to exceed budget by $2.0 million which is driven by an increase in overtime costs tied to staffing vacancies and operational needs. The Fire Department is expected to exceed budget by $0.6 million mainly driven by increased reimbursed overtime costs which are offset by revenue from Strike Team deployments. The Engineering/Capital Projects Department anticipates expenditures below budget of $2.0 million driven by department vacancies resulting in anticipated salary savings.

Fiscal Year 2024-25 Budget Adjustments

Staff recommends 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 Table 4 below. Additional details by budget category can be found in Exhibit 1 to the Resolution.

Table 4

DEPARTMENT	PERSONNEL SERVICES	NON-PERSONNEL EXPENDITURES	TOTAL EXPENDITURES	TOTAL REVENUE	NET IMPACT
GENERAL FUND					
City Council	$ (50,023)	$ (3,190)	$ (53,213)	$ -	(53,213)
City Clerk	(3,723)	-	(3,723)	-	(3,723)
City Attorney	(440,587)	-	(440,587)	-	(440,587)
Administration	(455,326)	-	(455,326)	-	(455,326)
Information Technology	(28,901)	102,111	73,210	-	73,210
Human Resources	122,164	(2,449)	119,715	-	119,715
Finance	75,820	(3,573)	72,247	-	72,247
Non-Departmental	150,363	4,662,038	4,812,401	(2,659,715)	2,152,686
Animal Care Services	(204,958)	(43,901)	(248,859)	(233,870)	(482,729)
Economic Development	(2,767)	(619)	(3,386)	-	(3,386)
Development Services	(41,431)	(1,890)	(43,321)	-	(43,321)
Engineering/Capital Projects	(1,916,420)	(8,192)	(1,924,612)	(534,903)	(2,459,515)
Police	2,074,657	(45,496)	2,029,161	-	2,029,161
Fire	1,044,854	(274,082)	770,772	(828,815)	(58,043)
Public Works	(316,491)	87,837	(228,654)	(87,837)	(316,491)
Parks and Recreation	16,511	84,527	101,038	(94,453)	6,585
Library	(60,321)	(76,949)	(137,270)	-	(137,270)
TOTAL GENERAL FUND	**$ (36,579)**	**$ 4,476,172**	**$ 4,439,593**	**$ (4,439,593)**	**$ -**

Below are additional details of recommended expenditure budget adjustments exceeding $75,000:

City Attorney: Personnel Services savings due to vacancies totaling $440,587.

Administration: Personnel Services savings due to vacancies totaling $455,326.

Human Resources: Increase to Personnel Services for hourly staffing support partially offset by Non-Personnel Expenditure savings, for a total increase of $119,715.

Non-Departmental: Increase to Personnel Services and Non-Personnel Expenditures for total increased appropriations of $4,812,401, partially offset with increased revenues of $2,659,715. These increases are mainly due to increases in transfers to Measure A and Measure P Sales Tax, Capital Projects, and various encumbrances.

Animal Care Services: Personnel Services savings due to vacancies and Non-Personnel Expenditure savings totaling $248,859. Increase to estimated revenue of $233,870 generated by reimbursements from other agencies.

Engineering/Capital Projects: Personnel Services savings due to vacancies and Non-Personnel Expenditure savings totaling $1,924,612. Increase in revenues of $534,903 associated with increased reimbursements from various capital projects.

Police: Increase to Personnel Services partially offset by Non-Personnel Expenditures savings, for a total of $2,029,161. These increases are due to overtime costs tied to staffing vacancies and operational needs.

Fire: Increase to Personnel Services offset by a decrease to Non-Personnel Expenditures for a total increase to appropriations of $770,772. These increases are due to overtime costs and are offset with additional strike team reimbursements.

Public Works: Personnel Services savings due to vacancies totaling $316,491. Increase to Non-Personnel Expenditures totaling $87,837 for utilities and internal service charges, fully offset by additional revenues.

Parks & Recreation: Increase to Personnel Services and Non-Personnel Expenditures totaling $101,038. These increases are partially offset by additional revenues of $94,453.

Library: Personnel Services and Non-Personnel Expenditure savings totaling $137,270.

Other Fund Adjustments

Table 5 are recommended adjustments for funds other than the General Fund that result in a fiscal impact at the revenue and expenditure level. Additional details by budget category can be found in Exhibit 1 to the Resolution.

The recommended adjustments are offset by additional current year revenues or the available fund balance of the respective funds.

Table 5

	PERSONNEL SERVICES	NON-PERSONNEL EXPENDITURES	TOTAL EXPENDITURES	TOTAL REVENUE	NET IMPACT
OTHER FUNDS					
2018 Measure A Sales Tax	$ 835,168	$ 4,346,289	$ 5,181,457	$ -	$ 5,181,457
RDA Successor Agency Fund	-	4,324,945	4,324,945	-	4,324,945
Worker's Compensation Fund	-	244,548	244,548	(85,558)	158,990
Development Services Fund	-	145,539	145,539	-	145,539
Public Facilities DIF	-	117,922	117,922	-	117,922
Parking Meter	-	139,337	139,337	(24,990)	114,347
Storm Drain	-	101,161	101,161	(1,161)	100,000
Living Coast Discovery Center	-	67,959	67,959	-	67,959
Sewer Service Revenue	-	396,393	396,393	(371,393)	25,000
Sewer Facility Replacement	-	30,587	30,587	(5,587)	25,000
Developer Contributions	-	3,879	3,879	-	3,879
CPF Benefit Funds	-	1,673	1,673	-	1,673

	PERSONNEL SERVICES	NON-PERSONNEL EXPENDITURES	TOTAL EXPENDITURES	TOTAL REVENUE	NET IMPACT
Capital Improvement Projects	-	23,738	23,738	(1,525,000)	(1,501,262)
Transport Enterprise	482,702	2,047,710	2,530,412	(2,530,412)	-
Long-Term Advances DSF-RDA SA	-	2,312,893	2,312,893	(2,312,893)	-
Advanced Life Support Program	86,410	434,460	520,870	(520,870)	-
Chula Vista Muni Golf Course	(7,544)	361,406	353,862	(353,862)	-
Bayfront Special Tax District	-	174,952	174,952	(174,952)	-
State Grants	98,148	1,697	99,845	(99,845)	-
Donations	-	65,780	65,780	(65,780)	-
Bayfront Lease Revenue	-	50,106	50,106	(50,106)	-
Western-Park Acquisition & Dev	-	14,168	14,168	(14,168)	-
Town Ctr Business Improv Dist	-	10,099	10,099	(10,099)	-
Section 115 Trust	-	3,583	3,583	(3,583)	-
CFD 13-M Otay Ranch Village 2	-	2,070	2,070	(2,070)	-
Vehicle Replacement Fund	-	1,172	1,172	(1,172)	-
OV Rd Fee Recovery District	-	819	819	(819)	-
Transp Fair Share Dev Contrib	-	25	25	(25)	-
Environmental Services	131,780	(131,780)	-	-	-
TOTAL OTHER FUNDS	**$ 1,626,664**	**$ 15,293,130**	**$ 16,919,794**	**$ (8,154,345)**	**$ 8,765,449**

Below are additional details of recommended expenditure budget adjustments exceeding $75,000:

Measure A Sales Tax: Increase Personnel Services and Non-Personnel Expenditures by $181,457 from fund balance for year-end budget realignment to actuals. Increase expenditure appropriations for "Fire Training Facility" (SAF0170) by $5,000,000. SAF0170 was presented to the Measure A Citizen's Oversight committee on April 10, 2025, and was found to be in compliance with the Measure A Expenditure Plan.

RDA Successor Agency: Increase to Non-Personnel Expenditures of $4,324,945 in Transfers Out from fund balance for debt service payments.

Worker Compensation Fund: Increase to Non-Personnel Expenditures of $244,548 partially offset by additional revenues of $85,558 and fund balance to align budget with year-end transactions.

Development Services Fund: Increase of $145,539 to Non-Personnel Expenditures from fund balance to align budget with year-end transactions due to increased credit card fees from increased volume of transactions.

Public Facilities DIF: Increase of $117,922 to Non-Personnel Expenditures from fund balance to align budget with year-end transactions for Bayfront Fire Station equipment.

Parking Meter: Increase to Non-Personnel Expenditures by $139,337 partially offset by additional revenues of $24,990 and fund balance to align budget with year-end transactions.

Storm Drain: Increase of $101,161 to Non-Personnel Expenditures offset with additional revenues of $1,161 and fund balance of $100,000 for CIP DRN0218 "Stormwater Fee Study and Outreach".

Transport Enterprise: Increase to Personnel Services and Non-Personnel Expenditures by $2,530,412 offset by additional revenues of $2,530,412 to align budget with year-end transactions.

Long-Term Advances DSF-RDA SA: Increase to Non-Personnel Expenditures by $2,312,893 for debt service payments offset by of $2,312,893 additional revenues to align budget with year-end transactions.

Advanced Life Support Program: Increase to Personnel Services and Non-Personnel Expenditures by $520,870 offset by additional revenue of $520,870 to align budget with year-end transactions.

Chula Vista Muni Golf Course: Increase to Non-Personnel Expenditures by $353,862 offset by additional revenues of $353,862 to align budget with year-end transactions.

Bayfront Special Tax District: Increase to Non-Personnel Expenditures by $174,952 offset by additional revenues of $174,952 for debt payments.

State Grants: Increase of $99,845 to Personnel Services and Non-Personnel Expenditure offset by increased revenues of $99,845 to align budgets to grant awards received. Specifically, $1,637 for the Oil Payment Program Grant and $98,148 for the Adult Literacy and Family Services/ESL Program.

Capital Improvement Project Budget Amendments:

Staff is recommending several adjustments to the Capital Improvement Project Budget, which include transfer of expenditures and increases to various projects. Details of these amendments are provided in the table below.

FUND	PROJECT	CIP PROJECT EXPENDTIURES	TOTAL EXPENDITURES
Transportation Gas Tax	STL0466 - Pavement Maintenance FY23/24	$ (65,000)	$ (65,000)
Transportation Gas Tax	STL0456 - Sidewalk Replacement Program FY22	65,000	65,000
Transportation Gas Tax	STL0459 - Pavement Maintenance Program FY22/23	(50,000)	(50,000)
Transportation Gas Tax	DRN0214 - Install Full Capture Trash BMPs	50,000	50,000
2018 Measure A Sales Tax	SAF0170 - Fire Training Facility	5,000,000	5,000,000
Transportation Sales Tax	STM0404 "Pavement Major Rehab Program FY25"	(100,000)	(100,000)
Transportation Sales Tax	CTY0208 "CIP Management & Equipment Purchase	100,000	100,000
Storm Drain	DRN0218 "Stormwater Fee Study and Outreach	100,000	100,000
Sewer Service Revenue	CTY0208 "CIP Mngmt & Equipment Purchase	25,000	25,000
Capital Improvement Projects	BGP0393 "Minor c & R Repairs	23,738	23,738
TOTAL OTHER FUNDS		**$ 5,148,738**	**$ 5,148,738**

Preparation of the Annual Comprehensive Financial Report

Staff recommends that the City Council authorize the City Manager to amend the fiscal year 2024-25 budget and approve appropriations and transfers in the General Fund and various other funds in order to ensure audited, actuals resulting from final year-end closing entries do not exceed the authorized budget.

Staff recommends that the Director of Finance report any further amendments to the fiscal year 2024-25 budget and appropriations and transfers to the General Fund and various other funds approved by the City Manager in the next quarterly financial report following the release of the Annual Comprehensive Financial Report.

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 Fourth Quarter Report presents projected revenue and expenditure amounts as of June 30, 2025, with updates through October 3, 2025, as the most current information available. Approval of the resolution amending the fiscal year 2024-25 budget and the fiscal year 2024-25 Capital Improvement Program 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 approximately $4,439,593, and an increase in estimated revenues of $4,439,593.

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 $8,765,449. This includes an increase in appropriations of approximately $16,919,794 and an increase in estimated revenues of $8,154,345.

ONGOING FISCAL IMPACT

Staff will review the impacted budgets to identify potential ongoing impacts and may recommend budgetary adjustments to Council during fiscal year 2025-26.

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

GENERAL FUND BUDGET TRANSFERS
Approved by Administration
Fiscal Year 2024-25 (as of 6/30/25)

Attachment 1

Department	From	To	Reason	Amount
Admin	Personnel	Supplies & Services	Computers	$ 26,745
Animal Care	Other Capital	Other Expenses	Year end clean up	113
Animal Care	Salaries	Utilities	SDGE Overage	75,000
Animal Care	Salaries	Utilities	SDGE Overage	75,000
City Attorney	Various	Supplies & Services	Contracted services invoices	72,103
City Clerk	Supplies & Services	Other Expenses	Year end clean up	1,538
City Council	Supplies & Services	Utilities	Year end clean up	105
Development Services	Salaries	Supplies and Services	Attorney Services	10,000
Development Services	Salaries	Supplies and Services	Economic Impact Analysis	26,500
Development Services	Salaries	Supplies and Services	Recruitment Services	25,000
Development Services	Salaries	Supplies and Services	Legal Services	7,000
Development Services	Personnel	Supplies & Services	Attorney Services	4,475
Development Services	Personnel	Supplies & Services	Code enforcement abatement	2,500
Development Services	Personnel	Other Expenses	Mobilehome park fees	17,814
Development Services	Personnel	Supplies & Services	Home Depot invoice	1,400
Development Services	Internal Service	Supplies & Services/ Utilities	Year end clean up	5,733
Engineering	Salaries	Utilities	SDGE Overage	75,000
Finance	Supplies & Services	Internal Services	Year end clean up	34
Fire	Supplies & Services	Utilities	Cover utility overages	16,280
Human Resources	Other Capital	Utilities	Cover utility overages	51
Information Technology	Other Capital	Supplies and Services	Contract Increases	75,000
IT	Utilities	Internal Services	Cover overages	70
IT	Other Capital	Supplies & Services/ Internal Services	Cover overages	12,890
Library	Salaries	Utilities	SDGE Overage	75,000
Library	Salaries	Utilities	SDGE Overage	72,808
Library	Personnel	Utilities	Water invoices	21,000
Library	Supplies & Services	Other Expenses	Cover overages	303
Library	Utilities	Internal Services/Other Expenses	Cover overages	4,247
Parks & Rec	Supplies & Services	Other Expenses	Merch Fees	75,000
Parks & Rec	Personnel	Supplies & Services	Pool chemicals and instructor payments	75,000
Parks & Rec	Internal Service	Utilities	Cover overages	3,002
Parks & Rec	Various	Supplies & Services	Contracted services	44,206
Police	Various	Supplies & Services	Transfer to s&S	18,411
Police	Supplies & Services	Other Expenses/Transfers out	Year end clean up	29,525
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
Public Works	Salaries	Contracted Services	Hourly Wages	6,600
Public Works	Supplies & Services	Other Capital	Equipment >$10k	12,500
Public Works	Personnel	Other Expenses	Fire Station 10 damage repairs	8,865
Public Works	Supplies & Services	Supplies & Services	Striping and Signing Supplies	70,000
Public Works	Supplies & Services	Supplies & Services	Park Ranger Supplies	25,413
Public Works	Supplies & Services	Supplies & Services	Building Services Communications	75,000
Public Works	Other Expenses	Supplies & Services	Transfer for Meter	2,033
Public Works	Various	Utilities	Year end clean up	44,333
Public Works	Supplies & Services	Other Capital	Turf Dragger	40,000
Public Works	Other Capital	Supplies and Services	Parkway Pool filters	22,939
			Total General Fund Budget Transfers	$ 1,451,541

General Fund Budget Amendments
Fiscal Year 2024-25 (as of June 30, 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	-
2025-061	5/6/2025	Bayfront Shuttle and MTS reimbursement	164,640	164,640	-
2025-088	6/3/2025	FY2024-25 Third Quarter Amendments	241,990	241,990	-
		Total General Fund Budget Amendments	**$ 15,380,060**	**$ 15,380,060**	**$ -**

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 (4/5 VOTE REQUIRED)

WHEREAS, the Charter of the City of Chula Vista 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 June 30, 2025 and recommends 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 has prepared a comprehensive list of all amendments, which are identified as Exhibit 1, attached hereto and incorporated herein by reference; and

WHEREAS, staff recommends increasing estimated revenue by $4,439,593 and expense appropriations by $4,439,593 to various departments in the General Fund, resulting in no net fiscal impact to the General Fund; and

WHEREAS, the 2018 Measure A Sales Tax Fund, RDA Successor Agency Fund, Workers Compensation Fund, Development Services Fund, Public Facilities DIF Fund, Parking Meter Fund, Storm Drain Fund, Living Coast Discovery Center Fund, Sewer Service Revenue Fund, Sewer Facility Replacement Fund, Developer Contributions Fund, and the CPF Benefit Funds the will be negatively impacted due to adjustments that will add appropriations that will be made from the available balances of these funds or partially offset by increased estimated revenues; and

WHEREAS, the Capital Improvement Projects Fund is positively impacted as a result of increased appropriations and increased estimated revenue resulting from the recommended changes; and

WHEREAS, the recommended adjustments to the Transport Enterprise Fund, Long-Term Advances DSF-RDA SA Fund, Advanced Life Support Program Fund, Chula Vista Muni Golf Course Fund, Bayfront Special Tax District Fund, State Grants Fund, Donations Fund, Bayfront Lease Revenue Fund, Western-Park Acquisition and Dev Fund, Town Ctr Business Improv Dist Fund, Section 115 Trust Fund, CFD 13-M Otay Ranch Village 2 Fund , Vehicle Replacement Fund, OV Rd Fee Recovery District Fund, Transp Fair Share Dev Contribution Fund, and Environmental Services Fund, 2016 Measure P Sales Tax Fund, Transportation Gas-Tax Fund, Transportation Sales Tax Fund, National Opioid Settlement Fund, CDBG Housing Program Fund, Chula Vista Housing Authority Fund, Public Educational & Govt Fee Fund, CFD 14M-B-EUC Millenia Fund, CFD 18M Village 3 Otay Ranch Fund, CFD 19M Freeway Commercial 2 Fund,

Bayfront Special Tax District Fund, Town Ctr Business Improv Dist Fund, Otay Ranch Preserve Fund, and Equipment Vehicle Replacement Fund will result in no fiscal impact; and

WHEREAS, staff recommends amending the fiscal year 2024-25 Capital Improvement Program budget by increasing estimated revenues by $23,738 and expense appropriations by $5,148,738, resulting in a negative impact to the fiscal year 2024-25 Capital Improvement Program budget; and

WHEREAS, staff recommends that the City Council authorize the City Manager to amend the fiscal year 2024-25 budget and approve appropriations and transfers in the General Fund and various other funds in order to ensure audited actuals do not exceed authorized budget resulting from any year-end closing entries; and

WHEREAS, staff recommends that the Director of Finance report any amendments to the fiscal year 2024-25 budget and appropriations and transfers to the General Fund and various other funds approved by the City Manager in the next quarterly financial report following the release of the Annual Comprehensive Financial Report; and

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 – 4th Quarter Fiscal Year 2024-25

DEPARTMENT	PERSONNEL SERVICES	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
GENERAL FUND					
City Council	$ (50,023)	$ (3,190)	$ (53,213)	$ -	$ (53,213)
City Clerk	(3,723)	-	(3,723)	-	(3,723)
City Attorney	(440,587)	-	(440,587)	-	(440,587)
Administration	(455,326)	-	(455,326)	-	(455,326)
Information Technology	(28,901)	102,111	73,210	-	73,210
Human Resources	122,164	(2,449)	119,715	-	119,715
Finance	75,820	(3,573)	72,247	-	72,247
Non-Departmental	150,363	4,662,038	4,812,401	(2,659,715)	2,152,686
Animal Care Services	(204,958)	(43,901)	(248,859)	(233,870)	(482,729)
Economic Development	(2,767)	(619)	(3,386)	-	(3,386)
Development Services	(41,431)	(1,890)	(43,321)	-	(43,321)
Engineering/Capital Projects	(1,916,420)	(8,192)	(1,924,612)	(534,903)	(2,459,515)
Police	2,074,657	(45,496)	2,029,161	-	2,029,161
Fire	1,044,854	(274,082)	770,772	(828,815)	(58,043)
Public Works	(316,491)	87,837	(228,654)	(87,837)	(316,491)
Parks and Recreation	16,511	84,527	101,038	(94,453)	6,585
Library	(60,321)	(76,949)	(137,270)	-	(137,270)
TOTAL GENERAL FUND	**$ (36,579)**	**$ 4,476,172**	**$ 4,439,593**	**$ (4,439,593)**	**$ -**

Summary of Appropriations and/or Transfers for Other Funds
Other Funds Budget Amendments Summary – 4th Quarter Fiscal Year 2024-25

	PERSONNEL SERVICES	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
OTHER FUNDS					
2018 Measure A Sales Tax	$ 835,168	$ 4,346,289	$ 5,181,457	$ -	$ 5,181,457
RDA Successor Agency Fund	-	4,324,945	4,324,945	-	4,324,945
Workers Compensation Fund	-	244,548	244,548	(85,558)	158,990
Development Services Fund	-	145,539	145,539	-	145,539
Public Facilities DIF	-	117,922	117,922	-	117,922
Parking Meter	-	139,337	139,337	(24,990)	114,347
Storm Drain	-	101,161	101,161	(1,161)	100,000
Living Coast Discovery Center	-	67,959	67,959	-	67,959
Sewer Service Revenue	-	396,393	396,393	(371,393)	25,000
Sewer Facility Replacement	-	30,587	30,587	(5,587)	25,000
Developer Contributions	-	3,879	3,879	-	3,879
CPF Benefit Funds	-	1,673	1,673	-	1,673
Capital Improvement Projects	-	23,738	23,738	(1,525,000)	(1,501,262)
Transport Enterprise	482,702	2,047,710	2,530,412	(2,530,412)	-
Long-Term Advances DSF-RDA SA	-	2,312,893	2,312,893	(2,312,893)	-
Advanced Life Support Program	86,410	434,460	520,870	(520,870)	-
Chula Vista Muni Golf Course	(7,544)	361,406	353,862	(353,862)	-
Bayfront Special Tax District	-	174,952	174,952	(174,952)	-
State Grants	98,148	1,697	99,845	(99,845)	-
Donations	-	65,780	65,780	(65,780)	-
Bayfront Lease Revenue	-	50,106	50,106	(50,106)	-
Western-Park Acquisition & Dev	-	14,168	14,168	(14,168)	-
Town Ctr Business Improv Dist	-	10,099	10,099	(10,099)	-
Section 115 Trust	-	3,583	3,583	(3,583)	-
CFD 13-M Otay Ranch Village 2	-	2,070	2,070	(2,070)	-
Vehicle Replacement Fund	-	1,172	1,172	(1,172)	-
OV Rd Fee Recovery District	-	819	819	(819)	-
Transp Fair Share Dev Contrib	-	25	25	(25)	-
Environmental Services	131,780	(131,780)	-	-	-
TOTAL OTHER FUNDS	**$1,626,664**	**$ 15,293,130**	**$ 16,919,794**	**$(8,154,345)**	**$8,765,449**

*Table is shown in summary, funds with transfers within Non-Personnel Expenditures categories are detailed in Exhibit 1

Summary of Appropriations and/or Transfers for Capital Improvement Program Budget
Capital Improvement Program Budget Amendments Summary – 4th Quarter Fiscal Year 2024-25

		CIP PROJECT EXPENDITURES	TOTAL EXPENDITURES
FUND	**PROJECT**		
Transportation Gas Tax	STL0466 - Pavement Maintenance FY23/24	$ (65,000)	$ (65,000)
Transportation Gas Tax	STL0456 - Sidewalk Replacement Program FY22	65,000	65,000
Transportation Gas Tax	STL0459 - Pavement Maintenance Program FY22/23	(50,000)	(50,000)
Transportation Gas Tax	DRN0214 - Install Full Capture Trash BMPs	50,000	50,000
2018 Measure A Sales Tax	SAF0170 - Fire Training Facility	5,000,000	5,000,000
Transportation Sales Tax	STM0404 - Pavement Major Rehab Program FY25	(100,000)	(100,000)
Transportation Sales Tax	CTY0208 - CIP Management & Equipment Purchase	100,000	100,000
Storm Drain	DRN0218 - Stormwater Fee Study and Outreach	100,000	100,000
Sewer Service Revenue	CTY0208 - CIP Mngmt & Equipment Purchase	25,000	25,000
Capital Improvement Projects	BGP0393 - Minor C & R Repairs	23,738	23,738
TOTAL OTHER FUNDS		**$ 5,148,738**	**$ 5,148,738**

BE IT FURTHER RESOLVED, by the City Council that it authorizes the City Manager to amend the fiscal year 2024-25 budget and approves appropriations and transfers in the General Fund and various other funds in order to ensure audited actuals resulting from final year-end closing entries do not exceed authorized budget; and

BE IT FURTHER RESOLVED, by the City Council that it directs the Director of Finance to report any amendments to the fiscal year 2024-25 budget and appropriations and transfers to the General Fund and various other funds approved by the City Manager in the next quarterly financial report following the release of the Annual Comprehensive Financial Report.

Presented by

Sarah Schoen
Director of Finance/Treasurer

Approved as to form

Marco Verdugo
City Attorney

EXHIBIT 1

GENERAL FUND BUDGET AMENDMENTS SUMMARY – 4th QUARTER FISCAL YEAR 2024-25

DEPARTMENT	PERSONNEL SERVICES	SUPPLIES & SERVICES	OTHER EXPENSES	OTHER CAPITAL	TRANSFERS OUT	UTILITIES	INTERNAL SERVICE	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
GENERAL FUND										
City Council	$ (50,023)	$ -	$ -	$ (3,190)	$ -	$ -	$ -	$ (53,213)	$ -	$ (53,213)
City Clerk	(3,723)	-	-	-	-	-	-	(3,723)	-	(3,723)
City Attorney	(440,587)	-	-	-	-	-	-	(440,587)	-	(440,587)
Administration	(455,326)	-	-	-	-	-	-	(455,326)	-	(455,326)
Information Technology	(28,901)	102,111	-	-	-	-	-	73,210	-	73,210
Human Resources	122,164	-	-	(2,449)	-	-	-	119,715	-	119,715
Finance	75,820	-	-	(3,573)	-	-	-	72,247	-	72,247
Non-Departmental	150,363	540,267	1,450,000	(54)	2,690,645	(18,820)	-	4,812,401	(2,659,715)	2,152,686
Animal Care Services	(204,958)	-	-	(20,042)	-	(6,733)	(17,126)	(248,859)	(233,870)	(482,729)
Economic Development	(2,767)	-	-	-	-	(619)	-	(3,386)	-	(3,386)
Development Services	(41,431)	-	-	-	-	-	(1,890)	(43,321)	-	(43,321)
Engineering/Capital Projects	(1,916,420)		(30,958)	(5,000)		119,847	(92,081)	(1,924,612)	(534,903)	(2,459,515)
Police	2,074,657	-	-	-	-	(10,069)	(35,427)	2,029,161	-	2,029,161
Fire	1,044,854	-	-	(25,000)	-	(381)	(248,701)	770,772	(828,815)	(58,043)
Public Works	(316,491)	-	-	-	-	10,528	77,309	(228,654)	(87,837)	(316,491)
Parks and Recreation	16,511	54,794	39,659	-	-	-	(9,926)	101,038	(94,453)	6,585
Library	(60,321)	-	-	-	-	(76,949)	-	(137,270)	-	(137,270)
TOTAL GENERAL FUND	**$ (36,579)**	**$697,172**	**$1,458,701**	**$(59,308)**	**$ 2,690,645**	**$ 16,804**	**$(327,842)**	**$4,439,593**	**$(4,439,593)**	**$ -**

OTHER FUNDS BUDGET AMENDMENTS SUMMARY – 4th QUARTER FISCAL YEAR 2024-25

	PERSONNEL SERVICES	SUPPLIES & SERVICES	OTHER EXPENSES	OTHER CAPITAL	CIP BUDGET	INTERNAL SERVICE	TRANSFERS OUT	NON-CIP BUDGET	COST OF SALES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
OTHER FUNDS												
2018 Measure A Sales Tax	$ 835,168	$ (427,219)	$ -	$ 52,452	$ 5,000,000	$ 390	$ (279,334)	$ -	$ -	$ 5,181,457	$ -	$ 5,181,457
RDA Successor Agency Fund	-	(1,223)	1,223	-	-	-	4,324,945	-	-	4,324,945	-	4,324,945
Workers Compensation Fund	-	(68,592)	313,140	-	-	-	-	-	-	244,548	(85,558)	158,990
Development Services Fund	-	-	145,539	-	-	-	-	-	-	145,539	-	145,539
Public Facilities DIF	-	117,922	-	-	-	-	-	-	-	117,922	-	117,922
Parking Meter	-	19,814	119,523	-	-	-	-	-	-	139,337	(24,990)	114,347

	PERSONNEL SERVICES	SUPPLIES & SERVICES	OTHER EXPENSES	OTHER CAPITAL	CIP BUDGET	INTERNAL SERVICE	TRANSFERS OUT	NON-CIP BUDGET	COST OF SALES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
Storm Drain	-	-	1,161	-	100,000	-	-	-	-	101,161	(1,161)	100,000
Living Coast Discovery Center	-	-	67,959	-	-	-	-	-	-	67,959	-	67,959
Sewer Service Revenue	-	(19,841)	19,841	-	25,000	-	371,393	-	-	396,393	(371,393)	25,000
Sewer Facility Replacement	-	-	5,587	-	25,000	-	-	-	-	30,587	(5,587)	25,000
Developer Contributions	-	-	-	-	-	-	3,879	-	-	3,879	-	3,879
CPF Benefit Funds	-	-	875	-	-	-	798	-	-	1,673	-	1,673
Capital Improvement Projects	-	-	-	-	-	-	-	23,738	-	23,738	(1,525,000)	(1,501,262)
Transport Enterprise	482,702	1,088,143	473,783	-	-	-	485,784	-	-	2,530,412	(2,530,412)	-
Long-Term Advances DSF-RDA SA	-	-	2,312,893	-	-	-	-	-	-	2,312,893	(2,312,893)	-
Advanced Life Support Program	86,410	17,977	-	12,317	-	4,605	399,561	-	-	520,870	(520,870)	-
Chula Vista Muni Golf Course	(7,544)	-	430,289	-	-	-	-	-	(68,883)	353,862	(353,862)	-
Bayfront Special Tax District	-	-	174,952	-	-	-	-	-	-	174,952	(174,952)	-
State Grants	98,148	1,697	-	-	-	-	-	-	-	99,845	(99,845)	-
Donations	-	-	65,780	-	-	-	-	-	-	65,780	(65,780)	-
Bayfront Lease Revenue	-	1,601	48,505	-	-	-	-	-	-	50,106	(50,106)	-
Western-Park Acquisition & Dev	-	-	14,168	-	-	-	-	-	-	14,168	(14,168)	-
Town Ctr Business Improv Dist	-	10,076	23	-	-	-	-	-	-	10,099	(10,099)	-
Section 115 Trust	-	731	1,336	-	-	-	1,516	-	-	3,583	(3,583)	-
CFD 13-M Otay Ranch Village 2	-	-	2,070	-	-	-	-	-	-	2,070	(2,070)	-
Vehicle Replacement Fund	-	-	688	-	-	-	484	-	-	1,172	(1,172)	-
OV Rd Fee Recovery District	-	-	380	-	-	-	439	-	-	819	(819)	-
Transp Fair Share Dev Contrib	-	-	25	-	-	-	-	-	-	25	(25)	-
Environmental Services	131,780	(131,780)	-	-	-	-	-	-	-	-	-	-
Chula Vista Housing Authority	-	(218,617)	368,602	-	-	710	(150,695)	-	-	-	-	-
2016 Measure P Sales Tax	-	(16,205)	12,861	-	-	-	3,344	-	-	-	-	-
Transportation Grants-Gas Tax	-	-	11,751	-	-	-	(11,751)	-	-	-	-	-
National Opioid Settlement	-	(593)	593	-	-	-	-	-	-	-	-	-
CDBG Housing Program	-	179	(179)	-	-	-	-	-	-	-	-	-
Public Educational & Govt Fee	-	(15,500)	-	15,500	-	-	-	-	-	-	-	-
CFD 14M-B-EUC Millenia*	-	-	-	-	-	-	-	-	-	-	-	-
CFD 18M Village 3 Otay Ranch	-	(3,653)	3,653	-	-	-	-	-	-	-	-	-
CFD 19M Freeway Commercial 2	-	(600)	600	-	-	-	-	-	-	-	-	-
Otay Ranch Preserve	-	(704)	-	-	-	-	704	-	-	-	-	-
Equipment Vehicle Replacement	-	-	399	(399)	-	-	-	-	-	-	-	-
TOTAL OTHER FUNDS	**$ 1,626,664**	**$ 353,613**	**$4,598,020**	**$ 79,870**	**$ 5,150,000**	**$ 5,705**	**$ 5,151,067**	**$23,738**	**$(68,883)**	**$16,919,794**	**$(8,154,345)**	**$ 8,765,449**

* CFD 14M-B-EUC Millenia budget amendment includes a reclassification of revenues from the Other Revenue category to Transfer In.
**Amendments for the CIP Budget are shown in the Capital Improvement Project Amendment Summary listed below.

CAPITAL IMPROVEMENT PROJECT AMENDMENTS SUMMARY – 4th QUARTER FISCAL YEAR 2024-25

PROJECT	PROJECT	CIP PROJECT EXPENDITURES	TOTAL EXPENDITURES
Pavement Maintenance FY23/24	STL0466	$ (65,000)	$ (65,000)
Sidewalk Replacement Program FY22	STL0456	65,000	65,000
Pavement Maintenance Program FY22/23	STL0459	(50,000)	(50,000)
Install Full Capture Trash BMPs	DRN0214	50,000	50,000
Fire Training Facility	SAF0170	5,000,000	-
Pavement Major Rehab Program FY25	STM0404	(100,000)	(100,000)
CIP Management & Equipment Purchase	CTY0208	100,000	100,000
Stormwater Fee Study and Outreach	DRN0218	100,000	100,000
CIP Mngmt & Equipment Purchase	CTY0208	25,000	25,000
Minor C&R Repairs	BGP0393	23,738	23,738
TOTAL AMENDMENTS		**$ 5,148,738**	**$ 5,148,738**