


# MEMO


## Finance Department



DATE: May 9, 2024

TO: Honorable Mayor and Council

VIA: Maria Kachadoorian, City Manager 

FROM: Sarah Schoen, Director of Finance/Treasurer 

SUBJECT: Amendment to the City Manager's Proposed Budget for Fiscal Year 2024-25

Staff submitted the Fiscal Year 2024-25 Proposed Budget document to the City Council on May 2, 2024. As required by the City Charter, the City Manager's proposed budget was submitted to the City Council at least thirty-five days before the beginning of the fiscal year.

This report summarizes the Amended City Manager's proposed budget for fiscal year 2024-25 to reflect changes that were requested by the City Council at the May 7, 2024 meeting, and were not reflected in the original document submitted to the City Council.

This memo serves as an addendum to the City Manager's Fiscal Year 2024-25 Proposed Budget document. Together with the document submitted to City Council on May 2, 2024 these documents represent the Amended City Manager's Fiscal Year 2024-25 Proposed Budget.

The proposed budget for fiscal year 2024-25 has been updated to reflect the following changes:

### Summary of General Fund Changes

Description	Fund Name	Department Name	Budget Category	Revenues	Expenditures	Net Impact
Increase Non-Departmental budget for Charter Review Ballot item	General Fund	09-Non-Departmental	Supplies and Services	\$ -	\$ 400,000	\$ 400,000
Increase Salary Savings target	General Fund	09-Non-Departmental	Personnel	-	(400,000)	(400,000)
Updated General Fund				\$ -	\$ -	\$ -

General Fund: The preceding table summarizes the updates to the General Fund. As noted on the table, these changes increase total appropriations by \$0 and the General Fund remains balanced. The salary savings will be allocated to Non-Departmental.

The following table summarizes the total impact of these modifications on the All Funds budget.

**Summary of the Amended City Manager’s Fiscal Year 2024-25 Proposed Budget**

Description	Revenues	Expenditures	Net Impact
General Fund as Proposed in the May 7, 2024 Budget Document	\$ 274,124,020	\$ 274,124,020	\$ -
General Fund Adjustments - Non-Departmental (Supplies and Services)	-	400,000	400,000
General Fund Adjustments - Various Departments (Personnel)	-	(400,000)	(400,000)
<b>Updated General Fund</b>	<b>\$ 274,124,020</b>	<b>\$ 274,124,020</b>	<b>\$ -</b>
Other Funds as Proposed in the May 7, 2024 Budget Document	\$ 334,401,141	\$ 321,174,660	\$(13,226,481)
Adjustments to Other Funds	-	-	-
<b>Updated Other Funds</b>	<b>\$ 334,401,141</b>	<b>\$ 321,174,660</b>	<b>\$(13,226,481)</b>
<b>Updated All Funds - Appropriations for FY2024-25</b>	<b>\$ 608,525,161</b>	<b>\$ 595,298,680</b>	<b>\$(13,226,481)</b>

**Next Steps**

This document reflects the amendments to the budget as shown in the tables above when the City Council accepted the City Manager’s Proposed Operating and Capital Improvements Budgets as their Proposed Budgets for Fiscal Year 2024-25 at the meeting on May 7<sup>th</sup>. Per the City Charter, the City Council Proposed Budget will be made available for public review at least 10 days in advance of the adoption of the budget.

Council will consider the adoption of the fiscal year 2024-25 budget at the meeting on May 21, 2024. Prior to the adoption of the budget, the City Council will hold a public hearing in order to give the public an additional opportunity to participate in the budget process. In compliance with the City Charter, a notice of this meeting will be published in the local newspaper at least ten days prior to the public hearing. The City Council may propose additional budget modifications after considering testimony at the public hearing.

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The above changes to the fiscal year 2024-25 proposed budget are detailed in the following attachments:

Attachment A: Fund Appropriations by Department Expenditure Category

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cc: Tiffany Allen, Assistant City Manager  
 Courtney Chase, Deputy City Manager  
 Matt Little, Interim Deputy City Manager/Public Works Director



**FUND APPROPRIATIONS  
BY DEPARTMENT  
AND EXPENDITURE  
CATEGORY**

EXPENDITURES BY DEPARTMENT/CATEGORY										
Dept / Fund	Personnel Services	Supplies & Services	Utilities	Other Expenses	Other Capital	Internal Service Charges	Transfers Out	CIP Projects	Non-CIP Projects	Total FY 2025
<b>100 General Fund</b>										
01 City Council	1,592,124	105,880	534	-	3,190	-	-	-	-	1,701,728
02 Boards & Commissions	-	2,088	-	-	-	-	-	-	-	2,088
03 City Clerk	1,361,799	201,435	461	-	-	-	-	-	-	1,563,695
04 City Attorney	3,392,496	367,374	1,086	-	4,948	-	-	-	-	3,765,904
05 Administration	2,936,671	265,739	675	-	-	-	-	-	-	3,203,085
06 Information Technology	3,110,275	1,538,461	4,270	-	87,890	-	-	-	-	4,740,896
07 Human Resources	3,159,497	849,286	1,871	-	2,500	-	-	-	-	4,013,154
08 Finance	4,695,646	391,052	1,789	-	3,573	-	-	-	-	5,092,060
09 Non-Departmental	(10,300)	9,530,309	19,074	1,757,735	-	-	87,537,519	-	-	98,834,337
10 Animal Care Facility	3,130,991	351,950	64,541	4,500	6,282	77,384	-	-	-	3,635,648
11 Economic Development	1,117,101	195,154	1,776	-	-	-	-	-	-	1,314,031
12 Development Services	3,045,505	173,003	1,533	46,610	-	34,610	-	-	-	3,301,261
13 Engineering/Capital Projects	9,779,171	353,517	1,353,083	95,000	5,000	271,204	100,440	-	-	11,957,415
14 Police	54,670,434	2,405,280	828,875	100,930	25,000	1,462,589	-	-	-	59,493,108
15 Fire	32,792,575	2,319,351	311,536	-	25,000	1,647,473	62,048	-	-	37,157,983
16 Public Works	14,198,759	5,366,070	3,566,229	11,400	3,000	1,122,510	-	-	-	24,267,968
17 Parks and Recreation	4,463,344	828,686	407,421	170,000	26,423	29,011	-	-	-	5,924,885
18 Library	3,461,684	433,427	254,384	400	-	4,879	-	-	-	4,154,774
19 Housing & Homeless Services	-	-	-	-	-	-	-	-	-	-
<b>100 General Fund Total</b>	<b>146,897,772</b>	<b>25,678,062</b>	<b>6,819,138</b>	<b>2,186,575</b>	<b>192,806</b>	<b>4,649,660</b>	<b>87,700,007</b>	<b>-</b>	<b>-</b>	<b>274,124,020</b>
105 Bayfront Lease Revenue	-	-	-	2,136,322	-	-	-	-	-	2,136,322
220 2016 Measure P Sales Tax	-	1,025,256	-	1,295,502	1,116,750	-	7,514,795	7,755,146	100,000	18,807,449
221 Transportation Grants-Gas Tax	240,203	-	-	-	-	7,107	5,092,897	9,256,285	-	14,596,492
222 2018 Measure A Sales Tax	20,625,834	3,397,891	61,800	1,070,116	69,936	251,979	2,789,991	15,200,000	-	43,467,547
223 Utility Tax Settlement	-	-	-	-	-	-	-	-	-	-
224 OR V2 Pub Benefit Contribution	-	-	-	-	-	-	-	-	-	-
225 CPF Benefit Funds	-	-	-	-	-	-	-	-	-	-
227 Transportation Sales Tax	-	-	-	-	-	-	-	9,225,500	-	9,225,500
230 Developer Deposit	-	-	-	-	-	-	-	-	-	-
234 Advanced Life Support Program	974,899	250,729	-	-	-	21,589	1,335,255	-	-	2,582,472
235 Legislative Counsel Fund	-	-	-	-	-	-	-	-	-	-
241 Parking Meter	-	415,700	97,183	254,500	-	-	1,227	-	-	768,610
243 Town Center I Parking District	-	-	-	-	-	-	-	-	-	-
245 Traffic Safety	-	38,500	-	-	-	-	399,140	-	-	437,640
250 National Opioid Settlement	-	-	-	-	-	-	-	-	-	-
Econ Dev Developer										
263 Contribution	-	-	-	-	-	-	-	-	-	-
264 Donations	-	-	-	25,995	-	-	-	-	-	25,995

Attachment A

EXPENDITURES BY DEPARTMENT/CATEGORY										
Dept / Fund	Personnel Services	Supplies & Services	Utilities	Other Expenses	Other Capital	Internal Service Charges	Transfers Out	CIP Projects	Non-CIP Projects	Total FY 2025
266 Special Revenue Endowments	-	-	-	-	-	-	-	-	-	-
268 American Rescue Plan Act of 2021	-	-	-	-	-	-	-	-	-	-
269 Other Grants	75,000	-	-	-	-	-	-	-	-	75,000
270 Mobile Park Fee	-	28,000	-	37,000	-	-	-	-	-	65,000
271 Local Grants	23,564	135,000	-	-	100,000	-	-	-	-	258,564
272 Federal Grants	5,671,508	1,705,424	-	1,113,268	320,000	-	1,154,684	-	-	9,964,884
273 State Grants	1,334,918	301,186	-	45,153	-	3,371	68,235	-	-	1,752,863
282 Environmental Services	1,013,835	1,402,262	18,558	110,351	4,600	10,766	457,189	-	-	3,017,561
301 Storm Drain	-	348,100	-	-	-	-	318,284	-	-	666,384
311 CDBG Housing Program	-	-	-	25,000	-	-	-	-	75,000	100,000
313 Chula Vista Housing Authority	1,579,933	310,000	-	42,500	-	-	363,234	-	-	2,295,667
316 Public Educational & Govt Fee	-	319,500	-	-	168,500	-	-	-	-	488,000
318 RDA Successor Agency Fund	-	11,500	-	369,730	-	-	2,796,211	-	-	3,177,441
319 Housing Successor Agency	-	57,900	-	2,008,500	6,000	-	9,858	-	-	2,082,258
340 Section 115 Trust	-	-	-	-	-	-	-	-	-	-
341 Public Liability Trust	-	384,908	-	899,170	-	-	-	-	-	1,284,078
342 CFD 11-M Rolling Hills McM	-	172,588	32,915	45,000	-	-	-	-	-	250,503
343 CFD 12-M Otay Ranch Village 7	-	467,992	126,431	85,393	-	-	-	-	-	679,816
344 CFD 13-M Otay Ranch Village 2	-	1,604,979	627,573	215,648	-	-	-	-	-	2,448,200
345 CFD 12M Village 7 Otay Ranch	-	501,114	176,980	99,641	-	-	-	-	-	777,735
346 CFD 14M-A-EUC Millenia	-	86,353	4,635	27,985	-	-	148,886	-	-	267,859
347 CFD 14M-B-EUC Millenia	-	64,413	151,634	426,817	-	3,519	-	-	-	646,383
348 CFD 18M Village 3 Otay Ranch	-	849,646	286,591	95,335	-	-	-	-	-	1,231,572
349 CFD 19M Freeway Commercial 2	-	234,902	58,455	22,073	-	-	-	-	-	315,430
350 Bayfront Special Tax District	-	6,545	-	601,000	-	-	-	-	-	607,545
352 Bay Blvd Landscape District	-	278	8,476	4,176	-	-	-	-	-	12,930
353 Eastlake Maintenance Dist I	-	294,948	110,021	65,961	-	-	-	-	-	470,930
354 Open Space District #01	-	49,652	40,452	11,313	-	-	-	-	-	101,417
355 Open Space District #02	-	8,327	5,560	3,918	-	-	-	-	-	17,805
356 Open Space District #03	-	33,924	17,517	11,000	-	-	-	-	-	62,441
357 Open Space District #04	-	92,011	19,444	12,998	-	-	-	-	-	124,453
358 Open Space District #05	-	32,923	19,164	10,322	-	-	-	-	-	62,409
359 Open Space District #06	-	25,808	11,604	6,317	-	-	-	-	-	43,729
361 Open Space District #07	-	16,373	9,519	4,665	-	-	-	-	-	30,557
362 Open Space District #08	-	58,119	15,891	14,623	-	-	-	-	-	88,633
363 Open Space District #09	-	43,865	29,126	14,049	-	-	-	-	-	87,040
364 Open Space District #10	-	57,057	28,782	15,568	-	-	-	-	-	101,407
365 Open Space District #11	-	96,188	71,728	29,622	-	-	-	-	-	197,538
367 Open Space District #14	-	252,148	107,321	54,690	-	-	-	-	-	414,159

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EXPENDITURES BY DEPARTMENT/CATEGORY										
Dept / Fund	Personnel Services	Supplies & Services	Utilities	Other Expenses	Other Capital	Internal Service Charges	Transfers Out	CIP Projects	Non-CIP Projects	Total FY 2025
368	Open Space District #15	-	10,288	8,320	4,954	-	-	-	-	23,562
369	Open Space District #17	-	7,546	-	3,289	-	-	-	-	10,835
371	Open Space District #18	-	123,766	73,624	35,442	-	-	-	-	232,832
372	Open Space District #20	-	1,252,203	396,229	236,298	-	-	-	-	1,884,730
373	Open Space District #23	-	57,844	7,364	9,611	-	-	-	-	74,819
374	Open Space District #24	-	20,972	10,226	5,993	-	-	-	-	37,191
375	Open Space District #26	-	7,258	2,668	3,859	-	-	-	-	13,785
376	Open Space District #31	-	176,749	48,894	28,092	-	-	-	-	253,735
378	CFD 07M Eastlake Woods & Vista	-	609,538	139,454	184,450	-	-	-	-	933,442
379	CFD 08M Vlg 6 McMillin & OR	-	1,398,710	309,686	247,644	-	-	-	-	1,956,040
380	CFD 09M ORV II Brookfield-Shea	-	1,056,904	210,324	179,919	-	-	-	-	1,447,147
381	CFD 14M-2-EUC Millenia	-	101,356	5,442	32,852	-	-	174,779	-	314,429
382	CFD 99-2 Otay Ranch Vlg 1 West	-	834,978	212,095	136,866	-	-	-	-	1,183,939
386	Otay Ranch Preserve	-	710,481	-	93,906	-	-	-	-	804,387
387	CFD 98-3 Sunbow 2	-	992,660	206,867	134,455	-	-	-	-	1,333,982
388	CFD 97-1 Otay Ranch	-	2,929,114	532,704	456,055	-	-	-	-	3,917,873
391	Central Garage Fund	1,580,941	4,186,389	111,059	92,450	-	33,639	126,567	-	6,131,045
394	Vehicle Replacement Fund	-	-	-	-	-	-	-	-	-
398	Workers Compensation Fund	-	1,478,145	-	3,776,771	-	-	-	-	5,254,916
405	City Jail	-	-	-	-	-	-	-	-	-
406	Chula Vista Muni Golf Course	1,444,467	-	-	1,805,049	-	-	-	-	3,249,516
407	Living Coast Discovery Center	-	4,713	167,691	-	-	8,166	-	-	180,570
408	Development Services Fund	8,799,023	1,021,852	3,073	1,192,082	85,500	68,173	2,824,695	-	13,994,398
409	CV Elite Athlete Training Ctr	-	160,800	-	39,500	-	-	54,226	-	254,526
410	Transport Enterprise	7,251,117	6,085,393	-	953,635	-	320,787	3,103,877	-	17,714,809
411	Sewer Income	-	-	-	-	-	-	1,809	50,000	51,809
413	Trunk Sewer Capital Reserve	-	-	-	150,000	-	-	53,895	-	203,895
414	Sewer Service Revenue	5,278,868	34,689,858	155	575,610	1,393,473	542,970	4,144,357	250,000	46,939,891
428	Sewer Facility Replacement	-	-	-	-	-	-	160,644	4,015,000	4,175,644
430	Sewer DIFs	-	120,000	-	695,490	-	-	-	-	815,490
442	CDBG Section 108 Loan	-	-	-	682,451	-	-	-	-	682,451
451	Long Term Debt - City of CV	-	6,413	-	15,443,990	-	-	-	-	15,450,403
452	Equipment Lease Fund	-	-	-	101,741	-	-	-	-	101,741
453	Energy Conservation Loans	-	-	-	309,186	-	-	-	-	309,186
475	2014 COP Refunding	-	5,000	-	3,613,082	-	-	-	-	3,618,082
476	2015 Refunding COP	-	7,001	-	2,922,691	-	-	-	-	2,929,692
477	2016 Ref COP Civic Ctr/Nature	-	5,000	-	282,552	-	-	-	-	287,552
478	2016 LRRB PFDIF/COP	-	5,000	-	2,145,077	-	-	-	-	2,150,077

Attachment A

<b>EXPENDITURES BY DEPARTMENT/CATEGORY</b>										
<b>Dept / Fund</b>	<b>Personnel Services</b>	<b>Supplies &amp; Services</b>	<b>Utilities</b>	<b>Other Expenses</b>	<b>Other Capital</b>	<b>Internal Service Charges</b>	<b>Transfers Out</b>	<b>CIP Projects</b>	<b>Non-CIP Projects</b>	<b>Total FY 2025</b>
479 2017 CREBs LRBs	-	7,200	-	714,553	-	-	-	-	-	721,753
480 2017 Measure P LRBs	-	7,545	-	7,507,250	-	-	-	-	-	7,514,795
542 Drainage DIF	-	-	-	10,000	-	-	3,291	-	-	13,291
560 Public Facilities DIF	-	57,000	-	2,174,391	-	-	5,221,492	-	-	7,452,883
580 Pedestrian Bridge DIFs	-	-	-	95,500	-	-	4,779	-	-	100,279
590 Transportation DIFs	-	-	-	529,000	-	-	23,443	20,000	15,000	587,443
666 2016 TARBs	-	5,000	-	2,788,700	-	-	-	-	-	2,793,700
713 Capital Improvement Projects	-	-	-	-	-	-	1,434	-	200,000	201,434
715 Parkland Acquisition & DevFees	-	50,000	-	35,000	-	-	29,975	-	-	114,975
716 Western-Park Acquisition & Dev	-	-	-	302,000	-	-	1,768	500,000	-	803,768
717 Residential Construction Tax	-	-	-	-	-	-	667,933	-	-	667,933
736 Other Transportation Program	-	-	-	-	-	-	-	34,967,767	-	34,967,767
<b>Grand Total, All Funds</b>	<b>202,791,882</b>	<b>99,052,747</b>	<b>11,402,373</b>	<b>64,229,232</b>	<b>3,457,565</b>	<b>5,921,726</b>	<b>126,748,857</b>	<b>81,239,698</b>	<b>454,600</b>	<b>595,298,680</b>