

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
CHULA VISTA AMENDING 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 September 30, 2024 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 appropriations by \$11,488,156 and estimated revenues by \$11,488,156 to various departments in the General Fund, resulting in no net fiscal impact to the General Fund; and

WHEREAS, the Parking Meter Fund, American Rescue Plan Act 2021 Fund, Environmental Services Fund, Chula Vista Housing Authority Fund, and Capital Improvement Projects Fund will be positively impacted as a result of increased revenue estimates resulting from the recommended changes; and

WHEREAS, the 2016 Measure P Sales Tax Fund, 2018 Measure A Sales Tax Fund, Other Grants Fund, Local Grants Fund, Federal Grants Fund, State Grants Fund and Section 115 Trust Fund will be negatively impacted due to adjustments that will increase appropriations that will be made from the available balances of these funds or increased estimated revenues; and

WHEREAS, the recommended adjustments to the Donations Fund, Open Space District #02 Fund, Open Space District #03 Fund, Open Space District #04 Fund, Open Space District #08 Fund, Open Space District #11 Fund, Open Space District #15 Fund, Open Space District #20 Fund and Living Coast Discovery Center Fund, will result in no fiscal impact; and

WHEREAS, staff recommends that the City Council authorize the City Manager to amend the fiscal year 2024-25 budget and approve adjustment to the American Rescue Plan Act (ARPA) as well as other various funds related to ARPA adjustments in order to ensure that funds are fully obligated by the Treasury obligation deadline of December 31, 2024 per Treasury's Obligation Interim Final Rule in 31 CFR 35.3 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

WHEREAS, staff recommends that the Director of Finance report any further amendments to the fiscal year 2024-25 budget and adjustments to the American Rescue Plan Act approved by the City Manager in the next quarterly 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 – 1st Quarter Fiscal Year 2024-25**

DEPARTMENT	PERSONNEL SERVICES	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
GENERAL FUND					
Non-Departmental	\$ 28,050	\$ 10,595,560	\$ 10,623,610	\$ (11,079,572)	\$ (455,962)
Economic Development	(743,544)	(12,004)	(755,548)	201,000	(554,548)
Development Services	(167,775)	-	(167,775)	-	(167,775)
Engineering/Capital Projects	-	362,774	362,774	(362,774)	-
Police	436,444	187,293	623,737	-	623,737
Fire	394,361	(187,005)	207,356	(207,356)	-
Public Works	580,544	13,458	594,002	(39,454)	554,548
TOTAL GENERAL FUND	\$ 528,080	\$ 10,960,076	\$ 11,488,156	\$(11,488,156)	\$ -

**Summary of Appropriations and/or Transfers for Other Funds
Other Funds Budget Amendments Summary – 1st Quarter Fiscal Year 2024-25**

	PERSONNEL SERVICES	NON-PERSONNEL EXPENSES	TOTAL EXPENSE	TOTAL REVENUE	NET IMPACT
OTHER FUNDS					
2016 Measure P Sales Tax	\$ -	\$ 3,082,617	\$ 3,082,617	\$ -	\$ 3,082,617
2018 Measure A Sales Tax	390,610	(270,610)	120,000	-	120,000
Parking Meter	-	72,317	72,317	(193,379)	(121,062)
Donations	-	73,203	73,203	(73,203)	-
American Rescue Plan Act 2021	-	(5,588,978)	(5,588,978)	-	(5,588,978)
Other Grants	-	125,000	125,000	(20,000)	105,000
Local Grants	-	700,000	700,000	-	700,000
Federal Grants	32,380	343,900	376,280	(76,280)	300,000
State Grants	(19,558)	1,644,029	1,624,471	(1,611,261)	13,210
Environmental Services	-	(201,000)	(201,000)	-	(201,000)
Chula Vista Housing Authority	-	-	-	(137,596)	(137,596)
Section 115 Trust	7,000,000	-	7,000,000	-	7,000,000
Open Space District #02	-	9,300	9,300	(9,300)	-
Open Space District #03	-	14,100	14,100	(14,100)	-
Open Space District #04	-	3,000	3,000	(3,000)	-
Open Space District #08	-	23,300	23,300	(23,300)	-
Open Space District #11	-	38,900	38,900	(38,900)	-
Open Space District #15	-	6,600	6,600	(6,600)	-
Open Space District #20	-	2,600	2,600	(2,600)	-

Living Coast Discovery Center	-	200,000	200,000	(200,000)	-
Capital Improvement Projects	-	12,593,879	12,593,879	(16,648,227)	(4,054,348)
TOTAL OTHER FUNDS	\$7,403,432	\$12,872,157	\$ 20,275,589	\$ (19,057,746)	1,217,843

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 American Rescue Plan Act (ARPA) Fund and various other funds in order to ensure that funds are fully obligated by the Treasury obligation deadline of December 31, 2024; 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 American Rescue Plan Act (ARPA) Fund and various other funds approved by the City Manager in the next quarterly financial report.

Presented by

Approved as to form by

Sarah Schoen
Director of Finance/Treasurer

Marco A. Verdugo
City Attorney