

# Memorandum

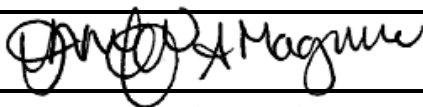
**TO:** HONORABLE MAYOR AND  
CITY COUNCIL

**FROM:** Jim Shannon

**SUBJECT: APPROVAL OF VARIOUS  
BUDGET ACTIONS FOR  
FISCAL YEAR 2024-2025**

**DATE:** June 6, 2025

Approved



Date: 6/6/25

## **RECOMMENDATION**

Adopt 2024-2025 Appropriation Ordinance and Funding Sources Resolution amendments in various funds as detailed in the General Fund and Special/Capital Fund attachments to this memorandum.

## **SUMMARY AND OUTCOME**

Approval of the recommended budget adjustments will help to ensure that appropriations are not over-expended at the end of 2024-2025, align revenues and expenditures with actual performance and assumptions used in the development of the 2025-2026 Operating Budget and 2025-2027 Biennial Capital Budget, and recognize new revenues and associated expenditures.

## **BACKGROUND**

The City Manager's Budget Office has conducted a final detailed review of year-to-date expenditures, encumbrances, and revenues against year-end projected levels to align budgeted amounts with actual performance. Based on this review, the following types of adjustments to the Appropriation Ordinance and Funding Sources Resolution are recommended in this memorandum:

- Adjustments to ensure that adequate funding in various departments, City-Wide expenses, capital projects, and other appropriations are available through the end of the fiscal year for estimated expenditure levels.
- Adjustments to align revenue estimates and appropriations with the latest information and assumptions used to develop the 2025-2026 Operating and 2025-2027 Biennial Capital Budgets.
- Adjustments to recognize and appropriate funding and reimbursements from other agencies for eligible activities.

These actions are intended to be responsive to past City Council direction to prevent after-the-fact ratifications of over-expenditures. Many of the adjustments included in this memorandum were also assumed in the development of the 2025-2026 Operating and 2025-2027 Biennial Capital Budgets. Additionally, separate, related adjustments are also included in Manager's Budget Addendum #32, *Recommended Amendments to the 2025-2026 Proposed Operating and 2025-2027 Proposed Biennial Capital Budget*, and the Mayor's June Budget Message for Fiscal Year 2025-2026 to rebudget or otherwise adjust funding for 2025-2026, as appropriate.

## **ANALYSIS**

Provided below is a brief overview of the budget actions recommended in this report. Budget actions are categorized as 1) Recommended Budget Adjustments and 2) Clean-up Actions.

### **Recommended Budget Adjustments**

The attached Budget Adjustment Summaries for the General Fund, Special Funds, and Capital Funds include actions to align estimated revenues and corresponding expenditures with actual performance. A detailed description of each recommended budget adjustment is also included, by fund and the type of adjustment. These actions are summarized below.

#### **General Fund**

**Required Technical/Rebalancing Actions** – As discussed in the Bi-Monthly Financial Reports that are heard by the Public Safety, Finance, and Strategic Support Committee, overall revenues in the General Fund are on pace to fall below the currently budgeted revenue estimates. Revenue adjustments resulting in a net decrease of \$4.7 million are recommended to align budgeted levels with collection trends and year-end projections. The largest increases consist of \$5.0 million for Utility Taxes revenues, \$3.3 million for Transfers and Reimbursements revenues, \$3.0 million for Franchise Fees revenues, \$3.0 million for Property Tax revenues, and \$1.0 million for Transient Occupancy Tax revenues to align revenues with revised anticipated collections. Reflecting its underperformance for this fiscal year, the Sales Tax revenue estimate is decreased by \$22.0 million.

While budgeted expenditures and the liquidation of prior year carry-over encumbrances are expected to generate overall savings in the General Fund, as noted in previous Bi-Monthly Financial reports, some appropriations are experiencing higher expenditure levels. Net expenditure adjustments totaling \$20.3 million are recommended to ensure adequate funding in various individual appropriations is available through the end of the fiscal year for estimated expenditure levels. Notable adjustments include: a net increase to the Police Department's budget of \$13.5 million that includes increasing the

Personal Services appropriation to address a projected overage of overtime expenses primarily attributed to a high number of sworn vacancies in the Bureau of Field Operations requiring increasing levels of overtime to maintain minimum staffing levels to effectively respond to calls for service (\$17.0 million<sup>1</sup>), an increase to the Non-Personal/Equipment appropriation to address a projected overage in costs for ammunition and telecommunication services (\$1.5 million), and a decrease to the Non-Personal/Equipment – Police Vehicle Replacements and Operations and Maintenance appropriation to align the anticipated expenditures for vehicle replacements with their anticipated arrival (-\$5.0 million); an increase to the Fire Department's Personal Services appropriation to address the projected overage of overtime expenses mainly attributed to the backfilling of positions and maintaining daily minimum staffing levels (\$6.2 million<sup>1</sup>); net adjustments to the Worker's Compensation Claims appropriations to address unanticipated one-time settlements and actual claims (\$1.7 million); and the liquidation of the Police Redistricting Implementation Reserve, as there is no immediate use for these funds and additional resources needed for redistricting work will be recommended during a future budget process (-\$1.0 million).

In addition, several net-zero actions are recommended to reallocate savings from a designated appropriation to fund increases in another appropriation, including: a transfer to the Community Development Block Grant Fund to repay the U.S. Department of Housing and Urban Development from an issued finding requiring remediation, offset by eliminating the ESUHSD Community WiFi - Mt Pleasant and the ESUHSD Community WiFi - Silver Creek appropriations due to project savings (\$2.5 million); an increase to the Parks, Recreation and Neighborhood Services Department's Non-Personal/Equipment appropriation to pay unanticipated water bills, offset by vacancy savings in the Parks, Recreation and Neighborhood Services Department's Personal Services appropriation (\$400,000); an increase to the Planning, Building, and Code Enforcement Department's Non-Personal/Equipment appropriation to address unanticipated expenses for property abatement, collection of abandoned shopping carts, migration of desktop phones to Zoom, and temporary staffing backfilling critical vacancies, offset by vacancy savings in the Planning, Building and Code Enforcement Department's Personal Services appropriation (\$244,000); increases to the Information Technology Personal Services and Development Fee Program - Shared Resources Personal Services appropriations to account for lower than anticipated vacancies and hiring positions at a higher salary than budgeted, offset by savings from the deletion of unused and redundant licenses for Oracle services in the Information Technology Department's Non-Personal/Equipment appropriation (\$171,000); and an increase to the Finance Department's Personal Services appropriation to address a projected overage primarily due to lower vacancies and hiring positions at a higher salary than anticipated, offset by software savings in the Finance Department's Non-Personal/Equipment appropriation (\$150,000).

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<sup>1</sup> Though both departments remain focused on recruitment efforts to reduce vacancy levels, the City Manager's Budget Office is working with the Police and Fire Departments through July 2025 to further evaluate and identify operational adjustments to reduce overtime spending and recommend any funding adjustments as part of a future budget action.

To address the revenue shortfall, partially offset the General Fund expenditure overages, and achieve the 2024-2025 fund balance estimate of \$30 million included in the 2025-2026 City Manager's Budget Request and 2026-2030 Five-Year Forecast, a recommendation is included to decrease the Budget Stabilization Reserve by \$25 million, from \$53.0 million to \$28.0 million. After accounting for actions included in the 2025-2026 Proposed Operating Budget, \$21.0 million will remain in the Budget Stabilization Reserve for 2025-2026.

**Grants/Reimbursements/Fees** – A series of net-zero, revenue-supported adjustments in the General Fund, totaling \$4.7 million, are recommended to reflect updated revenues and expenditures for grants, reimbursements, and/or fee activities. These adjustments include actions to recognize and appropriate the Fire Department reimbursements from the State of California to assist with wildland fire response in 2024-2025 (\$2.3 million); Tree Mitigation Fees collected throughout the year for the removal of certain trees and restricted use for tree planting efforts (\$1.3 million); reimbursements from private partners to support Public Works Department staff for the oversight and management of permitting inspection work for projects and installation of electronic billboards throughout San José (\$587,000); contributions from the Happy Hollow Foundation to renovate and add a shade structure for the Danny the Dragon ride at Happy Hollow Park and Zoo (\$200,000); reimbursements from the federal government for the Fire Department's assistance with wildland fire response in 2024-2025 (\$167,000); and sponsorship revenues from Council District #5 for the Cinco de Mayo Festival (\$102,000).

### **Special/Capital Funds**

**Special Fund Adjustments** – These actions rebalance funds to adjust for revenue variances in the current year, recognize new grants and reimbursements, reflect changes in project and program allocations based on revised cost estimates, and shift allocations between funds. In every case, funding is available within the respective funds to offset the required adjustment.

**Capital Fund Adjustments** – These actions rebalance funds to adjust for revenue variances in the current year, recognize new grants and reimbursements, adjust capital allocations based on revised cost estimates and project timing, and adjust budgets to properly align project expenditures and corresponding revenues. In every case, funding is available within the respective funds to offset the required adjustment.

## **Clean-Up Actions**

The Recommended Budget Adjustments and Clean-Up Actions for the General Fund, Special Funds, and Capital Funds summarize all budget adjustments by fund, and additionally include technical, net-zero clean-up actions for the General Fund and Special/Capital Funds to: correct existing appropriations, avoid cost overruns at year-end through net-zero adjustments, and adjust for final fund balance reconciliations.

### **General Fund and Special/Capital Funds**

**Clean Up Actions** – These actions include technical adjustments and net-zero transfers between appropriations. The following adjustments are identified by title only:

- **Appropriation Reallocations** – Actions are recommended to adjust expenditures between appropriations to align funding levels within a fund or department to prevent over-expenditure. Offsetting (“Reallocation”) actions have been identified to address these overages. This includes the shift of funding between Personal Services and Non-Personal/Equipment appropriations within the same fund to use savings to cover temporary staffing costs. In all cases, these actions facilitate the completion of work efforts previously approved by the City Council.
- **Personal Services Overage** – Recommended increases of \$10,000 or less for several departmental Personal Services appropriation to fund minor projected overages due to the department’s lower than budgeted vacancies or hiring positions at a salary higher than budgeted.
- **Overhead** – Increases Overhead allocations in various Special and Capital Funds to account for higher than anticipated costs.
- **Transfer to the General Fund – Interest Income** – Interest earnings are transferred from several Special/Capital Funds to the General Fund. These actions adjust these transfers to reflect actual projected revenue for 2024-2025.
- **Homeless Housing, Assistance, and Prevention (HHAP) Fund Reconciliation** – Recommended actions to align existing appropriations with available grant revenues. This fund receives HHAP grant allocations from the State of California, which provides flexible funding for local jurisdictions to address homelessness. Since 2021-2022, the City has been awarded five rounds of HHAP grant funding, which a majority of the funding has been expended. The actions included in this memorandum will align the appropriations with remaining available grant funding, ensuring accurate financial reporting and preventing expenditures from exceeding available funding.

### **EVALUATION AND FOLLOW-UP**

This memorandum presents recommended adjustments to align budgeted levels for 2024-2025 with current year-end estimates of revenues and expenditures. The final reconciliation of the 2024-2025 fiscal year will be presented in the 2024-2025 Annual Report, which is scheduled to be released on September 30, 2025, and the 2024-2025 Annual Comprehensive Financial Report scheduled to be released prior to the end of calendar year 2025.

### **COST SUMMARY/IMPLICATIONS**

A series of budget actions are recommended in the General Fund, Special Funds, and Capital Funds to reflect anticipated year-end performance. There are sufficient resources in each fund to support the recommended budget actions.

### **COORDINATION**

The adjustments recommended in this memorandum have been coordinated with the various City departments.

### **PUBLIC OUTREACH**

This memorandum will be posted on the City's Council Agenda website for the June 17, 2025 City Council meeting.

### **COMMISSION RECOMMENDATION/INPUT**

No commission recommendation or input is associated with this action.

### **CEQA**

Not a Project, File No. PP17-004, Government Funding Mechanism or Fiscal Activity with no commitment to a specific project which may result in a potentially significant physical impact on the environment.

HONORABLE MAYOR AND COUNCIL

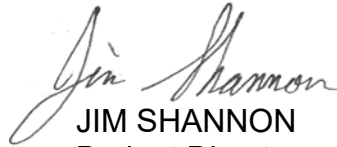
June 6, 2025

**Subject: Approval of Various Budget Actions for Fiscal Year 2024-2025**

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**PUBLIC SUBSIDY REPORTING**

This item does not include a public subsidy as defined in section 53083 or 53083.1 of the California Government Code or the City's Open Government Resolution.

A handwritten signature in black ink, appearing to read "Jim Shannon", is positioned above the printed name and title.

JIM SHANNON

Budget Director

Attachment A – General Fund Recommended Budget Adjustments Summary

Attachment B – Special Funds Recommended Budget Adjustments Summary

Attachment C – Capital Funds Recommended Budget Adjustments Summary

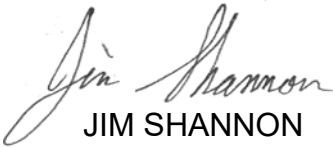
Attachment D – General Fund Recommended Budget Adjustments and Clean-Up Actions

Attachment E – Special Funds Recommended Budget Adjustments and Clean-Up Actions

Attachment F – Capital Funds Recommended Budget Adjustments and Clean-Up Actions

I hereby certify that there will be available for appropriation in the amounts as listed in the fiscal year 2024-2025 monies in excess of those heretofore appropriated therefrom:

General Fund (001)	\$26,124
Airport Fiscal Agent Fund (525)	\$76,404,096
Airport Capital Improvement Fund (520)	\$1,940,000
Airport Maintenance and Operation Fund (523)	\$20,000,000
Airport Revenue Fund (521)	\$3,502,798
Airport Surplus Revenue Fund (524)	\$2,100,000
Benefits Funds - Benefit Fund (160)	\$353,537
Benefits Funds - Life Insurance Fund (156)	\$10,000
Community Development Block Grant Fund (441)	\$2,515,000
Convention and Cultural Affairs Fund (536)	\$750,000
Gas Tax Maintenance and Construction Fund - 1943 (409)	\$300,000
Gas Tax Maintenance and Construction Fund - 1964 (410)	\$300,000
Gas Tax Maintenance and Construction Fund - 1990 (411)	\$300,000
Homeless Housing, Assistance, and Prevention Fund (454)	\$8,216,481
Integrated Waste Management Fund (423)	\$174,740
Low and Moderate Income Housing Asset Fund (346)	\$3,100,000
Public Works Development Fee Program Fund (241)	\$1,000,000
Public Works Program Support Fund (150)	\$2,037,000
Real Property Transfer Tax Fund (404)	\$1,300,000
San José Clean Energy Operating Fund (501)	\$400,063
Storm Drainage Fee Fund (413)	\$11,000
Subdivision Park Trust Fund (375)	\$1,599,000
Transient Occupancy Tax Fund (461)	\$1,500,000
Water Utility Fund (515)	\$1,083,203

  
JIM SHANNON  
Budget Director



## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<b><u>Required Technical-Rebalancing Actions</u></b>			
Non-Personal/Equipment (Savings)	Finance Department	(\$150,000)	
<p>This action decreases the Finance Department's Non-Personal/Equipment appropriation by \$150,000 to recognize software savings. The savings from this action will offset a recommended increase to the Finance Department's Personal Services appropriation for projected overages.</p>			
Personal Services (Overage)	Finance Department	\$150,000	
<p>This action increases the Finance Department's Personal Services appropriation by \$150,000 to address a projected overage primarily due to lower vacancy savings, high compensation payouts, and hiring positions at a higher salary than budgeted. A corresponding action to decrease the Finance Department's Non-Personal/Equipment appropriation to recognize savings is recommended in this memorandum to offset this action.</p>			
Personal Services (Overage)	Fire Department	\$6,200,000	
<p>This action increases the Fire Department's Personal Services appropriation by \$6.2 million to align funding levels with higher than anticipated personal services costs resulting from increased overtime usage in 2024-2025. This increased overtime is primarily due to the need to backfill vacant positions and ensure a minimum daily staffing level of 190 personnel is maintained at all times.</p>			
Workers' Compensation Claims - Fire	Fire Department	\$950,000	
<p>This action increases the Workers' Compensation Claims - Fire appropriation by \$950,000, from \$13.6 million to \$14.6 million, to align budgeted levels with higher than anticipated Fire Department claims costs, including projected one-time settlement costs of \$4.5 million as of April 2025. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$1.7 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with projected needs.</p>			
Business Taxes	General Fund Revenue		
<p>This net zero action aligns the Business Tax budgeted estimate with current collection trends and more closely aligns with assumptions included in the 2025-2026 Proposed Operating Budget. The net zero changes in Business Taxes reflect additional Cardroom Business Tax (\$1.0 million) and General Business Tax (\$1.0 million), offset by lower Cannabis Business Tax (-1.0 million) and Disposal Facility Tax (-\$1.0 million).</p>			

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Franchise Fees	General Fund Revenue		\$3,000,000

This action increases the revenue estimate for Franchise Fees by a net of \$3.0 million, from \$55.0 million to \$58.0 million, to align the budgeted estimate with the most recent information provided by Pacific Gas and Electric (PG&E) and more closely align with assumptions included in the 2025-2026 Proposed Operating Budget. The net increase in Franchise Fees reflects additional Electric Franchise Fees (\$5.0 million), partially offset by lower Gas Franchise Fees (-\$2.0 million). A significant portion of the higher Franchise Fee revenue (\$2.0 million) was anticipated in development of the 2025-2026 Proposed Operating Budget. The increase in this revenue category is recommended to offset expenditure increases, as described elsewhere in this memorandum.

Property Tax	General Fund Revenue		\$3,000,000
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This action increases the revenue estimate for Property Tax by a net of \$3.0 million, from \$495.0 million to \$498.0 million, to align the budgeted estimate with the most recent information provided by Santa Clara County and more closely align with assumptions included in the 2025-2026 Proposed Operating Budget. The net increase in Property Tax reflects additional Unsecured Property Tax (\$2.5 million), SB 813 Property Tax (\$1.5 million), and SARA Property Tax (\$1.0 million), partially offset by lower General Secured Property Tax (-\$2.0 million). The higher Property Tax revenue was anticipated in development of the 2025-2026 Proposed Operating Budget. The increase in this revenue category is recommended to offset expenditure increases, as described elsewhere in this memorandum.

Revenue from the Use of Money/Property	General Fund Revenue		\$2,000,000
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This action increases the revenue estimate for Revenue from the Use of Money/Property (interest earnings) by \$2.0 million, from \$18.7 million to \$20.7 million, to align the interest earnings budgeted estimates with current collection trends and more closely align with assumptions included in the 2025-2026 Proposed Operating Budget. The higher interest earnings were anticipated in development of the 2025-2026 Proposed Operating Budget. The increase in this revenue category is recommended to offset expenditure increases, as described elsewhere in this memorandum.

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Sales Tax	General Fund Revenue		(\$22,000,000)
<p>This action decreases the revenue estimate for Sales Tax by \$22.0 million, from \$352.0 million to \$330.0 million, to align the General Sales Tax budgeted estimate with collection trends through the third quarter of General Sales Tax receipts and to more closely align with assumptions included in the 2025-2026 Proposed Operating Budget. A significant portion of the lower General Sales Tax revenue (-\$20 million) was anticipated in development of the 2025-2026 Proposed Operating Budget. The decrease in this revenue category is recommended to be offset by a reduction to the Budget Stabilization Reserve, as described elsewhere in this memorandum.</p>			
Transfers and Reimbursements	General Fund Revenue		\$3,295,000
<p>This action increases the revenue estimate for Transfers and Reimbursements by \$3.3 million (from \$142.5 million to \$145.8 million) to align the budgeted estimate with current collection trends and more closely align with assumptions included in the 2025-2026 Proposed Operating Budget. The increase in this revenue category reflects higher Gas Tax revenue (\$900,000), increased transfers from other funds (\$1.4 million), and higher overhead (\$1.0 million). The increase in this revenue category is recommended to offset expenditure increases, as described elsewhere in this memorandum.</p>			
Transient Occupancy Tax	General Fund Revenue		\$1,000,000
<p>This action increases the revenue estimate for Transient Occupancy Tax by \$1.0 million, from \$16.0 million to \$17.0 million, to align the budgeted estimate with current collection trends and more closely align with assumptions included in the 2025-2026 Proposed Operating Budget. A portion of the higher Transient Occupancy Tax revenue (\$500,000) was anticipated in development of the 2025-2026 Proposed Operating Budget. The increase in this revenue category is recommended to offset expenditure increases, as described elsewhere in this memorandum.</p>			
Utility Taxes	General Fund Revenue		\$5,000,000
<p>This action increases the revenue estimate for Utility Tax by a net of \$5.0 million, from \$136.0 million to \$141.0 million, to align the budgeted estimate with current collection trends and more closely align with assumptions included in the 2025-2026 Proposed Operating Budget. The net increase in Utility Tax reflects additional Electricity Utility Tax (\$8.0 million), partially offset by lower Water Utility Tax (-\$2.0 million) and Telephone Utility Tax (-\$1.0 million). A portion of the higher Utility Tax revenue (\$1.8 million) was anticipated in development of the 2025-2026 Proposed Operating Budget. The increase in this revenue category is recommended to offset expenditure increases, as described elsewhere in this memorandum.</p>			

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Workers' Compensation Claims – Other Departments	Human Resources Department	(\$175,000)	
<p>This action decreases the Workers' Compensation Claims – Other Departments appropriation by \$175,000, from \$1.6 million to \$1.4 million, to align budgeted levels with lower than anticipated claims costs for departments supported by the General Fund that generally experience lower relative claim volume and costs compared to those with specific allocations for workers' compensation claims (Fire Department, Police Department, Parks, Recreation and Neighborhood Services Department, Public Works Department, and Department of Transportation). Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$1.7 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with projected needs.</p>			
Development Fee Program - Shared Resources Personal Services (ITD) (Overage)	Information Technology Department	\$31,000	
<p>This action increases the Information Technology Department's Development Fee Program - Shared Resources Personal Services (ITD) appropriation by \$31,000 to account for increased costs associated with a lower vacancy savings as well as hiring positions at a higher salary than budgeted. This action, as well as another action to increase the Information Technology Department's Personal Services appropriation, are offset by a corresponding decrease to the Information Technology Department's Non-Personal/Equipment appropriation recommended elsewhere in this memorandum.</p>			
Non-Personal/Equipment (Savings)	Information Technology Department	(\$170,500)	
<p>This action decreases the Information Technology Department's Non-Personal/Equipment appropriation by \$170,500 to recognize savings associated with the deletion of unused and redundant licenses for Oracle services used by the City of San José, including PeopleSoft and Hyperion, as well as savings associated with reduced use of Oracle's managed services support throughout 2024-2025. This action is offset by increases to the Information Technology Department's Personal Services and Development Fee Program - Shared Resources Personal Services (ITD) appropriations recommended elsewhere in this memorandum.</p>			

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<b>Action</b>	<b>Department</b>	<b>Expenditure Change</b>	<b>Revenue Change</b>
<p>Personal Services (Overage)</p> <p>This action increases the Information Technology Department's Personal Services appropriation by \$139,500 to account for increased costs associated with a lower vacancy savings as well as hiring positions at a higher salary than budgeted. This action, as well as another action to increase the Information Technology Department's Development Fee Program - Shared Resources Personal Services (ITD) appropriation, are offset by a corresponding decrease to the Information Technology Department's Non-Personal/Equipment appropriation recommended elsewhere in this memorandum.</p>	Information Technology Department	\$139,500	
<p>Artificial Intelligence, Workforce, and Technology - SJSU Partnership Reserve</p> <p>This action eliminates the Artificial Intelligence, Workforce, and Technology - SJSU Partnership Reserve in the amount of \$100,000 to support the construction of an AI Lab and co-working space at the Dr. Martin Luther King Jr. Library (MLK), in partnership with San José State University (SJSU) and external fundraising. This co-working space, featuring new workspaces, demonstration display functionality, and advanced computing technology will replace the existing computer lab on the first floor of MLK and will be jointly managed by SJSU and the Library Department in alignment with the existing Ownership and Operation of Joint Library Building Agreement. Construction will begin in Summer 2025 with the space expected to open in Fall 2025. A corresponding action to increase the Library Department's Non-Personal/Equipment appropriation is recommended elsewhere in this memorandum to allocate these reserved funds.</p>	Library Department	(\$100,000)	
<p>Non-Personal/Equipment (Artificial Intelligence, Workforce, and Technology)</p> <p>This action increases the Library Department's Non-Personal/Equipment appropriation by \$100,000 to support the construction of an AI Lab and co-working space at the Dr. Martin Luther King Jr. Library (MLK), in partnership with San José State University (SJSU) and external fundraising. This co-working space, featuring new workspaces, demonstration display functionality, and advanced computing technology will replace the existing computer lab on the first floor of MLK and will be jointly managed by SJSU and the Library Department in alignment with the existing Ownership and Operation of Joint Library Building Agreement. Construction will begin in Summer 2025 with the space expected to open in Fall 2025. This action is offset by a corresponding decrease to the Artificial Intelligence, Workforce, and Technology - SJSU Partnership Reserve is recommended elsewhere in this memorandum.</p>	Library Department	\$100,000	

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<b><u>Action</u></b>	<b><u>Department</u></b>	<b><u>Expenditure Change</u></b>	<b><u>Revenue Change</u></b>
<p>Council Appointee Review Process</p> <p>This action increases the Council Appointee Review Process City-Wide Expenses appropriation by \$28,150, from \$75,000 to \$103,150, to provide additional funding for the agreement. As part of the Mayor's March Budget Message for Fiscal Year 2024-2025, ongoing funding of \$75,000 was allocated to enable the Mayor's Office to work with the City Council and an outside consultant to overhaul and manage the annual City Council Appointee review and feedback process. A competitive process was conducted to select a consulting firm, which resulted in higher than budgeted costs. The increased ongoing costs will be incorporated into the development of the 2026-2027 Base Budget.</p>	Office of the City Clerk	\$28,150	
<p>Non-Personal/Equipment (Savings)</p> <p>This action decreases the Office of the City Clerk's Non-Personal/Equipment appropriation by \$30,000 to recognize savings from contractual interpretation services as a result of lower than anticipated usage.</p>	Office of the City Clerk	(\$30,000)	
<p>Personal Services (Overage)</p> <p>This action increases the Office of the City Clerk's Personal Services appropriation by \$30,000 to fund higher than anticipated costs as a result of a placement of an employee in a vacancy in the Office that had a salary higher than budgeted.</p>	Office of the City Clerk	\$30,000	
<p>Budget Stabilization Reserve</p> <p>This action decreases the Budget Stabilization Reserve by \$25.0 million, from \$53.0 million to \$28.0 million, to address the \$22.0 million reduction to the estimate for Sales Tax revenue, partially offset the expenditure overages in this memorandum, and achieve the 2024-2025 fund balance estimate of \$30 million included in the 2025-2026 City Manager's Budget Request and 2026-2030 Five-Year Forecast.</p>	Office of the City Manager	(\$25,000,000)	
<p>Non-Personal/Equipment (Water)</p> <p>This action increases the Parks, Recreation and Neighborhood Services Department's Non-Personal/Equipment appropriation by \$400,000 to pay for parks water bills from prior years. PRNS was notified by San Jose Water Company of several accounts showing unpaid balances that date back to 2018. The Department completed its own analysis by reconciling account invoices with payments made to validate the total amount owed.</p>	Parks, Recreation and Neighborhood Services Department	\$400,000	

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<b>Action</b>	<b>Department</b>	<b>Expenditure Change</b>	<b>Revenue Change</b>
<p>Personal Services (Savings)</p> <p>This action decreases the Parks, Recreation and Neighborhood Services Department's (PRNS) Personal Services appropriation by \$502,599. Given department-wide vacancies throughout the year, PRNS is projected to end the year with personal services savings. It is recommended that these savings be reallocated to pay for higher than anticipated water bills in PRNS (\$400,000) and offset higher costs elsewhere in the General Fund (\$102,599).</p>	Parks, Recreation and Neighborhood Services Department	(\$502,599)	
<p>Workers' Compensation Claims - PRNS</p> <p>This action decreases the Workers' Compensation Claims - PRNS appropriation by \$225,000, from \$1.2 million to \$975,000, to align budgeted levels with lower than anticipated Parks, Recreation and Neighborhood Services Department claims costs. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$1.7 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with projected needs.</p>	Parks, Recreation and Neighborhood Services Department	(\$225,000)	
<p>Code Enforcement Permit System Reserve</p> <p>This action decreases the Code Enforcement Permit System Reserve by \$180,000, from \$2,436,000 to \$2,256,000, to support costs associated with the implementation of the new Code Enforcement Permit System, primarily for temporary staffing. A corresponding action to increase the Planning, Building and Code Enforcement Department's Non-Personal/Equipment appropriation is recommended elsewhere in this memorandum to offset this action to allocate these reserved funds.</p>	Planning, Building and Code Enforcement Department	(\$180,000)	
<p>Development Fee Program - Shared Resources Personal Services (PBCE) (Overage)</p> <p>This action increases the Development Fee Program - Shared Resources Personal Services (PBCE) appropriation by \$15,000 to support higher than anticipated personal services costs. The projected overage is primarily due to higher than budgeted costs for salary, retirement, and other benefits. A corresponding action to decrease the Planning, Building, and Code Enforcement Department's Personal Services appropriation is recommended elsewhere in this memorandum to offset this action.</p>	Planning, Building and Code Enforcement Department	\$15,000	
<p>Non-Personal/Equipment (Code Enforcement Permit System)</p> <p>This action increases the Planning, Building, and Code Enforcement Department's Non-Personal/Equipment appropriation by \$180,000 to support higher than anticipated costs associated with the implementation of the new Code Enforcement Permit System, primarily for temporary staffing. This action is offset by a corresponding decrease to the Code Enforcement Permit System Reserve recommended elsewhere in this memorandum.</p>	Planning, Building and Code Enforcement Department	\$180,000	

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<b><u>Action</u></b>	<b><u>Department</u></b>	<b><u>Expenditure Change</u></b>	<b><u>Revenue Change</u></b>
<p>Non-Personal/Equipment (Overage)</p> <p>This action increases the Planning, Building, and Code Enforcement Department's Non-Personal/Equipment appropriation by \$244,000 for projected overages as a result of the following unanticipated expenses: \$150,000 for property abatements, \$20,000 for the collection of abandoned shopping carts, \$37,000 for the migration of desktop phones to Zoom, and \$37,000 for temporary staffing to backfill critical vacancies. A corresponding decrease to the Planning, Building, and Code Enforcement Department's Personal Services appropriation is recommended elsewhere in this memorandum to offset this action.</p>	Planning, Building and Code Enforcement Department	\$244,000	
<p>Personal Services (Savings)</p> <p>This action decreases the Planning, Building, and Code Enforcement Department's Personal Services appropriation by \$400,000 to recognize estimated vacancy savings. These savings are recommended to offset corresponding increases to the Development Fee Program – Shared Resources Personal Services (PBCE) appropriation (\$15,000) and the Planning, Building, and Code Enforcement Department's Non-Personal/Equipment appropriation (\$244,000) for projected overages, and offset higher costs elsewhere in the General Fund (\$141,000).</p>	Planning, Building and Code Enforcement Department	(\$400,000)	
<p>2023-2024 Board of State and Community Corrections Officer Wellness and Mental Health</p> <p>This action increases the 2023-2024 Board of State and Community Corrections Officer Wellness and Mental Health City-Wide Expenses appropriation by \$9,963, from \$568,218 to \$578,181, to appropriate funds that were liquidated from a prior year encumbrance. These funds were part of a grant award and needs to be appropriated to allow for the full use of the grant award before the end of the grant term. This grant funds activities as they relate to officer mental health and wellness that includes, but is not limited to, training, mental health therapy sessions, body scans, fitness program costs, gym equipment, and the acquisition of a therapy dog. The grant term is January 1, 2023, through December 1, 2025.</p>	Police Department	\$9,963	



## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Internet Crimes Against Children (ICAC) Task Force Invited Awards - Police 2020	Police Department	\$1,665	
<p>This action increases the Internet Crimes Against Children Task Force Invited Awards - Police 2020 City-Wide Expenses appropriation by \$1,665, from \$44,850 to \$46,515, to appropriate funds that were liquidated from a prior year encumbrance. These funds were part of a grant award and needs to be appropriated to allow for the full use of the grant award. The funds come from the United States Department of Justice's Office of Juvenile Justice Delinquency and Prevention for the Internet Crimes Against Children Program (ICAC) for activities related to increasing the investigation and prosecution of internet crimes against children. The grant term is October 1, 2020 through September 30, 2024.</p>			
Internet Crimes Against Children State Grant 2023-2024	Police Department	\$46	
<p>This action increases the Internet Crimes Against Children State Grant 2023-2024 City-Wide Expenses appropriation by \$46, from \$434,839 to \$434,885, to appropriate funds that were liquidated from a prior year encumbrance. These funds were part of a grant award and needs to be appropriated to allow for the full use of the grant award. The funds come from the California Office of Emergency Services (CalOES) for the Internet Crimes Against Children Program (ICAC) for activities related to increasing the investigation and prosecution of internet crimes against children. The grant term is January 1, 2024 through December 31, 2024.</p>			
Law Enforcement Mental Health and Wellness Act (LEMHWA) Project – 2022	Police Department	\$8,775	
<p>This action increases the Law Enforcement Mental Health and Wellness Act (LEMHWA) Project – 2022 City-Wide Expenses appropriation by \$8,775, from \$84,135 to \$92,910, to appropriate funds that were liquidated from a prior year encumbrance. These funds were part of a grant award and needs to be appropriated to allow for the full use of the grant award before the end of the grant term. The grant funding comes from the United States Department of Justice's Office of Community Oriented Policing Services (COPS). This award will be used to fund programs for staff within the Police Department to enhance wellness services by providing training, developing support tools, and boosting peer support resources for law enforcement personnel. The grant term is from September 1, 2022 to August 30, 2025.</p>			

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Non-Personal/Equipment - Police Vehicle Replacements and Operations & Maintenance	Police Department	(\$5,000,000)	

This action decreases the Police Department's Non-Personal/Equipment - Police Vehicle Replacements and Operations & Maintenance appropriation by \$5.0 million to recognize one-time savings and recommended to partially offset the projected overage in the Police Department's Personal Services appropriation. The savings are generated by aligning the anticipated expenditures for vehicle replacements with their anticipated arrival. After analyzing vehicle purchase orders and likely delivery, one-time savings can be realized without any near-term impact to the Police Department's vehicle replacement schedule. These savings are recommended to be reallocated to the Police Department's Personal Services to partially mitigate overages primarily due to vacancies resulting in increased overtime usage. The replacement schedule will be evaluated annually and funding adjustments will be made accordingly as part of the annual development of the budget.

Non-Personal/Equipment (Overage)	Police Department	\$1,500,000	
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This action increases the Police Department's Non-Personal/Equipment appropriation by \$1.5 million to address a projected overage in costs for ammunition and telecommunication services. Consistent with the updates provided to the Public Safety, Finance, and Strategic Support Committee as part of the Bi-Monthly Financial Reports, the Department has approximately \$3.2 million, or 5.8% of its non-personal/equipment budget available for the remainder of the fiscal year but will not have sufficient funding to cover higher than budgeted expenses.

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<b>Action</b>	<b>Department</b>	<b>Expenditure Change</b>	<b>Revenue Change</b>
Personal Services (Overage)	Police Department	\$17,000,000	
<p>This action increases the Police Department's Personal Services appropriation by \$17.0 million to address a projected overage in personal services costs. Consistent with the updates provided to the Public Safety, Finance, and Strategic Support Committee as part of the Bi-Monthly Financial Reports, overall, personal services expenditures are on pace to exceed budgeted levels by approximately \$15 million to \$17 million. The year-over-year increase is primarily attributable to a high number of sworn vacancies in the Bureau of Field Operations requiring increasing levels of overtime to maintain minimum staffing levels to effectively respond to calls for service. Additionally, vacancies within the Bureau of Investigations have resulted in patrol officers performing preliminary investigative activities on overtime while closing out certain calls for service, as well as attending various mandated trainings on overtime (continuing professional education, first aid, and domestic violence trainings, etc). This action is partially offset by a decrease of \$5.0 million to the Police Vehicle Replacements and Operations &amp; Maintenance appropriation and the elimination of the Police Redistricting Implementation Reserve in the amount of \$1.0 million.</p>			
Police Redistricting Implementation Reserve	Police Department	(\$1,000,000)	
<p>This action eliminates the Police Redistricting Implementation Reserve in the amount of \$1.0 million. This reserve was originally established to continue the multi-year process of realigning the Police Department's division, district, and beat boundaries to effectively distribute police resources that account for community needs, future population growth, and economic development. The Police Redistricting report was completed in 2024-2025 and various recommendations in the report are already in progress, while others are still in the planning stage and will require investment of resources in a future budget process once those recommendations are ready to be implemented. As this funding is not immediately needed, its elimination is recommended to partially offset overages in the Police Department's Personal Services appropriation as described in this memorandum.</p>			
Workers' Compensation Claims - Police	Police Department	\$1,250,000	
<p>This action increases the Workers' Compensation Claims - Police appropriation by \$1.25 million, from \$9.6 million to \$10.8 million, to align budgeted levels with higher than anticipated Police Department claims costs, including projected one-time settlement costs of \$3.3 million as of April 2025. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$1.7 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with projected needs.</p>			

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Capital Program and Public Works Department Support Service Costs	Public Works Department	\$25,000	

This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$25,000, from \$180,000 to \$205,000, to reflect higher than anticipated labor and professional services costs incurred by the Public Works Department for active capital projects in the Public Safety and Infrastructure Bond Fund. This allocation covers the estimated costs that are ineligible in the Public Safety and Infrastructure Bond Fund as some of the support service costs are ineligible for reimbursement through the General Obligation bond proceeds.

ESUHSD Community WiFi - Mt Pleasant	Public Works Department	(\$1,427,000)	
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This action eliminates the ESUHSD Community WiFi - Mt Pleasant City-Wide Expenses appropriation in the amount of \$1.4 million to reallocate project savings to the Community Development Block Grant (CDBG) Fund for the establishment of a CDBG Compliance Reserve. Between 2020-2021 and 2021-2022, the City spent approximately \$4.7 million to establish wireless (Wi-Fi) infrastructure in low and moderate-income communities within the attendance areas of Independence High School and Oak Grove High School. The City executed two contracts to complete the work prior to completing the required federal environmental review process. As a result, U.S. Department of Housing and Urban Development (HUD) issued a finding requiring remediation and that the City repay the CDBG Fund from non-federal funds. Establishment of the CDBG Compliance Reserve will facilitate this repayment and is partially supported by eliminating the ESUHSD Community WiFi – Mt Pleasant and ESUHSD Community WiFi – Silver Creek City-Wide Expenses appropriations in the General Fund. The remaining \$2.2 million required to fully repay the CDBG Fund is in the process of being identified.

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>ESUHSD Community WiFi - Silver Creek</p> <p>This action eliminates the ESUHSD Community WiFi – Silver Creek City-Wide Expenses appropriation in the amount of \$1.1 million to reallocate project savings to the Community Development Block Grant (CDBG) Fund for the establishment of a CDBG Compliance Reserve. Between 2020-2021 and 2021-2022, the City spent approximately \$4.7 million to establish wireless (Wi-Fi) infrastructure in low and moderate-income communities within the attendance areas of Independence High School and Oak Grove High School. The City executed two contracts to complete the work prior to completing the required federal environmental review process. As a result, U.S. Department of Housing and Urban Development (HUD) issued a finding requiring remediation and that the City repay the CDBG Fund from non-federal funds. Establishment of the CDBG Compliance Reserve will facilitate this repayment and is partially supported by eliminating the ESUHSD Community WiFi – Mt Pleasant and ESUHSD Community WiFi – Silver Creek City-Wide Expenses appropriations in the General Fund. The remaining \$2.2 million required to fully repay the CDBG Fund is in the process of being identified.</p>	<p>Public Works Department</p>	<p>(\$1,088,000)</p>	
<p>Transfer to the Community Development Block Grant Fund</p> <p>This action establishes a Transfer to the Community Development Block Grant (CDBG) Fund in the amount of \$2.5 million. Between 2020-2021 and 2021-2022, the City spent approximately \$4.7 million to establish wireless (Wi-Fi) infrastructure in low- and moderate-income communities within the attendance areas of Independence High School and Oak Grove High School. The City executed two contracts to complete the work prior to completing the required federal environmental review process. As a result, U.S. Department of Housing and Urban Development (HUD) issued a finding requiring remediation and that the City repay the CDBG Fund from non-federal funds. This action complies with the direction to repay the CDBG Fund and the transfer from the General Fund is offset by recognizing project savings from the ESUHSD Community WiFi – Mt Pleasant and ESUHSD Community WiFi – Silver Creek City-Wide Expenses appropriations as recommended elsewhere in this memorandum. The remaining \$2.2 million required to fully repay the CDBG Fund is in the process of being identified.</p>	<p>Public Works Department</p>	<p>\$2,515,000</p>	

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Workers' Compensation Claims - Public Works	Public Works Department	\$15,000	
<p>This action increases the Workers' Compensation Claims - Public Works appropriation by \$15,000, from \$370,000 to \$385,000, to align budgeted levels with higher than anticipated Public Works Department claims costs. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$1.7 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with projected needs.</p>			
Non-Personal/Equipment (Streetlight Wire Replacement)	Transportation Department	\$100,000	
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$100,000 in the General Fund. Thefts of the copper wire from streetlights are on the rise, which has left City streetlights inoperable. This funding enables the Department to begin the repairs on the streetlights. Actions totaling \$456,000 are included in this memorandum to allocate funding for this purpose in the Pavement Maintenance - State Gas Tax Fund (\$256,000); General Fund (\$100,000); and Construction Excise Tax Fund (\$50,000). Funding of \$1.0 million was also recommended in the 2026-2030 Proposed Capital Improvement Program to address this issue.</p>			
Workers' Compensation Claims - Transportation	Transportation Department	(\$150,000)	
<p>This action decreases the Workers' Compensation Claims - Transportation appropriation by \$150,000, from \$500,000 to \$350,000, to align budgeted levels with lower than anticipated Department of Transportation claims costs. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$1.7 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with projected needs.</p>			
<b>Required Technical-Rebalancing Actions</b>		<b>(\$4,705,000)</b>	<b>(\$4,705,000)</b>

**2024-2025 General Fund Recommended Budget Adjustments Summary**  
**Year End Adjustments**

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<b><u>Grants-Reimbursements-Fees</u></b>			
Non-Personal/Equipment/Revenue from State of California (Strike Team Reimbursement)	Fire Department	\$166,553	\$166,553
<p>This action increases the Fire Department's Non-Personal/Equipment appropriation and corresponding estimate for Revenue from State of California by \$166,553 to recognize reimbursements received in accordance with the California Governor's Office of Emergency Services Fire Assistance Agreement. These reimbursements are for the Strike Team overhead costs associated with the deployments of Fire Department personnel and resources to assist with wildland fire response in 2024-2025.</p>			
Personal Services/Revenue from Federal Government (FEMA Deployments)	Fire Department	\$116,091	\$116,091
<p>This action increases the Fire Department's Personal Services appropriation and corresponding estimate for Revenue from Federal Government by \$116,091 to recognize reimbursements received under the Federal Emergency Management Agency (FEMA) Disaster Assistance Agreement. These funds reimburse the Fire Department for overhead costs associated with deploying personnel and resources in response to the Tropical Disturbance in Puerto Rico and Tropical Cyclone Milton in 2024-2025.</p>			
Personal Services/Revenue from Federal Government (Task Force 3 Reimbursement)	Fire Department	\$27,316	\$27,316
<p>This action increases the Fire Department's Personal Services appropriation and the corresponding estimate for Revenue from Federal Government by \$27,316 to recognize reimbursements from the Federal Emergency Management Agency for costs incurred by the Fire Department's Task Force 3 for Urban Search and Rescue Program trainings.</p>			

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Personal Services/Revenue from State of California (Strike Team Reimbursement)	Fire Department	\$2,151,116	\$2,151,116
<p>This action increases the Fire Department's Personal Services appropriation and corresponding estimate for Revenue from State of California by \$2,151,116 to recognize reimbursements received in accordance with the California Governor's Office of Emergency Services Fire Assistance Agreement. These reimbursements are for the Strike Team overhead costs associated with the deployments of Fire Department personnel and resources to assist with wildland fire response in 2024-2025.</p>			
Library Grants/Revenue from State of California (Lunch at the Library)	Library Department	\$38,780	\$38,780
<p>This action increases the Library Grants City-Wide Expenses appropriation and the corresponding estimate for Revenue from State of California by \$38,780 to recognize and allocate grant funding from the California State Library to support programming for the Lunch at the Library program, including training, resources, and technical assistance to help libraries establish successful summer meal sites.</p>			
SJPL Foundation Grants/Other Revenue (FIRST 5 Santa Clara County)	Library Department	\$56,100	\$56,100
<p>This action increases the SPJL Foundation Grants City-Wide Expenses appropriation and the corresponding estimate for Other Revenue by \$56,100 to recognize and allocate grant funding from FIRST 5 Santa Clara County to support Family, Friend, and Neighbor (FFN) Caregivers Support Network Program in the region. The Library Department assists FFN providers with the development of quality improvement plans that outline their needs and identify their abilities to serve children and families. Plans include health and safety improvements, professional development, books, and educational materials.</p>			
Council District #01/Other Revenue (Sponsorship)	Mayor & City Council	\$6,500	\$6,500
<p>This action increases the Council District #01 appropriation and the corresponding estimate for Other Revenue by \$6,500 to allocate revenue received from sponsorship to support Disability Awareness Day and Black History Month events.</p>			



**2024-2025 General Fund Recommended Budget Adjustments Summary**  
**Year End Adjustments**

<b><u>Action</u></b>	<b><u>Department</u></b>	<b><u>Expenditure Change</u></b>	<b><u>Revenue Change</u></b>
Council District #03/Other Revenue (Sponsorship)	Mayor & City Council	\$8,500	\$8,500
This action increases the Council District #03 appropriation and the corresponding estimate for Other Revenue by \$8,500 to allocate revenue received from sponsorship to support the Christmas Tree Giveaway event.			
Council District #05/Other Revenue (Sponsorship)	Mayor & City Council	\$101,825	\$101,825
This action increases the Council District #05 appropriation and the corresponding estimate for Other Revenue by \$101,825 to allocate revenue received from sponsorship to support the Cinco de Mayo Festival.			
Council District #08/Other Revenue (Sponsorship)	Mayor & City Council	\$24,500	\$24,500
This action increases the Council District #08 appropriation and the corresponding estimate for Other Revenue by \$24,500 to allocate revenue received from sponsorship to support the 4th of July Fireworks and Community Swearing In events.			
Council District #09/Other Revenue (Sponsorship)	Mayor & City Council	\$24,500	\$24,500
This action increases the Council District #09 appropriation and the corresponding estimate for Other Revenue by \$24,500 to allocate revenue received from sponsorship to support the Music in the Valley event.			
Connecting Neighbors to Neighbors/Revenue from State of California	Office of the City Clerk	(\$260,000)	(\$260,000)
This action decreases the Connecting Neighbors to Neighbors City-Wide Expenses appropriation and the corresponding estimate for Revenue from State of California by \$260,000 to reflect the expired portion of the grant award. The grant expands beautification efforts by inspiring residents, local businesses, and community organizations to play a more active role in their community to find solutions for neighborhood beautification, blight reduction, climate resilience, and disaster preparedness. The grant expired in September 2024, and of the grant award of \$1.0 million, \$740,000 was expended and collected. This action decreases the portion of the grant that was unspent and uncollected.			

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Together San Jose Phase Two/Revenue from State of California	Office of the City Clerk	\$50,000	\$50,000

This action increases the Together San Jose Phase Two City-Wide Expenses appropriation by \$50,000, from \$400,000 to \$450,000, and the corresponding estimate for the Revenue from the State of California to recognize and appropriate the Together San Jose Phase Two Grant. On April 9, 2024, City Council approved the grant agreement for a total award of \$1.0 million, which is implemented by the Mayor's Office. The grant focuses on building neighbor-to-neighbor engagement through emergency preparedness trainings, beautification initiatives, neighborhood association activities, and other volunteer programming - with the goal of increasing social capital and civic pride. Phase Two of the grant funding will expand the total number of neighborhoods and will expire on January 31, 2026.

This action will bring the total grant award recognized and appropriated to \$450,000, with the remaining grant award of \$550,000 being recognized and appropriated in 2025-2026 as part of Manager's Budget Addendum #32, Recommended Adjustments to the 2025-2026 Proposed Operating Budget and 2025-2027 Proposed Biennial Capital Budget.

Danny the Dragon Renovation Project/Other Revenue	Parks, Recreation and Neighborhood Services Department	\$200,000	\$200,000
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This action establishes a Danny the Dragon Renovation Project City-Wide Expenses allocation and increases the corresponding estimate for Other Revenue in the amount of \$200,000. The area surrounding the Danny the Dragon ride at Happy Hollow Park & Zoo is undergoing renovations, including enhancements to the scenery and landscape areas and constructing a shade structure over the ride line to improve visitors' waiting experience. Funding for this project is provided by the Happy Hollow Foundation on a reimbursement basis for up to \$400,000. The work began in July 2024 and is estimated to be completed in September 2025. A separate budget action that allocates \$200,000 in 2025-2026 is also recommended as part of the Manager's Budget Addendum #32 Recommended Amendments to the 2025-2026 Proposed Operating Budget and 2025-2027 Proposed Biennial Capital Budget.

**2024-2025 General Fund Recommended Budget Adjustments Summary**  
**Year End Adjustments**

<b><u>Action</u></b>	<b><u>Department</u></b>	<b><u>Expenditure Change</u></b>	<b><u>Revenue Change</u></b>
<p>Inflation Reduction Act - Urban Forestry Grant (PRNS)/Revenue from Federal Government</p> <p>This action increases the Inflation Reduction Act – Urban Forestry Grant (PRNS) appropriation by \$57,910, from \$442,090 to \$500,000, and corresponding estimate for Revenue from Federal Government. In 2024-2025, the Parks, Recreation and Neighborhood Services Department (PRNS) was awarded a \$1.0 million grant from the U.S. Department of Agriculture (USDA) authorized through the Inflation Reduction Act for the Alum Rock and Overfelt Gardens Urban Forest Management Plan; the first grant installment of \$500,000 has been received. To-date, PRNS has booked expenditures totaling \$219,755, which leaves a balance remaining in the appropriation of \$222,335. The City received notification from USDA in April 2025 that the grant funding was terminated. When the Inflation Reduction Act – Urban Forestry Grant appropriation was first established, the budgeted allocation was set at \$442,090. The appropriation needs to be adjusted to make up the difference between the grant installment amount of \$500,000 and the initial budget allocation of \$442,090. This action increases the appropriation by \$57,910 so that, when combined with the balance remaining of \$222,335, there is enough funding available should the total amount remaining of \$280,245 need to be returned to USDA. Information about the federal funding risks for this federal grant and others can be found in Manager’s Budget Addendum #33 Federal Funding Risks.</p>	<p>Parks, Recreation and Neighborhood Services Department</p>	<p>\$57,910</p>	<p>\$57,910</p>
<p>Senior Nutrition Program/Revenue from Local Agencies</p> <p>This action increases the Senior Nutrition Program City-Wide Expenses appropriation by \$74,116, from \$3.40 million to \$3.47 million and the corresponding estimate for Revenue from Local Agencies by \$74,116 to allocate funding for increased meal service needs at the City’s Senior Nutrition sites. This funding increase will pay for 16,754 additional meals served this year. Negotiations recently concluded and the County of Santa Clara agreed to fully fund the cost of the additional meals.</p>	<p>Parks, Recreation and Neighborhood Services Department</p>	<p>\$74,116</p>	<p>\$74,116</p>

## 2024-2025 General Fund Recommended Budget Adjustments Summary

### Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Review and Inspection of Billboards and Other Facilities/Other Revenue	Public Works Department	\$587,317	\$587,317

This action establishes the Review and Inspection of Billboards and Other Facilities City-Wide Expenses appropriation in the amount of \$587,317, and increases the corresponding estimate for Other Revenue to recognize revenues from private partners, to support staff oversight and management of permitting and inspection work for multiple projects, including: Excite Ballpark, SAP Center, and for the installation of electronic billboards throughout the City. Staff services will include, but not be limited to, project coordination, electrical/structural/civil design and permit reviews, permitting, construction supports, RFIs, inspections, third-party special inspections, and project close-out.

Tree Mitigation/Other Revenue	Transportation Department	\$1,300,000	\$1,300,000
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This action increases the Transportation Department's Tree Mitigation City-Wide Expenses appropriation by \$1.3 million, from \$1.9 million to \$3.2 million, and increases the estimate for Other Revenue in the same amount. The City receives revenue for the removal of certain types of trees as part of a Tree Mitigation fee, and uses those funds to plant new trees to offset the loss of the existing ones. Due to the unpredictability of these payments, historically the City has not budgeted base revenues for the Tree Mitigation program. However, through April 2025, the City has received approximately \$1.3 million in revenues from the Tree Mitigation fee. These funds are restricted for tree planting efforts, and this action sets aside the revenue for that purpose.

### Grants-Reimbursements-Fees

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**\$4,731,124**

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**\$4,731,124**

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### TOTAL

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**\$26,124**

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**\$26,124**

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## 2024-2025 Special Funds Recommended Budget Adjustments Summary Year End Adjustments

### Affordable Housing Impact Fee Fund (452)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the Low and Moderate Income Housing Asset Fund	Housing Department	\$3,100,000	
<p>This action establishes a Transfer to the Low and Moderate Income Housing Asset Fund in the amount of \$3.1 million. In 2021-2022, the City acquired the Kelsey Ayer Station site located at 447 North First Street for the purpose of building affordable housing. The acquisition was initially funded by the Low and Moderate Income Housing Asset Fund, however, the appropriate funding source should have been the Affordable Housing Impact Fee Fund. This action corrects the use of the funding source by transferring \$3.1 million from the Affordable Housing Impact Fee Fund to reimburse the Low and Moderate Income Housing Asset Fund. This action is offset by decreases to the Housing Loans and Grants appropriation and Housing Project Reserve recommended in this memorandum.</p>			
Housing Project Reserve	Housing Department	(\$142,000)	
<p>This action decreases the Housing Project Reserve by \$142,000, from \$5.0 million to \$4.86 million, to offset the transfer to the Low and Moderate Income Housing Asset Fund recommended in this memorandum.</p>			
Housing Loans and Grants	Housing Department	(\$2,958,000)	
<p>This action eliminates the Housing Loans and Grants appropriation of \$2,958,000, to offset the transfer to the Low and Moderate Income Housing Asset Fund recommended in this memorandum. The remaining budget was not reserved for a housing project development and can be reallocated for another purpose.</p>			
<b>Affordable Housing Impact Fee Fund (452)</b>		<b>\$0</b>	<b>\$0</b>

## 2024-2025 Special Funds Recommended Budget Adjustments Summary Year End Adjustments

### Airport Fiscal Agent Fund (525)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to Airport Revenue Fund	Airport Department	\$3,502,798	
<p>This action increases the Transfer to Airport Revenue Fund by \$3.5 million, from \$1.2 million to \$4.7 million, to account for additional interest revenue earned and the impact on the Airport funds. The Airport's Bond Trustee makes debt service payments twice per year. The additional interest revenue was applied directly to this fiscal year's bond debt service payment. The series of actions related to the bond debt service payment recommended in this memorandum ensures the Transfer from the Airport Fiscal Agent Fund to the Airport Revenue Fund reflects the additional interest revenue earned and applied directly to the debt service payment, which results in an overall lower use of the funds for the debt service payment and replenishes the Airline Agreement Reserve in the Airport Revenue Fund. Corresponding actions to reduce the Debt Service Reserve on the Use side in the Airport Fiscal Agent Fund, along with actions in the Airport Revenue Fund are recommended elsewhere in this memorandum.</p>			
Financing Proceeds	Airport Department		\$76,404,096
<p>This action establishes a revenue estimate for Financing Proceeds in the amount of \$76.4 million to recognize proceeds from the issuance of new bonds authorized by the City Council in March 2024 designated as the City of San José Airport Revenue Refunding Bonds, Series 2024A (AMT) (2024A Bonds). Corresponding increases to the Bond Issuance Costs and Principal and Interest Payments appropriations are recommended elsewhere in this memorandum.</p>			
Bond Issuance Costs	Airport Department	\$463,865	
<p>This action establishes the Bond Issuance Cost appropriation in the amount of \$463,865. This funding is allocated to cover the cost of issuance of new bonds authorized by the City Council in March 2024 designated as the City of San José Airport Revenue Refunding Bonds, Series 2024A (AMT) (2024A Bonds). A corresponding increase to the estimate for Financing Proceeds in the amount of \$76.4 million is recommended elsewhere in this memorandum.</p>			

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Airport Fiscal Agent Fund (525)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Principal and Interest Payments	Airport Department	\$75,650,704	
<p>This action increases the Principal and Interest Payments appropriation by \$75.7 million, from \$73.7 million to \$149.3 million. This is due to efforts to refund all or a portion of outstanding City of San José Airport Revenue Refunding Bonds, Series 2014A (Series 2014A Bonds), 2014B (Series 2014B Bonds), and 2014C (2014C Bonds and, together with the Series 2014A Bonds and the Series 2014B Bonds, Refunded Bonds) and issue new bonds authorized by the City Council in March 2024 designated as the City of San José Airport Revenue Refunding Bonds, Series 2024A (AMT) (2024A Bonds). A corresponding increase to the estimate for Financing Proceeds in the amount of \$76.4 million is recommended elsewhere in this memorandum.</p>			
Debt Service Reserve	Airport Department	(\$3,213,271)	
<p>This action decreases the Debt Service Reserve by \$3.2 million, from \$78.2 million to \$75.0 million, to offset the actions recommended in this memorandum.</p>			
<b>Airport Fiscal Agent Fund (525)</b>		<b>\$76,404,096</b>	<b>\$76,404,096</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Airport Maintenance and Operation Fund (523)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Airline Reserve Fund Distribution	Airport Department	\$20,000,000	
<p>This action re-establishes the Airline Reserve Funds Distribution appropriation in the amount of \$20.0 million. As part of the Airline-Airport Lease and Operating Agreement effective July 1, 2019, any net remaining revenue at the end of a fiscal year will be paid to the signatory airlines in proportionate share of their enplaned passengers. For 2024-2025, Airport Department estimates the payment to be \$20.0 million and distributed via this appropriation. Corresponding actions to increase the Transfer from the Airport Revenue Fund to the Airport Maintenance and Operation Fund and decrease the Airline Agreement Reserve in the Airport Revenue Fund are recommended elsewhere in this memorandum.</p>			
Transfer from Airport Revenue Fund	Airport Department		\$20,000,000
<p>This action increases the Transfer from the Airport Revenue Fund by \$20.0 million, from \$142.6 million to \$162.6 million, to re-establish the Airline Reserve Funds Distribution appropriation, as discussed elsewhere in this memorandum. This action recognizes the revenue transferred from the Airport Revenue Fund to the Airport Maintenance and Operation Fund. Corresponding actions in the Airport Revenue Fund are recommended elsewhere in this memorandum.</p>			
<b>Airport Maintenance and Operation Fund (523)</b>		<b>\$20,000,000</b>	<b>\$20,000,000</b>



## 2024-2025 Special Funds Recommended Budget Adjustments Summary Year End Adjustments

### Airport Revenue Fund (521)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the Airport Maintenance and Operations Fund	Airport Department	\$20,000,000	
<p>This action increases the Transfer to the Airport Maintenance and Operation Fund by \$20.0 million, from \$142.6 million to \$162.6 million, to re-establish the Airline Reserve Funds Distribution appropriation in the Airport Maintenance and Operation Fund. As part of the Airline-Airport Lease and Operating Agreement effective July 1, 2019, any net remaining revenue at the end of a fiscal year will be paid to the signatory airlines in proportionate share of their enplaned passengers. For 2024-2025, Airport Department estimates the payment to be \$20.0 million. Corresponding actions to decrease the Airline Agreement Reserve in the Airport Revenue Fund, along with actions in the Airport Maintenance and Operation Fund are recommended elsewhere in this memorandum.</p>			
Transfer from the Airport Fiscal Agent Fund	Airport Department		\$3,502,798
<p>This action increases the Transfer from the Airport Fiscal Agent Fund by \$3.5 million, from \$1.2 to \$4.7 million, to account for additional interest revenue that was applied to Airport's 2024-2025 bond debt service payment as discussed elsewhere in this memorandum. Corresponding actions to increase the Airline Agreement Reserve in the Airport Revenue Fund, along with actions in the Airport Fiscal Agent Fund are recommended elsewhere in this memorandum.</p>			
Transfer to Airport Surplus Revenue Fund (Commercial Paper Principal and Interest Payment)	Airport Department	\$2,100,000	
<p>This action increases the Transfer to the Airport Surplus Revenue Fund by \$2.1 million, from \$8.0 million to \$10.1 million. With Airport Department's increased usage of commercial paper as a funding source for some key capital projects, this action enables Airport Department to pay down current debt and create additional capacity to use commercial paper to fund future capital projects. Corresponding actions to reduce the Airline Agreement Reserve in the Airport Revenue Fund, along with actions in the Airport Surplus Revenue Fund are recommended elsewhere in this memorandum.</p>			
Airline Agreement Reserve	Airport Department	(\$18,597,202)	
<p>This action decreases the Airline Agreement Reserve by \$18.6 million, from \$129.8 million to \$111.2 million, to offset the actions recommended in this memorandum.</p>			
<b>Airport Revenue Fund (521)</b>		<b>\$3,502,798</b>	<b>\$3,502,798</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Airport Surplus Revenue Fund (524)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer from Airport Revenue Fund	Airport Department		\$2,100,000
This action increases the transfer from the Airport Revenue Fund by \$2.1 million, from \$8.0 million to \$10.1 million. Corresponding actions to increase the Commercial Paper Principal and Interest Payment appropriation in the Airport Surplus Revenue Fund, along with actions in the Airport Revenue Fund are recommended elsewhere in this memorandum.			
Commercial Paper Principal and Interest Payment	Airport Department	\$2,100,000	
This action increases the Commercial Paper Principal and Interest appropriation by \$2.1 million, from \$8.0 million to \$10.1 million. The Airport Department has increased the usage of commercial paper for key capital projects. This action enables the Airport Department to pay down current debt and create additional capacity to use commercial paper to fund future capital projects. Corresponding actions to increase the estimate for Transfers in the Airport Surplus Revenue Fund, along with actions in the Airport Revenue Fund are recommended elsewhere in this memorandum.			
<b>Airport Surplus Revenue Fund (524)</b>		<b>\$2,100,000</b>	<b>\$2,100,000</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary**  
**Year End Adjustments**

**Benefits Funds - Benefit Fund (160)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Wellness Program/Other Revenue  This action increases the Wellness Program appropriation by \$228,107, from \$522,000 to \$750,107, and the corresponding estimate for Other Revenue to recognize additional revenues received from Anthem to support health and wellness fairs, fitness challenges, wellness webinars, and rewards for behavioral changes, such as increased engagement with primary care physicians (PCPs).	Human Resources Department	\$228,107	\$228,107
Healthcare Incentive Program/Other Revenue  This action increases the Healthcare Incentive Program appropriation by \$125,430, from \$564,000 to \$689,430, and the corresponding estimate for Other Revenue to recognize additional revenues received from performance guarantee failures and flexible spending account forfeitures to advance efforts to diversify the City's healthcare provider network and promote enrollment balance between providers. Since 2018, the program has contributed to incremental enrollment increases among alternate plan providers.	Human Resources Department	\$125,430	\$125,430
<b>Benefits Funds - Benefit Fund (160)</b>		<b>\$353,537</b>	<b>\$353,537</b>

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Benefits Funds - Life Insurance Fund (156)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Life Insurance Premiums/Fees, Rates, and Charges (Employee Contributions)	Human Resources Department	\$10,000	\$10,000
This action increases the Life Insurance Premiums appropriation by \$10,000, from \$1.99 million to \$2.0 million, and the corresponding revenue estimate for Fees, Rates, and Charges from employee contributions to align funding levels with higher than anticipated enrollment and life insurance plan activity for 2024-2025. This adjustment is intended to provide sufficient funding capacity for projected activity through the end of the fiscal year.			
Benefits Funds - Life Insurance Fund (156)		\$10,000	\$10,000

**2024-2025 Special Funds Recommended Budget Adjustments Summary**  
**Year End Adjustments**

**Building Development Fee Program Fund (237)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Development Fee Program - Shared Resources Personal Services (ITD) (Overage)  This action increases the Information Technology Department's Development Fee Program - Shared Resources Personal Services (ITD) appropriation by \$120,000 to account for increased costs associated with a lower vacancy savings as well as hiring positions at a higher salary than budgeted. This action is offset by a decrease to the Ending Fund Balance as recommended in this memorandum.	Information Technology Department	\$120,000	
Building Development Fee Program - Shared Resources Personal Services (PBCE) (Overage)  This action increases the Building Development Fee Program - Shared Resources Personal Services appropriation by \$50,000 to support higher than anticipated personal services costs. The projected overage is primarily due to higher than budgeted costs for salary, retirement, and other benefits. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Planning, Building and Code Enforcement Department	\$50,000	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.	Planning, Building and Code Enforcement Department	(\$170,000)	
<b>Building Development Fee Program Fund (237)</b>		<hr/> <b>\$0</b>	<b>\$0</b>

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Business Improvement District Fund (351)

Action	Department	Use	Source
Administration Services  This action increases the Administration Services appropriation by \$5,000, from \$10,000 to \$15,000, for support of the Willow Glen Community Benefit Improvement District (Willow Glen CBID). The Willow Glen CBID was expanded and renewed for an additional 15-year term on June 4, 2024, and as part of the new agreement, the Public Works administration fee increased from \$10,000 to \$15,000 annually. Additionally, the renewed district has new provisions that require more staff time to work with the Willow Glen CBID and review their annual and financial reports. A corresponding action to decrease the Willow Glen CBID Reserve is recommended to offset this action.	City Manager - Office of Economic Development and Cultural Affairs	\$5,000	
Willow Glen CBID Reserve  This action decreases the Willow Glen CBID Reserve by \$5,000, from \$8,082 to \$3,082, to offset the corresponding increase to the Administration Services appropriation as recommended in this memorandum.	City Manager - Office of Economic Development and Cultural Affairs	(\$5,000)	
Business Improvement District Fund (351)		\$0	\$0

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Citywide Planning Fee Program Fund (239)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Citywide Planning Fee - Shared Resources Personal Services</p> <p>This action increases the Citywide Planning Fee - Shared Resources Personal Services appropriation by \$50,000 to support higher than anticipated personal services costs. The projected overage is primarily due to higher than budgeted costs for salary, retirement, and other benefits. A corresponding decrease to the Ending Fund Balance in the Citywide Planning Fee Program Fund is recommended to offset this action.</p>	Planning, Building and Code Enforcement Department	\$50,000	
<p>General Plan Update – Environmental Justice Reserve</p> <p>This action establishes the General Plan Update - Environmental Justice Reserve in the amount of \$375,000. This reserve sets aside funding to continue the General Plan Update - Environmental Justice initiative directed by City Council at a later date, as General Plan/Analytics team resources have been strategically redirected toward preparation for the General Plan Four Year Review. Setting aside this funding from other immediate priorities will ensure that funding remains available when conditions allow for work to resume on this initiative. A corresponding action to decrease the Citywide Planning Fee - Non-Personal/Equipment appropriation is recommended to offset this action.</p>	Planning, Building and Code Enforcement Department	\$375,000	
<p>Citywide Planning Fee - Non-Personal/Equipment</p> <p>This action decreases the Citywide Planning Fee - Non-Personal/Equipment appropriation by \$375,000 to recognize savings from the General Plan Update - Environmental Justice project. This savings is recommended to be reallocated to establish the General Plan Update - Environmental Justice Reserve to set aside funding to resume this work when staff has capacity. Staffing resources have been redirected to focus on the preparation of the General Plan Four-Year Review.</p>	Planning, Building and Code Enforcement Department	(\$375,000)	
<p>Ending Fund Balance Adjustment</p> <p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>	Planning, Building and Code Enforcement Department	(\$50,000)	
<b>Citywide Planning Fee Program Fund (239)</b>		<b>\$0</b>	<b>\$0</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Community Development Block Grant Fund (441)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
CDBG Compliance Reserve/Transfer and Reimbursements (Transfer from the General Fund)	Housing Department	\$2,515,000	\$2,515,000
<p>This action establishes the CDBG Compliance Reserve and recognizes the corresponding Transfer from the General Fund in the amount of \$2.5 million. Between 2020-2021 and 2021-2022, the City spent approximately \$4.7 million to establish wireless (Wi-Fi) infrastructure in low- and moderate-income communities within the attendance areas of Independence High School and Oak Grove High School. The City executed two contracts to complete the work prior to completing the required federal environmental review process. As a result, U.S. Department of Housing and Urban Development (HUD) issued a finding requiring remediation and that the City repay the CDBG Fund from non-federal funds. This action complies with the direction to repay the CDBG Fund with a transfer from the General Fund, which is offset by recognizing project savings from the ESUHSD Community WiFi – Mt Pleasant and ESUHSD Community WiFi – Silver Creek City-Wide Expenses appropriations as recommended elsewhere in this memorandum. The remaining \$2.2 million required to fully repay the CDBG Fund is in the process of being identified.</p>			
<b>Community Development Block Grant Fund (441)</b>		<b>\$2,515,000</b>	<b>\$2,515,000</b>



**2024-2025 Special Funds Recommended Budget Adjustments Summary**  
**Year End Adjustments**

**Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund (369)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Contractual Tree Services and Water Costs)	Transportation Department	\$95,300	
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$95,300, from \$1.7 million to \$1.8 million, to fund contractual services for critical tree work (\$22,300) and increased water costs (\$73,000) for Community Facilities Districts No. 2 (Aborn- Murillo) and No. 3 (Silverland-Capriana). Throughout the year, the Department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified critical tree work that was needed; however, this work was not included in the original budget. Furthermore, water costs and usage are higher than anticipated due to leaks and damaged irrigation equipment. The Department has addressed this by replacing most of the damaged irrigation equipment that has been identified; however, the Department will continue to monitor and address other damages that may result in leaks across the district. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>			
Ending Fund Balance Adjustment	Transportation Department	(\$95,300)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>			
<b>Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund (369)</b>		<hr/> <b>\$0</b>	<b>\$0</b>

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Community Facilities District No. 14 (Raleigh-Charlotte) Fund (379)

Action	Department	Use	Source
Non-Personal/Equipment (Water Costs)  This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$23,400, from \$115,000 to \$138,400, to fund increased water costs for Community Facilities District No. 14 (Raleigh-Charlotte). Water costs and usage are higher than anticipated due to leaks and damaged irrigation equipment. The Department has addressed this by replacing most of the damaged irrigation equipment that has been identified; however, the Department will continue to monitor and address other damages that may result in leaks across the district. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Transportation Department	\$23,400	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.	Transportation Department	(\$23,400)	
Community Facilities District No. 14 (Raleigh-Charlotte) Fund (379)		\$0	\$0

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Community Facilities District No. 16 (Raleigh-Coronado) Fund (344)

Action	Department	Use	Source
Non-Personal/Equipment (Contractual Tree Services)  This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$5,300, from \$165,000 to \$170,300, to fund contractual services for critical tree work needed for the district. Throughout the year, the Department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified critical tree work that was needed; however, this work was not included in the original budget. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Transportation Department	\$5,300	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.	Transportation Department	(\$5,300)	
Community Facilities District No. 16 (Raleigh-Coronado) Fund (344)		\$0	\$0

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Convention and Cultural Affairs Fund (536)

Action	Department	Use	Source
Transfers and Reimbursements (Transfer from the Transient Occupancy Tax Fund)  This action increases the revenue estimate for Transfers and Reimbursements to recognize a transfer from the Transient Occupancy Tax Fund by \$750,000, from \$11.7 million to \$12.4 million, as part of a series of adjustments to allocate higher than anticipated Transient Occupancy Tax revenue in 2024-2025. The Transient Occupancy Tax, along with the Convention Center Facilities District Special Tax, has outperformed initial forecasts for the duration of 2024-2025, led by higher demand for short-term lodging and higher revenue per available room (RevPar). This additional funding is allocated to the Ending Fund Balance to support future costs for convention and cultural facilities operations and maintenance.	City Manager - Office of Economic Development and Cultural Affairs		\$750,000
Ending Fund Balance Adjustment  This action increases the Ending Fund Balance to offset the action recommended in this memorandum.	City Manager - Office of Economic Development and Cultural Affairs	\$750,000	
Convention and Cultural Affairs Fund (536)		\$750,000	\$750,000

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Downtown Property and Business Improvement District Fund (302)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Downtown Property and Business Improvement District</p> <p>This action increases the Downtown Property and Business Improvement District appropriation by \$19,190, from \$4.89 million to \$4.91 million, to fully fund the San José Downtown Association (SJDA) payment. Although this appropriation is increased annually to support a forecasted adjustment in the Consumer Price Index (CPI), the CPI included in the 2024-2025 Adopted Budget did not fully fund the payment owed to SJDA in March 2025. This increase will allow the Transportation Department to pay the remaining amount owed to SJDA for 2024-2025. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>	Transportation Department	\$19,190	
<p>Ending Fund Balance Adjustment</p> <p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>	Transportation Department	(\$19,190)	
<b>Downtown Property and Business Improvement District Fund (302)</b>		<b>\$0</b>	<b>\$0</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Fire Development Fee Program Fund (240)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Development Fee Program - Shared Resources Personal Services (ITD) (Overage)	Information Technology Department	\$16,000	
This action increases the Information Technology Department's Development Fee Program - Shared Resources Personal Services (ITD) appropriation by \$16,000 to account for increased costs associated with a lower vacancy savings as well as hiring positions at a higher salary than budgeted. This action is offset by a decrease to the Ending Fund Balance as recommended in this memorandum.			
Ending Fund Balance Adjustment	Fire Department	(\$16,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
<b>Fire Development Fee Program Fund (240)</b>		<b>\$0</b>	<b>\$0</b>

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Gas Tax Maintenance and Construction Fund - 1943 (409)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the General Fund (Street Maintenance)/Gas Tax Revenue	General Fund Revenue	\$300,000	\$300,000
This action increases the estimate for Gas Tax revenue and the associated transfer to the General Fund for the 1943 Gas Tax Maintenance and Construction Fund by \$300,000 (from \$8.4 million to \$8.7 million) to more accurately align revenues with projected activity levels. A corresponding adjustment to General Fund revenue (Transfers and Reimbursements) is recommended elsewhere in this memorandum to reflect the higher transfers from the Gas Tax Funds to the General Fund.			
Gas Tax Maintenance and Construction Fund - 1943 (409)		\$300,000	\$300,000

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Gas Tax Maintenance and Construction Fund - 1964 (410)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the General Fund (Street Maintenance)/Gas Tax Revenue	General Fund Revenue	\$300,000	\$300,000
This action increases the estimate for Gas Tax revenue and the associated transfer to the General Fund for the 1964 Gas Tax Maintenance and Construction Fund by \$300,000 (from \$3.7 million to \$4.0 million) to more accurately align revenues with projected activity levels. A corresponding adjustment to General Fund revenue (Transfers and Reimbursements) is recommended elsewhere in this memorandum to reflect the higher transfers from the Gas Tax Funds to the General Fund.			
Gas Tax Maintenance and Construction Fund - 1964 (410)		\$300,000	\$300,000



2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Gas Tax Maintenance and Construction Fund - 1990 (411)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the General Fund (Street Maintenance)/Gas Tax Revenue	General Fund Revenue	\$300,000	\$300,000
This action increases the estimate for Gas Tax revenue and the associated transfer to the General Fund for the 1990 Gas Tax Maintenance and Construction Fund by \$300,000 (from \$6.3 million to \$6.6 million) to more accurately align revenues with projected activity levels. A corresponding adjustment to General Fund revenue (Transfers and Reimbursements) is recommended elsewhere in this memorandum to reflect the higher transfers from the Gas Tax Funds to the General Fund.			
Gas Tax Maintenance and Construction Fund - 1990 (411)		\$300,000	\$300,000

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

General Purpose Parking Fund (533)

Action	Department	Use	Source
Non-Personal/Equipment (Parking Facilities Maintenance)  This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$100,000. The Department leverages contractual services for facility maintenance of the San José Convention Center's parking garage; however, maintenance costs have continued to increase year over year. Although the Department encumbered \$300,000 to support these costs, maintenance costs for the parking garage are estimated to be a total of \$400,000. Should this trend continue, the ongoing cost increases will be incorporated into the development of the Base Budget. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Transportation Department	\$100,000	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.	Transportation Department	(\$100,000)	
General Purpose Parking Fund (533)		\$0	\$0

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Home Investment Partnership Program Trust Fund (445)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Revenue from Federal Government (HOME Investment Partnerships Program Grant)	Housing Department		(\$4,564,462)
<p>This action decreases the estimate for Revenue from Federal Government by \$4.6 million, from \$20.3 million to \$15.8 million, to correct a budget adjustment from the 2023-2024 Annual Report for prior year Home Investment Partnerships Program (HOME) award funding. Originally, staff anticipated receiving \$6.0 million in prior year award funding for Tenant Based Rental Assistance vouchers and supportive services for low-income households. However, this amount was already recognized and included in the 2024-2025 Adopted Operating Budget. This action corrects the revenue estimate with a decrease of \$6.0 million, offset by an increase of \$1.5 million to reflect a drawdown of prior year award funding for expenses incurred associated with the 1860 Alum Rock Apartments, a 60-unit affordable housing development. This project, located at 1860 Alum Rock Avenue, was last approved by City Council for a City loan on May 2, 2023. The net result is a decrease of \$4.6 million which is offset with a decrease to the Housing Shelter appropriation and Housing Project Reserve recommended in this memorandum.</p>			
Housing Project Reserve	Housing Department	(\$2,989,259)	
<p>This action decreases the Housing Project Reserve by \$3.0 million, from \$3.2 million to \$259,000, to align the budget in the Housing Project Reserve to available prior year HOME Program award funding. This action is offset by a decrease to the estimate for Revenue from Federal Government as recommended in this memorandum.</p>			
Housing Shelter	Housing Department	(\$1,575,203)	
<p>This action decreases the Housing Shelter appropriation by \$1.6 million, from \$3.9 million to \$2.3 million, to align the budget in the Housing Shelter with available prior year HOME Program award funding. This action is offset by a decrease to the estimate for Revenue from Federal Government as recommended in this memorandum.</p>			
<b>Home Investment Partnership Program Trust Fund (445)</b>		<b>(\$4,564,462)</b>	<b>(\$4,564,462)</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Integrated Waste Management Fund (423)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Household Hazardous Waste Program)	Environmental Services Department	\$300,000	
<p>This action increases the Environmental Services Department's Non-Personal/Equipment appropriation by \$300,000 due to higher than expected costs associated with the delivery of Household Hazardous Waste (HHW) collection and disposal activities performed in San José. These activities are performed by Santa Clara County and invoiced to the City of San José for reimbursement. Because the receipt of invoices from activities performed in 2023-2024 were delayed, \$300,000 in additional HHW expenses were charged in 2024-2025, leading to an overage in the appropriation. A corresponding action to decrease the Ending Fund Balance is recommended to offset this action.</p>			
CalRecycle CRV Grant/Revenue from State of California	Environmental Services Department	\$174,740	\$174,740
<p>This action establishes the CalRecycle CRV Grant allocation in the amount of \$174,740 and increases the estimate for Revenue from State of California by the same amount. The multi-year CalRecycle Beverage Container Recycling grant provides a total of \$275,000 over two years to support public education efforts to reduce recycling contamination associated with beverage containers from multi-family dwellings throughout the City. The implementation of the grant-related activities will be supported by this funding and \$100,260 in 2025-2026.</p>			
Personal Services (Overage)	Information Technology Department	\$25,000	
<p>This action increases the Information Technology Department's Personal Services appropriation by \$25,000 to account for increased costs associated with a lower vacancy savings as well as hiring positions at a higher salary than budgeted. This action is offset by a decrease to the Ending Fund Balance as recommended in this memorandum.</p>			
Ending Fund Balance Adjustment	Environmental Services Department	(\$325,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
<b>Integrated Waste Management Fund (423)</b>		<b>\$174,740</b>	<b>\$174,740</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Low and Moderate Income Housing Asset Fund (346)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Personal Services (Overage)</p> <p>This action increases the Information Technology Department's Personal Services appropriation by \$20,000 to account for increased costs associated with a lower vacancy savings as well as hiring positions at a higher salary than budgeted. This action is offset by a decrease to the Ending Fund Balance as recommended in this memorandum.</p>	Information Technology Department	\$20,000	
<p>Personal Services (Overage)</p> <p>This action increases Public Works Department's Personal Services appropriation by \$75,000 to fund higher than anticipated staff costs for contract/labor compliance duties for Housing projects. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>	Public Works Department	\$75,000	
<p>Transfers and Reimbursements (Transfer from Affordable Housing Impact Fee Fund)</p> <p>This action establishes a revenue estimate for Transfers and Reimbursements in the amount of \$3.1 million to recognize a transfer from the Affordable Housing Impact Fee Fund. In 2021-2022, the City acquired the Kelsey Ayer Station site located at 447 North First Street for the purpose of building affordable housing. The acquisition was initially funded by the Low and Moderate Income Housing Asset Fund, however, the appropriate funding source should have been the Affordable Housing Impact Fee Fund. This action corrects the use of the funding source by transferring \$3.1 million from the Affordable Housing Impact Fee Fund to reimburse the Low and Moderate Income Housing Asset Fund. A corresponding increase to Ending Fund Balance is recommended in this memorandum to offset this action.</p>	Housing Department		\$3,100,000
<p>Ending Fund Balance Adjustment</p> <p>This action increases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>	Housing Department	\$3,005,000	
<b>Low and Moderate Income Housing Asset Fund (346)</b>		<b>\$3,100,000</b>	<b>\$3,100,000</b>

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354)

Action	Department	Use	Source
Non-Personal/Equipment (Contractual Tree Services and Water Costs)	Transportation Department	\$44,400	
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$44,400, from \$84,500 to \$128,900, to fund contractual services for critical tree work (\$23,400) and increased water costs for the district (\$21,000). Throughout the year, the Department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified critical tree work that was needed; however, this work was not included in the original budget. Furthermore, water costs are higher than anticipated due to increased usage resulting from leaks and damaged irrigation equipment. The Department has addressed this by replacing most of the damaged irrigation equipment that has been identified; however, the Department will continue to monitor and address other damages that may result in leaks across the district. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>			
Ending Fund Balance Adjustment	Transportation Department	(\$44,400)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>			
<b>Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354)</b>		<b>\$0</b>	<b>\$0</b>

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357)

Action	Department	Use	Source
Non-Personal/Equipment (Water Costs)  This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$10,200, from \$56,100 to \$66,300, to fund increased water costs for Maintenance District No. 5 (Orchard Parkway-Plumeria Drive). Water costs are higher than anticipated due to increased usage resulting from leaks and damaged irrigation equipment. The Department has addressed this by replacing most of the damaged irrigation equipment that has been identified; however, the Department will continue to monitor and address other damages that may result in leaks across the district. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Transportation Department	\$10,200	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.	Transportation Department	(\$10,200)	
Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357)		\$0	\$0

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362)

Action	Department	Use	Source
Non-Personal/Equipment (Contractual Tree Services)  This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$27,800, from \$138,800 to \$166,600, to fund contractual services for critical tree work needed for Maintenance District No. 9 (Santa Teresa- Great Oaks). Throughout the year, the Department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified critical tree work that was needed; however, this work was not included in the original budget. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Transportation Department	\$27,800	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.	Transportation Department	(\$27,800)	
Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362)		\$0	\$0



2024-2025 Special Funds Recommended Budget Adjustments Summary  
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Maintenance District No. 13 (Karina-O'Nel) Fund (366)

Action	Department	Use	Source
Non-Personal/Equipment (Landscape Maintenance)  This action increases the Transportation Department's Non-Personal appropriation by \$2,600, from \$32,250 to \$34,850, to fund contractual services for landscape maintenance for Maintenance District No. 13 (Karina-O'Nel). The overall cost of landscape maintenance services has increased annually, and the current budgeted amount is insufficient to cover the costs. The ongoing cost increases will be incorporated into the development of the 2026-2027 Base Budget. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Transportation Department	\$2,600	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.	Transportation Department	(\$2,600)	
Maintenance District No. 13 (Karina-O'Nel) Fund (366)		\$0	\$0

2024-2025 Special Funds Recommended Budget Adjustments Summary  
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Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359)

Action	Department	Use	Source
Non-Personal/Equipment (Contractual Tree Services)  This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$10,600, from \$133,050 to \$143,650, to fund contractual services for critical tree work needed for Maintenance District No. 19 (River Oaks Area). Throughout the year, the Department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified the critical tree work that was needed; however, this work was not included in the original budget. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Transportation Department	\$10,600	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.	Transportation Department	(\$10,600)	
Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359)		\$0	\$0

2024-2025 Special Funds Recommended Budget Adjustments Summary  
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Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356)

Action	Department	Use	Source
Non-Personal/Equipment (Contractual Tree Services)  This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$10,600, from \$58,900 to \$69,500, to fund contractual services for critical tree work needed for Maintenance District No. 21 (Gateway Place-Airport Parkway). Throughout the year, the Department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified critical tree work that was needed; however, this work was not included in the original budget. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Transportation Department	\$10,600	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.	Transportation Department	(\$10,600)	
Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356)		\$0	\$0

2024-2025 Special Funds Recommended Budget Adjustments Summary  
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Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367)

Action	Department	Use	Source
Non-Personal/Equipment (Contractual Tree Services)  This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$10,600, from \$106,400 to \$117,000, to fund contractual services for critical tree work needed for Maintenance District No. 22 (Hellyer Ave-Silver Creek Valley Road). Throughout the year, the Department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified critical tree work that was needed; however, this work was not included in the original budget. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Transportation Department	\$10,600	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.	Transportation Department	(\$10,600)	
Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367)		\$0	\$0

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
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**Planning Development Fee Program Fund (238)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Personal Services (Overage)</p> <p>This action increases the Office of the City Attorney's Personal Services appropriation by \$40,000 to align funding levels with projected personal services costs. The projected overage is primarily due to vacation sellback costs and higher than budgeted benefit costs. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>	Office of the City Attorney	\$40,000	
<p>Development Fee Program - Shared Resources Personal Services (PBCE) (Overage)</p> <p>This action increases the Development Fee Program - Shared Resources Personal Services (PBCE) appropriation by \$70,000 to support higher than anticipated personal services costs. The projected overage is primarily due to higher than budgeted costs for salary, retirement, and other benefits. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>	Planning, Building and Code Enforcement Department	\$70,000	
<p>Development Fee Program - Shared Resources Personal Services (ITD) (Overage)</p> <p>This action increases the Information Technology Department's Development Fee Program - Shared Resources Personal Services (ITD) appropriation by \$34,000 to account for increased costs associated with a lower vacancy savings as well as hiring positions at a higher salary than budgeted. This action is offset by a decrease to the Ending Fund Balance as recommended in this memorandum.</p>	Information Technology Department	\$34,000	
<p>Ending Fund Balance Adjustment</p> <p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>	Planning, Building and Code Enforcement Department	(\$144,000)	
<b>Planning Development Fee Program Fund (238)</b>		<b>\$0</b>	<b>\$0</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
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**Public Works Development Fee Program Fund (241)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Public Works Development Fee Program - Personal Services/Fees, Rates, and Charges	Public Works Department	\$1,000,000	\$1,000,000
<p>This action increases the Public Works Development Fee Program - Personal Services appropriation and the corresponding revenue estimate for Fees, Rates, and Charges by \$1.0 million to recognize and allocate revenues from higher than anticipated utility permitting activity associated with PG&amp;E, Comcast, and other telecommunications-related projects. This additional revenue offsets the projected overage in the Public Works Development Fee Program – Personal Services appropriation due to higher compensated absence costs incurred in 2024-2025 for paid employee time off, including sick, holiday, vacation, and jury duty leave.</p>			
Development Fee Program - Shared Resources Personal Services (ITD) (Overage)	Information Technology Department	\$30,000	
<p>This action increases the Information Technology Department's Development Fee Program - Shared Resources Personal Services (ITD) appropriation by \$30,000 to account for increased costs associated with a lower vacancy savings as well as hiring positions at a higher salary than budgeted. This action is offset by a decrease to the Ending Fund Balance as recommended in this memorandum.</p>			
Ending Fund Balance Adjustment	Public Works Department	(\$30,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
<b>Public Works Development Fee Program Fund (241)</b>		<b>\$1,000,000</b>	<b>\$1,000,000</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
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**Public Works Program Support Fund (150)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Personal Services (Overage)</p> <p>This action increases the Public Works Department's Personal Services appropriation by \$750,000 to address a projected overage due to higher than anticipated compensated absence costs incurred in 2024-2025 for paid employee time off, including sick, holiday, vacation, and jury duty leave for Public Works Department positions that are otherwise supported by various Capital Funds. Public Works Department positions directly charge to capital project budgets for active time in support of project delivery; whereas, undesignated time off is charged to the Public Works Program Support Fund in accordance with an internal cost allocation methodology. A separate action to recognize additional transfers from various supporting Capital Funds is recommended in this memorandum and will offset this action.</p>	Public Works Department	\$750,000	
<p>Non-Personal/Equipment (Overage)</p> <p>This action increases the Public Works Department's Non-Personal/Equipment appropriation by \$350,000 to support higher than anticipated costs incurred in 2024-2025 for cell phones, ergonomic assessments, laptops/computer equipment, software user licenses and other costs. A separate action to recognize additional transfers from various supporting Capital Funds is recommended in this memorandum and will offset this action.</p>	Public Works Department	\$350,000	
<p>Transfers and Reimbursements</p> <p>This action increases the revenue estimate for Transfers and Reimbursements by \$2,037,000, from \$26.4 million to \$28.4 million, to recognize additional Public Works Capital Program Support Charge transfers from various Capital Funds. The Public Works Program Support Fund is an internal service fund which manages and organizes the staff costs and non-personal/equipment expenses related to the Public Works Department assisting many of the active capital projects. This action will enable Public Works to pursue collecting reimbursable expenses from various Capital Funds for current and previous year expenses. Corresponding actions to increase the Capital Program and Public Works Department Support Service Costs appropriations in various Capital Funds and the General Fund are recommended elsewhere in this memorandum.</p>	Public Works Department		\$2,037,000
<p>Ending Fund Balance Adjustment</p> <p>This action increases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>	Public Works Department	\$937,000	
<b>Public Works Program Support Fund (150)</b>		<b>\$2,037,000</b>	<b>\$2,037,000</b>

2024-2025 Special Funds Recommended Budget Adjustments Summary  
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Real Property Transfer Tax Fund (404)

Action	Department	Use	Source
Measure E - Interim Housing Maintenance (15% HSP)  This action increases the Measure E - Interim Housing Maintenance (15% HSP) appropriation by \$250,000, from \$1.8 million to \$2.05 million, to fund higher than anticipated costs for overtime and facility repairs at interim housing sites. At the Santa Teresa Safe Parking Site, a temporary generator has been installed to power the operator's office space pending connection to the electrical grid. Staff is responsible for maintaining this generator, including coverage on weekends, resulting in additional overtime costs. In addition, the Evans Lane interim housing site has experienced significant damage due to occupant activity and water intrusion that has required extensive remediation. A corresponding decrease to the Measure E - Interim Housing Maintenance Reserve (15% HSP) to offset this action is recommended in this memorandum.	Public Works Department	\$250,000	
Measure E - Interim Housing Maintenance Reserve (15% HSP)  This action decreases the Measure E - Interim Housing Maintenance Reserve (15% HSP) by \$250,000, from \$2.5 million to \$2.25 million, to fund higher than anticipated costs for overtime and facility repairs at interim housing sites. A corresponding increase to the Measure E - Interim Housing Maintenance (15% HSP) appropriation to offset this action is recommended in this memorandum.	Public Works Department	(\$250,000)	
Real Property Transfer Tax Fund (404)		\$0	\$0



**2024-2025 Special Funds Recommended Budget Adjustments Summary  
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**San José Clean Energy Operating Fund (501)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Energy Efficiency and Conservation Block Grant/Revenue from Federal Government</p> <p>This action establishes the Energy Efficiency and Conservation Block Grant allocation and corresponding estimate for Revenue from the Federal Government in the amount of \$400,063. This grant supports states, tribes, and local governments' efforts to reduce energy use, lower fossil fuel emissions, and improve energy efficiency through building, transportation, and industrial electrification projects. The projects funded by this grant are in alignment with the community programs identified in Energy Department's 2025 Programs Roadmap Update approved by City Council on April 22, 2025. The total grant award was for \$834,110; \$297,000 is budgeted in 2025-2026, \$137,047 was initially allocated to the Environmental Services Department's Non-Personal/Equipment appropriation in 2023-2024, and this action budgets the balance of \$400,063. The term of the grant is February 1, 2024 thru January 21, 2026.</p>	Energy Department	\$400,063	\$400,063
<p>Debt Service - Interest - CP</p> <p>This action increases the Debt Service - Interest - Commercial Paper allocation in the San José Clean Energy Fund by \$182,000, from \$347,000 to \$529,000, due to higher letter of credit fees related to the City of San José's Commercial Paper program. In May 2025, the City Council approved the execution and delivery of a Line of Credit and Reimbursement Agreement, a Fee Agreement, and amendments to financing documents to provide for the issuance of a letter of credit by TD Bank to support the City of San José's Financing Authority's Lease Revenue Commercial Paper Notes Program. The fees associated with the new agreement are funded by all programs that are part of the Commercial Paper program, including the General Fund, Parks Capital, San José Clean Energy, and Water Utility System Capital. The Parks Capital, San José Clean Energy, and Water Utility System Capital programs do not have capacity in their existing appropriations for the fees; therefore, adjustments are included in this memorandum to increase the appropriate debt service allocation, accordingly. In the San José Clean Energy Fund, this action is recommended to be offset by a corresponding reduction to the Ending Fund Balance.</p>	Energy Department	\$182,000	
<p>Ending Fund Balance Adjustment</p> <p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>	Energy Department	(\$182,000)	
<b>San José Clean Energy Operating Fund (501)</b>		<b>\$400,063</b>	<b>\$400,063</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
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**San José Opioid Response Fund (130)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Opioid Prevention Grant Program</p> <p>This action increases the Opioid Prevention Grant Program appropriation by \$30,000, from \$51,955 to \$81,955, to ensure there is sufficient funding for staff capacity to continue to support the grant program, such as managing the application process, overseeing contracts, and planning and coordinating capacity-building trainings and workshops.</p>	Parks, Recreation and Neighborhood Services Department	\$30,000	
<p>Ending Fund Balance Adjustment</p> <p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>	Parks, Recreation and Neighborhood Services Department	(\$35,000)	
<p>Community Awareness and Education on Opioid Addiction Prevention - Fire Department</p> <p>This action increases the Community Awareness and Education on Opioid Addiction Prevention - Fire Department appropriation by \$5,000 from \$26,607 to \$31,607, to align the funding level with higher than anticipated personal services costs for a graduate intern whose duties are associated with the creation and dissemination of public education materials related to the mitigation of opioid misuse, drug disposal, Good Samaritan laws, and treatment services, in addition to creating an education outreach plan to work with schools and youth-based organizations.</p>	Fire Department	\$5,000	
<b>San José Opioid Response Fund (130)</b>		<b>\$0</b>	<b>\$0</b>

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
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**San José-Santa Clara Treatment Plant Operating Fund (513)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Inventory (Overage)</p> <p>This action increases the Inventory appropriation by \$300,000, from \$600,000 to \$900,000, to support increased costs associated with parts and equipment used for critical repair and refurbishment operations throughout the San José-Santa Clara Regional Wastewater Facility. Over the past three fiscal years, inventory-related costs have increased approximately 45% due primarily to supply chain disruptions and inflation. This action is offset by a corresponding decrease to the Environmental Services Department's Personal Services appropriation recommended in this memorandum.</p>	Environmental Services Department	\$300,000	
<p>Personal Services (Overage)</p> <p>This action increases Public Works Department's Personal Services appropriation by \$75,000 to fund higher than anticipated staff costs for labor compliance work at the San José-Santa Clara Regional Wastewater Facility. The additional costs are primarily due to extensive efforts to ensure compliance with labor laws on active projects. These efforts included developing and conducting training for inspectors, construction managers, and project managers; responding to Public Records Act requests; and managing complex wage theft investigations involving over 60 contractors, certified payroll reviews, and coordination with multiple City departments and consultants. A corresponding action to decrease the Environmental Services Department's Personal Services appropriation is recommended to offset this action.</p>	Public Works Department	\$75,000	
<p>Personal Services (Savings)</p> <p>This action decreases the Environmental Services Department's Personal Services appropriation by \$385,000 and reallocates the funds to other appropriations in the San José-Santa Clara Treatment Plant Operating Fund. Given the number of vacancies throughout the year at the San José-Santa Clara Regional Wastewater Facility, the Environmental Services Department is projected to end the year with personal services savings. Corresponding increases to the Environmental Services Department's Inventory appropriation and the Public Works Department's Non-Personal/Equipment and Personal Services appropriations are recommended to address higher than anticipated costs.</p>	Environmental Services Department	(\$385,000)	

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**San José-Santa Clara Treatment Plant Operating Fund (513)**

<u><b>Action</b></u>	<u><b>Department</b></u>	<u><b>Use</b></u>	<u><b>Source</b></u>
Revenue from Local Agencies (Contributions - Santa Clara)	Environmental Services Department		(\$4,805,000)
<p>This action decreases the estimate for Revenue from Local Agencies by \$4.8 million, from \$24.9 million to \$20.1 million, to recognize lower than budgeted contributions from the City of Santa Clara that takes into account the estimated third-quarter credit to the City of Santa Clara. This credit effectively reduces the payment obligation of the City of Santa Clara commensurate with the reconciliation of previous-year contributions and operating costs for the San José-Santa Clara Regional Wastewater Facility and was anticipated in the development of the 2025-2026 Proposed Operating Budget. This action, along with a similar action to reduce the estimate for Revenue from Local Agencies for contributions from Other Agencies and the estimate for revenue from Transfers and Reimbursements from the Sewer Service and Use Charge Fund are offset by a corresponding decrease to the Ending Fund Balance recommended in this memorandum.</p>			
Revenue from Local Agencies (Contributions - Other Agencies)	Environmental Services Department		(\$6,272,000)
<p>This action decreases the estimate for Revenue from Local Agencies by \$6.3 million, from \$33.4 million to \$27.1 million, to recognize lower than budgeted contributions from Other Agencies that takes into account the estimated third-quarter credit to the tributary agencies. This credit effectively reduces the payment obligation of the tributary agencies commensurate with the reconciliation of previous-year contributions and operating costs for the San José-Santa Clara Regional Wastewater Facility and was anticipated in the development of the 2025-2026 Proposed Operating Budget. This action, along with a similar action to reduce the estimate for Revenue from Local Agencies for contributions from the City of Santa Clara and the estimate for revenue from Transfers and Reimbursements from the Sewer Service and Use Charge Fund are offset by a corresponding decrease to the Ending Fund Balance recommended in this memorandum.</p>			

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
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**San José-Santa Clara Treatment Plant Operating Fund (513)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfers and Reimbursements (Sewer Service and Use Charge Fund)	Environmental Services Department		(\$18,843,000)
<p>This action decreases the estimate for revenue from Transfers and Reimbursements by \$18.8 million, from \$99.9 million to \$81.0 million, to recognize a lower than budgeted transfer from the Sewer Service and Use Charge Fund that takes into account the estimated third-quarter credit to the City of San José through the Sewer Service and Use Charge Fund. This credit effectively reduces the payment obligation of the City of San José commensurate with the reconciliation of previous-year contributions and operating costs for the San José-Santa Clara Regional Wastewater Facility and was anticipated in the development of the 2025-2026 Proposed Operating Budget. This action, along with similar actions to reduce the estimate for Revenue from Local Agencies for contributions from the City of Santa Clara and Other Agencies are offset by a corresponding decrease to the Ending Fund Balance recommended in this memorandum.</p>			
Ending Fund Balance Adjustment	Environmental Services Department	(\$29,920,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
Non-Personal/Equipment (Overage)	Public Works Department	\$10,000	
<p>This action increases Public Work's Non-Personal/Equipment appropriation by \$10,000 to fund the Public Works Cost Allocation Plan costs related to the personal services increase. The Public Works Cost Allocation Plan funds administrative support services like HR, accounting, and IT. A corresponding action to decrease the Environmental Services Department's Personal Services appropriation is recommended to offset this action.</p>			
<b>San José-Santa Clara Treatment Plant Operating Fund (513)</b>		<b>(\$29,920,000)</b>	<b>(\$29,920,000)</b>

2024-2025 Special Funds Recommended Budget Adjustments Summary  
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Sewer Service and Use Charge Fund (541)

Action	Department	Use	Source
Transfer to the San Jose-Santa Clara Treatment Plant Operating Fund	Environmental Services Department	(\$18,843,000)	
<p>This action decreases the Transfer to the San José-Santa Clara Treatment Plant Operating Fund by \$18.8 million, from \$99.9 million to \$81.0 million, to recognize the reduced transfer amount due to the credit of contribution funding commensurate with the reconciliation of previous-year contributions and operating costs for the San José-Santa Clara Regional Wastewater Facility and was anticipated in the development of the 2025-2026 Proposed Operating Budget. This action is offset by increases to the Rate Stabilization Reserve (\$18.8 million) and the Ending Fund Balance (\$43,000) recommended in this memorandum.</p>			
Rate Stabilization Reserve	Environmental Services Department	\$18,800,000	
<p>This action increases the Rate Stabilization Reserve by \$18.8 million, from \$2.0 million to \$20.8 million, to support future year costs and ensure stability in the trajectory of rate increases necessary to ensure the operation of critical sanitary sewer infrastructure. This action offsets other actions recommended in this memorandum.</p>			
Ending Fund Balance Adjustment	Environmental Services Department	\$43,000	
<p>This action increases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
Sewer Service and Use Charge Fund (541)		\$0	\$0

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South Bay Water Recycling Operating Fund (570)

Action	Department	Use	Source
SVCWD - Advanced Water Treatment	Environmental Services Department	\$500,000	
This action increases the SCVWD - Advanced Water Treatment appropriation by \$500,000, from \$5.0 million to \$5.5 million. The annual payment to Valley Water (formerly the Santa Clara Valley Water District) is based on water sales for the year and the operational costs supporting South Bay Water Recycling. After reconciling revenues and expenditures, the year-end estimate for the payment obligation is higher than originally projected and was anticipated in the development of the 2025-2026 Proposed Operating Budget. A corresponding decrease to the Environmental Services Department's Personal Services appropriation by \$500,000 is recommended in this memorandum.			
Personal Services (Vacancy Savings)	Environmental Services Department	(\$500,000)	
This action decreases the Environmental Services Department's Personal Services appropriation by \$500,000 to recognize savings due to position vacancies in the South Bay Water Recycling program. This savings is recommended to be reallocated to offset the higher costs for the SCVWD - Advanced Water Treatment Payment appropriation.			
South Bay Water Recycling Operating Fund (570)		\$0	\$0

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### Storm Sewer Operating Fund (446)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Yard Trimming Collection/Processing (Overage)</p> <p>This action increases the Environmental Services Department's Yard Trimming Collection/Processing appropriation by \$250,000, from \$3.1 million to \$3.3 million, for higher than expected contractual service costs for street sweeping and clearing debris from public right-of-way. These services, which clear and prevent debris from entering storm drains, required selected additional service at various locations throughout the City. A corresponding action to decrease the Ending Fund Balance is recommended to offset this action.</p>	Environmental Services Department	\$250,000	
<p>Non-Personal/Equipment (Vehicle Rentals)</p> <p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$352,000, from \$4.7 million to \$5.1 million, to fund rental costs for vehicles needed to support the Department's storm sewer maintenance fleet. Several of the Department's street sweepers and combination sewer trucks need repairs and are out of service. The vehicles are scheduled for replacement, however, due to supply chain constraints, there is a resulting backlog in procurement of replacement vehicles. While the repairs and replacement parts remain pending, the department has relied on rented vehicles to continue meeting ongoing service levels. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>	Transportation Department	\$352,000	
<p>Personal Services (Overage)</p> <p>This action increases the Office of the City Attorney's Personal Services appropriation by \$52,000, from \$142,360 to \$194,360, to align funding levels with projected personal services costs. This action is part of a series of adjustments to realign funding levels for the Office of City Attorney's personal services costs across multiple funding sources, as recommended elsewhere in this memorandum.</p>	Office of the City Attorney	\$52,000	
<p>Non-Personal/Equipment (Overage)</p> <p>This action increases Public Works Department's Non-Personal/Equipment appropriation by \$23,000 to fund contract services for an unanticipated storm pump repair. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>	Public Works Department	\$23,000	
<p>Ending Fund Balance Adjustment</p> <p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>	Environmental Services Department	(\$677,000)	
<b>Storm Sewer Operating Fund (446)</b>		<b>\$0</b>	<b>\$0</b>



**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Supplemental Law Enforcement Services Fund (414)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
SLES Grant 2018-2020	Police Department	\$250	
<p>This action increases the Supplemental Law Enforcement Services (SLES) Grant 2018-2020 appropriation to the Police Department by \$250 to appropriate funds from a liquidation of a prior year encumbrance. These funds were part of a grant award and needs to be appropriated to allow for the full use of the grant award before the end of the grant term. These funds are used to provide additional resources for frontline law enforcement activities such as department hardware, software, officer safety equipment and enhancements in investigations and crime prevention, during the term of the grant from October 1, 2018 through June 30, 2025.</p>			
SLES Grant 2020-2022	Police Department	\$687	
<p>This action increases the Supplemental Law Enforcement Services (SLES) Grant 2020-2022 appropriation to the Police Department by \$687 to appropriate funds from a liquidation of a prior year encumbrance. These funds were part of a grant award and needs to be appropriated to allow for the full use of the grant award before the end of the grant term. These funds are used to provide additional resources for frontline law enforcement activities such as department hardware, software, officer safety equipment and enhancements in investigations and crime prevention, during the term of the grant from October 1, 2020 through June 30, 2025.</p>			
Ending Fund Balance Adjustment	Police Department	(\$937)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
<b>Supplemental Law Enforcement Services Fund (414)</b>		<hr/> <b>\$0</b>	<b>\$0</b>

## 2024-2025 Special Funds Recommended Budget Adjustments Summary Year End Adjustments

### Transient Occupancy Tax Fund (461)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Transient Occupancy Tax</p> <p>This action increases the revenue estimate for the Transient Occupancy Tax by \$1.5 million, from \$24.0 million to \$25.5 million, to reflect higher than anticipated collections during 2024-2025. The Transient Occupancy Tax, along with the Convention Center Facilities District Special Tax, has outperformed initial forecasts for the duration of 2024-2025, led by higher demand for short-term lodging and higher revenue per available room (RevPar). This estimated revenue is recommended to be proportionately allocated to the Cultural Grants and Programs Reserve (\$375,000), San José Convention and Visitors Bureau (\$375,000), and transfer to the Convention and Cultural Affairs Fund (\$750,000) in accordance with the Municipal Code as described elsewhere in this memorandum.</p>	City Manager - Office of Economic Development and Cultural Affairs		\$1,500,000
<p>Transfer to Convention and Cultural Affairs Fund</p> <p>This action increases the Transfer to the Convention and Cultural Affairs Fund by \$750,000, from \$11.7 million to \$12.4 million, as part of a series of adjustments to allocate higher than anticipated Transient Occupancy Tax revenue in 2024-2025. The Transient Occupancy Tax, along with the Convention Center Facilities District Special Tax, has outperformed initial forecasts for the duration of 2024-2025, led by higher demand for short-term lodging and higher revenue per available room (RevPar). The additional estimated revenue (\$1.5 million) is recommended to be proportionately allocated to the Cultural Grants and Programs Reserve (\$375,000), San José Convention and Visitors Bureau (\$375,000), and transfer to the Convention and Cultural Affairs Fund (\$750,000) in accordance with the Municipal Code as described elsewhere in this memorandum.</p>	City Manager - Office of Economic Development and Cultural Affairs	\$750,000	
<p>Cultural Grants and Programs Reserve</p> <p>This action increases the Cultural Grants and Programs Reserve appropriation by \$375,000, from \$2.5 million to \$2.9 million as part of a series of adjustments to allocate higher than anticipated Transient Occupancy Tax revenue in 2024-2025. The Transient Occupancy Tax, along with the Convention Center Facilities District Special Tax, has outperformed initial forecasts for the duration of 2024-2025, led by higher demand for short-term lodging and higher revenue per available room (RevPar). The additional estimated revenue (\$1.5 million) is recommended to be proportionately allocated to the Cultural Grants and Programs Reserve (\$375,000), San José Convention and Visitors Bureau (\$375,000), and transfer to the Convention and Cultural Affairs Fund (\$750,000) in accordance with the Municipal Code as described elsewhere in this memorandum.</p>	City Manager - Office of Economic Development and Cultural Affairs	\$375,000	

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Transient Occupancy Tax Fund (461)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
San José Convention and Visitors Bureau	City Manager - Office of Economic Development and Cultural Affairs	\$375,000	
<p>This action increases the San José Convention and Visitors Bureau appropriation by \$375,000, from \$6.0 million to \$6.4 million, as part of a series of adjustments to allocate higher than anticipated Transient Occupancy Tax revenue in 2024-2025. The Transient Occupancy Tax, along with the Convention Center Facilities District Special Tax, has outperformed initial forecasts for the duration of 2024-2025, led by higher demand for short-term lodging and higher revenue per available room (RevPar). The additional estimated revenue (\$1.5 million) is recommended to be proportionately allocated to the Cultural Grants and Programs Reserve (\$375,000), San José Convention and Visitors Bureau (\$375,000), and transfer to the Convention and Cultural Affairs Fund (\$750,000) in accordance with the Municipal Code as described elsewhere in this memorandum.</p>			
<b>Transient Occupancy Tax Fund (461)</b>		<b>\$1,500,000</b>	<b>\$1,500,000</b>

## 2024-2025 Special Funds Recommended Budget Adjustments Summary Year End Adjustments

### Vehicle Maintenance and Operations Fund (552)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Non-Personal/Equipment (Overage)</p> <p>This action increases the Public Works Department's Non-Personal/Equipment appropriation by \$880,000 to support higher than anticipated costs incurred for vehicle repairs. The projected overage is primarily due to contractual mechanic and body shop services needed to supplement staff capacity for labor-intensive repairs and for unforeseen emergency repairs due to accidents and vandalism of Police and other City vehicles. Corresponding actions to decrease the Inventory Purchases appropriation and Fuel Usage Reserve are recommended to offset this action.</p>	Public Works Department	\$880,000	
<p>Inventory Purchases (Fuel Savings)</p> <p>This action decreases the Inventory Purchases appropriation by \$450,000, from \$10.7 million to \$10.3 million, to recognize anticipated savings from fuel usage and pricing relative to original projections for 2024-2025. This action is part of a series of recommended adjustments to reallocate funds to the Public Works Department's Personal Services and Non-Personal/Equipment appropriations to offset projected overages for overtime usage and for contractual mechanic and body shop services for labor-intensive and unforeseen emergency vehicle repairs.</p>	Public Works Department	(\$450,000)	
<p>Personal Services (Overage)</p> <p>This action increases the Public Works Department's Personal Services appropriation by \$70,000 to support higher than anticipated personal services costs due to the use of overtime to address backlogs and provide mandatory standby and callback hours for essential City operations, including Airport EV buses, Fire Department vehicles, and Happy Hollow Park &amp; Zoo rides. Corresponding actions to decrease the Inventory Purchases appropriation and Fuel Usage Reserve are recommended to offset this action.</p>	Public Works Department	\$70,000	
<p>Fuel Usage Reserve</p> <p>This action eliminates the Fuel Usage Reserve in the amount of \$500,000 to partially offset projected overages in the Public Works Department's Non-Personal/Equipment and Personal Services appropriations, as described elsewhere in this memorandum. The Fuel Usage Reserve is established annually, supported by inter-departmental charges, to buffer the Vehicle Maintenance and Operations Fund against significant fluctuations in fuel prices and usage.</p>	Public Works Department	(\$500,000)	

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Vehicle Maintenance and Operations Fund (552)

Action	Department	Use	Source
Police Vehicle Replacements/Transfers and Reimbursements	Public Works Department	(\$5,000,000)	(\$5,000,000)
<p>This action decreases the Police Vehicle Replacements appropriation by \$5.0 million, from \$17.2 million to \$12.2 million, and decreases the corresponding revenue estimate for Transfers and Reimbursements by \$5.0 million. After analyzing vehicle purchase orders and anticipated delivery, one-time savings can be realized without any near-term impacts to the Police Department's vehicle replacement schedule. The Public Works' Fleet Division will continue to fulfill purchase order requests for eligible vehicle replacements in 2025-2026 from ongoing (\$7.0 million) and rebudgeted funds (\$5.5 million). The replacement schedule will be evaluated annually and funding adjustments will be made accordingly as part of the annual development of the budget.</p>			
Vehicle Maintenance and Operations Fund (552)		(\$5,000,000)	(\$5,000,000)

**2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments**

**Water Utility Fund (515)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Water Quality Testing Reserve/Other Revenue</p> <p>This action establishes the Water Quality Testing Reserve in the amount of \$105,466 and increases the estimate for Other Revenue by the same amount to recognize revenue associated with the settlement of a lawsuit regarding the contamination of potable water sources with polyfluoroalkyl substances (PFAS). The establishment of the Water Quality Testing Reserve will support future efforts to test groundwater for PFAS contamination as needed.</p>	Environmental Services Department	\$105,466	\$105,466
<p>Non-Personal/Equipment/Fees, Rates, and Charges (Wholesale Water Purchases and Retail Water Sales)</p> <p>This action increases the Environmental Services Department's Non-Personal/Equipment appropriation and the revenue estimate for Fees, Rates, and Charges by \$1.0 million. This action recognizes additional retail water sales revenues and allocates funding to support additional wholesale water purchases due to higher than expected potable water flows to Municipal Water System customers, based on updated groundwater volume flow data thru May 2025.</p>	Environmental Services Department	\$1,000,000	\$1,000,000
<p>Personal Services (Overage)</p> <p>This action increases the Information Technology Department's Personal Services appropriation by \$36,000 to account for increased costs associated with a lower vacancy savings as well as hiring positions at a higher salary than budgeted. This action is offset by a decrease to the Ending Fund Balance as recommended in this memorandum.</p>	Information Technology Department	\$36,000	
<p>Ending Fund Balance Adjustment</p> <p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>	Environmental Services Department	(\$36,000)	
<b>Water Utility Fund (515)</b>		<b>\$1,105,466</b>	<b>\$1,105,466</b>

2024-2025 Special Funds Recommended Budget Adjustments Summary  
Year End Adjustments

Workforce Development Fund (290)

Action	Department	Use	Source
Dislocated Workers	City Manager - Office of Economic Development and Cultural Affairs	(\$600,000)	
This action decreases the Dislocated Workers appropriation by \$600,000, from \$2.4 million to \$1.8 million, to recognize savings and reallocate funding to the Adult Workers appropriation. The reallocation is needed due to more enrollments than anticipated in the Adult Worker program. The Dislocated Worker program provides services to assist individuals in re-entering the workforce after a job loss, mass layoffs, global trade dynamics, or transitions in economic sectors. Savings in the Dislocated Workers appropriation is anticipated due to fewer enrollments in the Dislocated Workers program, and there is flexibility to transfer funds between the Dislocated Worker and Adult Worker programs based on the needs of each program. A corresponding increase to the Adult Workers appropriation is recommended to offset this action.			
Adult Workers	City Manager - Office of Economic Development and Cultural Affairs	\$600,000	
This action increases the Adult Workers appropriation by \$600,000, from \$2.3 million to \$2.9 million to fund higher than anticipated enrollments in the Adult Workers program. The Adult Workers program enables workers to obtain good jobs by providing them with job search assistance and training opportunities. There is flexibility to transfer funds between the Adult Workers and Dislocated Workers program depending on the need. A corresponding decrease to the Dislocated Workers appropriation is recommended to offset this action.			
Workforce Development Fund (290)		\$0	\$0

**Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review**

**Airport Capital Improvement Fund (520)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Airfield Configuration Updates	Airport	\$1,940,000	
<p>This action increases the Airfield Configuration Updates appropriation by \$1.9 million, from \$25.2 million to \$27.1 million, to provide funding for stormwater expenses associated with the Taxiway V reconstruction project. The Airport Department applied and received approval from the federal government that the stormwater expenses are eligible to be reimbursed for the project. A corresponding increase to the estimate for Revenue from Federal Government is recommended in the memorandum.</p>			
Revenue from the Federal Government (Airfield Configuration Updates)	Airport		\$1,940,000
<p>This action increases the estimate for Revenue from Federal Government by \$1.9 million, from \$51.3 million to \$53.2 million, to recognize the Airport Improvement Program grant reimbursement from the Federal Aviation Administration for stormwater expenses associated with the Taxiway V reconstruction project. A corresponding action to increase the Airfield Configuration Updates appropriation is recommended in the memorandum.</p>			
<b>Airport Capital Improvement Fund (520) TOTAL</b>		<b>\$1,940,000</b>	<b>\$1,940,000</b>



**Capital Funds Recommended Budget Adjustments Summary  
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**Construction Excise Tax Fund (465)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Better Bikeways (OBAG)	Transportation	\$(688,000)	
<p>This action eliminates the Better Bikeways (OBAG) appropriation by \$688,000 as the project was completed under budget. This project was partially funded by a grant via reimbursements, with corresponding actions to decrease the estimate for Revenue from the Federal Government by \$510,000 and to increase the Ending Fund Balance by \$178,000 due to savings in the City's match of the grant.</p>			
Canoas Garden Avenue Crosswalk	Transportation	\$121,000	
<p>This action establishes the Canoas Garden Avenue Crosswalk appropriation in the amount of \$121,000. This project initially provided for funding in the General Fund to install an enhanced crosswalk on Canoas Garden Avenue to provide safety for pedestrians who walk to and from the Santa Clara Valley Transportation Authority Curtner Light Rail Station and University Preparatory Academy. The project location was subsequently changed to Forrest Avenue and Bellarose Drive, which resulted in higher costs for the project. This action allocates funding for the additional costs in the Construction Excise Tax Fund. A corresponding action to decrease the Ending Fund Balance in the same amount is recommended to offset this action.</p>			
Capital Program and Public Works Department Support Service Costs (Pavement Maintenance - VTA Measure B 2016 Fund)	Public Works	\$265,000	
<p>This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$265,000, from \$763,000 to \$1.0 million, in the Pavement Maintenance - VTA Measure B 2016 Fund for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Pavement Maintenance program. A corresponding decrease to the Pavement Maintenance - VTA Measure B 2016 appropriation is recommended to offset this action.</p>			
Developer Contributions (Fiber Optic Permit Engineering - Fees)	Transportation		\$140,000
<p>This action increases the revenue estimate for Developer Contributions for Utility Company Fiber Optic Permit Fees by \$140,000 as revenue is anticipated to be higher than expected due to increased activity. The revenues received fund the issuance of new permits for fiber optics to utility companies. A corresponding action to increase the Fiber Optics Permit Engineering appropriation is recommended to offset this action.</p>			
Ending Fund Balance Adjustment	Finance	\$7,000	
<p>This action increases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
Fiber Optic Permit Engineering	Public Works	\$140,000	
<p>This action increases the Fiber Optic Permit Engineering appropriation by \$140,000, from \$432,000 to \$572,000, due to higher than anticipated activity for fiber optic utility permits. Permits are issued to work or place facilities in the public right-of-way. A corresponding action to increase the revenue estimate for Developer Contributions in the same amount is recommended in this memorandum.</p>			

## Capital Funds Recommended Budget Adjustments Summary 2024-2025 Year-End Budget Review

### Construction Excise Tax Fund (465)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Pavement Maintenance - State Gas Tax	Transportation	\$(256,000)	
<p>This action decreases the Pavement Maintenance - State Gas Tax appropriation by \$256,000, from \$10.6 million to \$10.3 million, and reallocates the funding to the Streetlight Wire Replacement appropriation for repairs to City streetlights resulting from thefts of the copper wire. A corresponding action to increase the Streetlight Wire Replacement appropriation in the same amount is recommended to offset this action.</p>			
Pavement Maintenance - VTA 2016 Measure B	Transportation	\$(265,000)	
<p>This action decreases the Pavement Maintenance - VTA Measure B 2016 appropriation by \$265,000, from \$36.1 million to \$35.8 million, and reallocates the funding due to higher than anticipated costs incurred by the Public Works Department while providing support to the pavement maintenance program. A corresponding increase to the Capital Program and Public Works Department Support Service Costs appropriation is recommended to offset this action.</p>			
Revenue from Local Agencies (Walk n' Roll - VTA Measure B 2016)	Transportation		\$216,000
<p>This action increases the estimate for Revenue from Local Agencies by \$216,000 for the Walk n' Roll - VTA Measure B 2016 funds. The additional revenue aligns the budget with the 2024-2025 estimate from the Valley Transportation Authority (\$131,000) and actual reimbursable expenditures (\$85,000) for the project. A corresponding action to increase the VTA: Measure B 2016 - Walk n' Roll appropriation is also recommended to offset this action.</p>			
Revenue from the Federal Government (OBAG - Bikeways Program)	Transportation		\$(510,000)
<p>This action decreases the estimate for Revenue from the Federal Government for OBAG Bikeways Program grant funds that are not needed because the project was completed with budget savings. A decrease to the Better Bikeways (OBAG) appropriation in the amount of \$688,000, which includes City match funding, and an increase to the Ending Fund Balance by \$178,000 are recommended to offset this action.</p>			
Streetlight Wire Replacement (Construction Excise Tax Fund)	Transportation	\$50,000	
<p>This action reestablishes the Streetlight Wire Replacement appropriation by \$50,000 in the Construction Excise Tax Fund. Thefts of the copper wire from streetlights are on the rise, which has left City streetlights inoperable. This funding enables the Department to begin the repairs on the streetlights. Actions totaling \$456,000 are included in this memorandum to allocate funding for this purpose in the Pavement Maintenance - State Gas Tax Fund (\$256,000); General Fund (\$100,000); and Construction Excise Tax Fund (\$50,000). Funding of \$1.0 million was also recommended in the 2026-2030 Proposed Capital Improvement Program to address this issue. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>			

Capital Funds Recommended Budget Adjustments Summary  
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Construction Excise Tax Fund (465)

Action	Department	Use	Source
Streetlight Wire Replacement (Pavement Maintenance - State Gas Tax Fund)  This action establishes the Streetlight Wire Replacement appropriation by \$256,000 in the Pavement Maintenance - State Gas Tax Fund. Thefts of the copper wire from streetlights are on the rise, which has left City streetlights inoperable. This funding enables the Department to begin the repairs on the streetlights. Actions totaling \$456,000 are included in this memorandum to allocate funding for this purpose in the Pavement Maintenance - State Gas Tax Fund (\$256,000); General Fund (\$100,000); and Construction Excise Tax Fund (\$50,000). Funding of \$1.0 million was also recommended in the 2026-2030 Proposed Capital Improvement Program to address this issue. A corresponding action to decrease the Pavement Maintenance - State Gas Tax appropriation by \$256,000 is recommended to offset the action in the Pavement Maintenance - State Gas Tax Fund.	Transportation	\$256,000	
Walk n' Roll - VTA Measure B 2016  This action increases the Walk n' Roll - VTA Measure B 2016 appropriation by \$216,000, from \$419,000 to \$635,000, in the Construction Excise Tax Fund. The additional funding will align the budget with the 2024-2025 estimate from the Valley Transportation Authority (\$131,000) and actual reimbursable expenditures (\$85,000) for the project. A corresponding increase to the estimate for Revenue from Local Agencies is recommended to offset this action.	Transportation	\$216,000	
Construction Excise Tax Fund (465) TOTAL		<u>\$(154,000)</u>	<u>\$(154,000)</u>

Capital Funds Recommended Budget Adjustments Summary  
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Council District 5 Construction and Conveyance Tax Fund (382)

Action	Department	Use	Source
All Inclusive Playground - Emma Prusch	Parks, Recreation and Neighborhood Services	\$80,000	
This action establishes the All Inclusive Playground - Emma Prusch project in the amount of \$80,000. This project is currently budgeted in the Parks City-Wide Construction and Conveyance Tax Fund (\$128,800) and Emma Prusch Fund (\$150,000); however, additional funding is needed for higher costs associated with the playground equipment replacement. Therefore, this memorandum includes actions to allocate funding to ensure sufficient funding is available to complete the project, with the total project funding increasing from \$278,800 to \$358,800. A corresponding decrease to the Ending Fund Balance is included in this memorandum to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(80,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Council District 5 Construction and Conveyance Tax Fund (382)			
TOTAL			

Capital Funds Recommended Budget Adjustments Summary  
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Emma Prusch Fund (131)

Action	Department	Use	Source
Capital Program and Public Works Department Support Service Costs	Public Works	\$5,000	
This action increases the Capital Program and Public Works Department Support Services Costs appropriation by \$5,000, from \$1,000 to \$6,000, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Parks and Community Facilities Development Program. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Emma Prusch Park Capital Repairs	Parks, Recreation and Neighborhood Services	\$50,000	
This action increases the Emma Prusch Park Capital Repairs appropriation by \$50,000, from \$100,000 to \$150,000. Additional funding is needed to support unanticipated safety costs at Emma Prusch Park to replace the heating, ventilation and air conditioning (HVAC) and to install an emergency vehicle gate in the overflow parking lot to comply with fire safety regulations. A corresponding recommendation to decrease the Ending Fund Balance is included in this memorandum to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(55,000)	
This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.			
Emma Prusch Fund (131) TOTAL			

Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review

Fire Construction and Conveyance Tax Fund (392)

Action	Department	Use	Source
Capital Program and Public Works Department Support Service Costs	Public Works	\$5,000	
This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$5,000, from \$20,000 to \$25,000, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Public Safety Capital Program. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(5,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Fire Construction and Conveyance Tax Fund (392) TOTAL			

Capital Funds Recommended Budget Adjustments Summary  
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General Purpose Parking Capital Fund (559)

Action	Department	Use	Source
Capital Program and Public Works Department Support Service Costs	Public Works	\$131,000	
This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$131,000, from \$305,000 to \$436,000, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Parking Capital Program. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(131,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
General Purpose Parking Capital Fund (559) TOTAL			

Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review

Measure T: Public Safety and Infrastructure Bond Fund (498)

Action	Department	Use	Source
Measure T - Police Air Support Hangar	Public Works	\$495,000	
<p>This action increases the Measure T - Police Air Support Hangar appropriation by \$495,000, from \$2.2 million to \$2.7 million, as additional funding is needed to add a fire foam suppression system. The hangar was originally designed with a high-hazard wet fire sprinkler system, as no on-site aircraft maintenance was planned. When maintenance tasks were added during the construction, the Fire Department required a fire foam suppression system to meet updated safety codes. A corresponding decrease to the Program Reserve (Public Safety) is recommended to offset this action.</p>			
Program Reserve (Public Safety)	Public Works	\$(495,000)	
<p>This action decreases the Program Reserve (Public Safety) to offset the action recommended in this memorandum.</p>			
Measure T: Public Safety and Infrastructure Bond Fund (498)			
TOTAL			



Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review

Park Yards Construction and Conveyance Tax Fund (398)

Action	Department	Use	Source
Capital Program and Public Works Department Support Service Costs	Public Works	\$2,000	
This action increases the Capital Program and Public Works Department Support Services Costs appropriation by \$2,000, from \$1,000 to \$3,000, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Parks and Community Facilities Development Program. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(2,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Park Yards Construction and Conveyance Tax Fund (398) TOTAL			

Capital Funds Recommended Budget Adjustments Summary  
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Parks Central Construction and Conveyance Tax Fund (390)

Action	Department	Use	Source
2017 Flood - Commercial Paper Debt Service and Letter of Credit Fees (Commercial Paper Program)  This action increases the debt service allocation in the 2017 Flood - Commercial Paper Debt Service and Letter of Credit Fees appropriation by \$5,000, from \$80,000 to \$85,000, due to higher letter of credit fees related to the City of San José's Commercial Paper program. In May 2025, the City Council approved the execution and delivery of a Line of Credit and Reimbursement Agreement, a Fee Agreement, and amendments to financing documents to provide for the issuance of a letter of credit by TD Bank to support the City of San José's Financing Authority's Lease Revenue Commercial Paper Notes Program. The fees associated with the new agreement are funded by all programs that are part of the Commercial Paper program, including the General Fund, Parks Central Construction and Conveyance Tax Fund, San José Clean Energy Fund, and Water Utility Capital Fund. The Parks Capital, San José Clean Energy, and Water Utility Capital programs do not have capacity in their existing appropriations for the fees; therefore, adjustments are included in this memorandum to increase the appropriate debt service allocation, accordingly. In the Parks Central Construction and Conveyance Tax Fund, this action is recommended to be offset by a corresponding reduction to the Ending Fund Balance.	Parks, Recreation and Neighborhood Services	\$5,000	
Capital Program and Public Works Department Support Service Costs  This action increases the Capital Program and Public Works Department Support Services Costs appropriation by \$40,000, from \$949,000 to \$989,000, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Parks and Community Facilities Development Program. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Public Works	\$40,000	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.	Finance	\$(65,000)	
Pools and Fountains  This action increases the Pools and Fountains appropriation by \$20,000, from \$165,000 to \$185,000. A recent inspection by the Santa Clara County Department of Environmental Health found City pools are not meeting the standard health safety requirements set by the County. Therefore, this action allocates additional funding to support work related to cleaning, maintaining, and sanitizing City pools before the start of the 2025 summer swim season. A corresponding decrease to the Ending Fund Balance is included in this memorandum to offset this action.	Parks, Recreation and Neighborhood Services	\$20,000	
Parks Central Construction and Conveyance Tax Fund (390) TOTAL			

Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review

San José-Santa Clara Treatment Plant Capital Fund (512)

Action	Department	Use	Source
Capital Program and Public Works Department Support Service Costs	Public Works	\$196,000	
This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$196,000, from \$828,000 to \$1.0 million, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Water Pollution Capital Program. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(196,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
San José-Santa Clara Treatment Plant Capital Fund (512) TOTAL			

Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review

Service Yards Construction and Conveyance Tax Fund (395)

Action	Department	Use	Source
Capital Program and Public Works Department Support Service Costs	Public Works	\$30,000	
<p>This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$30,000, from \$260,000 to \$290,000, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Service Yards Capital Program. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>			
Central Service Yard - Water Main Replacement	Public Works	\$140,000	
<p>This action increases the Central Service Yard - Water Main Replacement appropriation by \$140,000, from \$1.68 million to \$1.82 million, to fund additional project oversight. The project, initially approved for a three-month construction duration, began in July 2024 with an expected completion date in October 2024. However, due to unforeseen construction difficulties, the project has extended beyond the approved timeline and, as of May 2025, remains under construction. The additional funding will cover Public Works staff time required to monitor construction activities, attend meetings, manage project documentation, and perform inspections and testing. This action will also fund construction change orders for additional work needed to complete the project. A corresponding action to decrease Mabury Yard - Elevator Modernization is recommended in this memorandum to offset this action.</p>			
Ending Fund Balance Adjustment	Finance	\$(30,000)	
<p>This action decreases the Ending Fund Balance to offset actions recommended in this memorandum.</p>			
Mabury Yard - Elevator Modernization	Public Works	\$(140,000)	
<p>This action decreases the Mabury Yard - Elevator Modernization appropriation by \$140,000, from \$150,000 to \$10,000, to reallocate funding to Central Service Yard - Water Main Replacement project to provide for additional project oversight due to prolonged construction timeline. A corresponding action to increase the Central Service Yard - Water Main Replacement appropriation is recommended in this memorandum to offset this action.</p>			
Service Yards Construction and Conveyance Tax Fund (395) TOTAL			

Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review

Sewer Service and Use Charge Capital Improvement Fund (545)

Action	Department	Use	Source
Capital Program and Public Works Department Support Service Costs	Public Works	\$829,000	
This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$829,000, from \$1.9 million to \$2.7 million, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Sanitary Sewer Capital Program. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(829,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Sewer Service and Use Charge Capital Improvement Fund (545)			
TOTAL			

Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review

Storm Drainage Fee Fund (413)

Action	Department	Use	Source
Capital Program and Public Works Department Support Service Costs	Public Works	\$10,000	
This action establishes the Capital Program and Public Works Department Support Service Costs appropriation in the amount of \$10,000 for labor and professional services costs incurred by the Public Works Department while supporting the Storm Sewer Capital Program. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(10,000)	
This action decreases Ending Fund Balance to offset an action recommended in this memorandum.			
Storm Drainage Fee Fund (413) TOTAL			

**Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review**

**Storm Sewer Capital Fund (469)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Capital Program and Public Works Department Support Service Costs	Public Works	\$208,000	
<p>This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$208,000, from \$568,000 to \$776,000, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Storm Sewer Capital Program. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>			
Ending Fund Balance Adjustment	Finance	\$(208,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>			
<b>Storm Sewer Capital Fund (469) TOTAL</b>			

**Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review**

**Subdivision Park Trust Fund (375)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Bascom Community Center Safety Improvements</p> <p>This action establishes the Bascom Community Center Safety Improvements project in the amount of \$60,000. This project provides funding for fire alarm system improvements that are needed to ensure compliance with fire safety regulations and to upgrade the heating, ventilation and air conditioning (HVAC) system to allow the community a place to go during excessively hot summer days. A corresponding recommendation to decrease the Future PIO/PDO Project Reserve is included in this memorandum to offset this action.</p>	Parks, Recreation and Neighborhood Services	\$60,000	
<p>Capital Program and Public Works Department Support Service Costs</p> <p>This action increases the Capital Program and Public Works Department Support Services Costs appropriation by \$120,000, from \$769,000 to \$889,000, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Parks and Community Facilities Development Program. A corresponding decrease to the Future PDO/PIO Project Reserve is recommended to offset this action.</p>	Public Works	\$120,000	
<p>De Anza Park Playground Renovation</p> <p>This action establishes the De Anza Park Playground Renovation appropriation in the amount of \$100,000. The 2025-2027 Proposed Biennial Capital Budget allocated this funding in 2025-2026; however, since this project is now occurring in 2024-2025, it is necessary to advance these funds from 2025-2026 to 2024-2025. The Recommended Amendments to the 2025-2026 Proposed Operating and 2025-2027 Proposed Biennial Capital Budget Manager's Budget Addendum includes a recommendation to reduce the De Anza Park Playground Renovation project in 2025-2026. A corresponding recommendation to decrease the Future PDO/PIO Project Reserve is included in this memorandum.</p>	Parks, Recreation and Neighborhood Services	\$100,000	
<p>Developer Contributions (Eiichi Edward Sakauye Park In Lieu Fees)</p> <p>This action establishes the estimate for Developer Contributions in the amount of \$1.6 million to recognize in lieu fees paid for the Eiichi Edward Sakauye Park. On April 29, 2025, the City Council approved the Park Master Plan, the turnkey parkland agreement, and the official park name for the residential developer to construct the future park. As part of this agreement, the developer provided funding for the City's design review and inspection costs (\$1.4 million) related to the development of a future 2.5-acre public park and administrative costs (\$240,000) that will be placed in the reserve until the funding is allocated in the next budget process. Corresponding recommendations to establish the Eiichi Edward Sakauye Park Design Review and Inspection and to increase the Future PDO/PIO Projects Reserve are included in this memorandum to offset this action.</p>	Parks, Recreation and Neighborhood Services		\$1,599,000



**Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review**

**Subdivision Park Trust Fund (375)**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Eiichi Edward Sakauye Park Design Review and Inspection</p> <p>This action establishes the Eiichi Edward Sakauye Park Design Review and Inspection project in the amount of \$1.4 million. On April 29, 2025, the City Council approved the Park Master Plan, the turnkey parkland agreement, and the official park name for a residential developer to construct a future 2.5-acre public park near Seely Avenue and Montague Expressway. This funding will support the City's costs for design development, review of construction documents, project management and coordination, permitting, and inspection of contractor's work for the future park. A corresponding recommendation to establish the revenue estimate for Developer Contributions is included in this memorandum.</p>	Parks, Recreation and Neighborhood Services	\$1,359,000	
<p>Future PDO / PIO Projects Reserve</p> <p>This action decreases the Future PIO/PDO Projects Reserve to offset the actions recommended in this memorandum.</p>	Parks, Recreation and Neighborhood Services	\$(229,000)	
<p>Guadalupe River Park Ranger Station Rehabilitation</p> <p>This action increases the Guadalupe River Park Ranger Station Rehabilitation appropriation by \$138,000, from \$453,000 to \$591,000. This funding will support higher costs and additional unanticipated work such as additional soft costs, improving the concrete areas at the plaza and main deck, installing utility pedestals, and other minor repairs and upgrades at the plaza. A corresponding action to decrease the Future PDO/PIO Projects Reserve is included in this memorandum to offset this action.</p>	Parks, Recreation and Neighborhood Services	\$138,000	
<p>Ramac Park Turf Improvement</p> <p>This action establishes the Ramac Park Turf Improvement project in the amount of \$51,000. The 2025-2027 Proposed Biennial Capital Budget allocated this funding in 2025-2026; however, since this project is now occurring in 2024-2025, it is necessary to advance these funds from 2025-2026 to 2024-2025. The Recommended Amendments to the 2025-2026 Proposed Operating and 2025-2027 Proposed Biennial Capital Budget Manager's Budget Addendum includes a recommendation to reduce the Ramac Park Turf Improvement project in 2025-2026. A corresponding recommendation to decrease the Future PDO/PIO Project Reserve is included in this memorandum.</p>	Parks, Recreation and Neighborhood Services	\$51,000	
<b>Subdivision Park Trust Fund (375) TOTAL</b>		<b>\$1,599,000</b>	<b>\$1,599,000</b>

Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review

Underground Utility Fund (416)

Action	Department	Use	Source
Capital Program and Public Works Department Support Service Costs	Public Works	\$21,000	
This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$21,000, from \$73,000 to \$94,000, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Developer Assisted Projects Capital Program. A corresponding decrease to the Ending Fund Balance is recommended in this report to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(21,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Underground Utility Fund (416) TOTAL			

Capital Funds Recommended Budget Adjustments Summary  
2024-2025 Year-End Budget Review

Water Utility Capital Fund (500)

Action	Department	Use	Source
Capital Program and Public Works Department Support Service Costs	Public Works	\$150,000	
This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$150,000, from \$287,000 to \$437,000, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Water Utility Capital Program. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.			
Debt Service	Environmental Services	\$69,000	
This action increases the Debt Service appropriation by \$69,000, from \$303,000 to \$372,000, due to higher letter of credit fees related to the City of San José's Commercial Paper program. On May 6, 2025, City Council approved the execution and delivery of a Line of Credit and Reimbursement Agreement, a Fee Agreement, and amendments to financing documents to provide for the issuance of a letter of credit by TD Bank to support the City of San José's Financing Authority's Lease Revenue Commercial Paper Notes Program. The fees associated with the new agreement are funded by all programs that are part of the Commercial Paper program, including the General Fund, Parks Capital, Clean Energy, and Water Utility Capital. The Parks Capital, San José Clean Energy, and Water Utility Capital programs do not have capacity in their existing appropriations for the fees; therefore, adjustments are included in this memorandum to increase the appropriate debt service allocation, accordingly. A corresponding action to decrease the Ending Fund Balance is included in this memorandum to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(219,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Water Utility Capital Fund (500) TOTAL			

**General Fund**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**ATTACHMENT D**

Department/Proposal		USE		SOURCE		NET COST	
		Personal Services	Non-Personal/Equipment	Total Use	Revenue	Beg Fund Balance	
<b>DEPARTMENTAL EXPENSES</b>							
Finance Department							
Required Technical-Rebalancing Actions	Non-Personal/Equipment (Savings)	-	(\$150,000)	(\$150,000)	-	-	(\$150,000)
	Personal Services (Overage)	\$150,000	-	\$150,000	-	-	\$150,000
Fire Department							
Grants-Reimbursements-Fees	Non-Personal/Equipment/Revenue from State of California (Strike Team Reimbursement)	-	\$166,553	\$166,553	\$166,553	-	-
	Personal Services/Revenue from Federal Government (FEMA Deployments)	\$116,091	-	\$116,091	\$116,091	-	-
	Personal Services/Revenue from Federal Government (Task Force 3 Reimbursement)	\$27,316	-	\$27,316	\$27,316	-	-
	Personal Services/Revenue from State of California (Strike Team Reimbursement)	\$2,151,116	-	\$2,151,116	\$2,151,116	-	-
Fire Department							
Required Technical-Rebalancing Actions	Personal Services (Overage)	\$6,200,000	-	\$6,200,000	-	-	\$6,200,000
Human Resources Department							
Clean-Up Actions	Tech Adjust: Non-Personal/Equipment (Reallocation from Personal Services for Temporary Staffing)	-	\$122,000	\$122,000	-	-	\$122,000
	Tech Adjust: Personal Services (Reallocation to Non-Personal/Equipment for Temporary Staffing)	(\$122,000)	-	(\$122,000)	-	-	(\$122,000)
Information Technology Department							
Required Technical-Rebalancing Actions	Development Fee Program - Shared Resources Personal Services (ITD) (Overage)	\$31,000	-	\$31,000	-	-	\$31,000
	Non-Personal/Equipment (Savings)	-	(\$170,500)	(\$170,500)	-	-	(\$170,500)

**General Fund**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

		USE		SOURCE		NET COST	
		Personal Services	Non-Personal/Equipment	Total Use	Revenue	Beg Fund Balance	
Department/Proposal							
<b>DEPARTMENTAL EXPENSES</b>							
Library Department	Personal Services (Overage)	\$139,500	-	\$139,500	-	-	\$139,500
	Non-Personal/Equipment (Artificial Intelligence, Workforce, and Technology)	-	\$100,000	\$100,000	-	-	\$100,000
Required Technical-Rebalancing Actions Mayor & City Council							
Grants-Reimbursements-Fees	Council District #01/Other Revenue (Sponsorship)	\$6,500	-	\$6,500	\$6,500	-	-
	Council District #03/Other Revenue (Sponsorship)	\$8,500	-	\$8,500	\$8,500	-	-
	Council District #05/Other Revenue (Sponsorship)	\$101,825	-	\$101,825	\$101,825	-	-
	Council District #08/Other Revenue (Sponsorship)	\$24,500	-	\$24,500	\$24,500	-	-
	Council District #09/Other Revenue (Sponsorship)	\$24,500	-	\$24,500	\$24,500	-	-
Office of the City Clerk							
Required Technical-Rebalancing Actions	Non-Personal/Equipment (Savings)	-	(\$30,000)	(\$30,000)	-	-	(\$30,000)
	Personal Services (Overage)	\$30,000	-	\$30,000	-	-	\$30,000
Office of the City Manager							
Clean-Up Actions	Tech Adjust: Non-Personal/Equipment (Reallocation from City Outreach and Education Efforts)	-	\$65,000	\$65,000	-	-	\$65,000
Parks, Recreation and Neighborhood Services Department							
Required Technical-Rebalancing Actions	Non-Personal/Equipment (Water)	-	\$400,000	\$400,000	-	-	\$400,000
	Personal Services (Savings)	(\$502,599)	-	(\$502,599)	-	-	(\$502,599)
Planning, Building and Code Enforcement Department							
Required Technical-Rebalancing Actions	Development Fee Program - Shared Resources Personal Services (PBCE) (Overage)	\$15,000	-	\$15,000	-	-	\$15,000

General Fund  
2024-2025 Recommendations Budget Adjustments and Clean Up Actions  
Year End Adjustments

		USE		SOURCE		NET COST	
		Personal Services	Non-Personal/Equipment	Total Use	Revenue	Beg Fund Balance	
Department/Proposal							
<b>DEPARTMENTAL EXPENSES</b>							
	Non-Personal/Equipment (Code Enforcement Permit System)	-	\$180,000	\$180,000	-	-	\$180,000
	Non-Personal/Equipment (Overage)	-	\$244,000	\$244,000	-	-	\$244,000
	Personal Services (Savings)	(\$400,000)	-	(\$400,000)	-	-	(\$400,000)
Police Department	Non-Personal/Equipment - Police Vehicle Replacements and Operations & Maintenance	-	(\$5,000,000)	(\$5,000,000)	-	-	(\$5,000,000)
Required Technical-Rebalancing Actions	Non-Personal/Equipment (Overage)	-	\$1,500,000	\$1,500,000	-	-	\$1,500,000
	Personal Services (Overage)	\$17,000,000	-	\$17,000,000	-	-	\$17,000,000
Transportation Department	Non-Personal/Equipment (Streetlight Wire Replacement)	-	\$100,000	\$100,000	-	-	\$100,000
Required Technical-Rebalancing Actions							
<b>DEPARTMENTAL EXPENSES TOTAL</b>		<b>\$25,001,249</b>	<b>(\$2,472,947)</b>	<b>\$22,528,302</b>	<b>\$2,626,901</b>	<b>-</b>	<b>\$19,901,401</b>

General Fund  
2024-2025 Recommendations Budget Adjustments and Clean Up Actions  
Year End Adjustments

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>CITY-WIDE EXPENSES</b>							
Clean-Up Actions	Tech Adjust: City Outreach and Education Efforts (Reallocation to Office of City Manager's Non-Personal/Equipment)	-	(\$65,000)	(\$65,000)	-	-	(\$65,000)
Grants-Reimbursements-Fees	Connecting Neighbors to Neighbors/Revenue from State of California	-	(\$260,000)	(\$260,000)	(\$260,000)	-	-
	Danny the Dragon Renovation Project/Other Revenue	-	\$200,000	\$200,000	\$200,000	-	-
	Inflation Reduction Act - Urban Forestry Grant (PRNS)/Revenue from Federal Government	-	\$57,910	\$57,910	\$57,910	-	-
	Library Grants/Revenue from State of California (Lunch at the Library)	-	\$38,780	\$38,780	\$38,780	-	-
	Review and Inspection of Billboards and Other Facilities/Other Revenue	-	\$587,317	\$587,317	\$587,317	-	-
	Senior Nutrition Program/Revenue from Local Agencies	-	\$74,116	\$74,116	\$74,116	-	-
	SJPL Foundation Grants/Other Revenue (FIRST 5 Santa Clara County)	-	\$56,100	\$56,100	\$56,100	-	-
	Together San Jose Phase Two/Revenue from State of California	-	\$50,000	\$50,000	\$50,000	-	-
	Tree Mitigation/Other Revenue	-	\$1,300,000	\$1,300,000	\$1,300,000	-	-
Required Technical-Rebalancing Actions	2023-2024 Board of State and Community Corrections Officer Wellness and Mental Health	-	\$9,963	\$9,963	-	-	\$9,963
	Council Appointee Review Process	-	\$28,150	\$28,150	-	-	\$28,150
	ESUHSD Community WiFi - Mt Pleasant	-	(\$1,427,000)	(\$1,427,000)	-	-	(\$1,427,000)

General Fund  
2024-2025 Recommendations Budget Adjustments and Clean Up Actions  
Year End Adjustments

Department/Proposal	USE		SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>CITY-WIDE EXPENSES</b>						
ESUHSD Community WiFi - Silver Creek	-	(\$1,088,000)	(\$1,088,000)	-	-	(\$1,088,000)
Internet Crimes Against Children (ICAC) Task Force Invited Awards - Police 2020	-	\$1,665	\$1,665	-	-	\$1,665
Internet Crimes Against Children State Grant 2023-2024	-	\$46	\$46	-	-	\$46
Law Enforcement Mental Health and Wellness Act (LEMHWA) Project – 2022	-	\$8,775	\$8,775	-	-	\$8,775
Workers' Compensation Claims - Fire	-	\$950,000	\$950,000	-	-	\$950,000
Workers' Compensation Claims – Other Departments	-	(\$175,000)	(\$175,000)	-	-	(\$175,000)
Workers' Compensation Claims - Police	-	\$1,250,000	\$1,250,000	-	-	\$1,250,000
Workers' Compensation Claims - PRNS	-	(\$225,000)	(\$225,000)	-	-	(\$225,000)
Workers' Compensation Claims - Public Works	-	\$15,000	\$15,000	-	-	\$15,000
Workers' Compensation Claims - Transportation	-	(\$150,000)	(\$150,000)	-	-	(\$150,000)
<b>CITY-WIDE EXPENSES TOTAL</b>	-	<b>\$1,237,822</b>	<b>\$1,237,822</b>	<b>\$2,104,223</b>	-	<b>(\$866,401)</b>



General Fund  
 2024-2025 Recommendations Budget Adjustments and Clean Up Actions  
 Year End Adjustments

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
CAPITAL PROJECT EXPENSES							
Required Technical-Rebalancing Actions	Capital Program and Public Works Department Support Service Costs	-	\$25,000	\$25,000	-	-	\$25,000
	CAPITAL PROJECTS EXPENSES TOTAL	-	\$25,000	\$25,000	-	-	\$25,000

General Fund  
2024-2025 Recommendations Budget Adjustments and Clean Up Actions  
Year End Adjustments

		USE		SOURCE		NET COST
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance
<b>EARMARKED RESERVES</b>						
Required Technical-Rebalancing Actions	Artificial Intelligence, Workforce, and Technology - SJSU Partnership Reserve	-	(\$100,000)	(\$100,000)	-	- (\$100,000)
	Budget Stabilization Reserve	-	(\$25,000,000)	(\$25,000,000)	-	- (\$25,000,000)
	Code Enforcement Permit System Reserve	-	(\$180,000)	(\$180,000)	-	- (\$180,000)
	Police Redistricting Implementation Reserve	-	(\$1,000,000)	(\$1,000,000)	-	- (\$1,000,000)
<b>EARMARKED RESERVES TOTAL</b>		-	(\$26,280,000)	(\$26,280,000)	-	- (\$26,280,000)

General Fund  
2024-2025 Recommendations Budget Adjustments and Clean Up Actions  
Year End Adjustments

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
TRANSFERS							
Required Technical-Rebalancing Actions	Transfer to the Community Development Block Grant Fund	-	\$2,515,000	\$2,515,000	-	-	\$2,515,000
TRANSFERS TOTAL		-	\$2,515,000	\$2,515,000	-	-	\$2,515,000

General Fund  
2024-2025 Recommendations Budget Adjustments and Clean Up Actions  
Year End Adjustments

Department/Proposal		USE		SOURCE		NET COST	
		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>REVENUE ADJUSTMENTS</b>							
Required Technical-Rebalancing Actions	Property Tax	-	-	-	\$3,000,000	-	(\$3,000,000)
	Franchise Fees	-	-	-	\$3,000,000	-	(\$3,000,000)
	Utility Taxes	-	-	-	\$5,000,000	-	(\$5,000,000)
	Business Taxes	-	-	-	-	-	-
	Revenue from the Use of Money/Property	-	-	-	\$2,000,000	-	(\$2,000,000)
	Transfers and Reimbursements	-	-	-	\$3,295,000	-	(\$3,295,000)
	Transient Occupancy Tax	-	-	-	\$1,000,000	-	(\$1,000,000)
	Sales Tax	-	-	-	(\$22,000,000)	-	\$22,000,000
<b>REVENUE ADJUSTMENTS TOTAL</b>		-	-	-	<b>(\$4,705,000)</b>	-	<b>\$4,705,000</b>
<b>GENERAL FUND TOTAL</b>		<b>\$25,001,249</b>	<b>(\$24,975,125)</b>	<b>\$26,124</b>	<b>\$26,124</b>	-	-

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Affordable Housing Impact Fee Fund (452)**

Department/Proposal		Personal Services	Non- Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>									
Housing Department	Housing Loans and Grants	-	-	(\$2,958,000)	-	(\$2,958,000)	-	-	(\$2,958,000)
	Housing Project Reserve	-	-	-	(\$142,000)	(\$142,000)	-	-	(\$142,000)
	Transfer to the Low and Moderate Income Housing Asset Fund	-	-	\$3,100,000	-	\$3,100,000	-	-	\$3,100,000
	<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$142,000</b>	<b>(\$142,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Affordable Housing Impact Fee Fund (452) TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$142,000</b>	<b>(\$142,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Airport Fiscal Agent Fund (525)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>									
Airport Department	Bond Issuance Costs	-	-	\$463,865	-	\$463,865	-	-	\$463,865
	Debt Service Reserve	-	-	-	(\$3,213,271)	(\$3,213,271)	-	-	(\$3,213,271)
	Financing Proceeds	-	-	-	-	-	\$76,404,096	-	(\$76,404,096)
	Principal and Interest Payments	-	-	\$75,650,704	-	\$75,650,704	-	-	\$75,650,704
	Transfer to Airport Revenue Fund	-	-	\$3,502,798	-	\$3,502,798	-	-	\$3,502,798
<b>Budget Adjustments Total</b>		\$0	\$0	\$79,617,367	(\$3,213,271)	\$76,404,096	\$76,404,096	\$0	\$0
<b>Airport Fiscal Agent Fund (525)</b>									
<b>TOTAL</b>		\$0	\$0	\$79,617,367	(\$3,213,271)	\$76,404,096	\$76,404,096	\$0	\$0

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Airport Maintenance and Operation Fund (523)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Airport Department	Tech Adjust: Operations								
	Contingency	-	-	(\$9,000)	-	(\$9,000)	-	-	(\$9,000)
Information Technology Department	Tech Adjust: Personal Services (Overage)	\$3,000	-	-	-	\$3,000	-	-	\$3,000
Office of the City Attorney		\$6,000	-	-	-	\$6,000	-	-	\$6,000
<b>Clean-Up and Rebudget Actions TOTAL</b>		\$9,000	\$0	(\$9,000)	\$0	\$0	\$0	\$0	\$0
<b>Budget Adjustments</b>									
Airport Department	Airline Reserve Fund Distribution	-	-	\$20,000,000	-	\$20,000,000	-	-	\$20,000,000
	Transfer from Airport Revenue Fund	-	-	-	-	-	\$20,000,000	-	(\$20,000,000)
<b>Budget Adjustments Total</b>		\$0	\$0	\$20,000,000	\$0	\$20,000,000	\$20,000,000	\$0	\$0
<b>Airport Maintenance and Operation Fund (523) TOTAL</b>		\$9,000	\$0	\$19,991,000	\$0	\$20,000,000	\$20,000,000	\$0	\$0

Special Funds  
2024-2025 Recommendations Budget Adjustments and Clean Up Actions  
Year End Adjustments

Airport Revenue Fund (521)

Department/Proposal		Personal Services	Non- Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>									
Airport Department	Airline Agreement Reserve	-	-	-	(\$18,597,202)	(\$18,597,202)	-	-	(\$18,597,202)
	Transfer from the Airport Fiscal Agent Fund	-	-	-	-	-	\$3,502,798	-	(\$3,502,798)
	Transfer to Airport Surplus Revenue Fund (Commercial Paper Principal and Interest Payment)	-	-	\$2,100,000	-	\$2,100,000	-	-	\$2,100,000
	Transfer to the Airport Maintenance and Operations Fund	-	-	\$20,000,000	-	\$20,000,000	-	-	\$20,000,000
	<b>Budget Adjustments Total</b>	\$0	\$0	\$22,100,000	(\$18,597,202)	\$3,502,798	\$3,502,798	\$0	\$0
<b>Airport Revenue Fund (521)</b>									
<b>TOTAL</b>		\$0	\$0	\$22,100,000	(\$18,597,202)	\$3,502,798	\$3,502,798	\$0	\$0



Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Airport Surplus Revenue Fund (524)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Airport Department	Commercial Paper Principal and Interest Payment	-	-	\$2,100,000	-	\$2,100,000	-	-	\$2,100,000
	Transfer from Airport Revenue Fund	-	-	-	-	-	\$2,100,000	-	(\$2,100,000)
	Budget Adjustments Total	\$0	\$0	\$2,100,000	\$0	\$2,100,000	\$2,100,000	\$0	\$0
Airport Surplus Revenue Fund (524) TOTAL		\$0	\$0	\$2,100,000	\$0	\$2,100,000	\$2,100,000	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Benefits Funds - Benefit Fund (160)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>									
Human Resources Department	Healthcare Incentive Program/Other Revenue	-	-	\$125,430	-	\$125,430	\$125,430	-	\$0
	Wellness Program/Other Revenue	-	-	\$228,107	-	\$228,107	\$228,107	-	\$0
	<b>Budget Adjustments Total</b>	\$0	\$0	\$353,537	\$0	\$353,537	\$353,537	\$0	\$0
<b>Benefits Funds - Benefit Fund (160) TOTAL</b>		\$0	\$0	\$353,537	\$0	\$353,537	\$353,537	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Benefits Funds - Life Insurance Fund (156)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Human Resources Department	Life Insurance Premiums/Fees, Rates, and Charges (Employee Contributions)	-	-	\$10,000	-	\$10,000	\$10,000	-	\$0
Budget Adjustments Total		\$0	\$0	\$10,000	\$0	\$10,000	\$10,000	\$0	\$0
Benefits Funds - Life Insurance Fund (156) TOTAL		\$0	\$0	\$10,000	\$0	\$10,000	\$10,000	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Benefits Funds - Unemployment Insurance Fund (157)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Clean-Up and Rebudget Actions									
Human Resources Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$7,500)	(\$7,500)	-	-	(\$7,500)
	Tech Adjust: Personal Services (Overage)	\$7,500	-	-	-	\$7,500	-	-	\$7,500
	Clean-Up and Rebudget Actions TOTAL	\$7,500	\$0	\$0	(\$7,500)	\$0	\$0	\$0	\$0
Benefits Funds - Unemployment Insurance Fund (157) TOTAL		\$7,500	\$0	\$0	(\$7,500)	\$0	\$0	\$0	\$0

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Building Development Fee Program Fund (237)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Finance Department	Tech Adjust: Development Fee Programs - Shared Resources Personal Services (Overage)	\$1,000	-	-	-	\$1,000	-	-	\$1,000
Planning, Building and Code Enforcement Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$1,000)	(\$1,000)	-	-	(\$1,000)
	Tech Adjust: Ending Fund Balance Adjustment (Overhead)	-	-	-	(\$300,000)	(\$300,000)	-	-	(\$300,000)
	Tech Adjust: Overhead	-	-	\$300,000	-	\$300,000	-	-	\$300,000
<b>Clean-Up and Rebudget Actions TOTAL</b>		\$1,000	\$0	\$300,000	(\$301,000)	\$0	\$0	\$0	\$0
<b>Budget Adjustments</b>									
Information Technology Department	Development Fee Program - Shared Resources Personal Services (ITD) (Overage)	\$120,000	-	-	-	\$120,000	-	-	\$120,000
Planning, Building and Code Enforcement Department	Building Development Fee Program - Shared Resources Personal Services (PBCE) (Overage)	\$50,000	-	-	-	\$50,000	-	-	\$50,000
	Ending Fund Balance Adjustment	-	-	-	(\$170,000)	(\$170,000)	-	-	(\$170,000)
<b>Budget Adjustments Total</b>		\$170,000	\$0	\$0	(\$170,000)	\$0	\$0	\$0	\$0
<b>Building Development Fee Program Fund (237) TOTAL</b>		\$171,000	\$0	\$300,000	(\$471,000)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Business Improvement District Fund (351)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>									
City Manager - Office of Economic Development and Cultural Affairs	Administration Services	-	-	\$5,000	-	\$5,000	-	-	\$5,000
	Willow Glen CBID Reserve	-	-	-	(\$5,000)	(\$5,000)	-	-	(\$5,000)
	<b>Budget Adjustments Total</b>	\$0	\$0	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0
<b>Business Improvement District Fund (351) TOTAL</b>		\$0	\$0	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Citywide Planning Fee Program Fund (239)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Information Technology Department	Tech Adjust: Development Fee Program - Shared Resources Personal Services (ITD) (Overage)	\$8,000	-	-	-	\$8,000	-	-	\$8,000
Planning, Building and Code Enforcement Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$8,000)	(\$8,000)	-	-	(\$8,000)
	Tech Adjust: Ending Fund Balance Adjustment (Overhead)	-	-	-	(\$40,000)	(\$40,000)	-	-	(\$40,000)
	Tech Adjust: Overhead	-	-	\$40,000	-	\$40,000	-	-	\$40,000
<b>Clean-Up and Rebudget Actions TOTAL</b>		\$8,000	\$0	\$40,000	(\$48,000)	\$0	\$0	\$0	\$0
<b>Budget Adjustments</b>									
Planning, Building and Code Enforcement Department	Citywide Planning Fee - Non-Personal/Equipment	-	(\$375,000)	-	-	(\$375,000)	-	-	(\$375,000)
	Citywide Planning Fee - Shared Resources Personal Services	\$50,000	-	-	-	\$50,000	-	-	\$50,000
	Ending Fund Balance Adjustment	-	-	-	(\$50,000)	(\$50,000)	-	-	(\$50,000)
	General Plan Update – Environmental Justice Reserve	-	-	-	\$375,000	\$375,000	-	-	\$375,000
<b>Budget Adjustments Total</b>		\$50,000	(\$375,000)	\$0	\$325,000	\$0	\$0	\$0	\$0
<b>Citywide Planning Fee Program Fund (239) TOTAL</b>		\$58,000	(\$375,000)	\$40,000	\$277,000	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Community Development Block Grant Fund (441)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Housing Department	CDBG Compliance Reserve/Transfer and Reimbursements (Transfer from the General Fund)	-	-	-	\$2,515,000	\$2,515,000	\$2,515,000	-	-
Budget Adjustments Total		\$0	\$0	\$0	\$2,515,000	\$2,515,000	\$2,515,000	\$0	\$0
Community Development Block Grant Fund (441) TOTAL		\$0	\$0	\$0	\$2,515,000	\$2,515,000	\$2,515,000	\$0	\$0



Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund (369)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$95,300)	(\$95,300)	-	-	(\$95,300)
	Non-Personal/Equipment (Contractual Tree Services and Water Costs)	-	\$95,300	-	-	\$95,300	-	-	\$95,300
	Budget Adjustments Total	\$0	\$95,300	\$0	(\$95,300)	\$0	\$0	\$0	\$0
	Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund (369) TOTAL	\$0	\$95,300	\$0	(\$95,300)	\$0	\$0	\$0	\$0

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Community Facilities District No. 14 (Raleigh-Charlotte) Fund (379)**

Department/Proposal		Personal Services	Non- Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$23,400)	(\$23,400)	-	-	(\$23,400)
	Non-Personal/Equipment (Water Costs)	-	\$23,400	-	-	\$23,400	-	-	\$23,400
	<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$23,400</b>	<b>\$0</b>	<b>(\$23,400)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Community Facilities District No. 14 (Raleigh-Charlotte) Fund (379) TOTAL</b>									
		\$0	\$23,400	\$0	(\$23,400)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Community Facilities District No. 16 (Raleigh-Coronado) Fund (344)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$5,300)	(\$5,300)	-	-	(\$5,300)
	Non-Personal/Equipment								
	(Contractual Tree Services)	-	\$5,300	-	-	\$5,300	-	-	\$5,300
	Budget Adjustments Total	\$0	\$5,300	\$0	(\$5,300)	\$0	\$0	\$0	\$0
Community Facilities District No. 16 (Raleigh-Coronado) Fund (344) TOTAL									
		\$0	\$5,300	\$0	(\$5,300)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Convention and Cultural Affairs Fund (536)

Department/Proposal		Personal Services	Non- Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>									
City Manager -									
Office of									
Economic									
Development and									
Cultural Affairs									
Ending Fund Balance Adjustment		-	-	-	\$750,000	\$750,000	-	-	\$750,000
Transfers and Reimbursements									
(Transfer from the Transient									
Occupancy Tax Fund)		-	-	-	-	-	\$750,000	-	(\$750,000)
<b>Budget Adjustments Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Convention and Cultural Affairs</b>									
<b>Fund (536) TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Downtown Property and Business Improvement District Fund (302)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Downtown Property and Business Improvement District	-	-	\$19,190	-	\$19,190	-	-	\$19,190
	Ending Fund Balance Adjustment	-	-	-	(\$19,190)	(\$19,190)	-	-	(\$19,190)
Budget Adjustments Total		\$0	\$0	\$19,190	(\$19,190)	\$0	\$0	\$0	\$0
Downtown Property and Business Improvement District Fund (302) TOTAL									
		\$0	\$0	\$19,190	(\$19,190)	\$0	\$0	\$0	\$0

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Fire Development Fee Program Fund (240)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Finance Department	Tech Adjust: Development Fee Programs - Shared Resources Personal Services (Overage)	\$1,000	-	-	-	\$1,000	-	-	\$1,000
Fire Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$1,000)	(\$1,000)	-	-	(\$1,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>		\$1,000	\$0	\$0	(\$1,000)	\$0	\$0	\$0	\$0
<b>Budget Adjustments</b>									
Fire Department	Ending Fund Balance Adjustment	-	-	-	(\$16,000)	(\$16,000)	-	-	(\$16,000)
Information Technology Department	Development Fee Program - Shared Resources Personal Services (ITD) (Overage)	\$16,000	-	-	-	\$16,000	-	-	\$16,000
<b>Budget Adjustments Total</b>		\$16,000	\$0	\$0	(\$16,000)	\$0	\$0	\$0	\$0
<b>Fire Development Fee Program Fund (240) TOTAL</b>		\$17,000	\$0	\$0	(\$17,000)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Gas Tax Maintenance and Construction Fund - 1943 (409)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
General Fund	Transfer to the General Fund								
Revenue	(Street Maintenance)/Gas								
	Tax Revenue	-	-	\$300,000	-	\$300,000	\$300,000	-	-
	Budget Adjustments Total	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000	\$0	\$0
	Gas Tax Maintenance and Construction Fund - 1943 (409)								
	TOTAL	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Gas Tax Maintenance and Construction Fund - 1964 (410)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
General Fund	Transfer to the General Fund								
Revenue	(Street Maintenance)/Gas								
	Tax Revenue	-	-	\$300,000	-	\$300,000	\$300,000	-	-
	Budget Adjustments Total	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000	\$0	\$0
	Gas Tax Maintenance and Construction Fund - 1964 (410)								
	TOTAL	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000	\$0	\$0



Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Gas Tax Maintenance and Construction Fund - 1990 (411)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
General Fund	Transfer to the General Fund								
Revenue	(Street Maintenance)/Gas								
	Tax Revenue	-	-	\$300,000	-	\$300,000	\$300,000	-	-
	Budget Adjustments Total	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000	\$0	\$0
	Gas Tax Maintenance and Construction Fund - 1990 (411)								
	TOTAL	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

General Purpose Parking Fund (533)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$100,000)	(\$100,000)	-	-	(\$100,000)
	Non-Personal/Equipment (Parking Facilities Maintenance)	-	\$100,000	-	-	\$100,000	-	-	\$100,000
	Budget Adjustments Total	\$0	\$100,000	\$0	(\$100,000)	\$0	\$0	\$0	\$0
General Purpose Parking Fund (533) TOTAL		\$0	\$100,000	\$0	(\$100,000)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Home Investment Partnership Program Trust Fund (445)

Department/Proposal		Personal Services	Non- Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Housing Department	Housing Project Reserve	-	-	-	(\$2,989,259)	(\$2,989,259)	-	-	(\$2,989,259)
	Housing Shelter	-	-	(\$1,575,203)	-	(\$1,575,203)	-	-	(\$1,575,203)
	Revenue from Federal Government (HOME Investment Partnerships Program Grant)	-	-	-	-	-	(\$4,564,462)	-	\$4,564,462
	<b>Budget Adjustments Total</b>	\$0	\$0	(\$1,575,203)	(\$2,989,259)	(\$4,564,462)	(\$4,564,462)	\$0	\$0
	<b>Home Investment Partnership Program Trust Fund (445) TOTAL</b>	\$0	\$0	(\$1,575,203)	(\$2,989,259)	(\$4,564,462)	(\$4,564,462)	\$0	\$0

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Homeless Housing, Assistance, and Prevention Fund (454)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Housing Department	Tech Adjust: Emergency Shelters (Reconciliation)	-	-	\$5,749,388	-	\$5,749,388	-	-	\$5,749,388
	Tech Adjust: Ending Fund Balance Adjustment (Reconciliation)	-	-	-	\$944,230	\$944,230	-	-	\$944,230
	Tech Adjust: Grant Administration (Reconciliation)	-	-	(\$792,015)	-	(\$792,015)	-	-	(\$792,015)
	Tech Adjust: Homeless Youth (Reconciliation)	-	-	\$1,460,679	-	\$1,460,679	-	-	\$1,460,679
	Tech Adjust: Homelessness Prevention System (Reconciliation)	-	-	\$3,009,187	-	\$3,009,187	-	-	\$3,009,187
	Tech Adjust: Loan Administration (Reconciliation)	-	-	(\$55,614)	-	(\$55,614)	-	-	(\$55,614)
	Tech Adjust: Revenue from State of California (Homeless Housing Assistance and Prevention Grants) (Reconciliation)	-	-	-	-	-	\$8,216,481	-	(\$8,216,481)
	Tech Adjust: Street Outreach and Support Services (Reconciliation)	-	-	(\$2,099,374)	-	(\$2,099,374)	-	-	(\$2,099,374)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,272,251</b>	<b>\$944,230</b>	<b>\$8,216,481</b>	<b>\$8,216,481</b>	<b>\$0</b>	<b>\$0</b>
<b>Homeless Housing, Assistance, and Prevention Fund (454) TOTAL</b>									
		<b>\$0</b>	<b>\$0</b>	<b>\$7,272,251</b>	<b>\$944,230</b>	<b>\$8,216,481</b>	<b>\$8,216,481</b>	<b>\$0</b>	<b>\$0</b>

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Integrated Waste Management Fund (423)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Environmental Services Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$9,000)	(\$9,000)	-	-	(\$9,000)
Office of the City Attorney	Tech Adjust: Personal Services (Overage)	\$9,000	-	-	-	\$9,000	-	-	\$9,000
<b>Clean-Up and Rebudget Actions TOTAL</b>		\$9,000	\$0	\$0	(\$9,000)	\$0	\$0	\$0	\$0
<b>Budget Adjustments</b>									
Environmental Services Department	CalRecycle CRV Grant/Revenue from State of California	-	-	\$174,740	-	\$174,740	\$174,740	-	-
	Ending Fund Balance Adjustment	-	-	-	(\$325,000)	(\$325,000)	-	-	(\$325,000)
	Non-Personal/Equipment (Household Hazardous Waste Program)	-	\$300,000	-	-	\$300,000	-	-	\$300,000
Information Technology Department	Personal Services (Overage)	\$25,000	-	-	-	\$25,000	-	-	\$25,000
<b>Budget Adjustments Total</b>		\$25,000	\$300,000	\$174,740	(\$325,000)	\$174,740	\$174,740	\$0	\$0
<b>Integrated Waste Management Fund (423) TOTAL</b>		\$34,000	\$300,000	\$174,740	(\$334,000)	\$174,740	\$174,740	\$0	\$0

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Low and Moderate Income Housing Asset Fund (346)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Finance Department	Tech Adjust: Personal Services (Overage)	\$7,000	-	-	-	\$7,000	-	-	\$7,000
Housing Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$7,000)	(\$7,000)	-	-	(\$7,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>		\$7,000	\$0	\$0	(\$7,000)	\$0	\$0	\$0	\$0
<b>Budget Adjustments</b>									
Housing Department	Ending Fund Balance Adjustment	-	-	-	\$3,005,000	\$3,005,000	-	-	\$3,005,000
	Transfers and Reimbursements (Transfer from Affordable Housing Impact Fee Fund)	-	-	-	-	-	\$3,100,000	-	(\$3,100,000)
Information Technology Department	Personal Services (Overage)	\$20,000	-	-	-	\$20,000	-	-	\$20,000
Public Works Department		\$75,000	-	-	-	\$75,000	-	-	\$75,000
<b>Budget Adjustments Total</b>		\$95,000	\$0	\$0	\$3,005,000	\$3,100,000	\$3,100,000	\$0	\$0
<b>Low and Moderate Income Housing Asset Fund (346) TOTAL</b>		\$102,000	\$0	\$0	\$2,998,000	\$3,100,000	\$3,100,000	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$44,400)	(\$44,400)	-	-	(\$44,400)
	Non-Personal/Equipment (Contractual Tree Services and Water Costs)	-	\$44,400	-	-	\$44,400	-	-	\$44,400
	<b>Budget Adjustments Total</b>	\$0	\$44,400	\$0	(\$44,400)	\$0	\$0	\$0	\$0
	<b>Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354) TOTAL</b>	\$0	\$44,400	\$0	(\$44,400)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$10,200)	(\$10,200)	-	-	(\$10,200)
	Non-Personal/Equipment (Water Costs)	-	\$10,200	-	-	\$10,200	-	-	\$10,200
	Budget Adjustments Total	\$0	\$10,200	\$0	(\$10,200)	\$0	\$0	\$0	\$0
	Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357) TOTAL	\$0	\$10,200	\$0	(\$10,200)	\$0	\$0	\$0	\$0



Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$27,800)	(\$27,800)	-	-	(\$27,800)
	Non-Personal/Equipment (Contractual Tree Services)	-	\$27,800	-	-	\$27,800	-	-	\$27,800
	Budget Adjustments Total	\$0	\$27,800	\$0	(\$27,800)	\$0	\$0	\$0	\$0
Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362) TOTAL									
		\$0	\$27,800	\$0	(\$27,800)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Maintenance District No. 13 (Karina-O'Nel) Fund (366)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$2,600)	(\$2,600)	-	-	(\$2,600)
	Non-Personal/Equipment								
	(Landscape Maintenance)	-	\$2,600	-	-	\$2,600	-	-	\$2,600
	Budget Adjustments Total	\$0	\$2,600	\$0	(\$2,600)	\$0	\$0	\$0	\$0
Maintenance District No. 13 (Karina-O'Nel) Fund (366) TOTAL									
		\$0	\$2,600	\$0	(\$2,600)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$10,600)	(\$10,600)	-	-	(\$10,600)
	Non-Personal/Equipment								
	(Contractual Tree Services)	-	\$10,600	-	-	\$10,600	-	-	\$10,600
	Budget Adjustments Total	\$0	\$10,600	\$0	(\$10,600)	\$0	\$0	\$0	\$0
Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359) TOTAL									
		\$0	\$10,600	\$0	(\$10,600)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$10,600)	(\$10,600)	-	-	(\$10,600)
	Non-Personal/Equipment								
	(Contractual Tree Services)	-	\$10,600	-	-	\$10,600	-	-	\$10,600
	Budget Adjustments Total	\$0	\$10,600	\$0	(\$10,600)	\$0	\$0	\$0	\$0
Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356) TOTAL									
		\$0	\$10,600	\$0	(\$10,600)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Ending Fund Balance Adjustment	-	-	-	(\$10,600)	(\$10,600)	-	-	(\$10,600)
	Non-Personal/Equipment								
	(Contractual Tree Services)	-	\$10,600	-	-	\$10,600	-	-	\$10,600
	Budget Adjustments Total	\$0	\$10,600	\$0	(\$10,600)	\$0	\$0	\$0	\$0
Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367) TOTAL									
		\$0	\$10,600	\$0	(\$10,600)	\$0	\$0	\$0	\$0

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Planning Development Fee Program Fund (238)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Finance Department	Tech Adjust: Development Fee Programs - Shared Resources Personal Services (Overage)	\$1,000	-	-	-	\$1,000	-	-	\$1,000
Planning, Building and Code Enforcement Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$1,000)	(\$1,000)	-	-	(\$1,000)
	Tech Adjust: Ending Fund Balance Adjustment (Overhead)	-	-	-	(\$3,000)	(\$3,000)	-	-	(\$3,000)
	Tech Adjust: Overhead	-	-	\$3,000	-	\$3,000	-	-	\$3,000
<b>Clean-Up and Rebudget Actions TOTAL</b>		\$1,000	\$0	\$3,000	(\$4,000)	\$0	\$0	\$0	\$0
<b>Budget Adjustments</b>									
Information Technology Department	Development Fee Program - Shared Resources Personal Services (ITD) (Overage)	\$34,000	-	-	-	\$34,000	-	-	\$34,000
Office of the City Attorney	Personal Services (Overage)	\$40,000	-	-	-	\$40,000	-	-	\$40,000
Planning, Building and Code Enforcement Department	Development Fee Program - Shared Resources Personal Services (PBCE) (Overage)	\$70,000	-	-	-	\$70,000	-	-	\$70,000
	Ending Fund Balance Adjustment	-	-	-	(\$144,000)	(\$144,000)	-	-	(\$144,000)
<b>Budget Adjustments Total</b>		\$144,000	\$0	\$0	(\$144,000)	\$0	\$0	\$0	\$0
<b>Planning Development Fee Program Fund (238) TOTAL</b>		\$145,000	\$0	\$3,000	(\$148,000)	\$0	\$0	\$0	\$0

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Public Works Development Fee Program Fund (241)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Finance Department	Tech Adjust: Development Fee Programs - Shared Resources Personal Services (Overage)	\$1,000	-	-	-	\$1,000	-	-	\$1,000
Public Works Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$1,000)	(\$1,000)	-	-	(\$1,000)
	Tech Adjust: Ending Fund Balance Adjustment (Overhead)	-	-	-	(\$500,000)	(\$500,000)	-	-	(\$500,000)
	Tech Adjust: Overhead	-	-	\$500,000	-	\$500,000	-	-	\$500,000
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$1,000</b>	<b>\$0</b>	<b>\$500,000</b>	<b>(\$501,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Information Technology Department	Development Fee Program - Shared Resources Personal Services (ITD) (Overage)	\$30,000	-	-	-	\$30,000	-	-	\$30,000
Public Works Department	Ending Fund Balance Adjustment	-	-	-	(\$30,000)	(\$30,000)	-	-	(\$30,000)
	Public Works Development Fee Program - Personal Services/Fees, Rates, and Charges	\$1,000,000	-	-	-	\$1,000,000	\$1,000,000	-	-
<b>Budget Adjustments Total</b>		<b>\$1,030,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$30,000)</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Public Works Development Fee Program Fund (241) TOTAL</b>		<b>\$1,031,000</b>	<b>\$0</b>	<b>\$500,000</b>	<b>(\$531,000)</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**Public Works Program Support Fund (150)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Information Technology Department	Tech Adjust: Personal Services (Overage)	\$4,000	-	-	-	\$4,000	-	-	\$4,000
Public Works Department	Tech Adjust: Ending Fund Balance	-	-	-	(\$4,000)	(\$4,000)	-	-	(\$4,000)
	Tech Adjust: Ending Fund Balance Adjustment (Overhead)	-	-	-	(\$100,000)	(\$100,000)	-	-	(\$100,000)
	Tech Adjust: Overhead	-	-	\$100,000	-	\$100,000	-	-	\$100,000
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$4,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>(\$104,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Public Works Department	Ending Fund Balance Adjustment	-	-	-	\$937,000	\$937,000	-	-	\$937,000
	Non-Personal/Equipment (Overage)	-	\$350,000	-	-	\$350,000	-	-	\$350,000
	Personal Services (Overage)	\$750,000	-	-	-	\$750,000	-	-	\$750,000
	Transfers and Reimbursements	-	-	-	-	-	\$2,037,000	-	(\$2,037,000)
<b>Budget Adjustments Total</b>		<b>\$750,000</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$937,000</b>	<b>\$2,037,000</b>	<b>\$2,037,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Public Works Program Support Fund (150) TOTAL</b>		<b>\$754,000</b>	<b>\$350,000</b>	<b>\$100,000</b>	<b>\$833,000</b>	<b>\$2,037,000</b>	<b>\$2,037,000</b>	<b>\$0</b>	<b>\$0</b>



Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Real Property Transfer Tax Fund (404)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Clean-Up and Rebudget Actions									
Housing Department	Tech Adjust: Transfer to the General Fund/Revenue from the Use of Money/Property (Interest Income)	-	-	\$1,300,000	-	\$1,300,000	\$1,300,000	-	-
Clean-Up and Rebudget Actions TOTAL		\$0	\$0	\$1,300,000	\$0	\$1,300,000	\$1,300,000	\$0	\$0
Budget Adjustments									
Public Works Department	Measure E - Interim Housing Maintenance (15% HSP)	-	-	\$250,000	-	\$250,000	-	-	\$250,000
	Measure E - Interim Housing Maintenance Reserve (15% HSP)	-	-	-	(\$250,000)	(\$250,000)	-	-	(\$250,000)
Budget Adjustments Total		\$0	\$0	\$250,000	(\$250,000)	\$0	\$0	\$0	\$0
Real Property Transfer Tax Fund (404) TOTAL		\$0	\$0	\$1,550,000	(\$250,000)	\$1,300,000	\$1,300,000	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

San José Clean Energy Operating Fund (501)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>									
Energy Department	Debt Service - Interest - CP	-	-	\$182,000	-	\$182,000	-	-	\$182,000
	Ending Fund Balance Adjustment	-	-	-	(\$182,000)	(\$182,000)	-	-	(\$182,000)
	Energy Efficiency and Conservation Block								
	Grant/Revenue from Federal Government	-	-	\$400,063	-	\$400,063	\$400,063	-	\$0
<b>Budget Adjustments Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$582,063</b>	<b>(\$182,000)</b>	<b>\$400,063</b>	<b>\$400,063</b>	<b>\$0</b>	<b>\$0</b>
<b>San José Clean Energy Operating Fund (501) TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$582,063</b>	<b>(\$182,000)</b>	<b>\$400,063</b>	<b>\$400,063</b>	<b>\$0</b>	<b>\$0</b>

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

San José Opioid Response Fund (130)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Fire Department	Community Awareness and Education on Opioid Addiction Prevention - Fire Department	-	-	\$5,000	-	\$5,000	-	-	\$5,000
Parks, Recreation and Neighborhood Services Department	Ending Fund Balance Adjustment	-	-	-	(\$35,000)	(\$35,000)	-	-	(\$35,000)
	Opioid Prevention Grant Program	-	-	\$30,000	-	\$30,000	-	-	\$30,000
	<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>(\$35,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>San José Opioid Response Fund (130) TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>(\$35,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Special Funds**  
**2024-2025 Recommendations Budget Adjustments and Clean Up Actions**  
**Year End Adjustments**

**San José-Santa Clara Treatment Plant Operating Fund (513)**

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Environmental Services Department	Tech Adjust: Personal Services (Vacancy Savings)	(\$6,000)	-	-	-	(\$6,000)	-	-	(\$6,000)
Finance Department	Tech Adjust: Personal Services (Overage)	\$6,000	-	-	-	\$6,000	-	-	\$6,000
<b>Clean-Up and Rebudget Actions TOTAL</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Budget Adjustments</b>									
Environmental Services Department	Ending Fund Balance Adjustment	-	-	-	(\$29,920,000)	(\$29,920,000)	-	-	(\$29,920,000)
	Inventory (Overage)	-	-	\$300,000	-	\$300,000	-	-	\$300,000
	Personal Services (Savings)	(\$385,000)	-	-	-	(\$385,000)	-	-	(\$385,000)
	Revenue from Local Agencies (Contributions - Other Agencies)	-	-	-	-	-	(\$6,272,000)	-	\$6,272,000
	Revenue from Local Agencies (Contributions - Santa Clara)	-	-	-	-	-	(\$4,805,000)	-	\$4,805,000
	Transfers and Reimbursements (Sewer Service and Use Charge Fund)	-	-	-	-	-	(\$18,843,000)	-	\$18,843,000
Public Works Department	Non-Personal/Equipment (Overage)	-	\$10,000	-	-	\$10,000	-	-	\$10,000
	Personal Services (Overage)	\$75,000	-	-	-	\$75,000	-	-	\$75,000
<b>Budget Adjustments Total</b>		(\$310,000)	\$10,000	\$300,000	(\$29,920,000)	(\$29,920,000)	(\$29,920,000)	\$0	\$0
<b>San José-Santa Clara Treatment Plant Operating Fund (513) TOTAL</b>		(\$310,000)	\$10,000	\$300,000	(\$29,920,000)	(\$29,920,000)	(\$29,920,000)	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Sewer Service and Use Charge Fund (541)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Clean-Up and Rebudget Actions									
Public Works Department	Tech Adjust: Non-Personal/Equipment (Electrician Contract Services Overage)	-	\$110,000	-	-	\$110,000	-	-	\$110,000
	Tech Adjust: Personal Services (Electrician Savings)	(\$110,000)	-	-	-	(\$110,000)	-	-	(\$110,000)
	Clean-Up and Rebudget Actions TOTAL	(\$110,000)	\$110,000	\$0	\$0	\$0	\$0	\$0	\$0
Budget Adjustments									
Environmental Services Department	Ending Fund Balance Adjustment	-	-	-	\$43,000	\$43,000	-	-	\$43,000
	Rate Stabilization Reserve	-	-	-	\$18,800,000	\$18,800,000	-	-	\$18,800,000
	Transfer to the San Jose-Santa Clara Treatment Plant Operating Fund	-	-	(\$18,843,000)	-	(\$18,843,000)	-	-	(\$18,843,000)
	Budget Adjustments Total	\$0	\$0	(\$18,843,000)	\$18,843,000	\$0	\$0	\$0	\$0
	Sewer Service and Use Charge Fund (541) TOTAL	(\$110,000)	\$110,000	(\$18,843,000)	\$18,843,000	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

South Bay Water Recycling Operating Fund (570)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Environmental Services Department	Personal Services (Vacancy Savings)	(\$500,000)	-	-	-	(\$500,000)	-	-	(\$500,000)
	SVCWD - Advanced Water Treatment	-	-	\$500,000	-	\$500,000	-	-	\$500,000
	Budget Adjustments Total	(\$500,000)	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0
	South Bay Water Recycling Operating Fund (570) TOTAL	(\$500,000)	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Storm Sewer Operating Fund (446)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Environmental Services Department	Ending Fund Balance Adjustment	-	-	-	(\$677,000)	(\$677,000)	-	-	(\$677,000)
	Yard Trimming								
	Collection/Processing (Overage)	-	\$250,000	-	-	\$250,000	-	-	\$250,000
Office of the City Attorney	Personal Services (Overage)	\$52,000	-	-	-	\$52,000	-	-	\$52,000
Public Works Department	Non-Personal/Equipment (Overage)	-	\$23,000	-	-	\$23,000	-	-	\$23,000
Transportation Department	Non-Personal/Equipment (Vehicle Rentals)	-	\$352,000	-	-	\$352,000	-	-	\$352,000
Budget Adjustments Total		\$52,000	\$625,000	\$0	(\$677,000)	\$0	\$0	\$0	\$0
Storm Sewer Operating Fund (446) TOTAL		\$52,000	\$625,000	\$0	(\$677,000)	\$0	\$0	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Supplemental Law Enforcement Services Fund (414)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Police Department	Ending Fund Balance Adjustment	-	-	-	(\$937)	(\$937)	-	-	(\$937)
	SLES Grant 2018-2020	-	-	\$250	-	\$250	-	-	\$250
	SLES Grant 2020-2022	-	-	\$687	-	\$687	-	-	\$687
	Budget Adjustments Total	\$0	\$0	\$937	(\$937)	\$0	\$0	\$0	\$0
Supplemental Law Enforcement Services Fund (414) TOTAL		\$0	\$0	\$937	(\$937)	\$0	\$0	\$0	\$0



Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Transient Occupancy Tax Fund (461)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>									
City Manager -									
Office of									
Economic									
Development and									
Cultural Affairs									
	Cultural Grants and Programs Reserve	-	-	-	\$375,000	\$375,000	-	-	\$375,000
	San José Convention and Visitors Bureau	-	-	\$375,000	-	\$375,000	-	-	\$375,000
	Transfer to Convention and Cultural Affairs Fund	-	-	\$750,000	-	\$750,000	-	-	\$750,000
	Transient Occupancy Tax	-	-	-	-	-	\$1,500,000	-	(\$1,500,000)
	<b>Budget Adjustments Total</b>	\$0	\$0	\$1,125,000	\$375,000	\$1,500,000	\$1,500,000	\$0	\$0
	<b>Transient Occupancy Tax Fund (461) TOTAL</b>	\$0	\$0	\$1,125,000	\$375,000	\$1,500,000	\$1,500,000	\$0	\$0

Special Funds  
2024-2025 Recommendations Budget Adjustments and Clean Up Actions  
Year End Adjustments

Vehicle Maintenance and Operations Fund (552)

Department/Proposal		Personal Services	Non- Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Clean-Up and Rebudget Actions</b>									
Public Works Department	Tech Adjust: Transfer to the General Fund/Revenue from the Use of Money and Property (Interest Income)	-	-	\$26,000	-	\$26,000	\$26,000	-	-
<b>Clean-Up and Rebudget Actions TOTAL</b>		\$0	\$0	\$26,000	\$0	\$26,000	\$26,000	\$0	\$0
<b>Budget Adjustments</b>									
Public Works Department	Fuel Usage Reserve	-	-	-	(\$500,000)	(\$500,000)	-	-	(\$500,000)
	Inventory Purchases (Fuel Savings)	-	(\$450,000)	-	-	(\$450,000)	-	-	(\$450,000)
	Non-Personal/Equipment (Overage)	-	\$880,000	-	-	\$880,000	-	-	\$880,000
	Personal Services (Overage)	\$70,000	-	-	-	\$70,000	-	-	\$70,000
	Police Vehicle Replacements/Transfers and Reimbursements	-	-	(\$5,000,000)	-	(\$5,000,000)	(\$5,000,000)	-	-
<b>Budget Adjustments Total</b>		\$70,000	\$430,000	(\$5,000,000)	(\$500,000)	(\$5,000,000)	(\$5,000,000)	\$0	\$0
<b>Vehicle Maintenance and Operations Fund (552) TOTAL</b>		\$70,000	\$430,000	(\$4,974,000)	(\$500,000)	(\$4,974,000)	(\$4,974,000)	\$0	\$0

Special Funds
2024-2025 Recommendations Budget Adjustments and Clean Up Actions
Year End Adjustments

Water Utility Fund (515)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Clean-Up and Rebudget Actions									
Environmental Services Department	Fund Balance Reconciliation	-	-	-	(\$22,263)	(\$22,263)	-	(\$22,263)	-
	Clean-Up and Rebudget Actions TOTAL	\$0	\$0	\$0	(\$22,263)	(\$22,263)	\$0	(\$22,263)	\$0
Budget Adjustments									
Environmental Services Department	Ending Fund Balance Adjustment	-	-	-	(\$36,000)	(\$36,000)	-	-	(\$36,000)
	Non-Personal/Equipment/Fees, Rates, and Charges (Wholesale Water Purchases and Retail Water Sales)	-	\$1,000,000	-	-	\$1,000,000	\$1,000,000	-	-
	Water Quality Testing Reserve/Other Revenue	-	-	-	\$105,466	\$105,466	\$105,466	-	-
	Personal Services (Overage)	\$36,000	-	-	-	\$36,000	-	-	\$36,000
Information Technology Department	Budget Adjustments Total	\$36,000	\$1,000,000	\$0	\$69,466	\$1,105,466	\$1,105,466	\$0	\$0
	Water Utility Fund (515) TOTAL	\$36,000	\$1,000,000	\$0	\$47,203	\$1,083,203	\$1,105,466	(\$22,263)	\$0

Special Funds

2024-2025 Recommendations Budget Adjustments and Clean Up Actions

Year End Adjustments

Workforce Development Fund (290)

Department/Proposal		Personal Services	Non-Personal/ Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
City Manager - Office of Economic Development and Cultural Affairs	Adult Workers	-	-	\$600,000	-	\$600,000	-	-	\$600,000
	Dislocated Workers	-	-	(\$600,000)	-	(\$600,000)	-	-	(\$600,000)
	Budget Adjustments Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Workforce Development Fund (290) TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
2024-2025 Year-End Budget Review

Airport Capital Improvement Fund (520)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Airfield Configuration Updates	\$1,940,000	-	\$1,940,000	-	-	\$1,940,000
Revenue from the Federal Government (Airfield Configuration Updates)	-	-		\$1,940,000	-	\$(1,940,000)
Budget Adjustments TOTAL	\$1,940,000	-	\$1,940,000	\$1,940,000	-	\$0
Airport Capital Improvement Fund (520) TOTAL	\$1,940,000	-	\$1,940,000	\$1,940,000	-	\$0

**Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
2024-2025 Year-End Budget Review**

**Construction Excise Tax Fund (465)**

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Better Bikeways (OBAG)	\$(688,000)	-	\$(688,000)	-	-	\$(688,000)
Canoas Garden Avenue Crosswalk	\$121,000	-	\$121,000	-	-	\$121,000
Capital Program and Public Works Department Support Service Costs (Pavement Maintenance - VTA Measure B 2016 Fund)	\$265,000	-	\$265,000	-	-	\$265,000
Developer Contributions (Fiber Optic Permit Engineering - Fees)	-	-		\$140,000	-	\$(140,000)
Ending Fund Balance Adjustment	\$0	\$7,000	\$7,000	-	-	\$7,000
Fiber Optic Permit Engineering	\$140,000	-	\$140,000	-	-	\$140,000
Pavement Maintenance - State Gas Tax	\$(256,000)	-	\$(256,000)	-	-	\$(256,000)
Pavement Maintenance - VTA 2016 Measure B	\$(265,000)	-	\$(265,000)	-	-	\$(265,000)
Revenue from Local Agencies (Walk n' Roll - VTA Measure B 2016)	-	-		\$216,000	-	\$(216,000)
Revenue from the Federal Government (OBAG - Bikeways Program)	-	-		\$(510,000)	-	\$510,000
Streetlight Wire Replacement (Construction Excise Tax Fund)	\$50,000	-	\$50,000	-	-	\$50,000
Streetlight Wire Replacement (Pavement Maintenance - State Gas Tax Fund)	\$256,000	-	\$256,000	-	-	\$256,000
Walk n' Roll - VTA Measure B 2016	\$216,000	-	\$216,000	-	-	\$216,000
<b>Budget Adjustments TOTAL</b>	<b>\$(161,000)</b>	<b>\$7,000</b>	<b>\$(154,000)</b>	<b>\$(154,000)</b>	<b>-</b>	<b>\$0</b>
<b>Construction Excise Tax Fund (465) TOTAL</b>	<b>\$(161,000)</b>	<b>\$7,000</b>	<b>\$(154,000)</b>	<b>\$(154,000)</b>	<b>-</b>	<b>\$0</b>

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Council District 5 Construction and Conveyance Tax Fund (382)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
All Inclusive Playground - Emma Prusch	\$80,000	-	\$80,000	-	-	\$80,000
Ending Fund Balance Adjustment	\$0	\$(80,000)	\$(80,000)	-	-	\$(80,000)
<b>Budget Adjustments TOTAL</b>	<b>\$80,000</b>	<b>\$(80,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>Council District 5 Construction and Conveyance Tax Fund (382) TOTAL</b>	<b>\$80,000</b>	<b>\$(80,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Emma Prusch Fund (131)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Capital Program and Public Works Department Support Service Costs	\$5,000	-	\$5,000	-	-	\$5,000
Emma Prusch Park Capital Repairs	\$50,000	-	\$50,000	-	-	\$50,000
Ending Fund Balance Adjustment	\$0	\$(55,000)	\$(55,000)	-	-	\$(55,000)
<b>Budget Adjustments TOTAL</b>	<b>\$55,000</b>	<b>\$(55,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>Emma Prusch Fund (131) TOTAL</b>	<b>\$55,000</b>	<b>\$(55,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>



Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Fire Construction and Conveyance Tax Fund (392)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Capital Program and Public Works Department Support Service Costs	\$5,000	-	\$5,000	-	-	\$5,000
Ending Fund Balance Adjustment	\$0	\$(5,000)	\$(5,000)	-	-	\$(5,000)
<b>Budget Adjustments TOTAL</b>	<b>\$5,000</b>	<b>\$(5,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>Fire Construction and Conveyance Tax Fund (392) TOTAL</b>	<b>\$5,000</b>	<b>\$(5,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
2024-2025 Year-End Budget Review

General Purpose Parking Capital Fund (559)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Capital Program and Public Works Department Support Service Costs	\$131,000	-	\$131,000	-	-	\$131,000
Ending Fund Balance Adjustment	\$0	\$(131,000)	\$(131,000)	-	-	\$(131,000)
Budget Adjustments TOTAL	\$131,000	\$(131,000)	\$0	-	-	\$0
General Purpose Parking Capital Fund (559) TOTAL	\$131,000	\$(131,000)	\$0	-	-	\$0

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Park Yards Construction and Conveyance Tax Fund (398)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Capital Program and Public Works Department Support Service Costs	\$2,000	-	\$2,000	-	-	\$2,000
Ending Fund Balance Adjustment	\$0	\$(2,000)	\$(2,000)	-	-	\$(2,000)
<b>Budget Adjustments TOTAL</b>	<b>\$2,000</b>	<b>\$(2,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>Park Yards Construction and Conveyance Tax Fund (398) TOTAL</b>	<b>\$2,000</b>	<b>\$(2,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Parks Central Construction and Conveyance Tax Fund (390)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
2017 Flood - Commercial Paper Debt Service and Letter of Credit Fees (Commercial Paper Program)	\$5,000	-	\$5,000	-	-	\$5,000
Capital Program and Public Works Department Support Service Costs	\$40,000	-	\$40,000	-	-	\$40,000
Ending Fund Balance Adjustment	\$0	\$(65,000)	\$(65,000)	-	-	\$(65,000)
Pools and Fountains	\$20,000	-	\$20,000	-	-	\$20,000
<b>Budget Adjustments TOTAL</b>	<b>\$65,000</b>	<b>\$(65,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>Parks Central Construction and Conveyance Tax Fund (390) TOTAL</b>	<b>\$65,000</b>	<b>\$(65,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Public Safety and Infrastructure Bond Fund - Public Safety (498)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Measure T - Police Air Support Hangar	\$495,000	-	\$495,000	-	-	\$495,000
Program Reserve (Public Safety)	<u>\$(495,000)</u>	-	<u>\$(495,000)</u>	<u>-</u>	<u>-</u>	<u>\$(495,000)</u>
Budget Adjustments TOTAL	\$0	-	\$0	-	-	\$0

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

San José-Santa Clara Treatment Plant Capital Fund (512)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Capital Program and Public Works Department Support Service Costs	\$196,000	-	\$196,000	-	-	\$196,000
Ending Fund Balance Adjustment	\$0	\$(196,000)	\$(196,000)	-	-	\$(196,000)
<b>Budget Adjustments TOTAL</b>	<b>\$196,000</b>	<b>\$(196,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>San José-Santa Clara Treatment Plant Capital Fund (512) TOTAL</b>	<b>\$196,000</b>	<b>\$(196,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Service Yards Construction and Conveyance Tax Fund (395)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Capital Program and Public Works Department Support Service Costs	\$30,000	-	\$30,000	-	-	\$30,000
Central Service Yard - Water Main Replacement	\$140,000	-	\$140,000	-	-	\$140,000
Ending Fund Balance Adjustment	\$0	\$(30,000)	\$(30,000)	-	-	\$(30,000)
Mabury Yard - Elevator Modernization	\$(140,000)	-	\$(140,000)	-	-	\$(140,000)
<b>Budget Adjustments TOTAL</b>	<b>\$30,000</b>	<b>\$(30,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>Service Yards Construction and Conveyance Tax Fund (395) TOTAL</b>	<b>\$30,000</b>	<b>\$(30,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Sewer Service and Use Charge Capital Improvement Fund (545)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Capital Program and Public Works Department Support Service Costs	\$829,000	-	\$829,000	-	-	\$829,000
Ending Fund Balance Adjustment	\$0	\$(829,000)	\$(829,000)	-	-	\$(829,000)
<b>Budget Adjustments TOTAL</b>	<b>\$829,000</b>	<b>\$(829,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>Sewer Service and Use Charge Capital Improvement Fund (545) TOTAL</b>	<b>\$829,000</b>	<b>\$(829,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>



Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
2024-2025 Year-End Budget Review

Storm Drainage Fee Fund (413)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Tech Adjust: Revenue from the Use of Money and Property (Interest Income)	-	-		\$11,000	-	\$(11,000)
Tech Adjust: Transfer to the General Fund (Interest Income)	\$11,000	-	\$11,000	-	-	\$11,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$11,000</b>	<b>-</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>-</b>	<b>\$0</b>
Capital Program and Public Works Department Support Service Costs	\$10,000	-	\$10,000	-	-	\$10,000
Ending Fund Balance Adjustment	\$0	\$(10,000)	\$(10,000)	-	-	\$(10,000)
<b>Budget Adjustments TOTAL</b>	<b>\$10,000</b>	<b>\$(10,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>Storm Drainage Fee Fund (413) TOTAL</b>	<b>\$21,000</b>	<b>\$(10,000)</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>-</b>	<b>\$0</b>

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Storm Sewer Capital Fund (469)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Capital Program and Public Works Department Support Service Costs	\$208,000	-	\$208,000	-	-	\$208,000
Ending Fund Balance Adjustment	\$0	\$(208,000)	\$(208,000)	-	-	\$(208,000)
<b>Budget Adjustments TOTAL</b>	<b>\$208,000</b>	<b>\$(208,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>Storm Sewer Capital Fund (469) TOTAL</b>	<b>\$208,000</b>	<b>\$(208,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>

**Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
2024-2025 Year-End Budget Review**

**Subdivision Park Trust Fund (375)**

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Bascom Community Center Safety Improvements	\$60,000	-	\$60,000	-	-	\$60,000
Capital Program and Public Works Department Support Service Costs	\$120,000	-	\$120,000	-	-	\$120,000
De Anza Park Playground Renovation	\$100,000	-	\$100,000	-	-	\$100,000
Developer Contributions (Eiichi Edward Sakauye Park In Lieu Fees)	-	-		\$1,599,000	-	\$(1,599,000)
Eiichi Edward Sakauye Park Design Review and Inspection	\$1,359,000	-	\$1,359,000	-	-	\$1,359,000
Future PDO / PIO Projects Reserve	\$(229,000)	-	\$(229,000)	-	-	\$(229,000)
Guadalupe River Park Ranger Station Rehabilitation	\$138,000	-	\$138,000	-	-	\$138,000
Ramac Park Turf Improvement	\$51,000	-	\$51,000	-	-	\$51,000
<b>Budget Adjustments TOTAL</b>	<b>\$1,599,000</b>	<b>-</b>	<b>\$1,599,000</b>	<b>\$1,599,000</b>	<b>-</b>	<b>\$0</b>
<b>Subdivision Park Trust Fund (375) TOTAL</b>	<b>\$1,599,000</b>	<b>-</b>	<b>\$1,599,000</b>	<b>\$1,599,000</b>	<b>-</b>	<b>\$0</b>

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Underground Utility Fund (416)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Capital Program and Public Works Department Support Service Costs	\$21,000	-	\$21,000	-	-	\$21,000
Ending Fund Balance Adjustment	\$0	\$(21,000)	\$(21,000)	-	-	\$(21,000)
<b>Budget Adjustments TOTAL</b>	<b>\$21,000</b>	<b>\$(21,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>Underground Utility Fund (416) TOTAL</b>	<b>\$21,000</b>	<b>\$(21,000)</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>

Capital Funds Recommended Budget Adjustments and Clean-Up Actions  
 2024-2025 Year-End Budget Review

Water Utility Capital Fund (500)

	<u>Expense</u>	<u>Ending Fund Balance</u>	<u>Total Use</u>	<u>SOURCE Revenue</u>	<u>Beg Fund Balance</u>	<u>NET COST</u>
Capital Program and Public Works Department Support Service Costs	\$150,000	-	\$150,000	-	-	\$150,000
Debt Service	\$69,000	-	\$69,000	-	-	\$69,000
Ending Fund Balance Adjustment	\$0	\$(219,000)	\$(219,000)	-	-	\$(219,000)
<b>Budget Adjustments TOTAL</b>	<b>\$219,000</b>	<b>\$(219,000)</b>	<b>\$0</b>	-	-	<b>\$0</b>
<b>Water Utility Capital Fund (500) TOTAL</b>	<b>\$219,000</b>	<b>\$(219,000)</b>	<b>\$0</b>	-	-	<b>\$0</b>