



Memorandum

TO: HONORABLE MAYOR AND
CITY COUNCIL

FROM: Jim Shannon

**SUBJECT: APPROVAL OF VARIOUS
BUDGET ACTIONS FOR
FISCAL YEAR 2019-2020**

DATE: June 12, 2020

Approved

Date: 6/12/20

RECOMMENDATION

Adopt 2019-2020 Appropriation Ordinance and Funding Sources Resolution amendments in various funds as detailed in the General Fund and Special/Capital Fund attachments to this memorandum.

OUTCOME

Approval of the recommended budget adjustments will help to ensure that appropriations are not over-expended at the end of 2019-2020, align revenues and expenditures with actual performance and assumptions used in the development of the 2020-2021 Operating and Capital Budgets, and recognize new revenues and associated expenditures.

BACKGROUND

The 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 2020-2021 Operating and Capital Budgets, including increasing the 2019-2020 Ending Fund Balance Reserve in the General Fund.
- Adjustments to recognize and appropriate funding from other agencies and from reimbursements 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 2020-2021 Operating and Capital Budgets. Additionally, separate, related adjustments are also included in Manager's Budget Addendum #32 (Recommended Amendments to the 2020-2021 Proposed Operating and Capital Budgets) and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget or otherwise adjust funding for 2020-2021, 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 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 – Net revenue increases totaling \$10.9 million are recommended to align budgeted levels with actual collection trends and year-end projections. This includes the transfer of \$10.0 million from the Emergency Reserve Fund to the General Fund to reflect the return of funds previously transferred from the General Fund to provide advance funding for response efforts related to the COVID-19 pandemic; the recognition of a \$500,000 option payment from Google related to the sale of SAP Center Lots A/B/C; and the recognition of \$431,000 of higher than anticipated interest earnings from Special and Capital Funds that are transferred to the General Fund.

Net expenditure adjustments totaling \$11.3 million are recommended to ensure adequate funding in various appropriations are available through the end of the fiscal year for estimated expenditure levels. An expenditure adjustment is included to establish the SAP Center Lots A/B/C Reserve that sets aside the option payment from Google related to the future sale of the parking lots (\$500,000). Other notable expenditure adjustments include higher outside legal counsel costs in the Office of the City Attorney (\$500,000); unanticipated expenditures in the Fire Department for the repair of an Urban Search and Rescue Boat and replacement of damaged radio parts and hose (\$200,000); and unanticipated expenditures in the Environmental Services Department related to ongoing trash reduction services, Municipal Environmental Compliance operations, solid waste collection and disposal, and illegal dumping mitigation efforts (\$100,000). Also included are decreases to the Police Department's Non-Personal/Equipment appropriation to recognize expenditure savings from the Guardian Rapid Response Program as the program was suspended in March 2020 as a result of the COVID-19 pandemic (\$550,000) and from the Body Worn Camera Program (\$92,000). An increase of \$11.3 million to the 2019-

2020 Ending Fund Balance Reserve (bringing the reserve to \$19.3 million) is also recommended to set aside the majority of the \$23.0 million in 2019-2020 ending fund balance that was expected to be generated from a combination of excess revenues, expenditure savings, and the liquidation of prior year carryover encumbrances and assumed as a funding source in the 2020-2021 General Fund Operating Budget.

Grants/Reimbursements/Fees – A series of revenue-supported adjustments resulting in a net positive impact to the General Fund of \$389,000 are recommended to reflect updated revenues and expenditures for grants, reimbursements, and/or fee activities. This includes Fire Department reimbursements for the following: from the Federal Government for overtime costs incurred for Hurricane Dorian deployment (\$192,000), from the State for overtime and apparatus costs associated with the Fire Department Strike Team deployments (\$182,000), and from the Federal Government for overtime costs incurred for the California Task Force 3 training activities. There are also several adjustments recommended for the Public Works Small Cell Permitting Fee Program to recognize and appropriate revenues from telecommunication companies for higher than anticipated small cell permitting activity (\$1.8 million). Also included is a recommendation to recognize and appropriate funding to reflect a higher than anticipated need for contractual services for sidewalk repairs requested by property owners (\$500,000). A downward adjustment is recommended to the 2016 County Victim Services Program appropriation (\$106,000) that brings down both the revenue and expenditure allocation to reflect actual grant revenue in 2019-2020.

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 instance, 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 Overages and Reallocations** – Actions are recommended to adjust expenditures between appropriations to align funding levels within a fund or department to prevent an over-expenditure. Offsetting (“Reallocation”) actions have been identified to address these overages. This includes the shift of funding between personal services appropriations 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.
- **Revenue Re-Categorization** – A net-zero action is included to recategorize grant revenue received by the Police Department for the Selective Traffic Enforcement Program from Revenue from the State of California to Revenue from Federal Government.
- **Salary and Benefits to Overtime Reallocation** – An action is recommended to reallocate savings in the salary and benefits line item in the Fire and Police Departments, due primarily to vacancies, to the overtime line items in the Personal Services appropriation to reflect actual projected expenditures.
- **Transfer to the General Fund** – Interest earnings are transferred from several Special/Capital Funds to the General Fund. Included actions adjust these transfers to reflect actual projected revenue for 2019-2020.
- **Fund Balance Reconciliation** – Actions are recommended to adjust the 2019-2020 Beginning Fund Balance estimates for the Community Facilities Revenue Fund and the Ice Centre Revenue Fund to align with the 2018-2019 Comprehensive Annual Financial Report (CAFR). These adjustments were inadvertently omitted from the 2019-2020 Mid-Year Budget Review during which any final reconciliations to the CAFR are brought forward.

EVALUATION AND FOLLOW-UP

This memorandum presents recommended adjustments to align budgeted levels for 2019-2020 with current year-end estimates of revenues and expenditures. A supplemental memorandum will be released no later than June 19, 2020 to shift allocable costs from the General Fund, Special Funds, and Capital Funds to the Coronavirus Relief Fund, as appropriate, to properly account for City costs incurred to support the COVID-19 pandemic response effort. The final reconciliation of the 2019-2020 fiscal year will be presented in the 2019-2020 Annual Report, which is scheduled to be released on September 30, 2020, and the 2019-2020 Comprehensive Annual Financial Report (CAFR) scheduled to be released fall 2020.

CLIMATE SMART SAN JOSE

The recommendation in this memo has no effect on Climate Smart San José energy, water, or mobility goals.

PUBLIC OUTREACH

This memorandum will be posted on the City’s Council Agenda website for the June 23, 2020 Council meeting.

COORDINATION

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

COMMISSION RECOMMENDATION/INPUT


No commission recommendation is associated with this action.

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.

CEQA

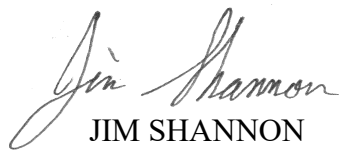
Not a Project, File No. PP17-004, Government Funding Mechanism or Fiscal Activity with no commitment to a specific project which may result in a potentially significant physical impact on the environment.


JIM SHANNON
Budget Director

- Attachment A – General Fund Recommended Budget Adjustments Summary
- Attachment B – General Fund Recommended Budget Adjustments and Clean-Up Actions
- Attachment C – Special Funds Recommended Budget Adjustments Summary
- Attachment D – Special Funds Recommended Budget Adjustments and Clean-Up Actions
- Attachment E – Capital Funds Recommended Budget Adjustments Summary
- Attachment F – Capital Funds Recommended Budget Adjustments and Clean-Up Action

I hereby certify that there will be available for appropriation in the amounts as listed in the fiscal year 2019-2020 monies in excess of those heretofore appropriated therefrom:

General Fund (001)	\$14,028,272
Airport Maintenance and Operation Fund (523)	\$13,000,000
Benefit Funds – Benefit Fund (160)	\$332,693
Benefit Funds – Dental Insurance Fund (155)	\$46,750
Benefit Funds – Life Insurance Fund (156)	\$20,000
Construction Tax and Property Conveyance Tax Fund: Communications Purposes (397)	\$41,000
Construction Tax and Property Conveyance Tax Fund: Fire Protection Purposes (392)	\$1,000
Construction Tax and Property Conveyance Tax Fund: Library Purpose (393)	\$121,000
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund (390)	\$127,000
Construction Tax and Property Conveyance Tax Fund: Service Yards Purpose Fund (395)	\$108,000
Emergency Reserve Fund (406)	\$5,500,000
Gift Trust Fund (139)	\$135,000
Ice Centre Revenue Fund (432)	\$35,700
Residential Construction Tax Contribution Fund (420)	\$14,000
San Jose Clean Energy Operating Fund (501)	\$30,000,000
Storm Drainage Fee Fund (413)	\$2,000
Supplemental Law Enforcement Services (SLES) Fund (414)	\$891,775
Vehicle Maintenance and Operations Fund (536)	\$45,000
Workforce Development Fund (290)	\$20,047



JIM SHANNON
Budget Director

**General Fund Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Diridon Station Area Development Planning</p> <p>This action increases the Diridon Station Area Development Planning appropriation by \$47,718. In 2018-2019, Public Works Department's staffing charges were erroneously charged to this appropriation when it should have been charged to the Fire Training Center Relocation appropriation. This action restores the budget to the Diridon Station Area Development Planning appropriation and a corresponding decrease to the Fire Training Center Relocation appropriation to offset this action is recommended elsewhere in this memorandum. A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.</p>	City Manager - Office of Economic Development	-	\$47,718	-
<p>Google Parking Lots Option Payment Reserve/Other Revenue</p> <p>This action establishes the Google Parking Lots Option Payment Reserve and increases the estimate for Other Revenue by \$500,000. On December 4, 2018, the City Council approved the sale of city-owned properties in the Diridon Station Area to Google for the development of the Diridon Station Area. On December 4, 2018, Council also approved an Option with Google for the potential sale of SAP Center Lots A/B/C, located at 525 W. Santa Clara Street, to Google should certain conditions be satisfied. The Option Agreement accounts for a potential of five Option payments; the first three are to be held and returned to Google should the sale not take place. If the sale does take place the first three Option payments would be credited toward the purchase price. The \$500,000 amount is the appropriate Option payment for the current period. A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.</p>	City Manager - Office of Economic Development	-	\$500,000	\$500,000

**Required
Technical-
Rebalancing
Actions**

General Fund Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>City Facilities Solid Waste Collection and Processing</p> <p>This action increases the City Facilities Solid Waste Collection and Processing appropriation in the General Fund by \$20,000 (from \$80,000 to \$100,000) to account for an overage due to unexpected costs for illegal dumping mitigation and City-wide clean-up activities, as well as construction and demolition, and the collection and processing of recyclable materials. Through the shelter-in-place order period, solid waste collection and processing have continued, including ongoing clean-up efforts, illegal dumping mitigation, and sewer repair efforts, resulting in higher than normal tonnages compared to expectations.</p>	Environmental Services Department	-	\$20,000	-
<p>Non-Personal/Equipment (Contractual Services)</p> <p>This action increases the Non-Personal/Equipment appropriation by \$100,000 (from \$1.5 million to \$1.6 million) due to unexpected expenses in ongoing trash reduction services, Municipal Environmental Compliance operations, solid waste collection and disposal, and illegal dumping mitigation efforts.</p>	Environmental Services Department	-	\$100,000	-
<p>Property Tax Administration Fee</p> <p>This action increases the Property Tax Administration Fee appropriation by \$51,000 (from \$1,875,000 to \$1,926,000) to support higher than expected fees incurred in 2019-2020. The City of San Jose's annual cost for property tax collection services from the County of Santa Clara is based on the City's relative share among other jurisdictions within the County.</p>	Finance Department	-	\$51,000	-
<p>Fire Training Center Relocation</p> <p>This action decreases the Fire Training Center Relocation appropriation by \$47,718. In 2018-2019, Public Works Department's staffing charges for relocation activities associated with the Fire Training Center were erroneously charged to the Diridon Station Area Development Planning appropriation. This action corrects the budget in the Fire Training Center appropriation and a corresponding increase to the Diridon Station Area Development Planning appropriation to offset this action is recommended elsewhere in this memorandum.</p>	Fire Department	-	(\$47,718)	-

General Fund Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Non-Personal Equipment (Equipment Repair and Replacements)	Fire Department	-	\$200,000	-
<p>This action increases the Fire Department's Non-Personal/Equipment appropriation by \$200,000 to cover costs incurred for unanticipated expenses during the fiscal year, including repair of an Urban Search & Rescue boat, replacement of damaged radio parts, hose replacement due to the drastic increase in the number of local and statewide vegetation fires and maintenance of fire station exercise equipment. A corresponding decrease to the Fire Department's Personal Services appropriation is recommended to offset this action.</p>				
Personal Services (Vacancy Savings)	Fire Department	-	(\$200,000)	-
<p>This action decreases the Fire Department's Personal Services appropriation by \$200,000 to reflect vacancy savings. A corresponding increase to the Fire Department's Non-Personal/Equipment appropriation is recommended to offset this action. As of April 2020, the Department has a 5.62% vacancy rate, comprised of both sworn and non-sworn classifications, which allows for savings in the department's Personal Services appropriation.</p>				
Workers' Compensation - Fire	Fire Department	-	(\$600,000)	-
<p>This action decreases the Workers' Compensation Claims – Fire appropriation by \$600,000 (from \$7.8 million to \$7.2 million) to align funding with actual claims activity and projected expenses to be incurred for the remainder of 2019-2020. This decrease in Workers' Compensation Claims payments is due to lower than anticipated settlement activities and medical treatment costs for Fire Department employees, and partially offsets a recommended increase to the Workers' Compensation - Other Departments appropriation recommended elsewhere in this memorandum.</p>				
Revenue - Transfers and Reimbursements (Interest Income)	General Fund Revenue	-	-	\$431,000
<p>This action increases the revenue estimate for Transfers and Reimbursements by \$431,000 (from \$103.9 million to \$104.3 million) to align budgeted estimates with current collection trends and with assumptions included in the 2020-2021 Proposed Operating Budget. The increase in this revenue category reflects increased transfers from other funds due to higher interest earnings. The increase in this revenue category is recommended to offset expenditure increases and/or increase the 2019-2020 Ending Fund Balance Reserve, as described elsewhere in this memorandum.</p>				

General Fund Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Revenue - Transfers and Reimbursements (Transfer from General Fund Emergency Reserve Fund)	General Fund Revenue	-	-	\$10,000,000

This action increase estimated revenue from Transfers and Reimbursements by \$10 million (from \$103.9 million to \$113.9 million) to reflect the return of funds previously transferred from the General Fund to the Emergency Reserve Fund to provide advance funding for response efforts related to the COVID-19 pandemic. Additional funding of \$5.5 million from expedited applications to the Federal Emergency Management Agency are recommended to be recognized in the Emergency Reserve Fund to support eligible expenditures that will be incurred during 2019-2020. A corresponding transfer from the Emergency Reserve Fund is recommended elsewhere in this memorandum.

Workers' Compensation Claims - Other Departments	Human Resources Department	-	\$1,100,000	-
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This action increases the Workers' Compensation Claims - Other Departments appropriation by \$1.1 million (from \$967,000 to \$2.1 million) to accommodate higher than anticipated workers' compensation claims costs for multiple City departments in 2019-2020, primarily from one-time settlement costs. This increase is offset by decreases to the Workers' Compensation Claims – Fire, Workers' Compensation Claims – Transportation, and Workers' Compensation Claims – Police appropriations, as recommended elsewhere in this memorandum.

Non-Personal/Equipment (Outside Legal Counsel)	Office of the City Attorney	-	\$500,000	-
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This action increases the Office of the City Attorney's Non-Personal/Equipment appropriation by \$500,000 (from \$3,027,179 to \$3,527,179) for higher than budgeted contractual services expenditures as a result of increased outside litigation costs, including services for specialized outside counsel, technical experts, court reporters and other consultant and expert witness services. This action will be offset by a decrease to the Office of the City Attorney's Personal Services appropriation as recommended elsewhere in this memorandum.

**General Fund Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Personal Services (Vacancy Savings)</p> <p>This action decreases the Office of the City Attorney's Personal Services appropriation by \$500,000 (from \$15,494,043 to \$14,994,043) to reflect vacancy savings. A corresponding increase to the Office of the City Attorney's Non-Personal/Equipment appropriation is recommended elsewhere in this memorandum to offset this action.</p>	Office of the City Attorney	-	(\$500,000)	-
<p>City Dues/Memberships</p> <p>This action increases the City Dues and Memberships appropriation by \$53,159 (from \$422,000 to \$475,159) to support higher than anticipated membership fees for the Association of Bay Area Governments, League of California Cities, and Santa Clara Local Agency Formation Commission. This action will be largely offset by a corresponding decrease to the Office of the City Clerk's Non-Personal/Equipment appropriation.</p>	Office of the City Clerk	-	\$53,159	-
<p>Non-Personal/Equipment (Savings)</p> <p>This action decreases the Office of the City Clerk's Non-Personal/Equipment appropriation by \$60,786 (from \$324,086 to \$263,300) to reflect projected savings from contractual services related to temporary staffing. This action will offset increases to the Office of the City Clerk's Personal Services appropriation (\$8,000) and to the City-wide City Dues and Memberships appropriation (\$52,786) as recommended elsewhere in this memorandum.</p>	Office of the City Clerk	-	(\$60,786)	-
<p>Personal Services (Overage)</p> <p>This action increases the Office of the City Clerk's Personal Services appropriation by \$8,000 (from \$2,179,996 to \$2,187,996) to support higher than anticipated retirement and overtime costs. A corresponding decrease to the Office of the City Clerk's Non-Personal/Equipment appropriation is recommended elsewhere in the memorandum to offset this action.</p>	Office of the City Clerk	-	\$8,000	-

General Fund Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
2019-2020 Ending Fund Balance Reserve	Office of the City Manager	-	\$11,291,000	-
<p>This action increases the 2019-2020 Ending Fund Balance Reserve by \$11.3 million (from \$8.0 million to \$19.3 million) in the General Fund, reflecting the return of advanced funds (\$10.0 million) to the Emergency Reserve Fund to support City response efforts to the COVID-19 pandemic, as well as the balance of the other General Fund adjustments recommended in this memorandum. Funds were previously transferred to the Emergency Reserve Fund pending the receipt of federal funds through expedited applications to the Federal Emergency Management Agency (FEMA), and the CARES Act. A total of \$23.0 million in 2019-2020 Ending Fund Balance (excluding carryover rebudgets and the use of reserves) was assumed as a funding source for 2020-2021 (Beginning Fund Balance) in development of the 2020-2021 Operating Budget from a combination of excess revenue, expenditure savings, and the liquidation of carryover encumbrances. With this action, a total of \$19.3 million of the \$23 million (84%) will be set aside as a net result of the various actions described in this memorandum. Additional revenues, expenditure savings, and the liquidation of carryover encumbrances are anticipated to be realized by year-end in order to fully meet the 2020-2021 Beginning Fund Balance estimate.</p>				
City Manager Special Projects	Office of the City Manager	-	\$70,000	-
<p>This action increases the City Manager Special Projects appropriation by \$70,000 (from \$225,000 to \$295,000) to reflect savings reallocated from the City Manager's Office Non-Personal/Equipment appropriation and align funding with costs anticipated in 2019-2020 and the additional resources estimated for 2020-2021. Examples of current year special projects include the Santa Clara County Planning Collaborative (for Regional Housing Needs Allocation), costs for speakers to attend the City Council Study Sessions on equity, contract improvement processes, and a temporary funding mechanism for technical consulting services to assist the City in its COVID-19 pandemic response. A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget funding of \$250,000 to 2020-2021.</p>				

General Fund Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Non-Personal/Equipment (Savings)</p> <p>This action decreases the City Manager's Office Non-Personal/Equipment appropriation by \$70,000 to reflect anticipated savings in 2019-2020. A corresponding action to reallocate these savings to the City Manager Special Projects appropriation is recommended elsewhere in this memorandum.</p>	Office of the City Manager	-	(\$70,000)	-
<p>Bulletproof Vest Partnership (Reallocation from Non-Personal/Equipment)</p> <p>This action increases the Bulletproof Vest Partnership appropriation to the Police Department by \$50,000 (from \$78,479 to \$128,479) to maximize available grant funds through the U.S. Department of Justice, Office of Justice Programs. Awards under this program will support the procurement of National Institute of Justice compliant armored vests for police officers, with reimbursement of up to 50 percent of the costs incurred. A corresponding decrease to the Police Department's Non-Personal/Equipment appropriation and reallocation of savings is recommended elsewhere in this memorandum to offset this action. A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.</p>	Police Department	-	\$50,000	-
<p>Non-Personal/Equipment (Body Worn Camera Contingency Savings)</p> <p>This action decreases the Police Department's Non-Personal/Equipment appropriation by \$92,000. A portion of the funding allocated in 2019-2020 was intended as a contingency for the body worn camera program deployment. As the Department is approaching the fifth year of the program, prior billing issues have been settled and the balance of the contingency can be repurposed without any impact to the program.</p>	Police Department	-	(\$92,000)	-
<p>Non-Personal/Equipment (Guardian Program Vehicle Savings)</p> <p>This action decreases the Police Department's Non-Personal/Equipment appropriation by \$550,000 to reflect savings from the Guardian Rapid Response program, which was suspended in March 2020 due to the impact of COVID-19. The funding was originally budgeted for the purchase of vehicles for the program but are no longer required.</p>	Police Department	-	(\$550,000)	-

**General Fund Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Non-Personal/Equipment (Reallocation to Bulletproof Vest Partnership)	Police Department	-	(\$50,000)	-
<p>This action decreases the Police Department's Non-Personal/Equipment appropriation by \$50,000 to reallocate savings to the Bulletproof Vest Partnership and maximize available grant funds through the U.S. Department of Justice, Office of Justice Programs. A corresponding increase to the Bulletproof Vest Partnership appropriation is recommended elsewhere in this memorandum to offset this action.</p>				
Workers' Compensation Claims - Police	Police Department	-	(\$400,000)	-
<p>This action decreases the Workers' Compensation Claims – Police appropriation by \$400,000 (from \$8.2 million to \$7.8 million) to align funding with actual claims activity and projected expenses to be incurred for the remainder of 2019-2020. This decrease in Workers' Compensation Claims payments is due to lower than anticipated settlement activities and medical treatment costs for Police employees, and partially offsets a recommended increase to the Workers' Compensation - Other Departments appropriation recommended elsewhere in this memorandum.</p>				
Workers' Compensation Claims - Transportation	Transportation Department	-	(\$100,000)	-
<p>This action decreases the Workers' Compensation Claims – Police appropriation by \$400,000 (from \$8.2 million to \$7.8 million) to align funding with actual claims activity and projected expenses to be incurred for the remainder of 2019-2020. This decrease in Workers' Compensation Claims payments is due to lower than anticipated settlement activities and medical treatment costs for employees, and partially offsets a recommended increase to the Workers' Compensation - Other Departments appropriation recommended elsewhere in this memorandum.</p>				
Required Technical-Rebalancing Actions		-	\$11,320,373	\$10,931,000

**General Fund Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

	<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Grants- Reimbursements -Fees	Non-Personal/Equipment/Revenue from State of California (Strike Team Reimbursement)	Fire Department	-	\$13,258	\$13,258
	<p>This action increases the Fire Department's Non-Personal/Equipment appropriation and the corresponding estimate for Revenue from State of California by \$13,528 to reimburse the City for additional costs incurred for the use of fire engine vehicles during Strike Team deployments. These costs are reimbursable by the California Office of Emergency Services under the California Fire Assistance Agreement. Strike Teams were deployed for the Henthorne Fire, Saddleridge Fire and Kincade Fire.</p>				
	Revenue from Federal Government (FEMA Hurricane Dorian Reimbursement)	Fire Department	-	-	\$192,220
<p>This action increases the estimate for Revenue from Federal Government by \$192,220 to reflect the reimbursement of overtime costs incurred for personnel deployed to respond to Hurricane Dorian during the period of August 26, 2019 to September 8, 2019. These costs are reimbursable by the Federal Emergency Management Agency under the Task Force 3 Agreement.</p>					
	Revenue from Federal Government (Task Force 3 Reimbursement)	Fire Department	-	-	\$28,293
<p>This action increases the estimate for Revenue from Federal Government by \$28,293 to reflect the reimbursement of overtime costs incurred in support of California Task Force 3 training activities. California Task Force 3 provides training for the life-saving extraction of victims trapped by structural collapse during earthquakes, hurricanes, tornadoes, floods, acts of terrorism, and other disasters. This reimbursement covers expenses incurred for all training exercises that took place from July 2019 to March 2020.</p>					

**General Fund Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Revenue from State of California (Strike Team Reimbursements)	Fire Department	-	-	\$168,860

This action increases the estimate for Revenue from State of California by \$168,860 to reflect the reimbursement of overtime and apparatus costs incurred in support of Strike Team Deployments. The Fire Department incurs costs while Strike Teams are deployed to back fill the deployed staff along with the associated apparatus costs. These costs are reimbursed by the California Office of Emergency Services under the California Fire Assistance Agreement. Strike Teams were deployed for the Henthorne Fire, Saddleridge Fire and Kincade Fire.

Library Grants/Other Revenue (American Library Association)	Library Department	-	\$2,000	\$2,000
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This action increases the Library Grants appropriation in the Library Department and the estimate for Other Revenue by \$2,000 to recognize receipt of a grant from the American Library Association for the 2020 Census. This grant funding provides support to conduct community outreach activities and expand the library's technology capacity for the community to complete the census questionnaire online.

Library Grants/Revenue from State of California (CLA Summer Food Program 2020)	Library Department	-	\$7,000	\$7,000
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This action increases the Library Grants appropriation in the Library Department and the estimate for Revenue from the State of California by \$7,000 to recognize receipt of the California Library Association for the Lunch at the Library grant. This grant will fund the Summer Meal Programs to keep children healthy, fed and engaged during the summer months when students are not in school. A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.

General Fund Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Library Grants/Revenue from State of California (Maximizing Learning Spaces)	Library Department	-	\$10,000	\$10,000
<p>This action increases the Library Grants appropriation in the Library Department and the estimate for Revenue from the State of California by \$10,000 to recognize receipt of a grant from the California State Library for maximizing learning spaces. This grant will allow the Library Department to evaluate, re-imagine, and furnish underutilized library spaces to maximize the potential for reading, literacy, and learning.</p>				
Council District #01/Other Revenue	Mayor & City Council	-	\$500	\$500
<p>This action increases Council District #01 appropriation and the corresponding estimate for Other Revenue by \$500 to allocate revenue received from various businesses and individuals. This funding will support special events co-sponsored by Council District 1, including the Annual Disability Awareness Fair event.</p>				
Council District #05/Other Revenue	Mayor & City Council	-	\$9,000	\$9,000
<p>This action increases Council District #05 appropriation and the corresponding estimate for Other Revenue by \$4,000 to allocate revenue received from various businesses and individuals. This funding will support the Holiday Tree Giveaway co-sponsored by Council District 5.</p>				
Council District #10/Other Revenue	Mayor & City Council	-	\$1,000	\$1,000
<p>This action increases Council District #10 appropriation and the corresponding estimate for Other Revenue by \$1,500 to allocate revenue received from various businesses and individuals. This funding will support the Senior Winter Walk and Resource Fair co-sponsored by Council District 10.</p>				
Office of the Mayor/Other Revenue	Mayor & City Council	-	\$106,500	\$106,500
<p>This action increases the Office of the Mayor appropriation and the corresponding estimate for Other Revenue by \$106,500 to allocate revenue received from Encore.org. The funding will support placement of Encore Fellows helping with various Mayor's initiatives and a grant for Data Transparency Initiative.</p>				

General Fund Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
2016 County Victim Services Program/Revenue from State of California	Police Department	-	(\$106,453)	(\$106,453)

This action decreases the 2016 County Victim Services appropriation to the Police Department by \$106,453 (from \$345,503 to \$239,050) and the corresponding estimate for Revenue from State of California to reflect a change in the awarded amount from the Santa Clara County District Attorney's Office for the California Office of Emergency Services (CalOES) County Victim Services Program. Grants awarded through the County Victim Services Program assist with providing developmentally, culturally appropriate and legally defensible forensic interviews of children and adolescents by a Forensic Interviewer who specializes in investigation of crimes involving sexual abuse. The original grant term of July 1, 2016 through December 31, 2019 has been extended to December 31, 2020. A corresponding action to rebudget \$50,000 of this funding to 2020-2021 is recommended as part of Manager's Budget Addendum #32 (Recommended Amendments to the 2020-2021 Proposed Operating and Capital Budgets) due to the anticipated timing of expenditures.

Non-Personal/Equipment/Fees, Rates, and Charges (Temporary Police Board-Ups)	Police Department	-	\$60,000	\$60,000
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This action increases the Police Department's Non-Personal/Equipment appropriation by \$60,000 (from \$28,728,779 to \$28,788,779) to provide additional funding for contractual services to secure properties through the installation of temporary boards until the property owner attends to the site, as required. A total of \$100,000 was allotted for such work in 2019-2020; however, actual costs are projected to be \$160,000, of which \$131,478 has been invoiced to date. As the costs of temporary board-ups are reimbursed by property owners, this action increases the corresponding revenue estimate for Fees, Rates, and Charges by \$60,000 to align with projected expenses.

**General Fund Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
State Homeland Security Grant/Revenue from Federal Government	Police Department	-	\$138,780	\$138,780

This action increases the State Homeland Security Grant appropriation by \$138,780 (from \$378,149 to \$516,929) and corresponding estimate for Revenue from State of California to align grant-funded expenses with actual revenue received to date. These funds are to be utilized for the implementation of State Homeland Security Strategies to address the identified planning, organization, equipment, training, and exercise needs for acts of terrorism and other catastrophic events. A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.

Urban Areas Security Initiative Grant - Police 2018/Revenue from Federal Government	Police Department	-	\$136,314	\$136,314
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This action increases the Urban Areas Security Initiative Grant - Police 2018 appropriation and corresponding estimate for Revenue from Federal Government by \$136,614 (from \$368,493 to \$505,107) to recognize and allocate additional funds awarded to the City to fund rescue tools, training programs, and a helicopter platform. A corresponding action to rebudget the projected balance of funding (\$134,390) to 2020-2021 is recommended as part of Manager's Budget Addendum #32 (Recommended Amendments to the 2020-2021 Proposed Operating and Capital Budgets) due to the anticipated timing of expenditures.

Public Works Development Fee Program - Small Cell Permitting Non-Personal/Equipment/Fees, Rates, and Charges	Public Works Department	-	\$80,000	\$80,000
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This action increases the Public Works Development Fee Program - Small Cell Permitting Non-Personal/Equipment appropriation by \$80,000, from \$219,000 to \$299,000, and increases the corresponding revenue estimate for Fees, Rates, and Charges by \$80,000. This increase is due to higher than anticipated costs for vehicle purchases and equipment for small cell permitting staff. As staff time and materials for small cell permitting work are billed to telecommunication companies, increases to expenditures are anticipated to be offset with increases in revenue.

**General Fund Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Public Works Development Fee Program - Small Cell Permitting Personal Services/Fees, Rates, and Charges	Public Works Department	-	\$1,750,000	\$1,750,000

This action increases the Public Works Development Fee Program - Small Cell Permitting Personal Services appropriation by \$1.75 million, from \$3.0 million to \$4.7 million, and increases the corresponding revenue estimate for Fees, Rates, and Charges by \$1.75 million. This increase is due to higher than anticipated small cell permitting activity. Telecommunication companies execute small cell work and require City staff to inspect. As staff time and materials for small cell permitting work are billed to telecommunication companies, increases to expenditures are anticipated to be offset with increases in revenue.

Sidewalk Repair/Other Revenue	Transportation Department	-	\$500,000	\$500,000
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This action increases the City-Wide Expenses appropriation for Sidewalk Repairs and the corresponding estimate for Other Revenue by \$500,000 for contractual services to complete additional sidewalk repairs requested by property owners. The additional repair work is possible because contractors were able to devote more resources to the City's backlog of sidewalk repair work as a result of the County's order to shelter-in-place and because new purchase orders were approved in January 2020 that provide for more contractors that are available to do the repair work. This additional funding will allow the Transportation Department to complete repairs that were approved by property owners which contractors had previously been unavailable to address. The City's cost to repair the sidewalks is reimbursed by the property owners.

Grants-Reimbursements-Fees		-	\$2,707,899	\$3,097,272
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General Fund
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal		USE		SOURCE		NET COST		
		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance		
DEPARTMENTAL EXPENSES								
Office of the City Attorney								
	Required Technical-Rebalancing Actions	Personal Services (Vacancy Savings)	(\$500,000)	-	(\$500,000)	-	-	(\$500,000)
		Non-Personal/Equipment (Outside Legal Counsel)	-	\$500,000	\$500,000	-	-	\$500,000
Office of the City Clerk								
	Required Technical-Rebalancing Actions	Personal Services (Overage)	\$8,000	-	\$8,000	-	-	\$8,000
		Non-Personal/Equipment (Savings)	-	(\$60,786)	(\$60,786)	-	-	(\$60,786)
Office of the City Manager								
	Required Technical-Rebalancing Actions	Non-Personal/Equipment (Savings)	-	(\$70,000)	(\$70,000)	-	-	(\$70,000)
Environmental Services Department								
	Required Technical-Rebalancing Actions	Non-Personal/Equipment (Contractual Services)	-	\$100,000	\$100,000	-	-	\$100,000
Fire Department								
	Required Technical-Rebalancing Actions	Personal Services (Vacancy Savings)	(\$200,000)	-	(\$200,000)	-	-	(\$200,000)
		Non-Personal Equipment (Equipment Repair and Replacements)	-	\$200,000	\$200,000	-	-	\$200,000
Fire Department								
	Grants-Reimbursements-Fees	Non-Personal/Equipment/Revenue from State of California (Strike Team Reimbursement)	-	\$13,258	\$13,258	\$13,258	-	-
Fire Department								
	Clean-Up Actions	Tech Adjust: Personal Services (Salary and Benefits to Overtime Reallocation of \$4.15 million)	-	-	-	-	-	-

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2019-2020 Year-End Budget Review

Department/Proposal		USE		SOURCE		NET COST	
		Personal Services	Non-Personal/Equipment	Total Use	Revenue	Beg Fund Balance	
DEPARTMENTAL EXPENSES							
	Tech Adjust: Personal Services (Reallocation to Non-Personal/Equipment for Quality Assurance Services)	(\$38,000)	-	(\$38,000)	-	-	(\$38,000)
	Tech Adjust: Non-Personal/Equipment (Reallocation from Personal Services for Quality Assurance Services)	-	\$38,000	\$38,000	-	-	\$38,000
Mayor & City Council							
	Grants-Reimbursements-Fees						
	Office of the Mayor/Other Revenue	\$106,500	-	\$106,500	\$106,500	-	-
	Council District #01/Other Revenue	\$500	-	\$500	\$500	-	-
	Council District #05/Other Revenue	\$9,000	-	\$9,000	\$9,000	-	-
	Council District #10/Other Revenue	\$1,000	-	\$1,000	\$1,000	-	-
Police Department							
	Required Technical-Rebalancing Actions						
	Non-Personal/Equipment (Reallocation to Bulletproof Vest Partnership)	-	(\$50,000)	(\$50,000)	-	-	(\$50,000)
	Non-Personal/Equipment (Guardian Program Vehicle Savings)	-	(\$550,000)	(\$550,000)	-	-	(\$550,000)
	Non-Personal/Equipment (Body Worn Camera Contingency Savings)	-	(\$92,000)	(\$92,000)	-	-	(\$92,000)
Police Department							
	Grants-Reimbursements-Fees						
	Non-Personal/Equipment/Fees, Rates, and Charges (Temporary Police Board-Ups)	-	\$60,000	\$60,000	\$60,000	-	-
Police Department							
	Clean-Up Actions						
	Tech Adjust: Personal Services (Salary and Benefits to Overtime Reallocation of \$8.6 million)	-	-	-	-	-	-
Public Works Department							
	Grants-Reimbursements-Fees						
	Public Works Development Fee Program - Small Cell Permitting Personal Services/Fees, Rates, and Charges	\$1,750,000	-	\$1,750,000	\$1,750,000	-	-

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal	USE		SOURCE		NET COST		
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance		
DEPARTMENTAL EXPENSES							
	Public Works Development Fee Program - Small Cell Permitting Non-Personal/Equipment/Fees, Rates, and Charges	-	\$80,000	\$80,000	\$80,000	-	-
Transportation Department	Tech Adjust: Personal Services (Reallocation to Non-Personal/Equipment for Temporary Staffing)	(\$180,000)	-	(\$180,000)	-	-	(\$180,000)
Clean-Up Actions	Tech Adjust: Non-Personal/Equipment (Reallocation from Personal Services for Temporary Staffing)	-	\$180,000	\$180,000	-	-	\$180,000
	DEPARTMENTAL EXPENSES TOTAL	\$957,000	\$348,472	\$1,305,472	\$2,020,258	-	(\$714,786)
CITY-WIDE EXPENSES							
Required Technical-Rebalancing Actions	Diridon Station Area Development Planning	-	\$47,718	\$47,718	-	-	\$47,718
	Property Tax Administration Fee	-	\$51,000	\$51,000	-	-	\$51,000
	City Facilities Solid Waste Collection and Processing	-	\$20,000	\$20,000	-	-	\$20,000
	City Manager Special Projects	-	\$70,000	\$70,000	-	-	\$70,000
	Workers' Compensation - Fire	-	(\$600,000)	(\$600,000)	-	-	(\$600,000)
	Bulletproof Vest Partnership (Reallocation from Non-Personal/Equipment)	-	\$50,000	\$50,000	-	-	\$50,000
	City Dues/Memberships	-	\$53,159	\$53,159	-	-	\$53,159
	Workers' Compensation Claims - Transportation	-	(\$100,000)	(\$100,000)	-	-	(\$100,000)
	Workers' Compensation Claims - Other Departments	-	\$1,100,000	\$1,100,000	-	-	\$1,100,000
	Workers' Compensation Claims - Police	-	(\$400,000)	(\$400,000)	-	-	(\$400,000)

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal		USE		SOURCE		NET COST	
		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
CITY-WIDE EXPENSES							
Grants-Reimbursements-Fees	Library Grants/Revenue from State of California (CLA Summer Food Program 2020)	-	\$7,000	\$7,000	\$7,000	-	-
	2016 County Victim Services Program/Revenue from State of California	-	(\$106,453)	(\$106,453)	(\$106,453)	-	-
	Library Grants/Other Revenue (American Library Association)	-	\$2,000	\$2,000	\$2,000	-	-
	Urban Areas Security Initiative Grant - Police 2018/Revenue from Federal Government	\$136,314	-	\$136,314	\$136,314	-	-
	Library Grants/Revenue from State of California (Maximizing Learning Spaces)	-	\$10,000	\$10,000	\$10,000	-	-
	Sidewalk Repair/Other Revenue	-	\$500,000	\$500,000	\$500,000	-	-
	State Homeland Security Grant/Revenue from Federal Government	-	\$138,780	\$138,780	\$138,780	-	-
	CITY-WIDE EXPENSES TOTAL	\$136,314	\$843,204	\$979,518	\$687,641	-	\$291,877
CAPITAL PROJECT EXPENSES							
Required Technical-Rebalancing Actions	Fire Training Center Relocation	-	(\$47,718)	(\$47,718)	-	-	(\$47,718)
	CAPITAL PROJECT EXPENSES TOTAL	-	(\$47,718)	(\$47,718)	-	-	(\$47,718)
EARMARKED RESERVES							
Required Technical-Rebalancing Actions	Google Parking Lots Option Payment Reserve/Other Revenue	-	\$500,000	\$500,000	\$500,000	-	-
	2019-2020 Ending Fund Balance Reserve	-	\$11,291,000	\$11,291,000	-	-	\$11,291,000
	EARMARKED RESERVES TOTAL	-	\$11,791,000	\$11,791,000	\$500,000	-	\$11,291,000

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2019-2020 Year-End Budget Review

Department/Proposal		USE		SOURCE		NET COST
		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance
REVENUE ADJUSTMENTS						
Required Technical-Rebalancing Actions	Revenue - Transfers and Reimbursements (Transfer from Emergency Reserve Fund)	-	-	-	\$10,000,000	- (\$10,000,000)
	Revenue - Transfers and Reimbursements (Interest Income)	-	-	-	\$431,000	- (\$431,000)
Grants-Reimbursements-Fees	Revenue from Federal Government (Task Force 3 Reimbursement)	-	-	-	\$28,293	- (\$28,293)
	Revenue from State of California (Strike Team Reimbursements)	-	-	-	\$168,860	- (\$168,860)
	Revenue from Federal Government (FEMA Hurricane Dorian Reimbursement)	-	-	-	\$192,220	- (\$192,220)
Clean-Up Actions	Tech Adjust: Revenue from State of California (Selective Traffic Enforcement Program 2016-2017)	-	-	-	(\$250,000)	- \$250,000
	Tech Adjust: Revenue from Federal Government (Selective Traffic Enforcement Program 2019-2020)	-	-	-	\$250,000	- (\$250,000)
REVENUE ADJUSTMENTS TOTAL						
		-	-	-	\$10,820,373	- (\$10,820,373)
TOTAL GENERAL FUND		\$1,093,314	\$12,934,958	\$14,028,272	\$14,028,272	- \$0

Special Funds Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

Airport Customer Facility And Transportation Fee Fund (519)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Fees, Rates and Charges (Contribution from Rental Car Agencies)	Airport Department			\$1,104,159

This action increases Fees, Rates and Charges by \$1,104,159 (from \$22,050,642 to \$23,154,801) to reflect the net funding contribution from the rental car companies that is required in this fund. As a result of significant change in travel due to the shelter-in-place order, the Customer Transport Fee revenue expected in this fund is not anticipated to be sufficient to cover debt service payments and shuttle bus transportation costs to the rental car garage. Therefore, it is necessary to collect a contribution in the amount of \$1,104,159 from the rental car agencies to partially cover operating costs. The remaining shortfall will be addressed by the use of the Future Debt Service Reserve, the Rate Stabilization Reserve, and the Operations Contingency as described elsewhere in this memorandum to offset the decreased traveler activity that has resulted in revenue shortfalls.

Future Debt Service Reserve	Airport Department		(\$4,725,340)	
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This action reduces the Future Debt Service Reserve by \$4,725,340 (from \$8,363,446 to \$3,638,106) to offset the decrease in Customer Transport Fee revenues. As a result of the significant change in travel due to the shelter-in-place order, the Customer Transport Fee revenue expected in the Airport Customer Facility and Transportation Fee Fund is not anticipated to be sufficient to cover the debt service payments and shuttle bus transportation costs to the rental car garage. This revenue shortfall was factored in the development of the 2019-2020 Estimate for the 2020-2021 Proposed Operating Budget. This action brings the Future Debt Service Reserve in line with estimated levels. The remainder of the revenue shortfall is recommended to be offset by an increase in the contribution from Rental Car Agencies, and the use of the Rate Stabilization Reserve and Operations Contingency elsewhere in this memorandum.

Rate Stabilization Reserve	Airport Department		(\$937,193)	
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This action liquidates the Rate Stabilization Reserve in the amount of \$937,193 (from \$937,193 to \$0) to partially offset decreases to the Customer Transport Fee as discussed elsewhere in this memorandum. As a result of significant change in travel due to the shelter-in-place order, the Customer Transport Fee revenue expected is not anticipated to be sufficient to cover the debt service payments and shuttle bus transportation costs to the rental car garage. The remainder of the revenue shortfall is recommended to be offset by an increase in the contribution from Rental Car Agencies, and the use of Future Deficit Reserve and Operations Contingency elsewhere in this memorandum.

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Airport Customer Facility And Transportation Fee Fund (519)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Fees, Rates, and Charges (Customer Transport Fee)	Airport Department			(\$7,013,692)

This action decreases Fees, Rates and Charges by \$7,013,692 (from \$21,938,435 to \$14,924,743). As a result of significant change in travel due to the shelter-in-place order, the Customer Transport Fee revenue is down. This revenue is used to pay rental car garage debt service and shuttle bus transportation operations costs. This revenue shortfall is recommended to be offset by an increase in the contribution from Rental Car Agencies, and the use of Future Deficit Reserve, the Rate Stabilization Reserve, and the Operations Contingency elsewhere in this memorandum.

Operations Contingency	Airport Department		(\$247,000)	
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This action reduces the Operations Contingency appropriation by \$247,000 (from \$247,000 to \$0) to partially offset the decrease in Customer Transport Fee revenues. As a result of the significant change in travel due to the shelter-in-place order, the Customer Transport Fee revenue expected in the Airport Customer Facility and Transportation Fee Fund is not anticipated to be sufficient to cover the debt service payments and shuttle bus transportation costs to the rental car garage. The remainder of the revenue shortfall is recommended to be offset by an increase in the contribution from Rental Car Agencies, and the use of Future Deficit Reserve and Rate Stabilization Reserve elsewhere in this memorandum.

Airport Customer Facility And Transportation Fee Fund (519)	0.00	(\$5,909,533)	(\$5,909,533)
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**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Airport Maintenance And Operation Fund (523)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Airline Reserve Funds Distribution	Airport Department		\$13,000,000	
<p>This action establishes the Airline Reserve Funds Distribution appropriation in 2019-2020 in the amount of \$13.0 million. As part of the Airline-Airport Lease and Operating Agreement that went into effect 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 2019-2020, Airport estimates the payment to be \$13.0 million. Corresponding actions in the Airport Revenue Fund are recommended elsewhere in this memorandum.</p>				
Operations Contingency	Airport Department		(\$129,000)	
<p>This action decreases the Operations Contingency appropriation by \$129,000 (from \$1,834,624 to \$1,705,624) to offset the actions recommended elsewhere in this memorandum.</p>				
Personal Services (Overage)	Office of the City Attorney		\$86,000	
<p>This action increases the Office of the City Attorney's Personal Services appropriation by \$86,000 (from \$738,408 to \$824,408) to reflect higher than anticipated legal support costs. A corresponding decrease to the Operations Contingency appropriation is recommended to offset this action.</p>				
Banking Services	Finance Department		\$28,000	
<p>This action increases the Banking Services appropriation within the Airport Maintenance and Operations Fund by \$28,000 (from \$100,000 to \$128,000) to support higher than expected fees incurred during 2019-2020 for merchant fees. The Finance Department began allocating banking services fees among respective departments and special funds in 2019-2020 based on estimated activity. This action aligns funding with actual activity levels for 2019-2020.</p>				
Transfers and Reimbursements (Transfer from Airport Revenue Fund)	Airport Department			\$13,000,000
<p>This action increases the Transfer from the Airport Revenue Fund in 2019-2020 by \$13.0 million (from \$116,836,237 to \$129,836,237). As part of the Airline-Airport Lease and Operating Agreement that went into effect 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 2019-2020, Airport estimates the payment to be \$13.0 million. This action transfers the allocation from the Airport Revenue Fund to the Airport Maintenance and Operation Fund from where the allocation will be distributed. Corresponding actions in the Airport Revenue Fund are recommended elsewhere in this memorandum.</p>				

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Airport Maintenance And Operation Fund (523)

Action

Personal Services (Overage)

Department

City Manager - Office of
Economic Development

Positions

Use

\$15,000

Source

This action increases the Office of Economic Development's Personal Services appropriation by \$15,000 to reflect higher than anticipated expenditures primarily due to vacation sellback.

Airport Maintenance And Operation Fund (523)

0.00

\$13,000,000 \$13,000,000

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Airport Revenue Fund (521)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
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Transfer to Airport Maintenance and Operations Fund	Airport Department		\$13,000,000	
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This action increases the Transfer to the Airport Maintenance and Operation Fund by \$13.0 million (from \$116,836,237 to \$129,836,237). As part of the Airline-Airport Lease and Operating Agreement that went into effect 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 2019-2020, Airport estimates the payment to be \$13.0 million. This action transfers the allocation from the Airport Revenue Fund where revenues are booked to the Airport Maintenance and Operation Fund from where the allocation will be distributed. Corresponding actions in the Airport Maintenance and Operation Fund are recommended elsewhere in this memorandum.

Airline Agreement Reserve	Airport Department		(\$13,000,000)	
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This action decreases the Airline Agreement Reserve by \$13.0 million (from \$81,074,703 to \$68,074,703) to reflect the payments made to the airlines. As part of the Airline-Airport Lease and Operating Agreement that went into effect 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 2019-2020, Airport estimates the payment to be \$13.0 million. This action releases the funding from the Airline Agreement Reserve so that it can be transferred and paid from the Airport Maintenance and Operation Fund. Corresponding actions in the Airport Maintenance and Operation Fund are recommended elsewhere in this memorandum.

Airport Revenue Fund (521)	0.00	\$0	\$0
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**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Benefits Funds - Benefit Fund (160)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Human Resources Department		\$24,000	
This action increases the Human Resources Department's Personal Services appropriation by \$24,000 (from \$728,677 to \$752,677) to reflect higher than anticipated salary costs. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.				
Employee Assistance Program/Transfers and Reimbursements	Human Resources Department		\$5,500	\$5,500
This action increases the Employee Assistance Program appropriation and the corresponding revenue estimate for Transfers and Reimbursements by \$5,500 (from \$465,000 to \$470,500) to support increased number of new hires during the 2019-2020 fiscal year. This program is paid per eligible employee.				
FICA-Medicare/Transfers and Reimbursements	Human Resources Department		\$320,000	\$320,000
This action increases the FICA-Medicare appropriation and the corresponding revenue estimate for Transfers and Reimbursements by \$320,000 (from \$9.80 million to \$10.12 million) to address higher than anticipated payroll expenses, which is partially attributable to part-time unbenefitted employees previously on administrative leave during the shelter-in-place order.				
MEF Legal/Transfers and Reimbursements	Human Resources Department		\$1,000	\$1,000
This action increases the MEF Legal appropriation and the corresponding revenue estimate for Transfers and Reimbursements by \$1,000 (from \$88,000 to \$89,000) to address increased hiring in the MEF union in 2019-2020.				
Wellness Program/Other Revenue (Performance Guarantee Failures)	Human Resources Department		\$6,193	\$6,193
This action increases the Wellness Program appropriation and the corresponding estimate for Other Revenue for Contractual Performance Guarantee Penalties by \$6,193. The Contractual Performance Guarantee Penalties are collected based on service failures from vendors that resulted in additional work and priority shifts within the Human Resources Department's benefits division. These funds are recommended to be allocated to the Wellness Program to fund wellness activities. A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.				
Ending Fund Balance Adjustment	Human Resources Department		(\$24,000)	
This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.				
Benefits Funds - Benefit Fund (160)		0.00	\$332,693	\$332,693

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Benefits Funds - Dental Insurance Fund (155)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Plan Administration)	Human Resources Department		\$4,700	
<p>This action increases the Human Resources Department's Non-Personal/Equipment appropriation by \$4,700 (from \$561,000 to \$565,700) to reflect increased enrollments in the City's PPO dental plan by active employees and retirees, resulting in higher administrative fees. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>				
Personal Services (Overage)	Human Resources Department		\$8,500	
<p>This action increases the Human Resources Department's Personal Services appropriation by \$8,500 (from \$175,686 to \$184,186) to reflect higher than anticipated salary costs. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>				
Ending Fund Balance Adjustment	Human Resources Department		(\$13,200)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>				

Benefits Funds - Dental Insurance Fund (155)

0.00	\$0	\$0
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**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Benefits Funds - Life Insurance Fund (156)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Human Resources Department		\$6,500	
<p>This action increases the Human Resources Department's Personal Services appropriation by \$6,500 (from \$116,290 to \$122,790) to reflect higher than anticipated salary costs. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>				
Insurance Premiums/Transfers and Reimbursements	Human Resources Department		\$20,000	\$20,000
<p>This action increases the Insurance Premiums appropriation and the corresponding revenue estimate for Transfers and Reimbursements by \$20,000 (from \$1.52 million to \$1.54 million) to address higher than anticipated enrollment and the associated salaries used to determine the premium.</p>				
Ending Fund Balance Adjustment	Human Resources Department		(\$6,500)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>				
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Benefits Funds - Life Insurance Fund (156)		0.00	\$20,000	\$20,000

Special Funds Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

Benefits Funds - Self-Insured Medical Fund (158)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Payment of Claims	Human Resources Department		(\$5,900,000)	

This action decreases the Payment of Claims appropriation by \$5.9 million (from \$11.9 million to \$6.0 million) to align lower than anticipated costs for payment of claims. As of January 2020, the City of San José no longer offers Blue Shield PPO as an option for City Employee's health insurance electives. Costs incurred in the second half of the fiscal year represent claims that were submitted during the run out period and are substantially lower than originally anticipated. A corresponding decrease to the revenue estimate for Fees, Rates, and Charges and Transfers and Reimbursements are recommended elsewhere in this memorandum to offset this action.

Fees, Rates, and Charges (Participant Contributions)	Human Resources Department			(\$750,000)
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This action decreases the revenue estimate for Fees, Rates, and Charges by \$750,000 to align participant contributions with actual collections for 2019-2020. As of January 2020, the City of San José no longer offers Blue Shield PPO as an option for City Employee's health insurance electives. As such, the participant contributions were only collected through December 31, 2019. This action partially offsets the reduction to the Payment of Claims appropriation that is recommended elsewhere in this memorandum.

Transfers and Reimbursements (Reimbursement from City Funds)	Human Resources Department			(\$400,000)
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This action decreases the revenue estimate for Transfers and Reimbursements by \$400,000 to align reimbursements from City funds with actual collections for 2019-2020. As of January 2020, the City of San José no longer offers Blue Shield PPO as an option for City Employee's health insurance electives. As such, the Reimbursement from City Funds were only collected through December 31, 2019. This action partially offsets the reduction to the Payment of Claims appropriation that is recommended elsewhere in this memorandum.

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Benefits Funds - Self-Insured Medical Fund (158)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Transfers and Reimbursements (Reimbursement from Retirement Funds)	Human Resources Department			(\$3,250,000)

This action decreases the revenue estimate for Transfers and Reimbursements by \$3.25 million to align reimbursements from retirement funds with actual collections for 2019-2020. As of January 2020, the City of San José no longer offers Blue Shield PPO as an option for City Employee's health insurance electives. As such, the Reimbursement from Retirement Funds were only collected through December 31, 2019. This action partially offsets the reduction to the Payment of Claims appropriation that is recommended elsewhere in this memorandum.

Transfers and Reimbursements (Transfer from General Fund)	Human Resources Department			(\$1,500,000)
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This action decreases estimated revenue from Transfers and Reimbursements by \$1.5 million to correct a technical error. A corresponding decrease to the Transfer to the Self-Insured Medical Fund from the General Fund was approved by the City Council on April 28, 2020 as part of recommended rebalancing actions due to the COVID-19 pandemic. This action decreases budgeted revenue in the Self-Insured Medical Fund to align with the prior reduction. This decrease is partially offset by the decrease to the Payment of Claims appropriation recommended elsewhere in this memorandum.

Benefits Funds - Self-Insured Medical Fund (158)		0.00	(\$5,900,000)	(\$5,900,000)
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**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Benefits Funds - Unemployment Insurance Fund (157)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Human Resources Department		\$6,200	
This action increases the Human Resources Department's Personal Services appropriation by \$6,200 (from \$75,649 to \$81,849) to reflect higher than anticipated salary costs. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.				
Ending Fund Balance Adjustment	Human Resources Department		(\$6,200)	
This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.				
Benefits Funds - Unemployment Insurance Fund (157)		0.00	\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Emergency Reserve Fund (406)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Transfer to the General Fund	Finance Department		\$10,000,000	
<p>This action establishes a Transfer to the General Fund in the amount of \$10 million to return funds previously transferred to the Emergency Reserve Fund that provided advance funding for response efforts related to the COVID-19 pandemic. Additional funding of \$5.5 million from expedited applications to the Federal Emergency Management Agency are recommended to be recognized in the Emergency Reserve Fund to support eligible expenditures that will be incurred during 2019-2020. A corresponding increase to Transfers and Reimbursements within the General Fund is recommended elsewhere in this memorandum.</p>				
COVID-19 Emergency Response	Office of the City Manager		(\$4,500,000)	
<p>This action reduces the COVID-19 Emergency Response appropriation within the Emergency Reserve Fund by \$4.5 million (from \$10.5 million to \$6.0 million) to reflect projected expenditure levels for FEMA-eligible activities during 2019-2020. A corresponding action to recognize \$5.5 million in anticipated receipts from expedited applications for funding from FEMA is recommended elsewhere in this memorandum.</p>				
Revenue from Federal Government (FEMA Reimbursement)	Finance Department			\$5,500,000
<p>This action establishes estimated Revenue from the Federal Government in the amount of \$5.5 million to reflect anticipated revenues to be received in 2019-2020 from expedited applications to the Federal Emergency Management Agency. These funds will be used for eligible expenditures incurred during 2019-2020 for personal protective equipment, custodial services and supplies, and food distribution.</p>				
Emergency Reserve Fund (406)		0.00	\$5,500,000	\$5,500,000

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Gift Trust Fund (139)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Seven Trees Music Wish Book This action establishes the Seven Trees Music Wish Book appropriation and increases the estimate for Other Revenue to recognize and appropriate a payment of \$35,000 to fund studio supplies and equipment needed for the Recording Arts Studio at Seven Trees.	Parks, Recreation and Neighborhood Services Department		\$35,000	\$35,000
Enhanced Crosswalk at Technology and Metro Drives/Other Revenue This action establishes the Enhanced Crosswalk at Technology and Metro Drives appropriation to the Transportation Department and increases the corresponding estimate for Other Revenue by \$100,000. The Transportation Department received a gift of \$100,000 from Nutanix to install pedestrian safety measures on Technology Drive at Metro Drive in San José. These funds were used toward the design, project management, and construction for installing a new enhanced crosswalk, including concrete bulb outs, flashing beacons, and other improvements that are intended to enhance pedestrian mobility and safety at the location.	Transportation Department		\$100,000	\$100,000
Gift Trust Fund (139)		0.00	\$135,000	\$135,000

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Ice Centre Revenue Fund (432)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Solar4America Ice Rink Expansion Feasibility Study/Other Revenue	Finance Department		\$35,700	\$35,700

This action increases the Solar4America Ice Rink Expansion Feasibility Study appropriation by \$35,700 (from \$7,000 to \$42,700) to support additional costs for contracted financial services related to the Sharks Ice Expansion Feasibility Study.

Ice Centre Revenue Fund (432)		0.00	\$35,700	\$35,700
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Special Funds Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

Integrated Waste Management Fund (423)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Single-Family Recycle Plus (Bulky Item Collections)	Environmental Services Department		\$525,000	
<p>This action increases the Single-Family Recycle Plus appropriation in the Integrated Waste Management Fund by \$525,000 (from \$67.9 million to \$68.4 million) to account for increased bulky item collections across the City. Because of increased popularity of the bulky item collection services provided by collection contractors, the City has seen roughly a 30% increase of bulky item collections activity beyond expected levels. This action is offset by actions recommended elsewhere in this memorandum.</p>				
IDC Disposal Agreement	Environmental Services Department		\$375,000	
<p>This action increases the IDC Disposal Agreement appropriation in the Integrated Waste Management Fund by \$375,000 (from \$4.2 million to \$4.5 million) to account for increased activity within the last few months of 2019-2020. The COVID-19 crisis has caused an increase in the tonnage required to be disposed in accordance with the IDC Disposal Agreement, which has increased costs beyond expected levels in this appropriation. This action is offset by actions recommended elsewhere in this memorandum.</p>				
County Revenue Collection Fee	Environmental Services Department		\$7,000	
<p>This action increases the County Revenue Collection Fee appropriation in the Integrated Waste Management Fund by \$7,000 to account for slightly higher than expected fees associated with Santa Clara County revenue collection services. County Property Tax adjustments have caused a small increase in the fee required by the County to process, resulting in increased expenditures in this appropriation. This action is offset by actions recommended elsewhere in this memorandum.</p>				
Personal Services (Vacancy Savings)	Environmental Services Department		(\$532,000)	
<p>This action reduces the Personal Services appropriation to the Environmental Services Department in the Integrated Waste Management Fund by \$532,000 (from \$9.2 million to \$8.7 million). This action offsets actions recommended elsewhere in this memorandum.</p>				
Multi-Family Recycle Plus	Environmental Services Department		(\$375,000)	
<p>This action reduces the Multi-Family Recycle Plus appropriation in the Integrated Waste Management Fund by \$375,000 (from \$24.2 million to \$23.8 million) due to decreased hauler costs for the collection and processing of solid waste from multi-family dwellings. This action offsets actions recommended elsewhere in this memorandum.</p>				

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Integrated Waste Management Fund (423)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (General Savings)	Planning, Building and Code Enforcement Department		(\$13,000)	
<p>This action decreases the Planning, Building and Code Enforcement Department's Non-Personal/Equipment appropriation by \$13,000 to recognize general non-personal savings. These savings will offset an increase to the Planning, Building and Code Enforcement Department's Personal Services appropriation as recommended elsewhere in this memorandum.</p>				
Personal Services (Shared Resources Overage)	Planning, Building and Code Enforcement Department		\$13,000	
<p>This action increases the Planning, Building and Code Enforcement Department's Personal Services appropriation by \$13,000 to provide shared resources funding for temporary staffing in the department and to account for higher salary costs of two positions. A corresponding decrease to the Planning, Building and Code Enforcement Department's Non-Personal/Equipment appropriation is recommended to offset this action.</p>				
Integrated Waste Management Fund (423)		0.00	\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Low And Moderate Income Housing Asset Fund (346)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Housing Department		\$300,000	
<p>This action increases the Housing Department's Personal Services appropriation by \$300,000 due to higher than anticipated expenditures for the Asset Management staff, who support the collection of the Multi-family Housing Fees and manage the Housing Department's \$710 million portfolio of income-restricted affordable housing loans. In addition, this action provides funding for temporary positions that are currently working to underwrite projects associated with the \$100 million NOFA.</p>				
Ending Fund Balance Adjustment	Housing Department		(\$310,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>				
Personal Services (Shared Resources Overage)	Planning, Building and Code Enforcement Department		\$10,000	
<p>This action increases the Planning, Building and Code Enforcement Department's Personal Services appropriation by \$10,000 to provide shared resources funding for temporary staffing in the department and to account for higher salary costs of two positions. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>				
Low And Moderate Income Housing Asset Fund (346)		0.00	\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

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

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Landscape Renovation)	Transportation Department		\$16,000	
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$16,000 for a landscape renovation project in Maintenance District No. 5 (Orchard Parkway-Plumeria Drive). This action will provide for removing plants that potentially obstruct views while driving. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>				
Ending Fund Balance Adjustment	Transportation Department		(\$16,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>				
Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357)		0.00	\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

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

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Landscape Maintenance)	Transportation Department		\$45,000	
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$45,000 to provide for higher than anticipated contractual services and water costs in Maintenance District No. 9 (Santa Teresa-Great Oaks). This additional fund will provide for increased water fixed costs (\$20,000) and contractual expenses for miscellaneous repairs and tree trimming (\$25,000). A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>				
Ending Fund Balance Adjustment	Transportation Department		(\$45,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>				
Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362)		0.00	\$0	\$0

Special Funds Recommended Budget Adjustments Summary 2019-2020 Year-End Budget Review

Multi-Source Housing Fund (448)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Recovery Act - Neighborhood Stabilization Program 2/Revenue from the Use of Money/Property	Housing Department		\$100,000	\$100,000

This action increases the Recovery Act – Neighborhood Stabilization Program 2 appropriation by \$100,000, from \$140,000 to \$240,000, to enable the Housing Department to pass-through program income received from loan repayments to the Housing Trust. The Neighborhood Stabilization Program 2 (NSP2) is a HUD program established to stabilize neighborhoods that were damaged by foreclosure and abandonment under the American Recovery and Reinvestment Act of 2009. NSP2 awarded a local grant to the Housing Trust, from which the Housing Department then issued loans. This action is offset by a corresponding increase to the estimate for Revenue from the Use of Money/Property.

Homeless Rapid Rehousing	Housing Department		\$1,500,000	
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This action increases the Homeless Rapid Rehousing appropriation by \$1.5 million to support the rental subsidy administrator agreement with The Health Trust. This agreement administers the City's Tenant Based Rental Assistance (TBRA) Program with duties including, but not limited to: certification/re-certification of participant eligibility; housing search assistance; subsidy calculations; occupancy and rent reasonableness review; disbursement of subsidies, deposits and utility allowances, if applicable; and, collaboration with landlords and tenants. The original agreement was approved by the City Council on August 8, 2017 with two one-year options to amend the agreement, the third amendment was signed on December 16, 2019 between the City and The Health Trust. This funding provides for the third year of the agreement. A corresponding action to decrease the City Housing Authority Reserve is recommended in this memorandum to offset this action.

Ending Fund Balance Adjustment	Housing Department		(\$20,000)	
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This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.

City Housing Authority Reserve (Use)	Housing Department		(\$1,500,000)	
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This action decreases the City Housing Authority Reserve by \$1.5 million to offset the action recommended in this memorandum.

Overhead	Housing Department		\$20,000	
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This action increases the Overhead appropriation in the Housing Department by \$20,000 due to higher than anticipated costs incurred in the Affordable Housing Impact Fee Fund, which is a memo fund to the Multi-Source Housing Fund.

Multi-Source Housing Fund (448)		0.00	\$100,000	\$100,000
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**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Municipal Golf Course Fund (518)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Rancho del Pueblo Golf Course This action increases the Rancho Del Pueblo Golf Course appropriation by \$50,000 (from \$500,000 to \$550,000) based on anticipated year-end performance. Rancho Del Pueblo Golf Course costs are currently projected to exceed estimates due to higher than anticipated operating losses associated with operating the facility. The closure of the golf course, the consequence of shelter-in-place orders, resulted in lower than anticipated golf rounds. A corresponding decrease to the Ending Fund Balance is recommended in this report to offset this action.	Parks, Recreation and Neighborhood Services Department		\$50,000	
Los Lagos Golf Course This action increases the Rancho Del Pueblo Golf Course appropriation by \$50,000 (from \$600,000 to \$650,000) based on anticipated year-end performance. Los Lagos Golf Course costs are currently projected to exceed estimates due to higher than anticipated operating losses associated with operating the facility. The closure of the golf course, the consequence of shelter-in-place orders, resulted in lower than anticipated golf rounds. A corresponding decrease to the Ending Fund Balance is recommended in this report to offset this action.	Parks, Recreation and Neighborhood Services Department		\$50,000	
Ending Fund Balance Adjustment This action decreases the Ending Fund Balance to offset the actions recommended in this report.	Parks, Recreation and Neighborhood Services Department		(\$100,000)	
Municipal Golf Course Fund (518)		0.00	\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Public Works Program Support Fund (150)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Public Works Department		\$720,000	
<p>This action increases the Public Works Department's Personal Services appropriation by \$720,000, from \$6,084,048 to \$6,804,048. On March 16, 2020 the County of Santa Clara issued a Shelter in Place order to limit individuals to activities related to essential services in an effort to self-isolate residents and slow the spread of COVID-19. This order limited construction work and slowed or paused projects. City staff previously dedicated to providing construction support services worked on non-project related work such as process improvement, training, and non-project specific documentation. This action funds the non-project charges as a result of the shelter in place order. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>				
Ending Fund Balance Adjustment	Public Works Department		(\$720,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>				
Public Works Program Support Fund (150)		0.00	\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

San José Arena Capital Reserve Fund (459)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
<p>Unanticipated/Emergency Repairs</p> <p>This action increases the Unanticipated/Emergency Repairs appropriation by \$230,777 to provide funding for reimbursements to Sharks Sports Entertainment for unanticipated capital improvement repairs to things such as kitchen appliances, concession equipment, and the boiler system at the SAP Center. A corresponding decrease to the Previously Approved Repairs Reserve to offset this action is recommended in this report</p>	City Manager - Office of Economic Development		\$230,777	
<p>Electrical Repairs</p> <p>This action increases the Electrical Repairs appropriation by \$662,907 to provide funding for reimbursements to Sharks Sports Entertainment for capital improvement repairs made at the SAP Center. The improvements included repairs to the audio visual systems, building automation system, and lighting system. A corresponding decrease to the Previously Approved Repairs Reserve (\$551,041) and the Ending Fund Balance (\$111,866) to offset this action is recommended in this report.</p>	City Manager - Office of Economic Development		\$662,907	
<p>Previously Approved Repairs Reserve</p> <p>This action decreases the Previously Approved Repairs Reserve by \$947,476 to offset the actions recommended in this report. Corresponding increases to the Electrical Repairs, Structure Repairs, Miscellaneous Repairs, Mechanical Repairs, and Unanticipated/Emergency Repairs appropriations are included in this report to provide funding for reimbursements to the Sharks Sports Entertainment for capital improvement repairs made at the SAP Center.</p>	City Manager - Office of Economic Development		(\$947,476)	
<p>Mechanical Repairs</p> <p>This action increases the Mechanical Repairs appropriation by \$109,268 to provide funding for reimbursements to Sharks Sports Entertainment for capital improvement repairs made at SAP Center. The improvements included repairs to the HVAC system, brine chillers, plexiglass and piping replacement. A corresponding decrease to the Previously Approved Repairs Reserve to offset this action is recommended in this report.</p>	City Manager - Office of Economic Development		\$109,268	
<p>Miscellaneous Repairs</p> <p>This action increases the Miscellaneous Repairs appropriation by \$22,390 to provide funding for reimbursements to Sharks Sports Entertainment for capital improvement repairs made at the SAP Center. The improvement was for repairs to the Hall of Fame wall and glazing. A corresponding decrease to the Previously Approved Repairs Reserve to offset this action is recommended in this report</p>	City Manager - Office of Economic Development		\$22,390	

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

San José Arena Capital Reserve Fund (459)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Structures Repairs	City Manager - Office of Economic Development		\$34,000	

This action increases the Structures Repairs appropriation by \$34,000 to provide funding for reimbursements to Sharks Sports Entertainment for capital improvement repairs to the SAP Center. The improvements included fixing the seating, roof, concrete repairs, and ADA upgrades. A corresponding decrease to the Previously Approved Repairs Reserve to offset this action is recommended in this report.

Ending Fund Balance Adjustment	City Manager - Office of Economic Development		(\$111,866)	
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This action decreases the Ending Fund Balance by \$111,866 to offset the actions recommended in this report. A corresponding increase to the Electrical Repairs is included in this report to provide funding for reimbursements to the Sharks Sports Entertainment for capital improvement repairs made at the SAP Center.

San José Arena Capital Reserve Fund (459)		0.00	\$0	\$0
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**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

San José Clean Energy Operating Fund (501)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Fees, Rates, and Charges (Energy Sales) This action increases the Energy Sales allocation in the San Jose Clean Energy Fund by \$30.0 million (from \$302,526,000 to \$332,526,000). When the 2019-2020 revenue estimates were first developed, Clean Energy was still within its initial program launch phase; conservative revenue estimates were used to build the budget. Year-end activity levels, however, are exceeding initial projections, primarily the result of customer participation and favorable weather conditions. This action brings the budgeted estimate in line with actual energy sales activity.	Community Energy Department			\$30,000,000
Debt Service - Interest - CP This action increases the Debt Service – Interest – CP appropriation by \$120,000 (from \$480,000 to \$600,000) to ensure there is sufficient funding to make the required short-term debt service payments for 2019-2020.	Community Energy Department		\$120,000	
Personal Services (Overage) This action increases the Office of the City Attorney's Personal Services appropriation by \$10,000 (from \$618,453 to \$628,453) to reflect higher than anticipated legal support costs. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.	Office of the City Attorney		\$10,000	
Ending Fund Balance Adjustment This action increases the Ending Fund Balance to offset the actions recommended in this memorandum.	Community Energy Department		\$29,870,000	
San José Clean Energy Operating Fund (501)		0.00	\$30,000,000	\$30,000,000

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

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

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Environmental Services Department		(\$14,000)	
This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.				
Personal Services (Overage)	Human Resources Department		\$14,000	
This action increases the Human Resources Department's Personal Services appropriation by \$14,000 (from \$327,383 to \$341,383) to reflect higher than anticipated salary costs. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.				
San José-Santa Clara Treatment Plant Operating Fund (513)		0.00	\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

South Bay Water Recycling Operating Fund (570)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (South Bay Water Recycling Operations and Maintenance)	Environmental Services Department		\$300,000	
<p>This action increases the Non-Personal/Equipment appropriation to the Environmental Services Department in the South Bay Water Recycling Operating Fund by \$300,000 (from \$3.9 million to \$4.2 million). This action provides funding for increases in routine maintenance and operations services, including parts, equipment, and contractual services needed to ensure uninterrupted service to recycled water customers. This action is offset by a corresponding reduction to the Personal Services appropriation to the Environmental Services Department recommended elsewhere in this memorandum.</p>				
Personal Services (Vacancy Savings)	Environmental Services Department		(\$300,000)	
<p>This action reduces the Personal Services appropriation to the Environmental Services Department in the South Bay Water Recycling Operating Fund by \$300,000 (from \$5.6 million to \$5.3 million). This action offsets actions recommended elsewhere in this memorandum.</p>				
South Bay Water Recycling Operating Fund (570)		0.00	\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

St. James Park Management District Fund (345)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Developer Contributions	Parks, Recreation and Neighborhood Services Department			(\$1,000,000)
<p>This action decreases the revenue estimate for Developer Contributions by \$1,000,000 (from \$1,000,000 to \$0) to reflect actual anticipated year-end performance in the St. James Parks Management District Fund. There have been no Developer Contributions received in 2019-2020 and no contributions are expected before the end of the year. A corresponding decrease to the Ending Fund Balance is recommended in this report to offset this action.</p>				
Ending Fund Balance Adjustment	Parks, Recreation and Neighborhood Services Department		(\$1,000,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this report.</p>				
St. James Park Management District Fund (345)		0.00	(\$1,000,000)	(\$1,000,000)

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Supplemental Law Enforcement Services Fund (414)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
SLES Grant 2016-2018/Revenue from the Use of Money/Property	Police Department		\$2,673	\$2,673

This action increases the SLES Grant 2016-2018 appropriation by \$2,673 from (\$56,640 to \$59,313) to recognize and allocate interest earnings received during 2019-2020. As this grant source included a two-year liquidation period from the June 30, 2018 sunset date for eligible expenditures, recognition of these interest earnings enables the Department to maximize available funding before eligibility closes on June 30, 2020.

SLES Grant 2019-2021/Revenue from State of California/Revenue	Police Department		\$889,102	\$889,102
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This action increases the SLES Grant 2019-2021 appropriation by \$889,102 (from \$596,273 to \$1,485,375) and the corresponding estimate for Revenue from State of California to align grant-funded expenses with actual revenue received to date. This grant source allows for a two-year liquidation period from the June 30, 2021 sunset date for eligible expenditures, enabling the Department to maximize the use of available funds. A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.

Supplemental Law Enforcement Services Fund (414)		0.00	\$891,775	\$891,775
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**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Vehicle Maintenance And Operations Fund (552)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Contractual Services Vehicle Collision Repairs)	Public Works Department		\$500,000	
<p>This action increases the Public Works Department's Non-Personal/Equipment appropriation by \$500,000, from \$1,837,143 to \$2,337,143, for contractual services related to unforeseen vehicle collision repairs. Costs for towing, body work, and vehicle modifications are needed to repair vehicles in a timely manner for departments. A corresponding decrease to the Personal Services appropriation is recommended to offset this action.</p>				
Personal Services (Vacancy Savings)	Public Works Department		(\$500,000)	
<p>This action decreases the Public Works Department's Personal Services appropriation by \$500,000, from \$8,840,264 to \$8,340,264, to recognize vacancy savings. These savings are recommended to be used to offset the increase in the Non-Personal/Equipment appropriation for contractual services for vehicle repairs.</p>				
Ending Fund Balance Adjustment	Public Works Department		(\$6,500)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>				
Personal Services (Overage)	Human Resources Department		\$6,500	
<p>This action increases the Human Resources Department's Personal Services appropriation by \$6,500 (from \$78,368 to \$84,868) to reflect higher than anticipated salary costs. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>				
Vehicle Maintenance And Operations Fund (552)		0.00	\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Water Utility Fund (515)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Office of the City Attorney		\$104,000	
<p>This action increases the Office of the City Attorney's Personal Services appropriation by \$104,000 (from \$129,742 to \$233,742) to reflect higher than anticipated legal support costs. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>				
Ending Fund Balance Adjustment	Environmental Services Department		(\$104,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>				
Water Utility Fund (515)		0.00	\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

Workforce Development Fund (290)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Dislocated Workers - COVID19/Revenue from Federal Government	City Manager - Office of Economic Development		\$45,000	\$45,000

This action establishes the Dislocated Workers - COVID-19 appropriation and increases the corresponding estimate for Revenue from Federal Government in the amount of \$45,000 to recognize National Dislocated Worker Grant funding to support individuals laid off due to COVID-19 and stay at home orders. The funding will provide workforce development services to displaced workers from May 2020 to May 2022.

Workforce Development Fund (290)		0.00	\$45,000	\$45,000
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Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Airport Customer Facility And Transportation Fee Fund (519)								
Budget Adjustments								
Airport Department								
Fees, Rates and Charges (Contribution from Rental Car Agencies)	-	-	-	-	-	\$1,104,159	-	(\$1,104,159)
Future Debt Service Reserve	-	-	(\$4,725,340)	-	(\$4,725,340)	-	-	(\$4,725,340)
Rate Stabilization Reserve	-	-	(\$937,193)	-	(\$937,193)	-	-	(\$937,193)
Fees, Rates, and Charges (Customer Transport Fee)	-	-	-	-	-	(\$7,013,692)	-	\$7,013,692
Operations Contingency	-	-	(\$247,000)	-	(\$247,000)	-	-	(\$247,000)
Budget Adjustments Total	\$0	\$0	(\$5,909,533)	\$0	(\$5,909,533)	(\$5,909,533)	\$0	\$0
Airport Customer Facility And Transportation Fee Fund (519) TOTAL	\$0	\$0	(\$5,909,533)	\$0	(\$5,909,533)	(\$5,909,533)	\$0	\$0
Airport Maintenance And Operation Fund (523)								
Budget Adjustments								
Airport Department								
Airline Reserve Funds Distribution	-	-	\$13,000,000	-	\$13,000,000	-	-	\$13,000,000
Operations Contingency	-	-	(\$129,000)	-	(\$129,000)	-	-	(\$129,000)
Transfers and Reimbursements (Transfer from Airport Revenue Fund)	-	-	-	-	-	\$13,000,000	-	(\$13,000,000)
Office of the City Attorney								
Personal Services (Overage)	\$86,000	-	-	-	\$86,000	-	-	\$86,000

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
City Manager - Office of Economic Development								
Finance Department Personal Services (Overage)	\$15,000	-	-	-	\$15,000	-	-	\$15,000
Banking Services	-	-	\$28,000	-	\$28,000	-	-	\$28,000
Budget Adjustments Total	\$101,000	\$0	\$12,899,000	\$0	\$13,000,000	\$13,000,000	\$0	\$0
Airport Maintenance And Operation Fund (523) TOTAL	\$101,000	\$0	\$12,899,000	\$0	\$13,000,000	\$13,000,000	\$0	\$0
Airport Revenue Fund (521)								
Budget Adjustments								
Airport Department								
Transfer to Airport Maintenance and Operations Fund	-	-	\$13,000,000	-	\$13,000,000	-	-	\$13,000,000
Airline Agreement Reserve	-	-	(\$13,000,000)	-	(\$13,000,000)	-	-	(\$13,000,000)
Budget Adjustments Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport Revenue Fund (521) TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits Funds - Benefit Fund (160)								
Budget Adjustments								
Human Resources Department								
Personal Services (Overage)	\$24,000	-	-	-	\$24,000	-	-	\$24,000
Employee Assistance Program/Transfers and Reimbursements	-	-	\$5,500	-	\$5,500	\$5,500	-	-
FICA-Medicare/Transfers and Reimbursements	-	-	\$320,000	-	\$320,000	\$320,000	-	-

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
MEF Legal/Transfers and Reimbursements	-	-	\$1,000	-	\$1,000	\$1,000	-	-
Wellness Program/Other Revenue (Performance Guarantee Failures)	-	-	\$6,193	-	\$6,193	\$6,193	-	-
Ending Fund Balance Adjustment	-	-	-	(\$24,000)	(\$24,000)	-	-	(\$24,000)
Budget Adjustments Total	\$24,000	\$0	\$332,693	(\$24,000)	\$332,693	\$332,693	\$0	\$0
Benefits Funds - Benefit Fund (160) TOTAL	\$24,000	\$0	\$332,693	(\$24,000)	\$332,693	\$332,693	\$0	\$0
Benefits Funds - Dental Insurance Fund (155)								
Clean-Up Actions								
Human Resources								
Department								
Tech Adjust: Fund Balance Reconciliation	-	-	-	\$46,750	\$46,750	-	\$46,750	-
Clean-Up Actions TOTAL	\$0	\$0	\$0	\$46,750	\$46,750	\$0	\$46,750	\$0
Budget Adjustments								
Human Resources								
Department								
Non-Personal/Equipment (Plan Administration)	-	\$4,700	-	-	\$4,700	-	-	\$4,700
Personal Services (Overage)	\$8,500	-	-	-	\$8,500	-	-	\$8,500
Ending Fund Balance Adjustment	-	-	-	(\$13,200)	(\$13,200)	-	-	(\$13,200)
Budget Adjustments Total	\$8,500	\$4,700	\$0	(\$13,200)	\$0	\$0	\$0	\$0
Benefits Funds - Dental Insurance Fund (155) TOTAL	\$8,500	\$4,700	\$0	\$33,550	\$46,750	\$0	\$46,750	\$0
Benefits Funds - Life Insurance Fund (156)								
Budget Adjustments								
Human Resources								
Department								
Personal Services (Overage)	\$6,500	-	-	-	\$6,500	-	-	\$6,500

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Insurance Premiums/Transfers and Reimbursements	-	-	\$20,000	-	\$20,000	\$20,000	-	-
Ending Fund Balance Adjustment	-	-	-	(\$6,500)	(\$6,500)	-	-	(\$6,500)
Budget Adjustments Total	\$6,500	\$0	\$20,000	(\$6,500)	\$20,000	\$20,000	\$0	\$0
Benefits Funds - Life Insurance Fund (156) TOTAL	\$6,500	\$0	\$20,000	(\$6,500)	\$20,000	\$20,000	\$0	\$0
Benefits Funds - Self-Insured Medical Fund (158)								
Clean-Up Actions								
Human Resources Department	Tech Adjust: Fund Balance Reconciliation							
	-	-	-	(\$565,612)	(\$565,612)	-	(\$565,612)	-
Clean-Up Actions TOTAL	\$0	\$0	\$0	(\$565,612)	(\$565,612)	\$0	(\$565,612)	\$0
Budget Adjustments								
Human Resources Department	Payment of Claims							
	-	-	(\$5,900,000)	-	(\$5,900,000)	-	-	(\$5,900,000)
	Fees, Rates, and Charges (Participant Contributions)							
	-	-	-	-	-	(\$750,000)	-	\$750,000
	Transfers and Reimbursements (Reimbursement from City Funds)							
	-	-	-	-	-	(\$400,000)	-	\$400,000
	Transfers and Reimbursements (Reimbursement from Retirement Funds)							
	-	-	-	-	-	(\$3,250,000)	-	\$3,250,000
	Transfers and Reimbursements (Transfer from General Fund)							
	-	-	-	-	-	(\$1,500,000)	-	\$1,500,000
Budget Adjustments Total	\$0	\$0	(\$5,900,000)	\$0	(\$5,900,000)	(\$5,900,000)	\$0	\$0
Benefits Funds - Self-Insured Medical Fund (158) TOTAL	\$0	\$0	(\$5,900,000)	(\$565,612)	(\$6,465,612)	(\$5,900,000)	(\$565,612)	\$0

Special Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Benefits Funds - Unemployment Insurance Fund (157)								
Budget Adjustments								
Human Resources								
Department								
Personal Services (Overage)	\$6,200	-	-	-	\$6,200	-	-	\$6,200
Ending Fund Balance Adjustment	-	-	-	(\$6,200)	(\$6,200)	-	-	(\$6,200)
Budget Adjustments Total	\$6,200	\$0	\$0	(\$6,200)	\$0	\$0	\$0	\$0
Benefits Funds - Unemployment Insurance Fund (157) TOTAL	\$6,200	\$0	\$0	(\$6,200)	\$0	\$0	\$0	\$0
Emergency Reserve Fund (406)								
Budget Adjustments								
Office of the City								
Manager	COVID-19 Emergency Response							
	-	-	(\$4,500,000)	-	(\$4,500,000)	-	-	(\$4,500,000)
Finance Department								
	Transfer to the General Fund							
	-	-	\$10,000,000	-	\$10,000,000	-	-	\$10,000,000
Revenue from Federal Government (FEMA Reimbursement)								
	-	-	-	-	-	\$5,500,000	-	(\$5,500,000)
Budget Adjustments Total	\$0	\$0	\$5,500,000	\$0	\$5,500,000	\$5,500,000	\$0	\$0
Emergency Reserve Fund (406) TOTAL	\$0	\$0	\$5,500,000	\$0	\$5,500,000	\$5,500,000	\$0	\$0

Special Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Gift Trust Fund (139)								
Budget Adjustments								
Parks, Recreation and Neighborhood Services Department								
Seven Trees Music Wish Book	-	-	\$35,000	-	\$35,000	\$35,000	-	-
Transportation Department								
Enhanced Crosswalk at Technology and Metro Drives/Other Revenue	-	-	\$100,000	-	\$100,000	\$100,000	-	-
Budget Adjustments Total	\$0	\$0	\$135,000	\$0	\$135,000	\$135,000	\$0	\$0
Gift Trust Fund (139) TOTAL	\$0	\$0	\$135,000	\$0	\$135,000	\$135,000	\$0	\$0
Home Investment Partnership Program Trust Fund (445)								
Clean-Up Actions								
Housing Department								
Tech Adjust: Fund Balance Reconciliation	-	-	-	(\$33,415)	(\$33,415)	-	(\$33,415)	-
Clean-Up Actions TOTAL	\$0	\$0	\$0	(\$33,415)	(\$33,415)	\$0	(\$33,415)	\$0
Home Investment Partnership Program Trust Fund (445) TOTAL	\$0	\$0	\$0	(\$33,415)	(\$33,415)	\$0	(\$33,415)	\$0
Ice Centre Revenue Fund (432)								
Budget Adjustments								
Finance Department								
Solar4America Ice Rink Expansion Feasibility Study/Other Revenue	-	-	\$35,700	-	\$35,700	\$35,700	-	-
Budget Adjustments Total	\$0	\$0	\$35,700	\$0	\$35,700	\$35,700	\$0	\$0
Ice Centre Revenue Fund (432) TOTAL	\$0	\$0	\$35,700	\$0	\$35,700	\$35,700	\$0	\$0

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Integrated Waste Management Fund (423)								
Budget Adjustments								
Environmental Services Department								
Single-Family Recycle Plus (Bulky Item Collections)	-	\$525,000	-	-	\$525,000	-	-	\$525,000
IDC Disposal Agreement	-	-	\$375,000	-	\$375,000	-	-	\$375,000
County Revenue Collection Fee	-	-	\$7,000	-	\$7,000	-	-	\$7,000
Personal Services (Vacancy Savings)	(\$532,000)	-	-	-	(\$532,000)	-	-	(\$532,000)
Multi-Family Recycle Plus	-	(\$375,000)	-	-	(\$375,000)	-	-	(\$375,000)
Planning, Building and Code Enforcement Department								
Non-Personal/Equipment (General Savings)	-	(\$13,000)	-	-	(\$13,000)	-	-	(\$13,000)
Personal Services (Shared Resources Overage)	\$13,000	-	-	-	\$13,000	-	-	\$13,000
Budget Adjustments Total	(\$519,000)	\$137,000	\$382,000	\$0	\$0	\$0	\$0	\$0
Integrated Waste Management Fund (423) TOTAL	(\$519,000)	\$137,000	\$382,000	\$0	\$0	\$0	\$0	\$0
Low And Moderate Income Housing Asset Fund (346)								
Budget Adjustments								
Housing Department								
Personal Services (Overage)	\$300,000	-	-	-	\$300,000	-	-	\$300,000
Ending Fund Balance Adjustment	-	-	-	(\$310,000)	(\$310,000)	-	-	(\$310,000)
Planning, Building and Code Enforcement Department								
Personal Services (Shared Resources Overage)	\$10,000	-	-	-	\$10,000	-	-	\$10,000
Budget Adjustments Total	\$310,000	\$0	\$0	(\$310,000)	\$0	\$0	\$0	\$0
Low And Moderate Income Housing Asset Fund (346) TOTAL	\$310,000	\$0	\$0	(\$310,000)	\$0	\$0	\$0	\$0

Special Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2019-2020 Year-End Budget Review

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357)									
Budget Adjustments									
Transportation Department	Non-Personal/Equipment (Landscape Renovation)	-	\$16,000	-	-	\$16,000	-	-	\$16,000
	Ending Fund Balance Adjustment	-	-	-	(\$16,000)	(\$16,000)	-	-	(\$16,000)
	Budget Adjustments Total	\$0	\$16,000	\$0	(\$16,000)	\$0	\$0	\$0	\$0
	Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357) TOTAL	\$0	\$16,000	\$0	(\$16,000)	\$0	\$0	\$0	\$0
Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362)									
Budget Adjustments									
Transportation Department	Non-Personal/Equipment (Landscape Maintenance)	-	\$45,000	-	-	\$45,000	-	-	\$45,000
	Ending Fund Balance Adjustment	-	-	-	(\$45,000)	(\$45,000)	-	-	(\$45,000)
	Budget Adjustments Total	\$0	\$45,000	\$0	(\$45,000)	\$0	\$0	\$0	\$0
	Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362) TOTAL	\$0	\$45,000	\$0	(\$45,000)	\$0	\$0	\$0	\$0
Multi-Source Housing Fund (448)									
Clean-Up Actions									
Housing Department	Tech Adjust: Fund Balance Reconciliation	-	-	-	(\$343,502)	(\$343,502)	-	(\$343,502)	-
	Clean-Up Actions TOTAL	\$0	\$0	\$0	(\$343,502)	(\$343,502)	\$0	(\$343,502)	\$0

Special Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2019-2020 Year-End Budget Review

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								
Recovery Act - Neighborhood Stabilization Program 2/Revenue from the Use of Money/Property	-	-	\$100,000	-	\$100,000	\$100,000	-	-
Homeless Rapid Rehousing	-	-	\$1,500,000	-	\$1,500,000	-	-	\$1,500,000
Ending Fund Balance Adjustment	-	-	-	(\$20,000)	(\$20,000)	-	-	(\$20,000)
City Housing Authority Reserve (Use)	-	-	(\$1,500,000)	-	(\$1,500,000)	-	-	(\$1,500,000)
Overhead	-	-	\$20,000	-	\$20,000	-	-	\$20,000
Budget Adjustments Total	\$0	\$0	\$120,000	(\$20,000)	\$100,000	\$100,000	\$0	\$0
Multi-Source Housing Fund (448) TOTAL	\$0	\$0	\$120,000	(\$363,502)	(\$243,502)	\$100,000	(\$343,502)	\$0
Municipal Golf Course Fund (518)								
Budget Adjustments								
Parks, Recreation and Neighborhood Services Department								
Rancho del Pueblo Golf Course	-	-	\$50,000	-	\$50,000	-	-	\$50,000
Los Lagos Golf Course	-	-	\$50,000	-	\$50,000	-	-	\$50,000
Ending Fund Balance Adjustment	-	-	-	(\$100,000)	(\$100,000)	-	-	(\$100,000)
Budget Adjustments Total	\$0	\$0	\$100,000	(\$100,000)	\$0	\$0	\$0	\$0
Municipal Golf Course Fund (518) TOTAL	\$0	\$0	\$100,000	(\$100,000)	\$0	\$0	\$0	\$0
Public Works Program Support Fund (150)								
Budget Adjustments								
Public Works Department								
Personal Services (Overage)	\$720,000	-	-	-	\$720,000	-	-	\$720,000

Special Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Ending Fund Balance Adjustment	-	-	-	(\$720,000)	(\$720,000)	-	-	(\$720,000)
Budget Adjustments Total	\$720,000	\$0	\$0	(\$720,000)	\$0	\$0	\$0	\$0
Public Works Program Support Fund (150) TOTAL	\$720,000	\$0	\$0	(\$720,000)	\$0	\$0	\$0	\$0
San José Arena Capital Reserve Fund (459)								
Budget Adjustments								
City Manager - Office of Economic Development								
Unanticipated/Emergency Repairs	-	-	\$230,777	-	\$230,777	-	-	\$230,777
Electrical Repairs	-	-	\$662,907	-	\$662,907	-	-	\$662,907
Previously Approved Repairs Reserve	-	-	(\$947,476)	-	(\$947,476)	-	-	(\$947,476)
Mechanical Repairs	-	-	\$109,268	-	\$109,268	-	-	\$109,268
Miscellaneous Repairs	-	-	\$22,390	-	\$22,390	-	-	\$22,390
Structures Repairs	-	-	\$34,000	-	\$34,000	-	-	\$34,000
Ending Fund Balance Adjustment	-	-	-	(\$111,866)	(\$111,866)	-	-	(\$111,866)
Budget Adjustments Total	\$0	\$0	\$111,866	(\$111,866)	\$0	\$0	\$0	\$0
San José Arena Capital Reserve Fund (459) TOTAL	\$0	\$0	\$111,866	(\$111,866)	\$0	\$0	\$0	\$0
San José Clean Energy Operating Fund (501)								
Clean-Up Actions								
Community Energy Department								
Tech Adjust: Debt Service - Principal - Revolver	-	-	(\$10,000,000)	-	(\$10,000,000)	-	-	(\$10,000,000)
Tech Adjust: Debt Service - Principal - CP	-	-	\$10,000,000	-	\$10,000,000	-	-	\$10,000,000
Clean-Up Actions TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments								
Office of the City								
Attorney	Personal Services (Overage)	\$10,000	-	-	\$10,000	-	-	\$10,000
Community Energy Department	Fees, Rates, and Charges (Energy Sales)	-	-	-	-	\$30,000,000	-	(\$30,000,000)
	Debt Service - Interest - CP	-	-	\$120,000	\$120,000	-	-	\$120,000
	Ending Fund Balance Adjustment	-	-	\$29,870,000	\$29,870,000	-	-	\$29,870,000
	Budget Adjustments Total	\$10,000	\$0	\$120,000	\$29,870,000	\$30,000,000	\$0	\$0
	San José Clean Energy Operating Fund (501) TOTAL	\$10,000	\$0	\$120,000	\$29,870,000	\$30,000,000	\$0	\$0
San José-Santa Clara Treatment Plant Operating Fund (513)								
Budget Adjustments								
Environmental Services Department								
	Ending Fund Balance Adjustment	-	-	(\$14,000)	(\$14,000)	-	-	(\$14,000)
Human Resources Department								
	Personal Services (Overage)	\$14,000	-	-	\$14,000	-	-	\$14,000
	Budget Adjustments Total	\$14,000	\$0	\$0	(\$14,000)	\$0	\$0	\$0
	San José-Santa Clara Treatment Plant Operating Fund (513) TOTAL	\$14,000	\$0	\$0	(\$14,000)	\$0	\$0	\$0
South Bay Water Recycling Operating Fund (570)								
Budget Adjustments								
Environmental Services Department	Non-Personal/Equipment (South Bay Water Recycling Operations and Maintenance)	-	\$300,000	-	\$300,000	-	-	\$300,000
	Personal Services (Vacancy Savings)	(\$300,000)	-	-	(\$300,000)	-	-	(\$300,000)

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments Total	(\$300,000)	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
South Bay Water Recycling Operating Fund (570) TOTAL	(\$300,000)	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
St. James Park Management District Fund (345)								
Budget Adjustments								
Parks, Recreation and Neighborhood Services Department								
Developer Contributions	-	-	-	-	-	(\$1,000,000)	-	\$1,000,000
Ending Fund Balance Adjustment	-	-	-	(\$1,000,000)	(\$1,000,000)	-	-	(\$1,000,000)
Budget Adjustments Total	\$0	\$0	\$0	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	\$0	\$0
St. James Park Management District Fund (345) TOTAL	\$0	\$0	\$0	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	\$0	\$0
Storm Sewer Operating Fund (446)								
Clean-Up Actions								
Transportation Department								
Tech Adjust: Personal Services (Reallocation to Non-Personal/Equipment for Temporary Staffing)	(\$150,000)	-	-	-	(\$150,000)	-	-	(\$150,000)
Tech Adjust: Non-Personal/Equipment (Reallocation from Personal Services for Temporary Staffing)	-	\$150,000	-	-	\$150,000	-	-	\$150,000
Clean-Up Actions TOTAL	(\$150,000)	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
Storm Sewer Operating Fund (446) TOTAL	(\$150,000)	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Supplemental Law Enforcement Services Fund (414)								
Budget Adjustments								
Police Department								
SLES Grant 2016-2018/Revenue from the Use of Money/Property	-	-	\$2,673	-	\$2,673	\$2,673	-	-
SLES Grant 2019-2021/Revenue from State of California/Revenue from the Use of Money/Property	-	-	\$889,102	-	\$889,102	\$889,102	-	-
Budget Adjustments Total	\$0	\$0	\$891,775	\$0	\$891,775	\$891,775	\$0	\$0
Supplemental Law Enforcement Services Fund (414) TOTAL	\$0	\$0	\$891,775	\$0	\$891,775	\$891,775	\$0	\$0
Vehicle Maintenance And Operations Fund (552)								
Clean-Up Actions								
Public Works Department	Tech Adjust: Revenue from the Use of Money and Property (Interest Income)							
	-	-	-	-	-	\$45,000	-	(\$45,000)
	Tech Adjust: Transfer to the General Fund (Interest Income)							
	-	-	\$45,000	-	\$45,000	-	-	\$45,000
Clean-Up Actions TOTAL	\$0	\$0	\$45,000	\$0	\$45,000	\$45,000	\$0	\$0
Budget Adjustments								
Human Resources Department								
	Personal Services (Overage)	\$6,500	-	-	\$6,500	-	-	\$6,500
Public Works Department	Non-Personal/Equipment (Contractual Services Vehicle Collision Repairs)							
	-	\$500,000	-	-	\$500,000	-	-	\$500,000
	Personal Services (Vacancy Savings)							
	(\$500,000)	-	-	-	(\$500,000)	-	-	(\$500,000)
	Ending Fund Balance Adjustment							
	-	-	-	(\$6,500)	(\$6,500)	-	-	(\$6,500)
Vehicle Maintenance And Operations Fund (552) TOTAL	(\$493,500)	\$500,000	\$45,000	(\$6,500)	\$45,000	\$45,000	\$0	\$0

Special Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2019-2020 Year-End Budget Review

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments Total	(\$493,500)	\$500,000	\$0	(\$6,500)	\$0	\$0	\$0	\$0

Water Utility Fund (515)

Budget Adjustments

Office of the City								
Attorney	Personal Services (Overage)	\$104,000	-	-	\$104,000	-	-	\$104,000
Environmental Services Department								
	Ending Fund Balance Adjustment	-	-	(\$104,000)	(\$104,000)	-	-	(\$104,000)
	Budget Adjustments Total	\$104,000	\$0	\$0	(\$104,000)	\$0	\$0	\$0
	Water Utility Fund (515) TOTAL	\$104,000	\$0	\$0	(\$104,000)	\$0	\$0	\$0

Workforce Development Fund (290)

Clean-Up Actions

City Manager - Office of Economic Development	Tech Adjust: Fund Balance Reconciliation	-	-	-	(\$24,953)	(\$24,953)	-	(\$24,953)	-
	Clean-Up Actions TOTAL	\$0	\$0	\$0	(\$24,953)	(\$24,953)	\$0	(\$24,953)	\$0

Budget Adjustments

City Manager - Office of Economic Development	Dislocated Workers - COVID19/Revenue from Federal Government	-	-	\$45,000	-	\$45,000	\$45,000	-	-
	Budget Adjustments Total	\$0	\$0	\$45,000	\$0	\$45,000	\$45,000	\$0	\$0
	Workforce Development Fund (290) TOTAL	\$0	\$0	\$45,000	(\$24,953)	\$20,047	\$45,000	(\$24,953)	\$0

**Capital Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Airport Renewal and Replacement Fund (527)			
Ending Fund Balance Adjustment	Finance	\$(5,000)	
This action decreases the Ending Fund Balance by \$5,000 to offset the action recommended in this memorandum.			
Vehicle Replacement Program	Airport	\$5,000	
This action increases the Vehicle Replacement Program appropriation by \$5,000, from \$366,000 to \$371,000, to fully fund the vehicles purchased in this fiscal year. Funding is needed to cover higher than anticipated vehicle costs and fleet charges to outfit the vehicles. A corresponding adjustment to the Ending Fund Balance is recommended elsewhere in this memorandum to offset this action.			
Airport Renewal and Replacement Fund (527) TOTAL			
Building and Structure Construction Tax Fund (429)			
Autumn Parkway Reserve	Transportation	\$2,500,000	
This action increases the Autumn Parkway Reserve by \$2,500,000, from \$7,000,000 to \$9,500,000. The Autumn Street Extension project is being delayed until Spring 2021, and project funds are being shifted to the reserve until the funds are needed. The Autumn Street Extension project schedule has changed due to 1) the property that is part of this project is temporarily being used as parking for the SAP arena and 2) the project is dependent on the Diridon Station Area Plan that is currently in progress. A corresponding decrease to the Autumn Street Extension appropriation is recommended in this memorandum to offset this action.			
Autumn Street Extension	Transportation	\$(2,500,000)	
This action decreases the Autumn Street Extension appropriation by \$2,500,000, from \$2,815,000 to \$315,000, and will be reallocated to the Autumn Parkway Reserve. The Autumn Street Extension project is being delayed until Spring 2021 due to 1) the property that is part of this project is temporarily being used as parking for the SAP arena and 2) the project is dependent on the Diridon Station Area Plan that is currently in progress. A corresponding action to increase the Autumn Parkway Reserve is recommended in this memorandum to offset this action.			
BART Policy and Planning Phase 2	Transportation	\$(100,000)	
This action decreases the BART Policy and Planning Phase 2 appropriation by \$100,000, from \$503,000 to \$403,000, due to lower than anticipated staff costs because staff was focused on the Phase 1 closeout that ran behind schedule causing delays in the start of Phase 2. This project is dependent on the Valley Transportation Authority's schedule. A corresponding increase to the Ending Fund Balance is recommended in this memorandum to offset this action.			
Regional Rail Planning	Transportation	\$100,000	
This action increases the Regional Rail Planning appropriation by \$100,000, from \$934,000 to \$1,034,000, to fund higher than anticipated staff costs for High Speed Rail, which are non-reimbursable expenditures and to support the development of the Diridon Station Area. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.			
Building and Structure Construction Tax Fund (429) TOTAL			

**Capital Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Construction Excise Tax Fund (465)			
BART Policy and Planning Phase 2	Transportation	\$(285,000)	
<p>This action decreases the BART Policy and Planning Phase 2 appropriation by \$285,000, from \$335,000 to \$50,000, due to lower than anticipated staff costs because staff was focused on Phase 1 closeout that ran behind schedule causing delays in the start of Phase 2. This project is dependent on the Valley Transportation Authority's schedule. A corresponding increase to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>			
Capital Program and Public Works Department Support Service Costs	Public Works	\$240,000	
<p>This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$240,000, from \$820,000 to \$1,060,000, for higher than anticipated time performed in support of Transportation Department projects in the Construction Excise Tax Fund (\$200,000) and support costs related to pavement maintenance in the Measure B - Pavement Maintenance Fund (\$40,000), which is a memo fund to the Construction Excise Tax Fund. Corresponding decreases to the Pavement Maintenance - Measure B 2010 VRF appropriation and to the Construction Excise Tax Fund Ending Fund Balance are recommended in this memorandum to offset this action.</p>			
East San Jose Multimodal Transportation Improvement Plan	Transportation	\$50,000	
<p>This action increases the East San José Multimodal Transportation Improvement Plan appropriation by \$50,000, from \$30,000 to \$80,000, for project planning consultant services. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>			
Ending Fund Balance Adjustment	Transportation	\$(90,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
Other Revenue (Regional Rail)	Transportation		\$65,000
<p>This action increases the estimate for Other Revenue by \$65,000 for Caltrain electrification work that is part of the Regional Rail Planning project. A corresponding increase to the Regional Rail Planning appropriation is recommended in this memorandum to offset this action.</p>			
Pavement Maintenance - SB1 Road Repair & Accountability Act 2017	Transportation	\$181,613	
<p>This action increases the Pavement Maintenance - SB1 Road Repair & Accountability Act 2017 appropriation by \$181,613, from \$22,593,137 to \$22,774,750, to align the budgeted amount with the latest 2019-2020 forecast from the State of California for SB1 revenue to be allocated to the City of San José. A corresponding increase to the estimate for Revenue from State of California is recommended in this memorandum to offset this action. A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.</p>			

**Capital Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Construction Excise Tax Fund (465)			
Pavement Maintenance - State Gas Tax	Transportation	\$(530,490)	
<p>This action decreases the Pavement Maintenance - State Gas Tax appropriation by \$530,490, from \$8,347,493 to \$7,817,003, to align the budgeted amount with the latest 2019-2020 forecast from the State of California for Gas Tax revenue to be allocated to the City of San José. A corresponding decrease to the estimate for Revenue from State of California is recommended in this memorandum to offset this action.</p>			
Pavement Maintenance - VTA Measure B VRF	Transportation	\$(40,000)	
<p>This action decreases the Pavement Maintenance - Measure B 2010 VRF appropriation by \$40,000, from \$14,445,859 to \$14,485,859, to fund Public Works support costs for pavement maintenance. A corresponding action to increase the Capital Program and Public Works Department Support Service Costs appropriation is recommended in this memorandum to offset this action.</p>			
Public Works Miscellaneous Support	Public Works	\$125,000	
<p>This action increases the Public Works Miscellaneous Support appropriation by \$125,000, from \$200,000 to \$325,000, for work performed in support of Transportation Department projects, such as design review for regional and Valley Transportation Authority projects. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>			
Regional Rail Planning	Transportation	\$65,000	
<p>This action increases the Regional Rail Planning appropriation by \$65,000, from \$472,000 to \$537,000, for Transportation Department reimbursable work on Caltrain electrification that is part of the Regional Rail Planning project. A corresponding increase to the estimate for Other Revenue is recommended in this memorandum to offset this action.</p>			
Revenue from State of California (SB1 - Road Repair and Accountability Act of 2017)	Transportation		\$181,613
<p>This action increases the estimate for Revenue from State of California by \$181,613 to align the revenue estimate with the latest 2019-2020 forecast from the State of California for SB1 Road Repair and Accountability Act of 2017 revenue to be allocated to the City of San José. A corresponding increase to the Pavement Maintenance - SB1 Road Repair & Accountability Act 2017 appropriation is recommended in this memorandum to offset this action.</p>			
Revenue from State of California (State Gas Tax)	Transportation		\$(530,490)
<p>This action decreases the estimate for Revenue from State of California by \$530,490 to align the revenue estimate with the latest 2019-2020 forecast from the State of California for Gas Tax revenue to be allocated to the City of San José. A corresponding decrease to the Pavement Maintenance - State Gas Tax appropriation is recommended in this memorandum to offset this action.</p>			
Construction Excise Tax Fund (465) TOTAL		<u>\$(283,877)</u>	<u>\$(283,877)</u>

**Capital Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Convention and Cultural Affairs Capital Fund (560)			
Rehabilitation/Repair - Structures (Reallocation to Rehabilitation/Repair - Unanticipated)	Office of Economic Development	\$(37,000)	
<p>This action decreases the Rehabilitation/Repair - Structures appropriation by \$37,000 (from \$920,000 to \$883,000) to reallocate anticipated project savings to the Rehabilitation/Repairs - Unanticipated appropriation to support costs incurred for emergency maintenance projects. A corresponding action to increase the Rehabilitation/Repairs - Unanticipated appropriation is recommended elsewhere in this memorandum.</p>			
Rehabilitation/Repair - Unanticipated (Reallocation from Rehabilitation/Repair - Structures)	Office of Economic Development	\$37,000	
<p>This action increases the Rehabilitation/Repairs - Unanticipated appropriation by \$37,000 (from \$180,000 to \$217,000) to support costs incurred for emergency maintenance projects, including leak repairs at the San José McEnery Convention Center. A corresponding action to decrease the Rehabilitation/Repair - Structures appropriation to reallocate anticipated project savings is recommended elsewhere in this memorandum to offset this action.</p>			
Convention and Cultural Affairs Capital Fund (560) TOTAL		_____	_____
Fire Construction and Conveyance Tax Fund (392)			
Capital Project Management	Fire	\$8,000	
<p>This action increases the Capital Projects Management appropriation by \$8,000 (from \$29,000 to \$37,000) to account for higher than budgeted personal services costs for city facilities architectural services associated with Fire Station 37. An action to decrease Ending Fund Balance is recommended to offset this action elsewhere in this memorandum.</p>			
Ending Fund Balance Adjustment	Fire	\$(8,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
Fire Construction and Conveyance Tax Fund (392) TOTAL		_____	_____
General Purpose Parking Capital Fund (559)			
Capital Program and Public Works Department Support Service Costs	Public Works	\$5,000	
<p>This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$5,000, from \$120,000 to \$125,000, primarily due to higher than expected activity on the Milligan and Lot E parking lot projects during 2019-2020. A corresponding decrease to Ending Fund Balance is recommended in this memorandum to offset this action.</p>			

**Capital Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
General Purpose Parking Capital Fund (559)			
Ending Fund Balance Adjustment	Transportation	\$(5,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>			
General Purpose Parking Capital Fund (559) TOTAL			
Measure T: Public Safety and Infrastructure Bond Fund (498)			
LED Streetlight Conversion	Public Works	\$(1,963,000)	
<p>This action eliminates the LED Streetlight Conversion appropriation in the amount of \$1,963,000 to allow separate tracking of Measure T costs from the existing LED Streetlight Conversion appropriation in the Department of Transportation. A new appropriation is established elsewhere in this memorandum to offset this action.</p>			
Measure T - Admin Municipal Improvements	Public Works	\$17,000	
<p>This action establishes the Measure T – Admin Municipal Improvements appropriation in the amount of \$17,000 to fund Public Works Department administrative and financial support staff to facilitate implementation of the Measure T bond program in the Municipal Improvements Capital Improvement Program (CIP). While most City staff working on Measure T projects directly charge their time to an individual project, this is not feasible for administrative and financial support that is spread across the program. An administration appropriation was established as part of 2018-2019 Annual Report process; however, it was determined that administrative appropriations should be created for each separate CIP for tracking purposes. Corresponding adjustments in administration appropriations are recommended to offset this action.</p>			
Measure T - Admin Public Safety	Public Works	\$(62,000)	
<p>This action decreases the Measure T – Admin Public Safety appropriation (formerly named the Measure T – Admin Working Capital appropriation) by \$62,000, from \$425,000 to \$363,000, to fund Public Works Department administrative and financial support staff to facilitate implementation of the Measure T bond program in the Public Safety Capital Improvement Program (CIP). While most City staff working on Measure T projects directly charge their time to an individual project, this is not feasible for administrative and financial support that is spread across the program. An administration appropriation was established as part of 2018-2019 Annual Report process; however, it was determined that administrative appropriations should be created for each separate CIP for tracking purposes. Corresponding adjustments in administration appropriations are recommended to offset this action.</p>			

**Capital Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Measure T: Public Safety and Infrastructure Bond Fund (498)			
Measure T - Admin Storm Sewer	Public Works	\$17,000	
<p>This action establishes the Measure T – Admin Storm Sewer appropriation in the amount of \$17,000 to fund Public Works Department administrative and financial support staff to facilitate implementation of the Measure T bond program in the Storm Sewer Capital Improvement Program (CIP). While most City staff working on Measure T projects directly charge their time to an individual project, this is not feasible for administrative and financial support that is spread across the program. An administration appropriation was established as part of 2018-2019 Annual Report process; however, it was determined that administrative appropriations should be created for each separate CIP for tracking purposes. Corresponding adjustments in administration appropriations are recommended to offset this action.</p>			
Measure T - Admin Traffic	Public Works	\$28,000	
<p>This action establishes the Measure T – Admin Traffic appropriation in the amount of \$28,000 to fund Public Works Department administrative and financial support staff to facilitate implementation of the Measure T bond program in the Traffic Capital Improvement Program (CIP). While most City staff working on Measure T projects directly charge their time to an individual project, this is not feasible for administrative and financial support that is spread across the program. An administration appropriation was established as part of 2018-2019 Annual Report process; however, it was determined that administrative appropriations should be created for each separate CIP for tracking purposes. Corresponding adjustments in administration appropriations are recommended to offset this action.</p>			
Measure T - LED Streetlight Conversion	Public Works	\$1,963,000	
<p>This action establishes the Measure T – LED Streetlight Conversion appropriation in the amount of \$1,963,000. Establishing this new appropriation allows separate tracking of Measure T costs for LED streetlight work from the existing Department of Transportation appropriation, LED Streetlight Conversion. A corresponding elimination of the LED Streetlight Conversion appropriation is recommended elsewhere in this memorandum to offset this action.</p> <p>A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.</p>			
Measure T - Public Art (Municipal Improvements)	Office of Economic Development	\$(494,000)	
<p>In accordance with the City's Public Art program, 1% of the cost to develop new or expanded capital infrastructure is allocated toward Public Art projects, therefore, a public art appropriation for all Measure T projects was established in the Municipal Improvements Capital Improvement Program (CIP) as part of 2018-2019 Annual Report process. Subsequently, it was determined that public art appropriations should be created for each CIP for tracking purposes. This action eliminates the public art funding in the Municipal Improvements CIP which does not have any public art eligible projects. Corresponding adjustments to create public art appropriations for Public Safety (\$465,000) and Storm Sewer (\$29,000) CIPs are recommended elsewhere in this report.</p>			

**Capital Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
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Measure T: Public Safety and Infrastructure Bond Fund (498)

Measure T - Public Art Public Safety	Office of Economic Development	\$465,000	
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In accordance with the City's Public Art program, 1% of the cost to develop new or expanded capital infrastructure is allocated toward Public Art projects, therefore, a public art appropriation for all Measure T projects was established in the Municipal Improvements Capital Improvement Program (CIP) as part of 2018-2019 Annual Report process. Subsequently, it was determined that public art appropriations should be created for each CIP for tracking purposes. This action establishes the Measure T – Public Art Public Safety appropriation (formerly named the Measure T – Public Art appropriation) in the amount of \$465,000. Corresponding adjustments to eliminate the public art appropriations in Municipal Improvements CIP (\$494,000) and establish a public art appropriation in Storm Sewer CIP (\$29,000) are recommended elsewhere in this report.

A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.

Measure T - Public Art Storm Sewer	Office of Economic Development	\$29,000	
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In accordance with the City's Public Art program, 1% of the cost to develop new or expanded capital infrastructure is allocated toward Public Art projects, therefore, a public art appropriation for all Measure T projects was established in the Municipal Improvements Capital Improvement Program (CIP) as part of 2018-2019 Annual Report process. Subsequently, it was determined that public art appropriations should be created for each CIP for tracking purposes. This action establishes the Measure T – Public Art Storm Sewer appropriation in the amount of \$29,000. Corresponding adjustments to create a public art appropriation for Public Safety CIP (\$465,000) and eliminate funding in Municipal Improvements CIP (\$494,000) are recommended elsewhere in this report.

A separate recommendation was included in the Manager's Budget Addendum #32 and the Mayor's June Budget Message for Fiscal Year 2020-2021 to rebudget the funds to 2020-2021.

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

Parks and Recreation Bond Projects Fund (471)

All Inclusive Playground - Lincoln Glen	Parks, Recreation and Neighborhood Services	\$65,000	
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This action establishes the All Inclusive Playground - Lincoln Glen project totaling \$65,000 in the Parks and Recreation Bond Projects Fund. In order to meet the Internal Revenue Service deadline to expend funds related to the Coleman Property sale, this memorandum includes actions to shift funding of \$65,000 allocated for the All Inclusive Playground - Lincoln Glen project and the River Glen Park Improvements project between the Park Trust Fund and Parks and Recreation Bond Projects Fund. These shifts do not result in an overall increase in the budget for either project, but rather a shift of the funding sources for the projects.

**Capital Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Parks and Recreation Bond Projects Fund (471)			
River Glen Park Improvements	Parks, Recreation and Neighborhood Services	\$(65,000)	
<p>This action decreases the River Glen Park Improvements allocation totaling \$65,000 in the Parks and Recreation Bond Projects Fund. In order to meet the Internal Revenue Service deadline to expend funds related to the Coleman Property sale, this memorandum includes actions to shift funding of \$65,000 allocated for the All Inclusive Playground - Lincoln Glen project and the River Glen Park Improvements project between the Park Trust Fund and Parks and Recreation Bond Projects Fund. These shifts do not result in an overall increase in the budget for either project, but rather a shift of the funding sources for the projects.</p>			
Parks and Recreation Bond Projects Fund (471) TOTAL			
Parks Central Construction and Conveyance Tax Fund (390)			
Capital Program and Public Works Department Support Service Costs	Public Works	\$279,000	
<p>This action increases the Capital Program and Public Works Department Support Services Costs allocation by \$279,000 (from \$1,271,000 to \$1,550,000) to reflect higher than anticipated direct labor and professional services costs incurred by the Public Works Department for projects. A corresponding decrease to the Parks Central Construction and Conveyance Tax Fund Ending Fund Balance is recommended to offset this action.</p>			
Ending Fund Balance Adjustment	Finance	\$(279,000)	
<p>This action decreases the Ending Fund Balance to offset this action recommended in this memorandum.</p>			
Parks Central Construction and Conveyance Tax Fund (390) TOTAL			
Storm Drainage Fee Fund (413)			
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 to the Public Works Department in the Storm Drainage Fee Fund by \$30,000 (from \$23,000 to \$53,000). This increase is required to account for additional costs associated with unexpected consulting fees and departmental labor costs related to project delivery. This action is offset by actions recommended elsewhere in this report.</p>			
Ending Fund Balance Adjustment	Finance	\$(30,000)	
<p>This action reduces the Ending Fund Balance in the Storm Drainage Fee Fund by \$30,000 to offset actions recommended elsewhere in this memorandum.</p>			
Storm Drainage Fee Fund (413) TOTAL			

**Capital Funds Recommended Budget Adjustments Summary
2019-2020 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Subdivision Park Trust Fund (375)			
All Inclusive Playground - Lincoln Glen	Parks, Recreation and Neighborhood Services	\$(65,000)	
<p>This action decreases the All Inclusive Playground - Lincoln Glen project by \$65,000 in the Park Trust Fund. In order to meet the Internal Revenue Service deadline to expend funds related to the Coleman Property sale, this memorandum includes actions to shift funding of \$65,000 allocated for the All Inclusive Playground - Lincoln Glen project and the River Glen Park Improvements project between the Park Trust Fund and Parks and Recreation Bond Projects Fund. These shifts do not result in an overall increase in the budget for either project, but rather a shift of the funding sources for the projects.</p>			
River Glen Park Improvements	Parks, Recreation and Neighborhood Services	\$65,000	
<p>This action increases the River Glen Park Improvements project by \$65,000 in the Park Trust Fund. In order to meet the Internal Revenue Service deadline to expend funds related to the Coleman Property sale, this memorandum includes actions to shift funding of \$65,000 allocated for the All Inclusive Playground - Lincoln Glen project and the River Glen Park Improvements project between the Park Trust Fund and Parks and Recreation Bond Projects Fund. These shifts do not result in an overall increase in the budget for either project, but rather a shift of the funding sources for the projects.</p>			
Subdivision Park Trust Fund (375) TOTAL		_____	_____

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
Airport Renewal and Replacement Fund (527)						
Ending Fund Balance Adjustment		\$(5,000)	\$(5,000)			\$(5,000)
Vehicle Replacement Program	\$5,000		\$5,000			\$5,000
Budget Adjustments TOTAL	\$5,000	\$(5,000)				
Airport Renewal and Replacement Fund (527) TOTAL						
	\$5,000	\$(5,000)				
Building and Structure Construction Tax Fund (429)						
Autumn Parkway Reserve	\$2,500,000		\$2,500,000			\$2,500,000
Autumn Street Extension	\$(2,500,000)		\$(2,500,000)			\$(2,500,000)
BART Policy and Planning Phase 2	\$(100,000)		\$(100,000)			\$(100,000)
Regional Rail Planning	\$100,000		\$100,000			\$100,000
Budget Adjustments TOTAL						
Building and Structure Construction Tax Fund (429) TOTAL						
Communications Construction and Conveyance Tax Fund (397)						
Tech Adjust: Revenue from the Use of Money and Property (Interest Income)				\$41,000		\$(41,000)
Tech Adjust: Transfer to the General Fund (Interest Income)	\$41,000		\$41,000			\$41,000

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
Communications Construction and Conveyance Tax Fund (397)						
Clean-Up and Rebudget Actions TOTAL	\$41,000		\$41,000	\$41,000		
Communications Construction and Conveyance Tax Fund (397) TOTAL	\$41,000		\$41,000	\$41,000		
Construction Excise Tax Fund (465)						
BART Policy and Planning Phase 2	\$(285,000)		\$(285,000)			\$(285,000)
Capital Program and Public Works Department Support Service Costs	\$240,000		\$240,000			\$240,000
East San Jose Multimodal Transportation Improvement Plan	\$50,000		\$50,000			\$50,000
Ending Fund Balance Adjustment		\$(90,000)	\$(90,000)			\$(90,000)
Other Revenue (Regional Rail)				\$65,000		\$(65,000)
Pavement Maintenance - SB1 Road Repair & Accountability Act 2017	\$181,613		\$181,613			\$181,613
Pavement Maintenance - State Gas Tax	\$(530,490)		\$(530,490)			\$(530,490)
Pavement Maintenance - VTA Measure B VRF	\$(40,000)		\$(40,000)			\$(40,000)
Public Works Miscellaneous Support	\$125,000		\$125,000			\$125,000
Regional Rail Planning	\$65,000		\$65,000			\$65,000
Revenue from State of California (SB1 - Road Repair and Accountability Act of 2017)				\$181,613		\$(181,613)
Revenue from State of California (State Gas Tax)				\$(530,490)		\$530,490
Budget Adjustments TOTAL	\$(193,877)	\$(90,000)	\$(283,877)	\$(283,877)		
Construction Excise Tax Fund (465) TOTAL	\$(193,877)	\$(90,000)	\$(283,877)	\$(283,877)		

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
Convention and Cultural Affairs Capital Fund (560)						
Rehabilitation/Repair - Structures (Reallocation to Rehabilitation/Repair - Unanticipated)	\$(37,000)		\$(37,000)			\$(37,000)
Rehabilitation/Repair - Unanticipated (Reallocation from Rehabilitation/Repair - Structures)	\$37,000		\$37,000			\$37,000
Budget Adjustments TOTAL						
Convention and Cultural Affairs Capital Fund (560) TOTAL						
Fire Construction and Conveyance Tax Fund (392)						
Tech Adjust: Revenue from the Use of Money and Property (Interest Income)				\$1,000		\$(1,000)
Tech Adjust: Transfer to the General Fund (Interest Income)	\$1,000		\$1,000			\$1,000
Clean-Up and Rebudget Actions TOTAL	\$1,000		\$1,000	\$1,000		
Capital Project Management	\$8,000		\$8,000			\$8,000
Ending Fund Balance Adjustment		\$(8,000)	\$(8,000)			\$(8,000)
Budget Adjustments TOTAL	\$8,000	\$(8,000)				
Fire Construction and Conveyance Tax Fund (392) TOTAL	\$9,000	\$(8,000)	\$1,000	\$1,000		

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
General Purpose Parking Capital Fund (559)						
Capital Program and Public Works Department Support Service Costs	\$5,000		\$5,000			\$5,000
Ending Fund Balance Adjustment		\$(5,000)	\$(5,000)			\$(5,000)
Budget Adjustments TOTAL	\$5,000	\$(5,000)				
General Purpose Parking Capital Fund (559) TOTAL						
	\$5,000	\$(5,000)				
Library Construction and Conveyance Tax Fund (393)						
Tech Adjust: Revenue from the Use of the Money and Property (Interest Expense)				\$121,000		\$(121,000)
Tech Adjust: Transfer to the General Fund (Interest Income)	\$121,000		\$121,000			\$121,000
Clean-Up and Rebudget Actions TOTAL	\$121,000		\$121,000	\$121,000		
Library Construction and Conveyance Tax Fund (393) TOTAL						
	\$121,000		\$121,000	\$121,000		

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
Measure T: Public Safety and Infrastructure Bond Fund (498)						
LED Streetlight Conversion	\$(1,963,000)		\$(1,963,000)			\$(1,963,000)
Measure T - Admin Municipal Improvements	\$17,000		\$17,000			\$17,000
Measure T - Admin Public Safety	\$(62,000)		\$(62,000)			\$(62,000)
Measure T - Admin Storm Sewer	\$17,000		\$17,000			\$17,000
Measure T - Admin Traffic	\$28,000		\$28,000			\$28,000
Measure T - LED Streetlight Conversion	\$1,963,000		\$1,963,000			\$1,963,000
Measure T - Public Art (Municipal Improvements)	\$(494,000)		\$(494,000)			\$(494,000)
Measure T - Public Art Public Safety	\$465,000		\$465,000			\$465,000
Measure T - Public Art Storm Sewer	\$29,000		\$29,000			\$29,000
Budget Adjustments TOTAL						
Measure T: Public Safety and Infrastructure Bond Fund (498) TOTAL						
Park Yards Construction and Conveyance Tax Fund (398)						
Tech Adjust: Transfer to the General Fund (Interest Income)				\$(28,000)		\$28,000
Tech Adjust: Transfer to the General Fund (Interest Income)	\$(28,000)		\$(28,000)			\$(28,000)
Clean-Up and Rebudget Actions TOTAL	\$(28,000)		\$(28,000)	\$(28,000)		
Park Yards Construction and Conveyance Tax Fund (398) TOTAL	\$(28,000)		\$(28,000)	\$(28,000)		

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2019-2020 Year-End Budget Review

Department/Proposal

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
Parks and Recreation Bond Projects Fund (471)						
All Inclusive Playground - Lincoln Glen	\$65,000		\$65,000			\$65,000
River Glen Park Improvements	\$(65,000)		\$(65,000)			\$(65,000)
Budget Adjustments TOTAL						
Parks and Recreation Bond Projects Fund (471) TOTAL						
Parks Central Construction and Conveyance Tax Fund (390)						
Tech Adjust: Revenue from the Use of Money and Property (Interest Income)				\$127,000		\$(127,000)
Tech Adjust: Transfer to the General Fund (Interest Income)	\$127,000		\$127,000			\$127,000
Clean-Up and Rebudget Actions TOTAL	\$127,000		\$127,000	\$127,000		
Capital Program and Public Works Department Support Service Costs	\$279,000		\$279,000			\$279,000
Ending Fund Balance Adjustment		\$(279,000)	\$(279,000)			\$(279,000)
Budget Adjustments TOTAL	\$279,000	\$(279,000)				
Parks Central Construction and Conveyance Tax Fund (390) TOTAL	\$406,000	\$(279,000)	\$127,000	\$127,000		

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
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Department/Proposal

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
Residential Construction Tax Contribution Fund (420)						
Tech Adjust: Revenue from the Use of Money and Property (Interest Income)				\$14,000		\$(14,000)
Tech Adjust: Transfer to the General Fund (Interest Income)	\$14,000		\$14,000			\$14,000
Clean-Up and Rebudget Actions TOTAL	\$14,000		\$14,000	\$14,000		
Residential Construction Tax Contribution Fund (420) TOTAL						
	\$14,000		\$14,000	\$14,000		
Service Yards Construction and Conveyance Tax Fund (395)						
Tech Adjust: Revenue from the Use of Money and Property (Interest Income)				\$108,000		\$(108,000)
Tech Adjust: Transfer to the General Fund (Interest Income)	\$108,000		\$108,000			\$108,000
Clean-Up and Rebudget Actions TOTAL	\$108,000		\$108,000	\$108,000		
Service Yards Construction and Conveyance Tax Fund (395) TOTAL						
	\$108,000		\$108,000	\$108,000		
Storm Drainage Fee Fund (413)						
Tech Adjust: Revenue from the Use of Money and Property (Interest Income)				\$2,000		\$(2,000)
Tech Adjust: Transfer to the General Fund (Interest Income)	\$2,000		\$2,000			\$2,000
Clean-Up and Rebudget Actions TOTAL	\$2,000		\$2,000	\$2,000		

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
 2019-2020 Year-End Budget Review

Department/Proposal

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
Storm Drainage Fee Fund (413)						
Capital Program and Public Works Department Support Service Costs	\$30,000		\$30,000			\$30,000
Ending Fund Balance Adjustment		\$(30,000)	\$(30,000)			\$(30,000)
Budget Adjustments TOTAL	\$30,000	\$(30,000)				
Storm Drainage Fee Fund (413) TOTAL	\$32,000	\$(30,000)	\$2,000	\$2,000		
Subdivision Park Trust Fund (375)						
All Inclusive Playground - Lincoln Glen	\$(65,000)		\$(65,000)			\$(65,000)
River Glen Park Improvements	\$65,000		\$65,000			\$65,000
Budget Adjustments TOTAL						
Subdivision Park Trust Fund (375) TOTAL						