

3.3 Approval of Various Budget Actions for Fiscal Year 2023-2024. - TO BE HEARD IMMEDIATELY BEFORE CONSENT

Recommendation:

Adopt 2023-2024 Appropriation Ordinance and Funding Sources Resolution amendments in various funds as detailed in the General Fund and Special/Capital Fund attachments to the staff memorandum to City Council.

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. (City Manager)

TO BE HEARD IMMEDIATELY BEFORE CONSENT

Memorandum

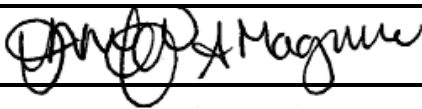
TO: HONORABLE MAYOR AND
CITY COUNCIL

FROM: Jim Shannon

**SUBJECT: APPROVAL OF VARIOUS
BUDGET ACTIONS FOR
FISCAL YEAR 2023-2024**

DATE: June 7, 2024

Approved



Date: 6/7/24

RECOMMENDATION

Adopt 2023-2024 Appropriation Ordinance and Funding Sources Resolution amendments in various funds as detailed in the General Fund and Special/Capital Fund attachments to this memorandum.

SUMMARY AND OUTCOME

Approval of the recommended budget adjustments will help to ensure that appropriations are not over-expended at the end of 2023-2024, align revenues and expenditures with actual performance and assumptions used in the development of the 2024-2025 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 2024-2025 Operating and Capital Budgets, including increasing the 2023-2024 Ending Fund Balance Reserve in the General Fund.
- Adjustments to recognize and appropriate funding and reimbursements from other agencies for eligible activities.

These actions are intended to be responsive to past City Council direction to prevent after-the-fact ratifications of over-expenditures. Many of the adjustments included in this memorandum were also assumed in the development of the 2024-2025 Operating and Capital Budgets. Additionally, separate, related adjustments are also included in Manager's Budget Addendum #29, *Recommended Amendments to the 2024-2025 Proposed Operating and Capital Budgets*, and the Mayor's June Budget Message for Fiscal Year 2024-2025 to rebudget or otherwise adjust funding for 2024-2025, as appropriate.

ANALYSIS

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

Recommended Budget Adjustments

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

General Fund

Required Technical/Rebalancing Actions – As discussed in the Bi-Monthly Financial Reports that are heard by the Public Safety, Finance, and Strategic Support Committee, overall revenues in the General Fund are on pace to slightly exceed the currently budgeted revenue estimates. Net revenue increases totaling \$15.1 million are recommended to align budgeted levels with collection trends and year-end projections. The largest increases consist of \$7.0 million for Sales Tax revenues, \$3.4 million for Transfers and Reimbursements revenues, \$3.0 million for Utility Tax revenues, \$1.2 million for Fines, Forfeitures and Penalties revenues, and \$500,000 for Fees, Rates, and Charges revenues to align with revised anticipated collections.

While budgeted expenditures are expected to generate overall savings in the General Fund, as noted in previous Bi-Monthly Financial reports, some appropriations are experiencing higher expenditure levels. Net expenditure adjustments totaling \$14.9 million are recommended to ensure adequate funding in various individual appropriations is available through the end of the fiscal year for estimated expenditure levels and to allocate funds for specific reserves in alignment with previous City Council action. Notable adjustments include: an increase to the Police Department's Personal Services appropriation to address a projected overage of overtime expenses attributed to a high number of sworn vacancies in the Bureau of Field Operations requiring increasing levels of overtime to maintain minimum staffing levels to effectively respond to calls for service, the Bureau of Investigations patrol officers performing preliminary investigative activities while closing out certain calls for service, and several key trainings that were completed on overtime (\$9.0 million); an increase to the Fire Department's Personal Services appropriation to address the projected overage of overtime expenses mainly attributed to the backfilling of positions and maintaining the daily minimal staffing level of 190 personnel

at any given time (\$5.0 million); net adjustments to the Worker's Compensation Claims appropriations to address unanticipated one-time settlements, higher actual claims, and higher medical treatment costs (\$3.9 million), offset primarily by reallocating available funding from the General Liability Claims appropriation; an increase to the Closed Landfill Compliance appropriation to fund higher than anticipated construction costs for the Singleton Landfill Gas Collection System and Flare project at the Singleton Road Disposal Site (\$1.2 million), offset primarily by reductions to other minor capital projects that are no longer moving forward, savings within the Office of Equality Assurance Labor Compliance System, and savings within the Environmental Services Department; and an increase to the Public Works Department's Personal Services appropriation to address projected overage costs related to part-time and overtime costs within the Animal Care and Services, construction management support for the Traffic Signals Program, and preventative maintenance at City facilities (\$700,000).

In addition, several net-zero actions to reallocate savings from a designated appropriation to fund increases in another appropriation, including: an increase to the Finance Department's Non-Personal/Equipment appropriation due to the continuation of work related to appeal the judicial validation judgement related to Pension Obligation Bonds, offset by a decrease to the Fair Labor Standards Act System Configuration (\$400,000); an increase to the City Hall Garage Pump Replacement appropriation due to higher than anticipated project costs, offset by a decrease to the City Hall Rehabilitation Projects appropriation (\$100,000); an increase to the Office of the City Clerk's Non-Personal/Equipment appropriation due to higher than anticipated interpretation costs for City Council meetings, offset by a decrease to the Office of the City Clerk's Personal Services appropriation (\$90,000); and an increase to the Office of the City Auditor's Non-Personal/Equipment appropriation for the purchase of laptops for new hires, offset by a decrease to the Office of the City Auditor's Personal Services appropriation (\$6,000).

The remaining amount of \$186,825 is recommended to increase the 2023-2024 Ending Fund Balance Reserve from \$13.45 million to \$13.64 million, which is 34% of the \$40.0 million of 2023-2024 Ending Fund Balance that was expected to be generated from a combination of excess revenues and expenditure savings and assumed as a funding source in the development of the 2024-2025 General Fund Operating Budget.

Grants/Reimbursements/Fees – A series of net-zero, revenue-supported adjustments in the General Fund, totaling \$8.2 million, are recommended to reflect updated revenues and expenditures for grants, reimbursements, and/or fee activities. These adjustments include actions to recognize and appropriate the Public Works Department reimbursements from the State to assist in the acquisition and construction of 200 emergency shelter beds at the Valley Transportation Authority's Cerone Bus Yard site (\$7.0 million); developer contributions to fund City staff time and consultant services related to the formation of a community facilities district and potential issuance of bonds for infrastructure improvements at a new development where the Berryessa flea market was previously located (\$185,000); State reimbursements for the Fire Department's staff deployments to assist with wildland fire response (\$154,000); reimbursements for work performed by the Public Works Department's staff for City Facilities Architectural Services (\$125,000); sponsorship revenues for Council District #5 for Cinco de Mayo and Mural events (\$110,600); grant award from the San Francisco Foundation Grant for the Office of the Mayor to research and develop policy and funding recommendations to increase

affordable housing in San Jose (\$100,000); grant award from the State to reflect the award of the Together San Jose Phase Two Grant (\$100,000); revenue from the State for the Family, Friend and Neighbor (FFN) Care Support Project & Expansion to provide professional development and resources to caregivers (\$98,000); and additional fees, rates, and charges revenues for City Hall Rentals (\$80,000).

Special/Capital Funds

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

Capital Fund Adjustments – These actions rebalance funds to adjust for revenue variances in the current year, recognize new grants and reimbursements, adjust capital allocations based on revised cost estimates and project timing, and adjust budgets to properly align project expenditures and corresponding revenues. In every 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 Reallocations** – Actions are recommended to adjust expenditures between appropriations to align funding levels within a fund or department to prevent over-expenditure. Offsetting (“Reallocation”) actions have been identified to address these overages. This includes the shift of funding between Personal Services and Non-Personal/Equipment appropriations within the same fund to use savings to cover temporary staffing costs. In all cases, these actions facilitate the completion of work efforts previously approved by the City Council.
- **Appropriation Name Change** – Renames appropriations to better align with the intended use of the funds.

- **Personal Services Overage** – Recommended increases to several departmental Personal Services appropriation to fund minor projected overages due to the department’s lower than budgeted vacancy rate or hiring positions at a salary higher than budgeted.
- **Salary and Benefits to Overtime Reallocation** – Recommended adjustments to reallocate \$13.8 million of savings in the salary and benefits line items in the Fire Department, due primarily to vacancies, to the overtime line item in the Personal Services appropriation, from \$5.3 million to \$19.1 million, with an additional \$5.0 million increase to the Personal Services appropriation as described above for a total revised overtime budget of \$24.1 million; and similarly reallocate \$8.5 million of savings in the salary and benefits line items in the Police Department, due primarily to vacancies, to the overtime line item in the Personal Services appropriation from \$47.4 million to \$55.9 million, with an additional \$9.0 million increase to the Personal Services appropriation as described above for a total revised budget of \$64.9 million.
- **Overhead** – Increases Overhead allocations in various Special and Capital Funds to account for higher than anticipated costs.
- **Fund Balance Reconciliation** – Actions are recommended to adjust the 2023-2024 Beginning Fund Balance estimates for the Inclusionary Fee Fund to align with the 2022-2023 Annual Comprehensive Financial Report. These adjustments were inadvertently omitted from the 2023-2024 Mid-Year Budget Review during which any final reconciliations to the Financial Report are brought forward.
- **Transfer to the General Fund – Interest Income** – Interest earnings are transferred from several Special/Capital Funds to the General Fund. These actions adjust these transfers to reflect actual projected revenue for 2023-2024.
- **Tributary Agency Payments** – Actions are recommended within the San José-Santa Clara Treatment Plant Operating Fund, the Sewer Service and Use Charge Fund, and the South Bay Water Recycling Operating Fund to revise the flow of transfers between the funds, and to re-align the methodology for crediting Tributary Agencies for payments to support the Regional Wastewater Facility with the methodology used in the 2024-2025 Proposed Operating Budget, with no net change to overall payments. This change will ensure accuracy and consistency of credited amounts across budgetary documents and financial statements.

EVALUATION AND FOLLOW-UP

This memorandum presents recommended adjustments to align budgeted levels for 2023-2024 with current year-end estimates of revenues and expenditures. The final reconciliation of the 2023-2024 fiscal year will be presented in the 2023-2024 Annual Report, which is scheduled to be released on September 30, 2024, and the 2023-2024 Annual Comprehensive Financial Report scheduled to be released prior to the end of calendar year 2024.

COST SUMMARY/IMPLICATIONS

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

COORDINATION

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

PUBLIC OUTREACH

This memorandum will be posted on the City's Council Agenda website for the June 18, 2024 City Council meeting.

COMMISSION RECOMMENDATION/INPUT

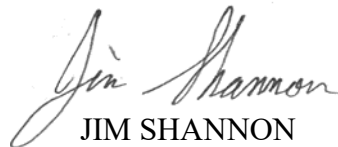
No commission recommendation or input is associated with this action.

CEQA

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

PUBLIC SUBSIDY REPORTING

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



JIM SHANNON
Budget Director

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

HONORABLE MAYOR AND COUNCIL

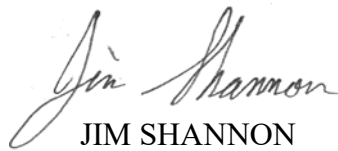
June 7, 2024

Subject: Approval of Various Budget Actions for Fiscal Year 2023-2024

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I hereby certify that there will be available for appropriation in the amounts as listed in the fiscal year 2023-2024 monies in excess of those heretofore appropriated therefrom:

General Fund (001)	\$23,212,257
Airport Maintenance and Operation Fund (523)	\$22,000,000
Airport Revenue Fund (521)	\$2,060,000
Airport Surplus Revenue Fund (524)	\$7,400,000
American Rescue Plan Fund (402)	\$30,300
Benefits Funds - Benefit Fund (160)	\$380,000
Community Facilities Revenue Fund (422)	\$134
Construction Excise Tax Fund (465)	\$692,000
Convention Center Facilities District Capital Fund (798)	\$454,000
Gas Tax Maintenance and Construction Fund - 1943 (409)	\$600,000
Gas Tax Maintenance and Construction Fund - 1964 (410)	\$400,000
Gas Tax Maintenance and Construction Fund - 1990 (411)	\$500,000
Integrated Waste Management Fund (423)	\$2,491,720
Public Works Development Fee Program Fund (241)	\$1,500,000
Public Works Program Support Fund (150)	\$2,985,000
Residential Construction Tax Contribution Fund (420)	\$5,000
Storm Sewer Operating Fund (446)	\$4,516,761
San José-Santa Clara Treatment Plant Capital Fund (512)	\$2,000,000
Storm Drainage Fee Fund (413)	\$8,000
Vehicle Maintenance and Operations Fund (552)	\$143,000
Water Utility Fund (515)	\$1,271,726



JIM SHANNON
Budget Director

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<u>Required Technical-Rebalancing Actions</u>			
City Facilities Solid Waste Collection and Processing	Environmental Services Department	\$9,000	-
<p>This action increases the City Facilities Solid Waste Collection and Processing City-Wide Expenses appropriation by \$9,000, from \$91,000 to \$100,000, to account for higher than expected disposal costs for solid waste collected from City facilities. Per contractual agreement with Newby Island Landfill, the City pays for the disposal of solid waste from City facilities. This includes the disposal of roll-off and debris boxes containing waste that does not need to be processed before going to the landfill, such as concrete and soil. This year, disposal costs are higher than anticipated because more roll-off and debris boxes have been requested from City facilities than originally budgeted.</p>			
Non-Personal/Equipment (Savings)	Environmental Services Department	(\$175,000)	-
<p>This action decreases the Environmental Services Department's Non-Personal/Equipment appropriation by \$175,000 to recognize expected savings in contractual costs for solid waste collection and processing that is not associated with ratepayer funding; watershed protection; and environmental compliance services provided to City departments.</p>			
Personal Services (Savings)	Environmental Services Department	(\$100,000)	-
<p>This action decreases the Environmental Services Department's Personal Services appropriation by \$100,000 due to vacancy savings. A few key positions in the department have been vacant during various times throughout the year, and the savings is recommended to be recognized in the current fiscal year.</p>			
Energy Services Company (ESCO) Debt Service	Finance Department	\$11,000	-
<p>This action increases the Energy Services Company (ESCO) Debt Service City-Wide Expenses appropriation by \$11,000, from \$1.03 million to \$1.04 million, to align funding levels with the final projected principal, interest, and associated debt service costs for 2023-2024.</p>			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Fair Labor Standards Act System Configuration	Finance Department	(\$400,000)	-
<p>This action eliminates the Fair Labor Standards Act System Configuration City-Wide Expenses appropriation in the amount of \$400,000. This funding was initially appropriated in 2017-2018 to fund a consultant to program and test services to address FLSA issues within the Human Resources/Payroll Budget Systems and to ensure the system's functional specifications will properly meet FLSA rules and guidelines. The funding was never spent, and the savings is recommended to offset a corresponding action, recommended elsewhere in this memorandum, to increase the Finance Department's Non-Personal/Equipment appropriation to fund legal fees related to Pension Obligation Bonds.</p>			
Non-Personal/Equipment (Pension Obligation Bond Legal Fees)	Finance Department	\$400,000	-
<p>This action increases the Finance Department's Non-Personal/Equipment appropriation by \$400,000 to continue work related to appeal the judicial validation judgment in 2023-2024. On October 5, 2021, the City Council adopted a resolution authorizing the issuance of bonds to refund and repay certain pension obligations, approving the form and authorizing the execution of a Trust Agreement and Bond Purchase Agreement, authorizing judicial validation proceedings relating to the issuance of such bonds, and approving additional actions related thereto. The validation complaint was filed on November 18, 2021 challenging the City's authority to issue bonds without voter approval. The trial court held a bench trial and issued a decision validating the City's authority to issue pension obligation bonds; however, the complainant filed a Notice of Appeal on March 8, 2023. This action facilitates the continuation of work previously directed by the City Council through the California Court of Appeal and California Supreme Court, if necessary. Future requests for funding may be brought forward as part of a future budget process should court decisions in the course of subsequent appeals warrant. This action is offset by a corresponding action to eliminate the Fair Labor Standards Act System Configuration appropriation as recommended elsewhere in this memorandum.</p>			
Non-Personal/Equipment (Narcotics Control Vending Machine)	Fire Department	\$147,500	-
<p>This action increases the Fire Department's Non-Personal/Equipment appropriation by \$147,500 to fund the procurement of twelve Emergency Medical Services (EMS) narcotics control and equipment devices. These advanced systems will significantly enhance security for controlled substances, medication, and high-end EMS equipment essentials for delivering advanced life support services to the community.</p>			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Personal Services (Overage)	Fire Department	\$5,000,000	-

This action increases the Fire Department's Personal Services appropriation by \$5.0 million, from \$270.3 million to \$275.3 million, to align funding levels with higher than anticipated personal services costs, driven by higher overtime utilization than budgeted for 2023-2024. This overtime utilization is mainly attributable to the backfilling of vacant positions and maintaining the daily minimal staffing level of 190 personnel at any given time.

Workers' Compensation Claims - Fire	Fire Department	\$2,750,000	-
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This action increases the Workers' Compensation Claims – Fire City-Wide Expenses appropriation by \$2.8 million, from \$10.5 million to \$13.3 million, due to higher than anticipated medical and indemnity claim costs. Approximately 33 cases have driven these increased costs in 2023-2024, relative to previously forecast levels, including three death claims. In addition to these anomalous claims, the City pursued an aggressive strategy for closing claims classified as "Permanent and Stationary," in which the injured employee reached Maximum Medical Improvement. This effort has resulted in higher than forecast one-time settlement costs in 2023-2024, primarily for claims associated with the Fire and Police Departments, while reducing potential future liability. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$3.9 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with the projected needs. The net increase will be offset by a corresponding action to decrease the General Liability Claims appropriation by \$3.9 million as recommended elsewhere in this memorandum.

Fees, Rates and Charges (PRNS Fee Revenue)	General Fund Revenue	-	\$500,000
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This action increases the revenue estimate for Fees, Rates and Charges by \$500,000, from \$24.4 million to \$24.9 million, to align the Parks, Recreation and Neighborhood Services (PRNS) Department's fee revenue budgeted estimate with current collection trends and more closely align with assumptions included in the 2024-2025 Proposed Operating Budget. The increase in this revenue category is recommended to offset expenditure increases and/or increase the 2023-2024 Ending Fund Balance Reserve, as described elsewhere in this memorandum.

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Fines, Forfeitures and Penalties	General Fund Revenue	-	\$1,200,000

This action increases the revenue estimate for Fines, Forfeitures and Penalties (Parking Fines) by \$1.2 million, from \$12.6 million to \$13.8 million, to align the Parking Fines budgeted estimate with current collection trends and with assumptions included in the 2024-2025 Proposed Operating Budget. The higher Parking Fines revenue was anticipated in the development of the 2024-2025 Proposed Operating Budget. The increase in this revenue category is recommended to offset expenditure increases and/or increase the 2023-2024 Ending Fund Balance Reserve, as described elsewhere in this memorandum.

Sales Tax	General Fund Revenue	-	\$7,000,000
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This action increases the revenue estimate for Sales Tax by \$7.0 million, from \$336.4 million to \$343.4 million, to align the budgeted estimate with current collection trends. The 2024-2025 Proposed Budget included a Sales Tax estimate of \$267.0 million in 2023-2024, which reflected anticipated declines of General Sales Tax revenue in the 3rd Quarter (-3%) and 4th Quarter (-2%). However, 3rd Quarter General Sales Tax receipts were received in May 2024, and reflected growth of almost 8%. As a result, 2023-2024 General Sales Tax receipts are anticipated to total \$278.0 million, which is \$7.0 million above the 2023-2024 budgeted estimate of \$271.0 million. This amount reflects actual receipts through the 3rd Quarter and anticipated 4th Quarter receipts, which will not be received until August 2024. Due to the strong collections experienced in the 3rd Quarter, 4th Quarter receipts are anticipated to grow 5% from the prior year collection level. The increase in this revenue category is recommended to offset expenditure increases and/or increase the 2023-2024 Ending Fund Balance Reserve, as described elsewhere in this memorandum.

Transfers and Reimbursements	General Fund Revenue	-	\$3,354,109
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This action increases the revenue estimate for Transfers and Reimbursements by \$3.4 million, from \$128.4 million to \$131.8 million, to align the budgeted estimate with current collection trends and more closely align with assumptions included in the 2024-2025 Proposed Operating Budget. The increase in this category reflects higher Gas Tax revenue (\$1.5 million), increased transfers from other funds (\$1.0 million), and higher overhead revenue (\$740,000). The increase in this revenue category is recommended to offset expenditure increases and/or increase the 2023-2024 Ending Fund Balance Reserve, as described elsewhere in this memorandum.

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Utility Taxes	General Fund Revenue	-	\$3,000,000

This action increases the revenue estimate for Utility Tax by a net of \$3.0 million, from \$126.6 million to \$129.6 million, to align the budgeted estimate with current collection trends and more closely align with assumptions included in the 2024-2025 Proposed Operating Budget. The net increase in Utility Tax reflects additional Electricity Utility Tax (\$3.0 million) and Telephone Utility Tax (\$1.0 million), partially offset by lower Gas Utility Tax (-\$500,000) and Water Utility Tax (-\$500,000). A significant portion of the higher Utility Tax revenue (\$2.1 million) was anticipated in the development of the 2024-2025 Proposed Operating Budget. The increase in this revenue category is recommended to offset expenditure increases and/or increase the 2023-2024 Ending Fund Balance Reserve, as described elsewhere in this memorandum.

Workers' Compensation Claims - Other Departments	Human Resources Department	(\$100,000)	-
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This action decreases the Workers' Compensation Claims – Other Departments City-Wide Expenses appropriation by \$100,000, from \$1.5 million to \$1.4 million, to align budgeted levels with projected costs for 2023-2024 and to partially offset overages for Fire and Police claims. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$3.9 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with the projected needs. The net increase will be offset by a corresponding action to decrease the General Liability Claims appropriation by \$3.9 million as recommended elsewhere in this memorandum.

Development Fee Program - Shared Resources Personal Services	Information Technology Department	(\$151,753)	-
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This action decreases the Development Fee Program - Shared Resources Personal Services appropriation to the Information Technology Department by \$151,753 to account for an updated cost allocation plan for personnel in the Department assigned to the Development Fee Program. The redistribution of these costs was inadvertently not implemented in the development of the 2023-2024 Adopted Operating Budget, requiring an action to implement in the current process. This action is accompanied by similar actions in the Development Services Funds for Building, Planning, the Citywide Planning Fee, Fire Department, Public Works Department, as well as the Low and Moderate Income Housing Asset Fund and the Integrated Waste Management Fund.

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
General Liability Claims	Office of the City Attorney	(\$3,900,000)	-
<p>This action decreases the General Liability Claims City-Wide Expenses appropriation by \$3.9 million, from \$19.2 million to \$15.3 million, to offset increased workers' compensation claims costs incurred for new and settled claims in 2023-2024. The City has pursued an aggressive strategy for closing claims classified as "Permanent and Stationary," in which the injured employee reached Maximum Medical Improvement. This effort has resulted in higher than forecast one-time settlement costs, while reducing potential future liability. In addition, the City experienced higher than anticipated service costs for claims initiated in 2023-2024, despite an overall projected decrease in claim volume. Should actual 2023-2024 General Fund savings exceed estimated levels, the Administration will recommend restoring funding for General Liability Claims as part of the 2023-2024 Annual Report to buffer the City against adverse fiscal impacts from future liability claims.</p>			
Non-Personal/Equipment (Outside Litigation Contractual Services Savings)	Office of the City Attorney	(\$100,000)	-
<p>This action decreases the Office of the City Attorney's Non-Personal/Equipment appropriation by \$100,000 to recognize projected savings from contracted outside counsel. The savings from this action will partially offset a recommended increase to the Office of the City Attorney's Personal Services appropriation for projected overages.</p>			
Personal Services (Overage)	Office of the City Attorney	\$112,000	-
<p>This action increases the Office of the City Attorney Personal Service appropriation by \$112,000 to align funding levels with projected personal services costs, including the impact of staffing assignment changes for legal support services during 2023-2024. This action is part of a series of adjustments to realign funding levels for City Attorney personal services costs across multiple funding sources, as recommended elsewhere in this memorandum.</p>			
Non-Personal/Equipment (Overage)	Office of the City Auditor	\$6,000	-
<p>This action increases the Office of the City Auditor's Non-Personal/Equipment appropriation by \$6,000 to fund the purchase of laptops for new hires in the Office. A corresponding action to decrease the Office of the City Auditor's Personal Services appropriation is also recommended in this memorandum to offset this action.</p>			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Personal Services (Vacancy Savings)	Office of the City Auditor	(\$6,000)	-
This action decreases the Office of the City Auditor's Personal Services appropriation by \$6,000 to recognize estimated vacancy savings. These savings are recommended to offset the corresponding increase to the Office of the City Auditor's Non-Personal/Equipment appropriation to fund the purchase of laptops for new hires in the Office.			
City Dues/Memberships	Office of the City Clerk	\$18,537	-
This action increases the City Dues/Memberships City-Wide Expenses appropriation by \$18,537, from \$528,102 to \$546,639, to fund an unanticipated increase in the membership fees for the National League of Cities.			
Non-Personal/Equipment (Interpretation Services)	Office of the City Clerk	\$90,000	-
This action increases the Office of the City Clerk's Non-Personal/Equipment appropriation by \$90,000 to fund higher than anticipated costs for interpretation services at City Council meetings. A corresponding action to decrease the Office of the City Clerk's Personal Services appropriation is recommended in this memorandum to offset this action.			
Personal Services (Vacancy Savings)	Office of the City Clerk	(\$90,000)	-
This action decreases the Office of the City Clerk's Personal Services appropriation by \$90,000 to recognize estimated vacancy savings. These savings are recommended to offset the corresponding increase to the Office of the City Clerk's Non-Personal/Equipment appropriation to fund higher than estimated costs for interpretation services.			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
2023-2024 Ending Fund Balance Reserve	Office of the City Manager	\$186,825	-
<p>This action increases the 2023-2024 Ending Fund Balance Reserve by \$186,825, from \$13.45 million to \$13.64 million, representing the net impact of General Fund budget adjustments recommended in this memorandum. The 2023-2024 Ending Fund Balance Reserve was previously established in the amount of \$13.45 million as part of the 2023-2024 Mid-Year Budget Review to set aside a portion of anticipated ending fund balance for the current fiscal year. When developing the annual budget, it is assumed that a combination of excess revenues, expenditure savings, and the liquidation of carryover encumbrances will generate ending fund balance in the current year that will be available as a funding source for the upcoming fiscal year. The 2025-2029 Five-Year Forecast issued in February 2024 assumed that approximately \$35.0 million in fund balance would be available at the end of 2023-2024 for use in 2024-2025. This estimate was subsequently increased by \$5.0 million during the development of the 2024-2025 Proposed Operating Budget. This action brings reserved funding to approximately one-third (34%) of the \$40.0 million ending fund balance target for 2023-2024, requiring the realization of an additional \$26.4 million from additional revenues, expenditure savings, and the liquidation of carryover encumbrances by year end to meet the target fund balance.</p>			
Workers' Compensation Claims - PRNS	Parks, Recreation and Neighborhood Services Department	(\$200,000)	-
<p>This action decreases the Workers' Compensation Claims – PRNS City-Wide Expenses appropriation by \$200,000, from \$1.25 million to \$1.05 million, to align budgeted levels with projected costs for 2023-2024 and to partially offset overages for Fire and Police claims. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$3.9 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with the projected needs. The net increase will be offset by a corresponding action to decrease the General Liability Claims appropriation by \$3.9 million as recommended elsewhere in this memorandum.</p>			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Non-Personal/Equipment (Overage)	Police Department	\$300,000	-

This action increases the Police Department's Non-Personal/Equipment appropriation by \$300,000 to address a projected overage in costs. Consistent with the updates provided to the Public Safety, Finance, and Strategic Support Committee as part of the Bi-Monthly Financial Reports, the Department has approximately \$5.0 million, or 10.1% of its non-personal/equipment budget available for the remainder of the fiscal year but will not have sufficient funding to cover unanticipated expenses from temporary board-up services and software licensing services.

Personal Services (Overage)	Police Department	\$9,000,000	-
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This action increases the Police Department's Personal Services appropriation by \$9.0 million to address a projected overage in personal services costs. Consistent with the updates provided to the Public Safety, Finance, and Strategic Support Committee as part of the Bi-Monthly Financial Reports, overall, personal services expenditures are on pace to exceed budgeted levels by approximately \$7 million to \$9 million. The year-over-year increase is primarily attributable to a high number of sworn vacancies in the Bureau of Field Operations requiring increasing levels of overtime to maintain minimum staffing levels to effectively respond to calls for service. Additionally, vacancies within the Bureau of Investigations have resulted in patrol officers performing preliminary investigative activities while closing out certain calls for service and various trainings that were completed on overtime (crowd control training and first aid and domestic violence trainings, etc).

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Workers' Compensation Claims - Police	Police Department	\$1,400,000	-

This action increases the Workers' Compensation Claims – Police City-Wide Expenses appropriation by \$1.4 million, from \$8.25 million to \$9.65 million, due to higher than anticipated medical claim costs, including a shooting claim and two death claims. In addition to these anomalous claims, the City pursued an aggressive strategy for closing claims classified as "Permanent and Stationary," in which the injured employee reached Maximum Medical Improvement. This effort has resulted in higher than forecast one-time settlement costs in 2023-2024, primarily for claims associated with the Fire and Police Departments, while reducing future liability. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$3.9 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with the projected needs. The net increase will be offset by a corresponding action to decrease the General Liability Claims appropriation by \$3.9 million as recommended elsewhere in this memorandum.

Capital Program and Public Works Department Support Service Costs	Public Works Department	\$25,000	-
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This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$25,000, from \$82,000 to \$107,000, to reflect higher than anticipated staff time and professional services for active capital projects in the Public Safety and Infrastructure Bond Fund managed by the Public Works Department. This allocation covers the estimated costs that are ineligible in the Public Safety and Infrastructure Bond Fund as some of the support service costs are ineligible for reimbursement through the General Obligation bond proceeds.

City Hall Antenna and Rotunda Audio	Public Works Department	(\$300,000)	-
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This action eliminates the City Hall Antenna and Rotunda Audio appropriation in the amount of \$300,000, a project that is currently not scheduled to move forward, to reallocate funding and prioritize the new Singleton Landfill Gas Collection System and Flare project at the Singleton Road Disposal Site. This is one of a series of actions included in this memorandum to recognize project savings in several appropriations to help offset the funding gap for the Singleton Landfill Gas Collection System and Flare project. A corresponding action to increase the Closed Landfill Compliance appropriation is recommended elsewhere in this memorandum.

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
City Hall Garage Pump Replacement	Public Works Department	\$100,000	-
<p>This action increases the City Hall Garage Pump Replacement appropriation by \$100,000, from \$100,000 to \$200,000, to fund changes to the scope of work for the project. This action will fund replacing and refurbishing existing pumps to be used as backups in case of any future pump failures. This action will minimize any future costs for future repairs/replacements. To offset this action, a corresponding action to decrease the City Hall Rehabilitation Projects appropriation is recommended elsewhere in this memorandum.</p>			
City Hall Rehabilitation Projects	Public Works Department	(\$100,000)	-
<p>This action decreases the City Hall Rehabilitation Projects appropriation by \$100,000, from \$1.1 million to \$1.0 million, to recognize project savings related to Sanitary/Storm Line Cleaning/Inspection. It is recommended that the savings be reallocated to the City Hall Garage Pump Replacement appropriation to fund higher than anticipated project costs. A corresponding action to increase the City Hall Garage Pump Replacement appropriation is recommended elsewhere in this memorandum.</p>			
Closed Landfill Compliance	Public Works Department	\$1,163,000	-
<p>This action increases the Closed Landfill Compliance appropriation by \$1.1 million, from \$2.6 million to \$3.7 million, to provide funding for construction costs for the Singleton Landfill Gas Collection System and Flare project at the Singleton Road Disposal Site. The current system needs to be replaced because it is unable to operate consistently due to air leakage, which is caused by aged pipe flare materials. A series of actions are also included in this memorandum to recognize project savings in several appropriations to help offset the funding gap for the Singleton Landfill Gas Collection System and Flare project. Manager's Budget Addendum #29, Recommended Amendments to the 2024-2025 Proposed Operating and Capital Budgets, recommends rebudgeting all of these funds into next fiscal year to complete this project.</p>			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Office of Equality Assurance Labor Compliance System	Public Works Department	(\$250,000)	-
<p>This action decreases the Office of Equality Assurance Labor Compliance System City-Wide Expenses appropriation by \$250,000, from \$1.4 million to \$1.1 million, to recognize project savings and reallocate funding to the new Singleton Landfill Gas Collection System and Flare project at the Singleton Road Disposal Site. This is one of a series of actions included in this memorandum to recognize project savings in several appropriations to help offset the funding gap for the Singleton Landfill Gas Collection System and Flare project. A corresponding action to increase the Closed Landfill Compliance appropriation is recommended elsewhere in this memorandum.</p>			
PAB Fire Protection System	Public Works Department	(\$300,000)	-
<p>This action eliminates the PAB Fire Protection System appropriation in the amount of \$300,000, a project that is currently not scheduled to move forward, to reallocate funding and prioritize the new Singleton Landfill Gas Collection System and Flare project at the Singleton Road Disposal Site. This is one of a series of actions included in this memorandum to recognize project savings in several appropriations to help offset the funding gap for the Singleton Landfill Gas Collection System and Flare project. A corresponding action to increase the Closed Landfill Compliance appropriation is recommended elsewhere in this memorandum.</p>			
Personal Services (Overage)	Public Works Department	\$700,000	-
<p>This action increases the Public Works Department's Personal Services appropriation by \$700,000 to address projected overages, including part-time and overtime costs within the Animal Care and Services to provide bottle feeding for kittens and address an increase in shelter operations activity (13% more animal intakes than in 2022-2023) such as intake, assisting in play groups, adoption/foster counseling, and feeding/cleaning (\$350,000); assisting Traffic Signals Program with construction management support, permit plan reviews, responding to requests for information, and signal pole staking for projects at Great Oaks and Santa Teresa, Bascom and Dry Creek, Monroe and Moorpark, Bascom and Pamilar, San Salvador and Second, and Hellyer and Silicon Valley (\$250,000); and Facility Maintenance for preventative maintenance and critical repairs such as security access control at the Police Administration Building and plumbing burst repairs at fire stations, Police facilities, and parks (\$100,000).</p>			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Police Communications Center Elevator Retrofit	Public Works Department	(\$230,000)	-
<p>This action eliminates the Police Communications Center Elevator Retrofit appropriation in the amount of \$230,000, a project that is currently not scheduled to move forward, to reallocate funding and prioritize the new Singleton Landfill Gas Collection System and Flare project at the Singleton Road Disposal Site. This is one of a series of actions included in this memorandum to recognize project savings in several appropriations to help offset the funding gap for the Singleton Landfill Gas Collection System and Flare project. A corresponding action to increase the Closed Landfill Compliance appropriation is recommended elsewhere in this memorandum.</p>			
South Yard Fence Replacement	Public Works Department	(\$177,000)	-
<p>This action eliminates the South Yard Fence Replacement appropriation in the amount of \$177,000, a project that is currently not scheduled to move forward, to reallocate funding and prioritize the new Singleton Landfill Gas Collection System and Flare project at the Singleton Road Disposal Site. This is one of a series of actions included in this memorandum to recognize project savings in several appropriations to help offset the funding gap for the Singleton Landfill Gas Collection System and Flare project. A corresponding action to increase the Closed Landfill Compliance appropriation is recommended elsewhere in this memorandum.</p>			
Workers' Compensation Claims - Public Works	Public Works Department	\$10,000	-
<p>This action increases the Workers' Compensation Claims - Public Works City-Wide Expenses appropriation by \$10,000, from \$350,000 to \$360,000, to align budgeted levels with higher than anticipated claims costs in 2023-2024. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$3.9 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with the projected needs. The net increase will be offset by a corresponding action to decrease the General Liability Claims appropriation by \$3.9 million as recommended elsewhere in this memorandum.</p>			
Non-Personal/Equipment (Electricity Costs)	Transportation Department	\$150,000	-
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$150,000 due to increased electricity costs for streetlights and traffic signals. The department has experienced consistent year-over-year increases in electricity costs. Going forward, this issue has been addressed by augmenting the 2024-2025 Base Budget for electricity costs.</p>			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Workers' Compensation Claims - Transportation	Transportation Department	\$55,000	-

This action increases the Workers' Compensation Claims - Transportation City-Wide Expenses appropriation by \$55,000, from \$500,000 to \$555,000, to align budgeted levels with higher than anticipated claims costs in 2023-2024. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$3.9 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with the projected needs. The net increase will be offset by a corresponding action to decrease the General Liability Claims appropriation by \$3.9 million as recommended elsewhere in this memorandum.

Required Technical-Rebalancing Actions

Grants-Reimbursements-Fees

Non-Personal/Equipment/Revenue from State of California (Strike Team Reimbursement)	Fire Department	\$4,787	\$4,787
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This action increases the Fire Department's Non-Personal/Equipment appropriation and corresponding estimate for Revenue from State of California by \$4,787 to recognize reimbursements received in accordance with the California Fire Assistance Agreement. These reimbursements are for the Strike Team overhead resources associated with the deployment of Fire Department personnel and resources to assist with wildland fire response in 2023-2024.

Personal Services/Revenue from Federal Government (Task Force 3 Reimbursement)	Fire Department	\$11,146	\$11,146
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This action increases the Fire Department's Personal Services appropriation and corresponding estimate for Revenue from Federal Government by \$11,146 to recognize a reimbursement from the Federal Emergency Management Agency (FEMA) for costs incurred by the Fire Department's Task Force 3 for Urban Search and Rescue Program trainings.

Personal Services/Revenue from State of California (Strike Team Reimbursement)	Fire Department	\$149,463	\$149,463
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This action increases the Fire Department's Personal Services appropriation and corresponding estimate for Revenue from State of California by \$149,463 to recognize reimbursements for staff deployments in accordance with the California Fire Assistance Agreement. These reimbursements are for the Strike Team overhead resources associated with the deployment of Fire Department personnel and resources to assist with wildland fire response in 2023-2024.

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
State Homeland Security Grant - Fire 2021/Revenue from Federal Government	Fire Department	(\$36,000)	(\$36,000)
<p>This action decreases the State Homeland Security Grant - Fire 2021 City-Wide Expenses appropriation and the corresponding estimate for Revenue from the Federal Government by \$36,000. The City encountered significant procurement delays, which prevented the full obligation of available grant funding within the designated period of performance. This action realigns funding levels to reflect the final level of eligible support under the State Homeland Security Grant - Fire 2021.</p>			
Library Grants/Revenue from State of California (California State Library- Lunch at the Library Summer 2024 Grant)	Library Department	\$54,072	\$54,072
<p>This action increases the Library Grants City-Wide Expenses appropriation and corresponding estimate for Revenue from State of California by \$54,072 for the California State Library Lunch at the Library Summer 2024 grant. This grant provides summer meals at library sites; enables pop-up libraries at other community-based meal sites; connects children, teens, and families to locally sourced, sustainable food; and provides hands-on food education activities. This grant term is meant to support these services throughout summer 2024; therefore, a portion of the funding allocated in this action (\$35,000 of expenditure and \$30,000 of revenue) is recommended to be rebudgeted in Manager's Budget Addendum #29, Recommended Amendments to the 2024-2025 Proposed Operating and Capital Budgets.</p>			
Library Grants/Revenue from State of California (FIRST 5 Library Department Quality Family, Friend and Neighbor Care Support Project & Expansion Grant)	Library Department	\$98,000	\$98,000
<p>This action increases the Library Grants City-Wide Expenses appropriation and corresponding estimate for Revenue from State of California by \$98,000 for the second-year allocation of the First 5 Santa Clara County Quality Family, Friend and Neighbor (FFN) Care Support Project & Expansion Grant. The FFN Care Support provides professional development and resources to caregivers with the goals of: addressing barriers to access such as language, immigration status, technology and digital access, financial insecurity, and food stability; promoting social connection through the creation of social and learning network communities; and creating a person-centered approach since the needs of the informal caregivers are so varied. This grant term spans two years and a total award of \$321,500, of which \$223,500 was budgeted and spent in 2022-2023. This action appropriates the remaining funds to continue the program in 2023-2024.</p>			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Council District #01/Other Revenue (Sponsorship)	Mayor & City Council	\$5,000	\$5,000
This action increases the Council District #01 appropriation and the corresponding estimate for Other Revenue by \$5,000 to allocate revenue received from sponsorship to support Disability Awareness Day and Black History Month Flag Raising events.			
Council District #03/Other Revenue (Sponsorship)	Mayor & City Council	\$23,250	\$23,250
This action increases the Council District #03 appropriation and the corresponding estimate for Other Revenue by \$23,250 to allocate revenue received from sponsorship to support Christmas Tree Giveaway and Winter events.			
Council District #04/Other Revenue (Sponsorship)	Mayor & City Council	\$5,000	\$5,000
This action increases the Council District #04 appropriation and the corresponding estimate for Other Revenue by \$5,000 to allocate revenue received from sponsorship to support a tree planting event.			
Council District #05/Other Revenue (Sponsorship)	Mayor & City Council	\$110,600	\$110,600
This action increases the Council District #05 appropriation and the corresponding estimate for Other Revenue by \$110,600 to allocate revenue received from sponsorship to support Cinco de Mayo and Mural events.			
Council District #08/Other Revenue (Sponsorship)	Mayor & City Council	\$500	\$500
This action increases the Council District #08 appropriation and the corresponding estimate for Other Revenue by \$500 to allocate revenue received from sponsorship to support the Fall Festival event.			
Council District #09/Other Revenue (Sponsorship)	Mayor & City Council	\$34,000	\$34,000
This action increases the Council District #09 appropriation and the corresponding estimate for Other Revenue by \$34,000 to allocate revenue received from sponsorship to support the Music in the Valley event.			
Council District #10/Other Revenue (Sponsorship)	Mayor & City Council	\$1,500	\$1,500
This action increases the Council District #10 appropriation and the corresponding estimate for Other Revenue by \$1,500 to allocate revenue received from sponsorship to support the Winter Walk event.			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Office of the Mayor/Other Revenue (San Francisco Foundation Grant)	Mayor & City Council	\$100,000	\$100,000
<p>This action increases the Office of the Mayor's appropriation and the corresponding estimate for Other Revenue by \$100,000 to recognize a grant award from the San Francisco Foundation. The grant will provide general support to research and develop policy and funding recommendations to increase affordable housing and strengthen supportive services in San Jose.</p>			
Together San Jose Phase Two/Revenue from State of California	Office of the City Clerk	\$100,000	\$100,000
<p>This action establishes the Together San Jose Phase Two City-Wide Expenses appropriation and increases the corresponding estimate for Revenue from State of California by \$100,000 to reflect the award of the Together San Jose Phase Two Grant. On April 9, 2024, City Council approved the grant agreement for a total award of \$1.0 million. The grant focuses on building neighbor-to-neighbor engagement through emergency preparedness trainings, beautification initiatives, neighborhood association activities, and other volunteer programming - with the goal of increasing social capital and civic pride. Phase Two of the grant funding will expand the total number of neighborhoods and will expire on January 31, 2026. This action recognizes and appropriates the estimated amount for 2023-2024, and the remaining of the grant funding will be recognized and appropriated as part of future budget processes.</p>			
Non-Personal/Equipment/Revenue from Local Agencies (Senior Nutrition Program)	Parks, Recreation and Neighborhood Services Department	\$48,242	\$48,242
<p>This action increases the Non-Personal/Equipment appropriation in the Parks, Recreation, and Neighborhood Services Department and the corresponding estimate for Revenue from Local Agencies by \$48,242 for the County of Santa Clara (County) Senior Nutrition Program Home and Community Based Services (HCBS) Infrastructure Grant. In October 2023, PRNS received the HCBS Infrastructure Grant from the County to purchase, upgrade, or refurbish supplies and materials such as tables, chairs, food preparation and serving equipment, and signage materials for the City of San José Senior Nutrition Program at seven different community center sites.</p>			

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Personal Services/Fees, Rates, and Charges (Billable Festivals)	Police Department	\$20,000	\$20,000

This action increases the Police Department's Personal Services appropriation and the corresponding revenue estimate for Fees, Rates, and Charges by \$20,000 to align funding with anticipated billable festivals activity for the remainder of 2023-2024. The Police Department utilizes overtime by Police Officers to provide services to parades, traffic security, and marathons. The event organizers are responsible for the costs incurred for securing the events and reimburses the City for the costs.

Personal Services/Other Revenue (Mutual Aid Reimbursement)	Police Department	\$38,588	\$38,588
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This action increases the Police Department's Personal Services appropriation and the corresponding estimate for Other Revenue by \$38,588 to support a reimbursement between the Law Enforcement Mutual Aid (LEMA) Assistance Fund and the City of San José. The reimbursement is for services provided at the Asian Pacific Economic Conference (APEC). The LEMA Assistance Fund became available to reimburse law enforcement agencies that responded to disasters and emergencies outside their jurisdictions under certain conditions.

Community Facilities District #18 Feasibility Project/Fees, Rates, and Charges	Public Works Department	\$185,000	\$185,000
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This action establishes the Community Facilities District No. 18 (Berryessa) Feasibility Project City-Wide Expenses appropriation and increases the corresponding revenue estimate for Fees, Rates, and Charges in the amount of \$185,000. This action will fund City staff time and consultant services related to the formation of a community facilities district and potential issuance of bonds for infrastructure improvements at a new development where the Berryessa flea market was previously located. The developers have requested that the City consider formation of the community facilities district and have provided the City with a deposit of \$185,000 to cover costs to investigate the feasibility of establishing the district and, depending on the feasibility study, conduct the proceedings for the formation of a district.

General Fund Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

<u>Action</u>	<u>Department</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Interim Housing - Cerone/Revenue from State of California	Public Works Department	\$7,000,000	\$7,000,000
<p>This action establishes the Interim Housing - Cerone City-Wide Expenses appropriation in the amount of \$7.0 million and increases the corresponding estimate for Revenue from State of California by \$7.0 million. The City was awarded a grant of \$13.26 million from the State as part of the State's Tiny Home Grant Program to assist in the acquisition and construction of 200 emergency shelter beds at the Valley Transportation Authority's Cerone Bus Yard site. The City has received the \$7.0 million to fund the preliminary design and design phases of the project anticipated to be completed fall 2024.</p>			
Personal Services/Fees, Rates, and Charges (City Hall Rentals)	Public Works Department	\$80,000	\$80,000
<p>This action increases the Public Works Department's Personal Services appropriation and corresponding revenue estimate for Fees, Rates, and Charges by \$80,000 to recognize additional revenues collected for City Hall facility rentals. The additional revenues will partially offset the projected personal services overage in the Public Works Department.</p>			
Personal Services/Other Revenue (City Facilities Architectural Services Reimbursement)	Public Works Department	\$125,000	\$125,000
<p>This action increases the Public Works Department's Personal Services appropriation and corresponding estimate for Other Revenue by \$125,000 to recognize reimbursements for City Facilities Architectural Services that are performed by Public Works Department's staff. The additional revenues will partially offset the projected personal services overage in the Public Works Department.</p>			
Grants-Reimbursements-Fees		\$8,158,148	\$8,158,148

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Airport Fiscal Agent Fund (525)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to Airport Revenue Fund (Bond Debt Service Payment)	Airport Department	\$2,060,000	
<p>This action increases the Transfer to Airport Revenue Fund by \$2.1 million, from \$500,000 to \$2.6 million, to recognize additional interest revenue earned in 2023-2024. The Airport's Bond Trustee make debt service payments twice per year. The additional interest revenue was applied directly to this year's debt service payment. The series of actions related to the Bond Debt Service Payment recommended in this memorandum ensures the Transfer from the Airport Fiscal Agent Fund to the Airport Revenue Fund reflects the additional interest revenue payment and replenishes the Airline Agreement Reserve in the Airport Revenue Fund. Corresponding actions to reduce the Debt Service Reserve in this fund and actions in the Airport Revenue Fund are recommended elsewhere in this memorandum.</p>			
Debt Service Reserve (Bond Debt Service Payment)	Airport Department	(\$2,060,000)	
<p>This action decreases the Debt Service Reserve appropriation by \$2.1 million, from \$76.2 million to \$74.1 million, to recognize additional interest revenue that was applied to Airport Department's 2023-2024 bond debt service payment as previously discussed. This amount no longer needs to be held in the Debt Service Reserve. Corresponding actions to increase the Transfer to the Airport Revenue Fund and actions in the Airport Revenue Fund are recommended elsewhere in this memorandum.</p>			
Airport Fiscal Agent Fund (525)		\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Airport Maintenance And Operation Fund (523)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Airline Reserve Funds Distribution	Airport Department	\$22,000,000	
<p>This action reestablishes the Airline Reserve Funds Distribution appropriation in the amount of \$22.0 million. As part of the Airline-Airport Lease and Operating Agreement effective July 1, 2019, any net remaining revenue at the end of a fiscal year will be paid to the signatory airlines in proportionate share of their enplaned passengers. For 2023-2024, Airport Department estimates the payment to be \$22.0 million. Corresponding actions to increase the Transfer from the Airport Revenue Fund, along with actions in the Airport Revenue Fund, are recommended elsewhere in this memorandum.</p>			
Transfer from Airport Revenue Fund	Airport Department		\$22,000,000
<p>This action increases the Transfer from the Airport Revenue Fund by \$22.0 million, from \$127.2 million to \$149.2 million, to reestablish the Airline Reserve Funds Distribution appropriation, as discussed above. This action recognizes the revenue transferred from the Airport Revenue Fund to the Airport Maintenance and Operation Fund, the fund from which the allocation will be distributed. Corresponding actions in the Airport Revenue Fund are recommended elsewhere in this memorandum.</p>			
Airport Maintenance And Operation Fund (523)		\$22,000,000	\$22,000,000

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Airport Revenue Fund (521)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the Airport Maintenance and Operations Fund (Airline Reserve Funds Distribution)	Airport Department	\$22,000,000	
<p>This action increases the Transfer to the Airport Maintenance and Operation Fund by \$22.0 million, from \$127.2 million to \$149.2 million. This action transfers the allocation from the Airport Revenue Fund to the Airport Maintenance and Operation Fund to reestablish the Airline Reserve Funds Distribution appropriation in that fund. Corresponding actions to decrease the Airline Agreement Reserve in this fund and actions in the Airport Maintenance and Operation Fund are recommended elsewhere in this memorandum.</p>			
Airline Agreement Reserve	Airport Department	(\$27,340,000)	
<p>This action decreases the Airline Agreement Reserve by \$27.3 million, from \$134.8 million to \$107.5 million, to offset the actions recommended in this memorandum.</p>			
Transfer to Airport Surplus Revenue Fund (Commercial Paper Principal and Interest Payment)	Airport Department	\$7,400,000	
<p>This action increases the Transfer to the Airport Surplus Revenue Fund by \$7.4 million, from \$53.1 million to \$60.5 million. With Airport Department's increased usage of commercial paper as a funding source for some key capital projects, this action enables Airport Department to pay down current debt and create additional capacity to use commercial paper to fund future capital projects. Corresponding actions to reduce the Airline Agreement Reserve in this fund and actions in the Airport Surplus Revenue Fund are recommended elsewhere in this memorandum.</p>			
Transfer from the Airport Fiscal Agent Fund (Bond Debt Service Payment)	Airport Department		\$2,060,000
<p>This action increases the Transfer from the Airport Fiscal Agent Fund by \$2.1 million, from \$500,000 to \$2.6 million, to recognize additional interest revenue that was applied to Airport's 2023-2024 bond debt service payment as previously discussed. Corresponding actions to increase the Airline Agreement Reserve in this fund and actions in the Airport Fiscal Agent Fund are recommended elsewhere in this memorandum.</p>			
Airport Revenue Fund (521)		\$2,060,000	\$2,060,000

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Airport Surplus Revenue Fund (524)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Commercial Paper Principal and Interest Payment	Airport Department	\$7,400,000	
<p>This action increases the Commercial Paper Principal and Interest appropriation by \$7.4 million, from \$1.0 million to \$8.4 million. The Airport Department has increased usage of commercial paper as a funding source for key capital projects; this action enables the Airport Department to pay down current debt and create additional capacity to use commercial paper to fund future capital projects. Corresponding actions to increase the Transfer from the Airport Revenue in this fund and actions in the Airport Revenue Fund are recommended elsewhere in this memorandum.</p>			
Transfer from Airport Revenue Fund	Airport Department		\$7,400,000
<p>This action increases the Transfer from the Airport Revenue Fund by \$7.4 million, from \$53.1 million to \$60.5 million, to accommodate an increased commercial paper principal and interest payment as discussed previously. Corresponding actions in this fund to increase the payment as well as actions in the Airport Revenue Fund are also recommended elsewhere in this memorandum.</p>			
Airport Surplus Revenue Fund (524)		\$7,400,000	\$7,400,000

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

American Rescue Plan Fund (402)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the General Fund/Revenue from the Use of Money/Property (Interest Income)	Finance Department	\$30,300	\$30,300
<p>This action increases the Transfer to the General Fund and the corresponding estimate for the Revenue from the Use of Money/Property revenue by \$30,300, from \$1.70 million to \$1.73 million, to align with actual and projected remaining interest earned in 2023-2024 within the American Rescue Plan Fund. A corresponding action to the revenue estimate for Transfers and Reimbursements in the General Fund is recommended elsewhere in this memorandum to reflect the increased transfer from the American Rescue Plan Fund to the General Fund.</p>			
American Rescue Plan Fund (402)		\$30,300	\$30,300

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Benefits Funds - Benefit Fund (160)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Health Plans/Transfers and Reimbursements (Reimbursements from City Funds)	Human Resources Department	\$10,000	\$10,000
<p>This action increases the Health Plans appropriation by \$10,000, from \$74.19 million to \$74.20 million, and the corresponding revenue estimate for Transfers and Reimbursements to recognize additional City contributions to align funding levels with higher than anticipated enrollment and health plan activity for 2023-2024. These actions are intended to provide sufficient funding capacity for projected activity through the end of the fiscal year.</p>			
General Employee Vision/Transfers and Reimbursements (Reimbursements from City Funds)	Human Resources Department	\$5,000	\$5,000
<p>This action increases the General Employee Vision appropriation by \$5,000, from \$380,000 to \$385,000, and the corresponding revenue estimate for Transfers and Reimbursements to recognize additional City contributions to align funding levels with higher than anticipated enrollment and vision plan activity for 2023-2024. These actions are intended to provide sufficient funding capacity for projected activity through the end of the fiscal year.</p>			
Wellness Program/Other Revenue	Human Resources Department	\$249,000	\$249,000
<p>This action increases the Wellness Program appropriation by \$249,000, from \$342,461 to \$591,461, and the corresponding estimate for Other Revenue to recognize additional revenues received from Anthem to support health and wellness fairs, fitness challenges, wellness webinars, and rewards for behavioral changes, such as increased engagement with primary care physicians (PCPs).</p>			
Health Care Incentive Program/Other Revenue	Human Resources Department	\$116,000	\$116,000
<p>This action increases the Healthcare Incentive Program appropriation by \$116,000, from \$449,610 to \$565,610, and the corresponding estimate for Other Revenue to recognize additional revenues received from performance guarantee failures and flexible spending account forfeitures to advance efforts to diversify the City's healthcare provider network and promote enrollment balance between providers. Since 2018, the program has contributed to incremental enrollment increases among alternate plan providers.</p>			
Benefits Funds - Benefit Fund (160)		\$380,000	\$380,000

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Benefits Funds - Dental Insurance Fund (155)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Payment of Claims	Human Resources Department	\$235,000	
This action increases the Payment of Claims appropriation by \$235,000, from \$11.9 million to \$12.1 million, to align funding levels with higher than anticipated demand for dental services and costs for 2023-2024, which follows the industry-wide trend of increasing service costs and heightened demand, fueled in part by pandemic-induced delays in dental care and untreated dental issues. This adjustment is intended to provide sufficient funding capacity for projected activity through the end of the fiscal year. A corresponding decrease to the Ending Fund Balance in the Dental Insurance Fund is recommended to offset this action.			
Ending Fund Balance Adjustment	Human Resources Department	(\$235,000)	
This action decreases the Ending Fund Balance to offset the action recommended elsewhere in this memorandum.			
Benefits Funds - Dental Insurance Fund (155)		<hr/> \$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Benefits Funds - Life Insurance Fund (156)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Human Resources Department	(\$20,000)	
This action decreases the Ending Fund Balance to offset the action recommended elsewhere in this memorandum.			
Life Insurance Premiums	Human Resources Department	\$20,000	
This action increases the Life Insurance Premiums appropriation by \$20,000, from \$1.84 million to \$1.86 million, to align funding levels with higher than anticipated enrollment and life insurance premiums for 2023-2024. This adjustment is intended to provide sufficient funding capacity for projected activity through the end of the fiscal year. A corresponding adjustment to the Ending Fund Balance in the Life Insurance Fund is recommended to offset this action; however, actual costs will be supported by a combination of actual contributions from the City and plan participants, including retirees.			
Benefits Funds - Life Insurance Fund (156)		<hr/>	
		\$0	\$0

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Building Development Fee Program Fund (237)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Building Development Fee Program - Personal Services (Vacancy Savings)	Planning, Building and Code Enforcement Department	(\$65,000)	
This action decreases the Building Development Fee Program - Personal Services appropriation by \$65,000 to recognize vacancy savings. It is recommended that these savings be reallocated to offset a corresponding increase to the Development Fee Program - Shared Resources Personal Services appropriation as recommended in this memorandum.			
Development Fee Program - Shared Resources Personal Services (Overage)	Planning, Building and Code Enforcement Department	\$65,000	
This action increases the Building Development Fee Program – Shared Resources Personal Services appropriation by \$65,000 to fund higher than anticipated personal services costs. The projected overage is primarily due to higher than budgeted costs for salary, retirement and other benefits. A corresponding action to decrease the Building Development Fee Program - Personal Services appropriation is recommended to offset this action.			
Ending Fund Balance Adjustment	Planning, Building and Code Enforcement Department	(\$158,991)	
This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.			
Development Fee Program - Shared Resources Personal Services	Information Technology Department	\$158,991	
This action increases the Development Fee Program - Shared Resources Personal Services appropriation to the Information Technology Department to account for an updated cost allocation plan for personnel in the Department assigned to the Development Fee Program. The redistribution of these costs was inadvertently not implemented in the development of the 2023-2024 Adopted Operating Budget, requiring an action to implement in the current process. The actions included are an increase in the Building Development Fee Program Fund of \$158,991, an increase in the Citywide Planning Fee Program Fund of \$82,843, an increase in the Public Works Development Fee Program Fund of \$12,408, a decrease in the Planning Development Fee Program Fund of \$168,265, and a decrease in the Fire Development Fee Program Fund of \$48,278. This action is accompanied by similar actions in the General Fund and remaining Development Services Fee Funds, as well as the Low and Moderate Income Housing Asset Fund and the Integrated Waste Management Fund.			
Building Development Fee Program Fund (237)		\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Citywide Planning Fee Program Fund (239)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Planning, Building and Code Enforcement Department	(\$82,843)	
This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.			
Development Fee Program - Shared Resources Personal Services	Information Technology Department	\$82,843	
This action increases the Development Fee Program - Shared Resources Personal Services appropriation to the Information Technology Department to account for an updated cost allocation plan for personnel in the Department assigned to the Development Fee Program. The redistribution of these costs was inadvertently not implemented in the development of the 2023-2024 Adopted Operating Budget, requiring an action to implement in the current process. The actions included are an increase in the Building Development Fee Program Fund of \$158,991, an increase in the Citywide Planning Fee Program Fund of \$82,843, an increase in the Public Works Development Fee Program Fund of \$12,408, a decrease in the Planning Development Fee Program Fund of \$168,265, and a decrease in the Fire Development Fee Program Fund of \$48,278. This action is accompanied by similar actions in the General Fund and remaining Development Services Fee Funds, as well as the Low and Moderate Income Housing Asset Fund and the Integrated Waste Management Fund.			
Citywide Planning Fee Program Fund (239)		<hr/> \$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Community Development Block Grant Fund (441)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Office of the City Attorney	\$25,000	
This action increases the Office of the City Attorney's Legal Services appropriation by \$25,000, from \$21,451 to \$46,451, to align funding levels with projected personal services costs, including the impact of staffing assignment changes for legal support services during 2023-2024. This action is part of a series of adjustments to realign funding levels for City Attorney personal services costs across multiple funding sources, as recommended elsewhere in this memorandum.			
Ending Fund Balance Adjustment	Housing Department	(\$25,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Community Development Block Grant Fund (441)		\$0	\$0

Special Funds Recommended Budget Adjustments Summary

2023-2024 Year End Adjustments

Community Facilities Revenue Fund (422)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the General Fund	Finance Department	\$2,809	
This action establishes the Transfer to the General Fund appropriation in the amount of \$2,809 to transfer anticipated interest earnings in the Community Facilities Revenue Fund to the General Fund. On June 26,2018, the City Council approved the sale of Hayes Mansion to JMA Ventures LLC and City staff completed close out costs from the sale of Hayes Mansion.			
Ending Fund Balance Adjustment	Finance Department	(\$2,675)	
This action eliminates the Ending Fund Balance to offset the actions recommended in this memorandum.			
Beginning Fund Balance Adjustment	Finance Department		\$59
This action increases the Beginning Fund Balance appropriation by \$59 to recognize liquidated encumbered funds that occurred in 2023-2024. A corresponding action to increase the Transfer to General Fund is recommended elsewhere in this memorandum.			
Revenue from the Use of Money/Property (Interest Income)	Finance Department		\$75
This action establishes the estimate for the Revenue from the Use of Money/Property in the amount of \$75 to align with actual and projected remaining interest in the Community Facilities Revenue Fund. Corresponding actions to increase the Transfer to the General Fund is recommended elsewhere in this memorandum.			
Community Facilities Revenue Fund (422)		\$134	\$134

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Convention Center Facilities District Revenue Fund (791)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the Convention Center Facilities District Capital Finance Department Fund		\$454,000	
<p>This action increases the Transfer to the Convention Center Facilities District Capital Fund by \$454,000, from \$2.0 million to \$2.46 million, to support urgent, previously unfunded capital improvement projects undertaken by Team San Jose to repair or replace various Convention Center assets in 2023-2024. Associated project costs incurred in 2023-2024 have been supported by the operating subsidy to Team San Jose from the Convention and Cultural Affairs Fund due to the urgency of the projects. This action is part of a series of adjustments that effectively reimburse the Convention and Cultural Affairs Fund and shifts funding responsibility to the appropriate source.</p>			
Ending Fund Balance Adjustment	Finance Department	(\$457,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended elsewhere in this memorandum.</p>			
Debt Service: Lease Revenue Bonds (Series 2022A)	Finance Department	\$3,000	
<p>This action increases the Debt Service: Lease Revenue Bonds (Series 2022A) appropriation by \$3,000, from \$10.16 million to \$10.17 million, to align funding levels with final projected principal, interest, and associated debt service costs for 2023-2024. A corresponding decrease to the Ending Fund Balance offsets this action.</p>			
Convention Center Facilities District Revenue Fund (791)		\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Fire Development Fee Program Fund (240)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Development Fee Program - Shared Resources Personal Services	Information Technology Department	(\$48,278)	
<p>This action decreases the Development Fee Program - Shared Resources Personal Services appropriation to the Information Technology Department to account for an updated cost allocation plan for personnel in the Department assigned to the Development Fee Program. The redistribution of these costs was inadvertently not implemented in the development of the 2023-2024 Adopted Operating Budget, requiring an action to implement in the current process. The actions included are an increase in the Building Development Fee Program Fund of \$158,991, an increase in the Citywide Planning Fee Program Fund of \$82,843, an increase in the Public Works Development Fee Program Fund of \$12,408, a decrease in the Planning Development Fee Program Fund of \$168,265, and a decrease in the Fire Development Fee Program Fund of \$48,278. This action is accompanied by similar actions in the General Fund and remaining Development Services Fee Funds, as well as the Low and Moderate Income Housing Asset Fund and the Integrated Waste Management Fund.</p>			
Ending Fund Balance Adjustment	Fire Department	\$48,278	
<p>This action increases the Ending Fund Balance to offset the action recommended elsewhere in this memorandum.</p>			
Fire Development Fee Program Fund (240)		<hr/> \$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Gas Tax Maintenance And Construction Fund - 1943 (409)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the General Fund (Street Maintenance)/Gas Tax Revenue	Office of the City Manager	\$600,000	\$600,000
This action increases the estimate for Gas Tax revenue and the associated transfer to the General Fund by \$600,000, from \$7.9 million to \$8.5 million, to more accurately align revenues with projected activity levels. A corresponding adjustment to General Fund revenue (Transfers and Reimbursements) is recommended elsewhere in this memorandum to reflect the higher transfers from the Gas Tax Funds to the General Fund.			
Gas Tax Maintenance And Construction Fund - 1943 (409)		\$600,000	\$600,000

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Gas Tax Maintenance And Construction Fund - 1964 (410)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the General Fund (Street Maintenance)/Gas Tax Revenue	Office of the City Manager	\$400,000	\$400,000
This action increases the estimate for Gas Tax revenue and the associated transfer to the General Fund by \$400,000, from \$3.3 million to \$3.7 million, to more accurately align revenues with projected activity levels. A corresponding adjustment to General Fund revenue (Transfers and Reimbursements) is recommended elsewhere in this memorandum to reflect the higher transfers from the Gas Tax Funds to the General Fund.			
Gas Tax Maintenance And Construction Fund - 1964 (410)		\$400,000	\$400,000

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Gas Tax Maintenance And Construction Fund - 1990 (411)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Transfer to the General Fund (Street Maintenance)/Gas Tax Revenue	Office of the City Manager	\$500,000	\$500,000
This action increases the estimate for Gas Tax revenue and the associated transfer to the General Fund by \$500,000, from \$5.8 million to \$6.3 million, to more accurately align revenues with projected activity levels. A corresponding adjustment to General Fund revenue (Transfers and Reimbursements) is recommended elsewhere in this memorandum to reflect the higher transfers from the Gas Tax Funds to the General Fund.			
Gas Tax Maintenance And Construction Fund - 1990 (411)		\$500,000	\$500,000

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

General Purpose Parking Fund (533)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Security Services)	Transportation Department	\$100,000	
This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$100,000 to fund unanticipated cost increases for security services for City parking facilities. The contract between the City and Good Guard Security was renewed effective April 2024 and increased from approximately \$1.8 million to \$2.1 million annually, reflecting an approximately 20% increase from the prior contract. This increase is primarily attributed to increases in wage costs for the contracted security staff. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Ending Fund Balance Adjustment	Transportation Department	(\$100,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
General Purpose Parking Fund (533)		<hr/>	
		\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Housing Trust Fund (440)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Office of the City Attorney	\$25,000	
This action increases the Office of the City Attorney's Personal Services appropriation by \$25,000, from \$36,193 to \$61,193, to align funding levels with projected personal services costs, including the impact of staffing assignment changes for legal support services during 2023-2024. This action is part of a series of adjustments to realign funding levels for City Attorney personal services costs across multiple funding sources, as recommended elsewhere in this memorandum.			
Ending Fund Balance Adjustment	Housing Department	(\$25,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Housing Trust Fund (440)		<hr/> \$0	\$0

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Inclusionary Fee Fund (451)

Action	Department	Use	Source
<div> Housing Loans and Grants </div> <div> This action increases the Housing Loans and Grants appropriation by \$500,000, from \$29.7 million to \$30.2 million, to provide funding for an affordable housing development known as Roosevelt Park Apartments at 21 North 21st Street. The City Council approved a loan commitment on February 5, 2019 to the developer, but budget was not subsequently increased to the Housing Loans and Grants appropriation for this project. This action corrects that oversight and provides funding to the Housing Loans and Grants appropriation. A corresponding decrease to the Ending Fund Balance is recommended to offset this action. </div>	Housing Department	\$500,000	
<div> Fees, Rates, and Charges (Inclusionary Housing Ordinance Fees) </div> <div> This action eliminates the revenue estimate for Fees, Rates, and Charges of \$7.0 million to align Inclusionary Housing Ordinance in-lieu fees budgeted estimate with current collection trends and assumptions. The Inclusionary Housing Ordinance was adopted on January 12, 2010 and amended in 2021. It requires all residential developers who create new, additional, or modified for-sale or rental units to provide 15% of housing on-site that is affordable to income qualified buyers/renters or pay an in-lieu fee to satisfy the requirement. Due to less residential development activity, receipts of the revenue have trended lower than anticipated. This action is offset by a decrease of \$3.0 million to the Housing Project Reserve and \$4.0 million to the Ending Fund Balance as recommended in this memorandum. </div>	Housing Department		(\$7,000,000)
<div> Housing Project Reserve </div> <div> This action decreases the Housing Project Reserve by \$3.0 million, from \$6.5 million to \$3.5 million, to reflect less than anticipated revenues from Inclusionary Housing Ordinance fees. This action partially offsets the corresponding decrease to the revenue estimate for Fees, Rates, and Charges as recommended in this memorandum. </div>	Housing Department	(\$3,000,000)	
<div> Ending Fund Balance Adjustment </div> <div> This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum. </div>	Housing Department	(\$4,500,000)	
Inclusionary Fee Fund (451)		<div> (\$7,000,000) </div>	<div> (\$7,000,000) </div>

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Integrated Waste Management Fund (423)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Yard Trimming Collection/Processing (Overage)	Environmental Services Department	\$50,000	
<p>This action increases the Yard Trimming Collection/Processing appropriation by \$50,000, from \$33.57 million to \$33.59 million, to account for higher than anticipated yard trimming collection and processing costs. The storms and intense weather events last winter resulted in increased levels of residential yard trimming and debris collections throughout the City causing the existing allocation for contractual expenses paying for this service to be exceeded. This action is offset by a decrease to the Ending Fund Balance recommended in this memorandum.</p>			
IDC Disposal Agreement (Overage)	Environmental Services Department	\$50,000	
<p>This action increases the IDC Disposal Contract appropriation by \$50,000, from \$5.3 million to \$5.4 million, to accommodate higher than expected contractual services costs. Per contractual agreement with GreenWaste Recovery, the City pays for disposal of residue produced from residential garbage and recycling through a monthly invoicing process. This year more residue has been disposed of than was budgeted. This action is offset by a decrease to the Ending Fund Balance recommended in this memorandum.</p>			
Personal Services	Information Technology Department	(\$12,191)	
<p>This action decreases the Personal Services appropriation to the Information Technology Department to account for an updated cost allocation plan for personnel in the department assigned to the Development Fee Program. The redistribution of these costs was inadvertently not implemented in the development of the 2023-2024 Adopted Operating Budget, making it necessary now for budget adjustments. The actions included are an increase in the Low and Moderate Income Housing Asset Fund of \$48,025 and a decrease in the Integrated Waste Management Fund of \$12,191. Similar actions are recommended in the General Fund, and the Development Services Fee Funds.</p>			

Special Funds Recommended Budget Adjustments Summary **2023-2024 Year End Adjustments**

Integrated Waste Management Fund (423)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
CalRecycle SB1383 2024 Grant/Revenue from State of California	Environmental Services Department	\$2,491,720	\$2,491,720
<p>This action establishes the CalRecycle SB1383 2024 Grant appropriation and increases the estimate for Revenue from State of California in the amount of \$2.5 million. The CalRecycle SB1383 Local Assistance Grant was established in 2021-2022 to assist local government agencies with the implementation of SB1383 requirements supporting climate action to cut organic waste-related pollution, including organic waste prevention, reduction, and recycling. The City will use grant funding to ensure successful implementation of SB1383, including outreach and marketing, a compost hub pilot support, container labeling, indoor container procurement, record keeping and data management software, personnel support, and continued partnership with an edible food recovery program in Santa Clara County.</p>			
Ending Fund Balance Adjustment	Environmental Services Department	(\$87,809)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
Integrated Waste Management Fund (423)		\$2,491,720	\$2,491,720

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Low And Moderate Income Housing Asset Fund (346)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Personal Services (Overage)</p> <p>This action increases the Public Works Department's Personal Services appropriation by \$110,000 due to unbudgeted personal services costs related to a Contract Compliance Coordinator position, which was originally budgeted in Capital Funds, being reallocated to support contract/labor compliance duties for Housing. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>	Public Works Department	\$110,000	
<p>Personal Services</p> <p>This action increases the Personal Services appropriation to the Information Technology Department to account for an updated cost allocation plan for personnel in the department assigned to the Development Fee Program. The redistribution of these costs was inadvertently not implemented in the development of the 2023-2024 Adopted Operating Budget, making it necessary now for budget adjustments. The actions included are an increase in the Low and Moderate Income Housing Asset Fund of \$48,025 and a decrease in the Integrated Waste Management Fund of \$12,191. Similar actions are recommended in the General Fund, and the Development Services Fee Funds.</p>	Information Technology Department	\$48,025	
<p>Ending Fund Balance Adjustment</p> <p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>	Housing Department	(\$158,025)	
Low And Moderate Income Housing Asset Fund (346)		\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

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

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Contractual Tree Services and Water Costs)	Transportation Department	\$12,000	
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$12,000 to fund contractual services for critical tree work (\$10,000) and increased water costs (\$2,000) for the district. Throughout the year, the department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified the critical tree work needed and used contractual services to address it. Further, water costs are higher than anticipated due to increased costs for water, as well as increased usage during the fiscal year. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>			
Ending Fund Balance Adjustment	Transportation Department	(\$12,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>			
Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354)		\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

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

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Contractual Tree Services)	Transportation Department	\$5,000	
This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$5,000 to fund contractual services for critical tree work needed for the district. Throughout the year, the department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified the critical tree work needed and used contractual services to address it. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Ending Fund Balance Adjustment	Transportation Department	(\$5,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357)		\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Maintenance District No. 8 (Zanker-Montague) Fund (361)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Contractual Tree Services)	Transportation Department	\$10,000	
This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$10,000 to fund contractual services for critical tree work needed for the district. Throughout the year, the department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified the critical tree work and used contractual services to address it. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Ending Fund Balance Adjustment	Transportation Department	(\$10,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Maintenance District No. 8 (Zanker-Montague) Fund (361)		\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

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

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Contractual Tree Services and Water Costs)	Transportation Department	\$32,000	
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$32,000 to fund contractual services for critical tree work (\$18,000) and increased water costs (\$14,000) for the district. Throughout the year, the department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review the team identified the critical tree work needed and used contractual services to address it. Further, water costs are higher than anticipated due to increased costs for water, as well as increased usage during the fiscal year. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>			
Ending Fund Balance Adjustment	Transportation Department	(\$32,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>			
Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359)		\$0	\$0

Special Funds Recommended Budget Adjustments Summary

2023-2024 Year End Adjustments

Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund (365)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Personal Services (Vacancy Savings) This action decreases the Transportation Department's Personal Services appropriation by \$16,000 for vacancy savings and reallocates the funding to the Transportation Department's Non-Personal/Equipment appropriation to fund contractual services for critical tree work needed and increased costs for water for the district. An increase to the Transportation Department's Non-Personal/Equipment appropriation is recommended to offset this action.	Transportation Department	(\$16,000)	
Non-Personal/Equipment (Contractual Tree Services and Water Costs) This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$36,000 to fund contractual services for critical tree work (\$16,000) and increased water costs (\$20,000) for the district. Throughout the year, the department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified the critical tree work needed and used contractual services to address it. Further, water costs are higher than anticipated due to increased costs for water, as well as increased usage during the fiscal year. A decrease to the Transportation Department's Personal Services appropriation (\$16,000) and a decrease to the Ending Fund Balance (\$20,000) are recommended to offset this action.	Transportation Department	\$36,000	
Ending Fund Balance Adjustment This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.	Transportation Department	(\$20,000)	
Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund (365)		\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

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

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Personal Services (Vacancy Savings) This action decreases the Transportation Department's Personal Services appropriation by \$3,000 for vacancy savings and reallocates the funding to the department's Non-Personal/Equipment appropriation to fund contractual services for critical tree work needed for the district. A corresponding increase to the Transportation Department's Non-Personal/Equipment appropriation is recommended to offset this action.	Transportation Department	(\$3,000)	
Non-Personal/Equipment (Contractual Tree Services) This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$3,000 to fund contractual services for critical tree work needed for the district. Throughout the year, the department's Arborist team identifies high priority tree work, which includes identifying conditions that pose a danger or other potential emergencies. In that review, the team identified the critical tree work needed and used contractual services to address it. A corresponding decrease to the Personal Services appropriation is recommended to offset this action.	Transportation Department	\$3,000	
Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356)		\$0	\$0

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

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

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Water Costs)	Transportation Department	\$10,000	
This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$10,000 to fund increased water costs for the district. Water costs are higher than anticipated due to increased costs for water, as well as increased usage during the fiscal year. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Ending Fund Balance Adjustment	Transportation Department	(\$10,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367)		\$0	\$0

Special Funds Recommended Budget Adjustments Summary **2023-2024 Year End Adjustments**

Municipal Golf Course Fund (518)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>San José Financing Authority Loan Write Off Reserve</p> <p>This action liquidates the \$3.3 million San José Financing Authority Loan Write Off Reserve to fund the establishment of a new expense appropriation to write off a promissory note between the City of San José Financing Authority (CSJFA) and the City of San José (City). On May 6, 1997, the City agreed to provide a loan of up to \$3.0 million for the Golf Course project. Subsequently, on October 13, 1998, City Council authorized an additional \$800,000 to complete the project which increased the total loan amount to \$3.3 million. Between the loan origination on June 17, 1997, and termination of the lease agreement on June 28, 2007, the CSJFA sent back approximately \$3,000 to the General Fund which brought the remaining balance to \$3,297,037. With the refunding of all debt related to City golf courses in August 2020, the loan needed to be written off, and the Reserve was established to set aside money for this purpose. The \$3.3 million balance has been reached in 2023-2024, which triggers the actions described in this fund.</p>	Parks, Recreation and Neighborhood Services Department	(\$3,300,000)	
<p>San José Financing Authority Loan Write Off</p> <p>This action establishes the San José Financing Authority Loan Write Off Expense appropriation in the amount of \$3.3 million to write off a promissory note between the City of San José Financing Authority and the City of San José. Corresponding actions to liquidate the San José Financing Authority Loan Write Off Reserve and put the remaining money in the Ending Fund Balance are recommended to offset this action in this memorandum.</p>	Parks, Recreation and Neighborhood Services Department	\$3,297,037	
<p>Ending Fund Balance Adjustment</p> <p>This action increases the Ending Fund Balance to offset the recommended actions in this memorandum.</p>	Parks, Recreation and Neighborhood Services Department	\$2,963	
Municipal Golf Course Fund (518)		\$0	\$0

Special Funds Recommended Budget Adjustments Summary **2023-2024 Year End Adjustments**

Planning Development Fee Program Fund (238)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>Personal Services (Overage)</p> <p>This action increases the Office of the City Attorney's Personal Services appropriation by \$70,000 to align funding levels with projected personal services costs as a result of the impact of staffing assignment changes for legal support services during 2023-2024. This action is part of a series of adjustments to realign funding levels for City Attorney personal services costs across multiple funding sources, as recommended elsewhere in this memorandum.</p>	Office of the City Attorney	\$70,000	
<p>Development Fee Program - Shared Resources Personal Services</p> <p>This action decreases the Development Fee Program - Shared Resources Personal Services appropriation to the Information Technology Department to account for an updated cost allocation plan for personnel in the Department assigned to the Development Fee Program. The redistribution of these costs was inadvertently not implemented in the development of the 2023-2024 Adopted Operating Budget, requiring an action to implement in the current process. The actions included are an increase in the Building Development Fee Program Fund of \$158,991, an increase in the Citywide Planning Fee Program Fund of \$82,843, an increase in the Public Works Development Fee Program Fund of \$12,408, a decrease in the Planning Development Fee Program Fund of \$168,265, and a decrease in the Fire Development Fee Program Fund of \$48,278. This action is accompanied by similar actions in the General Fund and remaining Development Services Fee Funds, as well as the Low and Moderate Income Housing Asset Fund and the Integrated Waste Management Fund.</p>	Information Technology Department	(\$168,265)	
<p>Ending Fund Balance Adjustment</p> <p>This action increases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>	Planning, Building and Code Enforcement Department	\$98,265	
Planning Development Fee Program Fund (238)		\$0	\$0

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Public Works Development Fee Program Fund (241)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Public Works Development Fee Program - Personal Services/Fees, Rates, and Charges	Public Works Department	\$1,500,000	\$1,500,000
<p>This action increases the Public Works Development Fee Program - Personal Services appropriation and the corresponding revenue estimate for Fees, Rates, and Charges by \$1.5 million to fund higher than anticipated activity related to utility permitting for VTA and BART projects. Because of the higher than anticipated activity level, staff that were originally budgeted in the Small Cell Permitting Fee Program Fund were reallocated to the Public Works Development Fee Program Fund to provide additional staff support.</p>			
Development Fee Program - Shared Resources Personal Services	Information Technology Department	\$12,408	
<p>This action increases the Development Fee Program - Shared Resources Personal Services appropriation to the Information Technology Department to account for an updated cost allocation plan for personnel in the Department assigned to the Development Fee Program. The redistribution of these costs was inadvertently not implemented in the development of the 2023-2024 Adopted Operating Budget, requiring an action to implement in the current process. The actions included are an increase in the Building Development Fee Program Fund of \$158,991, an increase in the Citywide Planning Fee Program Fund of \$82,843, an increase in the Public Works Development Fee Program Fund of \$12,408, a decrease in the Planning Development Fee Program Fund of \$168,265, and a decrease in the Fire Development Fee Program Fund of \$48,278. This action is accompanied by similar actions in the General Fund and remaining Development Services Fee Funds, as well as the Low and Moderate Income Housing Asset Fund and the Integrated Waste Management Fund.</p>			
Ending Fund Balance Adjustment	Public Works Department	(\$12,408)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
Public Works Development Fee Program Fund (241)		\$1,500,000	\$1,500,000

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Public Works Program Support Fund (150)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Overage)	Public Works Department	\$90,000	
This action increases the Public Works Department's Non-Personal/Equipment appropriation by \$90,000 to fund the initial phase of Windows 11 computer upgrades and ergonomic assessment costs. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Personal Services (Overage)	Public Works Department	\$300,000	
This action increases the Public Works Department's Personal Services appropriation by \$300,000 to fund projected overage in compensated absences costs for 2023-2024. Compensated absences fund employee time off pay, such as sick, holiday, vacation, and jury duty for positions funded in Capital Funds. Positions charge their active time to their respective project budgets and charge their time off pay to Public Works Program Support Fund. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Compensated Time Off/Transfers and Reimbursements	Public Works Department	\$2,985,000	\$2,985,000
This action increases the Compensated Time Off appropriation and the corresponding revenue estimate for Transfers and Reimbursements by \$2,985,000, from \$11.6 million to \$14.6 million to reflect higher than budgeted compensated absences. Compensated absences fund employee time off pay, such as sick, holiday, vacation, and jury duty for positions funded in Capital Funds. Positions charge their active time to their respective project budgets and charge their time off pay to Public Works Program Support Fund. As staff earns and uses compensatory time, expenditures are charged to the Compensated Time Off appropriation. Staff is using their leave time at a higher level than anticipated which resulted in more expenditures.			
Ending Fund Balance Adjustment	Public Works Department	(\$390,000)	
This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.			
Public Works Program Support Fund (150)		\$2,985,000	\$2,985,000

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

San José Arena Capital Reserve Fund (459)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Electrical Repairs	City Manager - Office of Economic Development and Cultural Affairs	\$148,178	
This action increases the Electrical Repairs appropriation by \$148,174, from \$509,185 to \$657,363, to provide funding for reimbursements to Sharks Sports Entertainment to purchase and install televisions at the SAP Center. A corresponding decrease to the Previously Approved Repairs Reserve to offset this action is recommended in this memorandum.			
Previously Approved Repairs Reserve (Use)	Office of the City Manager	(\$148,178)	
This action decreases the Previously Approved Repairs Reserve appropriation by \$148,178 to provide funding for reimbursements to Sharks Sports Entertainment for capital improvement repairs made at SAP Center. A corresponding increase to the Electrical Repairs appropriation in the amount of \$148,178 is recommended in this memorandum.			
San José Arena Capital Reserve Fund (459)		<hr/> \$0	\$0

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

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

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Office of the City Attorney	\$35,000	
<p>This action increases the Office of the City Attorney's Personal Services appropriation by \$35,000 to align funding levels with projected personal services costs, including the impact of staffing assignment changes for legal support services during 2023-2024. This action is part of a series of adjustments to realign funding levels for City Attorney personal services costs across multiple funding sources, as recommended elsewhere in this memorandum.</p>			
Non-Personal/Equipment (Chemical Costs)	Environmental Services Department	\$3,900,000	
<p>This action increases the Non-Personal/Equipment appropriation to the Environmental Services Department in the amount of \$3.9 million to account for increased costs for chemicals. Chemicals such as ferric chloride (used in the digestion and sludge dewatering processing) and sodium hypochlorite and sodium bisulfite (used in the filtration and disinfection processes) are used at the San José-Santa Clara Regional Wastewater Facility and in the South Bay Recycling Water systems in large quantities annually. Due to supply chain disruption since the beginning of the COVID pandemic, inflation, and other market factors, chemical costs have risen precipitously over recent years. A proposal to incorporate these increased costs on an ongoing basis was included in the 2024-2025 Proposed Operating Budget. This action is offset by a decrease to the Personal Services appropriation recommended in this memorandum.</p>			
Personal Services (Vacancy Savings)	Environmental Services Department	(\$4,000,000)	
<p>This action decreases the Personal Services appropriation by \$4.0 million to recognize savings due to vacancies in 2023-2024 at the San José-Santa Clara Regional Wastewater Facility (RWF). With approximately 320 budgeted personnel assigned to the RWF and approximately 40 vacancies throughout 2023-2024, significant personal services savings have been realized through the fiscal year. This decrease offsets increases to the Non-Personal/Equipment and Inventory appropriations recommended in this memorandum.</p>			

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

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

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Public Works Department	\$50,000	
<p>This action increases the Public Works Department's Personal Services appropriation by \$50,000 due to higher than anticipated personal services costs related to contract compliance of Regional Wastewater Facility projects. The projected overage is primarily due to higher than budgeted costs for salary, retirement, and other benefits. A corresponding decrease to the Ending Fund Balance is recommended to offset this adjustment.</p>			
Inventory (Overage)	Environmental Services Department	\$100,000	
<p>This action increases the Inventory appropriation by \$100,000, from \$600,000 to \$700,000, to accommodate higher than expected expenses at the San José-Santa Clara Regional Wastewater Facility (RWF). Because of lingering supply chain difficulties and delays, replacement parts and equipment costs have exceeded the budgeted levels. Accordingly, an increase to this appropriation is necessary to ensure that invoices for purchased materials and supplies can be paid. This action is offset by a decrease to the Personal Services appropriation to the Environmental Services Department recommended in this memorandum.</p>			
Revenue from the Use of Money/Property (Interest)	Environmental Services Department		\$2,759,764
<p>This action increases the estimate for Revenue from the Use of Money/Property by \$2.8 million, from \$340,000 to \$3.1 million, to recognize higher than expected interest revenue earned in 2023-2024. This action is offset by an increase to the Ending Fund Balance recommended in this memorandum.</p>			
Ending Fund Balance Adjustment	Environmental Services Department	\$2,674,764	
<p>This action increases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
San José-Santa Clara Treatment Plant Operating Fund (513)		\$2,759,764	\$2,759,764

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Sewer Service And Use Charge Fund (541)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p>IDC Disposal Contract (Overage)</p> <p>This action increases the IDC Disposal Contract appropriation by \$5,000, from \$150,000 to \$155,000, to account for higher than anticipated disposal costs at City facilities. Per contractual agreement with Newby Island Landfill, the City pays for the disposal of solid waste from City facilities. This includes disposal of waste dropped off at or produced at the City's corporation yards. This year, disposal costs are higher than anticipated because more waste was produced and disposed of than anticipated. This action is offset by a decrease to the Ending Fund Balance recommended in this memorandum.</p>	Environmental Services Department	\$5,000	
<p>Collection Costs</p> <p>This action increases the Collection Cost allocation by \$18,000 from \$640,351 to \$658,351, to align the budget for the sewer service collection fees under its collection agreement with Santa Clara County. A corresponding action to decrease the Ending Fund Balance is recommended elsewhere in this memorandum</p>	Finance Department	\$18,000	
<p>Non-Personal/Equipment (Sewer Lateral Repairs)</p> <p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$35,000 to fund unanticipated increases in material costs for sewer lateral repairs. Vendor costs for sewer later repairs have increased due to an approximately 10% increase in material costs and an estimated 22% increase in material usage, compared to fiscal year 2022-2023. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>	Transportation Department	\$35,000	
<p>Transfer to the San Jose-Santa Clara Treatment Plant Capital Fund (Transfer for Plant CIP Debt Service from Sewer Service and Use Charge Fund (541))</p> <p>This action increases the Transfer to the San Jose-Santa Clara Treatment Plant Capital Fund by \$2.0 million, from \$47.6 million to \$49.6 million, to support increased debt service costs in that fund. This action is offset by a decrease to the Ending Fund Balance recommended in this memorandum.</p>	Environmental Services Department	\$2,000,000	

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Sewer Service And Use Charge Fund (541)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Windows 11 Upgrades)	Transportation Department	\$26,000	
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$26,000 to fund Phase 1 of the Transportation Department's Windows 11 upgrade project. All laptops and desktops that are not compatible with Windows 11 must be replaced to maintain compliance with cybersecurity governance policies. Phase 1 includes replacing 121 devices in 2023-2024. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>			
Ending Fund Balance Adjustment	Environmental Services Department	(\$2,084,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
Sewer Service And Use Charge Fund (541)		<hr/>	
		\$0	\$0

Special Funds Recommended Budget Adjustments Summary **2023-2024 Year End Adjustments**

South Bay Water Recycling Operating Fund (570)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
SCVWD - Advanced Water Treatment	Environmental Services Department	\$1,000,000	
<p>This action increases the SCVWD Advanced Water Treatment Payment by \$1.0 million, from \$4.0 million to \$5.0 million. The annual payment to Valley Water (formerly the Santa Clara Valley Water District) is based on water sales for the year and the year-end estimate is higher than originally projected. Corresponding actions in the Environmental Services Department include a decrease to the Non-Personal/Equipment appropriation by \$667,000 and a decrease to the Personal Services appropriation by \$333,000.</p>			
Non-Personal/Equipment (Savings)	Environmental Services Department	(\$667,000)	
<p>This action decreases the Non-Personal/Equipment appropriation to the Environmental Services Department by \$667,000. These savings are primarily attributed to continued project delays due to supply chain shortages and delays in ordering parts. It is recommended that these savings be reallocated to offset the higher costs for the SCVWD - Advanced Water Treatment Payment appropriation.</p>			
Personal Services (Savings)	Environmental Services Department	(\$333,000)	
<p>This action decreases the Personal Services appropriation to the Environmental Services Department by \$333,000 to recognize savings due to vacancies in the South Bay Water Recycling team. It is recommended that these savings be reallocated to offset the higher costs for the SCVWD - Advanced Water Treatment Payment appropriation.</p>			
South Bay Water Recycling Operating Fund (570)		\$0	\$0

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Storm Sewer Operating Fund (446)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Yard Trimming Collection/Processing (Overage)	Environmental Services Department	\$20,000	
<p>This action increases the Yard Trimming Collection/Processing appropriation by \$20,000, from \$3.06 million to \$3.08 million, to account for higher than anticipated yard trimming collection and processing costs. The storms and intense weather events last winter resulted in increased levels of yard trimming and debris collections from storm drainage infrastructure throughout the City causing the existing allocation for contractual expenses paying for this service to be exceeded. This action is offset by a decrease to the Ending Fund Balance recommended in this memorandum.</p>			
Polychlorinated Biphenyls Settlement Reserve/Other Revenue	Environmental Services Department	\$4,516,761	\$4,516,761
<p>This action establishes the Polychlorinated Biphenyls Settlement Reserve and increases the estimate for Other Revenue in the amount of \$4.5 million. This action recognizes the City of San Jose's recovery in the settlement of the class action lawsuit City of Long Beach, et al., v. Monsanto Company, et al. Through the class action, the City claimed damages for Polychlorinated Biphenyls (PCBs) contamination. Under the settlement, which does not establish liability or fault, the City received this award as restitution and reimbursement including for mitigation of PCB contamination on its "property, stormwater and/or stormwater systems." Because the Storm Sewer Operating Fund incurred costs during the relevant period covered by the settlement, it is recommended that these funds be recognized and allocated in the Storm Sewer Operating Fund to be used to offset future costs.</p>			
Personal Services (Vacancy Savings)	Transportation Department	(\$300,000)	
<p>This action decreases the Transportation Department's Personal Services appropriation by \$300,000 due to vacancy savings and reallocates the funding to the Transportation Department's Non-Personal/Equipment appropriation to purchase an electric street sweeper instead of a gas-powered model. A corresponding increase to the Department's Non-Personal/Equipment appropriation is recommended to offset this action.</p>			

Special Funds Recommended Budget Adjustments Summary **2023-2024 Year End Adjustments**

Storm Sewer Operating Fund (446)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Electric Street Sweeper)	Transportation Department	\$300,000	
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$300,000 to purchase of an electric street sweeper instead of a gas-powered model in accordance with the California Air Resource Board's Advanced Clean Fleet regulation and City of San José Green Fleet policy. The electric street sweeper fulfills the department's operational needs and purchasing the electric street sweeper thereby helps facilitate the City's fleet transition to meet the Green Vision goals. A corresponding decrease to the Department's Personal Services appropriation is recommended to offset this action.</p>			
Non-Personal/Equipment (Windows 11 Upgrades)	Transportation Department	\$15,000	
<p>This action increases the Transportation Department's Non-Personal/Equipment appropriation by \$15,000 to fund Phase 1 of the Transportation Department's Windows 11 upgrade project. All laptops and desktops that are not compatible with Windows 11 must be replaced to maintain compliance with cybersecurity governance policies. Phase 1 includes replacing 121 devices in 2023-2024. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>			
Ending Fund Balance Adjustment	Environmental Services Department	(\$35,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
Storm Sewer Operating Fund (446)		\$4,516,761	\$4,516,761

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Vehicle Maintenance And Operations Fund (552)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Non-Personal/Equipment (Overage)	Public Works Department	\$800,000	
<p>This action increases the Public Works Department's Non-Personal/Equipment appropriation by \$800,000 to fund higher than anticipated repair costs. The projected overage is primarily due to unforeseen emergency repairs at Mabury Yard Fuel Station and Regional Wastewater Facility Shop, the move Electrical Vehicle chargers to dedicated meters, and multiple repairs on damaged vehicles in 2023-2024 such as blown engines of Vac-Con truck and sweeper, hydraulic clutch replacement for Fecon Mulcher, and various accident/vandalism repairs to Police and Fire vehicles. A corresponding decrease to the Public Works Department's Personal Services appropriation is recommended to offset this action.</p>			
Personal Services (Vacancy Savings)	Public Works Department	(\$800,000)	
<p>This action decreases the Public Work's Department Personal Services appropriation by \$800,000 to recognize vacancy savings. It is recommended that these savings be reallocated to offset a corresponding increase to the Public Works Department Non-Personal/Equipment appropriation as recommended in this memorandum.</p>			
Vehicle Maintenance And Operations Fund (552)		\$0	\$0

Special Funds Recommended Budget Adjustments Summary 2023-2024 Year End Adjustments

Water Utility Fund (515)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Personal Services (Overage)	Environmental Services Department	\$400,000	
This action increases the Personal Services appropriation to the Environmental Services Department by \$400,000 to accommodate higher than expected personal services costs. The Environmental Services Department has experienced far fewer vacancies than expected in the Water Utility Fund, causing costs in excess of the budgeted level. This action is offset by reallocating savings in the Non-Personal/Equipment appropriation to the Environmental Services Department.			
Non-Personal/Equipment (Savings)	Environmental Services Department	(\$400,000)	
This action decreases the Non-Personal/Equipment appropriation to the Environmental Services Department by \$400,000 due to cost savings. Cost savings are attributable to lower than expected contractual services costs related to Municipal Water System instrumentation and control system maintenance and distribution system repair contracts, as well as contractual services for security. This action offsets an increase to the Personal Services appropriation to the Environmental Services Department which is recommended in this memorandum.			
Workers' Compensation Claims	Environmental Services Department	\$10,000	
This action increases the Workers' Compensation Claims appropriation by \$10,000, from \$15,000 to \$25,000, to align budgeted levels with higher than anticipated Environmental Services Department claims costs supported by the Water Utility Fund. Additional actions to adjust funding for Workers' Compensation Claims, totaling a net increase of \$3.9 million in the General Fund, are recommended elsewhere in this memorandum to align budgeted amounts with the projected needs.			
Revenue from State of California (California Water Arrearage Payment Program)	Environmental Services Department		\$1,271,726
This action establishes the estimate for Revenue from State of California in the amount of \$1.3 million to recognize revenue for the California Water Arrearage Payment Program, a program from the State Water Resources Control Board created to provide direct support to local governments to offset the financial impact of unpaid bills by water customers throughout California. This program was established in response to the emergency declaration by the State of California during the COVID-19 pandemic. This revenue will be used to pay off some of the existing debts. This action is offset by an increase to the Ending Fund Balance recommended in this memorandum.			

Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments

Water Utility Fund (515)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Environmental Services Department	\$1,261,726	
This action increases the Ending Fund Balance to offset the actions recommended in this memorandum.			
Water Utility Fund (515)		\$1,271,726	\$1,271,726

**Special Funds Recommended Budget Adjustments Summary
2023-2024 Year End Adjustments**

Workforce Development Fund (290)

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Adult Workers This action increases the Adult Workers appropriation by \$990,000, from \$2.0 million to \$3.0 million to fund higher than anticipated enrollments in the Adult Workers program. The Adult Workers program enables workers to obtain good jobs by providing them with job search assistance and training opportunities. There is flexibility to transfer funds between the Adult Workers and Dislocated Workers program depending on the need. A corresponding decrease to the Dislocated Workers appropriation is recommended to offset this action.	City Manager - Office of Economic Development and Cultural Affairs	\$990,000	
Dislocated Workers This action decreases the Dislocated Workers appropriation by \$990,000, from \$4.0 million to \$3.0 million, to reallocate funding to the Adult Workers appropriation. The reallocation is needed due to more enrollments than anticipated in the Adult Worker program. The Dislocated Worker program provides services to assist individuals in re-entering the workforce after a job loss, mass layoffs, global trade dynamics, or transitions in economic sectors. Savings in the Dislocated Workers appropriation is anticipated due to fewer enrollments in the Dislocated Workers program, and there is flexibility to transfer funds between the Dislocated Worker and Adult Worker programs based on the needs of each program. A corresponding increase to the Adult Workers appropriation is recommended to offset this action.	City Manager - Office of Economic Development and Cultural Affairs	(\$990,000)	
Workforce Development Fund (290)		\$0	\$0

Capital Funds Recommended Budget Adjustments Summary 2023-2024 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Building and Structure Construction Tax Fund (429)			
Vision Zero: Quick Build Improvements	Transportation	\$1,185,000	
This action increases the Vision Zero Quick Build Improvements appropriation by \$1.2 million, from \$3.9 million to \$5.1 million, by reallocating project savings from the Vision Zero: Story/Jackson Safety Improvements as the project is now complete. This increase will fund future Quick Build projects which may include safety improvements such as bollards and striping. A corresponding decrease to the Vision Zero: Story/Jackson Safety Improvements appropriation is recommended to offset this action.			
Vision Zero: Story/Jackson Safety Improvements	Transportation	\$(1,185,000)	
This action decreases the Vision Zero: Story/Jackson Safety Improvements appropriation by \$1.2 million, from \$1.3 million to \$151,000, and reallocates project savings to the Vision Zero: Quick Build Improvements appropriation. A corresponding increase to the Vision Zero: Quick Build Improvements appropriation is recommended to offset this action.			
Building and Structure Construction Tax Fund (429) TOTAL			
Construction Excise Tax Fund (465)			
Capital Program and Public Works Department Support Service Costs	Public Works	\$200,000	
This action increases the Capital Program and Public Works Department Support Services Costs appropriation by \$200,000, from \$2.0 million to \$2.2 million, for higher than anticipated labor and professional services costs incurred by the Public Works Department while supporting the Pavement Maintenance program. A corresponding decrease to the Pavement Maintenance – VTA 2016 Measure B appropriation is recommended to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(200,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
Pavement Maintenance – City	Transportation	\$442,000	
This action increases the Pavement Maintenance – City appropriation by \$442,000, from \$1.2 million to \$1.7 million, to appropriate funding received by FEMA for the 2017 flooding event at Alum Rock Falls Road. The Transportation Department received reimbursement from FEMA for flooding response work completed. A corresponding increase to the estimate for Revenue from the Federal Government is recommended elsewhere in this memorandum.			

Capital Funds Recommended Budget Adjustments Summary

2023-2024 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Construction Excise Tax Fund (465)			
Pavement Maintenance – SB1 Road Repair & Accountability Act 2017	Transportation	\$250,000	
<p>This action increases the Pavement Maintenance – SB1 Road Repair & Accountability Act 2017 appropriation by \$250,000, from \$32.6 million to \$32.8 million, to appropriate grant funds received from the California Department of Resources Recycling and Recovery (CalRecycle). The Transportation Department received funding from CalRecycle's Rubberized Pavement Grant Program for work related to the department's 2023 Major Streets Resurfacing projects. A corresponding increase to the estimate for Revenue from State of California is recommended to offset this action.</p>			
Pavement Maintenance – State Gas Tax	Transportation	\$200,000	
<p>This action increases the Pavement Maintenance – State Gas Tax appropriation by \$200,000, from \$8.7 million to \$8.9 million, to reflect the increased costs for pavement maintenance vendor services and materials, including concrete, asphalt, and hauling services. Due to inflationary pressures, the costs of pavement maintenance materials, services and vehicle operating and maintenance costs have increased by approximately 35% over the past two fiscal years. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.</p>			
Pavement Maintenance – VTA 2016 Measure B	Transportation	\$(200,000)	
<p>This action decreases the Pavement Maintenance – VTA 2016 Measure B appropriation by \$200,000, from \$39.0 million to \$38.8 million, and reallocates the funding due to higher than anticipated costs incurred by the Public Works Department while providing support to the Pavement Maintenance program. A corresponding increase to the Capital Program and Public Works Department Support Service Costs appropriation is recommended to offset this action.</p>			
Revenue from State of California (CalRecycle Rubberized Pavement Grant)			\$250,000
<p>This action increases the estimate for Revenue from State of California by \$250,000 to recognize grant revenue received from the California Department of Resources Recycling and Recovery (CalRecycle) for the Rubberized Pavement Grant Program. A corresponding increase to the Pavement Maintenance – SB1 Road Repair & Accountability Act 2017 appropriation is recommended to offset this action.</p>			
Revenue from the Federal Government (2017 Flood Event FEMA Reimbursement)			\$442,000
<p>This action increases the estimate for Revenue from the Federal Government by \$442,000 to recognize funding received from FEMA for the 2017 flooding event at Alum Rock Falls Road. A corresponding increase to the Pavement Maintenance – City appropriation is recommended to offset this action.</p>			
Construction Excise Tax Fund (465) TOTAL		\$692,000	\$692,000

Capital Funds Recommended Budget Adjustments Summary

2023-2024 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Convention Center Facilities District Capital Fund (798)			
Convention Center Rehabilitation/Repair – Mechanical	Office of Economic Development and Cultural Affairs	\$106,000	
<p>This action increases the Convention Center Rehabilitation/Repair – Mechanical appropriation by \$106,000, from \$780,000 to \$886,000, to support various urgent, previously unfunded capital improvement projects undertaken by Team San Jose to repair or replace various Convention Center assets in 2023-2024. Projects included the replacement of two boilers that had reached the end of their useful lives. Associated project costs incurred in 2023-2024 have been supported by the operating subsidy to Team San Jose from the Convention and Cultural Affairs Fund due to the urgency of the projects. This action is part of a series of adjustments that effectively reimburse the Convention and Cultural Affairs Fund and shifts funding responsibility to the appropriate source.</p>			
Convention Center Rehabilitation/Repair – Miscellaneous	Office of Economic Development and Cultural Affairs	\$114,000	
<p>This action increases the Convention Center Rehabilitation/Repair – Miscellaneous appropriation by \$114,000, from \$464,000 to \$578,000, to support various urgent, previously unfunded capital improvement projects undertaken by Team San Jose to repair or replace various Convention Center assets in 2023-2024. Projects include the removal of a seating area that was previously leased for food and beverage services, and the replacement of additional stanchions and prep tables in advance of events held in spring 2024. Associated project costs incurred in 2023-2024 have been supported by the operating subsidy to Team San Jose from the Convention and Cultural Affairs Fund due to the urgency of the projects. This action is part of a series of adjustments that effectively reimburse the Convention and Cultural Affairs Fund and shifts funding responsibility to the appropriate source.</p>			
Convention Center Rehabilitation/Repair - Unanticipated	Office of Economic Development and Cultural Affairs	\$234,000	
<p>This action increases the Convention Center Rehabilitation/Repair – Unanticipated appropriation by \$234,000, from \$187,000 to \$421,000, to support various urgent, previously unfunded capital improvement projects undertaken by Team San Jose to repair or replace various Convention Center assets in 2023-2024. Projects include: chiller repairs, sprinkler system repairs, glass door replacement, bathroom plumbing repairs, equipment repairs and other miscellaneous emergent needs. Associated project costs incurred in 2023-2024 have been supported by the operating subsidy to Team San Jose from the Convention and Cultural Affairs Fund due to the urgency of the projects. This action is part of a series of adjustments that effectively reimburse the Convention and Cultural Affairs Fund and shifts funding responsibility to the appropriate source.</p>			

Capital Funds Recommended Budget Adjustments Summary

2023-2024 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Convention Center Facilities District Capital Fund (798)			
Transfers and Reimbursements (Transfer from Convention Center Facility District Revenue Fund)			\$454,000
<p>This action increases the revenue estimate for Transfers and Reimbursements from the Convention Center Facility District Revenue Fund by \$454,000, from \$2.0 million to \$2.46 million, to support urgent, previously unfunded capital improvement projects undertaken by Team San Jose to repair or replace various Convention Center assets in 2023-2024. Associated project costs incurred in 2023-2024 have been supported by the operating subsidy to Team San Jose from the Convention and Cultural Affairs Fund due to the urgency of the projects. This action is part of a series of adjustments that effectively reimburse the Convention and Cultural Affairs Fund and shifts funding responsibility to the appropriate source.</p>			
Convention Center Facilities District Capital Fund (798) TOTAL		\$454,000	\$454,000
Council District 10 Construction and Conveyance Tax Fund (389)			
Ending Fund Balance Adjustment	Finance	\$35,000	
<p>This action increases the Ending Fund Balance to offset the action recommended in this memorandum.</p>			
TRAIL: Los Alamitos Creek Renovation	Parks, Recreation and Neighborhood Services	\$(35,000)	
<p>This action decreases the TRAIL: Los Alamitos Creek Renovation project by \$35,000, from \$200,000 to \$165,000 in the Council District 10 Construction and Conveyance Tax Fund and establishes funding of \$35,000 in the Subdivision Park Trust Fund for the same project. These actions, which will not result in overall additional funding for the project, allow for available funding in the Subdivision Park Trust Fund to be used before they expire and would need to be returned to the developer. A corresponding recommendation to increase the Council District 10 Construction and Conveyance Tax Fund Ending Fund Balance is included in this memorandum to offset this action.</p>			
Council District 10 Construction and Conveyance Tax Fund (389) TOTAL			

Capital Funds Recommended Budget Adjustments Summary

2023-2024 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
General Purpose Parking Capital Fund (559)			
Capital Program and Public Works Department Support Service Costs	Public Works	\$10,000	
This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$10,000, from \$257,000 to \$267,000, to reflect higher than anticipated staff time and professional services for active capital projects managed by the Public Works Department. A corresponding decrease to the Ending Fund Balance is recommended in this report to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(10,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.			
General Purpose Parking Capital Fund (559) TOTAL			
Library Construction and Conveyance Tax Fund (393)			
Capital Program and Public Works Department Support Service Costs	Public Works	\$50,000	
This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$50,000, from \$1,000 to \$51,000, to reflect higher than anticipated staff time and professional services for active capital projects managed by the Public Works Department. A corresponding decrease to the Ending Fund Balance is recommended in this report to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(50,000)	
This action decreases the Ending Fund Balance to offset actions described elsewhere in this memorandum.			
Library Construction and Conveyance Tax Fund (393) TOTAL			
Measure T: Public Safety and Infrastructure Bond Fund (498)			
Ending Fund Balance Adjustment (Municipal Improvements)	Finance	\$(39,312)	
This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.			
Ending Fund Balance Adjustment (Public Safety)	Finance	\$(2,824,807)	
This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.			

Capital Funds Recommended Budget Adjustments Summary

2023-2024 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 - City Facilities LED Lighting	Public Works	\$39,312	
This action increases the Measure T - City Facilities LED Lighting appropriation by \$39,312, from \$188,000 to \$224,312, to correct the budget that was inadvertently adjusted in the 2022-2023 Annual Report. A corresponding decrease to the Ending Fund Balance (Municipal Improvements) is recommended to offset this action.			
Measure T - Fire Station 32	Public Works	\$3,018,375	
This action increases the Measure T - Fire Station 32 appropriation by \$3.0 million, from \$9.8 million to \$12.8 million, to correct the budget that was inadvertently adjusted in the 2022-2023 Annual Report. A corresponding decrease to the Ending Fund Balance (Public Safety) is recommended to offset this action.			
Measure T - Fire Station 8 Relocation	Public Works	\$(802,340)	
This action decreases the Measure T - Fire Station 8 Relocation appropriation by \$802,340, from \$13.8 million to \$13.0 million, to correct the budget that was inadvertently adjusted in the 2022-2023 Annual Report. A corresponding increase to the Ending Fund Balance (Public Safety) is recommended to offset this action.			
Measure T - Police Administration Building Upgrades	Public Works	\$364,000	
This action increases the Measure T - Police Administration Building Upgrades appropriation by \$364,000, from \$5.8 million to \$6.1 million, to correct the budget that was inadvertently adjusted in the 2022-2023 Annual Report. A corresponding decrease to the Ending Fund Balance (Public Safety) is recommended to offset this action.			
Measure T - Police Air Support Hangar	Public Works	\$14,000	
This action increases the Measure T - Police Air Support Hangar appropriation by \$14,000, from \$15.79 million to \$15.8 million, to correct the budget that was inadvertently adjusted in the 2022-2023 Annual Report. A corresponding decrease to the Ending Fund Balance (Public Safety) is recommended to offset this action.			
Measure T - Program Reserve (Public Safety)	Public Works	\$230,772	
This action increases the Measure T - Program Reserve (Public Safety) appropriation by \$230,772, from \$8.6 million to \$8.8 million, to correct the budget that was inadvertently adjusted in the 2022-2023 Annual Report. A corresponding decrease to the Ending Fund Balance (Public Safety) is recommended to offset this action.			
Measure T: Public Safety and Infrastructure Bond Fund (498) TOTAL			

Capital Funds Recommended Budget Adjustments Summary

2023-2024 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Parks Central Construction and Conveyance Tax Fund (390)			
Capital Program and Public Works Department Support Service Costs	Public Works	\$120,000	
<p>This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$120,000, from \$900,000 to \$1.0 million, to reflect higher than anticipated staff time and professional services for active capital projects managed by the Public Works Department. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>			
Ending Fund Balance Adjustment	Finance	\$(120,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this memorandum.</p>			
Parks Central Construction and Conveyance Tax Fund (390) TOTAL			
San José-Santa Clara Treatment Plant Capital Fund (512)			
Ending Fund Balance Adjustment	Finance	\$2,000,000	
<p>This action increases the Ending Fund Balance to offset the action recommended in this memorandum.</p>			
Transfers and Reimbursements (Transfer for Plant CIP Debt Service from Sewer Service and Use Charge Fund (541))			\$2,000,000
<p>This action increases the estimate for revenue from Transfers and Reimbursements by \$2.0 million, from \$47.6 million to \$49.6 million, to recognize a contribution from the Sewer Service and Use Charge Fund for debt service payments. In the 2022-2023 Annual Report, an increase to the Debt Service Repayment for Plant Capital Improvement Projects was approved to pay for additional debt service costs for the repayment of bond sale proceeds; however, the action was inadvertently offset by a decrease to the Ending Fund Balance rather than as a transfer from the Sewer Service and Use Charge Fund. A corresponding adjustment to increase the Ending Fund Balance recommended in this memorandum.</p>			
San José-Santa Clara Treatment Plant Capital Fund (512) TOTAL		\$2,000,000	\$2,000,000
Service Yards Construction and Conveyance Tax Fund (395)			
Capital Program and Public Works Department Support Service Costs	Public Works	\$75,000	
<p>This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$75,000, from \$51,000 to \$126,000, to reflect higher than anticipated staff time and professional services for active capital projects managed by the Public Works Department. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>			

Capital Funds Recommended Budget Adjustments Summary

2023-2024 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Service Yards Construction and Conveyance Tax Fund (395)			
Central Service Yard - Pavement Replacement	Public Works	\$(260,000)	
<p>This action decreases the Central Service Yard - Pavement Replacement appropriation by \$260,000, from \$300,000 to \$40,000, to recognize project savings. These savings are recommended to be reallocated to the Central Service Yard - Perimeter Security Fencing Replacement project to fund the higher than anticipated project costs. A corresponding increase to the Central Service Yard - Perimeter Security Fencing Replacement appropriation is recommended to offset this action.</p>			
Central Service Yard - Perimeter Security Fencing Replacement	Public Works	\$260,000	
<p>This action increases the Central Service Yard - Perimeter Security Fencing Replacement appropriation by \$260,000, from \$181,000 to \$441,000, to provide funding for higher than anticipated costs for materials and labor, double layering fencing for additional security, and modifications to the fencing to meet design specifics and cover larger area than previously scoped. A corresponding decrease to the Central Service Yard - Pavement Replacement appropriation is recommended to offset this action.</p>			
Ending Fund Balance Adjustment	Finance	\$(75,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this memorandum.</p>			
Service Yards Construction and Conveyance Tax Fund (395) TOTAL			
Sewer Service and Use Charge Capital Improvement Fund (545)			
Capital Program and Public Works Department Support Service Costs	Public Works	\$150,000	
<p>This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$150,000, from \$2.0 million to \$2.2 million, to reflect higher than anticipated staff time and professional services for active capital projects managed by the Public Works Department. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>			
Ending Fund Balance Adjustment	Finance	\$(150,000)	
<p>This action decreases the Ending Fund Balance to offset actions recommended in this memorandum.</p>			
Sewer Service and Use Charge Capital Improvement Fund (545) TOTAL			

Capital Funds Recommended Budget Adjustments Summary

2023-2024 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Storm Drainage Fee Fund (413)			
Capital Program and Public Works Department Support Service Costs	Public Works	\$15,000	
<p>This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$15,000, from \$22,000 to \$37,000, to reflect higher than anticipated staff time and professional services for active capital projects managed by the Public Works Department. A corresponding decrease to the Ending Fund Balance is recommended in this memorandum to offset this action.</p>			
Ending Fund Balance Adjustment	Finance	\$(15,000)	
<p>This action decreases the Ending Fund Balance to offset actions recommended in this memorandum.</p>			
Storm Drainage Fee Fund (413) TOTAL			
Storm Sewer Capital Fund (469)			
Ending Fund Balance Adjustment	Finance	\$(600,000)	
<p>This action decreases the Ending Fund Balance to offset actions recommended in this memorandum.</p>			
Large Trash Capture Devices Phase VIII		\$250,000	
<p>This action establishes the Large Trash Capture Devices Phase VIII project appropriation in the amount of \$250,000 due to an accelerated project development timeline. While \$10.0 million for the Large Trash Capture Devices Phase VIII project has been allocated in the 2024-2025 Proposed Capital Budget and the 2025-2029 Capital Improvement Program, early planning and development-related expenditures are expected to materialize in 2023-2024, requiring the allocation of this funding in the current fiscal year. An action will be recommended as part of a future budget process to reduce the total 2024-2025 project budget by a corresponding \$250,000 to ensure the project budget remains \$10.0 million. This action is offset by a decrease to the Ending Fund Balance recommended in this memorandum.</p>			
Small Trash Capture Devices		\$300,000	
<p>This action establishes the Small Trash Capture Devices appropriation in the amount of \$300,000 due to an accelerated project development timeline. While funding for the Small Trash Capture Devices project has been incorporated into the 2024-2025 Proposed Capital Budget and the 2025-2029 Capital Improvement Program, early planning and development-related expenditures are expected to materialize within 2023-2024, requiring the allocation of this funding in the current fiscal year. This action is offset by a decrease to the Ending Fund Balance recommended in this memorandum.</p>			

Capital Funds Recommended Budget Adjustments Summary

2023-2024 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
Storm Sewer Capital Fund (469)			
Urgent Storm Drain Repair Projects	Public Works	\$50,000	
<p>This action increases the Urgent Storm Drain Repair Projects appropriation by \$50,000, from \$250,000 to \$300,000, to reflect higher than expected costs for engineering and construction management associated with emergency repairs to existing storm sewer infrastructure. Due to storms and intense weather events last winter, increased repair needs have materialized in 2023-2024, requiring additional investment in engineering and construction management services at sites across the City. This action is offset by a decrease to the Ending Fund Balance recommended in this memorandum.</p>			
Storm Sewer Capital Fund (469) TOTAL			
Subdivision Park Trust Fund (375)			
Future PDO / PIO Projects Reserve	Parks, Recreation and Neighborhood Services	\$(100,000)	
<p>This action decreases the Future PIO/PDO Projects Reserve to offset the actions recommended in this memorandum.</p>			
Newbury Park Development	Parks, Recreation and Neighborhood Services	\$65,000	
<p>This action increases the Newbury Park Development appropriation by \$65,000, from \$85,000 to \$150,000. Due to project delays, project delivery costs are higher than originally anticipated, therefore additional funding is needed to complete the project close-out. A corresponding recommendation to decrease the Future PDO/PIO Projects Reserve is included in this memorandum to offset this action.</p>			
TRAIL: Los Alamitos Creek Renovation	Parks, Recreation and Neighborhood Services	\$35,000	
<p>This action establishes the TRAIL: Los Alamitos Creek Renovation for \$35,000. Actions recommended in this memorandum decrease funding of \$35,000 in the Council District 10 Construction and Conveyance Tax Fund and establish funding of \$35,000 in the Subdivision Park Trust Fund for the same project. These actions, which will not result in overall additional funding for the project, allow for available funding in the Subdivision Park Trust Fund to be used before they expire and would need to be returned to the developer. A corresponding recommendation to decrease the Future PDO/PIO Projects Reserve is included in this memorandum to offset this action.</p>			
Subdivision Park Trust Fund (375) TOTAL			

Capital Funds Recommended Budget Adjustments Summary 2023-2024 Year-End Budget Review

Action	Department	Use	Source
Water Utility Capital Fund (500)			
Capital Program and Public Works Department Support Service Costs	Public Works	\$80,000	
<p>This action increases the Capital Program and Public Works Department Support Service Costs appropriation by \$80,000, from \$174,000 to \$254,000, to reflect higher than anticipated staff time and professional services for active capital projects managed by the Public Works Department. A corresponding decrease to the Ending Fund Balance is recommended in this report to offset this action.</p>			
Ending Fund Balance Adjustment	Finance	\$(80,000)	
<p>This action decreases the Ending Fund Balance to offset actions recommended in this memorandum.</p>			
Water Utility Capital Fund (500) TOTAL			

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

ATTACHMENT D

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
DEPARTMENTAL EXPENSES							
Office of the City Attorney							
Required Technical-Rebalancing Actions	Personal Services (Overage)	112,000	-	112,000	-	-	112,000
	Non-Personal/Equipment (Outside Litigation Contractual Services Savings)	-	(100,000)	(100,000)	-	-	(100,000)
Office of the City Auditor							
Required Technical-Rebalancing Actions	Non-Personal/Equipment (Overage)	-	6,000	6,000	-	-	6,000
	Personal Services (Vacancy Savings)	(6,000)	-	(6,000)	-	-	(6,000)
Office of the City Clerk							
Required Technical-Rebalancing Actions	Personal Services (Vacancy Savings)	(90,000)	-	(90,000)	-	-	(90,000)
	Non-Personal/Equipment (Interpretation Services)	-	90,000	90,000	-	-	90,000
Office of the City Manager							
Clean-Up Actions	Tech Adjust: Non-Personal/Equipment (Reallocate to City Hall Office Renovation)	-	(400,000)	(400,000)	-	-	(400,000)
Environmental Services Department							
Required Technical-Rebalancing Actions	Non-Personal/Equipment (Savings)	-	(175,000)	(175,000)	-	-	(175,000)
	Personal Services (Savings)	(100,000)	-	(100,000)	-	-	(100,000)
Finance Department							
Required Technical-Rebalancing Actions	Non-Personal/Equipment (Pension Obligation Bond Legal Fees)	-	400,000	400,000	-	-	400,000
Finance Department							
Clean-Up Actions	Tech Adjust: Non-Personal/Equipment (Reallocate from Personal Services for Contractual Staffing)	-	300,000	300,000	-	-	300,000
	Tech Adjust: Personal Services (Reallocate to Non-Personal/Equipment for Contractual Staffing)	(300,000)	-	(300,000)	-	-	(300,000)

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
DEPARTMENTAL EXPENSES							
Fire Department							
Required Technical-Rebalancing Actions	Personal Services (Overage)	5,000,000	-	5,000,000	-	-	5,000,000
	Non-Personal/Equipment (Narcotics Control Vending Machine)	-	147,500	147,500	-	-	147,500
Fire Department							
Grants-Reimbursements-Fees	Personal Services/Revenue from State of California (Strike Team Reimbursement)	149,463	-	149,463	149,463	-	-
	Non-Personal/Equipment/Revenue from State of California (Strike Team Reimbursement)	-	4,787	4,787	4,787	-	-
	Personal Services/Revenue from Federal Government (Task Force 3 Reimbursement)	11,146	-	11,146	11,146	-	-
Fire Department							
Clean-Up Actions	Tech Adjust: Personal Services (Salary and Benefits to Overtime Reallocation of \$13.8 million)	-	-	-	-	-	-
Information Technology Department							
Required Technical-Rebalancing Actions	Development Fee Program - Shared Resources Personal Services	(151,753)	-	(151,753)	-	-	(151,753)
	Tech Adjust: Development Fee Program - Shared Resources Personal Services (Reallocate to Development Fee Program - Shared Resources Non-Personal/Equipment for Temporary Staffing)	(17,360)	-	(17,360)	-	-	(17,360)
Information Technology Department							
Clean-Up Actions	Tech Adjust: Development Fee Program - Shared Resources Non-Personal/Equipment (Reallocate from Development Fee Program - Shared Resources Personal Services for Temporary Staffing)	-	17,360	17,360	-	-	17,360
Library Department							
Clean-Up Actions	Tech Adjust: Personal Services (Reallocate to Non-Personal/Equipment for Security Services)	(277,000)	-	(277,000)	-	-	(277,000)

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
DEPARTMENTAL EXPENSES							
	Tech Adjust: Non-Personal/Equipment (Reallocate from Personal Services for Security Services)	-	277,000	277,000	-	-	277,000
Mayor & City Council							
Grants-Reimbursements-Fees	Council District #01/Other Revenue (Sponsorship)	5,000	-	5,000	5,000	-	-
	Council District #03/Other Revenue (Sponsorship)	23,250	-	23,250	23,250	-	-
	Council District #05/Other Revenue (Sponsorship)	110,600	-	110,600	110,600	-	-
	Council District #08/Other Revenue (Sponsorship)	500	-	500	500	-	-
	Council District #09/Other Revenue (Sponsorship)	34,000	-	34,000	34,000	-	-
	Council District #10/Other Revenue (Sponsorship)	1,500	-	1,500	1,500	-	-
	Office of the Mayor/Other Revenue (San Francisco Foundation Grant)	100,000	-	100,000	100,000	-	-
	Council District #04/Other Revenue (Sponsorship)	5,000	-	5,000	5,000	-	-
Parks, Recreation and Neighborhood Services Department							
Grants-Reimbursements-Fees	Non-Personal/Equipment/Revenue from Local Agencies (Senior Nutrition Program)	-	48,242	48,242	48,242	-	-
Police Department							
Required Technical-Rebalancing Actions	Personal Services (Overage)	9,000,000	-	9,000,000	-	-	9,000,000
	Non-Personal/Equipment (Overage)	-	300,000	300,000	-	-	300,000
Police Department							
Grants-Reimbursements-Fees	Personal Services/Other Revenue (Mutual Aid Reimbursement)	38,588	-	38,588	38,588	-	-
	Personal Services/Fees, Rates, and Charges (Billable Festivals)	20,000	-	20,000	20,000	-	-

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
DEPARTMENTAL EXPENSES							
Police Department	Tech Adjust: Personal Services (Salary and Benefits to Overtime Reallocation of \$8.5 million)	-	-	-	-	-	-
Clean-Up Actions	Tech Adjust: Non-Personal/Equipment (Reallocate to Community-Based Violence Solutions)	-	(50,000)	(50,000)	-	-	(50,000)
Public Works Department							
Required Technical-Rebalancing Actions	Personal Services (Overage)	700,000	-	700,000	-	-	700,000
Public Works Department							
Grants-Reimbursements-Fees	Personal Services/Fees, Rates, and Charges (City Hall Rentals)	80,000	-	80,000	80,000	-	-
	Personal Services/Other Revenue (City Facilities Architectural Services Reimbursement)	125,000	-	125,000	125,000	-	-
Transportation Department							
Required Technical-Rebalancing Actions	Non-Personal/Equipment (Electricity Costs)	-	150,000	150,000	-	-	150,000
Transportation Department	Tech Adjust: Non-Personal/Equipment (Reallocate from Personal Services for Temporary Staffing)	-	138,000	138,000	-	-	138,000
Clean-Up Actions	Tech Adjust: Personal Services (Reallocate to Non-Personal/Equipment for Temporary Staffing)	(138,000)	-	(138,000)	-	-	(138,000)
DEPARTMENTAL EXPENSES TOTAL		14,435,934	1,153,889	15,589,823	757,076	-	14,832,747

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

		USE		SOURCE		NET COST
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance
CITY-WIDE EXPENSES						
Required Technical-Rebalancing Actions	Workers' Compensation Claims - PRNS	-	(200,000)	(200,000)	-	(200,000)
	City Dues/Memberships	-	18,537	18,537	-	18,537
	City Facilities Solid Waste Collection and Processing	-	9,000	9,000	-	9,000
	Energy Services Company (ESCO) Debt Service	-	11,000	11,000	-	11,000
	General Liability Claims	-	(3,900,000)	(3,900,000)	-	(3,900,000)
	Workers' Compensation Claims - Fire	-	2,750,000	2,750,000	-	2,750,000
	Workers' Compensation Claims - Other Departments	-	(100,000)	(100,000)	-	(100,000)
	Workers' Compensation Claims - Public Works	-	10,000	10,000	-	10,000
	Workers' Compensation Claims - Police	-	1,400,000	1,400,000	-	1,400,000
	Fair Labor Standards Act System Configuration	-	(400,000)	(400,000)	-	(400,000)
	Workers' Compensation Claims - Transportation	-	55,000	55,000	-	55,000
	Office of Equality Assurance Labor Compliance System	-	(250,000)	(250,000)	-	(250,000)
	State Homeland Security Grant - Fire 2021/Revenue from Federal Government	-	(36,000)	(36,000)	(36,000)	-
	Library Grants/Revenue from State of California (FIRST 5 Quality Family, Friend and Neighbor Care Support Project & Expansion Grant)	-	98,000	98,000	98,000	-
	Library Grants/Revenue from State of California (California State Library- Lunch at the Library Summer 2024 Grant)	-	54,072	54,072	54,072	-
Grants-Reimbursements-Fees						

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
CITY-WIDE EXPENSES							
	Together San Jose Phase Two/Revenue from State of California	-	100,000	100,000	100,000	-	-
	Community Facilities District #18 Feasibility Project/Fees, Rates, and Charges	-	185,000	185,000	185,000	-	-
	Interim Housing - Cerone/Revenue from State of California	-	7,000,000	7,000,000	7,000,000	-	-
	Tech Adjust: Child and Youth Services - Child and Youth Services Master Plan (Reallocate to Parks, Recreation and Neighborhood Services Department)	-	(1,430,000)	(1,430,000)	-	-	(1,430,000)
Clean-Up Actions	Tech Adjust: Customer Service Vision and Standards (Reallocate to Customer Service Vision and Standards Staffing Reserve)	-	(1,070,000)	(1,070,000)	-	-	(1,070,000)
	Tech Adjust: Child and Youth Services - Child and Youth Services Master Plan (Reallocate from Office of the City Manager)	-	1,430,000	1,430,000	-	-	1,430,000
	Tech Adjust: Digital Equity - Digital Equity Communications Outreach + Education (Reallocate from Digital Inclusion)	-	348,000	348,000	-	-	348,000
	Tech Adjust: Digital Inclusion (Reallocate to Digital Equity - Digital Equity Communications Outreach + Education)	-	(348,000)	(348,000)	-	-	(348,000)
	Tech Adjust: Community-Based Violence Solutions (Reallocate from Police Department's Non-Personal/Equipment)	-	50,000	50,000	-	-	50,000

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2023-2024 Year End Adjustments

Department/Proposal	USE		SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
CITY-WIDE EXPENSES						
Tech Adjust: Internet Crimes Against Children State Grant 2023-2024 (Retitle from 2023-2024 Internet Crimes Against Children State Grant)	-	-	-	-	-	-
CITY-WIDE EXPENSES TOTAL	-	5,784,609	5,784,609	7,401,072	-	(1,616,463)

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
CAPITAL PROJECT EXPENSES							
Required Technical-Rebalancing Actions	City Hall Garage Pump Replacement	-	100,000	100,000	-	-	100,000
	City Hall Rehabilitation Projects	-	(100,000)	(100,000)	-	-	(100,000)
	Capital Program and Public Works Department Support						
	Service Costs	-	25,000	25,000	-	-	25,000
	Closed Landfill Compliance	-	1,163,000	1,163,000	-	-	1,163,000
	Police Communications Center Elevator Retrofit	-	(230,000)	(230,000)	-	-	(230,000)
	South Yard Fence Replacement	-	(177,000)	(177,000)	-	-	(177,000)
	City Hall Antenna and Rotunda Audio	-	(300,000)	(300,000)	-	-	(300,000)
	PAB Fire Protection System	-	(300,000)	(300,000)	-	-	(300,000)
	Tech Adjust: City Hall Office Renovation (Reallocate from Office of the City Manager Non-Personal/Equipment)	-	400,000	400,000	-	-	400,000
Clean-Up Actions							
CAPITAL PROJECTS EXPENSES TOTAL		-	581,000	581,000	-	-	581,000

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
EARMARKED RESERVES							
Required Technical-Rebalancing Actions	2023-2024 Ending Fund Balance Reserve	-	186,825	186,825	-	-	186,825
	Tech Adjust: Customer Service Vision and Standards Staffing Reserve (Reallocate from Customer Service Vision and Standards)	-	1,070,000	1,070,000	-	-	1,070,000
Clean-Up Actions							
EARMARKED RESERVES TOTAL		-	1,256,825	1,256,825	-	-	1,256,825

General Fund
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

		USE		SOURCE		NET COST	
Department/Proposal		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
REVENUE ADJUSTMENTS							
Required Technical-Rebalancing Actions	Sales Tax	-	-	-	7,000,000	-	(7,000,000)
	Utility Taxes	-	-	-	3,000,000	-	(3,000,000)
	Fines, Forfeitures and Penalties	-	-	-	1,200,000	-	(1,200,000)
	Transfers and Reimbursements	-	-	-	3,354,109	-	(3,354,109)
	Fees, Rates and Charges (PRNS Fee Revenue)	-	-	-	500,000	-	(500,000)
REVENUE ADJUSTMENTS TOTAL		-	-	-	15,054,109	-	(15,054,109)
GENERAL FUND TOTAL		14,435,934	8,776,323	23,212,257	23,212,257	-	-

ATTACHMENT E

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Airport Fiscal Agent Fund (525)									
Budget Adjustments									
Airport Department	Transfer to Airport Revenue Fund (Bond Debt Service Payment)	-	-	\$2,060,000	-	\$2,060,000	-	-	\$2,060,000
	Debt Service Reserve (Bond Debt Service Payment)	-	-	-	(\$2,060,000)	(\$2,060,000)	-	-	(\$2,060,000)
Budget Adjustments Total		\$0	\$0	\$2,060,000	(\$2,060,000)	\$0	\$0	\$0	\$0
Airport Fiscal Agent Fund (525) TOTAL		\$0	\$0	\$2,060,000	(\$2,060,000)	\$0	\$0	\$0	\$0
Airport Maintenance And Operation Fund (523)									
Clean-Up and Rebudget Actions									
Airport Department	Operations Contingency	-	-	(\$2,400)	-	(\$2,400)	-	-	(\$2,400)
Information Technology Department	Tech Adjust: Personal Services (Overage)	\$2,400	-	-	-	\$2,400	-	-	\$2,400
Clean-Up and Rebudget Actions TOTAL		\$2,400	\$0	(\$2,400)	\$0	\$0	\$0	\$0	\$0
Budget Adjustments									
Airport Department	Airline Reserve Funds Distribution	-	-	\$22,000,000	-	\$22,000,000	-	-	\$22,000,000
	Transfer from Airport Revenue Fund	-	-	-	-	-	\$22,000,000	-	(\$22,000,000)
Budget Adjustments Total		\$0	\$0	\$22,000,000	\$0	\$22,000,000	\$22,000,000	\$0	\$0
Airport Maintenance And Operation Fund (523) TOTAL		\$2,400	\$0	\$21,997,600	\$0	\$22,000,000	\$22,000,000	\$0	\$0
Airport Revenue Fund (521)									
Budget Adjustments									
Airport Department	Transfer to the Airport Maintenance and Operations Fund (Airline Reserve Funds Distribution)	-	-	\$22,000,000	-	\$22,000,000	-	-	\$22,000,000
	Airline Agreement Reserve	-	-	-	(\$27,340,000)	(\$27,340,000)	-	-	(\$27,340,000)
	Transfer to Airport Surplus Revenue Fund (Commercial Paper Principal and Interest Payment)	-	-	\$7,400,000	-	\$7,400,000	-	-	\$7,400,000

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Transfer from the Airport Fiscal Agent Fund (Bond Debt Service Payment)	-	-	-	-	-	\$2,060,000	-	(\$2,060,000)
Budget Adjustments Total	\$0	\$0	\$29,400,000	(\$27,340,000)	\$2,060,000	\$2,060,000	\$0	\$0
Airport Revenue Fund (521)								
TOTAL	\$0	\$0	\$29,400,000	(\$27,340,000)	\$2,060,000	\$2,060,000	\$0	\$0

Airport Surplus Revenue Fund (524)

Budget Adjustments

Airport Department	Commercial Paper Principal and Interest Payment	-	-	\$7,400,000	-	\$7,400,000	-	-	\$7,400,000
	Transfer from Airport Revenue Fund	-	-	-	-	\$7,400,000	-	(\$7,400,000)	
Budget Adjustments Total		\$0	\$0	\$7,400,000	\$0	\$7,400,000	\$7,400,000	\$0	\$0
Airport Surplus Revenue Fund (524) TOTAL		\$0	\$0	\$7,400,000	\$0	\$7,400,000	\$7,400,000	\$0	\$0

American Rescue Plan Fund (402)

Budget Adjustments

Finance Department	Transfer to the General Fund/Revenue from the Use of Money/Property (Interest Income)	-	-	\$30,300	-	\$30,300	\$30,300	-	-
Budget Adjustments Total		\$0	\$0	\$30,300	\$0	\$30,300	\$30,300	\$0	\$0
American Rescue Plan Fund (402) TOTAL		\$0	\$0	\$30,300	\$0	\$30,300	\$30,300	\$0	\$0

Benefits Funds - Benefit Fund (160)

Budget Adjustments

Human Resources Department	Health Plans/Transfers and Reimbursements (Reimbursements from City Funds)	-	-	\$10,000	-	\$10,000	\$10,000	-	-
	General Employee Vision/Transfers and Reimbursements (Reimbursements from City Funds)	-	-	\$5,000	-	\$5,000	\$5,000	-	-
	Wellness Program/Other Revenue	-	-	\$249,000	-	\$249,000	\$249,000	-	-

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Health Care Incentive Program/Other Revenue	-	-	\$116,000	-	\$116,000	\$116,000	-	-
Budget Adjustments Total	\$0	\$0	\$380,000	\$0	\$380,000	\$380,000	\$0	\$0
Benefits Funds - Benefit Fund (160) TOTAL	\$0	\$0	\$380,000	\$0	\$380,000	\$380,000	\$0	\$0

Benefits Funds - Dental Insurance Fund (155)

Budget Adjustments

Human Resources Department	Payment of Claims	-	-	\$235,000	-	\$235,000	-	-	\$235,000
	Ending Fund Balance Adjustment	-	-	-	(\$235,000)	(\$235,000)	-	-	(\$235,000)
	Budget Adjustments Total	\$0	\$0	\$235,000	(\$235,000)	\$0	\$0	\$0	\$0
	Benefits Funds - Dental Insurance Fund (155) TOTAL	\$0	\$0	\$235,000	(\$235,000)	\$0	\$0	\$0	\$0

Benefits Funds - Life Insurance Fund (156)

Budget Adjustments

Human Resources Department	Ending Fund Balance Adjustment	-	-	-	(\$20,000)	(\$20,000)	-	-	(\$20,000)
	Life Insurance Premiums	-	-	\$20,000	-	\$20,000	-	-	\$20,000
	Budget Adjustments Total	\$0	\$0	\$20,000	(\$20,000)	\$0	\$0	\$0	\$0
	Benefits Funds - Life Insurance Fund (156) TOTAL	\$0	\$0	\$20,000	(\$20,000)	\$0	\$0	\$0	\$0

Building Development Fee Program Fund (237)

Clean-Up and Rebudget Actions

City Manager - Office of Economic Development and Cultural Affairs	Tech Adjust: Personal Services (Overage)	\$2,000	-	-	-	\$2,000	-	-	\$2,000
	Tech Adjust: Personal Services (Overage)	\$6,000	-	-	-	\$6,000	-	-	\$6,000

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Information Technology Department	Tech Adjust: Development Fee Program - Shared Resources Personal Services (Reallocate to Development Fee Program - Shared Resources Non-Personal/Equipment for Temporary Staffing)	(\$227,040)	-	-	-	(\$227,040)	-	-	(\$227,040)
	Tech Adjust: Development Fee Program - Shared Resources Non-Personal/Equipment (Reallocate from Development Fee Program - Shared Resources Personal Services for Temporary Staffing)	-	\$227,040	-	-	\$227,040	-	-	\$227,040
Planning, Building and Code Enforcement Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$8,000)	(\$8,000)	-	-	(\$8,000)
	Clean-Up and Rebudget Actions TOTAL	(\$219,040)	\$227,040	\$0	(\$8,000)	\$0	\$0	\$0	\$0
Budget Adjustments									
Information Technology Department	Development Fee Program - Shared Resources Personal Services	\$158,991	-	-	-	\$158,991	-	-	\$158,991
	Building Development Fee Program - Personal Services (Vacancy Savings)	(\$65,000)	-	-	-	(\$65,000)	-	-	(\$65,000)
Planning, Building and Code Enforcement Department	Development Fee Program - Shared Resources Personal Services (Overage)	\$65,000	-	-	-	\$65,000	-	-	\$65,000
	Ending Fund Balance Adjustment	-	-	-	(\$158,991)	(\$158,991)	-	-	(\$158,991)
Budget Adjustments Total		\$158,991	\$0	\$0	(\$158,991)	\$0	\$0	\$0	\$0
Building Development Fee Program Fund (237) TOTAL		(\$60,049)	\$227,040	\$0	(\$166,991)	\$0	\$0	\$0	\$0

Citywide Planning Fee Program Fund (239)
Clean-Up and Rebudget Actions

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Information Technology Department	Tech Adjust: Development Fee Program - Shared Resources Personal Services (Reallocate to Development Fee Program - Shared Resources Non-Personal/Equipment for Temporary Staffing)	(\$18,800)	-	-	-	(\$18,800)	-	-	(\$18,800)
	Tech Adjust: Development Fee Program - Shared Resources Non-Personal/Equipment (Reallocate from Development Fee Program - Shared Resources Personal Services for Temporary Staffing)	-	\$18,800	-	-	\$18,800	-	-	\$18,800
Planning, Building and Code Enforcement Department	Tech Adjust: Overhead	-	-	\$30,000	-	\$30,000	-	-	\$30,000
	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$40,000)	(\$40,000)	-	-	(\$40,000)
	Tech Adjust: Personal Services (Overage)	\$10,000	-	-	-	\$10,000	-	-	\$10,000
	Clean-Up and Rebudget Actions TOTAL	(\$8,800)	\$18,800	\$30,000	(\$40,000)	\$0	\$0	\$0	\$0
Budget Adjustments									
Information Technology Department	Development Fee Program - Shared Resources Personal Services	\$82,843	-	-	-	\$82,843	-	-	\$82,843
Planning, Building and Code Enforcement Department	Ending Fund Balance Adjustment	-	-	-	(\$82,843)	(\$82,843)	-	-	(\$82,843)
	Budget Adjustments Total	\$82,843	\$0	\$0	(\$82,843)	\$0	\$0	\$0	\$0
	Citywide Planning Fee Program Fund (239) TOTAL	\$74,043	\$18,800	\$30,000	(\$122,843)	\$0	\$0	\$0	\$0
Community Development Block Grant Fund (441)									
Clean-Up and Rebudget Actions									
Housing Department	Tech Adjust: Overhead	-	-	\$10,000	-	\$10,000	-	-	\$10,000

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
	Tech Adjust: Ending Fund Balance Adjustment (Overhead)	-	-	-	(\$10,000)	(\$10,000)	-	-	(\$10,000)
	Clean-Up and Rebudget Actions								
	TOTAL	\$0	\$0	\$10,000	(\$10,000)	\$0	\$0	\$0	\$0
Budget Adjustments									
Office of the City									
Attorney	Personal Services (Overage)	-	-	\$25,000	-	\$25,000	-	-	\$25,000
Housing									
Department	Ending Fund Balance Adjustment	-	-	-	(\$25,000)	(\$25,000)	-	-	(\$25,000)
	Budget Adjustments Total	\$0	\$0	\$25,000	(\$25,000)	\$0	\$0	\$0	\$0
	Community Development Block Grant Fund (441) TOTAL	\$0	\$0	\$35,000	(\$35,000)	\$0	\$0	\$0	\$0

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

Clean-Up and Rebudget Actions

Parks, Recreation and Neighborhood Services									
Department	Tech Adjust: Personal Services (Overage)	\$6,000	-	-	-	\$6,000	-	-	\$6,000
Transportation Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$6,000)	(\$6,000)	-	-	(\$6,000)
	Clean-Up and Rebudget Actions								
	TOTAL	\$6,000	\$0	\$0	(\$6,000)	\$0	\$0	\$0	\$0
	Community Facilities District No. 14 (Raleigh-Charlotte) Fund (379) TOTAL	\$6,000	\$0	\$0	(\$6,000)	\$0	\$0	\$0	\$0

Community Facilities Revenue Fund (422)

Budget Adjustments

Finance Department									
	Transfer to the General Fund	-	-	\$2,809	-	\$2,809	-	-	\$2,809
	Ending Fund Balance Adjustment	-	-	-	(\$2,675)	(\$2,675)	-	-	(\$2,675)
	Beginning Fund Balance Adjustment	-	-	-	-	-	-	\$59	(\$59)
	Revenue from the Use of Money/Property (Interest Income)	-	-	-	-	-	\$75	-	(\$75)

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments Total	\$0	\$0	\$2,809	(\$2,675)	\$134	\$75	\$59	\$0
Community Facilities Revenue Fund (422) TOTAL	\$0	\$0	\$2,809	(\$2,675)	\$134	\$75	\$59	\$0

Convention Center Facilities District Revenue Fund (791)

Budget Adjustments

Finance Department	Transfer to the Convention Center Facilities District Capital Fund	-	-	\$454,000	-	\$454,000	-	-	\$454,000
	Ending Fund Balance Adjustment	-	-	-	(\$457,000)	(\$457,000)	-	-	(\$457,000)
	Debt Service: Lease Revenue Bonds (Series 2022A)	-	-	\$3,000	-	\$3,000	-	-	\$3,000
	Budget Adjustments Total	\$0	\$0	\$457,000	(\$457,000)	\$0	\$0	\$0	\$0
	Convention Center Facilities District Revenue Fund (791) TOTAL	\$0	\$0	\$457,000	(\$457,000)	\$0	\$0	\$0	\$0

Fire Development Fee Program Fund (240)

Clean-Up and Rebudget Actions

City Manager - Office of Economic Development and Cultural Affairs	Tech Adjust: Personal Services (Overage)	\$3,000	-	-	-	\$3,000	-	-	\$3,000
Fire Department	Ending Fund Balance Adjustment	-	-	-	(\$3,000)	(\$3,000)	-	-	(\$3,000)
Information Technology Department	Tech Adjust: Development Fee Program - Shared Resources Personal Services (Reallocate to Development Fee Program - Shared Resources Non-Personal/Equipment for Temporary Staffing)	(\$17,360)	-	-	-	(\$17,360)	-	-	(\$17,360)
	Tech Adjust: Development Fee Program - Shared Resources Non-Personal/Equipment (Reallocate from Development Fee Program - Shared Resources Personal Services for Temporary Staffing)	-	\$17,360	-	-	\$17,360	-	-	\$17,360
	Clean-Up and Rebudget Actions TOTAL	(\$14,360)	\$17,360	\$0	(\$3,000)	\$0	\$0	\$0	\$0

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Fire Department	Ending Fund Balance Adjustment	-	-	-	\$48,278	\$48,278	-	-	\$48,278
Information Technology Department	Development Fee Program - Shared Resources Personal Services	(\$48,278)	-	-	-	(\$48,278)	-	-	(\$48,278)
Budget Adjustments Total		(\$48,278)	\$0	\$0	\$48,278	\$0	\$0	\$0	\$0
Fire Development Fee Program Fund (240) TOTAL		(\$62,638)	\$17,360	\$0	\$45,278	\$0	\$0	\$0	\$0

Gas Tax Maintenance And Construction Fund - 1943 (409)

Budget Adjustments									
Office of the City Manager	Transfer to the General Fund (Street Maintenance)/Gas Tax Revenue	-	-	\$600,000	-	\$600,000	\$600,000	-	-
Budget Adjustments Total		\$0	\$0	\$600,000	\$0	\$600,000	\$600,000	\$0	\$0
Gas Tax Maintenance And Construction Fund - 1943 (409) TOTAL		\$0	\$0	\$600,000	\$0	\$600,000	\$600,000	\$0	\$0

Gas Tax Maintenance And Construction Fund - 1964 (410)

Budget Adjustments									
Office of the City Manager	Transfer to the General Fund (Street Maintenance)/Gas Tax Revenue	-	-	\$400,000	-	\$400,000	\$400,000	-	-
Budget Adjustments Total		\$0	\$0	\$400,000	\$0	\$400,000	\$400,000	\$0	\$0
Gas Tax Maintenance And Construction Fund - 1964 (410) TOTAL		\$0	\$0	\$400,000	\$0	\$400,000	\$400,000	\$0	\$0

Gas Tax Maintenance And Construction Fund - 1990 (411)

Budget Adjustments									
Office of the City Manager	Transfer to the General Fund (Street Maintenance)/Gas Tax Revenue	-	-	\$500,000	-	\$500,000	\$500,000	-	-
Budget Adjustments Total		\$0	\$0	\$500,000	\$0	\$500,000	\$500,000	\$0	\$0

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Gas Tax Maintenance And Construction Fund - 1990 (411)									
TOTAL		\$0	\$0	\$500,000	\$0	\$500,000	\$500,000	\$0	\$0
General Purpose Parking Fund (533)									
Budget Adjustments									
Transportation Department	Non-Personal/Equipment (Security Services)	-	\$100,000	-	-	\$100,000	-	-	\$100,000
	Ending Fund Balance Adjustment	-	-	-	(\$100,000)	(\$100,000)	-	-	(\$100,000)
Budget Adjustments Total		\$0	\$100,000	\$0	(\$100,000)	\$0	\$0	\$0	\$0
General Purpose Parking Fund (533) TOTAL		\$0	\$100,000	\$0	(\$100,000)	\$0	\$0	\$0	\$0
Housing Trust Fund (440)									
Clean-Up and Rebudget Actions									
Housing Department	Tech Adjust: Overhead	-	-	\$10,000	-	\$10,000	-	-	\$10,000
	Tech Adjust: Ending Fund Balance Adjustment (Overhead)	-	-	-	(\$10,000)	(\$10,000)	-	-	(\$10,000)
Clean-Up and Rebudget Actions TOTAL		\$0	\$0	\$10,000	(\$10,000)	\$0	\$0	\$0	\$0
Budget Adjustments									
Office of the City Attorney	Personal Services (Overage)	\$25,000	-	-	-	\$25,000	-	-	\$25,000
Housing Department	Ending Fund Balance Adjustment	-	-	-	(\$25,000)	(\$25,000)	-	-	(\$25,000)
Budget Adjustments Total		\$25,000	\$0	\$0	(\$25,000)	\$0	\$0	\$0	\$0
Housing Trust Fund (440) TOTAL		\$25,000	\$0	\$10,000	(\$35,000)	\$0	\$0	\$0	\$0
Inclusionary Fee Fund (451)									
Clean-Up and Rebudget Actions									
Housing Department	Fund Balance Reconciliation - Housing Project Reserve	-	-	-	-	-	-	\$48,655	(\$48,655)
	Fund Balance Reconciliation	-	-	-	-	-	-	(\$48,655)	\$48,655
Clean-Up and Rebudget Actions TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budget Adjustments									

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Housing Department	Housing Loans and Grants	-	-	\$500,000	-	\$500,000	-	-	\$500,000
	Fees, Rates, and Charges (Inclusionary Housing Ordinance Fees)	-	-	-	-	-	(\$7,000,000)	-	\$7,000,000
	Housing Project Reserve	-	-	-	(\$3,000,000)	(\$3,000,000)	-	-	(\$3,000,000)
	Ending Fund Balance Adjustment	-	-	-	(\$4,500,000)	(\$4,500,000)	-	-	(\$4,500,000)
	Budget Adjustments Total	\$0	\$0	\$500,000	(\$7,500,000)	(\$7,000,000)	(\$7,000,000)	\$0	\$0
Inclusionary Fee Fund (451)									
TOTAL		\$0	\$0	\$500,000	(\$7,500,000)	(\$7,000,000)	(\$7,000,000)	\$0	\$0

Integrated Waste Management Fund (423)

Clean-Up and Rebudget Actions

Information Technology Department	Tech Adjust: Personal Services (Reallocate to Non-Personal/Equipment for Temporary Staffing)	(\$8,960)	-	-	-	(\$8,960)	-	-	(\$8,960)
	Tech Adjust: Non-Personal/Equipment (Reallocate from Personal Services for Temporary Staffing)	-	\$8,960	-	-	\$8,960	-	-	\$8,960
	Clean-Up and Rebudget Actions								
TOTAL		(\$8,960)	\$8,960	\$0	\$0	\$0	\$0	\$0	\$0

Budget Adjustments

Environmental Services Department	Yard Trimming	-	\$50,000	-	-	\$50,000	-	-	\$50,000
	Collection/Processing (Overage)	-	-	\$50,000	-	\$50,000	-	-	\$50,000
	IDC Disposal Agreement (Overage)	-	-	\$50,000	-	\$50,000	-	-	\$50,000
	CalRecycle SB1383 2024 Grant/Revenue from State of California	-	-	\$2,491,720	-	\$2,491,720	\$2,491,720	-	-
	Ending Fund Balance Adjustment	-	-	-	(\$87,809)	(\$87,809)	-	-	(\$87,809)
Information Technology Department	Personal Services	(\$12,191)	-	-	-	(\$12,191)	-	-	(\$12,191)
	Budget Adjustments Total	(\$12,191)	\$50,000	\$2,541,720	(\$87,809)	\$2,491,720	\$2,491,720	\$0	\$0
	Integrated Waste Management Fund (423) TOTAL	(\$21,151)	\$58,960	\$2,541,720	(\$87,809)	\$2,491,720	\$2,491,720	\$0	\$0

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Low And Moderate Income Housing Asset Fund (346)									
Clean-Up and Rebudget Actions									
Finance Department	Tech Adjust: Personal Services (Overage)	\$1,000	-	-	-	\$1,000	-	-	\$1,000
Housing Department	Tech Adjust: Ending Fund Balance Adjustment (Personal Services Overage)	-	-	-	(\$1,000)	(\$1,000)	-	-	(\$1,000)
Information Technology Department	Tech Adjust: Personal Services (Reallocate to Non-Personal/Equipment for Temporary Staffing)	(\$12,720)	-	-	-	(\$12,720)	-	-	(\$12,720)
	Tech Adjust: Non-Personal/Equipment (Reallocate from Personal Services for Temporary Staffing)	-	\$12,720	-	-	\$12,720	-	-	\$12,720
Clean-Up and Rebudget Actions TOTAL		(\$11,720)	\$12,720	\$0	(\$1,000)	\$0	\$0	\$0	\$0
Budget Adjustments									
Housing Department	Ending Fund Balance Adjustment	-	-	-	(\$158,025)	(\$158,025)	-	-	(\$158,025)
Information Technology Department	Personal Services	\$48,025	-	-	-	\$48,025	-	-	\$48,025
Public Works Department	Personal Services (Overage)	\$110,000	-	-	-	\$110,000	-	-	\$110,000
Budget Adjustments Total		\$158,025	\$0	\$0	(\$158,025)	\$0	\$0	\$0	\$0
Low And Moderate Income Housing Asset Fund (346) TOTAL									
		\$146,305	\$12,720	\$0	(\$159,025)	\$0	\$0	\$0	\$0
Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354)									
Budget Adjustments									
Transportation Department	Non-Personal/Equipment (Contractual Tree Services and Water Costs)	-	\$12,000	-	-	\$12,000	-	-	\$12,000
	Ending Fund Balance Adjustment	-	-	-	(\$12,000)	(\$12,000)	-	-	(\$12,000)
Budget Adjustments Total		\$0	\$12,000	\$0	(\$12,000)	\$0	\$0	\$0	\$0

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354) TOTAL	\$0	\$12,000	\$0	(\$12,000)	\$0	\$0	\$0	\$0

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

Budget Adjustments

Transportation Department	Non-Personal/Equipment (Contractual Tree Services)	-	\$5,000	-	-	\$5,000	-	-	\$5,000
	Ending Fund Balance Adjustment	-	-	-	(\$5,000)	(\$5,000)	-	-	(\$5,000)
	Budget Adjustments Total	\$0	\$5,000	\$0	(\$5,000)	\$0	\$0	\$0	\$0
	Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357) TOTAL	\$0	\$5,000	\$0	(\$5,000)	\$0	\$0	\$0	\$0

Maintenance District No. 8 (Zanker-Montague) Fund (361)

Budget Adjustments

Transportation Department	Non-Personal/Equipment (Contractual Tree Services)	-	\$10,000	-	-	\$10,000	-	-	\$10,000
	Ending Fund Balance Adjustment	-	-	-	(\$10,000)	(\$10,000)	-	-	(\$10,000)
	Budget Adjustments Total	\$0	\$10,000	\$0	(\$10,000)	\$0	\$0	\$0	\$0
	Maintenance District No. 8 (Zanker-Montague) Fund (361) TOTAL	\$0	\$10,000	\$0	(\$10,000)	\$0	\$0	\$0	\$0

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

Budget Adjustments

Transportation Department	Non-Personal/Equipment (Contractual Tree Services and Water Costs)	-	\$32,000	-	-	\$32,000	-	-	\$32,000
	Ending Fund Balance Adjustment	-	-	-	(\$32,000)	(\$32,000)	-	-	(\$32,000)
	Budget Adjustments Total	\$0	\$32,000	\$0	(\$32,000)	\$0	\$0	\$0	\$0
	Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359) TOTAL	\$0	\$32,000	\$0	(\$32,000)	\$0	\$0	\$0	\$0

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund (365)									
Budget Adjustments									
Transportation Department	Personal Services (Vacancy Savings)	(\$16,000)	-	-	-	(\$16,000)	-	-	(\$16,000)
	Non-Personal/Equipment (Contractual Tree Services and Water Costs)	-	\$36,000	-	-	\$36,000	-	-	\$36,000
	Ending Fund Balance Adjustment	-	-	-	(\$20,000)	(\$20,000)	-	-	(\$20,000)
	Budget Adjustments Total	(\$16,000)	\$36,000	\$0	(\$20,000)	\$0	\$0	\$0	\$0
	Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund (365) TOTAL	(\$16,000)	\$36,000	\$0	(\$20,000)	\$0	\$0	\$0	\$0
Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356)									
Budget Adjustments									
Transportation Department	Personal Services (Vacancy Savings)	(\$3,000)	-	-	-	(\$3,000)	-	-	(\$3,000)
	Non-Personal/Equipment (Contractual Tree Services)	-	\$3,000	-	-	\$3,000	-	-	\$3,000
	Budget Adjustments Total	(\$3,000)	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
	Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356) TOTAL	(\$3,000)	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367)									
Clean-Up and Rebudget Actions									
Transportation Department	Tech Adjust: Personal Services (Reallocate to Non-Personal/Equipment for Contractual Temporary Staffing)	(\$2,000)	-	-	-	(\$2,000)	-	-	(\$2,000)
	Tech Adjust: Non-Personal/Equipment (Reallocate from Personal Services for Contractual Temporary Staffing)	-	\$2,000	-	-	\$2,000	-	-	\$2,000
	Clean-Up and Rebudget Actions TOTAL	(\$2,000)	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Budget Adjustments									
Transportation Department	Non-Personal/Equipment (Water Costs)	-	\$10,000	-	-	\$10,000	-	-	\$10,000
	Ending Fund Balance Adjustment	-	-	-	(\$10,000)	(\$10,000)	-	-	(\$10,000)
	Budget Adjustments Total	\$0	\$10,000	\$0	(\$10,000)	\$0	\$0	\$0	\$0
	Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367) TOTAL	(\$2,000)	\$12,000	\$0	(\$10,000)	\$0	\$0	\$0	\$0

Municipal Golf Course Fund (518)

Budget Adjustments									
Parks, Recreation and Neighborhood Services Department	San José Financing Authority Loan Write Off Reserve	-	-	-	(\$3,300,000)	(\$3,300,000)	-	-	(\$3,300,000)
	San José Financing Authority Loan Write Off	-	-	\$3,297,037	-	\$3,297,037	-	-	\$3,297,037
	Ending Fund Balance Adjustment	-	-	-	\$2,963	\$2,963	-	-	\$2,963
	Budget Adjustments Total	\$0	\$0	\$3,297,037	(\$3,297,037)	\$0	\$0	\$0	\$0
	Municipal Golf Course Fund (518) TOTAL	\$0	\$0	\$3,297,037	(\$3,297,037)	\$0	\$0	\$0	\$0

Planning Development Fee Program Fund (238)

Clean-Up and Rebudget Actions

City Manager - Office of Economic Development and Cultural Affairs Information Technology Department	Tech Adjust: Personal Services (Overage)	\$4,000	-	-	-	\$4,000	-	-	\$4,000
	Tech Adjust: Development Fee Program - Shared Resources Personal Services (Reallocate to Development Fee Program - Shared Resources Non-Personal/Equipment for Temporary Staffing)	(\$18,800)	-	-	-	(\$18,800)	-	-	(\$18,800)

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Planning, Building and Code Enforcement Department	Tech Adjust: Development Fee Program - Shared Resources Non-Personal/Equipment (Reallocate from Development Fee Program - Shared Resources Personal Services for Temporary Staffing)	-	\$18,800	-	-	\$18,800	-	-	\$18,800
	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$4,000)	(\$4,000)	-	-	(\$4,000)
	Clean-Up and Rebudget Actions TOTAL	(\$14,800)	\$18,800	\$0	(\$4,000)	\$0	\$0	\$0	\$0
Budget Adjustments									
Office of the City Attorney									
Information Technology Department	Personal Services (Overage)	\$70,000	-	-	-	\$70,000	-	-	\$70,000
	Development Fee Program - Shared Resources Personal Services	(\$168,265)	-	-	-	(\$168,265)	-	-	(\$168,265)
	Ending Fund Balance Adjustment	-	-	-	\$98,265	\$98,265	-	-	\$98,265
Budget Adjustments Total		(\$98,265)	\$0	\$0	\$98,265	\$0	\$0	\$0	\$0
Planning Development Fee Program Fund (238) TOTAL		(\$113,065)	\$18,800	\$0	\$94,265	\$0	\$0	\$0	\$0
Public Works Development Fee Program Fund (241)									
Clean-Up and Rebudget Actions									
Information Technology Department	Tech Adjust: Development Fee Program - Shared Resources Personal Services (Reallocate to Development Fee Program - Shared Resources Non-Personal/Equipment for Temporary Staffing)	(\$39,920)	-	-	-	(\$39,920)	-	-	(\$39,920)

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Public Works Department	Tech Adjust: Development Fee Program - Shared Resources Non-Personal/Equipment (Reallocate from Development Fee Program - Shared Resources Personal Services for Temporary Staffing)	-	\$39,920	-	-	\$39,920	-	-	\$39,920
	Tech Adjust: Overhead	-	-	\$504,000	-	\$504,000	-	-	\$504,000
	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$504,000)	(\$504,000)	-	-	(\$504,000)
	Clean-Up and Rebudget Actions TOTAL	(\$39,920)	\$39,920	\$504,000	(\$504,000)	\$0	\$0	\$0	\$0
Budget Adjustments									
Information Technology Department	Development Fee Program - Shared Resources Personal Services	\$12,408	-	-	-	\$12,408	-	-	\$12,408
Public Works Department	Public Works Development Fee Program - Personal Services/Fees, Rates, and Charges	\$1,500,000	-	-	-	\$1,500,000	\$1,500,000	-	-
	Ending Fund Balance Adjustment	-	-	-	(\$12,408)	(\$12,408)	-	-	(\$12,408)
	Budget Adjustments Total	\$1,512,408	\$0	\$0	(\$12,408)	\$1,500,000	\$1,500,000	\$0	\$0
	Public Works Development Fee Program Fund (241) TOTAL	\$1,472,488	\$39,920	\$504,000	(\$516,408)	\$1,500,000	\$1,500,000	\$0	\$0
Public Works Program Support Fund (150)									
Clean-Up and Rebudget Actions									
Public Works Department	Tech Adjust: Overhead	-	-	\$186,000	-	\$186,000	-	-	\$186,000
	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$186,000)	(\$186,000)	-	-	(\$186,000)
	Clean-Up and Rebudget Actions TOTAL	\$0	\$0	\$186,000	(\$186,000)	\$0	\$0	\$0	\$0
Budget Adjustments									
Public Works Department	Non-Personal/Equipment (Overage)	-	\$90,000	-	-	\$90,000	-	-	\$90,000
	Personal Services (Overage)	\$300,000	-	-	-	\$300,000	-	-	\$300,000
	Compensated Time Off/Transfers and Reimbursements	-	-	\$2,985,000	-	\$2,985,000	\$2,985,000	-	-

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

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	-	-	-	(\$390,000)	(\$390,000)	-	-	(\$390,000)
Budget Adjustments Total	\$300,000	\$90,000	\$2,985,000	(\$390,000)	\$2,985,000	\$2,985,000	\$0	\$0
Public Works Program Support Fund (150) TOTAL	\$300,000	\$90,000	\$3,171,000	(\$576,000)	\$2,985,000	\$2,985,000	\$0	\$0

Rental Stabilization Program Fee Fund (450)

Clean-Up and Rebudget Actions

Housing Department	Tech Adjust: Ending Fund Balance Adjustment (Personal Services Overage)	-	-	-	(\$15,000)	(\$15,000)	-	-	(\$15,000)
Planning, Building and Code Enforcement Department	Tech Adjust: Personal Services (Overage)	\$15,000	-	-	-	\$15,000	-	-	\$15,000
Clean-Up and Rebudget Actions TOTAL		\$15,000	\$0	\$0	(\$15,000)	\$0	\$0	\$0	\$0
Rental Stabilization Program Fee Fund (450) TOTAL		\$15,000	\$0	\$0	(\$15,000)	\$0	\$0	\$0	\$0

San José Arena Capital Reserve Fund (459)

Budget Adjustments

Office of the City Manager	Previously Approved Repairs Reserve (Use)	-	-	-	(\$148,178)	(\$148,178)	-	-	(\$148,178)
City Manager - Office of Economic Development and Cultural Affairs	Electrical Repairs	-	-	\$148,178	-	\$148,178	-	-	\$148,178
Budget Adjustments Total		\$0	\$0	\$148,178	(\$148,178)	\$0	\$0	\$0	\$0
San José Arena Capital Reserve Fund (459) TOTAL		\$0	\$0	\$148,178	(\$148,178)	\$0	\$0	\$0	\$0

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

Clean-Up and Rebudget Actions

Environmental Services Department	Tech Adjust: Transfer to the South Bay Water Recycling Operating Fund - Santa Clara (Tributary Agency Payments)	-	-	(\$2,936,833)	-	(\$2,936,833)	-	-	(\$2,936,833)
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Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Information Technology Department	Tech Adjust: Transfer to the South Bay Water Recycling Operating Fund - Other Agencies (Tributary Agency Payments)	-	-	(\$4,153,859)	-	(\$4,153,859)	-	-	(\$4,153,859)
	Tech Adjust: Transfer to the South Bay Water Recycling Operating Fund - San Jose (Tributary Agency Payments)	-	-	(\$12,150,829)	-	(\$12,150,829)	-	-	(\$12,150,829)
	Tech Adjust: Revenue from Local Agencies (Contributions - Santa Clara) (Tributary Agency Payments)	-	-	-	-	-	(\$2,936,833)	-	\$2,936,833
	Tech Adjust: Revenue from Local Agencies (Contributions - Other Agencies) (Tributary Agency Payments)	-	-	-	-	-	(\$4,153,859)	-	\$4,153,859
	Tech Adjust: Transfers and Reimbursements (Sewer Service and Use Charge Fund) (Tributary Agency Payments)	-	-	-	-	-	(\$12,150,829)	-	\$12,150,829
	Tech Adjust: Prior Fiscal Year Agency Payment (Tributary Agency Payments)	-	-	(\$9,063,704)	-	(\$9,063,704)	-	-	(\$9,063,704)
	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	\$9,053,104	\$9,053,104	-	-	\$9,053,104
	Tech Adjust: Personal Services (Overage)	\$10,600	-	-	-	\$10,600	-	-	\$10,600
	Clean-Up and Rebudget Actions								
	TOTAL	\$10,600	\$0	(\$28,305,225)	\$9,053,104	(\$19,241,521)	(\$19,241,521)	\$0	\$0
Budget Adjustments									
Office of the City Attorney Environmental Services Department	Personal Services (Overage)	\$35,000	-	-	-	\$35,000	-	-	\$35,000
	Non-Personal/Equipment (Chemical Costs)	-	\$3,900,000	-	-	\$3,900,000	-	-	\$3,900,000
	Personal Services (Vacancy Savings)	(\$4,000,000)	-	-	-	(\$4,000,000)	-	-	(\$4,000,000)
	Inventory (Overage)	-	-	\$100,000	-	\$100,000	-	-	\$100,000

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Public Works Department	Revenue from the Use of Money/Property (Interest)	-	-	-	-	-	\$2,759,764	-	(\$2,759,764)
	Ending Fund Balance Adjustment	-	-	-	\$2,674,764	\$2,674,764	-	-	\$2,674,764
	Personal Services (Overage)	\$50,000	-	-	-	\$50,000	-	-	\$50,000
	Budget Adjustments Total	(\$3,915,000)	\$3,900,000	\$100,000	\$2,674,764	\$2,759,764	\$2,759,764	\$0	\$0
	San José-Santa Clara Treatment Plant Operating Fund (513)								
	TOTAL	(\$3,904,400)	\$3,900,000	(\$28,205,225)	\$11,727,868	(\$16,481,757)	(\$16,481,757)	\$0	\$0
Sewer Service And Use Charge Fund (541)									
Clean-Up and Rebudget Actions									
Environmental Services Department	Tech Adjust: Transfers and Reimbursements (South Bay Water Recycling Operating Fund) (Tributary Agency Payments)	-	-	-	-	-	(\$18,241,521)	-	\$18,241,521
	Tech Adjust: Capital Program/Financing Reserve (Tributary Agency Payments)	-	-	-	(\$17,000,000)	(\$17,000,000)	-	-	(\$17,000,000)
	Tech Adjust: Transfer to the San Jose-Santa Clara Treatment Plant Operating Fund (Tributary Agency Payments)	-	-	(\$12,150,829)	-	(\$12,150,829)	-	-	(\$12,150,829)
	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	\$10,909,308	\$10,909,308	-	-	\$10,909,308
	Tech Adjust: Personal Services (Reallocate to Non-Personal/Equipment for Contractual Temporary Staffing)	(\$24,000)	-	-	-	(\$24,000)	-	-	(\$24,000)
Transportation Department	Tech Adjust: Non-Personal/Equipment (Reallocate from Personal Services for Contractual Temporary Staffing)	-	\$24,000	-	-	\$24,000	-	-	\$24,000
	Clean-Up and Rebudget Actions								
	TOTAL	(\$24,000)	\$24,000	(\$12,150,829)	(\$6,090,692)	(\$18,241,521)	(\$18,241,521)	\$0	\$0
Budget Adjustments									
Environmental Services Department	IDC Disposal Contract (Overage)	-	-	\$5,000	-	\$5,000	-	-	\$5,000

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Finance Department Transportation Department	Transfer to the San Jose-Santa Clara Treatment Plant Capital Fund (Transfer for Plant CIP Debt Service from Sewer Service and Use Charge Fund (541))	-	-	\$2,000,000	-	\$2,000,000	-	-	\$2,000,000
	Ending Fund Balance Adjustment	-	-	-	(\$2,084,000)	(\$2,084,000)	-	-	(\$2,084,000)
	Collection Costs	-	-	\$18,000	-	\$18,000	-	-	\$18,000
	Non-Personal/Equipment (Sewer Lateral Repairs)	-	\$35,000	-	-	\$35,000	-	-	\$35,000
	Non-Personal/Equipment (Windows 11 Upgrades)	-	\$26,000	-	-	\$26,000	-	-	\$26,000
Budget Adjustments Total		\$0	\$61,000	\$2,023,000	(\$2,084,000)	\$0	\$0	\$0	\$0
Sewer Service And Use Charge Fund (541) TOTAL		(\$24,000)	\$85,000	(\$10,127,829)	(\$8,174,692)	(\$18,241,521)	(\$18,241,521)	\$0	\$0

South Bay Water Recycling Operating Fund (570)

Clean-Up and Rebudget Actions

Environmental Services Department	Tech Adjust: Transfers and Reimbursements (San Jose-Santa Clara Treatment Plant Operating Fund - Local Agency Contributions) (Tributary Agency Payments)	-	-	-	-	-	(\$4,153,859)	-	\$4,153,859
	Tech Adjust: Transfers and Reimbursements (San Jose-Santa Clara Treatment Plant Operating Fund - Santa Clara) (Tributary Agency Payments)	-	-	-	-	-	(\$2,936,833)	-	\$2,936,833
	Tech Adjust: Transfers and Reimbursements (San Jose-Santa Clara Treatment Plant Operating Fund - San Jose) (Tributary Agency Payments)	-	-	-	-	-	(\$12,150,829)	-	\$12,150,829
	Tech Adjust: Transfer to the Sewer Service and Use Charge Fund (Tributary Agency Payments)	-	-	(\$18,241,521)	-	(\$18,241,521)	-	-	(\$18,241,521)
	Tech Adjust: Prior Fiscal Year Agency Payment (Tributary Agency Payments)	-	-	(\$739,750)	-	(\$739,750)	-	-	(\$739,750)

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Tech Adjust: Ending Fund Balance Adjustment		-	-	-	(\$260,250)	(\$260,250)	-	-	(\$260,250)
Clean-Up and Rebudget Actions									
TOTAL		\$0	\$0	(\$18,981,271)	(\$260,250)	(\$19,241,521)	(\$19,241,521)	\$0	\$0
Budget Adjustments									
Environmental Services Department	SCVWD - Advanced Water Treatment	-	-	\$1,000,000	-	\$1,000,000	-	-	\$1,000,000
	Non-Personal/Equipment (Savings)	-	(\$667,000)	-	-	(\$667,000)	-	-	(\$667,000)
	Personal Services (Savings)	(\$333,000)	-	-	-	(\$333,000)	-	-	(\$333,000)
Budget Adjustments Total		(\$333,000)	(\$667,000)	\$1,000,000	\$0	\$0	\$0	\$0	\$0
South Bay Water Recycling Operating Fund (570) TOTAL		(\$333,000)	(\$667,000)	(\$17,981,271)	(\$260,250)	(\$19,241,521)	(\$19,241,521)	\$0	\$0
Storm Sewer Operating Fund (446)									
Budget Adjustments									
Environmental Services Department	Yard Trimming								
	Collection/Processing (Overage)	-	\$20,000	-	-	\$20,000	-	-	\$20,000
	Polychlorinated Biphenyls Settlement Reserve/Other Revenue	-	-	-	\$4,516,761	\$4,516,761	\$4,516,761	-	-
	Ending Fund Balance Adjustment	-	-	-	(\$35,000)	(\$35,000)	-	-	(\$35,000)
Transportation Department	Personal Services (Vacancy Savings)	(\$300,000)	-	-	-	(\$300,000)	-	-	(\$300,000)
	Non-Personal/Equipment (Electric Street Sweeper)	-	\$300,000	-	-	\$300,000	-	-	\$300,000
	Non-Personal/Equipment (Windows 11 Upgrades)	-	\$15,000	-	-	\$15,000	-	-	\$15,000
Budget Adjustments Total		(\$300,000)	\$335,000	\$0	\$4,481,761	\$4,516,761	\$4,516,761	\$0	\$0
Storm Sewer Operating Fund (446) TOTAL		(\$300,000)	\$335,000	\$0	\$4,481,761	\$4,516,761	\$4,516,761	\$0	\$0
Vehicle Maintenance And Operations Fund (552)									
Clean-Up and Rebudget Actions									
Public Works Department	Tech Adjust: Transfer to the General Fund - Interest Income	-	-	\$143,000	-	\$143,000	-	-	\$143,000

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
	Tech Adjust: Revenue from the Use of Money/Property (Interest Income)	-	-	-	-	-	\$143,000	-	(\$143,000)
	Clean-Up and Rebudget Actions TOTAL	\$0	\$0	\$143,000	\$0	\$143,000	\$143,000	\$0	\$0
Budget Adjustments									
Public Works Department	Non-Personal/Equipment (Overage)	-	\$800,000	-	-	\$800,000	-	-	\$800,000
	Personal Services (Vacancy Savings)	(\$800,000)	-	-	-	(\$800,000)	-	-	(\$800,000)
	Budget Adjustments Total	(\$800,000)	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0
	Vehicle Maintenance And Operations Fund (552) TOTAL	(\$800,000)	\$800,000	\$143,000	\$0	\$143,000	\$143,000	\$0	\$0
Water Utility Fund (515)									
Clean-Up and Rebudget Actions									
Environmental Services Department	Tech Adjust: Ending Fund Balance Adjustment	-	-	-	(\$13,000)	(\$13,000)	-	-	(\$13,000)
Information Technology Department	Tech Adjust: Personal Services (Overage)	\$13,000	-	-	-	\$13,000	-	-	\$13,000
	Clean-Up and Rebudget Actions TOTAL	\$13,000	\$0	\$0	(\$13,000)	\$0	\$0	\$0	\$0
Budget Adjustments									
Environmental Services Department	Personal Services (Overage)	\$400,000	-	-	-	\$400,000	-	-	\$400,000
	Non-Personal/Equipment (Savings)	-	(\$400,000)	-	-	(\$400,000)	-	-	(\$400,000)
	Workers' Compensation Claims	-	-	\$10,000	-	\$10,000	-	-	\$10,000
	Revenue from State of California (California Water Arrearage Payment Program)	-	-	-	-	-	\$1,271,726	-	(\$1,271,726)
	Ending Fund Balance Adjustment	-	-	-	\$1,261,726	\$1,261,726	-	-	\$1,261,726
	Budget Adjustments Total	\$400,000	(\$400,000)	\$10,000	\$1,261,726	\$1,271,726	\$1,271,726	\$0	\$0
	Water Utility Fund (515) TOTAL	\$413,000	(\$400,000)	\$10,000	\$1,248,726	\$1,271,726	\$1,271,726	\$0	\$0

Special Funds
Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year End Adjustments

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Workforce Development Fund (290)									
Budget Adjustments									
City Manager -									
Office of Economic									
Development and									
Cultural Affairs									
Adult Workers		-	-	\$990,000	-	\$990,000	-	-	\$990,000
Dislocated Workers		-	-	(\$990,000)	-	(\$990,000)	-	-	(\$990,000)
Budget Adjustments Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Workforce Development Fund									
(290) TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ATTACHMENT F

**Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review**

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Building and Structure Construction Tax Fund (429)					
Vision Zero: Quick Build Improvements	\$1,185,000		\$1,185,000		\$1,185,000
Vision Zero: Story/Jackson Safety Improvements	<u>\$(1,185,000)</u>		<u>\$(1,185,000)</u>		<u>\$(1,185,000)</u>
Budget Adjustments TOTAL					
Building and Structure Construction Tax Fund (429)					
TOTAL					

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Construction Excise Tax Fund (465)					
Capital Program and Public Works Department Support Service Costs	\$200,000		\$200,000		\$200,000
Ending Fund Balance Adjustment		\$(200,000)	\$(200,000)		\$(200,000)
Pavement Maintenance – City	\$442,000		\$442,000		\$442,000
Pavement Maintenance – SB1 Road Repair & Accountability Act 2017	\$250,000		\$250,000		\$250,000
Pavement Maintenance – State Gas Tax	\$200,000		\$200,000		\$200,000
Pavement Maintenance – VTA 2016 Measure B	\$(200,000)		\$(200,000)		\$(200,000)
Revenue from State of California (CalRecycle Rubberized Pavement Grant)				\$250,000	\$(250,000)
Revenue from the Federal Government (2017 Flood Event FEMA Reimbursement)				\$442,000	\$(442,000)
Budget Adjustments TOTAL	\$892,000	\$(200,000)	\$692,000	\$692,000	
Construction Excise Tax Fund (465) TOTAL	\$892,000	\$(200,000)	\$692,000	\$692,000	

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	Expense	USE	Total Use	SOURCE	NET COST
		Ending Fund Balance		Revenue	Beg Fund Balance
Convention Center Facilities District Capital Fund (798)					
Convention Center Rehabilitation/Repair – Mechanical	\$106,000		\$106,000		\$106,000
Convention Center Rehabilitation/Repair – Miscellaneous	\$114,000		\$114,000		\$114,000
Convention Center Rehabilitation/Repair - Unanticipated	\$234,000		\$234,000		\$234,000
Transfers and Reimbursements (Transfer from Convention Center Facility District Revenue Fund)				\$454,000	\$(454,000)
Budget Adjustments TOTAL	\$454,000		\$454,000	\$454,000	
Convention Center Facilities District Capital Fund (798) TOTAL	\$454,000		\$454,000	\$454,000	

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Council District 10 Construction and Conveyance Tax Fund (389)					
Ending Fund Balance Adjustment		\$35,000	\$35,000		\$35,000
TRAIL: Los Alamitos Creek Renovation	<u>\$(35,000)</u>		<u>\$(35,000)</u>		<u>\$(35,000)</u>
Budget Adjustments TOTAL	\$(35,000)	\$35,000			
Council District 10 Construction and Conveyance Tax Fund (389) TOTAL	\$(35,000)	\$35,000			

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/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	\$10,000		\$10,000		\$10,000
Ending Fund Balance Adjustment		\$(10,000)	\$(10,000)		\$(10,000)
Budget Adjustments TOTAL	\$10,000	\$(10,000)			
General Purpose Parking Capital Fund (559) TOTAL	\$10,000	\$(10,000)			

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Library Construction and Conveyance Tax Fund (393)					
Capital Program and Public Works Department Support Service Costs	\$50,000		\$50,000		\$50,000
Ending Fund Balance Adjustment		\$(50,000)	\$(50,000)		\$(50,000)
Budget Adjustments TOTAL	\$50,000	\$(50,000)			
Library Construction and Conveyance Tax Fund (393) TOTAL	\$50,000	\$(50,000)			

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Measure T: Public Safety and Infrastructure Bond Fund (498)					
Ending Fund Balance Adjustment (Municipal Improvements)		\$(39,312)	\$(39,312)		\$(39,312)
Ending Fund Balance Adjustment (Public Safety)		\$(2,824,807)	\$(2,824,807)		\$(2,824,807)
Measure T - City Facilities LED Lighting	\$39,312		\$39,312		\$39,312
Measure T - Fire Station 32	\$3,018,375		\$3,018,375		\$3,018,375
Measure T - Fire Station 8 Relocation	\$(802,340)		\$(802,340)		\$(802,340)
Measure T - Police Administration Building Upgrades	\$364,000		\$364,000		\$364,000
Measure T - Police Air Support Hangar	\$14,000		\$14,000		\$14,000
Measure T - Program Reserve (Public Safety)	\$230,772		\$230,772		\$230,772
Budget Adjustments TOTAL	\$2,864,119	\$(2,864,119)			
Measure T: Public Safety and Infrastructure Bond Fund (498) TOTAL	\$2,864,119	\$(2,864,119)			

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Parks Central Construction and Conveyance Tax Fund (390)					
Capital Program and Public Works Department Support Service Costs	\$120,000		\$120,000		\$120,000
Ending Fund Balance Adjustment		\$(120,000)	\$(120,000)		\$(120,000)
Budget Adjustments TOTAL	\$120,000	\$(120,000)			
Parks Central Construction and Conveyance Tax Fund (390) TOTAL	\$120,000	\$(120,000)			

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	Expense	USE		SOURCE		NET COST
		Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<hr/>						
Parks City-Wide Construction and Conveyance Tax Fund (391)						
C&C Tax Adjust: Ending Fund Balance Adjustment		\$(907,000)	\$(907,000)			\$(907,000)
C&C Tax Adjust: Parks City-Wide Construction and Conveyance Tax Fund						
				\$(907,000)		\$907,000
<hr/>						
Clean-Up and Rebudget Actions TOTAL		\$(907,000)	\$(907,000)	\$(907,000)		
Parks City-Wide Construction and Conveyance Tax Fund (391) TOTAL		\$(907,000)	\$(907,000)	\$(907,000)		

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/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/Property (Interest Income)				\$5,000	\$(5,000)
Tech Adjust: Transfer to the General Fund – Interest Income	\$5,000		\$5,000		\$5,000
Clean-Up and Rebudget Actions TOTAL	\$5,000		\$5,000	\$5,000	
Residential Construction Tax Contribution Fund (420) TOTAL	\$5,000		\$5,000	\$5,000	

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
San José-Santa Clara Treatment Plant Capital Fund (512)					
Ending Fund Balance Adjustment		\$2,000,000	\$2,000,000		\$2,000,000
Transfers and Reimbursements (Transfer for Plant CIP Debt Service from Sewer Service and Use Charge Fund (541))				\$2,000,000	\$(2,000,000)
Budget Adjustments TOTAL		\$2,000,000	\$2,000,000	\$2,000,000	
San José-Santa Clara Treatment Plant Capital Fund (512) TOTAL		\$2,000,000	\$2,000,000	\$2,000,000	

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	Expense	USE	Total Use	SOURCE	NET COST
		Ending Fund Balance		Revenue	Beg Fund Balance
Service Yards Construction and Conveyance Tax Fund (395)					
Capital Program and Public Works Department Support Service Costs	\$75,000		\$75,000		\$75,000
Central Service Yard - Pavement Replacement	\$(260,000)		\$(260,000)		\$(260,000)
Central Service Yard - Perimeter Security Fencing Replacement	\$260,000		\$260,000		\$260,000
Ending Fund Balance Adjustment		\$(75,000)	\$(75,000)		\$(75,000)
Budget Adjustments TOTAL	\$75,000	\$(75,000)			
Service Yards Construction and Conveyance Tax Fund (395) TOTAL	\$75,000	\$(75,000)			

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Sewer Service and Use Charge Capital Improvement Fund (545)					
Capital Program and Public Works Department Support Service Costs	\$150,000		\$150,000		\$150,000
Ending Fund Balance Adjustment		\$(150,000)	\$(150,000)		\$(150,000)
Budget Adjustments TOTAL	\$150,000	\$(150,000)			
Sewer Service and Use Charge Capital Improvement Fund (545) TOTAL	\$150,000	\$(150,000)			

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Storm Drainage Fee Fund (413)					
Tech Adjust: General Fund - Interest Income	\$8,000		\$8,000		\$8,000
Tech Adjust: Revenue from the Use of Money/Property (Interest Income)				\$8,000	\$(8,000)
Clean-Up and Rebudget Actions TOTAL	\$8,000		\$8,000	\$8,000	
Capital Program and Public Works Department Support Service Costs	\$15,000		\$15,000		\$15,000
Ending Fund Balance Adjustment		\$(15,000)	\$(15,000)		\$(15,000)
Budget Adjustments TOTAL	\$15,000	\$(15,000)			
Storm Drainage Fee Fund (413) TOTAL	\$23,000	\$(15,000)	\$8,000	\$8,000	

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Storm Sewer Capital Fund (469)					
Ending Fund Balance Adjustment		\$(600,000)	\$(600,000)		\$(600,000)
Large Trash Capture Devices Phase VIII	\$250,000		\$250,000		\$250,000
Small Trash Capture Devices	\$300,000		\$300,000		\$300,000
Urgent Storm Drain Repair Projects	\$50,000		\$50,000		\$50,000
Budget Adjustments TOTAL	\$600,000	\$(600,000)			
Storm Sewer Capital Fund (469) TOTAL	\$600,000	\$(600,000)			

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Subdivision Park Trust Fund (375)					
Future PDO / PIO Projects Reserve	\$(100,000)		\$(100,000)		\$(100,000)
Newbury Park Development	\$65,000		\$65,000		\$65,000
TRAIL: Los Alamitos Creek Renovation	\$35,000		\$35,000		\$35,000
Budget Adjustments TOTAL					
Subdivision Park Trust Fund (375) TOTAL					

Capital Funds Recommended Budget Adjustments and Clean-Up Actions
2023-2024 Year-End Budget Review

Fund/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
Water Utility Capital Fund (500)					
Capital Program and Public Works Department Support Service Costs	\$80,000		\$80,000		\$80,000
Ending Fund Balance Adjustment		\$(80,000)	\$(80,000)		\$(80,000)
Budget Adjustments TOTAL	\$80,000	\$(80,000)			
Water Utility Capital Fund (500) TOTAL	\$80,000	\$(80,000)			