

3.4 Adoption of the Annual Appropriation Ordinance and Annual Funding Sources Resolution for the Fiscal Year 2024-2025 Budget, and Resolution Establishing the Fiscal Year 2024-2025 Appropriation Limit. - TO BE HEARD IMMEDIATELY BEFORE CONSENT

Recommendation:

(a) Adopt the Annual Appropriation Ordinance, including transfers and loans for Fiscal Year 2024-2025 and the Manager's Final Budget Addendum.

(b) Adopt the Annual Funding Sources Resolution for Fiscal Year 2024-2025 and the Manager's Final Budget Addendum.

(c) Adopt a resolution taking the following actions with respect to the City's 2024-2025 "Gann Limit":

(1) Elect the per capita income index as the inflation factor for 2024-2025 on a provisional basis, with the option to adjust the Limit, if necessary, once the non-residential assessment data is available from the County Assessor;

(2) Elect the County of Santa Clara population growth index as the population factor for 2024-2025; and

(3) Establish the Fiscal Year 2024-2025 Appropriation Limit at \$1,515,887,987 in compliance with Article XIII B of the State of California Constitution.

(d) Adopt a resolution modifying City Council Policy 1-18, Section 20, Office of the Mayor and City Council District Office Budgets in Transition Years, to allow for the estimated payout amount of leave balances of Mayor and City Council staff to be rebudgeted into the first half of the fiscal year.

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

[Rules Committee referral 6/12/2024 - Item A.1.c]

COUNCIL AGENDA: 6/18/24

FILE NO: 24-147348

ITEM: 3.4(a)(b)

MANAGER'S BUDGET ADDENDUM: #33



Memorandum

TO: HONORABLE MAYOR AND
CITY COUNCIL

FROM: Jim Shannon

**SUBJECT: ADOPTION OF THE 2024-2025
OPERATING AND CAPITAL
BUDGETS**

DATE: June 14, 2024

Approved

Date:

6/14/24

RECOMMENDATION

It is recommended that the City Council:

- (a) Adopt the Annual Appropriation Ordinance, including transfers and loans for Fiscal Year 2024-2025 and the Manager's Final Budget Addendum; and
- (b) Adopt the Annual Funding Sources Resolution for Fiscal Year 2024-2025 and the Manager's Final Budget Addendum.

BACKGROUND

On June 18, 2024, the City Council is scheduled to adopt an Annual Appropriation Ordinance and Annual Funding Sources Resolution establishing the 2024-2025 Operating and Capital Budgets. The Ordinance and Resolution have been prepared based on the amounts included in the 2024-2025 Proposed Budget, except where amended by the City Council's approval of the Mayor's June Budget Message for Fiscal Year 2024-2025 and the 2024-2025 Operating and Capital Budgets and Schedule of Fees and Charges on June 11, 2024.

To document changes to the Proposed Budget that have been incorporated in the Ordinance and Resolution, the attached set of revised Source and Use Statements has been prepared for all funds where revisions to the published 2024-2025 Proposed Operating and Capital Budgets were approved by City Council actions on June 11, 2024.

JIM SHANNON
Budget Director

Attachments

2024-2025
Revised Source and Use of Funds Statements
(Alphabetical Listing)

Fund	Fund Name	Page
001	General Fund	1-23
452	Affordable Housing Impact Fee Fund	24
520	Airport Capital Improvement Fund	56
527	Airport Renewal and Replacement Fund	57-58
526	Airport Revenue Bond Improvement Fund	59
160	Benefits Fund - Benefits Fund	25
472	Branch Libraries Bond Projects Fund	60
429	Building and Structure Construction Tax Fund	61-62
456	Building Homes and Jobs Act Fund	26
239	Citywide Planning Fee Program Fund	27
397	Communications Construction and Conveyance Tax Fund	63
441	Community Development Block Grant Fund	28
465	Construction Excise Tax Fund	64-65
	Construction Tax & Property Conveyance Tax Fund: Parks Purposes	
377	Council District 1	67
	Construction Tax & Property Conveyance Tax Fund: Parks Purposes	
378	Council District 2	68
	Construction Tax & Property Conveyance Tax Fund: Parks Purposes	
380	Council District 3	69
	Construction Tax & Property Conveyance Tax Fund: Parks Purposes	
381	Council District 4	70
	Construction Tax & Property Conveyance Tax Fund: Parks Purposes	
382	Council District 5	71
	Construction Tax & Property Conveyance Tax Fund: Parks Purposes	
384	Council District 6	72
	Construction Tax & Property Conveyance Tax Fund: Parks Purposes	
385	Council District 7	73
	Construction Tax & Property Conveyance Tax Fund: Parks Purposes	
386	Council District 8	74
	Construction Tax & Property Conveyance Tax Fund: Parks Purposes	
388	Council District 9	75
	Construction Tax & Property Conveyance Tax Fund: Parks Purposes	
389	Council District 10	76
536	Convention and Cultural Affairs Fund	29
798	Convention Center Facilities District Capital Fund	66
791	Convention Center Facilities District Revenue Fund	30
474	Edward Byrne Memorial Justice Assistance Grant Trust Fund	31
131	Emma Prusch Fund	77
392	Fire Construction and Conveyance Tax Fund	78
240	Fire Development Fee Program Fund	32
559	General Purpose Parking Capital Fund	79
533	General Purpose Parking Fund	33

2024-2025
Revised Source and Use of Funds Statements
(Alphabetical Listing)

Fund	Fund Name	Page
139	Gift Trust Fund	34
445	Home Investment Partnership Program Trust Fund	35
454	Homeless Housing, Assistance, and Prevention Fund	36
440	Housing Trust Fund	37
423	Integrated Waste Management Fund	38
462	Lake Cunninngham Fund	80
393	Library Construction and Conveyance Tax Fund	81
418	Library Parcel Tax Fund	39
346	Low and Moderate Income Housing Asset Fund	40
502	Major Facilities Fund	82
498	Measure T: Public Safety and Infrastructure Bond Fund	87
448	Multi-Source Housing Fund	41
518	Municipal Golf Course Fund	42
398	Park Yard Construction and Conveyance Tax Fund	83
471	Parks and Recreation Bond Projects Fund	84
390	Parks Central Construction and Conveyance Tax Fund	85
391	Parks City-Wide Construction and Conveyance Tax Fund	86
241	Public Works Development Fee Program Fund	43
150	Public Works Program Support Fund	44
404	Real Property Transfer Tax Fund	45-46
450	Rental Stabilization Program Fee Fund	47
501	San José Clean Energy Operating Fund	48
512	San José-Santa Clara Treatment Plant Capital Fund	88
513	San José-Santa Clara Treatment Plant Operating Fund	49
540	Sanitary Sewer Connection Fee Fund	89
395	Service Yards Construction and Conveyance Tax Fund	90
545	Sewer Service and Use Charge Capital Improvement Fund	91
541	Sewer Service and Use Charge Fund	50
570	South Bay Water Recycling Operating Fund	51
469	Storm Sewer Capital Fund	92
446	Storm Sewer Operating Fund	52
375	Subdivision Park Trust Fund	93-94
414	Supplemental Law Enforcement Services Fund	53
416	Underground Utility Fund	95
552	Vehicle Maintenance and Operations Fund	54
500	Water Utility Capital Fund	96
515	Water Utility Fund	55

2024-2025
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385	Council District 7	73
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388	Council District 9	75
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454	Homeless Housing, Assistance, and Prevention Fund	36
456	Building Homes and Jobs Act Fund	26
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2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Total Source of Funds Per Proposed Budget				1,615,128,471
Source of Funds Incremental Changes				
Beginning Fund Balance				
Beginning Fund Balance: Rebudgets (Mayor and City Council)	Mayor's Msg.		2,657,000	
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		476,952,398	
Beginning Fund Balance SUBTOTAL				\$479,609,398
Fees, Rates, and Charges				
Fees, Rates, and Charges (Community Center Fitness Centers)	Mayor's Msg.		115,000	
Fees, Rates, and Charges (Library Late Fines)	Mayor's Msg.		(47,000)	
Fees, Rates, and Charges (PRNS Fee Revenue)	MBA 27		1,000,000	
Fees, Rates, and Charges SUBTOTAL				\$1,068,000
Licenses and Permits				
Fees, Rates, and Charges (Cannabis Regulation Program Staffing)	Mayor's Msg.		(361,000)	
Licenses and Permits SUBTOTAL				(361,000)
Other Revenue				
Rebudget: SJPL Foundation Grants/Other Revenue	MBA 29		250,000	
Toyota Mobility Foundation Grant/Other Revenue	MBA 29		260,000	
Other Revenue SUBTOTAL				\$510,000
Property Tax				
Property Tax (ERAF)	MBA 27		3,000,000	
Property Tax SUBTOTAL				\$3,000,000
Revenue from Federal Government				
2023 Emergency Management Performance Grant/Revenue from Federal Government	MBA 29		47,000	
2023-2024 Board of State and Community Corrections Organized Retail Theft Grant Program/Revenue from Federal Government	MBA 29		2,813,616	
2023-2026 Adaptation Planning Grant/Revenue from Federal Government	MBA 29		135,000	
Byrne Discretionary Community Project Grant 2022-2023/Revenue from Federal Government	MBA 29		217,239	
Inflation Reduction Act - Urban Forestry Grant (PRNS)/Revenue from Federal Government	MBA 29		442,090	
Inflation Reduction Act - Urban Forestry Grant (Transportation)/Revenue from Federal Government	MBA 29		526,500	
Northern California Regional Intelligence Center - Police 2023/Revenue from Federal Government	MBA 29		201,930	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Personal Services/Revenue from Federal Government (2023 Urban Areas Security Initiative Grant)	MBA 29		200,694	
Rebudget: 280 Almaden Ave Beautification Improvement Project/Revenue from Federal Government	MBA 29		2,061,000	
Rebudget: Creative Licenses Ambassador Program/Revenue from Federal Government	MBA 29		30,000	
Rebudget: Environmental Stewardship Program/Revenue from Federal Government	MBA 29		99,437	
Rebudget: Personal Services/Revenue from Federal Government (Urban Areas Security Initiative Grant - OEM 2023)	MBA 29		23,867	
Rebudget: State Homeland Security Grant Program - Fire 2023/Revenue from Federal Government	MBA 29		267,796	
Rebudget: Urban Areas Security Initiative Grant - Fire 2022/Revenue from Federal Government	MBA 29		118,340	
Rebudget: Urban Areas Security Initiative Grant - Fire 2023/Revenue from Federal Government	MBA 29		1,073,379	
Rebudget: Bulletproof Vest Partnership 2023/Revenue from Federal Government	MBA 29		5,942	
Rebudget: Byrne Discretionary Community Project Grant 2022-2023/Revenue from Federal Government	MBA 29		484,428	
Rebudget: Collaborative Approaches Toward Preventing and Addressing Hate Grant/Revenue from Federal Government	MBA 29		501,829	
Rebudget: Hazard Mitigation Grant Program/Revenue from Federal Government	MBA 29		961,124	
Rebudget: Internet Crimes Against Children Task Force Invited Awards - Police 2020/Revenue from Federal Government	MBA 29		51,536	
Rebudget: Internet Crimes Against Children Task Force Invited Awards - Police 2023/Revenue from Federal Government	MBA 29		633,528	
Rebudget: Law Enforcement Mental Health and Wellness Act (LEMHWA) Project - 2022/Revenue from Federal Government	MBA 29		113,614	
Rebudget: National Sexual Assault Kit Initiative/Revenue from Federal Government	MBA 29		1,418,471	
Rebudget: Northern California Regional Intelligence Center - Police 2023/Revenue from Federal Government	MBA 29		81,208	
Rebudget: Selective Traffic Enforcement Program 2023-2024/Revenue from Federal Government	MBA 29		195,885	
Rebudget: State Homeland Security Grant Program - Police 2021/Revenue from Federal Government	MBA 29		84,474	
Rebudget: State Homeland Security Grant Program - Police 2022/Revenue from Federal Government	MBA 29		75,803	
Rebudget: State Homeland Security Grant Program - Police 2023/Revenue from Federal Government	MBA 29		79,648	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Urban Areas Security Initiative Grant - Police 2021/Revenue from Federal Government	MBA 29		506,970	
Rebudget: Urban Areas Security Initiative Grant - Police 2022/Revenue from Federal Government	MBA 29		500,197	
Rebudget: Urban Areas Security Initiative Grant - Police 2023/Revenue from Federal Government	MBA 29		94,100	
State Homeland Security Grant Program 2022/Revenue from Federal Government	MBA 29		30,000	
Summer Youth Nutrition Program/Revenue from Federal Government	MBA 29		67,000	
Revenue from Federal Government SUBTOTAL				\$14,143,645
Revenue from Local Agencies				
After School Education and Safety Programs for 2024-2025/Revenue from Local Agencies	MBA 29		129,000	
ESUHSD Community WiFi - Network Maintenance/Revenue from Local Agencies	MBA 29		725,463	
Non-Personal/Equipment/Revenue from Local Agencies (Santa Clara County Public Health Department SJ Recreation Preschool Grant)	MBA 29		10,000	
Personal Services/Revenue from Local Agencies (Child Forensic Interviewer)	MBA 29		261,000	
Revenue from Local Agencies SUBTOTAL				\$1,125,463
Revenue from State of California				
CaliforniansForAll Youth Workforce Program - Climate Change Pathway/Revenue from State of California	MBA 29		2,437,478	
CaliforniansForAll Youth Workforce Program - Fiscal Administration/Revenue from State of California	MBA 29		70,500	
CaliforniansForAll Youth Workforce Program – Learning Loss Mitigation Pathway/Revenue from State of California	MBA 29		73,678	
Closed Landfill Compliance/Revenue from State of California (Legacy Disposal and Abatement Grant)	MBA 29		320,000	
Internet Crimes Against Children State Grant 2023-2024/Revenue from State of California	MBA 29		116,060	
Library Grants/Revenue from State of California (California Library Literacy Services English as a Second Language Grant)	MBA 29		176,578	
Local Early Action Planning Housing and Community Development Grant/Revenue from State of California	MBA 29		145,185	
Rebudget: CaliforniansForAll Youth Workforce Program - Climate Change Pathway/Revenue from State of California	MBA 29		7,679,178	
Rebudget: CaliforniansForAll Youth Workforce Program – Learning Loss Mitigation Pathway/Revenue from State of California	MBA 29		2,497,201	
Rebudget: Cannabis Equity Assistance Program/Revenue from State of California	MBA 29		256,705	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Connecting Neighbors to Neighbors/Revenue from State of California	MBA 29		650,000	
Rebudget: Library Grants/Revenue from State of California (California Library Connect Grants)	MBA 29		414,482	
Rebudget: Library Grants/Revenue from State of California (Lunch at the Library Summer 2024)	MBA 29		29,740	
Rebudget: Local Early Action Planning Housing and Community Development Grant	MBA 29		429,425	
Rebudget: Non-Personal/Equipment/Revenue from State of California (Caltrans Eastside Alum Rock Urban Village Grant)	MBA 29		120,000	
Rebudget: Outdoor Equity Grant/Revenue from State of California	MBA 29		477,018	
Rebudget: 2023-2024 Board of State and Community Corrections Officer Wellness and Mental Health/Revenue from State of California	MBA 29		627,833	
Rebudget: 2023-2024 Board of State and Community Corrections Organized Retail Theft Grant Program/Revenue from State of California	MBA 29		1,416,948	
Rebudget: Department of Alcohol Beverage Control (ABC) Grant 2024/Revenue from State of California	MBA 29		19,059	
Rebudget: Internet Crimes Against Children State Grant 2023-2024/Revenue from State of California	MBA 29		746,067	
Revenue from State of California	MBA 27		(11,000,000)	
Revenue from State of California SUBTOTAL				\$7,703,135
Sales Tax				
Sales Tax (General Sales Tax)	MBA 27		8,000,000	
Sales Tax SUBTOTAL				\$8,000,000
Transfers and Reimbursements				
Transfers and Reimbursements (Transfer from the General Purpose Parking Fund - San Jose Downtown Association)	Mayor's Msg.		200,000	
Transfers and Reimbursements SUBTOTAL				\$200,000
Subtotal of Incremental Adjustments				514,998,641
Revised Total Source of Funds				2,130,127,112

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Total Use of Funds Per Proposed Budget				1,615,128,471

Use of Funds Incremental Changes

City Manager - Office of Economic Development and Cultural Affairs

Non-Personal/Equipment (Alameda Business District)	Mayor's Msg.	46,200
Non-Personal/Equipment (Alum Rock Santa Clara Street Business Association)	Mayor's Msg.	100,000
Non-Personal/Equipment (Blossom Valley Mural)	Mayor's Msg.	20,000
Non-Personal/Equipment (Christmas in the Park)	Mayor's Msg.	13,000
Non-Personal/Equipment (College of Adaptive Arts)	Mayor's Msg.	10,000
Non-Personal/Equipment (Cultivating San José's AI Start-Up Ecosystem)	Mayor's Msg.	3,000
Non-Personal/Equipment (Incubation Kitchen for Street Vendors)	Mayor's Msg.	20,000
Non-Personal/Equipment (La Colina Park Concerts)	Mayor's Msg.	14,640
Non-Personal/Equipment (Latino Business Foundation of Silicon Valley (LBFSV))	Mayor's Msg.	10,000
Non-Personal/Equipment (Lunar New Year and Tet Parade)	Mayor's Msg.	15,000
Non-Personal/Equipment (Marketing for East Village and Alum Rock Santa Clara)	Mayor's Msg.	30,000
Non-Personal/Equipment (Neighborhood Economic Grants)	Mayor's Msg.	(63,086)
Non-Personal/Equipment (San José Day)	Mayor's Msg.	20,000
Non-Personal/Equipment (School of Arts and Culture (Fiesta del Mariachi))	Mayor's Msg.	10,000
Non-Personal/Equipment (School of Arts and Culture (La Avenida Cultural District))	Mayor's Msg.	200,000
Non-Personal/Equipment (Silicon Valley Education Foundation)	Mayor's Msg.	75,000
Non-Personal/Equipment (Supporting Underserved Students - LEAF)	Mayor's Msg.	10,000
Non-Personal/Equipment (Tully Road Eastridge Business Association)	Mayor's Msg.	50,000
Non-Personal/Equipment (Urban Vibrancy Institute's Downtown Small Business Revitalization Initiative)	Mayor's Msg.	75,000
Non-Personal/Equipment (Vietnamese American Cultural Center (Mid-Autumn and Tet Festivals))	Mayor's Msg.	5,000
Non-Personal/Equipment (WebGrants System Software Licenses)	MBA 29	(16,750)
Non-Personal/Equipment (Youth Science Institute)	Mayor's Msg.	62,500
Rebudget: Non-Personal/Equipment (Amigos de Guadalupe Center for Justice and Empowerment)	MBA 29	10,000

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Non-Personal/Equipment (Post Street Pilot Closure)	MBA 29		32,300	
City Manager - Office of Economic Development and Cultural Affairs SUBTOTAL				\$751,804
Office of the City Manager				
Non-Personal/Equipment (Community Emergency Response Team (CERT))	Mayor's Msg.		6,400	
Personal Services/Revenue from Federal Government (2023 Urban Areas Security Initiative Grant)	MBA 29		200,694	
Rebudget: Non-Personal/Equipment (Office of Administration, Policy, and Intergovernmental Relations)	MBA 29		75,000	
Rebudget: Non-Personal/Equipment (Office of Racial and Social Equity)	MBA 29		85,000	
Rebudget: Personal Services/Revenue from Federal Government (Urban Areas Security Initiative Grant - OEM 2023)	MBA 29		23,867	
Rebudget: Personal Services (Office of Emergency Management - Urban Area Security Initiative Grant Staffing)	MBA 29		118,000	
Rebudget: Non-Personal/Equipment (Emergency Operations Center)	MBA 29		100,000	
Resiliency Strategy Staffing (Adds 1.0 Assistant to the City Manager position through June 30, 2025)	MBA 29	0.75	0	
Office of the City Manager SUBTOTAL				\$608,961
Environmental Services Department				
Non-Personal/Equipment (Climate Smart San Jose)	Mayor's Msg.		100,000	
Rebudget: Non-Personal/Equipment (Coyote Creek Groundwater Study)	MBA 29		55,000	
Rebudget: Non-Personal/Equipment (Internal Server Replacement and Server Storage Expansion)	MBA 29		1,200	
Environmental Services Department SUBTOTAL				\$156,200
Finance Department				
Non-Personal/Equipment (Webgrants System Software Licenses)	MBA 29		16,750	
Personal Services (Enterprise Resource Planning System Staffing)	Mayor's Msg.		(218,974)	
Rebudget: Non-Personal/Equipment (Cost Allocation Plan Study)	MBA 29		155,000	
Rebudget: Non-Personal/Equipment (Debt Management Software Replacement)	MBA 29		225,000	
Rebudget: Non-Personal/Equipment (Disaster Cost Accounting)	MBA 29		150,000	
Rebudget: Non-Personal/Equipment (Pension Obligation Bond Legal Fees)	MBA 29		350,000	
Rebudget: Non-Personal/Equipment (Policy and Procedures Training Materials Consultant)	MBA 29		200,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Non-Personal/Equipment (Revenue Compliance Sales Tax Software)	MBA 29		230,000	
Rebudget: Non-Personal/Equipment (Travel Software Implementation)	MBA 29		100,000	
Finance Department SUBTOTAL				\$1,207,776
Fire Department				
Personal Services (IAFF Bargaining Union Contract Agreement)	MBA 29		8,450,000	
Rebudget: Non-Personal/Equipment (Battalion Vehicle Purchase)	MBA 29		200,000	
Rebudget: Non-Personal/Equipment (California Building Code Publications)	MBA 29		12,000	
Rebudget: Non-Personal/Equipment (Fire Station Alerting Cradlepoint Routers)	MBA 29		42,000	
Rebudget: Non-Personal/Equipment (Records Management System)	MBA 29		53,000	
Rebudget: Non-Personal/Equipment (Sworn Physical Requirements)	MBA 29		30,000	
Rebudget: Non-Personal/Equipment (Sworn Promotional Exams)	MBA 29		15,470	
Rebudget: Personal Services (Active Shooter Training)	MBA 29		250,000	
Fire Department SUBTOTAL				\$9,052,470
Housing Department				
Non-Personal/Equipment (Community SEVA)	Mayor's Msg.		10,000	
Housing Department SUBTOTAL				\$10,000
Human Resources Department				
Rebudget: Non-Personal/Equipment (Learning and Development)	MBA 29		219,000	
Human Resources Department SUBTOTAL				\$219,000
Information Technology Department				
Rebudget: Non-Personal/Equipment (Emergency Operations Center and Communications Room FF&E)	MBA 29		620,000	
Rebudget: Non-Personal/Equipment (Homeless Encampment Management System)	MBA 29		230,000	
Rebudget: Non-Personal/Equipment (IT Project Management)	MBA 29		500,000	
Rebudget: Non-Personal/Equipment (San José 311 Program)	MBA 29		130,000	
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		2,307,506	
Information Technology Department SUBTOTAL				\$3,787,506
Library Department				
Non-Personal/Equipment (Eastside Education Initiative)	Mayor's Msg.		10,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Non-Personal/Equipment (Feminine Hygiene Products)	Mayor's Msg.		41,000	
Non-Personal/Equipment (Tully Library and Community Center)	Mayor's Msg.		5,000	
Personal Services (Library Late Fines)	Mayor's Msg.		(47,000)	
Rebudget: Non-Personal/Equipment (Family, Friend and Neighbor Program)	MBA 29		358,000	
Library Department SUBTOTAL				\$367,000
Mayor & City Council				
Council District #01	Mayor's Msg.		15,242	
Council District #02 (January-June)	Mayor's Msg.		7,621	
Council District #02 (July-December)	Mayor's Msg.		7,621	
Council District #03	Mayor's Msg.		15,242	
Council District #04	Mayor's Msg.		15,242	
Council District #05	Mayor's Msg.		15,242	
Council District #06 (January-June)	Mayor's Msg.		7,621	
Council District #06 (July-December)	Mayor's Msg.		7,621	
Council District #07	Mayor's Msg.		15,242	
Council District #08 (January-June)	Mayor's Msg.		7,621	
Council District #08 (July-December)	Mayor's Msg.		7,621	
Council District #09	Mayor's Msg.		15,242	
Council District #10 (January-June)	Mayor's Msg.		7,621	
Council District #10 (July-December)	Mayor's Msg.		7,621	
Office of the Mayor	Mayor's Msg.		75,981	
Rebudget: Council District #01	Mayor's Msg.		310,000	
Rebudget: Council District #02	Mayor's Msg.		10,000	
Rebudget: Council District #02 (January - June)	Mayor's Msg.		10,000	
Rebudget: Council District #03	Mayor's Msg.		210,000	
Rebudget: Council District #04	Mayor's Msg.		392,000	
Rebudget: Council District #05	Mayor's Msg.		200,000	
Rebudget: Council District #06	Mayor's Msg.		75,000	
Rebudget: Council District #06 (January - June)	Mayor's Msg.		75,000	
Rebudget: Council District #07	Mayor's Msg.		410,000	
Rebudget: Council District #08	Mayor's Msg.		97,500	
Rebudget: Council District #08 (January - June)	Mayor's Msg.		97,500	
Rebudget: Council District #09	Mayor's Msg.		250,000	
Rebudget: Council District #10	Mayor's Msg.		210,000	
Rebudget: Council District #10 (January - June)	Mayor's Msg.		210,000	
Rebudget: Office of the Mayor	Mayor's Msg.		100,000	
Tech Adjust: Council District #01 (Mayor and City Council Salaries)	MBA 29		26,318	
Tech Adjust: Council District #02 (January - June) (Mayor and City Council Salaries)	MBA 29		13,159	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Tech Adjust: Council District #02 (July - December) (Mayor and City Council Salaries)	MBA 29		13,159	
Tech Adjust: Council District #03 (Mayor and City Council Salaries)	MBA 29		26,318	
Tech Adjust: Council District #04 (Mayor and City Council Salaries)	MBA 29		26,318	
Tech Adjust: Council District #05 (Mayor and City Council Salaries)	MBA 29		26,318	
Tech Adjust: Council District #06 (January - June) (Mayor and City Council Salaries)	MBA 29		13,159	
Tech Adjust: Council District #06 (July - December) (Mayor and City Council Salaries)	MBA 29		13,159	
Tech Adjust: Council District #07 (Mayor and City Council Salaries)	MBA 29		26,318	
Tech Adjust: Council District #08 (January - June) (Mayor and City Council Salaries)	MBA 29		13,159	
Tech Adjust: Council District #08 (July - December) (Mayor and City Council Salaries)	MBA 29		13,159	
Tech Adjust: Council District #09 (Mayor and City Council Salaries)	MBA 29		26,318	
Tech Adjust: Council District #10 (January - June) (Mayor and City Council Salaries)	MBA 29		13,159	
Tech Adjust: Council District #10 (July - December) (Mayor and City Council Salaries)	MBA 29		13,159	
Tech Adjust: Office of the Mayor (Mayor and City Council Salaries)	MBA 29		8,710	
Mayor & City Council SUBTOTAL				\$3,157,291

Parks, Recreation and Neighborhood Services Department

Gardner Community Center Staffing (Deletes 1.0 Parking, Recreation, & Facilities Supervisor, 1.0 Recreation Program Specialist, and 1.75 Recreation Leader PT)	MBA 12	(3.75)	0	
Non-Personal/Equipment/Revenue from Local Agencies (Santa Clara County Public Health Department SJ Recreation Preschool Grant)	MBA 29		10,000	
Non-Personal/Equipment (AIDS Healing Grove at Discovery Meadow Park (Bench Replacement))	Mayor's Msg.		18,000	
Non-Personal/Equipment (Alum Rock Counseling Center)	Mayor's Msg.		10,000	
Non-Personal/Equipment (BAWSI Roller Program)	Mayor's Msg.		10,000	
Non-Personal/Equipment (Beautify San Jose)	Mayor's Msg.		(230,000)	
Non-Personal/Equipment (Camden Community Center)	Mayor's Msg.		16,000	
Non-Personal/Equipment (Catholic Charities)	Mayor's Msg.		25,000	
Non-Personal/Equipment (Clean Gateways Pilot Program (Phase 2))	Mayor's Msg.		150,000	
Non-Personal/Equipment (Community Center Fitness Centers)	Mayor's Msg.		13,000	
Non-Personal/Equipment (ConXion to Community - Bright Futures Alcazar Program)	Mayor's Msg.		40,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Non-Personal/Equipment (District 1 Pet Station Support)	Mayor's Msg.		10,000	
Non-Personal/Equipment (District 8 Open Gym)	Mayor's Msg.		22,460	
Non-Personal/Equipment (Field Rental Fee Waivers (East Hills Little League, Evergreen Little League, and East Valley Softball))	Mayor's Msg.		10,000	
Non-Personal/Equipment (Happy Hollow Foundation)	Mayor's Msg.		5,000	
Non-Personal/Equipment (Loaves and Fishes)	Mayor's Msg.		10,000	
Non-Personal/Equipment (Martha's Kitchen)	Mayor's Msg.		10,000	
Non-Personal/Equipment (Placemaking (Viva Parks and Viva CalleSJ))	Mayor's Msg.		242,000	
Non-Personal/Equipment (San José Parks Foundation)	Mayor's Msg.		30,000	
Non-Personal/Equipment (SOMOS Mayfair)	Mayor's Msg.		10,000	
Personal Services (Community Center Fitness Centers - Adds 1.0 Recreation Program Specialist and 4.30 Recreation Leader PT)	Mayor's Msg.	5.30	384,060	
Personal Services (Happy Hollow Park and Zoo Staffing - Deletes 1.0 Senior Recreation Leader and Adds 0.75 Senior Recreation Leader PT)	MBA 29	(0.25)	0	
Personal Services (Oversized Vehicle Regulation Pilot Program - Adds 1.0 Community Activity Specialist)	MBA 16	1.00	91,322	
Personal Services (Parks Maintenance Staffing - Adds 4.0 Maintenance Assistant and Deletes 6.35 Maintenance Assistant PT)	MBA 29	(2.35)	0	
Personal Services (Placemaking (Viva Parks and Viva CalleSJ) - Adds 1.0 Events Coordinator and 1.5 Recreation Leader PT)	Mayor's Msg.	2.50	94,599	
Rebudget: Non-Personal/Equipment (BeautifySJ - Hazardous Materials Disposal)	MBA 29		477,000	
Rebudget: Non-Personal/Equipment (BeautifySJ - Vehicle Purchase)	MBA 29		1,200,000	
Rebudget: Non-Personal/Equipment (Comingled Waste)	MBA 29		64,000	
Rebudget: Non-Personal/Equipment (Community Forestry Vehicle)	MBA 29		40,000	
Rebudget: Non-Personal/Equipment (Dog Waste Bags)	MBA 29		18,000	
Rebudget: Non-Personal/Equipment (Family Camp BBQ Pit Replacement)	MBA 29		25,514	
Rebudget: Non-Personal/Equipment (Fire Engine Replacement)	MBA 29		200,000	
Rebudget: Non-Personal/Equipment (SJ Makers)	MBA 29		20,000	
Rebudget: Non-Personal/Equipment (Vegetation Management Plan)	MBA 29		185,738	
Rebudget: Non-Personal/Equipment (Vehicle Purchase)	MBA 29		90,000	
Parks, Recreation and Neighborhood Services Department SUBTOTAL				\$3,301,693

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Planning, Building and Code Enforcement Department				
Rebudget: Multiple Housing - Non-Personal/Equipment (Code Consultant Study)	MBA 29		200,000	
Rebudget: Non-Personal/Equipment/Revenue from State of California (Caltrans Eastside Alum Rock Urban Village Grant)	MBA 29		120,000	
Rebudget: Non-Personal/Equipment (Code Enforcement Software)	MBA 29		322,000	
Rebudget: Non-Personal/Equipment (Monterey Corridor Study)	MBA 29		11,000	
Rebudget: Non-Personal/Equipment (Policy and Ordinance Update Assistance)	MBA 29		139,000	
Rebudget: Non-Personal/Equipment (Schiele Subdivision and Alameda Park Historic District Designation)	MBA 29		43,550	
Rebudget: Personal Services (Enhanced Vacant/Dangerous Building Inspection)	MBA 29		116,000	
Planning, Building and Code Enforcement Department SUBTOTAL				\$951,550
 Police Department				
Non-Personal/Equipment (Cannabis Regulation Program Staffing)	Mayor's Msg.		(52,411)	
Non-Personal/Equipment (Indian Health Center of Santa Clara Valley)	Mayor's Msg.		5,000	
Non-Personal/Equipment (San Jose Police Foundation)	Mayor's Msg.		50,000	
Personal Services/Revenue from Local Agencies (Child Forensic Interviewer)	MBA 29		261,000	
Personal Services (Cannabis Regulation Program Staffing - Deletes 1.0 Analyst II)	Mayor's Msg.	(1.00)	(308,589)	
Rebudget: Non-Personal/Equipment - Police Vehicle Replacements and Operations & Maintenance	MBA 29		10,500,000	
Rebudget: Non-Personal/Equipment (9-1-1/3-1-1 Call Center)	MBA 29		85,000	
Rebudget: Non-Personal/Equipment (Intergraph Maintenance Upgrade)	MBA 29		75,000	
Rebudget: Non-Personal/Equipment (Intergraph Software)	MBA 29		300,000	
Rebudget: Non-Personal/Equipment (Mobile Data Computer Replacement)	MBA 29		67,914	
Rebudget: Non-Personal/Equipment (Psychiatric Emergency Response Team)	MBA 29		180,000	
Rebudget: Non-Personal/Equipment (Sexual Assault Workplan)	MBA 29		254,737	
Rebudget: Non-Personal/Equipment (WiFi Upgrade and Installation)	MBA 29		320,000	
Rebudget: Personal Services (Re-Arresting Criminal Defendants)	MBA 29		226,134	
Police Department SUBTOTAL				\$11,963,785

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

Public Works Department

	Authority	Position Change	Budget Change	Total
Non-Personal/Equipment (Adopt-A-Storm Drain Program Expansion)	Mayor's Msg.		30,000	
Non-Personal/Equipment (Safety Placards)	Mayor's Msg.		25,000	
Public Works Department SUBTOTAL				\$55,000

Transportation Department

Non-Personal/Equipment (Buena Vista Neighborhood Parking)	Mayor's Msg.		6,800	
Non-Personal/Equipment (Deer Run II Homeowner's Association (Branham Soundwall))	Mayor's Msg.		24,850	
Non-Personal/Equipment (Oversized Vehicle Regulation Pilot Program)	MBA 16		479,439	
Non-Personal/Equipment (South Maintenance Yard Waste Disposal (Good Neighbor Practices))	Mayor's Msg.		25,000	
Personal Services (Oversized Vehicle Regulation Pilot Program - Adds 1.0 Parking Manager, 1.0 Parking & Ground Transportation Administrator, 1.0 Senior Parking and Traffic Control Officer, 1.0 Supervising Applications Analyst, and 2.0 Parking and Traffic Control Officer)	MBA 16	5.50	698,239	
Rebudget: Non-Personal/Equipment (Arborist Pickup Trucks)	MBA 29		105,000	
Rebudget: Non-Personal/Equipment (Community Forest Management Plan)	MBA 29		733,000	
Rebudget: Non-Personal/Equipment (Red Light Running Cameras Pilot Program)	MBA 29		462,000	
Rebudget: Non-Personal/Equipment (Tree Planting in Luna Park Business District)	MBA 29		32,800	
Transportation Department SUBTOTAL				\$2,567,128

	Authority	Position Change	Budget Change	Total
City-Wide Expenses				
2023 Emergency Management Performance Grant/Revenue from Federal Government	MBA 29		47,000	
2023-2024 Board of State and Community Corrections Organized Retail Theft Grant Program/Revenue from Federal Government	MBA 29		2,813,616	
2023-2026 Adaptation Planning Grant/Revenue from Federal Government	MBA 29		135,000	
After School Education and Safety Programs for 2024-2025/Revenue from Local Agencies	MBA 29		129,000	
Byrne Discretionary Community Project Grant 2022-2023/Revenue from Federal Government	MBA 29		217,239	
CaliforniansForAll Youth Workforce Program - Climate Change Pathway/Revenue from State of California	MBA 29		2,437,478	
CaliforniansForAll Youth Workforce Program - Fiscal Administration/Revenue from State of California	MBA 29		70,500	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
CaliforniansForAll Youth Workforce Program – Learning Loss Mitigation Pathway/Revenue from State of California	MBA 29		73,678	
Climate and Seismic Resilience Planning	MBA 29		(200,000)	
Downtown Pedestrian Quality of Life (Calle Willow Luna Park East Village and Alum Rock East Santa Clara Beautification)	Mayor's Msg.		80,000	
Enhanced Infrastructure Financing District	Mayor's Msg.		100,000	
ESUHSD Community WiFi - Network	MBA 29		725,463	
Maintenance/Revenue from Local Agencies				
Fourth of July Celebration (Almaden Lake Park)	Mayor's Msg.		100,000	
Fourth of July Celebration (Lake Cunningham)	Mayor's Msg.		100,000	
Fourth of July Celebration (SJ Giants)	Mayor's Msg.		100,000	
Inflation Reduction Act - Urban Forestry Grant (PRNS)/Revenue from Federal Government	MBA 29		442,090	
Inflation Reduction Act - Urban Forestry Grant (Transportation)/Revenue from Federal Government	MBA 29		526,500	
Internet Crimes Against Children State Grant 2023-2024/Revenue from State of California	MBA 29		116,060	
Library Grants/Revenue from State of California (California Library Literacy Services English as a Second Language Grant)	MBA 29		176,578	
Local Early Action Planning Housing and Community Development Grant/Revenue from State of California	MBA 29		145,185	
Municipal Electric Utility Service Exploration	MBA 29		200,000	
Northern California Regional Intelligence Center - Police 2023/Revenue from Federal Government	MBA 29		201,930	
Oversized Vehicle Regulation Pilot Program	MBA 16		231,000	
Rebudget: 2023-2024 Board of State and Community Corrections Officer Wellness and Mental Health/Revenue from State of California	MBA 29		608,790	
Rebudget: 2023-2024 Board of State and Community Corrections Organized Retail Theft Grant Program/Revenue from State of California	MBA 29		1,357,948	
Rebudget: 2023-2026 Adaptation Planning Grant	MBA 29		76,506	
Rebudget: 4th of July Celebration	MBA 29		202,178	
Rebudget: 4th Street Garage Banquet Facility Maintenance and Operations	MBA 29		250,000	
Rebudget: Accessory Dwelling Unit Amnesty Program	MBA 29		293,000	
Rebudget: Alum Rock Village Placemaking	MBA 29		53,000	
Rebudget: Arena Community Fund	MBA 29		150,000	
Rebudget: Arena Peddler Mitigation Pilot Program	MBA 29		78,000	
Rebudget: Art and Mural Beautification	MBA 29		50,000	
Rebudget: BeautifySJ and Encampment Waste Pick Up - BeautifySJ Consolidated Model	MBA 29		926,000	
Rebudget: Berryessa Flea Market Vendor Business Transition Fund	MBA 29		8,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Blight Busters	MBA 29		100,000	
Rebudget: Build Back Better and COVID-19 Recovery - COVID-19 Recovery Taskforce	MBA 29		160,000	
Rebudget: Bulletproof Vest Partnership 2023/Revenue from Federal Government	MBA 29		11,885	
Rebudget: Burrowing Owl Habitat Management	MBA 29		128,954	
Rebudget: Business Improvement District Creation	MBA 29		53,000	
Rebudget: Business Tax System Replacement	MBA 29		4,126,500	
Rebudget: Byrne Discretionary Community Project Grant 2022-2023/Revenue from Federal Government	MBA 29		484,428	
Rebudget: CaliforniansForAll Youth Workforce Program - Climate Change Pathway/Revenue from State of California	MBA 29		561,164	
Rebudget: CaliforniansForAll Youth Workforce Program – Learning Loss Mitigation Pathway/Revenue from State of California	MBA 29		1,412,687	
Rebudget: Camera Pilot Program	MBA 29		95,000	
Rebudget: Cannabis Equity Assistance Program/Revenue from State of California	MBA 29		262,279	
Rebudget: Cannabis Equity Program	MBA 29		450,000	
Rebudget: Car Break-In Prevention Program	MBA 29		369,900	
Rebudget: Child and Youth Services - Child and Youth Services Master Plan	MBA 29		1,430,000	
Rebudget: Child and Youth Services - Childcare Tenant Improvement	MBA 29		900,000	
Rebudget: CHIPS Act Facilitation	MBA 29		200,000	
Rebudget: City Council Participatory Budget - Council District #01	MBA 29		42,541	
Rebudget: City Council Participatory Budget - Council District #03	MBA 29		158,886	
Rebudget: City Council Participatory Budget - Council District #05	MBA 29		102,378	
Rebudget: City Manager Special Projects	MBA 29		275,000	
Rebudget: City of San José Disparity Study	MBA 29		34,500	
Rebudget: City Outreach and Education Efforts	MBA 29		95,000	
Rebudget: City Website and Intranet Redesign	MBA 29		90,000	
Rebudget: City-wide Retail Attraction Program	MBA 29		17,000	
Rebudget: Climate and Seismic Resilience Planning	MBA 29		820,000	
Rebudget: Climate and Seismic Resilience Planning	Mayor's Msg.		(100,000)	
Rebudget: Collaborative Approaches Toward Preventing and Addressing Hate Grant/Revenue from Federal Government	MBA 29		501,829	
Rebudget: Community-Based Violence Solutions	MBA 29		450,000	
Rebudget: Connecting Neighbors to Neighbors/Revenue from State of California	MBA 29		650,000	
Rebudget: Contractual Street Tree Planting	MBA 29		110,000	
Rebudget: Council District Outdoor Activation	MBA 29		15,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Creating Connections	MBA 29		8,000	
Rebudget: Creative Licenses Ambassador Program/Revenue from Federal Government	MBA 29		30,000	
Rebudget: CrimeStoppers	MBA 29		33,036	
Rebudget: Customer Service Vision and Standards	MBA 29		2,000,000	
Rebudget: Data Capacity Expansion Project	MBA 29		90,000	
Rebudget: Department of Alcohol Beverage Control (ABC) Grant 2024/Revenue from State of California	MBA 29		19,059	
Rebudget: Destination: Home SV Grant	MBA 29		8,405	
Rebudget: Digital Equity - Community WiFi	MBA 29		418,000	
Rebudget: Digital Equity - Digital Equity Communications Outreach + Education	MBA 29		410,000	
Rebudget: Diridon Station Area Development Planning	MBA 29		627,786	
Rebudget: Diridon Station Area Development Planning - Electric Microgrid	MBA 29		784,918	
Rebudget: District 10 Murals	MBA 29		5,000	
Rebudget: Donor Wall	MBA 29		97,041	
Rebudget: Downtown Pedestrian Quality Of Life	MBA 29		108,000	
Rebudget: East San José Business Improvement District	MBA 29		5,000	
Rebudget: Electric Vehicle Charging Stations (LCFS Credits)	MBA 29		14,032	
Rebudget: Emergency Housing - Downtown Homeless Health Response and Support	MBA 29		300,000	
Rebudget: Environmental Stewardship Program/Revenue from Federal Government	MBA 29		99,437	
Rebudget: ERP System Feasibility Assessment	MBA 29		250,000	
Rebudget: ESUHSD Community WiFi – Mt Pleasant	MBA 29		1,400,000	
Rebudget: ESUHSD Community WiFi – Silver Creek	MBA 29		1,000,000	
Rebudget: False Claims Act Litigation Settlement	MBA 29		259,000	
Rebudget: Financial Management System (FMS) Upgrade	MBA 29		165,000	
Rebudget: Fire Station 26	MBA 29		10,000	
Rebudget: General Liability Claims	MBA 29		13,500,000	
Rebudget: Google Community Benefits - Community Stabilization	MBA 29		749,187	
Rebudget: Gun Safety with the California Department of Justice	MBA 29		142,763	
Rebudget: Hazard Mitigation Grant Program/Revenue from Federal Government	MBA 29		727,793	
Rebudget: Hazardous Materials Consent Judgement	MBA 29		126,190	
Rebudget: Historic Preservation	MBA 29		100,000	
Rebudget: Homelessness Management Services	MBA 29		500,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Housing Stabilization - Hotel Sheltering Operations + Services	MBA 29		3,970,000	
Rebudget: Interim Housing - Cerone	MBA 29		7,000,000	
Rebudget: Internal Financial Controls Evaluation	MBA 29		102,000	
Rebudget: Internet Crimes Against Children State Grant 2023-2024/Revenue from State of California	MBA 29		671,067	
Rebudget: Internet Crimes Against Children Task Force Invited Awards - Police 2020/Revenue from Federal Government	MBA 29		51,536	
Rebudget: Internet Crimes Against Children Task Force Invited Awards - Police 2023/Revenue from Federal Government	MBA 29		623,267	
Rebudget: Japantown Creative Center for the Arts Transportation Improvements	MBA 29		150,000	
Rebudget: Law Enforcement Mental Health and Wellness Act (LEMHWA) Project - 2022/Revenue from Federal Government	MBA 29		103,864	
Rebudget: Library Grants/Revenue from State of California (California Library Connect Grants)	MBA 29		414,482	
Rebudget: Library Grants/Revenue from State of California (Lunch at the Library Summer 2024)	MBA 29		34,840	
Rebudget: Local Early Action Planning Housing and Community Development Grant	MBA 29		23,422	
Rebudget: Measure E - Project HomeKey 2.0 (40% ELI)	MBA 29		17,969,000	
Rebudget: Measure E - 30% Low-Income Households	MBA 29		14,330,000	
Rebudget: Measure E - 40% Extremely Low- Income Households	MBA 29		24,190,000	
Rebudget: Measure E - Guadalupe River Park Housing Support (10% HPRA)	MBA 29		2,580,000	
Rebudget: Measure E - Homeless Legal Services (10% HPRA)	MBA 29		575,000	
Rebudget: Measure E - Homeless Response and Outreach Staffing (15% HSP)	MBA 29		560,000	
Rebudget: Measure E - Homelessness Coordination Team (Program Admin)	MBA 29		1,110,000	
Rebudget: Measure E - Housing Homeless Response Staff (Program Admin)	MBA 29		1,660,000	
Rebudget: Measure E - Interim Shelter Site Identification and Development (15% HSP)	MBA 29		1,003,000	
Rebudget: Measure E - Non-Profit Agency Refund (30% LI)	MBA 29		500,000	
Rebudget: Measure E - Non-Profit Agency Refund (40% ELI)	MBA 29		500,000	
Rebudget: Measure E - Non-Profit Agency Refund (5% MI)	MBA 29		500,000	
Rebudget: Measure E - Rental Assistance (10% HPRA)	MBA 29		2,000,000	
Rebudget: Measure E - Storm Evacuee Transition Facilities (15% HSP)	MBA 29		480,274	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Measure E - Supportive Services - CARE Coordination Program (15% HSP)	MBA 29		1,000,000	
Rebudget: Measure E - Supportive Services - Overnight Warming Locations (15% HSP)	MBA 29		311,010	
Rebudget: Measure E - SureStay Hotel Repairs (40% ELI)	MBA 29		4,000,000	
Rebudget: Mobile Data Computer Replacement	MBA 29		897,824	
Rebudget: National Sexual Assault Kit Initiative/Revenue from Federal Government	MBA 29		1,418,471	
Rebudget: Neighborhood Business Districts	MBA 29		100,000	
Rebudget: Non-Profit Food Provider Permitting Costs	MBA 29		250,000	
Rebudget: Northern California Regional Intelligence Center - Police 2023/Revenue from Federal Government	MBA 29		81,208	
Rebudget: Office of Equality Assurance Labor Compliance System	MBA 29		700,000	
Rebudget: Outdoor Equity Grant/Revenue from State of California	MBA 29		268,322	
Rebudget: Park Strip Tree Planting	MBA 29		40,000	
Rebudget: Paseo de San Antonio Update	MBA 29		75,000	
Rebudget: Pocket Park in the Tropicana-Lanai Neighborhood	MBA 29		19,000	
Rebudget: Police Reforms Workplan	MBA 29		65,000	
Rebudget: Recovery Foundation and Drive to Digital - OneCity Workplace	MBA 29		874,577	
Rebudget: San José Al Fresco - San Pedro and Post Streets Closure	MBA 29		259,000	
Rebudget: San José BEST Accountability and Oversight Improvements	MBA 29		184,189	
Rebudget: San José BEST and Safe Summer Initiative Programs	MBA 29		420,000	
Rebudget: San José Climate Art	MBA 29		40,000	
Rebudget: San José Creates and Connects	MBA 29		40,000	
Rebudget: San José State University/City Downtown Co-Branding Pilot Campaign	MBA 29		89,000	
Rebudget: Santa Clara County Public Art Services	MBA 29		150,000	
Rebudget: Selective Traffic Enforcement Program 2023-2024/Revenue from Federal Government	MBA 29		195,885	
Rebudget: SJ Access Community WiFi Improvements (Retitled from Digital Divide)	MBA 29		316,000	
Rebudget: SJPL Foundation Grants/Other Revenue	MBA 29		250,000	
Rebudget: Small Business Anti-Displacement Research	MBA 29		18,000	
Rebudget: Small Business Recovery - Shop Local Hub to Support Neighborhood Business Districts	MBA 29		57,000	
Rebudget: Small Business Recovery - Small Business Displacement Index Study	MBA 29		60,000	
Rebudget: Small Business Recovery - Small Business Technical Assistance Revamp	MBA 29		117,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Small Business Recovery - Storefront Activation Grants	MBA 29		60,000	
Rebudget: Small Business Recovery - Supplemental Business Development Communications	MBA 29		66,000	
Rebudget: Small Business Recovery - Underwrite Creation of New Property Business Improvement Districts	MBA 29		300,000	
Rebudget: Small Business Recovery - Virtual Accelerator Program for New Businesses	MBA 29		175,000	
Rebudget: Small Business Recovery-San José Al Fresco	MBA 29		211,000	
Rebudget: Small Business Recovery-Small Business Recovery + Manufacturing Recovery Initiative	MBA 29		285,000	
Rebudget: Small Business Recovery-Supplemental Economic Development Association Capacity Building	MBA 29		175,000	
Rebudget: Social and Emotional Support in Evergreen Elementary School District	MBA 29		100,000	
Rebudget: State Homeland Security Grant Program - Fire 2023/Revenue from Federal Government	MBA 29		267,796	
Rebudget: State Homeland Security Grant Program - Police 2021/Revenue from Federal Government	MBA 29		66,449	
Rebudget: State Homeland Security Grant Program - Police 2022/Revenue from Federal Government	MBA 29		75,803	
Rebudget: State Homeland Security Grant Program - Police 2023/Revenue from Federal Government	MBA 29		79,648	
Rebudget: Storefront Activation Grant Program	MBA 29		60,000	
Rebudget: Storefront Activation Program - Alum Rock	MBA 29		75,000	
Rebudget: Story Road Corridor Small Business Support	MBA 29		40,000	
Rebudget: Tree Mitigation	MBA 29		1,100,000	
Rebudget: Urban Areas Security Initiative Grant - Fire 2022/Revenue from Federal Government	MBA 29		118,340	
Rebudget: Urban Areas Security Initiative Grant - Fire 2023/Revenue from Federal Government	MBA 29		1,073,379	
Rebudget: Urban Areas Security Initiative Grant - Police 2021/Revenue from Federal Government	MBA 29		48,689	
Rebudget: Urban Areas Security Initiative Grant - Police 2022/Revenue from Federal Government	MBA 29		79,872	
Rebudget: Urban Areas Security Initiative Grant - Police 2023/Revenue from Federal Government	MBA 29		94,100	
Rebudget: VTA Eastridge to BART Regional Connector Public Art	MBA 29		12,000	
Rebudget: Warmline 211 System	MBA 29		100,000	
Rebudget: Workforce Development Service Enhancement	MBA 29		20,000	
San Jose Downtown Association (Downtown Champions)	Mayor's Msg.		90,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
San Jose Downtown Association (Downtown Ice)	Mayor's Msg.		200,000	
San José Shared Arts Center	Mayor's Msg.		200,000	
State Homeland Security Grant Program 2022/Revenue from Federal Government	MBA 29		30,000	
Summer Youth Nutrition Program/Revenue from Federal Government	MBA 29		67,000	
Tech Adjust: Measure E - Project HomeKey 2.0 (40% ELI)	MBA 29		(17,969,000)	
Tech Adjust: Measure E - 30% Low-Income Households	MBA 29		(14,330,000)	
Tech Adjust: Measure E - 40% Extremely Low- Income Households	MBA 29		(24,190,000)	
Tech Adjust: Measure E - Guadalupe River Park Housing Support (10% HPRA)	MBA 29		(2,580,000)	
Tech Adjust: Measure E - Homeless Legal Services (10% HPRA)	MBA 29		(575,000)	
Tech Adjust: Measure E - Homeless Response and Outreach Staffing (15% HSP)	MBA 29		(560,000)	
Tech Adjust: Measure E - Homelessness Coordination Team (Program Admin)	MBA 29		(1,110,000)	
Tech Adjust: Measure E - Housing Homeless Response Staff (Program Admin)	MBA 29		(1,660,000)	
Tech Adjust: Measure E - Interim Shelter Site Identification and Development (15% HSP)	MBA 29		(1,003,000)	
Tech Adjust: Measure E - Non-Profit Agency Refund (30% LI)	MBA 29		(500,000)	
Tech Adjust: Measure E - Non-Profit Agency Refund (40% ELI)	MBA 29		(500,000)	
Tech Adjust: Measure E - Non-Profit Agency Refund (5% MI)	MBA 29		(500,000)	
Tech Adjust: Measure E - Rental Assistance (10% HPRA)	MBA 29		(2,000,000)	
Tech Adjust: Measure E - Storm Evacuee Transition Facilities (15% HSP)	MBA 29		(480,274)	
Tech Adjust: Measure E - Supportive Services - CARE Coordination Program (15% HSP)	MBA 29		(1,000,000)	
Tech Adjust: Measure E - Supportive Services - Overnight Warming Locations (15% HSP)	MBA 29		(311,010)	
Tech Adjust: Measure E - SureStay Hotel Repairs (40% ELI)	MBA 29		(4,000,000)	
Toyota Mobility Foundation Grant/Other Revenue	MBA 29		260,000	
Trusted Response Urgent Support Team	Mayor's Msg.		450,000	
Youth Commission (Annual Awards Dinner)	Mayor's Msg.		8,000	
City-Wide Expenses SUBTOTAL				\$77,135,347
Capital Projects				
Branham Lane Speed Humps	Mayor's Msg.		21,750	
Closed Landfill Compliance/Revenue from State of California (Legacy Disposal and Abatement Grant)	MBA 29		320,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Coyote Valley Monterey Road Design and Safety Study	Mayor's Msg.		100,000	
Electronic Smart Speed Radar Sign on Camden Ave	Mayor's Msg.		18,000	
Enhanced Crosswalk at Leigh Ave and Anne Way	Mayor's Msg.		56,250	
Quick Build Traffic Improvements at Foxworthy Ave and Leigh Ave	Mayor's Msg.		9,000	
Rebudget: 280 Almaden Ave Beautification Improvement Project/Revenue from Federal Government	MBA 29		1,831,000	
Rebudget: 4th Street Garage Fire Pump Replacement	MBA 29		233,000	
Rebudget: 911 Call Center Upgrades FF&E (PD)	MBA 29		3,665,000	
Rebudget: African American Community Services Agency Upgrades	MBA 29		25,000	
Rebudget: Almaden Winery Building Fundraising Feasibility Study	MBA 29		50,000	
Rebudget: Animal Care and Services - Various Improvements	MBA 29		156,000	
Rebudget: Berryessa Supportive Parking	MBA 29		5,900,000	
Rebudget: Canoas Garden Avenue Crosswalk	MBA 29		76,000	
Rebudget: Center for Performing Arts Chiller, Cooling Tower, and Boilers Replacement	MBA 29		7,000,000	
Rebudget: Children's Discovery Museum Elevator System	MBA 29		114,000	
Rebudget: City Facilities Security Enhancements	MBA 29		1,000,000	
Rebudget: City Hall Backup Generator Switch Replacement City Hall Equipment Replacement	MBA 29		100,000	
Rebudget: City Hall Carpet Replacement	MBA 29		525,000	
Rebudget: City Hall Equipment Replacement	MBA 29		90,000	
Rebudget: City Hall Exterior Restoration	MBA 29		276,000	
Rebudget: City Hall Fire Alarm Upgrade	MBA 29		100,000	
Rebudget: City Hall Office Renovation	MBA 29		400,000	
Rebudget: City Hall Rehabilitation Projects	MBA 29		877,000	
Rebudget: City Hall Security Upgrades	MBA 29		898,000	
Rebudget: City Hall Security Upgrades	Mayor's Msg.		(220,000)	
Rebudget: City-wide Building Assessment	MBA 29		120,000	
Rebudget: Closed Landfill Compliance	MBA 29		3,202,000	
Rebudget: Council District 3 Traffic Calming Enhancements	MBA 29		104,000	
Rebudget: Council District 6 Traffic Calming Enhancements	MBA 29		54,000	
Rebudget: Crosswalk and Safety Improvements on Blossom Hill and Leigh Ave	MBA 29		20,000	
Rebudget: Cultural Facilities Condition Assessment	MBA 29		30,000	
Rebudget: De Anza Park Restroom Renovation	MBA 29		65,000	
Rebudget: Downtown Neighborhoods Traffic Calming	MBA 29		20,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Electric Vehicle Charging Site Assessment	MBA 29		15,000	
Rebudget: Electric Vehicles Charging Stations for Police Hybrid-Electric Vehicles	MBA 29		204,000	
Rebudget: Emergency Operations Relocation Capital Contributions	MBA 29		200,000	
Rebudget: Emergency Power Generation for City Facilities	MBA 29		700,000	
Rebudget: Emma Prusch Park Electrical and Infrastructure Upgrades	MBA 29		100,000	
Rebudget: Enhanced Crosswalk at Canoas Garden VTA Lot	MBA 29		45,000	
Rebudget: Fire Apparatus Replacement	MBA 29		2,300,000	
Rebudget: Fire Station 32 FF&E	MBA 29		620,000	
Rebudget: Fire Training Center Relocation	MBA 29		494,000	
Rebudget: Fleet Shop Improvements	MBA 29		345,000	
Rebudget: Glenview Park Expansion	MBA 29		10,000	
Rebudget: Hammer Theatre Center Boiler Replacement	MBA 29		77,000	
Rebudget: Hammer Theatre Center Fire Detection Alarm and Devices Design	MBA 29		100,000	
Rebudget: Hammer Theatre Center HVAC Condensing Unit Replacement	MBA 29		168,000	
Rebudget: Hammer Theatre Center Improvements	MBA 29		90,000	
Rebudget: Hammer Theatre Center Roofing	MBA 29		39,000	
Rebudget: Hammer Theatre Center Upgrades	MBA 29		105,000	
Rebudget: Hammer Theatre Miscellaneous HVAC & Electrical Upgrades	MBA 29		83,000	
Rebudget: History San José High-Priority Capital Improvements	MBA 29		34,000	
Rebudget: History San José Miscellaneous Repairs	MBA 29		7,000	
Rebudget: Ice Centre Expansion Oversight Project	MBA 29		85,000	
Rebudget: Interim Housing - Rue Ferrari Expansion	MBA 29		12,400,000	
Rebudget: Interim Housing - Via del Oro	MBA 29		13,342,000	
Rebudget: Kooser Road Crosswalk	MBA 29		110,000	
Rebudget: Municipal Garage Ceiling Repair and Light Upgrades	MBA 29		150,000	
Rebudget: Naglee Avenue and Dana Avenue Traffic Signal	MBA 29		100,000	
Rebudget: Old Fire Training Center Environmental Cleanup	MBA 29		164,000	
Rebudget: Police Administration Building Boiler and Chiller Replacement	MBA 29		529,000	
Rebudget: Police Administration Building Gate Improvements	MBA 29		197,000	
Rebudget: Police Athletic League Stadium Turf Replacement	MBA 29		3,100,000	
Rebudget: Radar Display Signs on Payne Ave	MBA 29		36,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Radio Service Monitors	MBA 29		175,000	
Rebudget: Remote Sensing Equipment for Generators	MBA 29		112,000	
Rebudget: Re-Use Facilities Improvements	MBA 29		100,000	
Rebudget: San José Museum of Art Cooling Tower Replacement	MBA 29		2,500,000	
Rebudget: San José Museum of Art Door and Window Improvement	MBA 29		186,000	
Rebudget: Sideshow Mitigation in District 10	MBA 29		70,000	
Rebudget: Soundwall at the Bernal Way Terminus	MBA 29		11,000	
Rebudget: The Tech Interactive Controls Module Improvements	MBA 29		878,000	
Rebudget: The Tech Interactive Fire Alarm System	MBA 29		63,000	
Rebudget: Vietnamese Heritage Garden Enhancements	MBA 29		25,000	
Rebudget: Vietnamese-American Cultural Center Improvements	MBA 29		50,000	
Rebudget: Vietnamese-American Cultural Center Playground Renovation	MBA 29		64,000	
Rose Gardens Improvements	Mayor's Msg.		47,150	
Capital Projects SUBTOTAL				\$67,466,150
Transfers				
Transfer to the Real Property Transfer Tax Fund	MBA 29		131,450,833	
Transfers SUBTOTAL				\$131,450,833
Earmarked Reserves				
Essential Services Reserve	Mayor's Msg.		(2,000,000)	
Oversized Vehicle Regulation Reserve	MBA 16		(1,500,000)	
Rebudget: Alum Rock Community Benefit Improvement District Reserve	MBA 29		59,573	
Rebudget: Animal Care and Services Foundation Reserve	MBA 29		100,000	
Rebudget: Artificial Turf Capital Replacement Reserve	MBA 29		3,750,464	
Rebudget: Berryessa Flea Market Vendor Business Transition Fund Reserve	MBA 29		1,875,000	
Rebudget: Budget Stabilization Reserve	MBA 29		61,000,000	
Rebudget: City Attorney's Office Outside Litigation Reserve	MBA 29		250,000	
Rebudget: Code Enforcement Permit System Reserve	MBA 29		2,436,000	
Rebudget: Community and Economic Recovery Reserve	MBA 29		11,500,000	
Rebudget: Creative Center for the Arts Parking Reserve	MBA 29		750,000	
Rebudget: Customer Service Vision and Standards Staffing Reserve	MBA 29		1,070,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Fund (001)

	Authority	Position Change	Budget Change	Total
Rebudget: Development Fee Program Technology Reserve	MBA 29		570,000	
Rebudget: FEMA Non-Reimbursable Expenses Reserve	MBA 29		2,000,000	
Rebudget: Google Parking Lots Option Payment Reserve	MBA 29		3,800,000	
Rebudget: Information Technology Sinking Fund Reserve	MBA 29		11,000,000	
Rebudget: Low-Income Household Water Assistance Payment Program Reserve	MBA 29		300,000	
Rebudget: Measure E - 10% Homeless Prevention and Rental Assistance Reserve	MBA 29		1,524,599	
Rebudget: Measure E - 30% Low-Income Households Reserve	MBA 29		19,380,040	
Rebudget: Measure E - 40% Extremely Low- Income Households Reserve	MBA 29		27,788,924	
Rebudget: Measure E - 5% Moderate-Income Households Reserve	MBA 29		6,917,034	
Rebudget: Measure E - Interim Housing Construction and Operations Reserve (15% HSP)	MBA 29		71,952	
Rebudget: Measure E - Interim Housing Maintenance Reserve (15% HSP)	MBA 29		2,500,000	
Rebudget: Office of Equality Assurance Labor Compliance System Reserve	MBA 29		550,000	
Rebudget: Police Redistricting Implementation Reserve	MBA 29		1,000,000	
Rebudget: Revenue Loss Reserve	MBA 29		90,000,000	
Rebudget: Salaries and Benefits Reserve	MBA 29		5,000,000	
Rebudget: Sick Leave Payments Upon Retirement Reserve	MBA 29		1,000,000	
Rebudget: Workers Compensation / General Liability Catastrophic Reserve	MBA 29		15,000,000	
Salaries and Benefits Reserve	MBA 29		(8,450,000)	
Tech Adjust: Measure E - 10% Homeless Prevention and Rental Assistance Reserve	MBA 29		(1,524,599)	
Tech Adjust: Measure E - 30% Low-Income Households Reserve	MBA 29		(19,380,040)	
Tech Adjust: Measure E - 40% Extremely Low- Income Households Reserve	MBA 29		(27,788,924)	
Tech Adjust: Measure E - 5% Moderate-Income Households Reserve	MBA 29		(6,917,034)	
Tech Adjust: Measure E - Interim Housing Construction and Operations Reserve (15% HSP)	MBA 29		(71,952)	
Tech Adjust: Measure E - Interim Housing Maintenance Reserve (15% HSP)	MBA 29		(2,500,000)	
Tech Adjust: Salaries and Benefits Reserve (Mayor and City Council Salaries)	MBA 29		(271,890)	
Earmarked Reserves SUBTOTAL				\$200,789,147

Subtotal of Incremental Adjustments	514,998,641
Revised Total Use of Funds	2,130,127,112

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Affordable Housing Impact Fee Fund (452)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$4,769,050
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		3,000,000
REVISED TOTAL SOURCE OF FUNDS			\$7,769,050
Total Use of Funds Per Proposed Budget			\$4,769,050
Use of Funds Incremental Change			
Rebudget: Housing Loans and Grants	MBA 29		3,000,000
REVISED TOTAL USE OF FUNDS			\$7,769,050

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Benefits Funds - Benefit Fund (160)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$105,152,001
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		722,000
REVISED TOTAL SOURCE OF FUNDS			\$105,874,001
Total Use of Funds Per Proposed Budget			\$105,152,001
Use of Funds Incremental Change			
Rebudget: Wellness Program	MBA 29		273,000
Rebudget: Healthcare Incentive Program	MBA 29		449,000
REVISED TOTAL USE OF FUNDS			\$105,874,001

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Building Homes and Jobs Act Fund (456)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$8,042,991
Source of Funds Incremental Change			
Rebudget: Housing Shelter/Revenue from State of California (Permanent Local Housing Allocation Program Round 2)	MBA 29		6,387,820
Housing Shelter/Revenue from State of California (Permanent Local Housing Allocation Program Round 3)	MBA 29		(7,438,226)
REVISED TOTAL SOURCE OF FUNDS			\$6,992,585
Total Use of Funds Per Proposed Budget			\$8,042,991
Use of Funds Incremental Change			
Rebudget: Housing Shelter/Revenue from State of California (Permanent Local Housing Allocation Program Round 2)	MBA 29		6,387,820
Housing Shelter/Revenue from State of California (Permanent Local Housing Allocation Program Round 3)	MBA 29		(7,438,226)
REVISED TOTAL USE OF FUNDS			\$6,992,585

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Citywide Planning Fee Program Fund (239)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$7,535,161
Source of Funds Incremental Change			
Beginning Fund Balance Adjustments: Rebudget	MBA 29		464,000
REVISED TOTAL SOURCE OF FUNDS			\$7,999,161
Total Use of Funds Per Proposed Budget			\$7,535,161
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Market Ready Urban Village Planning)	MBA 29		300,000
Rebudget: Non-Personal/Equipment (Citywide Zoning Update)	MBA 29		64,000
Rebudget: Non-Personal/Equipment (Urban Village Planning)	MBA 29		100,000
REVISED TOTAL USE OF FUNDS			\$7,999,161

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Community Development Block Grant Fund (441)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$14,320,904
Source of Funds Incremental Change			
Revenue from Federal Government (CDBG Grant Entitlement)	MBA 29		(466,799)
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		5,700,000
REVISED TOTAL SOURCE OF FUNDS			\$19,554,105
Total Use of Funds Per Proposed Budget			\$14,320,904
Use of Funds Incremental Change			
Rebudget: Contractual Community Services	MBA 29		400,000
Rebudget: Housing Program Development and Monitoring	MBA 29		300,000
Rebudget: Legal Aid Fair Housing Program	MBA 29		200,000
Rebudget: Neighborhood Infrastructure Improvements	MBA 29		4,800,000
Housing Program Development and Monitoring	MBA 29		(279,199)
Legal Aid Fair Housing Program	MBA 29		(11,200)
Contractual Community Services	MBA 29		(22,400)
Housing Emergency and Minor Repair Program	MBA 29		(92,400)
Code Enforcement Operations	MBA 29		(61,600)
REVISED TOTAL USE OF FUNDS			\$19,554,105

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Convention and Cultural Affairs Fund (536)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$17,428,409
Source of Funds Incremental Change			
Beginning Fund Balance (Estimated 2023- 2024 Ending Fund Balance)	MBA 29		(580,000)
REVISED TOTAL SOURCE OF FUNDS			\$16,848,409
Total Use of Funds Per Proposed Budget			\$17,428,409
Use of Funds Incremental Change			
Convention Facilities Operations	MBA 29		(1,512,000)
Ending Fund Balance Adjustment	MBA 29		932,000
REVISED TOTAL USE OF FUNDS			\$16,848,409

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Convention Center Facilities District Revenue Fund (791)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$39,622,334
Source of Funds Incremental Change			
REVISED TOTAL SOURCE OF FUNDS			\$39,622,334
 Total Use of Funds Per Proposed Budget			 \$39,622,334
Use of Funds Incremental Change			
Transfer to the Convention Center Facilities District Capital Fund	MBA 29		1,463,000
Ending Fund Balance Adjustment	MBA 29		(1,463,000)
REVISED TOTAL USE OF FUNDS			\$39,622,334

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Edward Byrne Memorial Justice Assistance Grant Trust Fund (474)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			
Source of Funds Incremental Change			
Rebudget: 2020 Justice Assistance Grant/Revenue from Federal Government	MBA 29		281,226
Rebudget: 2021 Justice Assistance Grant/Revenue from Federal Government	MBA 29		127,668
Rebudget: 2022 Justice Assistance Grant/Revenue from Federal Government	MBA 29		343,325
Rebudget: 2023 Justice Assistance Grant/Revenue from Federal Government	MBA 29		395,840
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		(75,011)
REVISED TOTAL SOURCE OF FUNDS			\$1,073,048
Total Use of Funds Per Proposed Budget			
Use of Funds Incremental Change			
Rebudget: 2020 Justice Assistance Grant/Revenue from Federal Government	MBA 29		206,215
Rebudget: 2021 Justice Assistance Grant/Revenue from Federal Government	MBA 29		127,668
Rebudget: 2022 Justice Assistance Grant/Revenue from Federal Government	MBA 29		343,325
Rebudget: 2023 Justice Assistance Grant/Revenue from Federal Government	MBA 29		395,840
REVISED TOTAL USE OF FUNDS			\$1,073,048

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Fire Development Fee Program Fund (240)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$11,351,094
Source of Funds Incremental Change			
Beginning Fund Balance Adjustments: Rebudgets	MBA 29		218,499
REVISED TOTAL SOURCE OF FUNDS			\$11,569,593
Total Use of Funds Per Proposed Budget			\$11,351,094
Use of Funds Incremental Change			
Rebudget: Fire Inspection Improvements	MBA 29		148,757
Rebudget: Fire Development Fee Program - Non-Personal/Equipment (California Building Code Publications)	MBA 29		18,742
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		51,000
REVISED TOTAL USE OF FUNDS			\$11,569,593

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
General Purpose Parking Fund (533)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$22,893,371
Source of Funds Incremental Change			
REVISED TOTAL SOURCE OF FUNDS			\$22,893,371
 Total Use of Funds Per Proposed Budget			 \$22,893,371
Use of Funds Incremental Change			
Transfer to the General Fund (San José Downtown Association - Ice Rink)	Mayor's Msg.		200,000
Ending Fund Balance Adjustment	Mayor's Msg.		(200,000)
Personal Services (Oversized Vehicle Regulation Pilot Program - Adds 1.0 Parking Manager, 1.0 Parking & Ground Transportation Administrator, 1.0 Senior Parking and Traffic Control Officer, 1.0 Supervising Applications Analyst, and 2.0 Parking and Traffic Control Officer)	MBA 16	0.25	61,255
Ending Fund Balance Adjustment	MBA 16		(61,255)
REVISED TOTAL USE OF FUNDS			\$22,893,371

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Gift Trust Fund (139)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$1,246,463
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudget	MBA 29		30,000
REVISED TOTAL SOURCE OF FUNDS			\$1,276,463
Total Use of Funds Per Proposed Budget			\$1,246,463
Use of Funds Incremental Change			
Rebudget: Art + Technology Program	MBA 29		30,000
REVISED TOTAL USE OF FUNDS			\$1,276,463

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Home Investment Partnership Program Trust Fund (445)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$12,012,636
Source of Funds Incremental Change			
Rebudget: Housing Shelter/Revenue from Federal Government	MBA 29		11,676,334
Housing Shelter/Revenue from Federal Government	MBA 29		(725,173)
REVISED TOTAL SOURCE OF FUNDS			\$22,963,797
 Total Use of Funds Per Proposed Budget			 \$12,012,636
Use of Funds Incremental Change			
Rebudget: Housing Shelter/Revenue from Federal Government	MBA 29		11,676,334
Tech Adjust: HOME Grant Program Shift	MBA 29		
Housing Shelter/Revenue from Federal Government	MBA 29		(725,173)
Supportive Services	MBA 29		5,424,884
Tenant Based Rental Assistance	MBA 29		4,500,000
Housing Shelter	MBA 29		(9,924,884)
REVISED TOTAL USE OF FUNDS			\$22,963,797

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Homeless Housing, Assistance, and Prevention Fund (454)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$31,444,427
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		12,055,000
REVISED TOTAL SOURCE OF FUNDS			\$43,499,427
Total Use of Funds Per Proposed Budget			\$31,444,427
Use of Funds Incremental Change			
Street Outreach and Support Services	MBA 29		5,900,000
Rebudget: Emergency Shelters	MBA 29		1,525,000
Rebudget: Homeless Youth	MBA 29		3,350,000
Rebudget: Grant Administration	MBA 29		1,280,000
Rebudget: Homeless Prevention System	MBA 29		5,900,000
Homeless Prevention System	MBA 29		(5,900,000)
REVISED TOTAL USE OF FUNDS			\$43,499,427

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Housing Trust Fund (440)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$3,016,987
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		1,116,000
REVISED TOTAL SOURCE OF FUNDS			\$4,132,987
Total Use of Funds Per Proposed Budget			\$3,016,987
Use of Funds Incremental Change			
Rebudget: Disaster Assistance	MBA 29		311,000
Rebudget: Housing and Homeless Projects	MBA 29		675,000
Rebudget: Emergency Assistance	MBA 29		130,000
REVISED TOTAL USE OF FUNDS			\$4,132,987

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Integrated Waste Management Fund (423)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$246,605,642
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		4,279,057
REVISED TOTAL SOURCE OF FUNDS			\$250,884,699
Total Use of Funds Per Proposed Budget			\$246,605,642
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Recycling Contamination Reduction)	MBA 29		356,100
Rebudget: CalRecycle SB1383 Grant	MBA 29		818,500
Rebudget: Non-Personal/Equipment (Large Garbage Cart Pilot Program Expansion)	MBA 29		530,000
Rebudget: Non-Personal/Equipment (Internal Server Replacement and Server Storage Expansion)	MBA 29		5,400
Rebudget: Non-Personal/Equipment (Environmental Enforcement Data Management System Replacement)	MBA 29		45,000
Rebudget: CalRecycle SB1383 2024 Grant	MBA 29		2,491,720
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		32,337
REVISED TOTAL USE OF FUNDS			\$250,884,699

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Library Parcel Tax Fund (418)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$13,435,826
Source of Funds Incremental Change			
REVISED TOTAL SOURCE OF FUNDS			\$13,435,826
 Total Use of Funds Per Proposed Budget			 \$13,435,826
Use of Funds Incremental Change			
Personal Services (Library Late Fines)	Mayor's Msg.		47,000
Ending Fund Balance	Mayor's Msg.		(47,000)
REVISED TOTAL USE OF FUNDS			\$13,435,826

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Low And Moderate Income Housing Asset Fund (346)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$105,990,382
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		21,777,708
REVISED TOTAL SOURCE OF FUNDS			\$127,768,090
Total Use of Funds Per Proposed Budget			\$105,990,382
Use of Funds Incremental Change			
Rebudget: Affordable Housing Web Portal	MBA 29		556,952
Housing Predevelopment Activity	MBA 29		500,000
Rebudget: Housing Loans and Grants	MBA 29		21,200,000
Ending Fund Balance Adjustment	MBA 29		(500,000)
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		20,756
REVISED TOTAL USE OF FUNDS			\$127,768,090

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Multi-Source Housing Fund (448)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$21,816,821
Source of Funds Incremental Change			
Emergency Shelter Grants/Revenue from Federal Government	MBA 29		(10,000)
HOPWA Grants/Revenue from Federal Government	MBA 29		3,368
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		14,794,753
REVISED TOTAL SOURCE OF FUNDS			\$36,604,942
Total Use of Funds Per Proposed Budget			\$21,816,821
Use of Funds Incremental Change			
Tech Adjust: Homeless Rapid Rehousing (Reallocation to Personal Services for Administrative Personnel)	MBA 29		(877,438)
Rebudget: HOPWA PSH	MBA 29		141,891
Rebudget: HOPWA VAWA	MBA 29		538,044
Rebudget: 2017 Coyote Creek Flood Recovery Efforts	MBA 29		388,827
Emergency Shelter Grants/Revenue from Federal Government	MBA 29		(10,000)
Rebudget: Emergency Shelter Grants	MBA 29		480,000
Rebudget: Project HomeKey 2.0	MBA 29		7,500,000
Rebudget: Encampment Resolution Funding Grant	MBA 29		60,000
Rebudget: All Home Grant	MBA 29		500,000
Rebudget: Eviction Diversion Program	MBA 29		960,000
HOPWA Grants/Revenue from Federal Government	MBA 29		3,368
Rebudget: HOPWA-PSH 2024	MBA 29		1,325,991
Rebudget: Homeless Rapid Rehousing	MBA 29		2,900,000
Tech Adjust: Personal Services (Reallocation from Homeless Rapid Rehousing for Administrative Personnel)	MBA 29		877,438
Non-Personal/Equipment (West Valley Community Services)	Mayor's Msg.		75,000
Ending Fund Balance Adjustment	Mayor's Msg.		(75,000)
REVISED TOTAL USE OF FUNDS			\$36,604,942

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Municipal Golf Course Fund (518)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$4,957,680
Source of Funds Incremental Change			
San José Financing Authority Loan Write Off Reserve	MBA 29	(3,300,000)	
REVISED TOTAL SOURCE OF FUNDS			\$1,657,680
Total Use of Funds Per Proposed Budget			\$4,957,680
Use of Funds Incremental Change			
San José Financing Authority Loan Write Off Reserve	MBA 29	(3,300,000)	
REVISED TOTAL USE OF FUNDS			\$1,657,680

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Public Works Development Fee Program Fund (241)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$21,163,589
Source of Funds Incremental Change			
Beginning Fund Balance Adjustments: Rebudgets	MBA 29		3,510
REVISED TOTAL SOURCE OF FUNDS			\$21,167,099
Total Use of Funds Per Proposed Budget			\$21,163,589
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		3,510
REVISED TOTAL USE OF FUNDS			\$21,167,099

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Public Works Program Support Fund (150)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$27,717,682
Source of Funds Incremental Change			
Beginning Fund Balance Adjustments: Rebudgets	MBA 29		5,664
REVISED TOTAL SOURCE OF FUNDS			\$27,723,346
Total Use of Funds Per Proposed Budget			\$27,717,682
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		5,664
REVISED TOTAL USE OF FUNDS			\$27,723,346

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Real Property Transfer Tax Fund (404)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$54,043,944
Source of Funds Incremental Change			
Tech Adjust: Transfers and Reimbursements (Transfer from General Fund)	MBA 29	131,450,833	
REVISED TOTAL SOURCE OF FUNDS			\$185,494,777
Total Use of Funds Per Proposed Budget			\$54,043,944
Use of Funds Incremental Change			
Tech Adjust: Measure E - Homelessness Coordination Team (Program Admin)	MBA 29	1,110,000	
Tech Adjust: Measure E - 10% Homeless Prevention and Rental Assistance Reserve	MBA 29	1,524,599	
Tech Adjust: Measure E - Rental Assistance (10% HPRA)	MBA 29	2,000,000	
Tech Adjust: Measure E - Homeless Legal Services (10% HPRA)	MBA 29	575,000	
Tech Adjust: Measure E - Guadalupe River Park Housing Support (10% HPRA)	MBA 29	2,580,000	
Tech Adjust: Measure E - 15% Homeless Support Programs Reserve	MBA 29	552,226	
Tech Adjust: Measure E - Supportive Services - Overnight Warming Locations (15% HSP)	MBA 29	311,010	
Tech Adjust: Measure E - Supportive Services - CARE Coordination Program (15% HSP)	MBA 29	1,000,000	
Tech Adjust: Measure E - 30% Low-Income Households Reserve	MBA 29	19,380,040	
Tech Adjust: Measure E - 30% Low-Income Households	MBA 29	14,330,000	
Tech Adjust: Measure E - Non-Profit Agency Refund (30% LI)	MBA 29	500,000	
Tech Adjust: Measure E - 40% Extremely Low-Income Households Reserve	MBA 29	27,788,924	
Tech Adjust: Measure E - Project HomeKey 2.0 (40% ELI)	MBA 29	17,969,000	
Tech Adjust: Measure E - 40% Extremely Low-Income Households	MBA 29	24,190,000	
Tech Adjust: Measure E - Non-Profit Agency Refund (40% ELI)	MBA 29	500,000	
Tech Adjust: Measure E - SureStay Hotel Repairs (40% ELI)	MBA 29	4,000,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Real Property Transfer Tax Fund (404)

Tech Adjust: Measure E - 5% Moderate-Income Households Reserve	MBA 29	6,917,034
Tech Adjust: Measure E - Non-Profit Agency Refund (5% MI)	MBA 29	500,000
Tech Adjust: Measure E - Housing Homeless Response Staff (Program Admin)	MBA 29	1,660,000
Measure E - 5% Moderate-Income Households Reserve	MBA 29	(2,557,937)
Measure E - 5% Moderate-Income Households	MBA 29	2,557,937
Tech Adjust: Measure E - Homeless Response and Outreach Staffing (15% HSP)	MBA 29	560,000
Tech Adjust: Measure E - Interim Housing Maintenance Reserve (15% HSP)	MBA 29	2,500,000
Tech Adjust: Measure E - Interim Shelter Site Identification and Development (15% HSP)	MBA 29	1,003,000
Tech Adjust: Safe or Alternative Sleeping Sites (15% HSP)	MBA 29	
Tech Adjust: Measure E - Interim Shelter Site Identification and Development (15% HSP)	MBA 29	
Tech Adjust: Measure E - Interim Housing Maintenance (15% HSP)	MBA 29	
REVISED TOTAL USE OF FUNDS		\$185,494,777

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Rental Stabilization Program Fee Fund (450)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$5,935,598
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment:			
Rebudgets	MBA 29		200,000
Fees, Rates, and Charges (Tenant Protection Ordinance Fee)	Mayor's Msg.		(237,860)
REVISED TOTAL SOURCE OF FUNDS			\$5,897,738
 Total Use of Funds Per Proposed Budget			 \$5,935,598
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Rent Stabilization Program Hearing Officers)	MBA 29		200,000
Ending Fund Balance Adjustment	Mayor's Msg.		(237,860)
REVISED TOTAL USE OF FUNDS			\$5,897,738

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
San José Clean Energy Operating Fund (501)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$838,039,521
Source of Funds Incremental Change			
Rebudget: Energy Efficiency Programs/Revenue from State of California	MBA 29		1,760,000
Rebudget: Disadvantaged Communities - Green Tariff/Revenue from State of California	MBA 29		210,000
Beginning Fund Balance Adjustments: Rebudgets	MBA 29		1,612,000
REVISED TOTAL SOURCE OF FUNDS			\$841,621,521
Total Use of Funds Per Proposed Budget			\$838,039,521
Use of Funds Incremental Change			
Personal Services (Resiliency Strategy Staffing - Adds 1.0 Assistant to the City Manager through June 2025)	MBA 29	0.25	76,750
Rebudget: Energy Efficiency Programs/Revenue from State of California	MBA 29		1,660,000
Rebudget: Disadvantaged Communities - Green Tariff/Revenue from State of California	MBA 29		210,000
Rebudget: Non-Personal/Equipment (CALeVIP Grant)	MBA 29		1,300,000
Rebudget: Non-Personal/Equipment (Moving Expenses)	MBA 29		400,000
Ending Fund Balance Adjustment	MBA 29		323,250
Non-Personal/Equipment (City Energy Resiliency Study)	MBA 29		(400,000)
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		12,000
REVISED TOTAL USE OF FUNDS			\$841,621,521

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
San José-Santa Clara Treatment Plant Operating Fund (513)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$222,368,714
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		1,258,566
REVISED TOTAL SOURCE OF FUNDS			\$223,627,280
Total Use of Funds Per Proposed Budget			\$222,368,714
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Internal Server Replacement and Server Storage Expansion)	MBA 29		36,000
Rebudget: Non-Personal/Equipment (Environmental Enforcement Data Management System Replacement)	MBA 29		412,500
Rebudget: Non-Personal/Equipment (Laboratory Information Management System Database Replacement)	MBA 29		678,373
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		131,693
REVISED TOTAL USE OF FUNDS			\$223,627,280

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Sewer Service And Use Charge Fund (541)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$261,126,159
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		5,726,373
REVISED TOTAL SOURCE OF FUNDS			\$266,852,532
Total Use of Funds Per Proposed Budget			\$261,126,159
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Internal Server Replacement and Server Storage Expansion)	MBA 29		3,600
Rebudget: Non-Personal/Equipment (Watershed Protection Division Pretreatment Hybrid Vehicle Replacements)	MBA 29		40,000
Rebudget: Non-Personal/Equipment (Environmental Enforcement Data Management System Replacement)	MBA 29		60,000
Ending Fund Balance Adjustment	MBA 29		75,000
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		2,773
Rebudget: Non-Personal/Equipment (Sanitary Sewer Vehicles)	MBA 29		5,575,000
Rebudget: Non-Personal/Equipment (Pipeline Assessment Certification Program Training)	MBA 29		45,000
Non-Personal/Equipment (Sewer Lateral Replacement Grant)	MBA 29		(75,000)
REVISED TOTAL USE OF FUNDS			\$266,852,532

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
South Bay Water Recycling Operating Fund (570)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$26,520,895
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		510,568
REVISED TOTAL SOURCE OF FUNDS			\$27,031,463
Total Use of Funds Per Proposed Budget			\$26,520,895
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Internal Server Replacement and Server Storage Expansion)	MBA 29		3,600
Rebudget: Non-Personal/Equipment (South Bay Water Recycling Operation Improvements - Phase II)	MBA 29		500,000
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		6,968
REVISED TOTAL USE OF FUNDS			\$27,031,463

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Storm Sewer Operating Fund (446)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$53,854,428
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		6,119,008
REVISED TOTAL SOURCE OF FUNDS			\$59,973,436
 Total Use of Funds Per Proposed Budget			 \$53,854,428
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Internal Server Replacement and Server Storage Expansion)	MBA 29		5,400
Rebudget: Non-Personal/Equipment (Vehicle Replacement)	MBA 29		110,000
Rebudget: Non-Personal/Equipment (Watershed Protection Division Pretreatment Hybrid Vehicle Replacements)	MBA 29		80,000
Rebudget: Non-Personal/Equipment (Environmental Enforcement Data Management System Replacement)	MBA 29		232,500
Rebudget: Polychlorinated Biphenyls Settlement Reserve	MBA 29		4,516,761
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		14,347
Rebudget: Non-Personal/Equipment (Storm Sewer Vehicles)	MBA 29		1,160,000
REVISED TOTAL USE OF FUNDS			\$59,973,436

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Supplemental Law Enforcement Services Fund (414)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$3,840,832
Source of Funds Incremental Change			
Rebudget: SLES Grant 2018-2020/Revenue from State of California	MBA 29		125,656
Rebudget: SLES Grant 2019-2021/Revenue from State of California	MBA 29		174,427
Rebudget: SLES Grant 2020-2022/Revenue from State of California	MBA 29		419,595
Rebudget: SLES Grant 2021-2023/Revenue from State of California	MBA 29		731,650
Rebudget: SLES Grant 2022-2024/Revenue from State of California	MBA 29		1,562,953
Rebudget: SLES Grant 2023-2025/Revenue from State of California	MBA 29		257,210
SLES Grant 2023-2025/Revenue from the State of California	MBA 29		291,462
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		(574,355)
REVISED TOTAL SOURCE OF FUNDS			\$6,829,430
Total Use of Funds Per Proposed Budget			\$3,840,832
Use of Funds Incremental Change			
Rebudget: SLES Grant 2018-2020/Revenue from State of California	MBA 29		125,056
Rebudget: SLES Grant 2019-2021/Revenue from State of California	MBA 29		136,543
Rebudget: SLES Grant 2020-2022/Revenue from State of California	MBA 29		97,657
Rebudget: SLES Grant 2021-2023/Revenue from State of California	MBA 29		718,043
Rebudget: SLES Grant 2022-2024/Revenue from State of California	MBA 29		1,391,374
Rebudget: SLES Grant 2023-2025/Revenue from State of California	MBA 29		228,463
SLES Grant 2023-2025/Revenue from the State of California	MBA 29		291,462
REVISED TOTAL USE OF FUNDS			\$6,829,430

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Vehicle Maintenance And Operations Fund (552)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$44,032,931
Source of Funds Incremental Change			
Beginning Fund Balance Adjustments: Rebudgets	MBA 29		10,305,066
REVISED TOTAL SOURCE OF FUNDS			\$54,337,997
Total Use of Funds Per Proposed Budget			\$44,032,931
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		55,066
Rebudget: Police Vehicle Replacements	MBA 29		6,250,000
Rebudget: Vehicle Replacements	MBA 29		4,000,000
REVISED TOTAL USE OF FUNDS			\$54,337,997

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT
Water Utility Fund (515)

	Authority	Position Change	Budget Change
Total Source of Funds Per Proposed Budget			\$92,669,468
Source of Funds Incremental Change			
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		22,263
REVISED TOTAL SOURCE OF FUNDS			\$92,691,731
Total Use of Funds Per Proposed Budget			\$92,669,468
Use of Funds Incremental Change			
Rebudget: Non-Personal/Equipment (Internal Server Replacement and Server Storage Expansion)	MBA 29		4,800
Rebudget: Non-Personal/Equipment (Windows 11 Upgrade, Equipment, and Resources)	MBA 29		17,463
REVISED TOTAL USE OF FUNDS			\$92,691,731

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Airport Capital Improvement Fund (520)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$37,873,140
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets (Increased by \$1.7 million from MBA #29)	MBA 29		(199,653)	
Rebudget: Revenue from the Federal Government - TSA/FAA Grants (Airfield Configuration Updates)	MBA 29		6,955,653	
Rebudget: Revenue from the Federal Government - TSA/FAA Grants (Safety Management Systems Program)	MBA 29		403,000	
Rebudget: Revenue from the Federal Government - TSA/FAA Grants (Terminal A Exit Lanes)	MBA 29		1,612,000	
Rebudget: Revenue from the Federal Government - TSA/FAA Grants (Zero Emissions Buses) (Decreased by \$1.7 million from MBA #29)	MBA 29		1,635,000	
Subtotal of Incremental Adjustments				\$10,406,000
REVISED TOTAL SOURCE OF FUNDS				\$48,279,140
Total Use of Funds Per Proposed Budget				\$37,873,140
Use of Funds Incremental Change				
Rebudget: Airfield Configuration Updates	MBA 29		5,025,000	
Rebudget: Airfield Electrical Circuit Rehabilitation	MBA 29		6,000	
Rebudget: Safety Management Systems Program	MBA 29		403,000	
Rebudget: Terminal A Exit Lanes	MBA 29		1,612,000	
Rebudget: Terminal Accessibility Upgrades	MBA 29		25,000	
Rebudget: Zero Emissions Buses	MBA 29		3,335,000	
Subtotal of Incremental Adjustments				\$10,406,000
REVISED TOTAL USE OF FUNDS				\$48,279,140

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Airport Renewal and Replacement Fund (527)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$52,157,043
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		78,624,000	
Subtotal of Incremental Adjustments				\$78,624,000
REVISED TOTAL SOURCE OF FUNDS				\$130,781,043
Total Use of Funds Per Proposed Budget				\$52,157,043
Use of Funds Incremental Change				
Rebudget: Administration Lot Improvements	MBA 29		149,000	
Rebudget: Advanced Planning	MBA 29		480,000	
Rebudget: Aircraft Waste Disposal and Fuel Service Relocation	MBA 29		2,417,000	
Rebudget: Airfield Configuration Updates	MBA 29		6,054,000	
Rebudget: Airport Phone Systems	MBA 29		229,000	
Rebudget: Airport Technology Services	MBA 29		106,000	
Rebudget: Belly Freight Facility	MBA 29		10,846,000	
Rebudget: Bioretention Cell Project	MBA 29		44,000	
Rebudget: Boom Lift	MBA 29		300,000	
Rebudget: Electric Vehicle Chargers	MBA 29		1,015,000	
Rebudget: Escalator Replacement	MBA 29		464,000	
Rebudget: Facilities Division Relocation	MBA 29		5,906,000	
Rebudget: Fiber Connectivity Upgrade	MBA 29		304,000	
Rebudget: GA West Hangars Electrical Rehabilitation	MBA 29		311,000	
Rebudget: Garage Sprinkler Replacement	MBA 29		1,500,000	
Rebudget: Guadalupe Gardens Fencing	MBA 29		277,000	
Rebudget: Hangar 8 IT Replacement	MBA 29		125,000	
Rebudget: Jet Bridge Refurbishment	MBA 29		20,000	
Rebudget: Land Improvements	MBA 29		70,000	
Rebudget: Mobile Light Towers	MBA 29		80,000	
Rebudget: OCIP Program	MBA 29		4,000	
Rebudget: Office Space Rehabilitation	MBA 29		3,500,000	
Rebudget: Operations System Replacement	MBA 29		279,000	
Rebudget: Parking Accessibility Upgrades	MBA 29		19,197,000	
Rebudget: Perimeter Fence Line Upgrades	MBA 29		194,000	
Rebudget: Program Management	MBA 29		1,577,000	
Rebudget: Project Management Application	MBA 29		399,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Airport Renewal and Replacement Fund (527)

Rebudget: Public Art Funding	MBA 29	2,266,000
Rebudget: Roadway Signage Rehabilitation	MBA 29	427,000
Rebudget: Safety Management Systems Program	MBA 29	27,000
Rebudget: Signage Design and Production	MBA 29	44,000
Rebudget: SJPD Magazine Room Relocation	MBA 29	169,000
Rebudget: Tag Reader Replacements	MBA 29	325,000
Rebudget: Terminal A Exit Lanes	MBA 29	388,000
Rebudget: Terminal A Parking Garage Resurfacing	MBA 29	1,280,000
Rebudget: Terminal Accessibility Upgrades	MBA 29	13,423,000
Rebudget: Terminal Building Modifications	MBA 29	208,000
Rebudget: Terminal Paging System	MBA 29	1,450,000
Rebudget: Terminal Roofing	MBA 29	1,200,000
Rebudget: Vehicle Replacement Program	MBA 29	170,000
Rebudget: Zero Emissions Buses	MBA 29	1,400,000
Airfield Configuration Updates	MBA 29	1,300,000
Airport Technology Services	MBA 29	90,000
Ending Fund Balance Adjustment	MBA 29	(1,390,000)
Parking Accessibility Upgrades	MBA 29	(200,000)
Project Management Support	MBA 29	200,000
Subtotal of Incremental Adjustments		\$78,624,000
REVISED TOTAL USE OF FUNDS		\$130,781,043

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Airport Revenue Bond Improvement Fund (526)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$30,000,625
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		(625)	
Rebudget: Commercial Paper Proceeds	MBA 29		5,500,000	
Subtotal of Incremental Adjustments				\$5,499,375
REVISED TOTAL SOURCE OF FUNDS				\$35,500,000
Total Use of Funds Per Proposed Budget				\$30,000,625
Use of Funds Incremental Change				
Rebudget: Facilities Division Relocation	MBA 29		5,499,375	
Subtotal of Incremental Adjustments				\$5,499,375
REVISED TOTAL USE OF FUNDS				\$35,500,000

**2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT**

Branch Libraries Bond Projects Fund (472)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$3,218,646
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		2,325,000	
Subtotal of Incremental Adjustments				\$2,325,000
REVISED TOTAL SOURCE OF FUNDS				\$5,543,646
Total Use of Funds Per Proposed Budget				\$3,218,646
Use of Funds Incremental Change				
Rebudget: Branch Efficiency Projects	MBA 29		285,000	
Rebudget: Building Forward Library Infrastructure Grant - Local Match	MBA 29		2,040,000	
Subtotal of Incremental Adjustments				\$2,325,000
REVISED TOTAL USE OF FUNDS				\$5,543,646

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Building and Structure Construction Tax Fund (429)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$146,304,961
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		(23,827,000)	
Rebudget: Revenue from Local Agencies (VTA Measure B 2016 - Bicycle and Pedestrian Grant Program)	MBA 29		7,349,000	
Rebudget: Revenue from State of California (Active Transportation Program - Better Bikeways San Fernando)	MBA 29		9,000,000	
Rebudget: Revenue from the Federal Government (Highway Bridge Program - East Santa Clara Street Bridge at Coyote Creek)	MBA 29		599,000	
Rebudget: Revenue from the Federal Government (Highway Safety Improvement Program - Monterey Road Safety Improvements)	MBA 29		116,000	
Rebudget: Revenue from the Federal Government (One Bay Area Grant 2 - McKee Road Safety Corridor Improvements)	MBA 29		1,121,000	
Rebudget: Revenue from the Federal Government (One Bay Area Grant 2 - Quick Strike)	MBA 29		1,040,000	
Rebudget: Revenue from the Federal Government (One Bay Area Grant 2 - Tully Road Safety Corridor Improvements)	MBA 29		4,523,000	
Rebudget: Revenue from the State of California (Active Transportation Program - Willow-Keyes Complete Streets Improvements)	MBA 29		10,870,000	
Revenue from the Federal Government (Federal Safe Streets and Roads for All)	MBA 29		300,000	
Subtotal of Incremental Adjustments				\$11,091,000
REVISED TOTAL SOURCE OF FUNDS				\$157,395,961
Total Use of Funds Per Proposed Budget				\$146,304,961
Use of Funds Incremental Change				
Rebudget: Access and Mobility Plan	MBA 29		306,000	
Rebudget: Accessible Pedestrian Signals Safety Improvements (CDBG)	MBA 29		100,000	
Rebudget: Autumn Street Extension	MBA 29		70,000	
Rebudget: Bascom Avenue Queue Cutter Traffic Signals	MBA 29		839,000	
Rebudget: Branham and Snell Street Improvements	MBA 29		300,000	
Rebudget: Complete Streets and Better Bikeways Equity Priority Communities	MBA 29		200,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Building and Structure Construction Tax Fund (429)

Rebudget: Copper to Fiber Conversion	MBA 29	20,000
Rebudget: Downtown San José Bikeways	MBA 29	1,700,000
Rebudget: Guardrail Design & Rehabilitation	MBA 29	250,000
Rebudget: ITS: Transportation Incident Management Center	MBA 29	920,000
Rebudget: Monterey Road Safety Improvements	MBA 29	500,000
Rebudget: Public Art Allocation	MBA 29	290,000
Rebudget: Roosevelt Park Transportation Improvements	MBA 29	1,500,000
Rebudget: Route 87/Taylor Bike/Ped Improvements	MBA 29	232,000
Rebudget: Safety - Traffic Signal Rebuild	MBA 29	80,000
Rebudget: Santa Clara Street and Streetscape Enhancement Study	MBA 29	488,000
Rebudget: St. John Bike/Pedestrian Bridge	MBA 29	300,000
Rebudget: TLSP Controller Component Upgrade	MBA 29	620,000
Rebudget: Traffic Signal Cyber Security Firewall	MBA 29	50,000
Rebudget: Transportation Management Center	MBA 29	130,000
Rebudget: Vision Zero: Julian Street & McKee Complete Streets	MBA 29	327,000
Rebudget: Vision Zero: Quick Build Improvements	MBA 29	1,185,000
Rebudget: VTA - VRF ITS Cycle 4	MBA 29	394,000
Rebudget: W San Carlos Corridor Safety Improvements (OBAG)	MBA 29	(238,000)
Rebudget: Willow-Keyes Complete Streets Improvements	MBA 29	228,000
Avenues School Safety Improvements	MBA 29	1,000,000
Avenues School Safety Improvements Reserve	MBA 29	(1,000,000)
Ending Fund Balance Adjustment	MBA 29	200,000
Quiet Zone	MBA 29	1,000,000
Quiet Zone Reserve	MBA 29	(1,000,000)
Speed Safety System Pilot	MBA 29	100,000

Subtotal of Incremental Adjustments		\$11,091,000
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REVISED TOTAL USE OF FUNDS		\$157,395,961
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2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Communications Construction and Conveyance Tax Fund (397)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$5,011,535
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		1,557,000	
Subtotal of Incremental Adjustments				\$1,557,000
REVISED TOTAL SOURCE OF FUNDS				\$6,568,535
Total Use of Funds Per Proposed Budget				\$5,011,535
Use of Funds Incremental Change				
Rebudget: Communications Equipment Replacement and Upgrade	MBA 29		400,000	
Rebudget: Silicon Valley Regional Communications System - Radios	MBA 29		1,157,000	
Subtotal of Incremental Adjustments				\$1,557,000
REVISED TOTAL USE OF FUNDS				\$6,568,535

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Construction Excise Tax Fund (465)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$162,754,858
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment - Construction Excise Tax Fund: Rebudgets	MBA 29		(810,000)	
Beginning Fund Balance Adjustment - Evergreen Traffic Impact Fee Fund: Rebudgets	MBA 29		594,000	
Beginning Fund Balance Adjustment - I-280/Winchester Traffic Impact Fee Fund: Rebudget	MBA 29		1,200,000	
Beginning Fund Balance Adjustment - North San José Traffic Impact Fee Fund: Rebudget	MBA 29		100,000	
Rebudget: Revenue from Local Agencies (VTA Measure B 2016 - Highway Bridge Program)	MBA 29		3,000,000	
Rebudget: Revenue from State of California (Active Transportation Program - Quick Build Safety Improvement Projects)	MBA 29		250,000	
Rebudget: Revenue from State of California (Affordable Housing and Sustainable Communities - Renascent)	MBA 29		98,000	
Rebudget: Revenue from State of California (Affordable Housing and Sustainable Communities - St. James)	MBA 29		1,100,000	
Rebudget: Revenue from the Federal Government (One Bay Area Grant - Bikeways Program)	MBA 29		510,000	
Rebudget: Revenue from the Federal Government (One Bay Area Grant 2 - Quick Strike)	MBA 29		4,268,000	
Revenue from State of California (California Air Resource Board)	MBA 29		750,000	
Subtotal of Incremental Adjustments				\$11,060,000
REVISED TOTAL SOURCE OF FUNDS				\$173,814,858
Total Use of Funds Per Proposed Budget				\$162,754,858
Use of Funds Incremental Change				
Rebudget: 2023 Flood - Sierra Road	MBA 29		800,000	
Rebudget: Access and Mobility Plan	MBA 29		250,000	
Rebudget: BART Design and Construction Phase 2	MBA 29		600,000	
Rebudget: Better Bikeways Program (City)	MBA 29		6,000	
Rebudget: Better Bikeways Program (OBAG)	MBA 29		688,000	
Rebudget: City-Wide Emergency Repairs	MBA 29		72,000	
Rebudget: Downtown San José Bikeways	MBA 29		3,780,000	
Rebudget: Evergreen Bikeways 2025	MBA 29		94,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Construction Excise Tax Fund (465)

Rebudget: Guadalupe River Trail Connections and Crossing Climate Adaptation Plan	MBA 29	40,000
Rebudget: Habitat Conservation Plan - Nitrogen Deposition Fee	MBA 29	93,000
Rebudget: Hedding and Bayshore Improvements	MBA 29	22,000
Rebudget: Highway 680 and Jackson Avenue Traffic Signal	MBA 29	200,000
Rebudget: I-280/Winchester Boulevard Interchange	MBA 29	1,200,000
Rebudget: LED Traffic Signal Lamp Replacement	MBA 29	150,000
Rebudget: North San José Deficiency Plan Improvements	MBA 29	80,000
Rebudget: North San José Transit Improvements	MBA 29	100,000
Rebudget: Protected Intersection Improvements	MBA 29	116,000
Rebudget: Public Art Allocation	MBA 29	158,000
Rebudget: Renascent Place at Senter Bike/Ped Improvements	MBA 29	92,000
Rebudget: Safety - Complete Street Project Development	MBA 29	200,000
Rebudget: Safety - Pedestrian Improvements	MBA 29	(15,000)
Rebudget: Safety - Signs & Markings	MBA 29	448,000
Rebudget: San José Bikeway Upgrades	MBA 29	37,000
Rebudget: San José Decision Support System	MBA 29	8,000
Rebudget: Signal and Lighting Vehicle Replacement	MBA 29	470,000
Rebudget: St. James Station at Basset Bike/Ped Improvements	MBA 29	200,000
Rebudget: Story & Clayton Rd Intersection Improvements	MBA 29	300,000
Rebudget: Street Name Sign Replacement	MBA 29	15,000
Rebudget: Streetlight Wire Replacement	MBA 29	(2,000)
Rebudget: Vision Zero: Multimodal Traffic Safety Education	MBA 29	100,000
Rebudget: Vision Zero: Outreach and Education Strategy	MBA 29	8,000
Bikeshare en Mayfair	MBA 29	750,000
Subtotal of Incremental Adjustments		\$11,060,000
REVISED TOTAL USE OF FUNDS		\$173,814,858

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Convention Center Facilities District Capital Fund (798)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$627,195
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudget	MBA 29		65,000	
Transfers and Reimbursements (Transfer from Convention Center Facility District Revenue Fund)			1,463,000	
Subtotal of Incremental Adjustments				\$1,528,000
REVISED TOTAL SOURCE OF FUNDS				\$2,155,195
Total Use of Funds Per Proposed Budget				\$627,195
Use of Funds Incremental Change				
Rebudget: Public Art (Convention Center Exhibit Hall Lighting and Ceiling Upgrades Project)	MBA 29		65,000	
Convention Center Facilities Planning and Preliminary Engineering	MBA 29		250,000	
Convention Center HVAC Upgrades	MBA 29		300,000	
Convention Center Rehabilitation/Repair - Mechanical	MBA 29		450,000	
Convention Center Rehabilitation/Repair - Miscellaneous	MBA 29		263,000	
Convention Center Restrooms Upgrades	MBA 29		200,000	
Subtotal of Incremental Adjustments				\$1,528,000
REVISED TOTAL USE OF FUNDS				\$2,155,195

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Council District 1 Construction and Conveyance Tax Fund (377)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$2,840,102
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		2,057,000	
Subtotal of Incremental Adjustments				\$2,057,000
REVISED TOTAL SOURCE OF FUNDS				\$4,897,102
Total Use of Funds Per Proposed Budget				\$2,840,102
Use of Funds Incremental Change				
Rebudget: Council District 1 Public Art	MBA 29		144,000	
Rebudget: Cypress Community Center Restroom				
Renovation	MBA 29		(1,000)	
Rebudget: Hamann Park Tot Lot Renovation	MBA 29		291,000	
Rebudget: Murdock Park Lighting Improvements	MBA 29		228,000	
Rebudget: Murdock Park Pollinator Garden				
Enhancements	MBA 29		95,000	
Rebudget: Saratoga Creek Dog Park Renovation	MBA 29		13,000	
Rebudget: Starbird Park Playground Replacements	MBA 29		1,215,000	
Rebudget: Starbird Youth Center Improvements	MBA 29		72,000	
Subtotal of Incremental Adjustments				\$2,057,000
REVISED TOTAL USE OF FUNDS				\$4,897,102

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Council District 2 Construction and Conveyance Tax Fund (378)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$1,890,000
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		170,000	
Subtotal of Incremental Adjustments				\$170,000
REVISED TOTAL SOURCE OF FUNDS				\$2,060,000
Total Use of Funds Per Proposed Budget				\$1,890,000
Use of Funds Incremental Change				
Basking Ridge Park Picnic Area Improvements	Mayor's Msg.		165,000	
Ending Fund Balance Adjustment	Mayor's Msg.		(165,000)	
Rebudget: Council District 2 Public Art	MBA 29		18,000	
Rebudget: Senter Road Parcel Development	MBA 29		60,000	
Rebudget: Shady Oaks Park Basketball Court Renovation	MBA 29		53,000	
Rebudget: Southside Community Center Security Improvements	MBA 29		39,000	
Subtotal of Incremental Adjustments				\$170,000
REVISED TOTAL USE OF FUNDS				\$2,060,000

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Council District 3 Construction and Conveyance Tax Fund (380)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$1,535,782
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		183,000	
Subtotal of Incremental Adjustments				\$183,000
REVISED TOTAL SOURCE OF FUNDS				\$1,718,782
Total Use of Funds Per Proposed Budget				\$1,535,782
Use of Funds Incremental Change				
Rebudget: Council District 3 Public Art	MBA 29		16,000	
Rebudget: Olinder Community Center Mural	MBA 29		16,000	
Rebudget: Spartan Keyes/McKinley/ Washington Reuse Centers WiFi	MBA 29		37,000	
Rebudget: TRAIL: Coyote Creek (Brokaw Road to Union Pacific Railroad Corridor) Design	MBA 29		17,000	
Rebudget: TRAIL: Coyote Creek Lighting	MBA 29		17,000	
Rebudget: TRAIL: Five Wounds Development (Story Road to Whitton Avenue)	MBA 29		80,000	
Subtotal of Incremental Adjustments				\$183,000
REVISED TOTAL USE OF FUNDS				\$1,718,782

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Council District 4 Construction and Conveyance Tax Fund (381)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$2,884,229
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		427,000	
Subtotal of Incremental Adjustments				\$427,000
REVISED TOTAL SOURCE OF FUNDS				\$3,311,229
Total Use of Funds Per Proposed Budget				\$2,884,229
Use of Funds Incremental Change				
Rebudget: Alviso Park Improvements	MBA 29		145,000	
Rebudget: Cataldi Park Sport Court Renovation	MBA 29		70,000	
Rebudget: Council District 4 Public Art	MBA 29		212,000	
Subtotal of Incremental Adjustments				\$427,000
REVISED TOTAL USE OF FUNDS				\$3,311,229

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Council District 5 Construction and Conveyance Tax Fund (382)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$3,054,314
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		1,418,000	
Subtotal of Incremental Adjustments				\$1,418,000
REVISED TOTAL SOURCE OF FUNDS				\$4,472,314
Total Use of Funds Per Proposed Budget				\$3,054,314
Use of Funds Incremental Change				
Rebudget: Alum Rock Youth Center Renovation	MBA 29		60,000	
Rebudget: Council District 5 Public Art	MBA 29		14,000	
Rebudget: Mayfair Pedestrian Bridge Lighting Feasibility Study	MBA 29		30,000	
Rebudget: Police Athletic League Stadium Turf Replacement	MBA 29		1,314,000	
Subtotal of Incremental Adjustments				\$1,418,000
REVISED TOTAL USE OF FUNDS				\$4,472,314

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Council District 6 Construction and Conveyance Tax Fund (384)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$3,396,578
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		1,242,000	
Subtotal of Incremental Adjustments				\$1,242,000
REVISED TOTAL SOURCE OF FUNDS				\$4,638,578
Total Use of Funds Per Proposed Budget				\$3,396,578
Use of Funds Incremental Change				
Rebudget: Cahill Area Enhancement Study	MBA 29		235,000	
Rebudget: Council District 6 Public Art	MBA 29		146,000	
Rebudget: Del Monte Park Expansion Phase III Land				
Acquisition	MBA 29		85,000	
Rebudget: Hanchett Park Development	MBA 29		752,000	
Rebudget: TRAIL: Guadalupe River (St. John to Julian)				
Development	MBA 29		25,000	
Rebudget: TRAIL: Guadalupe River (Union Pacific				
Railroad Under-Crossing)	MBA 29		(1,000)	
Subtotal of Incremental Adjustments				\$1,242,000
REVISED TOTAL USE OF FUNDS				\$4,638,578

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Council District 7 Construction and Conveyance Tax Fund (385)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$4,267,098
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		937,000	
Subtotal of Incremental Adjustments				\$937,000
REVISED TOTAL SOURCE OF FUNDS				\$5,204,098
Total Use of Funds Per Proposed Budget				\$4,267,098
Use of Funds Incremental Change				
Rebudget: Alma Community Center Improvements	MBA 29		19,000	
Rebudget: Alma Park Master Plan and Design	MBA 29		80,000	
Rebudget: Council District 7 Public Art	MBA 29		48,000	
Rebudget: Seven Trees Community Center and Branch Library Roof Replacement	MBA 29		135,000	
Rebudget: Thank You, America Monument	MBA 29		150,000	
Rebudget: Vietnamese-American Community Center Renovation	MBA 29		505,000	
Subtotal of Incremental Adjustments				\$937,000
REVISED TOTAL USE OF FUNDS				\$5,204,098

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Council District 8 Construction and Conveyance Tax Fund (386)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$3,590,747
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		400,000	
Subtotal of Incremental Adjustments				\$400,000
REVISED TOTAL SOURCE OF FUNDS				\$3,990,747
Total Use of Funds Per Proposed Budget				\$3,590,747
Use of Funds Incremental Change				
Rebudget: Council District 8 Public Art	MBA 29		65,000	
Rebudget: Evergreen Community Center Improvements	MBA 29		104,000	
Rebudget: Meadowfair Park Restroom Renovation	MBA 29		75,000	
Rebudget: Welch Park and Neighborhood Center Restroom Upgrades	MBA 29		62,000	
Rebudget: Welch Park Playground Improvements	MBA 29		94,000	
Subtotal of Incremental Adjustments				\$400,000
REVISED TOTAL USE OF FUNDS				\$3,990,747

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Council District 9 Construction and Conveyance Tax Fund (388)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$5,522,801
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		648,000	
Subtotal of Incremental Adjustments				\$648,000
REVISED TOTAL SOURCE OF FUNDS				\$6,170,801
Total Use of Funds Per Proposed Budget				\$5,522,801
Use of Funds Incremental Change				
Rebudget: Camden Community Center Improvements	MBA 29		(1,000)	
Rebudget: Council District 9 Public Art	MBA 29		137,000	
Rebudget: De Anza Park Basketball and Pickleball Courts				
Renovation	MBA 29		175,000	
Rebudget: De Anza Park Restroom Renovation	MBA 29		15,000	
Rebudget: Kirk Community Center Improvements	MBA 29		322,000	
Subtotal of Incremental Adjustments				\$648,000
REVISED TOTAL USE OF FUNDS				\$6,170,801

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Council District 10 Construction and Conveyance Tax Fund (389)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$778,669
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		648,000	
Subtotal of Incremental Adjustments				\$648,000
REVISED TOTAL SOURCE OF FUNDS				\$1,426,669
Total Use of Funds Per Proposed Budget				\$778,669
Use of Funds Incremental Change				
Rebudget: All Inclusive Playground - Almaden Lake Park	MBA 29		455,000	
Rebudget: Almaden Winery Fundraising Feasibility Study	MBA 29		50,000	
Rebudget: Chris Hotts Park Playground Renovation	MBA 29		50,000	
Rebudget: Council District 10 Public Art	MBA 29		86,000	
Rebudget: TJ Martin and Jeffrey Fontana Parks Turf Replacement	MBA 29		7,000	
Subtotal of Incremental Adjustments				\$648,000
REVISED TOTAL USE OF FUNDS				\$1,426,669

**2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT**

Emma Prusch Fund (131)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$556,849
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		163,000	
Subtotal of Incremental Adjustments				\$163,000
REVISED TOTAL SOURCE OF FUNDS				\$719,849
Total Use of Funds Per Proposed Budget				\$556,849
Use of Funds Incremental Change				
Rebudget: All Inclusive Playground - Emma Prusch	MBA 29		150,000	
Rebudget: Emma Prusch Multi-Cultural Center Improvements	MBA 29		13,000	
Subtotal of Incremental Adjustments				\$163,000
REVISED TOTAL USE OF FUNDS				\$719,849

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Fire Construction and Conveyance Tax Fund (392)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$6,152,067
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		4,344,000	
Subtotal of Incremental Adjustments				\$4,344,000
REVISED TOTAL SOURCE OF FUNDS				\$10,496,067
Total Use of Funds Per Proposed Budget				\$6,152,067
Use of Funds Incremental Change				
Rebudget: Emergency Medical Services Equipment	MBA 29		165,000	
Rebudget: Fire Apparatus Replacement	MBA 29		2,991,000	
Rebudget: Fire Facilities Remediation	MBA 29		925,000	
Rebudget: Fire Station 32 FF&E	MBA 29		230,000	
Rebudget: Self-Contained Breathing Apparatus (SCBA) Equipment	MBA 29		33,000	
Subtotal of Incremental Adjustments				\$4,344,000
REVISED TOTAL USE OF FUNDS				\$10,496,067

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

General Purpose Parking Capital Fund (559)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$13,234,228
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		12,433,369	
Rebudget: Revenue from the Federal government (SMART Grant-Curb Digitization)	MBA 29		1,042,631	
Subtotal of Incremental Adjustments				\$13,476,000
REVISED TOTAL SOURCE OF FUNDS				\$26,710,228
Total Use of Funds Per Proposed Budget				\$13,234,228
Use of Funds Incremental Change				
Rebudget: Curb Digitization and Management	MBA 29		942,000	
Rebudget: Garage Elevator Upgrades	MBA 29		975,000	
Rebudget: Garage Façade Improvements	MBA 29		6,198,000	
Rebudget: Greater Downtown Parking Inventory	MBA 29		4,000,000	
Rebudget: Public Art Allocation	MBA 29		96,000	
Rebudget: Security Improvements	MBA 29		1,265,000	
Subtotal of Incremental Adjustments				\$13,476,000
REVISED TOTAL USE OF FUNDS				\$26,710,228

**2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT**

Lake Cunningham Fund (462)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$3,180,258
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		186,000	
Subtotal of Incremental Adjustments				\$186,000
REVISED TOTAL SOURCE OF FUNDS				\$3,366,258
Total Use of Funds Per Proposed Budget				\$3,180,258
Use of Funds Incremental Change				
Rebudget: Lake Cunningham Park Restroom Renovation	MBA 29		113,000	
Rebudget: Lake Cunningham Public Art	MBA 29		73,000	
Subtotal of Incremental Adjustments				\$186,000
REVISED TOTAL USE OF FUNDS				\$3,366,258

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Library Construction and Conveyance Tax Fund (393)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$21,208,145
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		727,667	
Rebudget: Revenue from State of California (Building Forward Library Infrastructure Grant)	MBA 29		1,590,000	
Subtotal of Incremental Adjustments				\$2,317,667
REVISED TOTAL SOURCE OF FUNDS				\$23,525,812
Total Use of Funds Per Proposed Budget				\$21,208,145
Use of Funds Incremental Change				
Rebudget: Almaden Library Roof Replacement	MBA 29		406,000	
Rebudget: Automation Projects and System Maintenance	MBA 29		177,000	
Rebudget: Branch Efficiency Projects	MBA 29		119,667	
Rebudget: Bridge Libraries	MBA 29		25,000	
Rebudget: Building Forward Library Infrastructure Grant	MBA 29		1,590,000	
Subtotal of Incremental Adjustments				\$2,317,667
REVISED TOTAL USE OF FUNDS				\$23,525,812

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Major Facilities Fund (502)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$2,349,215
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		3,577,000	
Subtotal of Incremental Adjustments				\$3,577,000
REVISED TOTAL SOURCE OF FUNDS				\$5,926,215
Total Use of Funds Per Proposed Budget				\$2,349,215
Use of Funds Incremental Change				
Rebudget: North San José Well Development and Construction	MBA 29		3,552,000	
Rebudget: Public Art Funding	MBA 29		25,000	
Subtotal of Incremental Adjustments				\$3,577,000
REVISED TOTAL USE OF FUNDS				\$5,926,215

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Park Yards Construction and Conveyance Tax Fund (398)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$4,510,397
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		1,173,000	
Subtotal of Incremental Adjustments				\$1,173,000
REVISED TOTAL SOURCE OF FUNDS				\$5,683,397
Total Use of Funds Per Proposed Budget				\$4,510,397
Use of Funds Incremental Change				
Rebudget: Almaden Park Yard Improvements	MBA 29		264,000	
Rebudget: Alum Rock Park Yard Improvements	MBA 29		122,000	
Rebudget: Emma Prusch Park Yard Improvements	MBA 29		135,000	
Rebudget: Guadalupe River Park and Gardens Park Yard Expansion	MBA 29		37,000	
Rebudget: Kelley Park Yard Improvements	MBA 29		82,000	
Rebudget: Lake Cunningham Park Yard Improvements	MBA 29		202,000	
Rebudget: Overfelt Park Yard Improvements	MBA 29		99,000	
Rebudget: Park Exhibit Builder Shop Improvements	MBA 29		232,000	
Subtotal of Incremental Adjustments				\$1,173,000
REVISED TOTAL USE OF FUNDS				\$5,683,397

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Parks and Recreation Bond Projects Fund (471)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$16,071,926
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudget	MBA 29		878,000	
Subtotal of Incremental Adjustments				\$878,000
REVISED TOTAL SOURCE OF FUNDS				\$16,949,926
Total Use of Funds Per Proposed Budget				\$16,071,926
Use of Funds Incremental Change				
Rebudget: Columbus Park Soccer Facility	MBA 29		878,000	
Subtotal of Incremental Adjustments				\$878,000
REVISED TOTAL USE OF FUNDS				\$16,949,926

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Parks Central Construction and Conveyance Tax Fund (390)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$31,067,470
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		393,000	
Subtotal of Incremental Adjustments				\$393,000
REVISED TOTAL SOURCE OF FUNDS				\$31,460,470
Total Use of Funds Per Proposed Budget				\$31,067,470
Use of Funds Incremental Change				
Rebudget: Alum Rock Park Maintenance Truck	MBA 29		70,000	
Rebudget: Major Park Equipment	MBA 29		300,000	
Rebudget: Parkland Dedication and Park Impact Ordinance Fees Nexus Study	MBA 29		23,000	
Subtotal of Incremental Adjustments				\$393,000
REVISED TOTAL USE OF FUNDS				\$31,460,470

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Parks City-Wide Construction and Conveyance Tax Fund (391)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$21,768,499
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		2,685,000	
Subtotal of Incremental Adjustments				\$2,685,000
REVISED TOTAL SOURCE OF FUNDS				\$24,453,499
Total Use of Funds Per Proposed Budget				\$21,768,499
Use of Funds Incremental Change				
Rebudget: 2017 Flood - Alum Rock Park Mineral Springs Bridge Embankment	MBA 29		(4,000)	
Rebudget: Arcadia Softball Facility Fixtures, Furnishings and Equipment	MBA 29		60,000	
Rebudget: Happy Hollow Park and Zoo Exhibit Improvements	MBA 29		1,366,000	
Rebudget: Happy Hollow Park and Zoo Lower Zoo Electrical Improvements	MBA 29		900,000	
Rebudget: Overfelt Master Plan	MBA 29		4,000	
Rebudget: Parks City-Wide Public Art	MBA 29		234,000	
Rebudget: TRAIL: Coyote Creek (Mabury Road to Empire Street)	MBA 29		1,100,000	
Rebudget: TRAIL: Coyote Creek (Story Road to Tully Road)	MBA 29		(1,855,000)	
Rebudget: TRAIL: Five Wounds Development (Story Road to Whitton Avenue)	MBA 29		880,000	
Subtotal of Incremental Adjustments				\$2,685,000
REVISED TOTAL USE OF FUNDS				\$24,453,499

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

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

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$71,681,884
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		1,862,000	
Subtotal of Incremental Adjustments				\$1,862,000
REVISED TOTAL SOURCE OF FUNDS				\$73,543,884
Total Use of Funds Per Proposed Budget				\$71,681,884
Use of Funds Incremental Change				
Rebudget: Emergency Operations Center Relocation	MBA 29		1,200,000	
Rebudget: Measure T - Fire Station 37	MBA 29		8,000	
Rebudget: Measure T - Public Art Safety	MBA 29		654,000	
Subtotal of Incremental Adjustments				\$1,862,000
REVISED TOTAL USE OF FUNDS				\$73,543,884

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

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

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$99,600,303
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		44,370,000	
Subtotal of Incremental Adjustments				\$44,370,000
REVISED TOTAL SOURCE OF FUNDS				\$143,970,303
Total Use of Funds Per Proposed Budget				\$99,600,303
Use of Funds Incremental Change				
Rebudget: Additional Digester Upgrades	MBA 29		51,000	
Rebudget: Aeration Tanks and Blower Rehabilitation	MBA 29		8,265,000	
Rebudget: Digested Sludge Dewatering Facility	MBA 29		2,461,000	
Rebudget: Facility Wide Water Systems Improvements	MBA 29		99,000	
Rebudget: Filter Rehabilitation	MBA 29		383,000	
Rebudget: Nitrification Clarifier Rehabilitation	MBA 29		1,332,000	
Rebudget: Outfall Channel and Instrumentation Improvements	MBA 29		608,000	
Rebudget: Owner Controlled Insurance Program	MBA 29		2,500,000	
Rebudget: Plant Infrastructure Improvements	MBA 29		1,945,000	
Rebudget: Plantwide Security Systems Upgrade	MBA 29		2,974,000	
Rebudget: Preliminary Engineering - Water Pollution Control	MBA 29		4,160,000	
Rebudget: Primary Rehabilitation	MBA 29		6,176,000	
Rebudget: Program Management - Water Pollution Control	MBA 29		1,510,000	
Rebudget: Storm Drain System Improvements	MBA 29		1,257,000	
Rebudget: Support Building Improvements	MBA 29		8,886,000	
Rebudget: Yard Piping Improvements	MBA 29		1,763,000	
Ending Fund Balance Adjustment	MBA 29		(500,000)	
Filter Rehabilitation	MBA 29		500,000	
Subtotal of Incremental Adjustments				\$44,370,000
REVISED TOTAL USE OF FUNDS				\$143,970,303

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Sanitary Sewer Connection Fee Fund (540)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$2,159,496
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		11,000	
Subtotal of Incremental Adjustments				\$11,000
REVISED TOTAL SOURCE OF FUNDS				\$2,170,496
Total Use of Funds Per Proposed Budget				\$2,159,496
Use of Funds Incremental Change				
Rebudget: Coleman Road Sanitary Sewer Improvement - Phase III	MBA 29		8,000	
Rebudget: Public Art Allocation	MBA 29		3,000	
Subtotal of Incremental Adjustments				\$11,000
REVISED TOTAL USE OF FUNDS				\$2,170,496

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Service Yards Construction and Conveyance Tax Fund (395)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$9,051,225
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		5,604,000	
Subtotal of Incremental Adjustments				\$5,604,000
REVISED TOTAL SOURCE OF FUNDS				\$14,655,225
Total Use of Funds Per Proposed Budget				\$9,051,225
Use of Funds Incremental Change				
Rebudget: Central Service Yard - Bldg F Expansion	MBA 29		197,000	
Rebudget: Central Service Yard - Fire Alarm Panels	MBA 29		300,000	
Rebudget: Central Service Yard - Fueling Island	MBA 29		50,000	
Rebudget: Central Service Yard - Painting and General Repairs	MBA 29		37,000	
Rebudget: Central Service Yard - Pavement Replacement	MBA 29		330,000	
Rebudget: Central Service Yard Security Cameras	MBA 29		185,000	
Rebudget: Mabury Pavement Repair/Resurfacing	MBA 29		1,450,000	
Rebudget: Mabury Yard - Elevator Modernization	MBA 29		150,000	
Rebudget: Mabury Yard - Generator	MBA 29		100,000	
Rebudget: Roof Replacement, Painting, and Supplemental Needs	MBA 29		200,000	
Rebudget: Central Service Yard - Service Yard Generators	MBA 29		1,570,000	
Rebudget: Central Service Yard - Water Main Replacement	MBA 29		1,035,000	
Central Service Yard - Fire Alarm Panels	MBA 29		(20,000)	
Central Service Yard - Pavement Replacement	MBA 29		(330,000)	
Central Service Yard - Service Yards Generators Replacement	MBA 29		1,235,000	
Central Service Yard - Water Main Replacement	MBA 29		(885,000)	
Subtotal of Incremental Adjustments				\$5,604,000
REVISED TOTAL USE OF FUNDS				\$14,655,225

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Sewer Service and Use Charge Capital Improvement Fund (545)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$124,779,530
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		4,750,000	
Subtotal of Incremental Adjustments				\$4,750,000
REVISED TOTAL SOURCE OF FUNDS				\$129,529,530
Total Use of Funds Per Proposed Budget				\$124,779,530
Use of Funds Incremental Change				
Rebudget: Chesbro Avenue Sanitary Sewer Improvement	MBA 29		500,000	
Rebudget: Coleman Road Sanitary Sewer Improvement - Phase III	MBA 29		2,100,000	
Rebudget: McLaughlin Ave-Idlewood Dr Sanitary Sewer Improvement	MBA 29		300,000	
Rebudget: Public Art Allocation	MBA 29		50,000	
Rebudget: Pump Station SCADA Upgrade - Sanitary Sewer	MBA 29		400,000	
Rebudget: Tisch Way Sanitary Sewer Improvement Blossom Hill Road and Leigh Avenue Sanitary Sewer Improvement	MBA 29		1,400,000	
	MBA 29		812,000	
Ending Fund Balance Adjustment	MBA 29		(812,000)	
Subtotal of Incremental Adjustments				\$4,750,000
REVISED TOTAL USE OF FUNDS				\$129,529,530

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Storm Sewer Capital Fund (469)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$44,244,328
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		1,262,000	
Subtotal of Incremental Adjustments				\$1,262,000
REVISED TOTAL SOURCE OF FUNDS				\$45,506,328
Total Use of Funds Per Proposed Budget				\$44,244,328
Use of Funds Incremental Change				
Rebudget: Large Trash Capture Devices Phase I-VII	MBA 29		500,000	
Rebudget: Public Art Allocation	MBA 29		612,000	
Rebudget: Pump Station SCADA Upgrade - Storm Sewer	MBA 29		150,000	
Subtotal of Incremental Adjustments				\$1,262,000
REVISED TOTAL USE OF FUNDS				\$45,506,328

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Subdivision Park Trust Fund (375)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$73,636,737
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		8,088,000	
Subtotal of Incremental Adjustments				\$8,088,000
REVISED TOTAL SOURCE OF FUNDS				\$81,724,737
Total Use of Funds Per Proposed Budget				\$73,636,737
Use of Funds Incremental Change				
Future PDO/PIO Projects Reserve	Mayor's Msg.		(100,000)	
Rebudget: Alma Community Center Improvements	MBA 29		11,000	
Rebudget: Almaden Community Center Roof Replacement	MBA 29		570,000	
Rebudget: Alum Rock Youth Center HVAC Replacement	MBA 29		119,000	
Rebudget: Biebrach Park Pool Study	MBA 29		100,000	
Rebudget: Bruzzone Way Park Development	MBA 29		100,000	
Rebudget: Camden Community Center Improvements	MBA 29		110,000	
Rebudget: Cataldi Park Sport Court Renovation	MBA 29		5,000	
Rebudget: Chynoweth Park Renovation	MBA 29		90,000	
Rebudget: Cypress Community Center Restroom Renovation	MBA 29		63,000	
Rebudget: Evergreen Community Center Improvements	MBA 29		18,000	
Rebudget: Guadalupe River Park Pollinator and Habitat Improvements	MBA 29		100,000	
Rebudget: Hamann Park Tot Lot Renovation	MBA 29		300,000	
Rebudget: Japanese Friendship Garden Taiko Bridge Replacement	MBA 29		47,000	
Rebudget: Japantown Park Design Review and Inspection	MBA 29		50,000	
Rebudget: Japantown Park Public Art	MBA 29		8,000	
Rebudget: Kirk Community Center Roof Replacement	MBA 29		64,000	
Rebudget: Lawrence Pedestrian Overpass Feasibility Study				
Rebudget: Mercado Park Development	MBA 29		100,000	
Rebudget: Murdock Park Lighting Improvements	MBA 29		20,000	
Rebudget: Payne Avenue Park Phase I	MBA 29		50,000	
Rebudget: Penitencia Creek Dog Park	MBA 29		15,000	
Rebudget: Plaza de Cesar Chavez Interim Improvements	MBA 29		405,000	
Rebudget: River Glen Park Basketball Court Renovation	MBA 29		900,000	

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Subdivision Park Trust Fund (375)

Rebudget: River Glen Park Restroom Restoration	MBA 29	15,000	
Rebudget: Santana Park Master Plan	MBA 29	250,000	
Rebudget: Seven Trees Community Center and Branch			
Library Roof Replacement	MBA 29	140,000	
Rebudget: Spartan Keyes Area Park Development	MBA 29	1,480,000	
Rebudget: Spartan Keyes Area Park Public Art	MBA 29	98,000	
Rebudget: St. James Park Design	MBA 29	25,000	
Rebudget: Starbird Youth Center Improvements	MBA 29	20,000	
Rebudget: TRAIL: Coyote Creek (Mabury Road to Empire Street)	MBA 29	1,090,000	
Rebudget: TRAIL: Coyote Creek Design (Roosevelt Park to Watson Park)	MBA 29	845,000	
Rebudget: TRAIL: Los Gatos Creek Reach II Rehabilitation	MBA 29	289,000	
Rebudget: TRAIL: SF Bay Trail Reach 9	MBA 29	86,000	
Rebudget: TRAIL: Thompson Creek (Quimby Road to Aborn Court)	MBA 29	135,000	
Rebudget: TRAIL: Three Creek Lonus Extension Design	MBA 29	123,000	
Rebudget: TRAIL: Three Creeks Land Acquisition	MBA 29	75,000	
Rebudget: Welch Park Playground Improvements	MBA 29	6,000	
Rebudget: Willow Glen Community Center Improvements	MBA 29	60,000	
Rebudget: Willow Glen Community Center Plumbing Improvements	MBA 29	98,000	
Rebudget: Winchester Orchard Park Design Review and Inspection	MBA 29	8,000	
	Mayor's		
TRAIL: Lower Silver Creek Master Plan Technical Study	Msg.	100,000	
Subtotal of Incremental Adjustments			\$8,088,000
REVISED TOTAL USE OF FUNDS			\$81,724,737

**2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT**

Underground Utility Fund (416)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$12,146,530
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudget	MBA 29		26,000	
Subtotal of Incremental Adjustments				\$26,000
REVISED TOTAL SOURCE OF FUNDS				\$12,172,530
Total Use of Funds Per Proposed Budget				\$12,146,530
Use of Funds Incremental Change				
Rebudget: PG&E/Private Electrical Service Panel Conversion	MBA 29		26,000	
Subtotal of Incremental Adjustments				\$26,000
REVISED TOTAL USE OF FUNDS				\$12,172,530

2024-2025
REVISED SOURCE AND USE OF FUNDS STATEMENT

Water Utility Capital Fund (500)

	Authority	Position Change	Budget Change	TOTALS
Total Source of Funds Per Proposed Budget				\$46,154,724
Source of Funds Incremental Change				
Beginning Fund Balance Adjustment: Rebudgets	MBA 29		2,294,000	
Subtotal of Incremental Adjustments				\$2,294,000
REVISED TOTAL SOURCE OF FUNDS				\$48,448,724
Total Use of Funds Per Proposed Budget				\$46,154,724
Use of Funds Incremental Change				
Rebudget: Backup Generator Replacement	MBA 29		199,000	
Rebudget: Coyote Well Replacement Planning Efforts	MBA 29		370,000	
Rebudget: North San José Reliability Well Construction	MBA 29		1,600,000	
Rebudget: Public Art Funding	MBA 29		125,000	
Subtotal of Incremental Adjustments				\$2,294,000
REVISED TOTAL USE OF FUNDS				\$48,448,724



COUNCIL AGENDA: 6/18/24
FILE: 24-147348
ITEM: 3.4(c)

Memorandum

TO: HONORABLE MAYOR AND
CITY COUNCIL

FROM: Jim Shannon

SUBJECT: SEE BELOW

DATE: June 5, 2024

Approved 

Date:
6/6/24

**SUBJECT: ADOPTION OF A RESOLUTION IN COMPLIANCE WITH ARTICLE
XIIIB OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND
AS MODIFIED BY PROPOSITION 111 AND SB 88 ELECTING THE
POPULATION AND INFLATION FACTORS AND ESTABLISHING THE
FISCAL YEAR 2024-2025 APPROPRIATION LIMIT**

RECOMMENDATION

Adopt a resolution taking the following actions with respect to the City's 2024-2025 "Gann Limit":

- a) Elect the per capita income index as the inflation factor for 2024-2025 on a provisional basis, with the option to adjust the Limit, if necessary, once the non-residential assessment data is available from the County Assessor;
- b) Elect the County of Santa Clara population growth index as the population factor for 2024-2025; and
- c) Establish the Fiscal Year 2024-2025 Appropriation Limit at \$1,515,887,987 in compliance with Article XIIIB of the State Constitution.

SUMMARY AND OUTCOME

The establishment of the 2024-2025 Appropriation Limit (Gann Limit) is necessary to comply with Article XIIIB of the State Constitution.

BACKGROUND

California voters approved an initiative on November 6, 1979 that added Article XIII B to the State Constitution. The provisions of this article place limits on the amount of revenue that can be appropriated by all entities of government. The Appropriation Limit is based on actual appropriations during the 1978-1979 fiscal year, as increased each year using specified population and inflationary growth factors.

The original legislation implementing the provisions of Article XIII B became effective January 1, 1981. In accordance with that legislation, the governing body of each government jurisdiction must, by resolution, establish its annual Appropriation Limit for the coming year (prior to July 1) at a regularly scheduled meeting or noticed special meeting.

The original Article XIII B (Proposition 4) and its implementing legislation Chapter 1205/80 were modified by Proposition 111 and SB 88 (Chapter 60/90). Significant changes imposed by Proposition 111 include the following below items.

- The provision of a choice in methodologies for determining the annual inflation factor between (1) growth in California per capita income, or (2) growth in non-residential assessed valuation due to new construction within the City.
- The provision of a choice in methodologies for determining the annual population growth factor between (1) City population growth, or (2) County population growth.
- Regulations allowing the exclusion of “qualified capital outlay” expenditures from the calculation of the Limit.
- Provision of a process for avoiding tax refunds if a city falls sufficiently below the Limit in the next fiscal year. The revised language provides two years, beyond the second year, to refund any remaining excess during which jurisdictions can seek to obtain a successful override vote.

ANALYSIS

The State Constitution (Article XIII B) specifies that the Appropriation Limit restricts the amount of revenue that can be appropriated. Not all revenues are restricted by the Limit, only those that are “proceeds of taxes.” The majority of the major General Fund revenue sources (Sales Tax, Property Tax, Utility Taxes, Business Taxes, Real Property Transfer Tax) are classified as proceeds of taxes, and are, therefore, subject to the Limit. A number of special fund and capital fund revenue sources are also subject to the Limit, such as local construction tax and conveyance tax revenues. Each revenue source is reviewed annually for classification as subject to, or exempt from, this Limit.

June 5, 2024

Subject: Adoption of a Resolution in Compliance with Article XIII B of the Constitution of the State of California and as Modified by Proposition 111 and SB 88 Electing the Population and Inflation Factors and Establishing the Fiscal Year 2024-2025 Appropriation Limit

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Appropriation Limit Adjustment Factors

In addition, proceeds of taxes may be spent on several types of appropriations that do not count against the Limit. The law allows a city to spend tax proceeds on voter-approved debt, costs of complying with court orders and federal mandates, with certain restrictions, and expenditures for qualified capital outlay. Appropriations for these excludable categories do not count against the Limit.

As a result of Proposition 111, the City is required to choose between two annual inflation factors and two population growth factors.

The choice offered for the annual inflation factor is the greater of (1) the growth in California per capita income or (2) the growth in non-residential assessed valuation due to new construction within the City. The data necessary to calculate the increase in non-residential assessed valuation is not currently available from the County Assessor. Until such information is available, it is recommended that the City approve the 2024-2025 Appropriation Limit on a provisional basis using the inflation factor of California per capita income.

The choice offered for the annual population growth factor is the greater of the growth in city or county population. The California State Department of Finance provided the 2024 population growth rates for both the City of San José and County of Santa Clara at -0.13% and 0.02%, respectively. Based on these growth rates, it is recommended that the City Council approve the 2024-2025 Appropriation Limit using the County's population growth factor.

Calculation of the 2023-2024 Appropriation Limit

The application of the annual growth factors to the 2023-2024 Limit result in a 2024-2025 Limit of \$1,515,887,987:

2023-2024 Appropriation Limit	\$1,462,637,396
Inflation factor	X 1.0362
Population factor	<u>X 1.0002</u>
2024-2025 Appropriation Limit	<u>\$1,515,887,987</u>

Based on these calculations, the City Attorney, as required by the State Constitution, has prepared a resolution for City Council consideration that would establish the 2024-2025 Appropriation Limit for the City of San José at \$1,515,887,987.

June 5, 2024

Subject: Adoption of a Resolution in Compliance with Article XIII B of the Constitution of the State of California and as Modified by Proposition 111 and SB 88 Electing the Population and Inflation Factors and Establishing the Fiscal Year 2024-2025 Appropriation Limit

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Appropriations Subject to the Limit

The amounts in the City's 2024-2025 Proposed Budget subject to the Limit (net proceeds of taxes) total \$1,161,487,869, which represent 77% of the Appropriation Limit. This amount is approximately \$354.4 million below the required Limit:

2024-2025 Appropriation Limit	\$ 1,515,887,987
2024-2025 Appropriations Subject to Limit	<u>(1,161,487,869)</u>
Amount Under Limit	<u>\$ 354,400,118</u>

When the annual budget is prepared each year for the City of San José, the appropriations subject to the Appropriation Limit are typically well below the Appropriation Limit as shown below.

Fiscal Year	Appropriation Limit	Appropriations Subject to the Limit*	Amount Under Limit
2023-2024	\$1.46 billion	\$1.16 billion	\$301 million
2022-2023	\$1.40 billion	\$1.08 billion	\$323 million
2021-2022	\$1.31 billion	\$1.05 billion	\$263 million
2020-2021	\$1.25 billion	\$910 million	\$341 million
2019-2020	\$1.20 billion	\$837 million	\$364 million

* Actual data used for 2019-2020 through 2022-2023; Proposed Budget data used for 2023-2024.

Over the last five years, and including 2024-2025, the City's appropriations subject to the Appropriation Limit have remained well below the Appropriation Limit, with these appropriations totaling between 70% and 80% of the Appropriation Limit. Given the size of this gap, it is unlikely that the City will exceed the Appropriation Limit in the upcoming years without significant changes to the City's tax structure.

EVALUATION AND FOLLOW-UP

At the end of the 2024-2025 Fiscal Year, the Finance Department will reconcile actual revenues and expenditures to ensure compliance with the Gann Limit.

COORDINATION

This memorandum was coordinated with the City Attorney's Office.

HONORABLE MAYOR AND CITY COUNCIL

June 5, 2024

Subject: Adoption of a Resolution in Compliance with Article XIII B of the Constitution of the State of California and as Modified by Proposition 111 and SB 88 Electing the Population and Inflation Factors and Establishing the Fiscal Year 2024-2025 Appropriation Limit

Page 5

PUBLIC OUTREACH

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

COMMISSION RECOMMENDATION AND INPUT

No commission recommendation 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.

A handwritten signature in black ink, appearing to read "Jim Shannon", is centered on the page.

JIM SHANNON
Budget Director

For questions, please contact Selena Ubando, City Manager's Budget Office, at (408) 535-8138.



Memorandum

TO: HONORABLE MAYOR AND
CITY COUNCIL

FROM: Toni J. Taber, CMC
City Clerk

SUBJECT: SEE BELOW

DATE: June 18, 2024

SUBJECT: Adoption of the Annual Appropriation Ordinance and Annual Funding Sources Resolution for the Fiscal Year 2024-2025 Budget, and Resolution Establishing the Fiscal Year 2024-2025 Appropriation Limit

Recommendation

(d) Adopt a resolution modifying City Council Policy 1-18, Section 20, Office of the Mayor and City Council District Office Budgets in Transition Years, to allow for the estimated payout amount of leave balances of Mayor and City Council staff to be rebudgeted into the first half of the fiscal year.

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)

[Rules Committee referral 6/12/2024 - Item A.1.c]

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN JOSE ELECTING THE POPULATION AND INFLATION ADJUSTMENT FACTORS AND ESTABLISHING THE 2024-2025 APPROPRIATIONS LIMIT OF THE CITY OF SAN JOSE PURSUANT TO CALIFORNIA CONSTITUTION ARTICLE XIII B, AND SECTION 7900 ET SEQ. OF THE CALIFORNIA GOVERNMENT CODE

WHEREAS, pursuant to Article XIII B of the California Constitution, and Section 7900 *et seq.* of the California Government Code, the City of San José is responsible for determination of the appropriation limit for the 2024-2025 fiscal year; and

WHEREAS, pursuant to amendments to Article XIII B enacted in 1990, the City Council is required to elect the population and inflation adjustment factors used to calculate the appropriations limit; and

WHEREAS, the percentage change in the local assessment roll due to the addition of local nonresidential construction will not be available from the County Assessor's Office until after July 1, 2024; and

WHEREAS, the City Council has considered the matter at a regularly scheduled Council meeting; and

WHEREAS, for fifteen (15) days prior to said regular meeting, documentation used in the determination of the appropriations limit has been available to the public in the City Manager's Budget Office, City of San José;

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SAN JOSE:

SECTION 1. Subject to SECTION 3 of this Resolution, for the calculation of the appropriations limit for the 2024-2025 fiscal year, the Council elects the following annual adjustment factors: (1) the inflation adjustment factor of the California Per Capita Income; and (2) the population adjustment factor of the County of Santa Clara population growth.

SECTION 2. Subject to SECTION 3 of this Resolution, it is hereby determined that the appropriations limit for the 2024-2025 fiscal year for the City of San José is One Billion Five Hundred Fifteen Million Eight Hundred Eighty-Seven Thousand Nine Hundred Eighty-Seven Dollars (\$1,515,887,987).

SECTION 3. The City Council hereby reserves the right to reelect the annual adjustment factor and to reestablish the Fiscal Year 2024-2025 appropriations limit at such time as the percentage change in the local assessment roll due to the addition of local nonresidential construction is available from the County Assessor's Office.

ADOPTED this ____ day of _____, 2024, by the following vote:

AYES:

NOES:

ABSENT:

DISQUALIFIED:

MATT MAHAN
Mayor

ATTEST:

TONI J. TABER, CMC
City Clerk

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN JOSE APPROVING REVISIONS TO COUNCIL POLICY 1-18 TO REVISE SECTION 20 (OFFICE OF THE MAYOR AND CITY COUNCIL DISTRICT OFFICE BUDGETS IN TRANSITION YEARS) TO ALLOW FOR THE ESTIMATED PAYOUT AMOUNT OF LEAVE BALANCES OF MAYOR AND CITY COUNCIL STAFF TO BE RE-BUDGETED INTO THE FIRST HALF OF THE FISCAL YEAR

WHEREAS, the City Council of the City of San José (“City”) initially adopted City Council Policy 1-18, “Operating Budget and Capital Improvement Program Policy” by City Council action on October 24, 2004, which policy has since been amended by the City Council on March 20, 2007, October 21, 2008, October 20, 2009, December 15, 2009, June 17, 2010, June 11, 2013, June 10, 2014, December 16, 2014, June 9, 2015, June 11, 2019, September 10, 2019, June 16, 2020, June 15, 2021, and April 19, 2022 (“Policy”); and

WHEREAS, on March 19, 2024, the City Council approved the Mayor’s March Budget Message for Fiscal Year 2024-2025, which included direction to modify Section 20 of the Policy, entitled “Office of the Mayor and City Council District Office Budgets in Transition Years”, to allow for the entire estimated payout amount of leave balances of Mayor and City Council staff to be re-budgeted into the first half of the fiscal year; and

WHEREAS, on June 11, 2024, the City Council approved the Mayor’s June Budget Message for Fiscal Year 2024-2025, including Manager’s Budget Addendum #32 which included the necessary amendments to the Policy to change the way that prior year savings are re-budgeted for elected officials with terms expiring in December, ensuring that the estimated leave balance payout amount is re-budgeted into the July – December appropriation, while the remaining savings is still split equally between the two appropriations; and

WHEREAS, this Policy supersedes the policy approved on April 19, 2022 in Resolution No. 80472 of the Council of the City of San José;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SAN JOSE THAT:

The revised City Council Policy, entitled “Operating Budget and Capital Improvement Program Policy,” which revised Policy is attached hereto as Exhibit “A” and incorporated herein by this reference as though fully set forth herein, is hereby approved and shall replace City Council Policy 1-18, initially approved by the City Council on October 24, 2004 and revised on March 20, 2007, October 21, 2008, October 20, 2009, December 15, 2009, June 17, 2010, June 11, 2013, June 10, 2014, December 16, 2014, June 9, 2015, June 11, 2019, September 10, 2019, June 16, 2020, June 15, 2021, and April 19, 2022.

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ADOPTED this _____ day of _____, 2024, by the following vote:

AYES:

NOES:

ABSENT:

DISQUALIFIED:

MATT MAHAN
Mayor

ATTEST:

TONI J. TABER, CMC
City Clerk

City of San José, California

COUNCIL POLICY

TITLE	OPERATING BUDGET AND CAPITAL IMPROVEMENT PROGRAM POLICY	PAGE	1 of 15	POLICY NUMBER	1-18
EFFECTIVE DATE	October 24, 2004	REVISED DATE			
APPROVED BY COUNCIL ACTION Revised 3/20/2007; 10/21/2008, Item 3.4(c), Res. No. 74627; 10/20/2009, Item 3.4(c), Res. No. 75134; 12/15/2009, Item 2.15(a), Res. No. 75229; 06/17/2010, Item 3.13(f), Res. No. 75444; 06/11/2013, Item 3.9(c), Res. No. 76664; 06/10/2014, Item 3.6(e), Res. No. 77021; 12/16/2014, Item 2.21, Res. No. 77252; 06/09/2015, Item 3.8(c), Res. No. 77383; 06/11/2019, Item 3.7(c), Res. No. 79139; 09/10/2019, Item 3.4(c), Res. No. 79230; 06/16/2020, Item 3.5(c), Res. No. 79581; 06/15/2021, Item 3.8(d), Res. No. 80094; 04/19/2022, Item 8.2(b), Res. No. 80472;					

PURPOSE

It is the purpose of this policy to set forth the guiding principles for the preparation and administration of the Operating Budget and Capital Improvement Program. This policy also includes the guiding principles on General Fund budget reserves and the ending fund balance in order to maintain our current level of budget performance, subject to the requirements of the San José City Charter and the San José Municipal Code. This Policy provides for general guiding principles and is not intended to supersede specific policies and procedures adopted by the City Council.

POLICY

The Operating and Capital Budgets and the Capital Improvement Program are prepared and administered in accordance with several sources of policy direction.

1. The City Charter requires that the budgets be balanced, include a complete financial plan for all City funds, and meet certain legal deadlines for submittal.
2. The City Council has established budget policies. These policies include guidelines, standards, and requirements for preparation and monitoring of both the Operating and Capital Budgets. The complete text of the adopted budget policies follows.
3. The budgets are developed in accordance with the Mayor's budget priorities and direction as approved by the City Council in March and June of each year.
4. Recommendations of special studies by Council-appointed task forces, boards, commissions, and committees may be considered upon the direction of the City Council.
5. Public input is considered throughout the process, with scheduled public hearings at key Council decision points.

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OPERATING BUDGET

1. General

The budget should be a performance, financing, and spending plan agreed to by the Mayor, City Council, City Manager, and other Council Appointees. It should contain information and data regarding expected revenues and resources (inputs), expected expenditures, and expected performance (outcomes). During the fiscal year, actual experience (revenues, expenditures, and performance) will be periodically measured against the plan.

The City will prepare and annually refine written goals and policies to guide the preparation of financing, spending, and performance plans for the City budget. Proposed budgets will comply with the adopted budget policies and Council priorities.

The City uses a performance-based budget. The core service is the lowest level in the organization for which budgets are prepared. Each core service budget will include financing and spending plans. Each core service will also propose an annual performance plan. The plan must identify ongoing performance targets and corresponding indicators, which measure performance. The plan should also include specific performance targets, which will have results during the budget year. All performance at the core service level must be consistent with the mission statements at the department level and the outcomes of the City Service Area at the City level, meeting the performance as well as budget goals and policies established by the Mayor and City Council.

Department and program managers will not exceed the Council-approved appropriations in any fund. Appropriations for departmental operations are approved by the City Council in two categories: Personal Services and Non-Personal/Equipment. These appropriations are shown in the departmental budgets. In addition, appropriations are approved for Capital Projects, Citywide projects, and other targeted functions with special and capital funds. The City Council may approve modifications to these appropriations throughout the year as warranted by revenue collections and activity demands.

2. Fiscal Integrity

The City will maintain the fiscal integrity of its operating, debt service, and capital improvement budgets, which provide services and maintain public facilities, streets, and utilities.

Ongoing operating program costs will not exceed the amount of ongoing revenue to finance those costs. Interfund loans will not be used as a funding mechanism to address ongoing gaps between revenues and costs. If a new program is added on an ongoing basis, an ongoing revenue source will be identified to fund the program costs. Any available carryover balance will only be used to offset one-time costs.

3. Contingency Funds or Accounts

Several different contingency funds or accounts are established:

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a) General Purpose Reserves

Within the General Fund, unrestricted reserves shall be set aside as a safety net for general city operations. Currently, the Contingency Reserve, Budget Stabilization Reserve, and Workers' Compensation/General Liability Catastrophic Reserve are available for general purposes. The combined funding goal for these reserves in the aggregate shall be 10 percent of General Fund Operating Budget expenditures. Within capital and special funds, reserves may be set aside as a safety net for city operations pertaining to the respective fund or to provide stability for customer rates when there are fluctuations to revenue and expenditures.

- 1) Contingency Reserve – Within the General Fund, a contingency reserve, which is a minimum of 3% of the General Fund operating budget, is established. The purpose of this reserve is to meet unexpected circumstances arising from financial and/or public emergencies that require immediate funding that cannot be met by any other means. Any use of the General Fund Contingency Reserve shall require two-thirds vote of approval by the City Council. The Contingency Reserve shall be budgeted at a minimum of 3 percent of the General Fund operating budget in the annual Adopted Budget. This allocation will include replenishment of any amounts expended or appropriated to another fund during the previous year.

Appropriate levels of contingency funds will be determined and maintained in the capital and special funds as part of the City Council's adoption of the annual Capital Budget or the Operating Budget, as applicable.

- 2) Budget Stabilization Reserve - Within the General Fund, a Budget Stabilization Reserve may be maintained at a level as determined by the City Council to be adequate. The purpose of this reserve is to provide budget stability when there are fluctuations that result in lower than projected revenues and/or higher than projected expenditures that cannot be re-balanced within existing budget resources in any given year. This reserve is intended to provide a buffer, or bridge funding, to protect against reducing service levels when these fluctuations occur. Any use of the General Fund Budget Stabilization reserve shall require majority vote by the City Council through the adoption of the Operating Budget or by appropriation action during the fiscal year. The City Council will set the reserve amount annually as part of the City Council's adoption of the Operating Budget. The replenishment or use of this reserve shall be incorporated into the annual Adopted Operating Budget as resources are available to replenish and/or increase this reserve, or as funds are needed to address a budget shortfall.

Appropriate levels of Budget Stabilization Reserve funds will be determined and maintained in the capital and special funds, as applicable.

- 3) Workers' Compensation/General Liability Catastrophic Reserve –Within the General Fund, a Workers' Compensation/General Liability Catastrophic Reserve may be maintained at a level as determined by the City Council to be adequate. The purpose of this reserve is to provide funding for potential

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workers' compensation or general liability claims that exceed the budgeted amounts as the City, for the most part, is self-insured. Any use of the General Fund Workers' Compensation/General Liability Catastrophic Reserve shall require majority vote by the City Council through the adoption of the Operating Budget or by appropriation action during the fiscal year. The City Council will set the reserve amount annually as part of the City Council's adoption of the Operating Budget. The replenishment of this reserve shall be incorporated into the annual Adopted Operating Budget as resources are available to replenish and/or increase this reserve.

Appropriate levels of Workers' Compensation and/or General Liability Catastrophic Reserves will be determined and maintained in the capital and special funds, as applicable.

b) Cash Reserve Fund

An adequate revolving fund (Cash Reserve Fund 002), as mandated by the City Charter, shall be determined and maintained at an adequate level as determined by the City Council. The purpose of this reserve fund is for the payment of any authorized expenditures of the City for any fiscal year in anticipation of and before the collection of taxes and other revenues of the City for such fiscal year.

c) Emergency Reserve Fund

An adequate emergency reserve fund (Emergency Reserve Fund 406), as mandated by the City Charter, shall be determined and maintained at an adequate level as determined by the City Council. The purpose of this reserve fund is to meet any public emergency involving or threatening the lives, property, or welfare of the people of the City or property of the City.

4. Fund Balance

The appropriation of carryover fund balances must be approved judiciously. This should ensure that ongoing expenditures will be budgeted only to the extent that proven revenue streams exist.

In the annual budget, and in subsequent reports, there will be a presentation on fund balances and their anticipated uses.

- a) The first increment of any General Fund "Ending Fund Balance" identified in the City Manager's Annual Report shall be allocated to offset any projected deficit for the following fiscal year, after necessary appropriation adjustment actions to re-budget funds, correct errors, or reflect updated cost information have been accounted for in the fund balance reconciliation.
- b) After setting aside funding to address the projected deficit for the following year, the remaining funds shall be allocated for the following uses:

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- 1) Budget Stabilization Reserve and/or Contingency Reserve.
 - 2) Unmet/deferred infrastructure and maintenance needs.
 - 3) Other one-time urgent funding needs.
- c) Annual surplus funds shall not be used for ongoing expenditures, unless those expenditures can be accommodated in Year Two and possibly Year Three of the five-year financial forecast. Any available carryover balance should only be used to offset one-time costs or to increase revenues.

5. Mid-Year Adjustments

Mid-year budget adjustments recommended by Council committees, task forces, or the full Council, should be referred to the Mid-Year Budget Review or the annual budget process for consideration along with other competing budgets needs and priorities. In general, ongoing budget changes should be dealt with during the annual budget process while one-time budget changes may be considered during either the Mid-Year Budget Review or during the annual budget process.

The authority to make expenditures in accordance with a City Council-approved spending plan is only valid as long as revenue for the budgets is equal to or greater than estimated expenditures.

All appropriation amendments and revenue estimate changes will be reported in the monthly financial report.

6. Overhead Cost Allocation

All overhead costs shall be allocated to the appropriate program within the limits of local, State and federal laws. The City utilizes a two step method (double step down method) where costs are first allocated among the central service support programs to arrive at the total cost of the central service programs. These total costs are then allocated down in priority order to the departments and funds that are benefiting from their services. The allocating support program costs are charged to the associated departmental funding source and corresponding revenue is received by the General Fund.

7. Budget System

The City will maintain a budget control system to adhere to the budget.

There will be delivery of a Proposed Budget, in accordance with the Adopted Budget schedule, that accurately depicts the financial condition and goals of the City. This budget should be in a form that enables decision makers to set the direction and policy of the City.

The Proposed Budget will illustrate the General Fund, special funds, and capital funds so that the entire resources of the City may be viewed comprehensively for decision-making. Decision-making for capital improvements will be coordinated with the operating budget to make effective use of the City's overall resources for operating and maintaining facilities.

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The adoption of the annual appropriations ordinance will coincide with the adoption of the resolution setting forth the annual revenue estimates.

Budget detail shall contain line-item detail for the core service spending plan, a personnel summary report listing the types of positions for each department, and a corresponding core service performance plan. It shall also contain department and fund summaries for spending and personnel as well as a detailed financing plan for the core service.

8. Debt

The City Council adopted a Debt Management Policy (Council Policy 1-15) that establishes the following equally important objectives:

- a) Minimize debt service and issuance costs.
- b) Maintain access to cost-effective borrowing.
- c) Achieve the highest practical credit rating.
- d) Full and timely repayment of debt.
- e) Maintain full and complete financial disclosure and reporting.
- f) Ensure compliance with applicable State and Federal laws.

As described in Council Policy 1-15, prior to bringing forward a lease financing (financing the acquisition, construction, or improvement by the City of real property or equipment) to the City Council for approval, the Finance Department shall perform initial due diligence on the project to be financed. The due diligence will include identifying the revenue source for repayment, and performing a feasibility study to determine the volatility of the revenue and provide a sensitivity analysis on project revenue projections, including worst/best case scenarios and the impact on any repayment source identified as the backstop to the project revenues. In order to proceed with the preparation of the documents necessary for the lease financing, two-thirds majority approval by the City Council of the proposed plan of finance is required. When the lease financing is brought forward for City Council approval, the Finance Department will provide the City Council with an update to the due diligence report and any feasibility study. Approval of the lease financing will require two-thirds majority approval by the City Council. These provisions do not apply to a refunding of a lease financing transaction.

In order to reduce the principal on outstanding debt and minimize debt service costs, one-time savings generated from debt restructurings and refundings should be used to pay down the outstanding principal of other existing City debt, whenever possible, taking into consideration any fund restrictions.

9. Self Insurance

The budget will provide for the adequate funding for the City's self-insurance programs.

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10. Capital and Equipment Maintenance

The budget will provide for the adequate maintenance and orderly replacement of capital, plant, and equipment.

11. Retirement

The budget will provide for the adequate funding of all retirement systems.

12. Monthly Report

The Administration will prepare regular monthly reports comparing actual revenues and expenditures to budgeted amounts.

The budget will be produced so that it can be directly compared to the actual results of the fiscal year and presented in a timely monthly report.

All budget amendments, both for revenues and expenditures, will be noted in the monthly report.

13. Multi-Year Estimates

Each year the City will update expenditure and revenue projections for the next five years. Projections will include estimated maintenance and operating costs of future capital improvements that are included in the capital budget.

This budget data will be presented to elected officials in a form that will facilitate annual budget decisions, based on a multi-year strategic planning perspective.

14. Performance and Productivity

The City will integrate performance measurement and productivity indicators within the budget. Prior to implementation, performance objectives and service levels will be submitted for all new and existing programs established during the budget process. The selection of performance standards should be made on the basis of information reliability, relevance to current year budget change proposals, value to Mayor/Council decision making, and utility for program management

The City will promote the understanding that City employees are the most valuable resource of the City and that their understanding and involvement in the budget process is crucial to the City's continuing success on behalf of the community.

The City will employ good management practices when planning for service delivery by including money in budget requests to pursue activities such as:

- a) office automation and computer applications that increase productivity;
- b) equipment modernization;
- c) work-flow simplification;

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- d) risk management, exposure reduction, and employee safety;
- e) preventive maintenance;
- f) energy conservation;
- g) life-cycle costing in purchasing of equipment;
- h) lease-purchase options for high-cost equipment and purchases that reduce operating expenses;
- i) performance planning, reporting, and evaluation; and
- j) employee training.

The City will prepare and evaluate program performance plans that relate to financing and spending plans in the annual City budget.

15. Public Involvement

Public involvement shall be encouraged in the annual budget decision-making process through public hearings, public outreach and information, and informal meetings.

For ballot measures approved by the voters that result in increased tax revenues available to be spent for any governmental purpose, the Neighborhoods Commission shall serve as the primary resident oversight body over how such revenues are allocated by the City Council within the General Fund on an annual basis. Subsequent to the release of the City Manager's Annual Report, the Neighborhoods Commission will perform the following tasks for each ballot measure identified by the City Council to be reviewed by the Neighborhoods Commission:

- a) Compare the actual revenue received with the budgeted estimate.
- b) If the City Council approved specific uses for the revenue through a budget action, compare the actual expenses with the budgeted amount.
- c) If the City Council did not approve specific uses of the revenue through a budget action, provide a high-level review of the General Fund budget to assess how the increased revenues from the ballot measure were allocated to support and make a positive impact on community priorities.
- d) Produce a report to the City Council summarizing all findings and stating whether and how the revenues were used to support previously identified uses and/or community priorities.

As deemed appropriate, the City Council may designate a separate commission or other body of San José residents to provide oversight of ballot measures that increase City revenues.

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16. “Distinguished Budget” Presentation

The approved budget shall be submitted to the Government Finance Officers Association and the California State Municipal Finance Officers for consideration for professional awards and recognition for Distinguished Budget Presentation.

17. Fees

Fees shall be set to cover 100% of the cost of service delivery, unless such amount prevents residents from obtaining an essential service. Fees or service charges should not be established to generate money in excess of the costs of providing services.

Fees may be less than 100% if Council determines that other factors (e.g. market forces, competitive position, etc.) need to be recognized.

18. Non-profit Organizations

Future funding decisions regarding non-profit organizations will be based on guidelines, policies and priorities determined by the Mayor/City Council and availability of funding based on spending priorities.

The City shall execute performance contracts with those agencies that receive City funding.

19. Master Plans

Master plans for specific service areas brought forward for Council consideration shall include options for capital and operating financing. Master plans shall be required to propose funding mechanisms for all recommendations.

20. Office of the Mayor and City Council District Office Budgets in Transition Years

For fiscal years in which the term of office of the Mayor or Councilmember(s) will expire and, as a result, the official may leave office due to election results or term limits (a “Transition Year”), two separate appropriations to maintain separate budget allocations for the outgoing and incoming elected officials shall be established. The total budget allocation will include: (a) office general budget; (b) constituent outreach budget; and (c) any carryover available from the prior fiscal year, from both office general and constituent outreach budgets, less an estimated amount for the accrued leave balance payout for existing staff at the expiration of the term. The first appropriation shall be for the July through December period for the Mayor and Councilmember(s) whose terms expire in December of that year, representing 50% of the total allocation plus the estimated accrued leave balance payout for existing staff. The second appropriation shall be for the January through June period for the newly elected Mayor and Councilmember(s), representing the remaining 50% of the total allocation. Outgoing Mayor and Councilmember(s) shall take into account the costs associated with any contracts entered into and all of their office’s personnel costs, ~~including leave balance payouts for their staff~~ so as not to reduce the amount budgeted for the incoming official. Any remaining budget allocation at the conclusion of the first appropriation shall be reappropriated to the second appropriation for that specific office as part of the annual Mid-Year Budget Review process. Should an election result in no change in the office holder, as

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part of the Mid-Year Budget Review process, the second appropriation shall be combined into the first for continuity of operations.

21. *Interfund Loans*

Interfund loans are loans from one City fund to another City fund for a designated purpose. To ensure that all interfund loans are appropriate, properly documented, and not established to the detriment of the fund issuing the loan, the following interfund loan eligibility and documentation requirements are established.

- a) Interfund Loan Eligibility Requirements—Interfund loans may not be used to solve ongoing structural budget problems. Interfund loans must have an identified repayment source and date; include an interest component that equals the investment earnings the fund would have received had the loan not occurred; and be immediately due and payable if needed by the fund that provided the loan.
- b) Interfund Loan Documentation Requirements- Loan amount, term, and repayment source will be identified any time a loan is recommended. Loans will be coordinated with the City Attorney’s Office to ensure compliance with the Municipal Code and will be approved by the City Council. Payments made on outstanding loans shall be reflected in the Proposed and Adopted Budget and Annual Report, as applicable. A summary of all outstanding loans will also be included in the annual Proposed and Adopted Operating Budget and the Comprehensive Annual Financial Report (CAFR). The CAFR will also consistently include the loan term, rate of interest, and the interest amount due in its calculation of the total liability associated with the loan.

22. *Real Property Transfer Tax Revenues*

On March 3, 2020, the voters of San José passed Measure E to enact a new real property transfer tax (“Transfer Tax”) on the transfer of certain real property in the City. The provisions of this section shall apply to the budgeting of Transfer Tax revenues. The Transfer Tax is a general tax and the revenues derived from the tax are unrestricted, which means the City can use the Transfer Tax revenues for any governmental purpose. While these revenues are deposited in the General Fund and can be used for any governmental purpose, the City Council intends for the revenues to be allocated towards addressing the homelessness crisis and the City’s most urgent issues including, but not limited to, homeless prevention and developing new affordable housing. The approach for estimating and budgeting Transfer Tax revenues is described below.

- a) Estimating Revenue from the Transfer Tax – Due to the volatile nature of a real property transfer tax such as the Transfer Tax, the City will conservatively estimate revenue from the Transfer Tax as part of the Proposed Budget process. During the course of the fiscal year, revisions to the Transfer Tax revenue estimate may be recommended to the City Council to align with the pace of actual collections.
- b) Spending Allocations of Transfer Tax – The spending priorities for the Transfer Tax are listed below.

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- 1) Up to 5% of the revenues may be allocated for the administration of funding related to increased workload resulting from more robust homeless prevention efforts and the creation of more affordable housing, including, but not limited to, financial, legal, or administrative and policy programmatic support.
- 2) The remaining revenue is allocated as follows:
 - i. 10% for homelessness prevention, gender-based violence programs, legal services, and rental assistance;
 - ii. 40% for creation of new affordable housing for Extremely Low-Income (ELI) households earning less than 30% of area median income (AMI) as defined by the U.S. Department of Housing and Urban Development;
 - iii. 30% for creation of new affordable housing for Low-Income households earning less than 80% of area median income (AMI) as defined by the U.S. Department of Housing and Urban Development;
 - iv. 5% for creation of new affordable housing for moderate-income rental housing up to and including 120% AMI, including but not limited to, rent-restricted Accessory Dwelling Units (ADU) forgivable loans, down payment assistance, land trusts, shared equity programs, and first-time homeownership opportunities for households up to 120% AMI; and
 - v. 15% primarily for homeless support programs, shelter construction and operations, that may include, but is not limited to, case management, outreach teams, encampment services, safe parking, homeless shelters and interim housing construction and operations. In addition, should the City Manager's Five-Year General Fund Forecast determine that sufficient resources are available to support the aforementioned programs in accordance with prior City Council direction over the five-year forecast horizon, any residual funds are eligible for homelessness prevention.
- c) Modifications to Spending Allocation – Any revisions to the revenue estimate, as well as a reconciliation of year-end actuals to budgeted estimates, will be proportionally applied to the spending categories described above. Modifying the percentage allocations during the Proposed Budget process or during the year requires:
 - 1) A 60-day notice in advance of the effective date of the proposed allocation change posted on the City's website and at least two public hearings prior to City Council action on the proposed allocation change, with a notice of each public hearing posted on the City's website at least 10 days in advance of the public hearing; and
 - 2) A two-thirds vote of the City Council.

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CAPITAL IMPROVEMENT PROGRAM

1. *Fiscal Policies*

- a) Capital project proposals should include complete, reliable, and attainable cost estimates. Based upon a thorough analysis of the project, project cost estimates for the Five-Year Capital Improvement Plan will vary in reliability depending upon whether they are to be undertaken in the first or fifth year of the Plan. Project estimates for the Five-Year Capital Improvement Plan should include the basis on which the project costs were prepared (conceptual design, master plan, etc.), and the relative reliability of those estimated costs.
- b) Capital project proposals should include a comprehensive resource plan. This plan should include the amount and type of resources required, and the funding and financing strategies to be employed. The specific fund and timing should be outlined. The plan should indicate resources needed to complete any given phase of a project in addition to the total project. The City Manager's Office is responsible and accountable for providing Council with an accurate, comprehensive resource plan.
- c) Changes in project estimates for the comprehensive resource plan shall be fully reported to the City Council for review and approval.
- d) Project proposals should indicate the project impact on the operating budget. Each project that is proposed in any year of the 5-year Capital Improvement Program shall have an estimate of the costs for furniture, fixtures, equipment, and technology and the annual operations and maintenance costs in the appropriate year of the Operating Budget or in the Five Year Forecast and Revenue Projections.
- e) During the Annual Capital Budget process for multi-year budgeted projects, the City Manager will provide the Council with more information regarding the project including the original budget, budget addendums, and the projected schedule in spreadsheet format.
- f) At the time of award of the construction contract, each project shall include reasonable provision for contingencies.
- g) At the time of award of the construction contract, each project shall include reasonable provisions for furniture, fixtures, equipment, and technology that are separately identified in a line item or items in the construction budget and those costs shall be noted in the staff report to the Council.
- h) At the time of award of the construction contract, each project's estimated annual operating and maintenance costs shall be identified in the staff report to the Council and shall be included in the Operating Budget or in the Five Year Forecast and Revenue Projections for projects expected to be completed after the end of the budget year.
- i) The contingency amounts to be used for various types of projects are set forth in Section 27.04.050 of the San Jose Municipal Code.

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- j) Project contingencies may, unless otherwise determined by the City Council, be used only as set forth in Chapter 27.30 of Title 27 of the San Jose Municipal Code.
- k) For budgeting purposes, project contingencies are a reasonable estimating tool. At the time of contract award, the project's budgeted appropriation, including contingency, will be replaced with a new appropriation equal to the approved project contract contingency developed in the manner described above.
- l) The City Administration shall seek ways of ensuring that administrative costs of carrying out the Capital Improvement Program are kept at appropriate levels.
- m) The Annual Capital Budget shall include only those projects that can reasonably be accomplished in the indicated timeframe. Multi-year budgeting of projects shall be used to ensure a reasonable timeframe for projecting costs. The detail sheet for each budgeted capital project should include a projected schedule.
- n) The status of all capital projects, and the entire Capital Budget, will be monitored by the Mayor/Council as part of the Mid-Year Budget Review. Large projects of crucial importance may be monitored on a more frequent basis as determined by the City Council.
- o) Capital projects that are not encumbered or completed during the fiscal year will be re-budgeted to the next fiscal year except as reported to and subsequently approved by the City Council. All re-budgeted capital projects should be so noted in the Proposed Capital Budget.

2. Capital Improvement Plan Policies

Public participation in the Capital Improvement Program is a priority concern for the City. Among the activities conducted to address this need are the following:

- a) The Capital Improvement Plan shall be provided to the City Council in a timely manner as required by the City Charter to allow for Council members to review the proposal with constituents before it is considered for adoption.
- b) Council budget review study sessions on the Capital Improvement Plan shall be open to the public and advertised sufficiently in advance of the meetings to allow for public attendance.
- c) Prior to the adoption of the Capital Improvement Plan, the City Council shall hold noticed public hearings to provide an opportunity for residents to express their opinions on the proposed plan.
- d) The City Planning Commission shall review the proposed Capital Improvement Plan and provide their comments on its contents before the City Council considers the plan for final adoption.

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- e) All projects included in the Capital Improvement Program shall be consistent with the City's General Plan and the City's Energy and Water Policies. The goals and policies within the General Plan relating to community development, housing, services and facilities, transportation, solid waste, aesthetic, cultural and recreational resources, natural resources, and hazards should be followed in the development of the Capital Improvement Plan. The General Plan service-level goals will be clearly stated in the Capital Improvement Program.
- f) Capital projects shall be financed to the greatest extent possible through user fees and benefit districts where the construction of the project results in direct benefit to users.
- g) The Council will annually review and establish criteria for measuring proposed capital improvement projects. Among the factors that will be considered for priority ranking are the following:
 - Projects that have a positive impact on the operating budget, such as reduced expenditures or increased revenues.
 - Projects that are programmed in the Five-Year Operating Budget Forecast.
 - Projects that can be completed or significantly advanced during the Five-Year Capital Improvement Plan.
 - Projects that can realistically be accomplished during the year they are scheduled.
 - Projects that implement prior Council-adopted reports and strategies.
- h) Projects that involve inter-governmental cooperation in planning and funding should be established by an agreement that sets forth the basic responsibilities of the parties involved.

3. Debt

The City Council has adopted a Debt Management Policy (Council Policy 1-15) that establishes the following equally important objectives:

- a) Minimize debt service and issuance costs.
- b) Maintain access to cost-effective borrowing.
- c) Achieve the highest practical credit rating.
- d) Full and timely repayment of debt.
- e) Maintain full and complete financial disclosure and reporting.
- f) Ensure compliance with applicable state and federal laws.

As described in Council Policy 1-15, prior to bringing forward a lease financing (financing the acquisition, construction, or improvement by the City of real property or equipment) to the City Council for approval, the Finance Department shall perform initial due diligence on the project to be financed. The due diligence will include identifying the revenue source for repayment, and performing a feasibility study to determine the volatility of the revenue and

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provide a sensitivity analysis on project revenue projections, including worst/best case scenarios and the impact on any repayment source identified as the backstop to the project revenues. In order to proceed with the preparation of the documents necessary for the lease financing, two-thirds majority approval by the City Council of the proposed plan of finance is required. When the lease financing is brought forward for City Council approval, the Finance Department will provide the City Council with an update to the due diligence report and any feasibility study. Approval of the lease financing will require two-thirds majority approval by the City Council. These provisions do not apply to a refunding of a lease financing transaction.

In order to reduce the principal on outstanding debt and minimize debt service costs, one-time savings generated from debt restructurings and refundings should be used to pay down the outstanding principal of other existing City debt, whenever possible, taking into consideration any fund restrictions.