

# General Fund Capital, Transfers, Reserves

## MISSION

*To provide necessary funding for: (1) capital projects not funded by a dedicated funding source, (2) transfers to other funds, (3) reserves earmarked for known future needs, and (4) a reserve for unforeseen contingencies*

## CITY SERVICE AREAS

<b>Community and Economic Development</b>
<b>Environmental and Utility Services</b>
<b>Neighborhood Services</b>
<b>Public Safety</b>
<b>Transportation and Aviation Services</b>
<b>Strategic Support</b>

## EXPENSE TYPE

<b>Capital Contributions</b>
<b>Transfers to Other Funds</b>
<b>Earmarked Reserves</b>
<b>Contingency Reserve</b>

## General Fund Capital, Transfers, Reserves

---

### Budget Summary

	2021-2022 Actuals <b>1</b>	2022-2023 Adopted <b>2</b>	2023-2024 Forecast <b>3</b>	2023-2024 Adopted <b>4</b>	% Change
<b>Dollars by Expense Type</b>					
Capital Contributions	35,349,634	50,932,732	5,832,000	62,264,195	22.2%
Transfers to Other Funds	30,393,345	25,468,954	26,841,041	30,406,468	19.4%
Earmarked Reserves	N/A	380,396,479	109,847,590	352,090,976	(7.4%)
Contingency Reserve	N/A	41,000,000	47,000,000	47,000,000	14.6%
<b>Total</b>	<b>\$65,742,979</b>	<b>\$497,798,165</b>	<b>\$189,520,631</b>	<b>\$491,761,639</b>	<b>(1.2%)</b>
<b>Dollars by Category</b>					
Capital, Transfers, Reserves	65,742,979	497,798,165	189,520,631	491,761,639	(1.2%)
<b>Total</b>	<b>\$65,742,979</b>	<b>\$497,798,165</b>	<b>\$189,520,631</b>	<b>\$491,761,639</b>	<b>(1.2%)</b>
<b>Dollars by Fund</b>					
General Fund	65,742,979	497,798,165	189,520,631	491,761,639	(1.2%)
<b>Total</b>	<b>\$65,742,979</b>	<b>\$497,798,165</b>	<b>\$189,520,631</b>	<b>\$491,761,639</b>	<b>(1.2%)</b>
<b>Authorized Positions</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

# General Fund Capital, Transfers, Reserves

## Budget Reconciliation

(2022-2023 Adopted to 2023-2024 Adopted)

	Positions	General Fund (\$)
<b>Prior Year Budget (2022-2023):</b>	<b>0.00</b>	<b>497,798,165</b>
<b>Base Adjustments</b>		
<b>One-Time Prior Year Expenditures Deleted</b>		
• Capital Contributions: Rebudgets		(39,853,000)
• Capital Contributions: Agnews Park Property Development		(200,000)
• Capital Contributions: Alviso Community Garden Irrigation		(32,732)
• Capital Contributions: Branham and Monterey Sideshow Deterrents		(50,000)
• Capital Contributions: City Facilities Seismic Shut-off Valves		(100,000)
• Capital Contributions: City Hall Carpet Replacement		(650,000)
• Capital Contributions: City Hall Exterior Restoration		(300,000)
• Capital Contributions: City Hall Garage Pump Replacement		(100,000)
• Capital Contributions: City Hall Security Upgrades		(500,000)
• Capital Contributions: Cropley Avenue Crosswalk		(25,000)
• Capital Contributions: Downtown Neighborhoods Traffic Calming		(100,000)
• Capital Contributions: Emma Prusch Park Electrical and Infrastructure Upgrades		(100,000)
• Capital Contributions: Family-Friendly City Facilities		(200,000)
• Capital Contributions: Hammer Theatre Center Fire Detection Alarm and Devices Design		(140,000)
• Capital Contributions: Hammer Theatre Center HVAC Condensing Unit Replacement		(200,000)
• Capital Contributions: History San José - Miscellaneous Repair		(285,000)
• Capital Contributions: History San José ADA Compliance		(125,000)
• Capital Contributions: Kooser Road Crosswalk		(100,000)
• Capital Contributions: Monterey Road Wildlife Corridor Improvements		(150,000)
• Capital Contributions: Municipal Garage Ceiling Repair and Light Upgrades		(200,000)
• Capital Contributions: Old Fire Training Center Environmental Cleanup		(200,000)
• Capital Contributions: Police Administration Building Gate Improvements		(800,000)
• Capital Contributions: San José Municipal Stadium LED Lighting		(100,000)
• Capital Contributions: San José Museum of Art Door and Window Improvement		(100,000)
• Capital Contributions: Sideshow Mitigation in District 10		(4,000)
• Capital Contributions: Soundwall at the Bernal Way Terminus		(296,000)
• Capital Contributions: Thank You Monument		(100,000)
• Capital Contributions: The Tech Interactive Skylight Replacement		(2,000,000)
• Transfers to Other Funds: Communications Construction and Conveyance Tax Fund		(257,724,818)
• Earmarked Reserves: Rebudgets		(174,447)
• Earmarked Reserves: 2023-2024 East San Jose Small Business Corridor Staffing Reserve		(6,900,000)
• Earmarked Reserves: Budget Stabilization Reserve		(463,000)
• Earmarked Reserves: Climate and Seismic Resilience Planning Reserve		2,000,000
• Earmarked Reserves: Deferred Infrastructure and Maintenance Reserve		695,000
• Earmarked Reserves: Measure E - 10% Homeless Prevention and Rental Assistance Reserve		

# General Fund Capital, Transfers, Reserves

## Budget Reconciliation

(2022-2023 Adopted to 2023-2024 Adopted)

	Positions	General Fund (\$)
<b>Base Adjustments</b>		
<b>One-Time Prior Year Expenditures Deleted</b>		
• Earmarked Reserves: Measure E - 30% Low-Income Households Reserve		560,000
• Earmarked Reserves: Vehicle Abatement Enhancement Program Reserve		(177,000)
• Earmarked Reserves: Cultural Facilities Capital Maintenance		1,000,000
	<b>0.00</b>	<b>(308,294,997)</b>
<b>Technical Adjustments to Costs of Ongoing Activities</b>		
• Capital Program and Public Works Department Support Service Costs		10,000
• Transfers of Other Funds: Business Improvement District Fund		19
• Transfers to Other Funds: Alum Rock Community Business Improvement District Fund		59,573
• Transfers to Other Funds: City Hall Debt Service Fund		1,505,044
• Transfers to Other Funds: Communications Construction and Conveyance Tax Fund		1,000,000
• Transfers to Other Funds: Local Sales Tax - Transfer to the Airport Revenue Fund (Jet Fuel)		100,000
• Transfers to Other Funds: Vehicle Maintenance and Operations Fund		500,000
• Transfers to Other Funds: Downtown Property and Business Improvement District Fund		207,451
• Earmarked Reserves: Cultural Facilities Capital Maintenance Reserve		250,000
• Earmarked Reserves: Measure E - 10% Homeless Prevention and Rental Assistance Reserve		(1,425,000)
• Earmarked Reserves: Measure E - 15% Shelter Construction and Operations Reserve		(2,137,500)
• Earmarked Reserves: Measure E - 30% Low-Income Households Reserve		(4,275,000)
• Earmarked Reserves: Measure E - 40% Extremely Low-Income Households Reserve		(5,700,000)
• Earmarked Reserves: Measure E - 5% Moderate Income Households Reserve		(712,500)
• Earmarked Reserves: Measure T Maintenance and Operations Reserve		463,000
• Earmarked Reserves: New Parks and Recreation Facilities Maintenance and Operations Reserve		58,000
• Earmarked Reserves: New Traffic Infrastructure Assets Maintenance and Operations		169,000
• Earmarked Reserves: Police Equipment Replacement Sinking Fund Reserve		1,000,000
• Earmarked Reserves: Police Staffing Reserve		2,400,000
• Earmarked Reserves: Salaries and Benefits Reserve		545,376
• Contingency Reserve		6,000,000
	<b>0.00</b>	<b>17,463</b>
<b>2023-2024 Forecast Base Budget:</b>	<b>0.00</b>	<b>189,520,631</b>

\* Personal Services Rounding Adjustment

1

# General Fund Capital, Transfers, Reserves

## Budget Reconciliation

(2022-2023 Adopted to 2023-2024 Adopted)

	Positions	General Fund (\$)
<b>Budget Proposals Approved</b>		
<b>Capital Contributions</b>		
1. Capital Contributions: 280 Almaden Ave Beautification Improvement Project		1,850,000
2. Capital Contributions: 911 Call Center Fixtures, Furniture and Equipment		3,665,000
3. Capital Contributions: African American Community Services Agency Upgrades		80,695
4. Capital Contributions: Animal Care and Services - Various Improvements		500,000
5. Capital Contributions: Center for Performing Arts Chiller, Cooling Tower, and Boilers Replacement		7,600,000
6. Capital Contributions: Children's Discovery Museum - Curb and Walkway Rehabilitation		350,000
7. Capital Contributions: City Facilities Security Enhancements		1,000,000
8. Capital Contributions: City Facilities Seismic Shut-off Valves		50,000
9. Capital Contributions: City Hall Backup Generator Switch Replacement		100,000
10. Capital Contributions: City Hall Equipment Replacement		100,000
11. Capital Contributions: Crosswalk and Safety Improvements at Blossom Hill and Leigh Avenue		52,500
12. Capital Contributions: De Anza Park Restroom Renovation		65,000
13. Capital Contributions: Electric Vehicle Charging Site Assessment		300,000
14. Capital Contributions: Electronic Smart Speed Radar Sign on Meridian Avenue		12,500
15. Capital Contributions: Enhanced Crosswalk at Canoas Garden VTA		61,500
16. Capital Contributions: Fire Station 32 Furniture, Fixtures, & Equipment		1,800,000
17. Capital Contributions: Fire Training Center Relocation		(125,000)
18. Capital Contributions: Fleet Shop Improvements		500,000
19. Capital Contributions: Hammer Theatre Center HVAC Condensing Unit Replacement		28,000
20. Capital Contributions: Radar Display Signs on Payne Avenue		36,000
21. Capital Contributions: Radio Service Monitors		175,000
22. Capital Contributions: San José Museum of Art Cooling Tower Replacement		2,850,000
23. Capital Contributions: The Tech Interactive Chiller and Cooling Tower Replacement		1,200,000
24. Capital Contributions: Vietnamese Cultural Heritage Garden Enhancements		50,000
25. Capital Contributions: Rebudgets		34,131,000
	<b>0.00</b>	<b>56,432,195</b>
<b>Transfers to Other Funds</b>		
1. Transfer to the Alum Rock Community Benefit Improvement District Fund		(59,573)
2. Transfer to the Communications C&C Tax Fund (Radio Replacements)		(250,000)
3. Transfer to the Vehicle Maintenance and Operations Fund (Vehicle Replacements)		3,875,000
	<b>0.00</b>	<b>3,565,427</b>

# General Fund Capital, Transfers, Reserves

## Budget Reconciliation

(2022-2023 Adopted to 2023-2024 Adopted)

	Positions	General Fund (\$)
<hr/> <b>Budget Proposals Approved</b> <hr/>		
<b>Earmarked Reserves</b>		
1. Earmarked Reserves: 2024-2025 City-wide Business Development Staffing Reserve		173,712
2. Earmarked Reserves: Alum Rock Community Benefit Improvement District Fund Reserve		59,573
3. Earmarked Reserves: Animal Care and Services Foundation Reserve		100,000
4. Earmarked Reserves: City Attorney's Office Outside Litigation Reserve		(60,000)
5. Earmarked Reserves: Cultural Facilities Capital Maintenance Reserve		(1,250,000)
6. Earmarked Reserves: Deferred Infrastructure and Maintenance Reserve		(2,000,000)
7. Earmarked Reserves: Information Technology Sinking Fund Reserve		4,500,000
8. Earmarked Reserves: Measure E - 10% Homeless Prevention and Rental Assistance Reserve		(4,750,000)
9. Earmarked Reserves: Measure E - 15% Homeless Support Programs Reserve		(21,129,809)
10. Earmarked Reserves: Measure E - 30% Low-Income Households Reserve		1,578,488
11. Earmarked Reserves: Measure E - 40% Extremely Low-Income Households Reserve		9,321,577
12. Earmarked Reserves: Measure E - 5% Moderate-Income Households Reserve		625,722
13. Earmarked Reserves: Measure E - Interim Housing Construction and Operations Reserve (15% HSP)		13,145,500
14. Earmarked Reserves: Measure E - Interim Housing Maintenance Reserve (15% HSP)		3,000,000
15. Earmarked Reserves: New Measure T Facilities Maintenance and Operations Reserve		(463,000)

## General Fund Capital, Transfers, Reserves

### Budget Reconciliation

(2022-2023 Adopted to 2023-2024 Adopted)

	Positions	General Fund (\$)
<hr/>		
<b>Budget Proposals Approved</b>		
<hr/>		
<b>Earmarked Reserves</b>		
16. Earmarked Reserves: New Parks and Recreation Facilities Maintenance and Operations Reserve		(58,000)
17. Earmarked Reserves: New Traffic Infrastructure Assets Maintenance and Operations		(169,000)
18. Earmarked Reserves: Police Department Sworn Backfill Reserve		5,000,000
19. Earmarked Reserves: Police Equipment Replacement Sinking Fund Reserve		(1,000,000)
20. Earmarked Reserves: Police Staffing Reserve		(2,400,000)
21. Earmarked Reserves: Vehicle Abatement Enhancement Program Reserve		(300,000)
22. Earmarked Reserves: Rebudgets		238,318,622
	<hr/>	<hr/>
	<b>0.00</b>	<b>242,243,385</b>
<b>Total Budget Proposals Approved</b>	<b>0.00</b>	<b>302,241,008</b>
<hr/>		
<b>2023-2024 Adopted Budget Total</b>	<b>0.00</b>	<b>491,761,639</b>
<hr/>		

\* 2023-2024 Adopted Budget totals presented in this publication include minor technical adjustments to personal services values that were calculated as unrounded during the development of the 2023-2024 Operating Budget. The net total of these adjustments were incorporated into Manager's Budget Addendum #61, Adoption of the 2023-2024 Operating and Capital Budgets.

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
----------------------------------	-----------	-------------------

### Capital Contributions

- Capital Contributions: 280 Almaden Ave Beautification Improvement Project** **1,850,000**

#### *Strategic Support CSA*

This action adds one-time funding of \$1.85 million to support cleaning, beautifying, and ensuring ongoing maintenance of the beautification project site located under Interstate 280 bounded by Almaden Avenue, Reed Street, Vine Street, and Grant Street. The current location has experienced frequent illegal dumping and proliferation of encampments. With the funding from the Clean California Initiative, this project will address blight, beautification, and the needs of the unsheltered community in the surrounding areas. The scope of the project includes the following elements: safe storage trailers for unsheltered people to store possessions, placement of previously fabricated trailers for PATH (local non-profit) to operate a safe storage program and provide other support services to unsheltered people (e.g. water, snacks, referrals), a potential community garden, installation of sidewalks and connecting bike lanes, painting and beautification of the freeway structural columns, and tree and low maintenance plantings and fencing. (Ongoing costs: \$0)

- Capital Contributions: 911 Call Center Fixtures, Furniture and Equipment** **3,665,000**

#### *Public Safety CSA*

This action adds one-time funding of \$3.7 million to cover the furniture, fixtures and equipment costs related to the Measure T 911 Call Center Expansion project. While the construction of the expanded facility is funded by Measure T proceeds, expenditures for furniture, fixtures, and equipment are not bond eligible. This project provides renovations to the current facility and expands into spaces previously occupied by the Office of Emergency Management. Construction is anticipated to begin in November 2023 with completion anticipated for December 2024. Construction will be completed in phases as the facility will continue as a fully operational 911 Call Center. New furniture, fixtures, and equipment will be installed as the phased construction is completed allowing for dispatchers to rotate to available workstations throughout the construction process. This funding covers the costs of 72 workstations (49 control room, 6 office, and 17 classroom), software licensing, a video monitoring wall, and additional equipment and moving expenses. (Ongoing costs: \$0)

- Capital Contributions: African American Community Services Agency Upgrades** **80,695**

#### *Strategic Support CSA*

As directed in the Mayor's June Budget Message for Fiscal Year 2023-2024, as approved by the City Council, this action adds one-time funding of \$80,695 to repair a City-owned building where the African American Community Services Agency (AACSA) has resided for 45 years. The AACSA, founded in 1978, is one of the only African American cultural centers in Silicon Valley. Even upon completion of their planned development on The Alameda, AACSA will retain services at their current building which needs repairs. Funding will replace 52 windows and repair the roof to prevent water intrusion. (Ongoing costs: \$0)



# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
<b>Capital Contributions</b>		
<b>4. Capital Contributions: Animal Care and Services - Various Improvements</b>		<b>500,000</b>
<i>Strategic Support CSA</i>		
<p>This action adds one-time funding of \$500,000 for various improvement projects at the Animal Care and Services facility. The funding will support the rehabilitation of the roofing for the entire facility, replace sewer pipes, and for electrical repairs and replacements. The improvements towards the electrical and sewer pipe issues will provide a safer environment for staff, animals, and the public at the Animal Care Center. The replacement of a completely new roof to the shelter will resolve leaking issues and will improve the overall look. (Ongoing costs: \$0)</p>		
<b>5. Capital Contributions: Center for Performing Arts Chiller, Cooling Tower, and Boiler Replacement</b>		<b>7,600,000</b>
<i>Strategic Support CSA</i>		
<p>This action adds one-time funding of \$7.6 million to support the replacement of the chiller, cooling tower, boilers, pumps, new controls, and electrical service upgrade at the San José Center for Performing Arts. The current mechanical equipment is the original equipment that was installed when the 50-year-old building was constructed, and it has exceeded the industry standard life expectancy of 25 years. The aging equipment has been serviced numerous times for several different issues and it currently remains unreliable for the facility. The current chiller is equipped with R-11 refrigerant which was outdated over 15 years ago. The replacement equipment/units are more energy-efficient with new controls to meet the current regulatory code and help achieve facility energy savings goals. (Ongoing costs: \$0)</p>		
<b>6. Capital Contributions: Children's Discovery Museum - Curb and Walkway Rehabilitation</b>		<b>350,000</b>
<i>Strategic Support CSA</i>		
<p>This action adds one-time funding of \$350,000 for the repairs of the curve pavement and walkway in the drop-off zone area caused by deterioration from use and weather. The visitor drop-off zone of the facility is actively used by the public and the broken curb and walkway have been ongoing safety and liability concerns. The rehabilitation of the curb and walkway will ensure safety enhancements are provided to help keep the public safe. (Ongoing costs: \$0)</p>		
<b>7. Capital Contributions: City Facilities Security Enhancements</b>		<b>1,000,000</b>
<i>Strategic Support CSA</i>		
<p>This action adds one-time funding of \$1.0 million to fund security enhancement needs for City-Owned facilities. Through an assessment of eighteen existing facilities, improvements in both operations and infrastructure were identified that should be done to improve the security for the users, the workers, and to the facilities. The funding will be used towards the highest priority facility security needs identified in those assessments, to help further develop assessment criteria to plan for the review of the remaining 300+ City Facilities, and to develop a list of grant and funding sources for future investment. (Ongoing costs: \$0)</p>		

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
<b>Capital Contributions</b>		
<b>8. Capital Contributions: City Facilities Seismic Shut-off Valves</b>		<b>50,000</b>
<i>Strategic Support CSA</i>		
<p>This action adds one-time funding of \$50,000 to support the installation of seismic gas shutoff valves for Airport facilities that are supplied with natural gas. This is required to comply with building code and insurance requirements. Installation of these shut-off valves will provide increased safety measures in the case of a catastrophic seismic event and will also provide on-going cost savings on insurance premiums. (Ongoing costs: \$0)</p>		
<b>9. Capital Contributions: City Hall Backup Generator Switch Replacement</b>		<b>100,000</b>
<i>Strategic Support CSA</i>		
<p>This action adds one-time funding of \$100,000 for the replacement of a new automatic transfer switch for the back-up power generator at City Hall. The current automatic transfer switch has reached the end of its serviceable life cycle and must be replaced to ensure proper back-up power in the case of the loss of power. The installation will ensure that City Hall will not be impacted during the events of utility power loss which means continued operations and protection to City data and critical systems. (Ongoing costs: \$0)</p>		
<b>10. Capital Contributions: City Hall Equipment Replacement</b>		<b>100,000</b>
<i>Strategic Support CSA</i>		
<p>This action adds one-time funding of \$100,000 for the replacements of a new forklift, plaza and vertical surface power washers, and pallet jack located at City Hall. The current forklift and pallet jack have met the end of their serviceable life cycle and are inoperable in a safe and reliable manner. The plaza and vertical surface power washers will allow for exterior restoration and cleaning due to graffiti and other vandalism. (Ongoing costs: \$0)</p>		
<b>11. Capital Contributions: Crosswalk and Safety Improvements at Blossom Hill and Leigh Avenue</b>		<b>52,500</b>
<i>Transportation and Aviation Services CSA</i>		
<p>As directed in the Mayor's June Budget Message for Fiscal Year 2023-2024, as approved by the City Council, this action adds one-time funding of \$52,500 to install crosswalk and safety infrastructure improvements at Blossom Hill Road and Leigh Avenue. Blossom Hill Road is a Vision Zero Priority Safe Corridor which are major streets in San José where a disproportionately high number of traffic deaths and severe injuries have occurred. The improvements are intended to reduce vehicle speeds and improve safety. (Ongoing costs: \$0)</p>		

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
<b>Capital Contributions</b>		
<b>12. Capital Contributions: De Anza Park Restroom Renovation</b>		<b>65,000</b>
<i>Neighborhood Services CSA</i>		
<p>As directed in the Mayor's June Budget Message for Fiscal Year 2023-2024, as approved by the City Council, this action adds one-time funding of \$65,000 to renovate the restroom at De Anza Park due to deteriorating conditions. The project scope includes work to the interior to meet Americans with Disabilities Act (ADA) compliance, tile work, replacement of privacy screens, and conversion of existing lights to LED lighting. (Ongoing costs: \$0)</p>		
<b>13. Capital Contributions: Electric Vehicle Charging Site Assessment</b>		<b>300,000</b>
<i>Strategic Support CSA</i>		
<p>This action adds one-time funding of \$300,000 for the assessment of electrical vehicle chargers infrastructure at City facilities to accommodate the City of San José Fleet and the public. The assessment will help scope out potential project logistics and budget to begin planning for future electrical vehicle charging locations. The assessment work will abide by local and state mandates and aim towards the goal of lower fossil fuel consumption. (Ongoing costs: \$0)</p>		
<b>14. Capital Contributions: Electronic Smart Speed Radar Sign on Meridian Avenue</b>		<b>12,500</b>
<i>Transportation and Aviation Services CSA</i>		
<p>As directed in the Mayor's June Budget Message for Fiscal Year 2023-2024, as approved by the City Council, this action adds one-time funding of \$12,500 to install electronic smart radar signs at Meridian Avenue (South of York Street). Meridian Avenue is a Vision Zero Priority Safe Corridor which are major streets in San José where a disproportionately high number of traffic deaths and severe injuries have occurred. The improvement is intended to reduce vehicle speeds and improve safety. (Ongoing costs: \$0)</p>		
<b>15. Capital Contributions: Enhanced Crosswalk at Canoas Garden VTA</b>		<b>61,500</b>
<i>Transportation and Aviation Services CSA</i>		
<p>As directed in the Mayor's June Budget Message for Fiscal Year 2023-2024, as approved by the City Council, this action adds one-time funding of \$61,500 to install enhanced crosswalks with rectangular rapid flashing beacons at the Canoas Garden Valley Transportation Authority (VTA) Lot. The City's Transportation Department conducted a crosswalk study in 2020 and identified that a crosswalk was warranted across Canoas Garden Avenue between Curtner Avenue and Masonic Drive due to the high pedestrian volume associated with the nearby VTA light rail stop, and the University Preparatory Academy school. Constructing an enhanced crosswalk will improve safety for pedestrians. (Ongoing costs: \$0)</p>		

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
----------------------------------	-----------	-------------------

### Capital Contributions

<b>16. Capital Contributions: Fire Station 32 Furniture, Fixtures, &amp; Equipment</b>		<b>1,800,000</b>
--	--	------------------

#### *Public Safety CSA*

This action adds one-time funding of \$1.8 million for the purchase of furniture, fixtures, and equipment (FF&E) for Fire Station 32. These costs are fully offset by the liquidation of the existing New Fire Station FF&E Reserve in the General Fund. As part of the Measure T, Disaster Preparedness, Public Safety and Infrastructure Bond Program, Fire Station 32 will be constructed as a dual company fire station which is estimated to come online September 2024. The FF&E funding is needed to purchase furniture and equipment for the personnel associated with both companies along with a Type 1 Engine and a Tiller Truck. This allocation represents a portion of the \$4.3 million needed for Fire Station 32 FF&E, with \$2.3 million for the Tiller Truck to be purchased through the Fire Apparatus Replacement Program and the rest programmed in the Fire Construction and Conveyance Tax Fund (\$227,000). (Ongoing costs: \$0)

<b>17. Capital Contributions: Fire Training Center Relocation</b>		<b>(125,000)</b>
---	--	------------------

#### *Public Safety CSA*

This action decreases the Fire Training Center Relocation allocation by \$125,000, from \$1,500,000 to \$1,375,000, to reflect estimated project savings. The project is scheduled to be completed by June 2024 and as the punch list of project close-out items are completed, the final costs will be evaluated. The savings will be reallocated to increase overtime funding in the Fire Department Personal Services budget to support Emergency Medical Services by having an infection control officer on standby. (Ongoing savings: \$0)

<b>18. Capital Contributions: Fleet Shop Improvements</b>		<b>500,000</b>
---	--	----------------

#### *Strategic Support CSA*

This action adds one-time funding of \$500,000 for the improvements of various building infrastructure and equipment in the Fleet shops located at West Yard, South Yard, and at the Regional Wastewater Facility. Operations of the Fleet program at the corporation yards and the Regional Wastewater Facility locations are being impacted due to the aged buildings and equipment. In particular, lighting upgrades, building envelope improvements, painting, and various fleet equipment replacements are needed to properly maintain vehicles and create a safe working environment for employees occupying the spaces. (Ongoing costs: \$0)

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
<b>Capital Contributions</b>		
<b>19. Capital Contributions: Hammer Theatre Center HVAC Condensing Unit Replacement</b>		<b>28,000</b>
<b>Strategic Support CSA</b>		
<p>This action adds one-time funding of \$28,000 to support the replacement of the 15-ton condensing unit at the Hammer Theatre Center. The heating, ventilation, and air conditioning (HVAC) at the Hammer Theatre Center has aged beyond its useful life and is costly to continue to maintain. The mechanical equipment is used to maintain comfortable temperatures for patrons and staff members in the facility. Funding will be used to replace and update the equipment to ensure the HVAC system is in good working order. This project was allocated \$140,000 in the 2022-2023 Adopted Operating Budget and this additional funding will go towards the completion of the project. (Ongoing costs: \$0)</p>		
<b>20. Capital Contributions: Radar Display Signs on Payne Avenue</b>		<b>36,000</b>
<b>Transportation and Aviation Services CSA</b>		
<p>This action adds one-time funding of \$36,000 for the design, installation, and programming of radar signs on Payne Avenue between Winchester Boulevard and San Tomas Expressway. Payne Avenue serves as a local connector street surrounded mostly by residential homes, schools, and retail establishments. The improvement is intended to reduce vehicle speeds and improve safety for the local residents and students at surrounding schools. (Ongoing costs: \$0)</p>		
<b>21. Capital Contributions: Radio Service Monitors</b>		<b>175,000</b>
<b>Strategic Support CSA</b>		
<p>This action adds one-time funding of \$175,000 to fund new service monitors used for radio programming and maintenance. The Radio Team requires service monitors in order to properly maintain many of the radio equipment (portables, mobiles, and consoles), and with all types of technology, the existing monitors are either obsolete or are no longer functioning. New, current monitors are required in order to program and maintain, and be compatible with, the newer radio equipment being procured for public safety and non-public safety departments. (Ongoing costs: \$0)</p>		
<b>22. Capital Contributions: San José Museum of Art Cooling Tower Replacement</b>		<b>2,850,000</b>
<b>Strategic Support CSA</b>		
<p>This action adds one-time funding of \$2.85 million for the replacement of a new cooling tower at the San José Museum of Art. The current cooling tower has been repaired numerous times and is beyond its useful service life and becoming more difficult to repair due to the age of the equipment. The installation of a new cooling tower will ensure uninterrupted operations at the facility and maintain a temperature necessary to house, on loan, art collections and remain open for the City residents to enjoy. (Ongoing costs: \$0)</p>		

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
<b>Capital Contributions</b>		
<b>23. Capital Contributions: The Tech Interactive Chiller and Cooling Tower Replacement</b>		<b>1,200,000</b>
<i><b>Strategic Support CSA</b></i>		
<p>This action adds one-time funding of \$1.2 million for the replacement of two new chillers and a cooling tower at The Tech Interactive Museum. The current mechanical equipment is beyond the serviceable life and has been experiencing significant downtime. During warmer days it will be difficult to maintain cooler temperature in the facility with inoperable and unreliable equipment which can result in closure of the museum. The installation of two new chillers and a cooling tower will ensure uninterrupted operations at the facility. (Ongoing costs: \$0)</p>		
<b>24. Capital Contributions: Vietnamese Cultural Heritage Garden Enhancements</b>		<b>50,000</b>
<i><b>Neighborhood Services CSA</b></i>		
<p>As directed in the Mayor’s June Budget Message for Fiscal Year 2023-2024, as approved by the City Council, this action adds one-time funding of \$50,000 to begin garden enhancements at the Vietnamese Cultural Heritage Garden within Kelley Park. The work will start grading, drainage, creating a defined walking path, tree planting, installing benches, and, as budget allows, irrigation and vegetation in anticipation of receiving a new “Thank You, America” monument next calendar year. (Ongoing costs: \$0)</p>		
<b>25. Capital Contributions: Rebudgets</b>		<b>34,131,000</b>
<i><b>Neighborhood Services CSA</b></i>		
<i><b>Public Safety CSA</b></i>		
<i><b>Transportation and Aviation Services CSA</b></i>		
<i><b>Strategic Support CSA</b></i>		
<p>This action provides for the rebudgeting of unexpended 2022-2023 funding from the various Capital Contributions listed below. (Ongoing costs: \$0)</p>		
280 Almaden Ave Beautification Improvement Project		300,000
4th Street Garage Fire Pump Replacement		233,000
African American Community Services Agency Upgrades		108,000
Agnews Property Development		200,000
Almaden Winery Building Fundraising Feasibility Study		50,000
Alum Rock Park Playground Renovation		207,000
Alviso Park Improvements		181,000
Animal Care and Services - Various Improvements		130,000
Canoas Garden Avenue Crosswalk		16,000
Canoas Park Playground Renovation		207,000
Children's Discovery Museum Elevator System		280,000
Children's Discovery Museum Pavement Repairs		31,000
Children's Discovery Museum Skylight Replacement		170,000
Chris Hotts Park Playground Renovation		206,000
City Hall Antenna and Rotunda Audio		300,000
City Hall Audio/Visual Upgrade		110,000

## General Fund Capital, Transfers, Reserves

### Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
City Hall Carpet Replacement		650,000
City Hall Exterior Restoration		300,000
City Hall Fire Alarm Upgrade		100,000
City Hall Garage Pump Replacement		100,000
City Hall HVAC Control System Replacement		20,000
City Hall Network Operations Center Electrical Switch Replacement		320,000
City Hall Office Renovation		520,000
City Hall Rehabilitation Projects		1,095,000
City Hall Security Upgrades		890,000
City Hall Waterproofing		900,000
Closed Landfill Compliance		2,100,000
Council District 3 Traffic Calming Enhancements		73,000
Council District 6 Traffic Calming Enhancements		60,000
Cropley Avenue Crosswalk		25,000
Cultural Facilities Condition Assessment		90,000
De Anza Park Playground Renovation		206,000
Downtown Neighborhoods Traffic Calming		50,000
Electric Vehicles Charging Stations for Police Hybrid-Electric Vehicles		204,000
Emergency Operations Center Relocation - Capital Contributions		300,000
Emergency Power Generation for City Facilities		850,000
Emma Prusch Park Electrical and Infrastructure Upgrades		100,000
Family-Friendly City Facilities (General Fund)		100,000
Fire Apparatus Replacement		7,787,000
Fire Training Center Environmental Monitoring		58,000
Fire Training Center Relocation		1,500,000
Glenview Park Expansion		34,000
Guadalupe River Park Ranger Station Rehabilitation		56,000
Hammer Theatre Center Boiler Replacement		77,000
Hammer Theatre Center Fire Detection Alarm and Devices Design		394,000
Hammer Theatre Center HVAC Condensing Unit Replacement		140,000
Hammer Theatre Center Improvements		90,000
Hammer Theatre Center Roofing		40,000
Hammer Theatre Center Upgrades		106,000
Hammer Theatre Miscellaneous HVAC & Electrical Upgrades		130,000
History San José - Miscellaneous Repairs		350,000
History San José ADA Compliance		360,000
History San José High-Priority Capital Improvements		80,000
Kooser Road Crosswalk		99,000
La Ragione Playground Renovation		46,000
Local Sales Tax – PAB/PAC Phase I Elevator Modernization		20,000
Monterey Road Wildlife Corridor Improvements		100,000
Municipal Garage Ceiling Repair and Light Upgrades		150,000
Naglee Avenue and Dana Avenue Traffic Signal		100,000
Old Fire Training Center Environmental Cleanup		200,000
PAB Fire Protection System		300,000
Police Administration Building Boiler and Chiller Replacement		870,000
Police Administration Building Gate Improvements		200,000
Police Athletic League Stadium Master Plan		400,000
Police Athletic League Stadium Turf Replacement		2,775,000
Police Communications Center Elevator Retrofit		230,000
Police Communications Emergency Uninterrupted Power Supply		20,000



## General Fund Capital, Transfers, Reserves

### Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
Recovery Foundation and Drive to Digital - Audio Visual Upgrades to Chambers and Committee Rooms		170,000
Remote Sensing Equipment for Generators		122,000
Re-Use Facilities Capital Improvements		266,000
San José Museum of Art Door and Window Improvement		180,000
San José Museum of Art HVAC Controls Upgrades		8,000
Sideshow Mitigation in District 10		75,000
Soundwall at the Bernal Way Terminus		11,000
South Yard Fence Replacement		177,000
Tech Interactive Fire Alarm System		100,000
The Tech Interactive Skylight Replacement		85,000
The Tech Interactive Controls Module Improvements		3,400,000
TJ Martin and Jeffrey Fontana Parks Turf Replacement		20,000
Vehicle Prevention Program		765,000
Vietnamese-American Cultural Center Improvements		50,000
Vietnamese-American Cultural Center Playground Renovation		191,000
Vision Zero: Data-Driven Safety Improvement		17,000
<b>Subtotal Capital Contributions:</b>	<b>0.00</b>	<b>56,432,195</b>

#### Transfers to Other Funds

- |  |                 |
|--|-----------------|
| 1. <b>Transfer to Other Funds: Transfer to the Alum Rock Community Benefit Improvement District Fund</b> | <b>(59,573)</b> |
|--|-----------------|

#### ***Strategic Support CSA***

This action eliminates the transfer of \$59,573 from the General Fund to the Alum Rock Community Benefit Improvement District (CBID) Fund and instead reallocates this ongoing funding to the Alum Rock Community Benefit Improvement District Reserve. This transfer was included in the development of the 2023-2024 General Fund Base Budget in anticipation of CBID formation in 2022-2023. However, the creation of the CBID has been deferred pending the collection of sufficient petitions. Subsequent actions to liquidate the reserve and reestablish this transfer will be recommended in a future budget process should the formation of the CBID move forward. (Ongoing savings: \$59,573)



# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
<b>Transfers to Other Funds</b>		
<b>2. Transfer to Other Funds: Transfer to the Communications Construction and Conveyance Tax Fund (Radio Replacements)</b>		<b>(250,000)</b>
<i>Strategic Support CSA</i>		
<p>This action decreases the transfer to the Communications Construction and Conveyance (C&amp;C) Tax Fund by \$250,000, from \$3,000,000 to \$2,750,000, on a one-time basis for radio replacements. The \$2.75 million from the General Fund helps fund the replacement of radios operating on the Silicon Valley Radio Communication System (SVRCS), primarily used by Police and Fire personnel, that will lose support. This reduction would defer the replacement of approximately 27 radios currently scheduled for replacement. As part of City Council's approval of the 2023-2024 Adopted Operating and Capital Budgets, this transfer was reduced by \$250,000 on a one-time basis to partially offset the addition of 3.0 Fire Captain positions through December 31, 2023. Details of this staffing adjustment are described in the Fire Department's section of this document. (Ongoing savings: \$0)</p>		
<b>3. Transfers to Other Funds: Vehicle Maintenance and Operations Fund (Vehicle Replacements)</b>		<b>3,875,000</b>
<i>Strategic Support CSA</i>		
<p>This action reflects a net increase of \$3.875 million for a transfer to the Vehicle Maintenance and Operations Fund to address the backlog of vehicle replacements. As part of the 2023-2024 Proposed Operating Budget, a one-time addition of \$4.0 million was included. However, as part of City Council's approval of the 2023-2024 Adopted Operating and Capital Budgets, \$125,000 was decreased from the General Fund transfer to the Vehicle Maintenance and Operations Fund to partially offset the addition of 3.0 Fire Captain positions through December 31, 2023. Details of this staffing adjustment are described in the Fire Department's section of this document. With these actions, the 2023-2024 allocation for vehicle replacements totals \$5.875 million with \$2.0 million of this amount continuing on an ongoing basis. The current backlog for general fleet replacement is estimated at more than \$12.5 million. (Ongoing costs: \$0)</p>		
<b>Subtotal Transfers to Other Funds:</b>	<b>0.00</b>	<b>3,565,427</b>

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
----------------------------------	-----------	-------------------

### Earmarked Reserves

- 1. Earmarked Reserves: 2024-2025 City-wide Business Development Staffing Reserve** **173,712**

#### ***Community and Economic Development CSA***

As directed in the Mayor's March Budget Message for Fiscal Year 2023-2024, as approved by City Council, this action establishes the 2024-2025 City-wide Business Development Staffing Reserve to support the continuation of a Senior Executive Analyst position, through June 30, 2025, within the Office of Economic Development and Cultural Affairs. The Senior Executive Analyst position will focus on corporate and business retention, recruitment and facilitation, navigating businesses through permitting processes with an eye toward simplifying the process for new entrants into San José, as well as facilitate limited-time commercial and community activations that could easily open vacant space throughout the city. (Ongoing costs: \$0)

- 2. Earmarked Reserves: Alum Rock Community Benefit Improvement District Fund Reserve** **59,573**

#### ***Community and Economic Development CSA***

This action establishes the Alum Rock Community Benefit Improvement District (CBID) Reserve in the ongoing amount of \$59,573. Funds are reallocated from the anticipated transfer to the Alum Rock Community Improvement District Fund that was included in the development of the 2023-2024 General Fund Forecast and Base Budget in anticipation of the CBID formation in 2022-2023. However, the CBID has been deferred pending the collection of sufficient petitions. Subsequent actions to liquidate the reserve and reestablish the transfer will be recommended as part of a future budget process should the formation of the CBID move forward. (Ongoing costs: \$59,573)

- 3. Earmarked Reserves: Animal Care and Services Foundation Reserve** **100,000**

#### ***Strategic Support CSA***

This action establishes the Animal Care and Services Foundation Reserve in the amount of \$100,000 as seed funding for the potential future establishment of a new non-profit foundation dedicated to support the Animal Care and Services Foundation. As recommended by community stakeholders, the goal of the foundation should be to explore and develop resources both financially and non-financially within Animal Care Services. From a financial perspective, the organization will be able to raise funds to provide additional amenities for animals in need. The organization could also provide equipment, supplies, materials and much needed volunteers to support the vast amount of animals in need. This funding will be held in reserve for future allocation as the Administration continues engagement with community stakeholders to chart the most appropriate scope and organizational structure for a new foundation. (Ongoing costs: \$0)

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
<b>Earmarked Reserves</b>		
<b>4. Earmarked Reserves: City Attorney's Office Outside Litigation Reserve</b>		<b>(60,000)</b>
<b>Strategic Support CSA</b>		
This action decreases the City Attorney's Office Outside Litigation Reserve by \$60,000, from \$550,000 to \$490,000, to provide funding for additional outside counsel assistance. A corresponding action to increase the Office of the City Attorney's non-personal/equipment budget is described in the Office of the City Attorney's section of this document. (Ongoing savings: \$0)		
<b>5. Earmarked Reserves: Cultural Facilities Capital Maintenance Reserve</b>		<b>(1,250,000)</b>
<b>Strategic Support CSA</b>		
This action liquidates the Cultural Facilities Capital Maintenance Reserve in 2023-2024 to fund a portion of the cultural facilities capital improvements programmed in the 2023-2024 Adopted Capital Budget. Ongoing contributions of \$1.25 million will continue to support cultural facility capital rehabilitation work in 2024-2025. (Ongoing savings: \$0)		
<b>6. Earmarked Reserves: Deferred Infrastructure and Maintenance Reserve</b>		<b>(2,000,000)</b>
<b>Strategic Support CSA</b>		
This action liquidates the Deferred Infrastructure and Maintenance Reserve that was set aside as part of the 2024-2028 General Fund Forecast to be allocated to deferred maintenance and technology projects included as part of the 2023-2024 Adopted Budget. (Ongoing savings: \$0)		
<b>7. Earmarked Reserves: Information Technology Sinking Fund Reserve</b>		<b>4,500,000</b>
<b>Strategic Support CSA</b>		
This action allocates funding of \$4.5 million to the Information Technology Sinking Fund Reserve in 2023-2024, of which \$200,000 continues on an ongoing basis. Initially established with \$2.0 million as directed by City Council's approval of the Mayor's March Budget Message for Fiscal Year 2019-2020, this reserve currently stands at \$6.5 million. Though improved from its initial starting point, this reserve still falls far short of the level needed to address the City's deferred Information Technology infrastructure backlog of \$45.8 million as reported to the Transportation and Environment Committee at their meeting on April 4, 2022. The funding in this action will bring the reserve to \$11.0 million, or nearly 25% of the current backlog amount. The establishment of the modest ongoing allocation is anticipated to be reevaluated on an annual basis for incremental adjustments to help phase in a higher level of sustainable information technology replacement funding over the long term. (Ongoing costs: \$200,000)		

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
----------------------------------	-----------	-------------------

### Earmarked Reserves

8. **Earmarked Reserves: Measure E - 10% Homeless Prevention and Rental Reserve** (4,750,000)

#### *Community and Economic Development CSA*

This action reallocates \$4.75 million from the Measure E – 10% Homeless Prevention and Rental Assistance Reserve to the Measure E – Rental Assistance (10% HPRA) City-Wide Expenses allocation, which is described in the City-Wide Expenses section of this document, to support a contract with Destination: Home to provide homelessness prevention services in San Jose. Destination: Home's Homelessness Prevention System is a network of agencies working together to prevent homelessness for households across Santa Clara County, and the goal is to expand the ability of families with children to become quickly connected to prevention services with multiple points of entry to keep them housed. (Ongoing costs: \$0)

9. **Earmarked Reserves: Measure E - 15% Homeless Support Programs Reserve** (21,129,809)

#### *Community and Economic Development CSA*

This action eliminates the Measure E – 15% Homeless Support Programs Reserve in 2023-2024 to instead allocate these funds to support a number of budget actions that align with City Council approval of the Mayor's June Budget Message for Fiscal Year 2023-2024 that pay for homeless support programs in 2023-2024; realign resources between Measure E Reserves to accurately reflect prior year funding allocations in accordance with City Council Policy 1-18; or to allocate resources into individual reserves whose use is more narrowly defined to aid in transparency and budget tracking. As described elsewhere in this section and in the City-Wide Expenses section of the budget document, allocations to more specific Measure E expenditure and reserve budgets include Interim Housing Construction and Operations Reserve (15% HSP), Interim Housing Construction and Operations – SureStay Operations (15% HSP), Interim Housing Maintenance (15% HSP), Interim Housing Maintenance Reserve (15% HSP), and Please see Attachment D to the City Manager's 2023-2024 Budget Message for a complete listing of the 2023-2024 Adopted Budget Measure E Spending Priorities. (Ongoing costs: \$0)

10. **Earmarked Reserves: Measure E - 30% Low-Income Households Reserve** 1,578,488

#### *Community and Economic Development CSA*

This action adds one-time funding of \$1.6 million to the Measure E – 30% Low-Income Households Reserve to accurately reflect prior year funding allocations in accordance with City Council Policy 1-18. Including the Base Budget amount of \$14.25 million and the rebudgeting of \$28.44 million into 2023-2024, the Measure E – 30% Low-Income Households Reserve totals \$44.3 million in 2023-2024. (Ongoing costs: \$0)

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
----------------------------------	-----------	-------------------

### Earmarked Reserves

11. Earmarked Reserves: Measure E - 40% Extremely Low-Income Households Reserve **9,321,577**

#### *Community and Economic Development CSA*

This action adds one-time funding of \$9.3 million to the Measure E – 40% Extremely Low-Income Households Reserve to accurately reflect prior year funding allocations in accordance with City Council Policy 1-18. Including the Base Budget amount of \$19.0 million and the rebudgeting of \$15.23 million into 2023-2024, the Measure E – 40% Extremely Low-Income Households Reserve totals \$43.55 million in 2023-2024. (Ongoing costs: \$0)

12. Earmarked Reserves: Measure E - 5% Moderate-Income Households Reserve **625,722**

#### *Community and Economic Development CSA*

This action adds one-time funding of \$625,722 to the Measure E – 5% Moderate-Income Households Reserve to accurately reflect prior year funding allocations in accordance with City Council Policy 1-18. Including the Base Budget amount of \$2.38 million and the rebudgeting of \$1.7 million into 2023-2024, the Measure E – 5% Moderate-Income Households Reserve totals \$4.7 million in 2023-2024. (Ongoing costs: \$0)

13. Earmarked Reserves: Measure E – Interim Housing Construction and Operations Reserve (15% HSP) **13,145,500**

#### *Community and Economic Development CSA*

This action adds one-time funding of \$13.1 million to support construction efforts and long-term operating and maintenance costs of interim housing communities, converted hotels, supportive parking sites, and similar approaches to reduce the City's unsheltered homeless population. To align with previous and current City Council direction to sustain interim housing communities over the long-term, total annual costs for 1,003 interim housing beds, 280 hotel rooms, and 156 supportive parking spaces could reach \$60 million by 2029-2030, of which a substantial portion would need to come from local City sources, such as the General Fund or an ongoing reallocation of a portion of Measure E funding, unless external resources can be identified, which will be aggressively pursued to the extent possible. Allocating additional one-time funds now further supplements other external resources expected to be received in the near future, such as future rounds of Homeless Housing, Assistance and Prevention (HHAP) and Project HomeKey awards from the State of California. As described in Manager's Budget Addendum #19, Updated Interim Housing Budgetary Forecast, issued as part of the 2023-2024 budget development process, the City's ability to continue to construct and operate EIH sites is contingent upon both a large infusion of City funds and external funding from HHAP, Project HomeKey, and other sources. (Ongoing costs: \$0)

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
<b>Earmarked Reserves</b>		
<b>14. Earmarked Reserves: Measure E – Interim Housing Maintenance Reserve (15% HSP)</b>		<b>3,000,000</b>
<i>Strategic Support CSA</i>		
This action allocates one-time funding of \$3.0 million to the Measure E – Interim Housing Maintenance Reserve, offset by a reduction to the Measure E – 15% Homeless Support Programs Reserve, to set aside resources expected to be used in subsequent years to maintain the various interim housing communities owned and operated by the City. (Ongoing costs: \$0)		
<b>15. Earmarked Reserves: New Measure T Facilities Maintenance and Operations Reserve</b>		<b>(463,000)</b>
<i>Strategic Support CSA</i>		
This action liquidates the New Measure T Facilities Maintenance and Operations Reserve that was established in the 2024-2028 General Fund Forecast for projected operations and maintenance expenses of \$463,000 related to Measure T funded projects coming online in 2023-2024. (Ongoing savings: \$463,000)		
<b>16. Earmarked Reserves: New Parks and Recreation Facilities Maintenance and Operations Reserve</b>		<b>(58,000)</b>
<i>Neighborhood Services CSA</i>		
This action liquidates the New Parks and Recreation Facilities Maintenance and Operations Reserve that was established in the 2024-2028 General Fund Forecast for projected operations and maintenance expenses of \$58,000 related to new parks and recreation facilities that are scheduled to become operational in 2023-2024, and for which operations and maintenance costs will be assumed by the City. (Ongoing savings: \$58,000)		
<b>17. Earmarked Reserves: New Traffic Infrastructure Assets Maintenance and Operations Reserve</b>		<b>(169,000)</b>
<i>Transportation and Aviation Services CSA</i>		
This action liquidates the New Traffic Infrastructure Assets Maintenance and Operations Reserve that was established in the 2024-2028 General Fund Forecast for projected operations and maintenance expenses of \$169,000 related to transportation projects included in the Traffic Capital Improvement Program, including new traffic signals and streetlights (including those installed by developers), landscaping, and other traffic infrastructure. These funds are allocated for operations and maintenance expenses in the Transportation Department. (Ongoing savings: \$169,000)		

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
<b>Earmarked Reserves</b>		
<b>18. Earmarked Reserves: Police Department Sworn Backfill Reserve</b>		<b>5,000,000</b>
<i>Public Safety CSA</i>		
This action sets aside one-time funding of \$5.0 million to establish a Police Department Sworn Backfill Reserve to provide overtime funding as needed to ensure patrol services experience minimal disruption while sworn position vacancies are being filled. The funding can be accessed once vacancies drop to a level where overtime expenditures cannot be absorbed by vacancy savings. (Ongoing costs: \$0)		
<b>19. Earmarked Reserves: Police Equipment Replacement Sinking Fund Reserve</b>		<b>(1,000,000)</b>
<i>Public Safety CSA</i>		
This action liquidates the Police Equipment Replacement Sinking Fund Reserve that was set aside as part of the 2024-2028 General Fund Forecast to be allocated for equipment replacement and upgrade initiatives included as part of the 2023-2024 Adopted Budget. (Ongoing savings: \$0)		
<b>20. Earmarked Reserves: Police Staffing Reserve</b>		<b>(2,400,000)</b>
<i>Public Safety CSA</i>		
This action liquidates the Police Staffing Reserve that was set aside as part of the 2024-2028 General Fund Forecast to be allocated for the planned addition of police sworn and civilian personnel included as part of the 2023-2024 Adopted Budget. (Ongoing savings: \$2.4 million)		
<b>21. Earmarked Reserves: Vehicle Abatement Program Reserve</b>		<b>(300,000)</b>
<i>Transportation and Aviation Services CSA</i>		
As directed in the Mayor's June Budget Message for Fiscal Year 2023-2024, as approved by the City Council, this action liquidates the Vehicle Abatement Program Reserve of \$300,000 and reallocates funding to the Transportation Department's non-personal/equipment budget on an ongoing basis. The 2022-2023 Adopted Operating Budget allocated \$300,000 to an ongoing Vehicle Abatement Program Reserve in anticipation of the Administration bringing forward recommendations as part of a future budget process to enhance vehicle abatement program outcomes and community satisfaction. On May 16, 2023, staff presented to City Council the BeautifySJ Vehicle Blight Service Report and recommended allocating \$250,000 to support increased contractual staffing and \$50,000 for customer communication, education and engagement, and staff training efforts. The corresponding increase is further described in the Transportation Department's section of this document. (Ongoing savings: \$300,000)		



## General Fund Capital, Transfers, Reserves

### Budget Changes by Expense Type

2023-2024 Adopted Budget Changes	Positions	General Fund (\$)
<b>Earmarked Reserves</b>		
<b>22. Earmarked Reserves: Rebudgets</b>		<b>238,318,622</b>
<i>Community and Economic Development CSA</i> <i>Neighborhood Services CSA</i> <i>Public Safety CSA</i> <i>Transportation and Aviation Services CSA</i>		
This action provides for the rebudgeting of unexpended 2022-2023 funding from the various Earmarked Reserves listed below. (Ongoing costs: \$0)		
Artificial Turf Capital Replacement Reserve		3,398,457
Berryessa Flea Market Vendor Business Transition Fund Reserve		1,875,000
Budget Stabilization Reserve		61,000,000
City Attorney's Office Outside Litigation Reserve		550,000
Code Enforcement Permit System Reserve		2,758,000
Community and Economic Recovery Reserve		10,150,000
Creative Center for the Arts Parking Reserve		750,000
Development Fee Program Technology Reserve		570,000
FEMA Non-Reimbursable Expenses Reserve		2,000,000
Google Parking Lots Option Payment Reserve		3,800,000
Information Technology Sinking Fund Reserve		6,500,000
Low-Income Household Water Assistance Payment Program Reserve		300,000
Measure E - 10% Homeless Prevention and Rental Assistance Reserve		2,712,628
Measure E - 15% Homeless Support Programs Reserve		14,004,809
Measure E - 30% Low-Income Households Reserve		28,435,133
Measure E - 40% Extremely Low-Income Households Reserve		15,231,901
Measure E - 5% Moderate-Income Households Reserve		1,707,694
Office of Equality Assurance Labor Compliance System Reserve		550,000
Pension Obligation Bonds Consulting Services Reserve		25,000
Police Redistricting Implementation Reserve		1,000,000
Revenue Loss Reserve		60,000,000
Salaries and Benefits Reserve		5,000,000
Sick Leave Payments Upon Retirement Reserve		1,000,000
Workers Compensation / General Liability Catastrophic Reserve		15,000,000
<b>Subtotal Earmarked Reserves:</b>	<b>0.00</b>	<b>242,243,385</b>
<hr/>		
<b>2023-2024 Adopted Budget Changes Total</b>	<b>0.00</b>	<b>302,241,008</b>



# General Fund Capital, Transfers, Reserves

## Expense Type: Capital Contributions

### Detail of Costs Description

	2021-2022 Actuals	2022-2023 Adopted	2023-2024 Forecast	2023-2024 Adopted
<b>Capital Contributions</b>				
<b>Community and Economic Development CSA</b>				
<b>Community and Economic Dev. Capital Program</b>				
Fire Training Center Relocation	19,220	0	0	0
<b>Total Community and Economic Dev. Capital Pgm.</b>	<b>\$19,220</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Community and Economic Development CSA</b>	<b>\$19,220</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Neighborhood Services CSA</b>				
<b>Parks &amp; Community Facilities Dev. Capital Program</b>				
Vietnamese Heritage Garden Enhancements	0	0	0	50,000
De Anza Park Restroom Renovation	0	0	0	65,000
Almaden Winery Building Fundraising Feasibility Study	0	25,000	0	50,000
Alum Rock Park Playground Renovation	0	207,000	0	207,000
Canoas Park Playground Renovation	0	207,000	0	207,000
Chris Hotts Park Playground Renovation	0	206,000	0	206,000
De Anza Park Playground Renovation	0	206,000	0	206,000
Guadalupe River Park Improvements	216,976	30,000	0	0
Happy Hollow Park and Zoo Exhibit Improvements	0	89,000	0	0
La Ragione Playground Renovation	0	206,000	0	46,000
Meadowfair Park Master Plan	0	150,000	0	0
Park Furniture Improvements	52,751	10,000	0	0
Parks Rehabilitation Strike and Capital Infrastructure Team	725,696	0	0	0
Police Athletic League Stadium Master Plan	0	400,000	0	400,000
Police Athletic League Stadium Turf Replacement	0	2,652,000	0	2,775,000
Ramac Park Turf Replacement	0	122,000	0	0
Re-Use Facilities Improvements	240,555	150,000	0	266,000
Vietnamese American Cultural Center Improvements	0	50,000	0	50,000
Vietnamese-American Cultural Center Playground Renovation	8,355	190,000	0	191,000
Thank You Monument	0	296,000	0	0
Guadalupe River Park Ranger Station Rehabilitation	79,988	117,000	0	56,000
Fair Swim Center Roof Replacement	50,000	0	0	0
Glenview Park Expansion	0	41,000	0	34,000
TJ Martin and Jeffrey Fontanan Park Turf Replacement	0	20,000	0	20,000
Vehicle Prevention Program	0	930,000	0	765,000
Alviso Community Garden Irrigation	0	32,732	0	0
Emma Prusch Electrical and Infrastructure Upgrades	0	100,000	0	100,000
Alviso Park Improvements	0	236,000	0	181,000
Agnews Property Development	0	200,000	0	200,000
Vietnamese-American Community Center Planning and Fundraising	0	75,000	0	0
<b>Total Parks &amp; Community Fac. Dev. Capital Pgm.</b>	<b>\$1,374,321</b>	<b>\$6,947,732</b>	<b>\$0</b>	<b>\$6,075,000</b>
<b>Total Neighborhood Services CSA</b>	<b>\$1,374,321</b>	<b>\$6,947,732</b>	<b>\$0</b>	<b>\$6,075,000</b>

# General Fund Capital, Transfers, Reserves

## Expense Type: Capital Contributions

### Detail of Costs Description

	2021-2022 Actuals	2022-2023 Adopted	2023-2024 Forecast	2023-2024 Adopted
<b>Capital Contributions</b>				
<b>Public Safety CSA</b>				
<b>Public Safety Capital Program</b>				
Fire Station 32 FF&E	0	0	0	1,800,000
911 Call Center Upgrades FF&E (PD)	0	0	0	3,665,000
Fire Training Center Relocation	1,879,209	5,500,000	0	1,375,000
Emergency Operations Center Relocation	0	500,000	0	300,000
Fire Apparatus Replacement	0	10,983,000	3,750,000	11,537,000
<b>Total Public Safety Capital Program</b>	<b>\$1,879,209</b>	<b>\$16,983,000</b>	<b>\$3,750,000</b>	<b>\$18,677,000</b>
<b>Total Public Safety CSA</b>	<b>\$1,879,209</b>	<b>\$16,983,000</b>	<b>\$3,750,000</b>	<b>\$18,677,000</b>
<b>Transportation &amp; Aviation Services CSA</b>				
<b>Traffic Capital Program</b>				
Electronic Smart Speed Radar Sign on Meridian Ave	0	0	0	12,500
Crosswalk and Safety Improvements on Blossom Hill and Leigh Ave	0	0	0	52,500
Enhanced Crosswalk at Canoas Garden VTA Lot	0	0	0	61,500
Radar Display Signs on Payne Ave	0	0	0	36,000
Branham Lane Vision Zero Quick Build Projects	3,294	30,000	0	0
Council District 3 Traffic Calming Enhancements	62,712	84,000	0	73,000
Council District 6 Traffic Calming Enhancements	62,504	60,000	0	60,000
Steven's Creek Corridor Vision Study	0	50,000	0	0
Kimlee and Danby Drives Bulbouts	11,149	0	0	0
Monterey Road and Valleyhaven Way Traffic Signal Design	18,773	50,000	0	0
Penitencia Creek Rd Crosswalk	22,931	0	0	0
Sierra Rd Crosswalk	49,968	0	0	0
Thornwood Drive Safety Improvements	7,666	50,000	0	0
Naglee Avenue and Dana Avenue Traffic Signal	0	100,000	0	100,000
Monterey Road Radar Speed Signs	100,000	0	0	0
Canoas Garden Avenue Crosswalk	17,288	110,000	0	16,000
Camden and Charmeran Avenue Crosswalk	20,000	0	0	0
Council District 9 Traffic Calming Projects	20,000	0	0	0
Monterey Road Transit Study	0	38,000	0	0
Vision Zero: Data-Driven Safety Improvements	76,463	0	0	17,000
Soundwall at the Bernal Way Terminus	0	26,000	0	11,000
Pedestrian Pathway at W. William and Bird	1,642	0	0	0
Branham and Monterey Sideshow Deterrents	0	50,000	0	0
Cropley Avenue Crosswalk	0	25,000	0	25,000
Downtown Neighborhoods Traffic Calming	0	100,000	0	50,000
Kooser Road Crosswalk	0	125,000	0	99,000
Monterey Road Wildlife Corridor Improvements	0	100,000	0	100,000
Sideshow Mitigation in District 10	0	100,000	0	75,000
Pavement Maintenance Program	961,034	0	0	0
<b>Total Traffic Capital Program</b>	<b>\$1,435,422</b>	<b>\$1,098,000</b>	<b>\$0</b>	<b>\$788,500</b>
<b>Total Transportation &amp; Aviation Services CSA</b>	<b>\$1,435,422</b>	<b>\$1,098,000</b>	<b>\$0</b>	<b>\$788,500</b>

# General Fund Capital, Transfers, Reserves

## Expense Type: Capital Contributions

### Detail of Costs Description

<b>Capital Contributions</b>	<b>2021-2022 Actuals</b>	<b>2022-2023 Adopted</b>	<b>2023-2024 Forecast</b>	<b>2023-2024 Adopted</b>
<b>Strategic Support CSA</b>				
<b>Municipal Improvements Capital Program</b>				
The Tech Interactive Chiller and Cooling Tower Replacement	0	0	0	1,200,000
San José Museum of Art Cooling Tower Replacement	0	0	0	2,850,000
Electric Vehicle Charging Site Assessment	0	0	0	300,000
City Hall Backup Generator Switch Replacement City Hall Equipment Replacement	0	0	0	100,000
City Hall Equipment Replacement	0	0	0	100,000
City Facilities Security Enhancements	0	0	0	1,000,000
Center for Performing Arts Chiller, Cooling Tower, and Boilers Replacement	0	0	0	7,600,000
Fleet Shop Improvements	0	0	0	500,000
Radio Service Monitors	0	0	0	175,000
Children's Discovery Museum - Curb and Walkway Rehabilitation	0	0	0	350,000
280 Almaden Ave Beautification Improvement Project	0	0	0	2,150,000
City Hall Office Renovation	0	0	0	520,000
City Hall Network Operations Center - Electrical Switch Replacement	522,842	500,000	0	320,000
Hammer Theatre Center HVAC Controls	40,726	17,000	0	0
Police Administration Building Boiler and Chiller Replacement	12,319	850,000	0	870,000
San José Museum of Art HVAC Controls Upgrades	22,131	8,000	0	8,000
The Tech Interactive Tile Wall Evaluation and Repairs	770,637	0	0	0
Fuel Tank Monitoring	12,836	0	0	0
Closed Landfill Compliance	741,395	2,881,000	450,000	2,550,000
African American Community Services Agency Upgrades	0	108,000	0	188,695
Children's Discovery Museum Air Handler Unit Replacement	357,002	254,000	0	0
City Hall Campus Expansion	348,549	0	0	0
Fire Training Center Environmental Monitoring	54,870	117,000	0	58,000
Animal Care and Services Boilers and BMS	21,797	0	0	0
City Hall Antenna and Rotunda Audio	0	300,000	0	300,000
City Hall Fire Alarm Upgrade	0	100,000	0	100,000
City Hall Security Upgrades	0	913,000	0	890,000
Hammer Theatre Center Chiller Replacement	450,650	0	0	0
Local Sales Tax - PAB/PCC Phase I Elevator Modernization	1,073,326	2,000,000	0	20,000
PAB/PAC Phase I Elevator Modernization	2,019,679	0	0	0
Fire Training Center Relocation	17,737,866	0	0	0
Emergency Power Generation for City Facilities	338,600	1,000,000	0	850,000
The Tech Interactive Fire Alarm System	172,845	1,300,000	0	100,000
Children's Discovery Museum Elevator System	45,171	710,000	0	280,000
History San José High-Priority Capital Improvements	58,389	80,000	0	80,000
History San José ADA Compliance	917	384,000	0	360,000
Mexican Heritage Plaza Patio	0	47,000	0	0
Hammer Theatre Center Improvements	199,853	120,000	0	90,000
Electric Vehicles Charging Stations for Police Hybrid-Electric Vehicles	5,684	209,000	0	204,000

## General Fund Capital, Transfers, Reserves

### Expense Type: Capital Contributions

#### Detail of Costs Description

<b>Capital Contributions</b>	<b>2021-2022 Actuals</b>	<b>2022-2023 Adopted</b>	<b>2023-2024 Forecast</b>	<b>2023-2024 Adopted</b>
South Yard Fence Replacement	0	177,000	0	177,000
Remote Sensing Equipment for Generators	14,700	127,000	0	122,000
Council District 6 Traffic Calming Enhancements	2,152	0	0	0
Monterey Road and Valleyhaven Way Traffic Signal Design	24,981	0	0	0
Penitencia Creek Rd Crosswalk	527	0	0	0
Sierra Rd Crosswalk	2,032	0	0	0
Thornwood Drive Safety Improvements	1,581	0	0	0
4th Street Garage Fire Pump Replacement	4,500	233,000	0	233,000
PAB Fire Protection System	0	300,000	0	300,000
Radio Systems Upgrade	19,460	0	0	0
Emergency Operations Center Relocation	1,275,444	0	0	0
Ice Centre Expansion Project	810,938	180,000	0	0
Animal Care and Services Water Softener Replacement	0	80,000	0	0
Children's Discovery Museum Pavement Repairs	4,967	50,000	0	31,000
Hammer Theatre Center Boiler Replacement	0	77,000	0	77,000
Hammer Theatre Center Fire Detection Alarm and Devices Design	0	397,000	0	394,000
Hammer Theatre Center Roofing	3,454	46,000	0	40,000
History San José Miscellaneous Repairs	0	398,000	0	350,000
San José Museum of Art Door and Window Improvement	19,805	233,000	0	180,000
San José Museum of Art Server Room Upgrade	944	49,000	0	0
Cultural Facilities Condition Assessment	0	150,000	0	90,000
Recovery Foundation & Drive to Digital - AV Upgrades to Chambers & Committee Rms	0	1,131,000	0	170,000
Hammer Theatre Center HVAC Condensing Unit Replacement	0	140,000	0	168,000
The Tech Interactive Skylight Replacement	0	100,000	0	85,000
Old Fire Training Center Environmental Cleanup	0	200,000	0	200,000
Police Administration Building Gate Improvements	0	200,000	0	200,000
City Hall Garage Pump Replacement	0	100,000	0	100,000
San Jose Municipal Stadium LED Lighting	0	800,000	0	0
City Hall Carpet Replacement	0	650,000	0	650,000
City Hall Exterior Restoration	0	300,000	0	300,000
Municipal Garage Ceiling Repair and Light Upgrades	0	150,000	0	150,000
City Facilities Seismic Shut-off Valves	0	100,000	0	50,000
City Hall Rehabilitation Projects	0	0	0	1,095,000
Unanticipated/Emergency Maintenance	896,616	1,500,000	1,250,000	1,250,000
City Hall Audio/Visual Upgrade	234,780	170,000	0	110,000
Police Administration Building Fencing - Employee Parking Lot Perimeter	296,515	0	0	0
Arc Flash Hazard Analysis	11,400	0	0	0
City-wide Building Assessment	19,000	0	0	0
Police Fleet Management System	14,000	0	0	0
Capital Program and Public Works Department Support Service Costs	0	72,000	82,000	82,000
Arena Repairs	276,765	350,000	100,000	100,000
City Hall and Police Communications Uninterrupted Power Supply Cap. Maint.	163,671	200,000	200,000	200,000

## General Fund Capital, Transfers, Reserves

### Expense Type: Capital Contributions

#### Detail of Costs Description

<b>Capital Contributions</b>	<b>2021-2022 Actuals</b>	<b>2022-2023 Adopted</b>	<b>2023-2024 Forecast</b>	<b>2023-2024 Adopted</b>
Police Communications Emergency Uninterrupted Power Supply	1,812	350,000	0	20,000
City Hall Waterproofing	0	930,000	0	900,000
Police Communications Center Elevator Retrofit	87,432	230,000	0	230,000
Hammer Theatre Center Upgrades	72,110	200,000	0	106,000
East Side Union High School District Community Wireless Network Project	140,125	0	0	0
Animal Care and Services - Various Improvements	190,972	600,000	0	630,000
Children's Discovery Museum Skylight Replacement	0	250,000	0	170,000
City Hall HVAC Control System Replacement	588,542	150,000	0	20,000
Hammer Theatre Miscellaneous HVAC & Electrical Upgrades	0	130,000	0	130,000
San José Municipal Stadium Improvements	0	6,000	0	0
The Tech Interactive Controls Module Improvements	339,531	2,400,000	0	3,400,000
City Hall Rotunda Lighting	114,622	0	0	0
Family-Friendly City Facilities (General Fund)	0	100,000	0	100,000
<b>Total Municipal Improvements Capital Program</b>	<b>\$30,641,462</b>	<b>\$25,904,000</b>	<b>\$2,082,000</b>	<b>\$36,723,695</b>
<b>Total Strategic Support CSA</b>	<b>\$30,641,462</b>	<b>\$25,904,000</b>	<b>\$2,082,000</b>	<b>\$36,723,695</b>
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>\$35,349,634</b>	<b>\$50,932,732</b>	<b>\$5,832,000</b>	<b>\$62,264,195</b>

## General Fund Capital, Transfers, Reserves

### Expense Type: Transfers to Other Funds

#### Detail of Costs Description

	2021-2022 Actuals	2022-2023 Adopted	2023-2024 Forecast	2023-2024 Adopted
<b>Transfers to Other Funds</b>				
<b>Community and Economic Development CSA</b>				
Transfer to the Alum Rock Community Business Improvement District Fund	0	0	59,573	0
Transfer to the Business Improvement District Fund	12,133	12,618	12,637	12,637
Transfer to the San José Arena Capital Reserve Fund	2,300,000	2,300,000	2,300,000	2,300,000
Transfer to the Building Development Fee Program Fund	96	0	0	0
<b>Total Community and Economic Development CSA</b>	<b>\$2,312,229</b>	<b>\$2,312,618</b>	<b>\$2,372,210</b>	<b>\$2,312,637</b>
<b>Environmental and Utility Services CSA</b>				
Transfer to the Integrated Waste Management Fund	101,797	0	0	0
<b>Total Environmental and Utility Services CSA</b>	<b>\$101,797</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transportation and Aviation Services CSA</b>				
Transfer to the Downtown Property and Business Improvement District Fund	876,571	1,044,854	1,252,305	1,252,305
Transfer to the Maint. District No. 11 (Brokaw - Junction to Old Oakland) Fund	6,354	6,354	6,354	6,354
Transfer to the Maintenance District No. 15 (Silver Creek Valley) Fund	16,636	16,636	16,636	16,636
Transfer to the Maintenance District No. 19 (River Oaks Area Landscaping) Fund	6,195	6,195	6,195	6,195
Transfer to the Maintenance District No. 2 (Trade Zone Blvd. - Lundy Ave.) Fund	2,408	2,408	2,408	2,408
Transfer to the Maint. District No. 20 (Renaissance - N. First Landscaping) Fund	21,461	21,461	21,461	21,461
Transfer to the Maint. District No. 21 (Gateway Place - Airport Parkway) Fund	8,996	8,996	8,996	8,996
Transfer to the Maint. District No. 22 (Hellyer - Silver Creek Valley) Fund	35,223	35,223	35,223	35,223
Transfer to the Maintenance District No. 8 (Zanker - Montague) Fund	2,353	2,353	2,353	2,353
Transfer to the Maintenance District No. 9 (Santa Teresa - Great Oaks) Fund	23,480	23,480	23,480	23,480
Local Sales Tax - Transfer to the Airport Revenue Fund (Jet Fuel)	300,000	300,000	400,000	400,000
<b>Total Transportation and Aviation Services CSA</b>	<b>\$1,299,677</b>	<b>\$1,467,960</b>	<b>\$1,775,411</b>	<b>\$1,775,411</b>
<b>Strategic Support CSA</b>				
Transfer to the City Hall Debt Service Fund	16,429,642	0	0	0
Transfer to the Vehicle Maintenance and Operations Fund	1,000,000	1,500,000	2,000,000	5,875,000
Transfer to the Communications Construction and Conveyance Tax Fund	6,950,000	4,000,000	3,000,000	2,750,000
Transfer to the City Hall Debt Service Fund	0	16,188,376	17,693,420	17,693,420
Transfer to the Public Safety and Infrastructure Bond Fund	2,300,000	0	0	0
<b>Total Strategic Support CSA</b>	<b>\$26,679,642</b>	<b>\$21,688,376</b>	<b>\$22,693,420</b>	<b>\$26,318,420</b>
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$30,393,345</b>	<b>\$25,468,954</b>	<b>\$26,841,041</b>	<b>\$30,406,468</b>

# General Fund Capital, Transfers, Reserves

## Expense Type: Earmarked Reserves Detail of Costs Description

Earmarked Reserves	2021-2022 Actuals	2022-2023 Adopted	2023-2024 Base Budget	2023-2024 Adopted	Type of Reserve*
<b>Community and Economic Development CSA</b>					
2023-2024 East San Jose Small Business Corridor Staffing Reserve		174,447	0	0	C
2024-2025 Citywide Business Development Staffing Reserve		0	0	173,712	C
Alum Rock Community Benefit Improvement District Reserve		0	0	59,573	C
Berryessa Flea Market Vendor Business Transition Fund Reserve		2,500,000	0	1,875,000	B
Code Enforcement Permit System Reserve		2,308,000	0	2,758,000	B
Development Fee Program Technology Reserve		235,000	0	570,000	B
Google Parking Lots Option Payment Reserve		2,700,000	0	3,800,000	B
Measure E - 10% Homeless Prevention and Rental Assistance Reserve		16,362,640	4,750,000	2,712,628	B
Measure E - 15% Homeless Support Programs Reserve		28,586,460	7,125,000	0	B
Measure E - 30% Low-Income Households Reserve		56,612,919	14,250,000	44,263,621	B
Measure E - 40% Extremely Low-Income Households Reserve		76,230,559	19,000,000	43,553,478	B
Measure E - 5% Moderate-Income Households Reserve		9,528,820	2,375,000	4,708,416	B
Measure E - Interim Housing Construction and Operations Reserve (15% HSP)		0	0	13,145,500	B
<b>Total Community and Economic Development CSA</b>	<b>N/A</b>	<b>\$195,238,845</b>	<b>\$47,500,000</b>	<b>\$117,619,928</b>	
<b>Environmental and Utility Services CSA</b>					
Low-Income Household Water Assistance Payment Program Reserve		300,000	0	300,000	C
<b>Total Environmental and Utility Services CSA</b>	<b>N/A</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$300,000</b>	
<b>Neighborhood Services CSA</b>					
Artificial Turf Capital Replacement Reserve		3,093,420	450,000	3,848,457	C
New Parks and Recreation Facilities M&O Reserve		0	58,000	0	C
<b>Total Neighborhood Services CSA</b>	<b>N/A</b>	<b>\$3,093,420</b>	<b>\$508,000</b>	<b>\$3,848,457</b>	
<b>Public Safety CSA</b>					
Fire Emergency Equipment Reserve		500,000	0	0	C
Police Department Sworn Backfill Reserve		0	0	5,000,000	C
Police Equipment Replacement Sinking Fund Reserve		0	1,000,000	0	C
Police Property Facility Relocation Reserve		1,000,000	0	0	C
Police Redistricting Implementation Reserve		1,000,000	0	1,000,000	C
Police Staffing Reserve		0	2,400,000	0	C
<b>Total Public Safety CSA</b>	<b>N/A</b>	<b>\$2,500,000</b>	<b>\$3,400,000</b>	<b>\$6,000,000</b>	
<b>Transportation and Aviation Services CSA</b>					
Creative Center for the Arts Parking Reserve		750,000	0	750,000	C
New Traffic Infrastructure Assets M&O Reserve		0	169,000	0	C
Vehicle Abatement Enhancement Program Reserve		477,000	300,000	0	C
<b>Total Transportation and Aviation Services CSA</b>	<b>N/A</b>	<b>\$1,227,000</b>	<b>\$469,000</b>	<b>\$750,000</b>	

## General Fund Capital, Transfers, Reserves

### Expense Type: Earmarked Reserves Detail of Costs Description

Earmarked Reserves	2021-2022 Actuals	2022-2023 Adopted	2023-2024 Base Budget	2023-2024 Adopted	Type of Reserve*
<b>Strategic Support CSA</b>					
Animal Care and Services Foundation Reserve		0	0	100,000	C
Budget Stabilization Reserve		53,400,000	0	61,000,000	A
City Attorney's Office Outside Litigation Reserve		800,000	0	490,000	C
Climate and Seismic Resilience Planning Reserve		463,000	0	0	C
Community and Economic Recovery Reserve		8,762,000	0	10,150,000	C
Cultural Facilities Capital Maintenance Reserve		0	1,250,000	0	C
Deferred Infrastructure and Maintenance Reserve		0	2,000,000	0	C
Essential Services Reserve		0	0	0	C
FEMA Non-Reimbursable Expenses Reserve		5,000,000	0	2,000,000	A
IT Sinking Fund Reserve		3,700,000	0	11,000,000	C
Measure E - Interim Housing Maintenance Reserve (15% HSP)		0	0	3,000,000	C
New Measure T Facilities Maintenance and Operations Reserve		0	463,000	0	B
Office of Equality Assurance Labor Compliance System Reserve		0	0	550,000	C
Pension Obligation Bonds Consulting Services Reserve		200,000	0	25,000	C
Revenue Loss Reserve		60,000,000	30,000,000	90,000,000	A
Salaries and Benefits Reserve		28,712,214	24,257,590	29,257,591	A,C
Sick Leave Payments Upon Retirement Reserve		2,000,000	0	1,000,000	C
Workers Compensation / General Liability Catastrophic Reserve		15,000,000	0	15,000,000	A
<b>Total Strategic Support CSA</b>		<b>\$178,037,214</b>	<b>\$57,970,590</b>	<b>\$223,572,591</b>	
<b>TOTAL EARMARKED RESERVES</b>	<b>N/A</b>	<b>\$380,396,479</b>	<b>\$109,847,590</b>	<b>\$352,090,976</b>	

\* Type of Reserve:

A: Contingency/Safety Net Reserve (set aside to address unanticipated circumstances arising from financial and/or public emergencies, to provide budget stability, and to address particular risks associated with potential claims against the City).

B: Restricted Reserve (set aside for a specified purpose from a restricted funding source).

C: Programmatic Reserve (set aside to deliver a particular program/project; many are multi-year projects).



## General Fund Capital, Transfers, Reserves

---

### Expense Type: Contingency Reserve

#### Detail of Costs Description

Contingency Reserve	2021-2022 Actuals	2022-2023 Adopted	2023-2024 Forecast	2023-2024 Adopted	Type of Reserve*
<b>Strategic Support CSA</b>					
Contingency Reserve	N/A	41,000,000	47,000,000	47,000,000	A
<b>Total Strategic Support CSA</b>	<b>N/A</b>	<b>\$41,000,000</b>	<b>\$47,000,000</b>	<b>\$47,000,000</b>	
<b>TOTAL CONTINGENCY RESERVE</b>	<b>N/A</b>	<b>\$41,000,000</b>	<b>\$47,000,000</b>	<b>\$47,000,000</b>	

\* Type of Reserve:

A: Contingency/Safety Net Reserve (set aside to address unanticipated circumstances arising from financial and/or public emergencies, to provide budget stability, and to address particular risks associated with potential claims against the City).

B: Restricted Reserve (set aside for a specified purpose from a restricted funding source).

C: Programmatic Reserve (set aside to deliver a particular program/project; many are multi-year projects).

**PAGE INTENTIONALLY LEFT BLANK**