

Special Funds
Recommended Budget Adjustments and Clean-Up/Rebudget Actions
2023-2024 Mid-Year Budget Review

| Department/Proposal | | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|--|---|-------------------|------------------------|-------------|---------------------|-------------|----------------|------------------|-------------|
| American Rescue Plan Fund (402) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Finance | | | | | | | | | |
| Department | Fund Balance Reconciliation | - | - | - | (\$541,995) | (\$541,995) | - | (\$541,995) | - |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| TOTAL | | \$0 | \$0 | \$0 | (\$541,995) | (\$541,995) | \$0 | (\$541,995) | \$0 |
| Budget Adjustments | | | | | | | | | |
| Finance | | | | | | | | | |
| Department | Transfer to the General Fund | - | - | (\$541,995) | - | (\$541,995) | - | - | (\$541,995) |
| | Ending Fund Balance Adjustment | - | - | - | \$541,995 | \$541,995 | - | - | \$541,995 |
| Budget Adjustments Total | | \$0 | \$0 | (\$541,995) | \$541,995 | \$0 | \$0 | \$0 | \$0 |
| American Rescue Plan Fund (402) TOTAL | | \$0 | \$0 | (\$541,995) | \$0 | (\$541,995) | \$0 | (\$541,995) | \$0 |
| Benefits Funds - Benefit Fund (160) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Human Resources | | | | | | | | | |
| Department | Salary and Benefits Program | \$15,865 | - | - | - | \$15,865 | - | - | \$15,865 |
| | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$15,865) | (\$15,865) | - | - | (\$15,865) |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| TOTAL | | \$15,865 | \$0 | \$0 | (\$15,865) | \$0 | \$0 | \$0 | \$0 |
| Budget Adjustments | | | | | | | | | |
| Human Resources | | | | | | | | | |
| Department | 401(a) Defined Contribution Retirement Plan/Transfers and Reimbursements (Reimbursements from City Funds) | - | - | \$100,000 | - | \$100,000 | \$100,000 | - | - |
| | Employee Assistance Program/Transfers and Reimbursements (Reimbursements from City Funds) | - | - | \$210,000 | - | \$210,000 | \$210,000 | - | - |
| | MEF Legal/Transfers and Reimbursements (Reimbursements from City Funds) | - | - | \$20,000 | - | \$20,000 | \$20,000 | - | - |

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|---|-------------------|------------------------|------------------|---------------------|------------------|------------------|------------------|------------|
| PTC 457/Transfers and Reimbursements (Reimbursements from City Funds) | - | - | \$110,000 | - | \$110,000 | \$110,000 | - | - |
| FICA - Medicare/Transfers and Reimbursements (Reimbursements from City Funds) | - | - | \$400,000 | - | \$400,000 | \$400,000 | - | - |
| Budget Adjustments Total | \$0 | \$0 | \$840,000 | \$0 | \$840,000 | \$840,000 | \$0 | \$0 |
| Benefits Funds - Benefit Fund (160) TOTAL | \$15,865 | \$0 | \$840,000 | (\$15,865) | \$840,000 | \$840,000 | \$0 | \$0 |

Benefits Funds - Dental Insurance Fund (155)

Clean-Up and Rebudget Actions

| | | | | | | | | | |
|----------------------------|--|----------------|------------|------------|------------------|------------|------------|------------|------------|
| Human Resources Department | Salary and Benefits Program | \$2,966 | - | - | - | \$2,966 | - | - | \$2,966 |
| | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$2,966) | (\$2,966) | - | - | (\$2,966) |
| | Clean-Up and Rebudget Actions TOTAL | \$2,966 | \$0 | \$0 | (\$2,966) | \$0 | \$0 | \$0 | \$0 |

Budget Adjustments

| | | | | | | | | | |
|----------------------------|---|----------------|-----------------|------------|-------------------|------------|------------|------------|------------|
| Human Resources Department | Non-Personal/Equipment (Plan Administration and Actuarial Services) | - | \$40,000 | - | - | \$40,000 | - | - | \$40,000 |
| | Ending Fund Balance Adjustment | - | - | - | (\$40,000) | (\$40,000) | - | - | (\$40,000) |
| | Budget Adjustments Total | \$0 | \$40,000 | \$0 | (\$40,000) | \$0 | \$0 | \$0 | \$0 |
| | Benefits Funds - Dental Insurance Fund (155) TOTAL | \$2,966 | \$40,000 | \$0 | (\$42,966) | \$0 | \$0 | \$0 | \$0 |

Benefits Funds - Life Insurance Fund (156)

Clean-Up and Rebudget Actions

| | | | | | | | | | |
|----------------------------|--|----------------|------------|------------|------------------|------------|------------|------------|------------|
| Human Resources Department | Salary and Benefits Program | \$1,351 | - | - | - | \$1,351 | - | - | \$1,351 |
| | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$1,351) | (\$1,351) | - | - | (\$1,351) |
| | Clean-Up and Rebudget Actions TOTAL | \$1,351 | \$0 | \$0 | (\$1,351) | \$0 | \$0 | \$0 | \$0 |

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| Department/Proposal | | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|--|--|-------------------|------------------------|-----------|---------------------|-----------|----------------|------------------|-----------|
| Budget Adjustments | | | | | | | | | |
| Human Resources Department | Insurance Premiums/Transfers and Reimbursements (Reimbursements from City Funds) | - | - | \$75,000 | - | \$75,000 | \$75,000 | - | - |
| Budget Adjustments Total | | \$0 | \$0 | \$75,000 | \$0 | \$75,000 | \$75,000 | \$0 | \$0 |
| Benefits Funds - Life Insurance Fund (156) TOTAL | | \$1,351 | \$0 | \$75,000 | (\$1,351) | \$75,000 | \$75,000 | \$0 | \$0 |
| Benefits Funds - Unemployment Insurance Fund (157) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Human Resources Department | Salary and Benefits Program | \$1,070 | - | - | - | \$1,070 | - | - | \$1,070 |
| | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$1,070) | (\$1,070) | - | - | (\$1,070) |
| Clean-Up and Rebudget Actions TOTAL | | \$1,070 | \$0 | \$0 | (\$1,070) | \$0 | \$0 | \$0 | \$0 |
| Benefits Funds - Unemployment Insurance Fund (157) TOTAL | | \$1,070 | \$0 | \$0 | (\$1,070) | \$0 | \$0 | \$0 | \$0 |
| Building Development Fee Program Fund (237) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Office of the City Attorney | Salary and Benefits Program | \$1,351 | - | - | - | \$1,351 | - | - | \$1,351 |
| City Manager - Office of Economic Development and Cultural Affairs | Salary and Benefits Program | \$1,528 | - | - | - | \$1,528 | - | - | \$1,528 |
| Planning, Building and Code Enforcement Department | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$2,879) | (\$2,879) | - | - | (\$2,879) |
| Clean-Up and Rebudget Actions TOTAL | | \$2,879 | \$0 | \$0 | (\$2,879) | \$0 | \$0 | \$0 | \$0 |
| Building Development Fee Program Fund (237) TOTAL | | \$2,879 | \$0 | \$0 | (\$2,879) | \$0 | \$0 | \$0 | \$0 |

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2023-2024 Mid-Year Budget Review

| Department/Proposal | | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|---|--|-------------------|------------------------|---------------|---------------------|---------------|----------------|------------------|---------------|
| Business Improvement District Fund (351) | | | | | | | | | |
| Budget Adjustments | | | | | | | | | |
| Public Works Department | Administration Services (Willow Glen Benefit Improvement District) | - | - | \$10,000 | - | \$10,000 | - | - | \$10,000 |
| | Willow Glen Community Benefit Improvement District | - | - | (\$10,000) | - | (\$10,000) | - | - | (\$10,000) |
| Budget Adjustments Total | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Business Improvement District Fund (351) TOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Citywide Planning Fee Program Fund (239) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Planning, Building and Code Enforcement Department | Salary and Benefits Program | \$1,047 | - | - | - | \$1,047 | - | - | \$1,047 |
| | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$1,047) | (\$1,047) | - | - | (\$1,047) |
| Clean-Up and Rebudget Actions TOTAL | | \$1,047 | \$0 | \$0 | (\$1,047) | \$0 | \$0 | \$0 | \$0 |
| Citywide Planning Fee Program Fund (239) TOTAL | | \$1,047 | \$0 | \$0 | (\$1,047) | \$0 | \$0 | \$0 | \$0 |
| Community Development Block Grant Fund (441) | | | | | | | | | |
| Budget Adjustments | | | | | | | | | |
| Housing Department | Community Wireless Network Infrastructure | - | - | (\$2,784,920) | - | (\$2,784,920) | - | - | (\$2,784,920) |
| | Neighborhood Infrastructure Improvements | - | - | \$2,784,920 | - | \$2,784,920 | - | - | \$2,784,920 |
| Budget Adjustments Total | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Community Development Block Grant Fund (441) TOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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2023-2024 Mid-Year Budget Review

| Department/Proposal | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|---|---|------------------------|-----------------|---------------------|----------------------|----------------|----------------------|------------|
| Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund (369) | | | | | | | | |
| Budget Adjustments | | | | | | | | |
| Transportation Department | Non-Personal/Equipment (Streetlight Pole Replacement) | - | \$83,000 | - | \$83,000 | - | - | \$83,000 |
| | Ending Fund Balance Adjustment | - | - | (\$83,000) | (\$83,000) | - | - | (\$83,000) |
| | Budget Adjustments Total | \$0 | \$83,000 | \$0 | (\$83,000) | \$0 | \$0 | \$0 |
| | Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund (369) TOTAL | \$0 | \$83,000 | \$0 | (\$83,000) | \$0 | \$0 | \$0 |
| Community Facilities District No. 8 (Communications Hill) Fund (373) | | | | | | | | |
| Budget Adjustments | | | | | | | | |
| Public Works Department | Security Services (Communications Hill) | - | - | \$30,000 | \$30,000 | - | - | \$30,000 |
| Transportation Department | Ending Fund Balance Adjustment | - | - | (\$30,000) | (\$30,000) | - | - | (\$30,000) |
| | Budget Adjustments Total | \$0 | \$0 | \$30,000 | (\$30,000) | \$0 | \$0 | \$0 |
| | Community Facilities District No. 8 (Communications Hill) Fund (373) TOTAL | \$0 | \$0 | \$30,000 | (\$30,000) | \$0 | \$0 | \$0 |
| Convention and Cultural Affairs Fund (536) | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | |
| City Manager - Office of Economic Development and Cultural Affairs | Fund Balance Reconciliation | - | - | (\$1,977,035) | (\$1,977,035) | - | (\$1,977,035) | - |
| | Clean-Up and Rebudget Actions TOTAL | \$0 | \$0 | \$0 | (\$1,977,035) | \$0 | (\$1,977,035) | \$0 |
| | Convention and Cultural Affairs Fund (536) TOTAL | \$0 | \$0 | \$0 | (\$1,977,035) | \$0 | (\$1,977,035) | \$0 |

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| Department/Proposal | | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|---|---|-------------------|------------------------|--------------------|----------------------|--------------------|--------------------|------------------|---------------|
| Convention Center Facilities District Revenue Fund (791) | | | | | | | | | |
| Budget Adjustments | | | | | | | | | |
| Finance Department | Transfer to Convention Center Facilities District Capital Fund | - | - | \$1,659,000 | - | \$1,659,000 | - | - | \$1,659,000 |
| | Ending Fund Balance Adjustment | - | - | - | (\$1,659,000) | (\$1,659,000) | - | - | (\$1,659,000) |
| Budget Adjustments Total | | \$0 | \$0 | \$1,659,000 | (\$1,659,000) | \$0 | \$0 | \$0 | \$0 |
| Convention Center Facilities District Revenue Fund (791) TOTAL | | \$0 | \$0 | \$1,659,000 | (\$1,659,000) | \$0 | \$0 | \$0 | \$0 |
| Downtown Property And Business Improvement District Fund (302) | | | | | | | | | |
| Budget Adjustments | | | | | | | | | |
| Public Works Department | Personal Services (Downtown Property and Business Improvement District) | \$10,000 | - | - | - | \$10,000 | - | - | \$10,000 |
| Transportation Department | Ending Fund Balance Adjustment | - | - | - | (\$10,000) | (\$10,000) | - | - | (\$10,000) |
| Budget Adjustments Total | | \$10,000 | \$0 | \$0 | (\$10,000) | \$0 | \$0 | \$0 | \$0 |
| Downtown Property And Business Improvement District Fund (302) TOTAL | | \$10,000 | \$0 | \$0 | (\$10,000) | \$0 | \$0 | \$0 | \$0 |
| Emergency Reserve Fund (406) | | | | | | | | | |
| Budget Adjustments | | | | | | | | | |
| Finance Department | Revenue from Federal Government (Emergency Rental Assistance) | - | - | - | - | - | \$4,220,793 | - | (\$4,220,793) |
| Housing Department | Emergency Rental Assistance | - | - | \$4,220,793 | - | \$4,220,793 | - | - | \$4,220,793 |
| Budget Adjustments Total | | \$0 | \$0 | \$4,220,793 | \$0 | \$4,220,793 | \$4,220,793 | \$0 | \$0 |
| Emergency Reserve Fund (406) TOTAL | | \$0 | \$0 | \$4,220,793 | \$0 | \$4,220,793 | \$4,220,793 | \$0 | \$0 |

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| Department/Proposal | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|--|--|------------------------|-----------|---------------------|-------------|----------------|------------------|-------------|
| Fire Development Fee Program Fund (240) | | | | | | | | |
| Budget Adjustments | | | | | | | | |
| Fire Department | Fire Development Fee Program – Non-Personal/Equipment (Professional and Consultant Services) | | | | | | | |
| | - | \$28,800 | - | - | \$28,800 | - | - | \$28,800 |
| | Ending Fund Balance Adjustment | | | | | | | |
| | - | - | - | (\$28,800) | (\$28,800) | - | - | (\$28,800) |
| | Budget Adjustments Total | | | | | | | |
| | \$0 | \$28,800 | \$0 | (\$28,800) | \$0 | \$0 | \$0 | \$0 |
| | Fire Development Fee Program Fund (240) TOTAL | | | | | | | |
| | \$0 | \$28,800 | \$0 | (\$28,800) | \$0 | \$0 | \$0 | \$0 |
| General Purpose Parking Fund (533) | | | | | | | | |
| Budget Adjustments | | | | | | | | |
| Transportation Department | Non-Personal/Equipment (Security Services) | | | | | | | |
| | - | \$284,500 | - | - | \$284,500 | - | - | \$284,500 |
| | Ending Fund Balance Adjustment | | | | | | | |
| | - | - | - | (\$284,500) | (\$284,500) | - | - | (\$284,500) |
| | Budget Adjustments Total | | | | | | | |
| | \$0 | \$284,500 | \$0 | (\$284,500) | \$0 | \$0 | \$0 | \$0 |
| | General Purpose Parking Fund (533) TOTAL | | | | | | | |
| | \$0 | \$284,500 | \$0 | (\$284,500) | \$0 | \$0 | \$0 | \$0 |
| Gift Trust Fund (139) | | | | | | | | |
| Budget Adjustments | | | | | | | | |
| Library Department | Library-General Gifts/Other Revenue | | | | | | | |
| | - | - | \$29,251 | - | \$29,251 | \$29,251 | - | \$0 |
| | Budget Adjustments Total | | | | | | | |
| | \$0 | \$0 | \$29,251 | \$0 | \$29,251 | \$29,251 | \$0 | \$0 |
| | Gift Trust Fund (139) TOTAL | | | | | | | |
| | \$0 | \$0 | \$29,251 | \$0 | \$29,251 | \$29,251 | \$0 | \$0 |

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| Department/Proposal | | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|--|--|-------------------|------------------------|------------------|---------------------|--------------------|--------------------|------------------|---------------|
| Homeless Housing, Assistance, and Prevention Fund (454) | | | | | | | | | |
| Budget Adjustments | | | | | | | | | |
| Housing Department | Revenue from State of California (Homeless Housing, Assistance, and Prevention Grants) | - | - | - | - | - | \$7,000,000 | - | (\$7,000,000) |
| | Ending Fund Balance Adjustment | - | - | - | \$7,000,000 | \$7,000,000 | - | - | \$7,000,000 |
| Budget Adjustments Total | | \$0 | \$0 | \$0 | \$7,000,000 | \$7,000,000 | \$7,000,000 | \$0 | \$0 |
| Homeless Housing, Assistance, and Prevention Fund (454) TOTAL | | \$0 | \$0 | \$0 | \$7,000,000 | \$7,000,000 | \$7,000,000 | \$0 | \$0 |
| Integrated Waste Management Fund (423) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Office of the City Attorney | Salary and Benefits Program | \$1,185 | - | - | - | \$1,185 | - | - | \$1,185 |
| Environmental Services Department | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$6,438) | (\$6,438) | - | - | (\$6,438) |
| Planning, Building and Code Enforcement Department | Salary and Benefits Program | \$1,354 | - | - | - | \$1,354 | - | - | \$1,354 |
| Public Works Department | Salary and Benefits Program | \$3,899 | - | - | - | \$3,899 | - | - | \$3,899 |
| Clean-Up and Rebudget Actions TOTAL | | \$6,438 | \$0 | \$0 | (\$6,438) | \$0 | \$0 | \$0 | \$0 |
| Budget Adjustments | | | | | | | | | |
| Office of the City Attorney | Personal Services (Overage) | \$160,000 | - | - | - | \$160,000 | - | - | \$160,000 |
| Environmental Services Department | Ending Fund Balance Adjustment | - | - | - | (\$275,000) | (\$275,000) | - | - | (\$275,000) |
| Finance Department | Banking Services | - | - | \$115,000 | - | \$115,000 | - | - | \$115,000 |
| Budget Adjustments Total | | \$160,000 | \$0 | \$115,000 | (\$275,000) | \$0 | \$0 | \$0 | \$0 |
| Integrated Waste Management Fund (423) TOTAL | | \$166,438 | \$0 | \$115,000 | (\$281,438) | \$0 | \$0 | \$0 | \$0 |

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| Department/Proposal | | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|---|--|-------------------|------------------------|-------------|---------------------|-------------|----------------|------------------|-------------|
| Low And Moderate Income Housing Asset Fund (346) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Finance | | | | | | | | | |
| Department | Salary and Benefits Program | \$1,359 | - | - | - | \$1,359 | - | - | \$1,359 |
| Housing | | | | | | | | | |
| Department | Salary and Benefits Program | \$99,006 | - | - | - | \$99,006 | - | - | \$99,006 |
| | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$102,884) | (\$102,884) | - | - | (\$102,884) |
| Information Technology | | | | | | | | | |
| Department | Salary and Benefits Program | \$2,519 | - | - | - | \$2,519 | - | - | \$2,519 |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| TOTAL | | \$102,884 | \$0 | \$0 | (\$102,884) | \$0 | \$0 | \$0 | \$0 |
| Low And Moderate Income Housing Asset Fund (346) | | | | | | | | | |
| TOTAL | | \$102,884 | \$0 | \$0 | (\$102,884) | \$0 | \$0 | \$0 | \$0 |
| Multi-Source Housing Fund (448) | | | | | | | | | |
| Budget Adjustments | | | | | | | | | |
| Housing | | | | | | | | | |
| Department | Project HomeKey | - | - | (\$444,887) | - | (\$444,887) | - | - | (\$444,887) |
| | HOPWA Grants/Revenue from Federal Government | - | - | \$1,797,713 | - | \$1,797,713 | \$1,797,713 | - | - |
| | HOPWA-PSH 2024/Revenue from Federal Government | - | - | \$1,325,991 | - | \$1,325,991 | \$1,325,991 | - | - |
| | Ending Fund Balance Adjustment Revenue from Federal Government (HOPWA PSH) | - | - | - | (\$731,611) | (\$731,611) | - | - | (\$731,611) |
| Budget Adjustments Total | | \$0 | \$0 | \$2,678,817 | (\$731,611) | \$1,947,206 | \$1,947,206 | \$0 | \$0 |
| Multi-Source Housing Fund (448) TOTAL | | \$0 | \$0 | \$2,678,817 | (\$731,611) | \$1,947,206 | \$1,947,206 | \$0 | \$0 |

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| Planning Development Fee Program Fund (238) | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | |
| Office of the City | | | | | | | | |
| Attorney Salary and Benefits Program | \$7,171 | - | - | - | \$7,171 | - | - | \$7,171 |
| City Manager - Office of Economic Development and Cultural Affairs | | | | | | | | |
| Salary and Benefits Program | \$1,528 | - | - | - | \$1,528 | - | - | \$1,528 |
| Planning, Building and Code Enforcement Department | | | | | | | | |
| Salary and Benefits Program | \$2,882 | - | - | - | \$2,882 | - | - | \$2,882 |
| Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$11,581) | (\$11,581) | - | - | (\$11,581) |
| Clean-Up and Rebudget Actions TOTAL | \$11,581 | \$0 | \$0 | (\$11,581) | \$0 | \$0 | \$0 | \$0 |
| Budget Adjustments | | | | | | | | |
| Office of the City | | | | | | | | |
| Attorney Personal Services (Overage) | \$85,000 | - | - | - | \$85,000 | - | - | \$85,000 |
| Planning, Building and Code Enforcement Department | | | | | | | | |
| Ending Fund Balance Adjustment | - | - | - | (\$85,000) | (\$85,000) | - | - | (\$85,000) |
| Budget Adjustments Total | \$85,000 | \$0 | \$0 | (\$85,000) | \$0 | \$0 | \$0 | \$0 |
| Planning Development Fee Program Fund (238) TOTAL | \$96,581 | \$0 | \$0 | (\$96,581) | \$0 | \$0 | \$0 | \$0 |
| Public Works Development Fee Program Fund (241) | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | |
| City Manager - Office of Economic Development and Cultural Affairs | | | | | | | | |
| Salary and Benefits Program | \$2,249 | - | - | - | \$2,249 | - | - | \$2,249 |
| Public Works Department | | | | | | | | |
| Salary and Benefits Program | \$136,066 | - | - | - | \$136,066 | - | - | \$136,066 |
| Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$138,315) | (\$138,315) | - | - | (\$138,315) |
| Clean-Up and Rebudget Actions TOTAL | \$138,315 | \$0 | \$0 | (\$138,315) | \$0 | \$0 | \$0 | \$0 |

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| Department/Proposal | | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|--|--|-------------------|------------------------|-----------|---------------------|-------------|----------------|------------------|---------------|
| Budget Adjustments | | | | | | | | | |
| Public Works Department | Public Works Development Fee Program – Non-Personal/Equipment (Vehicles) | - | \$100,000 | - | - | \$100,000 | - | - | \$100,000 |
| | Ending Fund Balance Adjustment | - | - | - | (\$100,000) | (\$100,000) | - | - | (\$100,000) |
| | Budget Adjustments Total | \$0 | \$100,000 | \$0 | (\$100,000) | \$0 | \$0 | \$0 | \$0 |
| | Public Works Development Fee Program Fund (241) TOTAL | \$138,315 | \$100,000 | \$0 | (\$238,315) | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | | | |
| Public Works Program Support Fund (150) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Human Resources Department | Salary and Benefits Program | \$4,025 | - | - | - | \$4,025 | - | - | \$4,025 |
| Public Works Department | Salary and Benefits Program | \$101,831 | - | - | - | \$101,831 | - | - | \$101,831 |
| | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$105,856) | (\$105,856) | - | - | (\$105,856) |
| | Clean-Up and Rebudget Actions TOTAL | \$105,856 | \$0 | \$0 | (\$105,856) | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | | | |
| Budget Adjustments | | | | | | | | | |
| Public Works Department | Transfers and Reimbursements (Capital Program Support and Compensated Absences) | - | - | - | - | - | \$2,106,000 | - | (\$2,106,000) |
| | Non-Personal/Equipment (Contractual Labor and Capital Project Management System) | - | \$150,000 | - | - | \$150,000 | - | - | \$150,000 |
| | Ending Fund Balance Adjustment | - | - | - | \$1,956,000 | \$1,956,000 | - | - | \$1,956,000 |
| | Budget Adjustments Total | \$0 | \$150,000 | \$0 | \$1,956,000 | \$2,106,000 | \$2,106,000 | \$0 | \$0 |
| | Public Works Program Support Fund (150) TOTAL | \$105,856 | \$150,000 | \$0 | \$1,850,144 | \$2,106,000 | \$2,106,000 | \$0 | \$0 |

Special Funds
Recommended Budget Adjustments and Clean-Up/Rebudget Actions
2023-2024 Mid-Year Budget Review

| Department/Proposal | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost | |
|---|--|------------------------|-----------|---------------------|------------|----------------|------------------|------------|-----|
| San José Clean Energy Operating Fund (501) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Office of the City Manager | Salary and Benefits Program | \$3,766 | - | - | \$3,766 | - | - | \$3,766 | |
| Energy Department | Fund Balance Reconciliation | - | - | (\$16,373) | (\$16,373) | - | (\$16,373) | - | |
| | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | (\$7,181) | (\$7,181) | - | - | (\$7,181) | |
| Information Technology Department | Tech Adjust: Personal Services (Reallocation to Non-Personal/Equipment for Power BI Developer) | (\$30,000) | - | - | (\$30,000) | - | - | (\$30,000) | |
| | Tech Adjust: Non-Personal/Equipment (Reallocation from Personal Services for Power BI Developer) | - | \$30,000 | - | \$30,000 | - | - | \$30,000 | |
| Public Works Department | Salary and Benefits Program | \$3,415 | - | - | \$3,415 | - | - | \$3,415 | |
| Clean-Up and Rebudget Actions TOTAL | | | | | | | | | |
| | | (\$22,819) | \$30,000 | \$0 | (\$23,554) | \$0 | (\$16,373) | \$0 | |
| Budget Adjustments | | | | | | | | | |
| Energy Department | Disadvantaged Communities - Green Tariff Program/Revenue from State of California | - | - | \$74,073 | \$74,073 | \$74,073 | - | - | |
| Budget Adjustments Total | | | | | | | | | |
| | | \$0 | \$0 | \$74,073 | \$74,073 | \$74,073 | \$0 | \$0 | |
| San José Clean Energy Operating Fund (501) TOTAL | | | | | | | | | |
| | | (\$22,819) | \$30,000 | \$74,073 | (\$23,554) | \$57,700 | \$74,073 | (\$16,373) | \$0 |

San José Opioid Response Fund (130)

Budget Adjustments

| | | | | | | | | |
|----------------------------|--|---|---|-----------|-----------|---|---|-----------|
| Office of the City Manager | Community Awareness and Education on Opioid Addiction Prevention | - | - | \$120,000 | \$120,000 | - | - | \$120,000 |
| | Opioid Settlement Program Oversight | - | - | \$60,000 | \$60,000 | - | - | \$60,000 |
| Fire Department | Community Awareness and Education on Opioid Addiction Prevention – Fire Department | - | - | \$29,000 | \$29,000 | - | - | \$29,000 |
| Library Department | Library Staff Training | - | - | \$25,000 | \$25,000 | - | - | \$25,000 |

Special Funds
Recommended Budget Adjustments and Clean-Up/Rebudget Actions
2023-2024 Mid-Year Budget Review

| Department/Proposal | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|--|-------------------|------------------------|------------------|---------------------|------------------|------------------|------------------|-------------|
| Parks, Recreation and Neighborhood Services Department | | | | | | | | |
| Revenue from State of California (Opioid Distributors Payment - Abatement Fund) | - | - | - | - | - | \$475,000 | - | (\$475,000) |
| Revenue from State of California (Opioid Janssen Payment - Abatement Fund) | - | - | - | - | - | \$294,000 | - | (\$294,000) |
| Opioid Prevention Grant Program | - | - | \$475,000 | - | \$475,000 | - | - | \$475,000 |
| Police Department | | | | | | | | |
| Community Awareness and Education on Opioid Addiction Prevention – Police Department | - | - | \$60,000 | - | \$60,000 | - | - | \$60,000 |
| Budget Adjustments Total | \$0 | \$0 | \$769,000 | \$0 | \$769,000 | \$769,000 | \$0 | \$0 |
| San José Opioid Response Fund (130) TOTAL | \$0 | \$0 | \$769,000 | \$0 | \$769,000 | \$769,000 | \$0 | \$0 |

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

Clean-Up and Rebudget Actions

| | | | | | | | | |
|--|--|----------------|------------|------------|------------------|------------|------------|------------|
| Office of the City | | | | | | | | |
| Attorney | Salary and Benefits Program | \$1,218 | - | - | \$1,218 | - | - | \$1,218 |
| Environmental Services Department | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$7,734) | (\$7,734) | - | (\$7,734) |
| Finance Department | Salary and Benefits Program | \$2,208 | - | - | \$2,208 | - | - | \$2,208 |
| Human Resources Department | Salary and Benefits Program | \$2,065 | - | - | \$2,065 | - | - | \$2,065 |
| Information Technology Department | Salary and Benefits Program | \$2,243 | - | - | \$2,243 | - | - | \$2,243 |
| Clean-Up and Rebudget Actions TOTAL | | \$7,734 | \$0 | \$0 | (\$7,734) | \$0 | \$0 | \$0 |

Budget Adjustments

| | | | | | | | | |
|--|--------------------------------|------------------|------------|------------|--------------------|-------------|------------|-------------|
| Office of the City | | | | | | | | |
| Attorney | Personal Services (Overage) | \$130,000 | - | - | \$130,000 | - | - | \$130,000 |
| Environmental Services Department | Ending Fund Balance Adjustment | - | - | - | (\$130,000) | (\$130,000) | - | (\$130,000) |
| Budget Adjustments Total | | \$130,000 | \$0 | \$0 | (\$130,000) | \$0 | \$0 | \$0 |
| San José-Santa Clara Treatment Plant Operating Fund (513) TOTAL | | \$137,734 | \$0 | \$0 | (\$137,734) | \$0 | \$0 | \$0 |

Special Funds
Recommended Budget Adjustments and Clean-Up/Rebudget Actions
2023-2024 Mid-Year Budget Review

| Department/Proposal | | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|--|--|-------------------|------------------------|-----------------|---------------------|-------------|----------------|------------------|-------------|
| Sewer Service And Use Charge Fund (541) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Environmental Services Department | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$6,502) | (\$6,502) | - | - | (\$6,502) |
| Finance Department | Salary and Benefits Program | \$2,329 | - | - | - | \$2,329 | - | - | \$2,329 |
| Information Technology Department | Salary and Benefits Program | \$2,154 | - | - | - | \$2,154 | - | - | \$2,154 |
| Planning, Building and Code Enforcement Department | Salary and Benefits Program | \$2,019 | - | - | - | \$2,019 | - | - | \$2,019 |
| Clean-Up and Rebudget Actions TOTAL | | \$6,502 | \$0 | \$0 | (\$6,502) | \$0 | \$0 | \$0 | \$0 |
| Budget Adjustments | | | | | | | | | |
| Environmental Services Department | Workers' Compensation Claims | - | - | \$75,000 | - | \$75,000 | - | - | \$75,000 |
| | Ending Fund Balance Adjustment | - | - | - | (\$670,000) | (\$670,000) | - | - | (\$670,000) |
| Transportation Department | Non-Personal/Equipment (Training) | - | \$45,000 | - | - | \$45,000 | - | - | \$45,000 |
| | Non-Personal/Equipment (Vehicle Replacements) | - | \$250,000 | - | - | \$250,000 | - | - | \$250,000 |
| | Non-Personal/Equipment (Equipment Rental) | - | \$300,000 | - | - | \$300,000 | - | - | \$300,000 |
| Budget Adjustments Total | | \$0 | \$595,000 | \$75,000 | (\$670,000) | \$0 | \$0 | \$0 | \$0 |
| Sewer Service And Use Charge Fund (541) TOTAL | | \$6,502 | \$595,000 | \$75,000 | (\$676,502) | \$0 | \$0 | \$0 | \$0 |

Special Funds
Recommended Budget Adjustments and Clean-Up/Rebudget Actions
2023-2024 Mid-Year Budget Review

| Department/Proposal | | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|--|--|-------------------|------------------------|-----------------|---------------------|-------------|----------------|------------------|-------------|
| Storm Sewer Operating Fund (446) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Environmental Services | | | | | | | | | |
| Department | Salary and Benefits Program | \$68,046 | - | - | - | \$68,046 | - | - | \$68,046 |
| | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$83,932) | (\$83,932) | - | - | (\$83,932) |
| Information Technology | | | | | | | | | |
| Department | Salary and Benefits Program | \$1,842 | - | - | - | \$1,842 | - | - | \$1,842 |
| Planning, Building and Code Enforcement | | | | | | | | | |
| Department | Salary and Benefits Program | \$1,942 | - | - | - | \$1,942 | - | - | \$1,942 |
| Public Works | | | | | | | | | |
| Department | Salary and Benefits Program | \$12,102 | - | - | - | \$12,102 | - | - | \$12,102 |
| Clean-Up and Rebudget Actions TOTAL | | \$83,932 | \$0 | \$0 | (\$83,932) | \$0 | \$0 | \$0 | \$0 |
| Budget Adjustments | | | | | | | | | |
| Office of the City Attorney | | | | | | | | | |
| | Personal Services (Overage) | \$170,000 | - | - | - | \$170,000 | - | - | \$170,000 |
| Environmental Services | | | | | | | | | |
| Department | Workers' Compensation Claims | - | - | \$25,000 | - | \$25,000 | - | - | \$25,000 |
| | Ending Fund Balance Adjustment | - | - | - | (\$195,000) | (\$195,000) | - | - | (\$195,000) |
| Budget Adjustments Total | | \$170,000 | \$0 | \$25,000 | (\$195,000) | \$0 | \$0 | \$0 | \$0 |
| Storm Sewer Operating Fund (446) TOTAL | | \$253,932 | \$0 | \$25,000 | (\$278,932) | \$0 | \$0 | \$0 | \$0 |
| Vehicle Maintenance And Operations Fund (552) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Human Resources | | | | | | | | | |
| Department | Salary and Benefits Program | \$1,498 | - | - | - | \$1,498 | - | - | \$1,498 |
| Public Works | | | | | | | | | |
| Department | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$1,498) | (\$1,498) | - | - | (\$1,498) |
| Clean-Up and Rebudget Actions TOTAL | | \$1,498 | \$0 | \$0 | (\$1,498) | \$0 | \$0 | \$0 | \$0 |
| Vehicle Maintenance And Operations Fund (552) TOTAL | | \$1,498 | \$0 | \$0 | (\$1,498) | \$0 | \$0 | \$0 | \$0 |

Special Funds
Recommended Budget Adjustments and Clean-Up/Rebudget Actions
2023-2024 Mid-Year Budget Review

| Department/Proposal | | Personal Services | Non-Personal Equipment | Use Other | Ending Fund Balance | Total Use | Source Revenue | Beg Fund Balance | Net Cost |
|--|--|-------------------|------------------------|-----------|---------------------|------------|----------------|------------------|------------|
| Water Utility Fund (515) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| Environmental Services Department | Salary and Benefits Program | \$88,983 | - | - | - | \$88,983 | - | - | \$88,983 |
| | Ending Fund Balance Adjustment (Salary and Benefits Program) | - | - | - | (\$93,799) | (\$93,799) | - | - | (\$93,799) |
| Information Technology Department | Salary and Benefits Program | \$4,816 | - | - | - | \$4,816 | - | - | \$4,816 |
| Clean-Up and Rebudget Actions TOTAL | | \$93,799 | \$0 | \$0 | (\$93,799) | \$0 | \$0 | \$0 | \$0 |
| Budget Adjustments | | | | | | | | | |
| Environmental Services Department | Ending Fund Balance Adjustment | - | - | - | (\$95,000) | (\$95,000) | - | - | (\$95,000) |
| Finance Department | Banking Services | - | - | \$95,000 | - | \$95,000 | - | - | \$95,000 |
| Budget Adjustments Total | | \$0 | \$0 | \$95,000 | (\$95,000) | \$0 | \$0 | \$0 | \$0 |
| Water Utility Fund (515) TOTAL | | \$93,799 | \$0 | \$95,000 | (\$188,799) | \$0 | \$0 | \$0 | \$0 |
| Workforce Development Fund (290) | | | | | | | | | |
| Clean-Up and Rebudget Actions | | | | | | | | | |
| City Manager - Office of Economic Development and Cultural Affairs | Rebudget: Cities for Financial Empowerment/Other Revenue | - | - | (\$7,175) | - | (\$7,175) | (\$7,175) | - | - |
| Clean-Up and Rebudget Actions TOTAL | | \$0 | \$0 | (\$7,175) | \$0 | (\$7,175) | (\$7,175) | \$0 | \$0 |
| Workforce Development Fund (290) TOTAL | | \$0 | \$0 | (\$7,175) | \$0 | (\$7,175) | (\$7,175) | \$0 | \$0 |