

# 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

	2022-2023 Actuals <b>1</b>	2023-2024 Adopted <b>2</b>	2024-2025 Forecast <b>3</b>	2024-2025 Adopted <b>4</b>	% Change
<b>Dollars by Expense Type</b>					
Capital Contributions	27,331,261	62,264,195	5,840,000	76,031,150	22.1%
Transfers to Other Funds	37,810,639	30,406,468	30,287,766	161,538,599	431.3%
Earmarked Reserves	N/A	352,090,976	56,124,908	257,647,055	(26.8%)
Contingency Reserve	N/A	47,000,000	50,000,000	50,000,000	6.4%
<b>Total</b>	<b>\$65,141,900</b>	<b>\$491,761,639</b>	<b>\$142,252,674</b>	<b>\$545,216,804</b>	<b>10.9%</b>
<b>Dollars by Category</b>					
Capital, Transfers, Reserves	65,141,900	491,761,639	142,252,674	545,216,804	10.9%
<b>Total</b>	<b>\$65,141,900</b>	<b>\$491,761,639</b>	<b>\$142,252,674</b>	<b>\$545,216,804</b>	<b>10.9%</b>
<b>Dollars by Fund</b>					
General Fund	65,141,900	491,761,639	142,252,674	545,216,804	10.9%
<b>Total</b>	<b>\$65,141,900</b>	<b>\$491,761,639</b>	<b>\$142,252,674</b>	<b>\$545,216,804</b>	<b>10.9%</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

(2023-2024 Adopted to 2024-2025 Adopted)

	Positions	General Fund (\$)
<b>Prior Year Budget (2023-2024):</b>	<b>0.00</b>	<b>491,761,639</b>
<b>Base Adjustments</b>		
<b>One-Time Prior Year Expenditures Deleted</b>		
• Capital Contributions: Rebudgets		(34,131,000)
• Capital Contributions: 280 Almaden Ave Beautification Improvement Project		(1,850,000)
• Capital Contributions: 911 Call Center Fixtures, Furniture and Equipment		(3,665,000)
• Capital Contributions: African American Community Services Agency Upgrades		(80,695)
• Capital Contributions: Animal Care and Services - Various Improvements		(500,000)
• Capital Contributions: Center for Performing Arts Chiller, Cooling Tower, and Boilers Replacement		(7,600,000)
• Capital Contributions: Children's Discovery Museum - Curb and Walkway Rehabilitation		(350,000)
• Capital Contributions: City Facilities Security Enhancements		(1,000,000)
• Capital Contributions: City Facilities Seismic Shut-off Valves		(50,000)
• Capital Contributions: City Hall Backup Generator Switch Replacement		(100,000)
• Capital Contributions: City Hall Equipment Replacement		(100,000)
• Capital Contributions: Crosswalk and Safety Improvements at Blossom Hill and Leigh Avenue		(52,500)
• Capital Contributions: De Anza Park Restroom Renovation		(65,000)
• Capital Contributions: Electric Vehicle Site Assessment		(300,000)
• Capital Contributions: Electronic Smart Speed Radar Sign on Meridian Avenue		(12,500)
• Capital Contributions: Enhanced Crosswalk at Canoas Garden VTA Lot		(61,500)
• Capital Contributions: Fire Station 32 Furniture, Fixtures, & Equipment		(1,800,000)
• Capital Contributions: Fire Training Center Relocation		125,000
• Capital Contributions: Fleet Shop Improvements		(500,000)
• Capital Contributions: Hammer Theatre Center HVAC Condensing Unit Replacement		(28,000)
• Capital Contributions: Radar Display Signs on Payne Avenue		(36,000)
• Capital Contributions: Radio Service Monitors		(175,000)
• Capital Contributions: San José Museum of Art Cooling Tower Replacement		(2,850,000)
• Capital Contributions: The Tech Interactive Chiller and Cooling Tower Replacement		(1,200,000)
• Capital Contributions: Vietnamese Cultural Heritage Garden Enhancements		(50,000)
• Transfers to Other Funds: Vehicle Maintenance and Operations Fund (Vehicle Replacements)		(3,875,000)
• Transfers to Other Funds: Communications C&C Tax Fund (Radio Replacements)		250,000
• Earmarked Reserves: Rebudgets		(238,318,622)
• Earmarked Reserves: 2024-2025 Citywide Business Development Staffing Reserve		(173,712)
• Earmarked Reserves: Alum Rock Community Benefit Improvement District Reserve		(59,573)
• Earmarked Reserves: Animal Care and Services Foundation Reserve		(100,000)
• Earmarked Reserves: City Attorney's Office Outside Litigation Reserve		60,000
• Earmarked Reserves: IT Sinking Fund Reserve		(4,500,000)

# General Fund Capital, Transfers, Reserves

## Budget Reconciliation

(2023-2024 Adopted to 2024-2025 Adopted)

Base Adjustments	Positions	General Fund (\$)
<b>One-Time Prior Year Expenditures Deleted</b>		
• Earmarked Reserves: Measure E - 10% Homeless Prevention and Rental Assistance Reserve		0
• Earmarked Reserves: Measure E - 15% Homeless Support Programs Reserve		14,004,809
• Earmarked Reserves: Measure E - 30% Low-Income Households Reserve		(15,828,488)
• Earmarked Reserves: Measure E - 40% Extremely Low-Income Households Reserve		(28,321,577)
• Earmarked Reserves: Measure E - 5% Moderate-Income Households Reserve		(3,000,722)
• Earmarked Reserves: Measure E - Interim Housing Construction and Operations Reserve (15% HSP)		(13,145,500)
• Earmarked Reserves: Measure E - Interim Housing Maintenance Reserve (15% HSP)		(3,000,000)
• Earmarked Reserves: Police Department Sworn Backfill Reserve		(5,000,000)
• Earmarked Reserves: Salaries and Benefits Reserve		(24,257,591)
	<b>0.00</b>	<b>(381,698,171)</b>
<b>Technical Adjustments to Costs of Ongoing Activities</b>		
• Capital Contributions: Capital Program and Public Works Department Support Service Costs		8,000
• Transfers to Other Funds: Business Improvement District Fund		2,501
• Transfers to Other Funds: City Hall Debt Service Fund		38,189
• Transfers to Other Funds: Communications Construction and Conveyance Tax Fund		(750,000)
• Transfers to Other Funds: Downtown Property and Business Improvement District Fund		71,664
• Transfers to Other Funds: Local Sales Tax - Transfer to the Airport Revenue Fund (Jet Fuel)		100,000
• Transfers to Other Funds: Real Property Transfer Tax Fund		4,043,944
• Earmarked Reserves: Cultural Facilities Capital Maintenance Reserve		1,250,000
• Earmarked Reserves: Deferred Infrastructure and Maintenance Reserve		2,000,000
• Earmarked Reserves: Fire Equipment Replacement Sinking Fund Reserve		500,000
• Earmarked Reserves: Information Technology Sinking Fund Reserve		300,000
• Earmarked Reserves: New Fire Facilities Operations and Maintenance Reserve		60,000
• Earmarked Reserves: New Parks and Recreation Facilities Operations and Maintenance Reserve		247,000
• Earmarked Reserves: New Police Facilities Operations and Maintenance Reserve		101,000
• Earmarked Reserves: New Traffic Infrastructure Assets Operations and Maintenance Reserve		164,000
• Earmarked Reserves: Police Equipment Replacement Sinking Fund Reserve		1,000,000
• Earmarked Reserves: Police Staffing Addition Reserve		1,900,000
• Earmarked Reserves: Salaries and Benefits Reserve		18,152,908
• Contingency Reserve		3,000,000
	<b>0.00</b>	<b>32,189,206</b>
<b>2024-2025 Forecast Base Budget:</b>	<b>0.00</b>	<b>142,252,674</b>

## General Fund Capital, Transfers, Reserves

### Budget Reconciliation

(2023-2024 Adopted to 2024-2025 Adopted)

Budget Proposals Approved	Positions	General Fund (\$)
<b>Capital Contributions</b>		
1. Capital Contributions: Animal Care and Services - Various Improvements		250,000
2. Capital Contributions: Branham Lane Speed Humps		21,750
3. Capital Contributions: Closed Landfill Compliance		320,000
4. Capital Contributions: Coyote Valley Monterey Road Design and Safety Study		100,000
5. Capital Contributions: Electronic Smart Speed Radar Sign on Camden Ave		18,000
6. Capital Contributions: Enhanced Crosswalk at Leigh Ave and Anne Way		56,250
7. Capital Contributions: Fire Station 8 Furniture, Fixtures and Equipment		205,000
8. Capital Contributions: Fire Station 32 Furniture, Fixtures and Equipment		2,270,000
9. Capital Contributions: Quick Build Traffic Improvements at Foxworthy Ave and Leigh Ave		9,000
10. Capital Contributions: Rose Gardens Improvements		47,150
11. Capital Contributions: Rebudgets		66,894,000
	<b>0.00</b>	<b>70,191,150</b>
<b>Transfers to Other Funds</b>		
1. Transfer to Real Property Transfer Tax Fund		131,450,833
2. Transfer to Vehicle Maintenance and Operations Fund		(200,000)
	<b>0.00</b>	<b>131,250,833</b>
<b>Earmarked Reserves</b>		
1. Earmarked Reserves: Artificial Intelligence, Workforce, and Technology – SJSU Partnership Reserve		100,000
2. Earmarked Reserves: Deferred Infrastructure and Maintenance Reserve		(2,000,000)
3. Earmarked Reserves: Fire Equipment Replacement Sinking Fund Reserve		(395,000)
4. Earmarked Reserves: Measure E Reserve Shifts		(58,182,549)
5. Earmarked Reserves: New Fire Facilities Operations and Maintenance Reserve		(60,000)
6. Earmarked Reserves: New Parks and Recreation Facilities Operations and Maintenance Reserve		(247,000)
7. Earmarked Reserves: New Police Facilities Operations and Maintenance Reserve		(101,000)
8. Earmarked Reserves: New Traffic Infrastructure Assets Operations and Maintenance Reserve		(164,000)
9. Earmarked Reserves: Police Department Sworn Backfill Reserve		3,000,000
10. Earmarked Reserves: Police Equipment Replacement Sinking Fund Reserve		(1,000,000)
11. Earmarked Reserves: Police Staffing Addition Reserve		(1,900,000)
12. Earmarked Reserves: Salaries and Benefits Reserve		(8,721,890)
13. Earmarked Reserves: Rebudgets		271,193,586
	<b>0.00</b>	<b>201,522,147</b>
<b>Total Budget Proposals Approved</b>	<b>0.00</b>	<b>402,964,130</b>
<b>2024-2025 Adopted Budget Total</b>	<b>0.00</b>	<b>545,216,804</b>

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2024-2025 Adopted Budget Changes	Positions	General Fund (\$)
<b>Capital Contributions</b>		
<b>1. Capital Contributions: Animal Care and Services - Various Improvements Improvement Project</b>		<b>250,000</b>
<b>Strategic Support CSA</b>		
<p>This action adds one-time funding of \$250,000 for various improvement projects at the Animal Care and Services facility. Since 2016-2017, a total of \$1.9 million has been allocated, with \$1.6 million having been expended to date. The funding will support replacement of HVAC chillers and package units (\$150,000), new appliances such as sanitizers, dishwashers, washer/dryers, surgical vacuum system, and cadaver refrigerator (\$65,000), lighting control panel and LED retrofit throughout facility (\$25,000), and upgrading kennel door hardware (\$10,000). The improvements towards these projects will provide a safer environment for staff, animals, and the public at the Animal Care Center. (Ongoing costs: \$0)</p>		
<b>2. Capital Contributions: Branham Lane Speed Bumps</b>		<b>21,750</b>
<b>Transportation and Aviation Services CSA</b>		
<p>As directed by the Mayor's June Budget Message for Fiscal Year 2024-2025, as approved by the City Council, this action adds one-time funding of \$21,750 to install four speed humps on Branham Lane between Sally Drive and Harwood Road. The total cost of these projects is estimated to be \$60,000, which also will be funded by \$38,250 from District 9's Pedestrian Safety Enhancement allocation in the Traffic Capital Program. These improvements are intended to deter excessive speeding along the described section of Branham Lane. (Ongoing costs: \$0)</p>		
<b>3. Capital Contributions: Closed Landfill Compliance</b>		<b>320,000</b>
<b>Strategic Support CSA</b>		
<p>This action increases the Closed Landfill Compliance allocation and the corresponding estimate for Revenue from State of California by \$320,000 to provide funding for construction costs to build a new landfill gas flare and collection system. The City was awarded the Legacy Disposal and Abatement Grant from the California Department of Resources Recycling and Recovery on October 31, 2023. The grant provides financial assistance to help accelerate the pace to cleanup and restore public landfill sites and protect public health and safety and the environment by maintaining public landfill sites in compliance with state regulations and standards. The grant period is from November 1, 2023, to June 30, 2025, and reimburses for some of the construction costs the City will incur related to the Singleton landfill.</p>		
<b>4. Capital Contributions: Coyote Valley Monterey Road Design and Safety Study</b>		<b>100,000</b>
<b>Transportation and Aviation Services CSA</b>		
<p>As directed by the Mayor's June Budget Message for Fiscal Year 2024-2025, as approved by the City Council, this action adds one-time funding of \$100,000 that will be used as a match to Santa Clara Valley Open Space Authority funding. The City is currently working on multiple planning efforts with partner agencies and stakeholders to restore protected lands in Coyote Valley, improve safe passage of wildlife along the valley floor, and evaluate economically viable land uses on the east side of</p>		

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2024-2025 Adopted Budget Changes	Positions	General Fund (\$)
<p>Monterey Road. This funding, along with the Santa Clara Valley Open Space Authority funds, will be used to create a streetscape plan focused on placemaking, traffic and wildlife safety measures, and mobility along Monterey Road. (Ongoing costs: \$0)</p>		
<b>5. Capital Contributions: Electronic Smart Speed Radar Sign on Camden Avenue</b>		<b>18,000</b>
<b><i>Transportation and Aviation Services CSA</i></b>		
<p>As directed by the Mayor's June Budget Message for Fiscal Year 2024-2025, as approved by the City Council, this action adds one-time funding of \$18,000 to design and install two electronic smart radar speed signs on Camden Avenue, between State Route 85 and Blossom Hill Road, for both northbound and southbound directions. The total cost of these projects is estimated to be \$40,000, which also will be funded by \$22,000 from District 9's Pedestrian Safety Enhancement allocation in the Traffic Capital Program. These improvements are intended to reduce vehicle speeds on Camden Avenue. (Ongoing costs: \$0)</p>		
<b>6. Capital Contributions: Enhanced Crosswalk at Leigh Ave and Anne Way</b>		<b>56,250</b>
<b><i>Transportation and Aviation Services CSA</i></b>		
<p>As directed by the Mayor's June Budget Message for Fiscal Year 2024-2025, as approved by the City Council, this action adds one-time funding of \$56,250 to develop an enhanced crosswalk with Rapid Rectangular Flashing Beacons, concrete bulb-outs, and a median refuge island where Leigh Avenue meets Anne Way. The total cost of these projects is estimated to be \$125,000, which also will be funded by \$68,750 from District 9's Pedestrian Safety Enhancement allocation in the Traffic Capital Program. These improvements are intended to increase pedestrian safety and reduce vehicle speeds. (Ongoing costs: \$0)</p>		
<b>7. Capital Contributions: Fire Station 8 Furniture, Fixtures and Equipment</b>		<b>205,000</b>
<b><i>Public Safety CSA</i></b>		
<p>This action adds one-time funding of \$205,000 for the relocated Fire Station 8. Currently located on the Coyote Creek creekbank at East Santa Clara and 17th Street, Fire Station 8 is slated to move to a new facility at 601 East Santa Clara Street within District 3. This funding allocation will ensure the newly relocated station is well-equipped, providing fire personnel with essential resources like new kitchen and laundry appliances, office, dorms, day room and living room furniture, workout equipment, a fire station alerting system, and other necessary equipment. This cost is offset by partially liquidating the Fire Equipment Sinking Fund Reserve as further described in the Earmarked Reserves section. (Ongoing costs: \$0)</p>		
<b>8. Capital Contributions: Fire Station 32 Furniture, Fixtures, and Equipment</b>		<b>2,270,000</b>
<b><i>Public Safety CSA</i></b>		
<p>This action adds one-time funding of \$2,270,000 to partially cover the estimated \$2.8 million cost of a new fire truck for Fire Station 32, located in District 7. The remaining \$500,000 will be funded by the Fire Construction and Conveyance Tax Fund. Fire Station 32 is projected to be a dual company station and fully operationalized by January 2026. As a dual company station, there is a requirement of a Fire</p>		

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2024-2025 Adopted Budget Changes	Positions	General Fund (\$)																						
<p>Truck and a Fire Engine. This investment follows an allocation of \$2.0 million in 2023-2024 for the procurement of a Type 1 Engine, emergency medical services equipment, and personal protective equipment. (Ongoing costs: \$0)</p>																								
<p><b>9. Capital Contributions: Quick Build Traffic Improvements at Foxworthy Ave and Leigh Ave</b></p> <p><i>Transportation and Aviation Services CSA</i></p> <p>As directed by the Mayor's June Budget Message for Fiscal Year 2024-2025, as approved by the City Council, this action adds one-time funding of \$9,000 for quick-build traffic improvements at Foxworthy Avenue and Leigh Avenue. These quick-build traffic improvements include curb extensions and hardened centerlines on the related corridors. The total cost of these projects is estimated to be \$20,000, which also will be funded by \$11,000 from District 9's Pedestrian Safety Enhancement allocation in the Traffic Capital Program. (Ongoing costs: \$0)</p>		<p><b>9,000</b></p>																						
<p><b>10. Capital Contributions: Rose Gardens Improvements on Camden Avenue</b></p> <p><i>Neighborhood Services CSA</i></p> <p>As directed by the Mayor's June Budget Message for Fiscal Year 2024-2025, as approved by the City Council, this action adds one-time funding of \$47,150 to the Parks, Recreation and Neighborhoods Services Department for improvements to the rose gardens at Municipal Rose Garden and Heritage Rose Garden which may reduce maintenance efforts, improve water efficiency, and allow the gardens to be more sustainable for the community. Project elements may include irrigation improvements, replacement of the rose bed boundaries or bender boards, and other minor improvements. (Ongoing costs: \$0)</p>		<p><b>47,150</b></p>																						
<p><b>11. Capital Contributions: Rebudgets</b></p> <p><i>Neighborhood Services CSA</i>  <i>Public Safety CSA</i>  <i>Strategic Support CSA</i>  <i>Transportation and Aviation Services CSA</i></p> <p>This action provides for the rebudgeting of unexpended 2023-2024 funding from the various Capital Contributions listed below. (Ongoing costs: \$0)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">280 Almaden Ave Beautification Improvement Project</td> <td style="text-align: right;">1,831,000</td> </tr> <tr> <td>4th Street Garage Fire Pump Replacement</td> <td style="text-align: right;">233,000</td> </tr> <tr> <td>911 Call Center Upgrades FF&amp;E (Police Department)</td> <td style="text-align: right;">3,665,000</td> </tr> <tr> <td>African American Community Services Agency Upgrades</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td>Almaden Winery Building Fundraising Feasibility Study</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td>Animal Care and Services - Various Improvements</td> <td style="text-align: right;">156,000</td> </tr> <tr> <td>Berryessa Supportive Parking</td> <td style="text-align: right;">5,900,000</td> </tr> <tr> <td>Canoas Garden Avenue Crosswalk</td> <td style="text-align: right;">76,000</td> </tr> <tr> <td>Center for Performing Arts Chiller, Cooling Tower, and Boilers Replacement</td> <td style="text-align: right;">7,000,000</td> </tr> <tr> <td>Children's Discovery Museum Elevator System</td> <td style="text-align: right;">114,000</td> </tr> <tr> <td>City Facilities Security Enhancements</td> <td style="text-align: right;">1,000,000</td> </tr> </table>	280 Almaden Ave Beautification Improvement Project	1,831,000	4th Street Garage Fire Pump Replacement	233,000	911 Call Center Upgrades FF&E (Police Department)	3,665,000	African American Community Services Agency Upgrades	25,000	Almaden Winery Building Fundraising Feasibility Study	50,000	Animal Care and Services - Various Improvements	156,000	Berryessa Supportive Parking	5,900,000	Canoas Garden Avenue Crosswalk	76,000	Center for Performing Arts Chiller, Cooling Tower, and Boilers Replacement	7,000,000	Children's Discovery Museum Elevator System	114,000	City Facilities Security Enhancements	1,000,000		<p><b>66,894,000</b></p>
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## General Fund Capital, Transfers, Reserves

### Budget Changes by Expense Type

2024-2025 Adopted Budget Changes	Positions	General Fund (\$)
City Hall Backup Generator Switch Replacement City Hall Equipment Replacement		100,000
City Hall Carpet Replacement		525,000
City Hall Equipment Replacement		90,000
City Hall Exterior Restoration		276,000
City Hall Fire Alarm Upgrade		100,000
City Hall Office Renovation		400,000
City Hall Rehabilitation Projects		877,000
City Hall Security Upgrades		898,000
City Hall Security Upgrades		(220,000)
City-wide Building Assessment		120,000
Closed Landfill Compliance		3,202,000
Council District 3 Traffic Calming Enhancements		104,000
Council District 6 Traffic Calming Enhancements		54,000
Crosswalk and Safety Improvements on Blossom Hill and Leigh Ave		20,000
Cultural Facilities Condition Assessment		30,000
De Anza Park Restroom Renovation		65,000
Downtown Neighborhoods Traffic Calming		20,000
Electric Vehicle Charging Site Assessment		15,000
Electric Vehicles Charging Stations for Police Hybrid-Electric Vehicles		204,000
Emergency Operations Relocation Capital Contributions		200,000
Emergency Power Generation for City Facilities		700,000
Emma Prusch Park Electrical and Infrastructure Upgrades		100,000
Enhanced Crosswalk at Canoas Garden VTA Lot		45,000
Fire Apparatus Replacement		2,300,000
Fire Station 32 FF&E		620,000
Fire Training Center Relocation		494,000
Fleet Shop Improvements		345,000
Glenview Park Expansion		10,000
Hammer Theatre Center Boiler Replacement		77,000
Hammer Theatre Center Fire Detection Alarm and Devices Design		100,000
Hammer Theatre Center HVAC Condensing Unit Replacement		168,000
Hammer Theatre Center Improvements		90,000
Hammer Theatre Center Roofing		39,000
Hammer Theatre Center Upgrades		105,000
Hammer Theatre Miscellaneous HVAC & Electrical Upgrades		83,000
History San José High-Priority Capital Improvements		34,000
History San José Miscellaneous Repairs		7,000
Ice Centre Expansion Oversight Project		85,000
Interim Housing - Rue Ferrari Expansion		12,400,000
Interim Housing - Via del Oro		13,342,000
Kooser Road Crosswalk		110,000
Municipal Garage Ceiling Repair and Light Upgrades		150,000
Naglee Avenue and Dana Avenue Traffic Signal		100,000
Old Fire Training Center Environmental Cleanup		164,000
Police Administration Building Boiler and Chiller Replacement		529,000
Police Administration Building Gate Improvements		197,000
Police Athletic League Stadium Turf Replacement		3,100,000
Radar Display Signs on Payne Ave		36,000
Radio Service Monitors		175,000
Remote Sensing Equipment for Generators		112,000

## General Fund Capital, Transfers, Reserves

### Budget Changes by Expense Type

<b>2024-2025 Adopted Budget Changes</b>	<b>Positions</b>	<b>General Fund (\$)</b>
Re-Use Facilities Improvements		100,000
San José Museum of Art Cooling Tower Replacement		2,500,000
San José Museum of Art Door and Window Improvement		186,000
Sideshow Mitigation in District 10		70,000
Soundwall at the Bernal Way Terminus		11,000
The Tech Interactive Controls Module Improvements		878,000
The Tech Interactive Fire Alarm System		63,000
Vietnamese Heritage Garden Enhancements		25,000
Vietnamese-American Cultural Center Improvements		50,000
Vietnamese-American Cultural Center Playground Renovation		64,000
<b>Subtotal Capital Contributions:</b>	<b>0.00</b>	<b>70,191,150</b>

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2024-2025 Adopted Budget Changes	Positions	General Fund (\$)
<b>Transfers to Other Funds</b>		
1. <b>Transfer to Other Funds: Transfer to Real Property Transfer Tax Fund</b>		<b>131,450,833</b>
<i><b>Community and Economic Development CSA</b></i>		
This action establishes a Transfer to the Real Property Transfer Tax Fund of \$131,450,833 to transfer the projected 2023-2024 remaining Measure E budget from the General Fund to the Real Property Transfer Tax Fund. This funding is reserved to complete City Council approved projects and programs for affordable housing, homelessness prevention, and homeless support. For ease of administration and transparency, all future revenues, expenditures, and reserves related to Measure E will be included in the Real Property Transfer Tax Fund. (Ongoing costs: \$0)		
2. <b>Transfer to Other Funds: Transfer to Vehicle Maintenance and Operations Fund</b>		<b>(200,000)</b>
<i><b>Strategic Support CSA</b></i>		
As a cost reduction to help bring the General Fund into structural alignment, this action decreases the transfer from the General Fund to the Vehicle Maintenance and Operations Fund by \$200,000, from \$2.0 million to \$1.8 million, on an ongoing basis for general fleet replacement. The Vehicle Maintenance and Operations Fund is used to maintain and repair current fleet inventory of 2,763 vehicles, purchase replacement vehicles, parts, fuel, inventory, and fleet staff costs. This funding is primarily used to purchase new vehicles that meet the replacement criteria of 100,000 miles or 12 years for heavy trucks over 12,000 pounds in gross vehicle weight and 90,000 miles or eight years for general fleet vehicles under 12,000 pounds in gross vehicle weight. Depending on procurement timing, this action may delay the purchase of vehicles based on the latest inventory forecast. (Ongoing savings: \$200,000)		
<b>Subtotal Transfers to Other Funds:</b>	<b>0.00</b>	<b>131,250,833</b>

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2024-2025 Adopted Budget Changes	Positions	General Fund (\$)
<b>Earmarked Reserves</b>		
<b>1. Earmarked Reserves: Artificial Intelligence, Workforce, and Technology – SJSU (San José State University) Partnership Reserve</b>		<b>100,000</b>
<b>Neighborhood Services CSA</b>		
<p>As directed by the Mayor’s March Budget Message for Fiscal Year 2024-2025, as approved by the City Council, this action establishes the Artificial Intelligence (AI), Workforce, and Technology SJSU Partnership Reserve in the amount of \$100,000 for the purpose of an AI Pilot for Civic and Social Good. The City and SJSU expect to work together to develop a large, joint grant proposal to invest in and transform San José and its downtown. One concept is a co-working space for aspiring technologists at Dr. Martin Luther King, Jr. Library (MLK Library). Paired with a matching \$100,000 investment by SJSU, placing the City-funded \$100,000 amount in a one-time reserve allows time for project development and implementation in accordance with the Joint Operating Agreement between the City and SJSU for ownership and operations of MLK Library. Staff will return to City Council with coordinated and agreed plans for the use of the funds once a project is defined and agreed to by both the City and SJSU. Based on past construction and project costs at MLK Library, \$200,000 is insufficient for significant building/space improvements. The City and SJSU will size and develop options for resourcing any project(s) proposed. (Ongoing costs: \$0)</p>		
<b>2. Earmarked Reserves: Deferred Infrastructure and Maintenance Reserve</b>		<b>(2,000,000)</b>
<b>Strategic Support CSA</b>		
<p>This action liquidates the Deferred Infrastructure and Maintenance Reserve that was established in the 2025-2029 General Fund Forecast to be allocated to deferred maintenance and technology projects included as part of the 2024-2025 Proposed Budget. (Ongoing savings: \$0)</p>		
<b>3. Earmarked Reserves: Fire Equipment Replacement Sinking Fund Reserve</b>		<b>(395,000)</b>
<b>Public Safety CSA</b>		
<p>This action liquidates \$395,000 of the \$500,000 from the Fire Equipment Replacement Sinking Fund Reserve that was established in the 2025-2029 General Fund Forecast to be allocated for equipment replacement and upgrade initiatives as part of the 2045-2025 Proposed Budget. (Ongoing savings: \$0)</p>		
<b>4. Earmarked Reserves: Measure E Reserve Shifts Reserve</b>		<b>(58,182,549)</b>
<b>Community and Economic Development CSA</b>		
<b>Strategic Support CSA</b>		
<p>This action reallocates Measure E reserves of \$58.2 million from the General Fund to the Real Property Transfer Tax Fund, which is newly established in the 2024-2025 Adopted Operating Budget. For ease of administration and transparency, all future revenues, expenditures, and reserves related to Measure E will be included in the Real Property Transfer Tax Fund. (Ongoing savings: \$0)</p>		

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2024-2025 Adopted Budget Changes	Positions	General Fund (\$)
Measure E - 5% Moderate-Income Households Reserve		(6,917,034)
Measure E - 10% Homeless Prevention and Rental Assistance Reserve		(1,524,599)
Measure E - 30% Low-Income Households Reserve		(19,380,040)
Measure E - 40% Extremely Low-Income Households Reserve		(27,788,924)
Measure E - Interim Housing Construction and Operations Reserve (15% HSP)		(71,952)
Measure E - Interim Housing Maintenance Reserve (15% HSP)		(2,500,000)
<b>5. Earmarked Reserves: New Fire Facilities Maintenance and Operations Reserve</b>		<b>(60,000)</b>
<i>Public Safety CSA</i>		
<p>This action liquidates the New Fire Facilities Maintenance and Operations Reserve that was established in the 2025-2029 General Fund Forecast for projected operations and maintenance expenses of \$60,000 related to fire facilities. (Ongoing savings: \$86,000)</p>		
<b>6. Earmarked Reserves: New Parks and Recreation Maintenance and Operations Reserve</b>		<b>(247,000)</b>
<i>Neighborhood Services CSA</i>		
<p>This action liquidates the New Parks Infrastructure and Maintenance Reserve that was established in the 2025-2029 General Fund Forecast for projected operations and maintenance expenses of \$247,000 related to new and expanded parks and recreation facilities. (Ongoing savings: \$336,000)</p>		
<b>7. Earmarked Reserves: New Police Facilities Maintenance and Operations Reserve</b>		<b>(101,000)</b>
<i>Public Safety CSA</i>		
<p>This action liquidates the New Police Facilities Maintenance and Operations Reserve that was established in the 2025-2029 General Fund Forecast for projected operations and maintenance expenses of \$101,000 related to police facilities. (Ongoing savings: \$312,000)</p>		
<b>8. Earmarked Reserves: New Traffic Infrastructure Assets Maintenance and Operations Reserve</b>		<b>(164,000)</b>
<i>Transportation and Aviation CSA</i>		
<p>This action liquidates the New Traffic Infrastructure Assets Maintenance and Operations Reserve that was established in the 2025-2029 General Fund Forecast for projected operations and maintenance expenses of \$164,000 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: \$175,000)</p>		

# General Fund Capital, Transfers, Reserves

## Budget Changes by Expense Type

2024-2025 Adopted Budget Changes	Positions	General Fund (\$)
<b>9. Earmarked Reserves: Police Department Sworn Backfill Reserve</b>		<b>3,000,000</b>
<i>Public Safety CSA</i>		
<p>This action establishes one-time funding of \$3.0 million for 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)</p>		
<b>10. Earmarked Reserves: Police Equipment Replacement Sinking Fund Reserve</b>		<b>(1,000,000)</b>
<i>Public Safety CSA</i>		
<p>This action liquidates the Police Equipment Replacement Sinking Fund Reserve that was established in the 2025-2029 General Fund Forecast to be allocated for equipment replacement and upgrade initiatives included as part of the 2024-2025 Proposed Budget. (Ongoing savings: \$0)</p>		
<b>11. Earmarked Reserves: Police Staffing Addition Reserve</b>		<b>(1,900,000)</b>
<i>Public Safety CSA</i>		
<p>This action liquidates the Police Staffing Reserve that was established in the 2025-2029 General Fund Forecast that was originally allocated for the planned addition of police sworn and civilian personnel in the 2024-2025 Proposed Budget. Given the current budgetary forecast for the General Fund, the addition of up to 15.0 positions in the Police Department annually will be paused as the Department has approximately 100 sworn vacancies. The City will need to first fill the vacant sworn positions before adding more staff. Furthermore, the action is consistent with prior City Council direction in Manager's Budget Addendum #41 approved as part of the 2022-2023 Adopted Operating Budget, the cost of any new positions assumed in the Base Budget would only be brought forward for City Council considered if the additional ongoing expense would not impact other basic City Services. Given both the level of vacancies and the General Fund structural or service level shortfall, a pause in staffing adds is warranted. Police Department staffing additions will be recommended to resume once vacancy levels drop and General Fund resource capacity improves. (Ongoing savings: \$4.5 million)</p>		
<b>12. Earmarked Reserves: Salaries and Benefits Reserve</b>		<b>(8,721,890)</b>
<i>Strategic Support CSA</i>		
<p>This action decreases the Salaries and Benefits Reserve by \$8.7 million to reallocate funding to the Personal Services allocation for Fire Department (\$8.45 million), Office of the Mayor and City Council Offices (\$272,000). The reallocation for Fire Department supports a negotiated general wage increase included in the tentative agreement between the City and the International Association of Fire Fighters, Local 230 (IAFF) bargaining union, which was approved by City Council on June 11, 2024 for the term July 1, 2024 through June 30, 2027. The reallocation for Office of the Mayor and City Council Offices supports salary increases approved by the Salary Setting Commission on April 17, 2024. Due to the late notice of the decision on April 17, 2024, the cost of the increased salaries was included in the Salaries and Benefits Reserve, but could not be allocated into each individual office budget in time for the release of the 2024-2025 Proposed Operating Budget. The corresponding actions to increase the respective department's Personal Services allocation are recommended elsewhere in this document. (Ongoing savings: \$8,721,890)</p>		

## General Fund Capital, Transfers, Reserves

### Budget Changes by Expense Type

2024-2025 Adopted Budget Changes	Positions	General Fund (\$)
<b>13. Earmarked Reserves: Rebudgets</b>		<b>271,193,586</b>
<ul style="list-style-type: none"> <li><b>Community and Economic Development CSA</b></li> <li><b>Environmental and Utilities Services CSA</b></li> <li><b>Neighborhood Services CSA</b></li> <li><b>Public Safety CSA</b></li> <li><b>Strategic Support CSA</b></li> <li><b>Transportation and Aviation Services CSA</b></li> </ul>		
<p>This action provides for the rebudgeting of unexpended 2023-2024 funding from the various Earmarked Reserves listed below. (Ongoing costs: \$0)</p>		
Alum Rock Community Benefit Improvement District Reserve		59,573
Animal Care and Services Foundation Reserve		100,000
Artificial Turf Capital Replacement Reserve		3,750,464
Berryessa Flea Market Vendor Business Transition Fund Reserve		1,875,000
Budget Stabilization Reserve		61,000,000
City Attorney's Office Outside Litigation Reserve		250,000
Code Enforcement Permit System Reserve		2,436,000
Community and Economic Recovery Reserve		11,500,000
Creative Center for the Arts Parking Reserve		750,000
Customer Service Vision and Standards Staffing Reserve		1,070,000
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		11,000,000
Low-Income Household Water Assistance Payment Program Reserve		300,000
Office of Equality Assurance Labor Compliance System Reserve		550,000
Police Redistricting Implementation Reserve		1,000,000
Revenue Loss Reserve		90,000,000
Salaries and Benefits Reserve		4,728,110
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>201,522,147</b>
<hr/>		
<b>2024-2025 Adopted Budget Changes Total</b>	<b>0.00</b>	<b>402,964,130</b>

# General Fund Capital, Transfers, Reserves

## Expense Type: Capital Contributions

### Detail of Costs Description

Capital Contributions	2022-2023 Actuals	2023-2024 Adopted	2024-2025 Forecast	2024-2025 Adopted
<b><i>Community and Economic Development CSA</i></b>				
<b>Public Safety Capital Program</b>				
Fire Training Center Relocation	27,489	0	0	0
<b>Total Public Safety Capital Program</b>	<b>\$27,489</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Community and Economic Development CSA</b>	<b>\$27,489</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>Neighborhood Services CSA</i></b>				
<b>Municipal Improvements Capital Program</b>				
Berryessa Supportive Parking	0	0	0	5,900,000
Capital Program and Public Works Department Support Service Costs	2,483	0	0	0
Interim Housing - Rue Ferrari Expansion	0	0	0	12,400,000
Interim Housing - Via del Oro	0	0	0	13,342,000
<b>Total Municipal Improvements Capital Program</b>	<b>\$2,483</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,642,000</b>
<b>Parks and Comm. Fac. Dev. Capital Program</b>				
Agnews Property Development	0	200,000	0	0
Almaden Winery Fundraising Feasibility Study	0	50,000	0	50,000
Alum Rock Park Playground Renovation	0	207,000	0	0
Alviso Park Improvements	30,352	181,000	0	0
Alviso Community Garden Irrigation	24,778	0	0	0
Canoas Park Playground Renovation	0	207,000	0	0
Chris Hotts Park Playground Renovation	0	206,000	0	0
De Anza Park Playground Renovation	0	206,000	0	0
De Anza Park Restroom Renovation	0	65,000	0	65,000
Emma Prusch Electrical and Infrastructure Upgrades	0	100,000	0	100,000
Glenview Park Expansion	21,055	34,000	0	10,000
Guadalupe River Park Improvements	32,198	0	0	0
Guadalupe River Park Ranger Station Rehabilitation	58,639	56,000	0	0
Happy Hollow Park and Zoo Exhibit Improvements	113,554	0	0	0
La Ragione Playground Renovation	157,092	46,000	0	0
Meadowfair Park Master Plan	149,316	0	0	0
Park Furniture Improvements	4,477	0	0	0
Parks Rehabilitation Strike and Capital Infrastructure Team	(20,527)	0	0	0
Police Athletic League Stadium Master Plan	0	400,000	0	0
Police Athletic League Stadium Turf Replacement	42,605	2,775,000	0	3,100,000
Ramac Park Turf Replacement	476,521	0	0	0
Re-Use Facilities Improvements	231,025	266,000	0	100,000
Rose Gardens Improvements	0	0	0	47,150
Thank You, America Monument	163,600	0	0	0
TJ Martin and Jeffrey Fontana Parks Turf Replacement	0	20,000	0	0
Vehicle Prevention Program	107,693	765,000	0	0



# General Fund Capital, Transfers, Reserves

## Expense Type: Capital Contributions

### Detail of Costs Description

	2022-2023 Actuals	2023-2024 Adopted	2024-2025 Forecast	2024-2025 Adopted
<b>Capital Contributions</b>				
Vietnamese Cultural Heritage Garden Enhancements	0	50,000	0	25,000
Vietnamese-American Cultural Center Improvements	0	50,000	0	50,000
Vietnamese-American Cultural Center Playground Renovation	0	191,000	0	64,000
<b>Total Parks and Comm. Fac. Dev. Capital Program</b>	<b>\$1,592,380</b>	<b>\$6,075,000</b>	<b>\$0</b>	<b>\$3,611,150</b>
<b>Total Neighborhood Services CSA</b>	<b>\$1,594,863</b>	<b>\$6,075,000</b>	<b>\$0</b>	<b>\$35,253,150</b>
 <b>Public Safety CSA</b>				
<b>Public Safety Capital Program</b>				
911 Call Center Upgrades FF&E (PD)	0	3,665,000	0	3,665,000
Emergency Operations Center Relocation Capital Contributions	0	300,000	0	200,000
Fire Apparatus Replacement	658,786	11,537,000	3,750,000	6,050,000
Fire Station 32 FF&E	0	1,800,000	0	2,890,000
Fire Station 8 Furniture, Fixtures, and Equipment	0	0	0	205,000
Fire Training Center Relocation	2,142,166	1,375,000	0	494,000
<b>Total Public Safety Capital Program</b>	<b>\$2,800,952</b>	<b>\$18,677,000</b>	<b>\$3,750,000</b>	<b>\$13,504,000</b>
<b>Total Public Safety CSA</b>	<b>\$2,800,952</b>	<b>\$18,677,000</b>	<b>\$3,750,000</b>	<b>\$13,504,000</b>
 <b>Transportation &amp; Aviation Services CSA</b>				
<b>Municipal Improvements Capital Program</b>				
Capital Program and Public Works Department Support Service Costs	6	0	0	0
<b>Total Municipal Improvements Capital Program</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Traffic Capital Program</b>				
Branham and Monterey Sideshow Deterrents	50,000	0	0	0
Branham Lane Speed Humps	0	0	0	21,750
Branham Lane Vision Zero Quick Build Projects	33,000	0	0	0
Canoas Garden Avenue Crosswalk	99,189	16,000	0	76,000
Council District 3 Traffic Calming Enhancements	17,422	73,000	0	104,000
Council District 6 Traffic Calming Enhancements	28,639	60,000	0	54,000
Coyote Valley Monterey Road Design and Safety Study	0	0	0	100,000
Cropley Avenue Crosswalk	0	25,000	0	0
Crosswalk and Safety Improvements on Blossom Hill and Leigh Ave	0	52,500	0	20,000
Downtown Neighborhoods Traffic Calming	72,570	50,000	0	20,000
Electronic Smart Speed Radar Sign on Camden Ave	0	0	0	18,000
Electronic Smart Speed Radar Sign on Meridian Ave	0	12,500	0	0
Enhanced Crosswalk at Canoas Garden VTA Lot	0	61,500	0	45,000
Enhanced Crosswalk at Leigh Ave and Anne Way	0	0	0	56,250
Kooser Road Crosswalk	12,226	99,000	0	110,000

# General Fund Capital, Transfers, Reserves

## Expense Type: Capital Contributions

### Detail of Costs Description

	2022-2023 Actuals	2023-2024 Adopted	2024-2025 Forecast	2024-2025 Adopted
<b>Capital Contributions</b>				
Monterey Road and Valleyhaven Way Traffic Signal Design	47,637	0	0	0
Monterey Road Transit Study	80,183	0	0	0
Monterey Road Wildlife Corridor Improvements	0	100,000	0	0
Naglee Avenue and Dana Avenue Traffic Signal	0	100,000	0	100,000
Pavement Maintenance Program	647,306	0	0	0
Quick Build Traffic Improvements at Foxworthy Ave and Leigh Ave	0	0	0	9,000
Radar Display Signs on Payne Ave	0	36,000	0	36,000
Sideshow Mitigation in District 10	8,352	75,000	0	70,000
Soundwall at the Bernal Way Terminus	14,992	11,000	0	11,000
Steven's Creek Corridor Vision Study	50,000	0	0	0
Thornwood Drive Safety Improvements	47,438	0	0	0
Vision Zero: Data-Driven Safety Improvements	1,573	17,000	0	0
<b>Total Traffic Capital Program</b>	<b>\$1,210,526</b>	<b>\$788,500</b>	<b>\$0</b>	<b>\$851,000</b>
 <i>Total Transportation &amp; Aviation Services CSA</i>	 <i>\$1,210,531</i>	 <i>\$788,500</i>	 <i>\$0</i>	 <i>\$851,000</i>
 <b>Strategic Support CSA</b>				
<b>Municipal Improvements Capital Program</b>				
280 Almaden Ave Beautification Improvement Project	53,540	2,150,000	0	1,831,000
4th Street Garage Fire Pump Replacement	0	233,000	0	233,000
African American Community Services Agency Upgrades	0	188,695	0	25,000
Animal Care and Services - Various Improvements	562,847	630,000	0	406,000
Animal Care and Services Water Softener Replacement	80,000	0	0	0
Arc Flash Hazard Analysis	102,600	0	0	0
Arena Repairs	349,860	100,000	100,000	100,000
Audio Visual Upgrades to Chambers and Committee Rooms	738,654	170,000	0	0
Capital Program and Public Works Department Support Service Costs	95,878	82,000	90,000	90,000
Center for Performing Arts Chiller, Cooling Tower, and Boilers Replacement	0	7,600,000	0	7,000,000
Children's Discovery Museum - Curb and Walkway Rehabilitation	0	350,000	0	0
Children's Discovery Museum Air Handler Unit Replacement	87,000	0	0	0
Children's Discovery Museum Elevator System	92,692	280,000	0	114,000
Children's Discovery Museum Pavement Repairs	13,873	31,000	0	0
Children's Discovery Museum Skylight Replacement	77,101	170,000	0	0
City Facilities Security Enhancements	0	1,000,000	0	1,000,000
City Facilities Seismic Shut-off Valves	99,783	50,000	0	0
City Hall and Police Communications Uninterrupted Power Supply Cap. Maint.	77,121	200,000	200,000	200,000
City Hall Antenna and Rotunda Audio	0	300,000	0	0
City Hall Audio/Visual Upgrade	96,896	110,000	0	0
City Hall Backup Generator Switch Replacement	0	100,000	0	100,000

# General Fund Capital, Transfers, Reserves

## Expense Type: Capital Contributions

### Detail of Costs Description

<b>Capital Contributions</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adopted</b>	<b>2024-2025 Forecast</b>	<b>2024-2025 Adopted</b>
City Hall Carpet Replacement	0	650,000	0	525,000
City Hall Equipment Replacement	0	100,000	0	90,000
City Hall Exterior Restoration	0	300,000	0	276,000
City Hall Fire Alarm Upgrade	0	100,000	0	100,000
City Hall Garage Pump Replacement	0	100,000	0	0
City Hall HVAC Control System Replacement	239,962	20,000	0	0
City Hall Network Operations Center Electrical Switch Replacement	377,146	320,000	0	0
City Hall Office Renovation	62,784	520,000	0	400,000
City Hall Rehabilitation Projects	194,706	1,095,000	0	877,000
City Hall Security Upgrades	15,483	890,000	0	678,000
City Hall Waterproofing	11,651	900,000	0	0
City-wide Building Assessment	0	0	0	120,000
Closed Landfill Compliance	709,112	2,550,000	450,000	3,972,000
Cultural Facilities Condition Assessment	30,357	90,000	0	30,000
East Side Union High School District Community Wireless Network Project	74,375	0	0	0
Electric Vehicle Charging Site Assessment	0	300,000	0	15,000
Electric Vehicles Charging Stations for Police Hybrid-Electric Vehicles	0	204,000	0	204,000
Emergency Power Generation for City Facilities	115,091	850,000	0	700,000
Family-Friendly City Facilities (General Fund)	0	100,000	0	0
Fire Training Center Environmental Monitoring	46,832	58,000	0	0
Fleet Shop Improvements	0	500,000	0	345,000
Hammer Theatre Center Boiler Replacement	0	77,000	0	77,000
Hammer Theatre Center Chiller Replacement	27,904	0	0	0
Hammer Theatre Center Fire Detection Alarm and Devices Design	2,957	394,000	0	100,000
Hammer Theatre Center HVAC Condensing Unit Replacement	0	168,000	0	168,000
Hammer Theatre Center HVAC Controls	0	0	0	0
Hammer Theatre Center Improvements	38,024	90,000	0	90,000
Hammer Theatre Center Roofing	5,162	40,000	0	39,000
Hammer Theatre Center Upgrades	105,375	106,000	0	105,000
Hammer Theatre Miscellaneous HVAC & Electrical Upgrades	9,306	130,000	0	83,000
History San José - Miscellaneous Repairs	27,748	350,000	0	7,000
History San José ADA Compliance	15,883	360,000	0	0
History San José High-Priority Capital Improvements	0	80,000	0	34,000
Ice Centre Expansion Oversight Project	248,722	0	0	85,000
Local Sales Tax - PAB/PCC Phase I Elevator Modernization	339,009	20,000	0	0
Mexican Heritage Plaza Patio	41,195	0	0	0
Municipal Garage Ceiling Repair and Light Upgrades	0	150,000	0	150,000
Old Fire Training Center Environmental Cleanup	0	200,000	0	164,000
PAB/PAC Phase I Elevator Modernization	17,723	0	0	0
PAB Fire Protection System	0	300,000	0	0
Police Administration Building Boiler and Chiller Replacement	0	870,000	0	529,000

# General Fund Capital, Transfers, Reserves

## Expense Type: Capital Contributions

### Detail of Costs Description

	2022-2023 Actuals	2023-2024 Adopted	2024-2025 Forecast	2024-2025 Adopted
<b>Capital Contributions</b>				
Police Administration Building Fencing - Employee Parking Lot Perimeter	6,884	0	0	0
Police Administration Building Gate Improvements	0	200,000	0	197,000
Police Communications Center Elevator Retrofit	0	230,000	0	0
Police Communications Emergency Uninterrupted Power Supply	210,313	20,000	0	0
Radio Service Monitors	0	175,000	0	175,000
Remote Sensing Equipment for Generators	4,794	122,000	0	112,000
San José Municipal Stadium Improvements	5,768	0	0	0
San Jose Municipal Stadium LED Lighting	800,000	0	0	0
San José Museum of Art Cooling Tower Replacement	0	2,850,000	0	2,500,000
San José Museum of Art Door and Window Improvement	43,830	180,000	0	186,000
San José Museum of Art HVAC Controls Upgrades	1,574	8,000	0	0
San José Museum of Art Server Room Upgrade	48,557	0	0	0
South Yard Fence Replacement	0	177,000	0	0
The Tech Interactive Chiller and Cooling Tower Replacement	0	1,200,000	0	0
The Tech Interactive Controls Module Improvements	306,026	3,400,000	0	878,000
The Tech Interactive Fire Alarm System	964,955	100,000	0	63,000
The Tech Interactive Skylight Replacement	8,541	85,000	0	0
Unanticipated/Emergency Maintenance	1,726,164	1,250,000	1,250,000	1,250,000
<b>Total Municipal Improvements Capital Program</b>	<b>\$9,411,760</b>	<b>\$36,723,695</b>	<b>\$2,090,000</b>	<b>\$26,423,000</b>
<b>Public Safety Capital Program</b>				
Emergency Operations Center Relocation Capital Contributions	810,111	0	0	0
Fire Training Center Relocation	11,474,599	0	0	0
<b>Total Public Safety Capital Program</b>	<b>\$12,284,709</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Traffic Capital Program</b>				
Downtown Neighborhoods Traffic Calming	1,168	0	0	0
Monterey Road and Valleyhaven Way Traffic Signal Design	(212)	0	0	0
<b>Total Traffic Capital Program</b>	<b>\$956</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Strategic Support CSA</b>	<b>\$21,697,425</b>	<b>\$36,723,695</b>	<b>\$2,090,000</b>	<b>\$26,423,000</b>
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>\$27,331,261</b>	<b>\$62,264,195</b>	<b>\$5,840,000</b>	<b>\$76,031,150</b>

# General Fund Capital, Transfers, Reserves

## Expense Type: Transfers to Other Funds

### Detail of Costs Description

	2022-2023 Actuals	2023-2024 Adopted	2024-2025 Forecast	2024-2025 Adopted
<b>Transfers to Other Funds</b>				
<b><i>Community and Economic Development CSA</i></b>				
Transfer to the Business Improvement District Fund	12,618	12,637	15,138	15,138
Transfer to the Real Property Transfer Tax Fund	0	0	4,043,944	135,494,777
Transfer to the San José Arena Capital Reserve Fund	2,300,000	2,300,000	2,300,000	2,300,000
<b><i>Total Community and Economic Development CSA</i></b>	<b>\$2,312,618</b>	<b>\$2,312,637</b>	<b>\$6,359,082</b>	<b>\$137,809,915</b>
<b><i>Transportation and Aviation Services CSA</i></b>				
Local Sales Tax - Transfer to the Airport Revenue Fund (Jet Fuel)	702,034	400,000	500,000	500,000
Transfer to the Downtown Property and Business Improvement District Fund	1,044,854	1,252,305	1,323,969	1,323,969
Transfer to the Maint. District No. 11 (Brokaw - Junction to Old Oakland) Fund	6,354	6,354	6,354	6,354
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. 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 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
<b><i>Total Transportation and Aviation Services CSA</i></b>	<b>\$1,869,994</b>	<b>\$1,775,411</b>	<b>\$1,947,075</b>	<b>\$1,947,075</b>
<b><i>Strategic Support CSA</i></b>				
Transfer to the Vehicle Maintenance and Operations Fund	1,660,000	5,875,000	2,000,000	1,800,000
Transfer to the Communications Construction and Conveyance Tax Fund	4,000,000	2,750,000	2,250,000	2,250,000
Transfer to the Emergency Reserve Fund	8,000,000	0	0	0
Transfer to the City Hall Debt Service Fund	19,968,027	17,693,420	17,731,609	17,731,609
<b><i>Total Strategic Support CSA</i></b>	<b>\$33,628,027</b>	<b>\$26,318,420</b>	<b>\$21,981,609</b>	<b>\$21,781,609</b>
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$37,810,639</b>	<b>\$30,406,468</b>	<b>\$30,287,766</b>	<b>\$161,538,599</b>

# General Fund Capital, Transfers, Reserves

## Expense Type: Earmarked Reserves

### Detail of Costs Description

Earmarked Reserves	2022-2023 Actuals	2023-2024 Adopted	2024-2025 Forecast	2024-2025 Adopted	Type of Reserve*
<b>Community and Economic Development CSA</b>					
2024-2025 Citywide Business Development Staffing Reserve		173,712	0	0	C
Alum Rock Community Benefit Improvement District Reserve		59,573	0	59,573	C
Berryessa Flea Market Vendor Business Transition Fund Reserve		1,875,000	0	1,875,000	B
Code Enforcement Permit System Reserve		2,758,000	0	2,436,000	B
Development Fee Program Technology Reserve		570,000	0	570,000	B
Google Parking Lots Option Payment Reserve		3,800,000	0	3,800,000	B
Measure E - 10% Homeless Prevention and Rental Assistance Reserve		2,712,628	0	0	B
Measure E - 30% Low-Income Households Reserve		44,263,621	0	0	B
Measure E - 40% Extremely Low-Income Households Reserve		43,553,478	0	0	B
Measure E - 5% Moderate-Income Households Reserve		4,708,416	0	0	B
Measure E - Interim Housing Construction and Operations Reserve (15% HSP)		13,145,500	0	0	B
<b>Total Community and Economic Development CSA</b>	<b>N/A</b>	<b>\$117,619,928</b>	<b>\$0</b>	<b>\$8,740,573</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 Intelligence, Workforce, and Technology - SJSU Partnership Reserve		0	0	100,000	C
Artificial Turf Capital Replacement Reserve		3,848,457	450,000	4,200,464	C
New Parks and Recreation Facilities Operations and Maintenance Reserve		0	247,000	0	C
<b>Total Neighborhood Services CSA</b>	<b>N/A</b>	<b>\$3,848,457</b>	<b>\$697,000</b>	<b>\$4,300,464</b>	
<b>Public Safety CSA</b>					
Fire Equipment Replacement Sinking Fund Reserve		0	500,000	105,000	C
New Fire Facilities Operations and Maintenance Reserve		0	60,000	0	C
New Police Facilities Operations and Maintenance Reserve		0	101,000	0	C
Police Department Sworn Backfill Reserve		5,000,000	0	3,000,000	C
Police Equipment Replacement Sinking Fund Reserve		0	1,000,000	0	C
Police Redistricting Implementation Reserve		1,000,000	0	1,000,000	C
Police Staffing Reserve		0	1,900,000	0	C
<b>Total Public Safety CSA</b>	<b>N/A</b>	<b>\$6,000,000</b>	<b>\$3,561,000</b>	<b>\$4,105,000</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 Operations and Maintenance Reserve		0	164,000	0	C
<b>Total Transportation and Aviation Services CSA</b>	<b>N/A</b>	<b>\$750,000</b>	<b>\$164,000</b>	<b>\$750,000</b>	

# General Fund Capital, Transfers, Reserves

## Expense Type: Earmarked Reserves

### Detail of Costs Description

Earmarked Reserves	2022-2023 Actuals	2023-2024 Adopted	2024-2025 Forecast	2024-2025 Adopted	Type of Reserve*
<b>Strategic Support CSA</b>					
Animal Care and Services Foundation Reserve		100,000	0	100,000	C
Budget Stabilization Reserve		61,000,000	0	61,000,000	A
City Attorney's Office Outside Litigation Reserve		490,000	0	250,000	C
Community and Economic Recovery Reserve		10,150,000	0	11,500,000	C
Cultural Facilities Capital Maintenance Reserve		0	1,250,000	1,250,000	C
Customer Service Vision and Standards Staffing Reserve		0	0	1,070,000	C
Deferred Infrastructure and Maintenance Reserve		0	2,000,000	0	C
Essential Services Reserve		0	0	0	C
FEMA Non-Reimbursable Expenses Reserve		2,000,000	0	2,000,000	A
Information Technology Sinking Fund Reserve		11,000,000	300,000	11,300,000	C
Measure E - Interim Housing Maintenance Reserve (15% HSP)		3,000,000	0	0	C
Office of Equality Assurance Labor Compliance System Reserve		550,000	0	550,000	C
Pension Obligation Bonds Consulting Services Reserve		25,000	0	0	C
Revenue Loss Reserve		90,000,000	30,000,000	120,000,000	A
Salaries and Benefits Reserve		29,257,591	18,152,908	14,431,018	A,C
Sick Leave Payments Upon Retirement Reserve		1,000,000	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>N/A</b>	<b>\$223,572,591</b>	<b>\$51,702,908</b>	<b>\$239,451,018</b>	
<b>TOTAL EARMARKED RESERVES</b>	<b>N/A</b>	<b>\$352,090,976</b>	<b>\$56,124,908</b>	<b>\$257,647,055</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	2022-2023 Actuals	2023-2024 Adopted	2024-2025 Forecast	2024-2025 Adopted	Type of Reserve*
<b>Strategic Support CSA</b>					
Contingency Reserve	N/A	47,000,000	50,000,000	50,000,000	A
<b>Total Strategic Support CSA</b>	<b>N/A</b>	<b>\$47,000,000</b>	<b>\$50,000,000</b>	<b>\$50,000,000</b>	
<b>TOTAL CONTINGENCY RESERVE</b>	<b>N/A</b>	<b>\$47,000,000</b>	<b>\$50,000,000</b>	<b>\$50,000,000</b>	

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