

## 2024-2025 ADOPTED OPERATING BUDGET

### TABLE OF CONTENTS

	<u>Page</u>
<b>MAYOR AND CITY COUNCIL</b> .....	2
<b>CITY MANAGER’S BUDGET OFFICE STAFF</b> .....	3
<b>CSMFO Operating Budget Excellence Award</b>	
<b>Fiscal Year 2023-2024</b> .....	4
<b>GFOA Distinguished Budget Presentation Award</b>	
<b>Fiscal Year 2023-2024</b> .....	5
<b>CITY MANAGER’S 2024-2025 BUDGET MESSAGE</b> .....	11
Attachment A – General Fund Balancing Strategy Detail.....	47
Attachment B – Status of Mayor and City Council Referrals .....	65
Attachment C – Status of City Auditor Recommendations with Funding Impact.....	77
Attachment D – Stormwater Permit Implementation Funding Summary .....	81
<b>COMMUNITY PROFILE</b>	
San José at a Glance.....	85
Roster of Elected Officials.....	94
State and Local Legislative Highlights .....	95
<b>BUDGET GUIDE</b>	
Annual Budget Process.....	101
City Organization by City Service Area.....	102
City Organization by Department/City Service Area/Core Service/Program .....	103
City Organization by Function.....	108
Boards, Commissions and Committees.....	109
Operating Budget Guide .....	110
Fund Descriptions .....	114
Glossary of Terms.....	125
Acronyms Index .....	130
<b>SUMMARY INFORMATION</b>	
Total City Source and Use of Funds (Table).....	133
Summary of Transfers, Loans, and Contributions .....	141
Summary of Contributions to Retirement Funds.....	148
Summary of General Fund Retirement Costs (Graph) .....	150
Summary of Fund Activity .....	151
Summary of Fund Uses by Department/Function.....	156
Summary of General Fund Sources (Graph and Table).....	161
Summary of General Fund Uses (Graph and Table).....	164
Summary of General Fund Uses by Category (Graph and Table) .....	167
Summary of Capital Program Source of Funds .....	169
Summary of Capital Program Use of Funds .....	171
Description of Major Capital Projects.....	175
Summary of Operating Budget Impact from Capital Projects (Table) .....	194
Summary of Total Staffing by Department (Graph and Table).....	195

## 2024-2025 ADOPTED OPERATING BUDGET

### TABLE OF CONTENTS

	<u>Page</u>
<b>HISTORY AND TREND INFORMATION</b>	
Five-Year Comparison of Total City Source and Use of Funds (Graph and Table) .....	197
Five-Year Comparison of Key General Fund Sources (Graph) .....	199
Five-Year Comparison of General Fund Sources (Table) .....	200
Five-Year Comparison of General Fund Uses (Graph and Table) .....	201
Five-Year General Fund Uses by Category (Table) .....	203
Five-Year Comparison of Key Capital Fund Sources (Graph).....	204
Five-Year Comparison of Total Staffing (Graph) .....	205
Five-Year Comparison of Total Staffing by Department (Graph and Table) .....	206
<b>BUDGET POLICIES AND PRACTICES</b>	
Budget Policies .....	209
City Service Area Policy Framework.....	229
Significant Accounting Practices .....	231
Debt Service Obligations.....	234
<b>GENERAL FUND REVENUE</b>	
General Fund Revenue Overview.....	241
General Fund Revenue Estimates .....	248
General Fund Revenue Descriptions .....	279
<b>CITY SERVICE AREAS (CSA)</b>	
Overview .....	295
Community and Economic Development CSA .....	303
Environmental and Utility Services CSA .....	317
Neighborhood Services CSA .....	327
Public Safety CSA .....	341
Transportation and Aviation Services CSA.....	355
Strategic Support CSA.....	367
<b>CITY DEPARTMENTS/COUNCIL APPOINTEES</b>	
Airport.....	397
City Attorney.....	417
City Auditor.....	429
City Clerk.....	439
City Manager.....	451
City Manager - Office of Economic Development and Cultural Affairs .....	473
Energy Department.....	503
Environmental Services .....	515
Finance.....	543
Fire .....	563

## 2024-2025 ADOPTED OPERATING BUDGET

### TABLE OF CONTENTS

	<u>Page</u>
<b>CITY DEPARTMENTS/COUNCIL APPOINTEES</b>	
Housing .....	585
Human Resources .....	607
Independent Police Auditor .....	621
Information Technology.....	633
Library .....	651
Mayor and City Council.....	667
Parks, Recreation and Neighborhood Services.....	675
Planning, Building and Code Enforcement .....	711
Police.....	737
Public Works .....	771
Retirement Services.....	799
Transportation .....	809
 <b>CITY-WIDE</b>	
City-Wide Expenses.....	847
General Fund Capital, Transfers, Reserves .....	895
 <b>SOURCE AND USE OF FUNDS STATEMENTS</b>	
Affordable Housing Impact Fee Fund (452).....	919
Airport Customer Facility and Transportation Fee Fund (519) .....	920
Airport Fiscal Agent Fund (525) .....	921
Airport Maintenance and Operation Fund (523) .....	922
Airport Revenue Fund (521) .....	923
Airport Surplus Revenue Fund (524) .....	924
American Rescue Plan Fund (402).....	925
Benefit Funds – Benefit Fund (160).....	926
Benefit Funds – Dental Insurance Fund (155).....	928
Benefit Funds – Life Insurance Fund (156).....	929
Benefit Funds – Self-Insured Medical Fund (158) .....	930
Benefit Funds – Unemployment Insurance Fund (157) .....	931
Building Development Fee Program Fund (237) .....	932
Building Homes and Jobs Act Fund (456) .....	934
Business Improvement District Fund (351).....	935
Cash Reserve Fund (002).....	936
Citywide Planning Fee Program Fund (239).....	937
City Hall Debt Service Fund (210) .....	938
Community Development Block Grant Fund (441) .....	939
Community Facilities District No. 1 (Capitol Auto Mall) Fund (371).....	940
Community Facilities District No. 2 (Aborn – Murillo) and Community Facilities District No. 3 (Silverland – Capriana) Fund (369).....	941

## 2024-2025 ADOPTED OPERATING BUDGET

### TABLE OF CONTENTS

	<u>Page</u>
<b>SOURCE AND USE OF FUNDS STATEMENTS</b>	
Community Facilities District No. 8 (Communications Hill) Fund (373) .....	942
Community Facilities District No. 11 (Adeline – Mary Helen) Fund (374) .....	943
Community Facilities District No. 12 (Basking Ridge) Fund (376).....	944
Community Facilities District No. 13 (Guadalupe Mines) Fund (310).....	945
Community Facilities District No. 14 (Raleigh – Charlotte) Fund (379).....	946
Community Facilities District No. 15 (Berryessa – Sierra) Fund (370).....	947
Community Facilities District No. 16 (Raleigh – Coronado) Fund (344).....	948
Community Facilities District No. 17 (Capitol Expy – Evergreen Place (496) .....	949
Community Facilities Revenue Fund (422).....	950
Convention and Cultural Affairs Fund (536).....	951
Convention Center Facilities District Revenue Fund (791).....	952
Coronavirus Relief Fund (401).....	953
Downtown Property and Business Improvement District Fund (302) .....	954
Economic Development Administration Loan Fund (444) .....	955
Edward Byrne Memorial Justice Assistance Grant Trust Fund (474).....	956
Emergency Reserve Fund (406).....	957
Federal Drug Forfeiture Fund (419).....	958
Federated Retiree Health Care Trust Fund (124).....	959
Federated Retirement Fund (134) .....	960
Fire Development Fee Program Fund (240).....	961
Fire Retiree Health Care Trust Fund (126) .....	963
Gas Tax Maintenance and Construction Fund – 1943 (409) .....	964
Gas Tax Maintenance and Construction Fund – 1964 (410) .....	965
Gas Tax Maintenance and Construction Fund – 1990 (411).....	966
General Purpose Parking Fund (533).....	967
Gift Trust Fund (139).....	969
Home Investment Partnership Program Trust Fund (445).....	972
Homeless Housing, Assistance, and Prevention Fund (454) .....	973
Housing Trust Fund (440) .....	974
Ice Centre Revenue Fund (432) .....	975
Inclusionary Fee Fund (451).....	976
Integrated Waste Management Fund (423).....	977
Library Parcel Tax Fund (418) .....	979
Low and Moderate Income Housing Asset Fund (346) .....	980
Maintenance District No. 1 (Los Paseos) Fund (352).....	982
Maintenance District No. 2 (Trade Zone Blvd. – Lundy Ave.) Fund (354).....	983
Maintenance District No. 5 (Orchard Parkway – Plumeria Drive) Fund (357).....	984
Maintenance District No. 8 (Zanker – Montague) Fund (361) .....	985
Maintenance District No. 9 (Santa Teresa – Great Oaks) Fund (362) .....	986
Maintenance District No. 11 (Brokaw Rd. from Junction Ave. to .....	
Old Oakland Rd.) Fund (364).....	987
Maintenance District No. 13 (Karina – O’Nel) Fund (366) .....	988
Maintenance District No. 15 (Silver Creek Valley) Fund (368) .....	989
Maintenance District No. 18 (The Meadowlands) Fund (372) .....	990

## 2024-2025 ADOPTED OPERATING BUDGET

### TABLE OF CONTENTS

	<u>Page</u>
<b>SOURCE AND USE OF FUNDS STATEMENTS</b>	
Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359).....	991
Maintenance District No. 20 (Renaissance – N. First Landscaping) Fund (365).....	992
Maintenance District No. 21 (Gateway Place – Airport Parkway) Fund (356).....	993
Maintenance District No. 22 (Hellyer Ave. – Silver Creek Valley Rd.) Fund (367).....	994
Multi-Source Housing Fund (448).....	995
Municipal Golf Course Fund (518).....	998
Planning Development Fee Program Fund (238).....	999
Police Retiree Health Care Trust Fund (125).....	1001
Police and Fire Retirement Fund (135).....	1002
Public Works Development Fee Program Fund (241).....	1003
Public Works Program Support Fund (150).....	1004
Public Works Small Cell Permitting Fee Program Fund (242).....	1005
Real Property Transfer Tax Fund (404).....	1006
Rent Stabilization Program Fee Fund (450).....	1008
San José Arena Capital Reserve Fund (459).....	1009
San José Clean Energy Operating Fund (501).....	1010
San José Opioid Response Fund (130).....	1012
San José-Santa Clara Treatment Plant Income Fund (514).....	1013
San José-Santa Clara Treatment Plant Operating Fund (513).....	1014
Sewage Treatment Plant Connection Fee Fund (539).....	1016
Sewer Service and Use Charge Fund (541).....	1017
South Bay Water Recycling Operating Fund (570).....	1019
St. James Park Management District Fund (345).....	1021
State Drug Forfeiture Fund (417).....	1022
Storm Sewer Operating Fund (446).....	1023
Supplemental Law Enforcement Services Fund (414).....	1025
Transient Occupancy Tax Fund (461).....	1026
Vehicle Maintenance and Operations Fund (552).....	1027
Water Utility Fund (515).....	1028
Workforce Development Fund (290).....	1030
 <b>APPENDICES</b>	
Mayor’s March Budget Message for Fiscal Year 2024-2025.....	1033
Mayor’s June Budget Message for Fiscal Year 2024-2025.....	1063
Gann Limit.....	1091
Adopted Budget Resolution.....	1097
Homelessness Budget – 2024-2025 Funding Allocation.....	1101
Employee Compensation and Benefits.....	1105
Federated City Employees’ Retirement Systems – Budget for Fiscal Year 2024-2025.....	1109
Police and Fire Department Retirement Plan – Budget for Fiscal Year 2024-2025.....	1139
Community Development Block Grant (CDBG) Fund 2024-2025 Funding Allocation.....	1171
Transient Occupancy Tax (TOT) Fund 2024-2025 Cultural Grant Awards.....	1173