



**2021-2022**  
**ANNUAL REPORT**



## **2021-2022 ANNUAL REPORT**

The Annual Report is established by the City Charter as the City Manager's vehicle for summarizing and analyzing the financial performance of the City for the preceding fiscal year. The mandated elements of the report include the following:

- A description of revenues received and expenditures incurred in the prior fiscal year, and an explanation concerning material differences between these amounts and the amounts budgeted.
- The amount of the financial reserves of the City.
- All other information that, in the opinion of the City Manager, is necessary to provide an accurate and complete picture of the fiscal status and condition of the City.

The financial information used in this report represents final, unaudited 2021-2022 year-end closing figures as of June 30, 2022.

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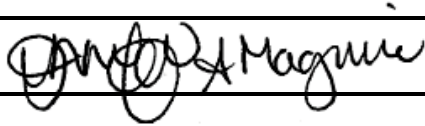
**TO:** HONORABLE MAYOR AND  
CITY COUNCIL

**FROM:** Jim Shannon

**SUBJECT:** 2021-2022 ANNUAL REPORT

**DATE:** September 30, 2022

Approved



Date

9/30/2022

## **RECOMMENDATION**

It is recommended that the City Council:

- (a) Accept the 2021-2022 City Manager's Annual Report in compliance with City Charter Section 701 (F).
- (b) Adopt Appropriation Ordinance and Funding Sources Resolution amendments in various operating and capital funds to implement the 2021-2022 Annual Report recommendations, as detailed in Section IV (Recommended Budget Adjustments and Clean-Up/Rebudget Actions).

## **OUTCOME**

In accordance with Section 701 (F) of the San José City Charter, the 2021-2022 Annual Report describes the financial status of the City at the end of the 2021-2022 fiscal year. As specified in the City Charter, the focus of the City Manager's Annual Report is a comparison of actual revenue collections and expenditures to projections and appropriations included in the City's budget.

The 2021-2022 Annual Report will provide the City Council with the information necessary to review the financial performance of all City funds. In addition, this report provides a comparison of the actual 2021-2022 Ending Fund Balance for each fund to the estimates used in the development of the 2022-2023 Adopted Budget as well as information on the status of the year-end reserve levels for each of the City's budgeted funds.

Approval of the recommended budget actions will implement required fund balance reconciliations and necessary rebudget and clean-up adjustments based on the final financial performance (unaudited) for 2021-2022. This report also includes actions that are necessary to: revise the 2022-2023 budget to align budgeted revenue and expenditures with the most current information; correct technical problems; recognize new or adjust existing grant, reimbursement, or fee activity revenues and expenditures; fund two urgent fiscal program needs in the General Fund; reflect changes in project and program allocations based on revised cost estimates; and establish a limited number of new projects and programs in special and capital funds.

## **EXECUTIVE SUMMARY**

The Administration proactively managed 138 budgeted funds in 2021-2022. Budget actions were brought forward during the year to help ensure that revenues and expenditures remained in alignment with actual performance. Through this careful management, the various City funds generally ended the year with revenues close to the budgeted estimates and expenditures below the budgeted allocations.

Emerging from the pandemic, the City Council approved the 2021-2022 Adopted Budget with the assumption that the City's revenue and overall budgetary position would improve as the community and region recovered from the pandemic. The City again leveraged a significant influx of external funding sources, including from the American Rescue Plan (ARP) Act, to continue existing and initiate new community and economic recovery workstreams aligned to the City Council-approved Mayor's March and June Budget Messages for Fiscal Year 2021-2022 that focused on: Supporting an Equitable Recovery for a "Better Normal", Back to Basics – A Cleaner and Safer San José, Accelerating Solutions to Homelessness and the Affordable Housing Crisis, and Fiscal Resilience and Our Future.

The broader economic recovery happened more quickly and robustly than many anticipated, providing a surge of revenues across several City funds, including the General Fund, that helped to significantly change the City's budgetary position in 2021-2022 and into 2022-2023. In the General Fund, actions were taken over the course of the year to increase revenue estimates across nearly all major categories, including Property Tax, Sales Tax, Business Tax, Real Property Transfer Tax (Measure E), Utility Taxes, and others. As City operations continued their transition from pandemic response into pandemic recovery and more normal business operations, and due to the extremely competitive labor market that made it challenging to fill vacant positions, the City experienced elevated levels of expenditure savings across many of its funds. Due to careful forecasting, monitoring, and management throughout all City funds, overall 2021-2022 revenues and expenditures ended the year very close to budgeted expectations. The 2021-2022 General Fund Ending Fund Balance of \$559.0 million was \$51.4 million above the fund balance estimate assumed when the 2022-2023 Adopted Budget was developed and \$33.7 million after required clean-up/rebudget actions necessary to close out 2021-2022. The \$51.4 million variance represents 2.4% of the 2021-2022 Modified Budget and the \$33.7 million represents a variance of 1.6%. These funds are recommended to be allocated in the 2021-2022 Annual Report, as shown in the table below.

**EXECUTIVE SUMMARY**

**Recommended 2022-2023 General Fund Adjustments (\$000s)**

<b>Additional 2021-2022 Ending Fund Balance</b>	<b>\$51,379</b>
<b>Clean-Up/Rebudget Actions</b>	<b>(\$17,637)</b>
<hr/>	
<b>Fund Balance Available After Clean-up/Rebudget Actions</b>	<b>\$33,742</b>
<b>Recommended Budget Adjustments</b>	
Required Technical/Rebalancing Actions	(\$18,842)
Grants/Reimbursements/Fee Activities	(\$0)
(Sources = (\$125,000); Uses = (\$125,000))	
Urgent Fiscal/Program Needs	(\$4,500)
<b>Total Recommended Budget Adjustments</b>	<b>(\$23,342)</b>
<hr/>	
<b>Remaining Fund Balance After Clean-up/Recommended Adjustments</b>	<b>\$10,400</b>
<b>Distribution of Remaining Fund Balance Per City Council Policy I-18</b>	
Budget Stabilization Reserve	(\$7,600)
Information Technology Sinking Fund Reserve	(\$2,800)
<hr/>	
<b>Total Fund Balance Distributed Per Council Policy I-18</b>	<b>(\$10,400)</b>

When bringing forward recommendations for the use of the additional 2021-2022 General Fund Ending Fund Balance, the Administration follows City Council Policy 1-18 and first considers clean-up/rebudget actions associated with the close-out of the 2021-2022 fiscal year to be essentially non-discretionary and the highest priority. These clean-up/rebudget actions result in a net decrease to the available fund balance of \$17.6 million and consist of: 1) the rebudgeting of prior year funding to 2022-2023 to complete various projects (net decrease of \$13.2 million); and 2) technical adjustments to other revenues and expenditures (net decrease of \$4.4 million).

The revised fund balance of \$33.7 million is recommended to fund various required technical and rebalancing actions (\$18.8 million), actions associated with grants, reimbursements, and fee activities (net-zero downward revenue and expenditure adjustments of \$125,000), and two urgent fiscal and programmatic needs (\$4.5 million). Notable adjustments in these categories include: increasing the Contingency Reserve by \$5.0 million (from \$41.0 million to \$46.0 million) to align funding with the 3% requirement in City Council Policy 1-18; establishing the \$3.8 million Fire Station and FF&E Reserve to begin to set aside funding for fire station cost overruns and necessary furniture, fixtures, and equipment to effectively operate newly built fire stations; transferring \$3.8 million to the City Hall Debt Service Fund to accurately align respective payment contributions across City funds; \$3.0 million to provide a range of urgent services to support unhoused residents and address associated community impacts; allocating \$1.5 million to provide seed funding for a lateral firefighter/paramedic academy to be held in early 2023 to address the need to fill paramedic roles within the Fire Department; setting aside \$1.4 million in the Community and Economic Recovery Reserve to provide sufficient funding for the City's participation in the County of Santa

## **EXECUTIVE SUMMARY**

Clara Isolation and Quarantine Program for COVID-19 emergency response; allocating \$1.3 million for City Hall Rehabilitation projects to repurpose savings from the City Hall Campus Expansion project completed in 2021-2022 for maintenance projects at City Hall; allocating \$750,000 to demolish the former Fire Station 8 garage and remediate the site; and, establishing the Police Helicopter Engine Overhaul Reserve of \$700,000 to set aside funding to overhaul the helicopter's current engine and provide for a rental engine to avoid aircraft downtime. These categories also include a series of actions to redistribute Measure E funding carried over from 2021-2022 in accordance with the Proposed Changes to the Spending Priorities and Percentage Allocations Measure E Real Property Transfer Taxes memorandum approved by City Council on April 19, 2022, as well as the allocation of an additional \$1.6 million to reflect the City's increased loan commitment (\$12.6 million) for the Quetzal Gardens affordable housing project.

After these adjustments, the remaining fund balance of \$10.4 million is recommended to be distributed in accordance with City Council Policy 1-18. These funds are recommended to increase the Budget Stabilization Reserve (\$7.6 million) from \$53.4 million to \$61.0 million, which increases the level of General Purpose Reserves to 8.0% of General Fund operating expenditures, bringing the level closer to the policy target of 10.0%; and \$2.8 million to the Information Technology Sinking Fund Reserve to help fund critical enterprise-level projects, such as the future replacement of the City's Financial Management System.

This report also addresses immediate needs and circumstances in various special and capital funds, including recognizing the additional Transient Occupancy Tax (TOT) revenues received in the TOT Fund in 2021-2022, enabling additional allocations to support Convention Center Operations, the Convention Center and Visitors Bureau, and Cultural Grants; reducing the transfer from the ARP Fund to the Convention and Cultural Affairs Fund due to the improved TOT performance in 2021-2022; allocating resources from the Affordable Housing Impact Fee Fund and Low and Moderate Income Housing Assets Fund to support affordable housing development; initiating and adding funding for several time-critical parks projects within the Subdivision Park Trust Fund and Construction and Conveyance (C&C) Tax Funds; allocating additional resources within the Construction Excise Tax Fund to support increased construction costs for a traffic signal project; and allocating additional resources in the Storm Sewer Capital Fund, primarily from prior year savings, to expand the scope of the Large Trash Capture project.

Recommended budget actions are summarized later in this message and described in *Section IV: Recommended Budget Adjustments and Clean-Up/Rebudget Actions*.

As the fiscal year progresses, the Administration will continue to monitor and report on the City's budgetary performance through Bi-Monthly Financial Reports that are agendaized four times a year for review by the Public Safety, Finance, and Strategic Support (PSFSS) Committee, and the Mid-Year Budget Review that is heard by the full City Council in February. The financial results of 2021-2022 will also be factored into the development of the 2023-2024 City Manager's Budget Request & 2024-2028 Five-Year Forecast and Revenue Projections document that will be released at the end of February 2023.



## **BACKGROUND**

Each year the City issues the Annual Report at the end of September, three months after the close of the fiscal year, as required by the City Charter. Following is a description of the various sections of the Annual Report document.

- **Transmittal Memorandum** – This section provides an overall summary of the 2021-2022 Annual Report.
- **Section I: Budget Performance Summary (All Funds)** – This section provides a comparison of the 2021-2022 budget to actual revenues received and expenditures incurred by fund as well as an explanation of revenue and/or expenditure variances of 10% or greater to the budget. This section also provides a comparison of the year-end actual 2021-2022 Ending Fund Balance by fund to the 2021-2022 Ending Fund Balance/2022-2023 Beginning Fund Balance estimate used in the development of the 2022-2023 Adopted Budget. In addition, a listing of the Earmarked and Contingency Reserves that were available at the end of 2021-2022 by fund is included.
- **Section II: General Fund Budget Performance** – This section provides a summary of the General Fund budget performance in 2021-2022, including the following: Results of Operations in the General Fund, Revenue Performance, and Expenditure Performance.
- **Section III: Selected Special/Capital Funds Budget Performance** – This section provides financial information on the 2021-2022 year-end performance for selected special and capital funds that represent major City operations. It includes a discussion of variances between actual and budgeted revenues and expenditures as well as a comparison between the actual ending fund balance and the fund balance estimated for 2021-2022 in the development of the 2022-2023 Adopted Budget.

## **BACKGROUND**

- **Section IV: Recommended Budget Adjustments and Clean-Up/Rebudget Actions** – This section provides a description of the recommended budget adjustments and clean-up/rebudget actions for City Council consideration. The proposed actions fall into three categories: (1) adjustments to the *2022-2023 Beginning Fund Balance amounts in various funds, including the General Fund, based on the final reconciliation of 2021-2022*; (2) *upward and downward adjustments to previously rebudgeted sums to ensure the appropriate amount of unexpended funds are carried over to 2022-2023 to complete projects*; and (3) *actions based on more recent information that are necessary to revise the 2022-2023 budget to align budgeted revenue and expenditures with the most current information, correct technical problems, recognize new or adjust grant, reimbursement or fee activity revenues and expenditures, fund one-time urgent fiscal/program needs in the General Fund, and reflect changes in project and program allocations based on revised cost estimates as well as establish a limited number of new projects and programs in special and capital funds.*
- **Section V: Financial Statements** – This section provides the financial results (unaudited), prepared by the Finance Department, for all budgeted fund groups for 2021-2022. It should be noted that audited financial results will be released later in the fall as part of the 2022 Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2022. Final fund balance reconciliations to the Annual Comprehensive Financial Report will be conducted for all funds and, while few adjustments are typically necessary, any final adjustments will be brought forward for City Council consideration as part of the 2022-2023 Mid-Year Budget Review.

## **ANALYSIS**

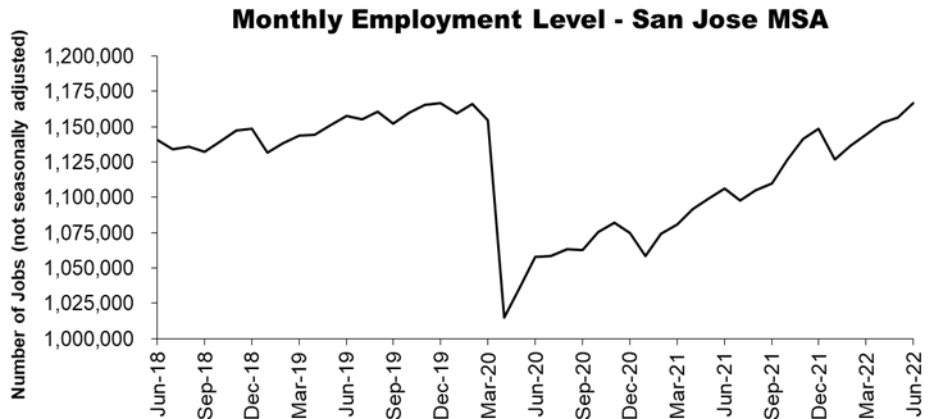
This Analysis section includes the following:

- an overview of the economic environment;
- a discussion of the 2021-2022 budget performance of all City funds;
- a discussion of the 2021-2022 budget performance for the General Fund;
- a discussion of the components of the 2021-2022 General Fund ending fund balance;
- an analysis of the impact of the General Fund performance on the 2022-2023 Adopted Budget; and
- a discussion of the 2021-2022 budget performance of selected special and capital funds.

**ANALYSIS**

**Economic Environment**

The City of San José has steadily rebounded since the initial onset of the pandemic; growth that accelerated with the arrival and widespread use of effective vaccines. However, despite this growth, the broader economic environment is still recovering and, in some areas, are not yet back to pre-pandemic levels.



California’s employment was significantly impacted when health orders in response to the pandemic severely curtailed economic activity. As can be seen from the chart above, after the immediate employment drop in April 2020, employment levels have progressively grown, with a small decline at the end of 2020 when the pandemic re-surfed. While employment figures at the end of 2021-2022 were strong and exceeded pre-pandemic levels by 3,500 jobs, high inflation coupled with uncertainty regarding the economy may negatively impact employment in 2022-2023. Employment levels will continue to be closely monitored throughout the upcoming fiscal year.

After topping over 12% near the beginning of the pandemic in April 2020, the local unemployment rate has significantly dropped and as of April 2022, the unemployment rate has fallen below pre-pandemic levels. In June 2022, the local unemployment rate was 2.3%, which is lower than the June 2021 rate (5.5%) and the pre-pandemic level of 2.6%. Additionally, in this region, the June 2022 unemployment rate continues to be lower than the unadjusted unemployment rate for the State (4.0%) and the nation (3.8%).

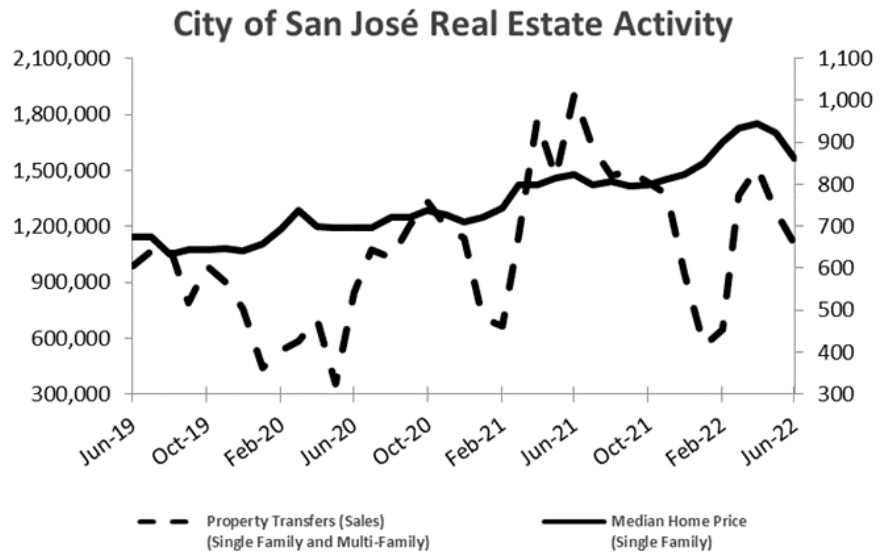
<b>Unemployment Rate (Unadjusted)</b>				
	<b>Feb. 2020</b>	<b>April 2020</b>	<b>June 2021</b>	<b>June 2022**</b>
San Jose Metropolitan Statistical Area*	2.6%	12.4%	5.5%	2.3%
State of California	4.3%	16.0%	8.2%	4.0%
United States	3.8%	14.4%	6.1%	3.8%
* San Benito and Santa Clara Counties Source: California Employment Development Department. ** June 2022 estimates are preliminary and may be updated.				

**ANALYSIS**

**Economic Environment**

Overall construction activity through June 2022 of \$1.5 billion decreased 20.5% from prior year levels due to activity for all land use categories (residential, commercial, and industrial) experiencing significant year-over-year declines from the prior year, especially for commercial activity. The 2021-2022 Adopted Budget was developed with the expectation that development activity would decrease from the high levels experienced in 2020-2021 but would remain relatively strong. Development activity has been on a downward trend since 2019-2020 (\$2.5 billion) and will continue to be closely monitored.

The local real estate market has continued to perform strongly through 2021-2022, recording record high median single home prices. However, sales activity has begun to slow down, which may be indicative of a cooling market. According to data from the Santa Clara County Association of Realtors, the number of property transfers



(sales) experienced year-over-year decreases (from the same time period in the prior year) ranging from -10% to -54% between the beginning of the shelter-in-place in March 2020 through June 2020. However, beginning in September 2020, the local real estate market once again began to experience year-over-year gains. As of June 2022, the median single-family home price totaled \$1.6 million, which was 5.6% above the June 2021 price of \$1.5 million. Additionally, it is taking less time to sell these more expensive houses. The average days-on-market through June 2022 totaled 14 days, which is significantly below the average of 23 days experienced year-to-date through June 2021. Property sales, however, have begun to slow down. In the first half of 2021-2022, property sales for single family and multi-dwelling homes grew 15% compared to the prior year. However, total sales for January-June 2022 dropped 12% compared to the same time period in 2021. As interest rates continue to rise, which has a direct impact on mortgage rates, property transactions may be negatively impacted. Therefore, property sales, as well as their possible impact on home prices will continue to be closely monitored in 2022-2023.

**ANALYSIS**

**2021-2022 Budget Performance (All Funds)**

As shown in Section I of this document, City revenues (excluding Beginning Fund Balances) totaled \$4.6 billion in 2021-2022, which was 7.5% (\$376.8 million) below the budgeted estimate of \$5.0 billion.

In 2021-2022, expenditures (excluding Reserves and Ending Fund Balances) totaled \$4.7 billion, which was \$1.1 billion (19.0%) below the modified budget of \$5.8 billion. At the end of 2021-2022, the Contingency and Earmarked Reserves for all City funds totaled \$1.1 billion, which represented 15.1% of the total 2021-2022 Modified Budget of \$7.4 billion (including interfund transfers, loans, and contributions). In the General Fund, Reserves totaled \$373.8 million.

The financial performance in 2021-2022 is used as the starting point for 2022-2023. The collective 2021-2022 Ending Fund Balances for all City funds totaled \$1.97 billion, which was \$33.9 million above the 2021-2022 Ending Fund Balance estimates of \$1.94 billion used in the development of the 2022-2023 Adopted Budget. After adjusting for a total net negative rebudget of \$127.3 million recommended in this report, the adjusted 2021-2022 Ending Fund Balance variance for all funds increases to \$161.1 million, or 2.2% of the 2021-2022 Modified Budget. The adjusted fund balance variance totaled \$38.7 million in the General Fund, \$71.8 million in the special funds, and \$50.7 million in the capital funds.

The City's General Fund ended the 2021-2022 fiscal year within budgeted levels. As shown in the chart below, the General Fund Ending Fund Balance of \$559.0 million was \$51.4 million (2.4% of the 2021-2022 Modified Budget) above the fund balance estimate assumed when the 2022-2023 Adopted Budget was developed (after accounting for an early rebudget of \$475,000 approved by the City Council on August 30, 2022). The following table summarizes the General Fund performance in 2021-2022, comparing the actual results to the modified budget and the estimates used to develop the 2022-2023 Adopted Budget.

**ANALYSIS**

**2021-2022 General Fund Budget Performance**

**Table 1  
 General Fund Year-End Status  
 For the Year Ended June 30, 2022  
 (\$000s)**

<b>Sources</b>	<b>2021-2022 Modified Budget</b>	<b>2021-2022 Year-end Estimate</b>	<b>2021-2022 Budgetary Basis Actual</b>	<b>Actual to Budget Variance</b>	<b>Actual to Estimate Variance</b>
<i>Beginning Fund Balance</i>	369,180	369,180	369,180	-	-
<i>Carryover Encumbrances</i>	56,416	56,416	56,416	-	-
<i>Liquidation of Carry- over Encumbrances</i>	-	500	612	612	112
<i>Revenue</i>	<u>1,735,235</u>	<u>1,736,490</u>	<u>1,739,529</u>	<u>4,294</u>	<u>3,039</u>
<i>Total Sources</i>	<u><u>2,160,831</u></u>	<u><u>2,162,586</u></u>	<u><u>2,165,737</u></u>	<u><u>4,906</u></u>	<u><u>3,151</u></u>
<b>Uses</b>					
<i>Expenditures/Transfers</i>	1,787,018	1,654,977	1,606,749	(180,269)	(48,228)
<i>Reserves</i>	<u>373,813</u>	<u>-</u>	<u>-</u>	<u>(373,813)</u>	<u>-</u>
<i>Total Uses</i>	<u><u>2,160,831</u></u>	<u><u>1,654,977</u></u>	<u><u>1,606,749</u></u>	<u><u>(554,082)</u></u>	<u><u>(48,228)</u></u>
<i>Ending Fund Balance</i>	<u><u>-</u></u>	<u><u>507,609</u></u>	<u><u>558,988</u></u>	<u><u>558,988</u></u>	<u><u>51,379</u></u>

Note: In the chart above, the General Fund excludes the Emergency Reserve Fund and the Cash Reserve Fund, which are budgeted as separate funds and reflected separately in this document. In the 2021-2022 Annual Comprehensive Financial Report, the Emergency Reserve Fund and Cash Reserve Fund will be displayed as part of the General Fund to comply with GASB 54 reporting requirements.

In 2021-2022, total revenue in the General Fund was \$1.7 billion, which was within 0.2%, or \$4.3 million, of the 2021-2022 Modified Budget, and \$3.2 million (0.1%) above the estimate used to develop the 2022-2023 Adopted Budget. The liquidation of prior year carryover encumbrances totaled \$612,000.

General Fund expenditures/transfers of \$1.6 billion were \$180.3 million (10.1%) below the 2021-2022 Modified Budget level of \$1.8 billion and \$48.2 million (7.4%) below the estimate used to develop the 2022-2023 Adopted Budget. Budgeted reserves of \$373.8 million remained unexpended at year-end as expected.

**ANALYSIS**

**2021-2022 General Fund Budget Performance**

**Table 2  
 General Fund  
 Comparison of Year-End Actuals with Prior Year  
 (\$000s)**

	<b>2020-2021 Actuals</b>	<b>2021-2022 Actuals</b>	<b>Change</b>	<b>% Change</b>
<b>Source of Funds</b>				
Beginning Fund Balance	400,284	369,180	(31,104)	-7.8%
Revenues	1,355,444	1,739,529	384,085	28.3%
<b>Total Source of Funds</b>	<b>1,755,728</b>	<b>2,108,709</b>	<b>352,981</b>	<b>20.1%</b>
<b>Use of Funds</b>				
Personal Services	871,751	926,148	54,397	6.2%
Non-Personal/Equipment/Other	151,742	175,738	23,996	15.8%
City-Wide Expenses	274,242	417,653	143,411	52.3%
Capital Contributions	54,893	56,817	1,924	3.5%
Transfers	80,826	30,393	(50,433)	-62.4%
Reserves	-	-	-	N/A
<b>Total Use of Funds</b>	<b>1,433,454</b>	<b>1,606,749</b>	<b>173,295</b>	<b>12.1%</b>

As shown in Table 2, 2021-2022 General Fund revenues (excluding Beginning Fund Balance, which varies depending on the level of unspent funds carried into the following year) of \$1.7 billion represent an increase of 28.3% (\$384.1 million) from the 2020-2021 collection level of \$1.4 billion. This year-over-year increase is primarily attributable to the City receiving higher Tax and Revenue Anticipation Notes (TRANS) revenue being issued in 2021-2022. TRANS revenue, which facilitates the pre-payment of a portion of the City’s retirement contributions, totaled \$130.0 million in 2020-2021, but increased to \$285.0 million in 2021-2022. Additionally, higher 2021-2022 collections were received for Real Property Transfer Tax (\$50.5 million), Sales Tax (\$39.1 million), Property Tax (\$23.2 million), Business Tax (\$15.3 million), and Fees, Rates and Charges (\$14.7 million), which is primarily attributable to Parks, Recreation and Neighborhood Services Department Fee revenue. These revenues experienced year-over-year growth due to several factors including the continued economic rebound experienced after the pandemic as well as the strong commercial and residential real estate market.

General Fund expenditures of \$1.6 billion in 2021-2022 were 12.1% (\$173.3 million) above prior year expenditure levels of \$1.4 billion. This increase is due to higher City-Wide Expenses (\$143.4 million, primarily driven by higher repayment of TRANS), Personal Services (\$54.4 million), Non-Personal/Equipment/Other (\$24.0 million), and Capital Contributions (\$1.9 million), partially offset by lower transfers (\$50.4 million).

A detailed discussion of the General Fund revenue and expenditure performance is provided in Section II of this document.

**ANALYSIS**

**2021-2022 General Fund Ending Fund Balance**

The current budgeting practice of the City is to use the projected level of fund balance expected to remain in the General Fund at the end of any fiscal year as a funding source for the following year. The Ending Fund Balance estimate always contains two components: the portion of the fund balance that is rebudgeted for completing projects or retaining reserves; and the portion which is undesignated and available as a general funding source in the coming year. In the 2022-2023 Adopted Budget, a total fund balance estimate of \$507.1 million was included as a funding source. In addition, an early rebudget of \$475,000 was approved by the City Council on August 30, 2022. As discussed earlier, the actual 2021-2022 General Fund Ending Fund Balance of \$559.0 million was \$51.4 million above the Adopted Budget estimate when factoring in the early rebudget.

The components of the 2021-2022 General Fund Ending Fund Balance include additional funding sources, expenditure/transfer savings, and unexpended reserves as described below:

**2021-2022 General Fund  
 Ending Fund Balance Components**

<b>Fund Balance Component</b>	<b>\$ Amount (\$ in 000s)</b>
Additional Funding Sources	4,906
Expenditure/Transfer Savings	180,268
Unexpended Reserves	373,813
<b>TOTAL</b>	<b>\$ 558,987</b>

The total Sources of Funds ended the year \$4.9 million above the modified budget as a result of higher revenues (\$4.3 million) and liquidation of carryover encumbrances (\$612,000). For the Uses of Funds, expenditure and transfer savings totaled \$180.3 million, while unexpended reserves totaled \$373.8 million, representing the largest component of the 2021-2022 Ending Fund Balance. Of the \$180.3 million in expenditure savings, a majority was rebudgeted in the 2022-2023 Adopted Budget (\$129.1 million) with additional funding being recommended for rebudget or technical clean-ups as part of this report (\$23.6 million).

General Fund Reserves, totaling \$373.8 million at the end of 2021-2022, include three categories: Earmarked Reserves (\$295.3 million) established to address specific needs per City Council direction; Ending Fund Balance Reserve (\$38.0 million) established to help ensure sufficient fund balance would be available at the end of 2021-2022 to meet the budgeted estimate used for the development of the 2022-2023 Adopted Budget, and the Contingency Reserve (\$40.5 million) set at a minimum of 3% of General Fund operating expenditures per City Council policy.



**ANALYSIS**

**2021-2022 General Fund Ending Fund Balance**

As discussed above, it was assumed that \$507.1 million would remain in the General Fund at the end of 2021-2022 and would be carried over to 2022-2023 as Beginning Fund Balance as part of the adoption of the 2021-2022 Budget. These funds, which were expected to be generated from unexpended reserves, unexpended funds that were rebudgeted to 2022-2023, additional revenue, expenditure savings, and the liquidation of carryover encumbrances, were programmed for use in the 2022-2023 Adopted Budget. As also previously discussed, the actual General Fund Ending Fund Balance was above the estimate used in the 2022-2023 Adopted Budget by \$51.4 million (including the early rebudget) due to revenue and expenditure savings that were above June 30, 2022 levels.

The following chart details the recommended uses of the \$51.4 million of additional fund balance, as well as other budget adjustments that are proposed as part of this report. Recommended clean-up/rebudget actions decrease the available fund balance by \$17.7 million to \$33.7 million, or 1.6% of the 2021-2022 Modified Budget. This additional fund balance is proposed to be allocated to address required technical/rebalancing needs of \$18.8 million, urgent fiscal/program needs of \$4.5 million, with the remaining \$10.4 million placed in the Budget Stabilization Reserve (\$7.6 million) and the Information Technology Sinking Fund Reserve (\$2.8 million) in accordance with City Council Policy 1-18.

**ANALYSIS**

**Impacts on the 2022-2023 General Fund Budget**

<b>RECOMMENDED 2022-2023 GENERAL FUND ADJUSTMENTS (\$000s)</b>		<b>(\$ in 000s)</b>
<b>2022-2023 Additional Fund Balance</b> .....		<b>\$51,379</b>
• <b>Clean-Up/Rebudget Actions</b> .....		<b>(\$17,637)</b>
Revenue Rebudgets/Clean-Ups	\$5,970	
City-Wide Expenses/Transfers/Reserves	(\$17,017)	
General Fund Capital	(\$3,290)	
Departmental	(\$3,300)	
<b>Fund Balance Available After Clean-up/Rebudget Actions</b> .....		<b>\$33,742</b>
• <b>Recommended Budget Adjustments</b> .....		<b>(\$23,342)</b>
<b>Required Technical/Rebalancing Actions</b>		
Contingency Reserve	(\$5,000)	
Fire Station and FF&E Reserve	(\$3,800)	
Transfer to the City Hall Debt Service Fund	(\$3,780)	
Community and Economic Recovery Reserve	(\$1,388)	
City Hall Rehabilitation Projects (Lease Revenue Bond Savings)	(\$1,250)	
Fire Station 8 Garage Demolition and Site Clean-up	(\$750)	
Police Helicopter Engine Overhaul Reserve	(\$700)	
Solid Waste Code Enforcement Program Reserve (Solid Waste Program)	(\$600)	
Code Enforcement Permit System Reserve (Multiple Housing Program)	(\$450)	
Children's Discovery Museum Elevator System	(\$350)	
Development Fee Program Technology Reserve	(\$335)	
City Attorney's Office Outside Counsel Litigation Reserve	(\$200)	
Local Sales Tax - Transfer to the Airport Revenue Fund (Jet Fuel)	(\$200)	
Revenue from Federal Government (UASI Grant - OEM 2022)	(\$136)	
Measure E – Program and Reserve Allocations (Net-Zero Adjustments)	\$0	
Business Tax (Net-Zero Adjustments)	\$0	
Responsible Landlord Engagement Initiative	\$200	
Transfers and Reimbursements	\$331	
(Transfer from Community Facilities Revenue Fund (Fund Close-Out))		
Other Remaining Adjustments	(\$434)	
<b>Subtotal Required Technical/Rebalancing Actions</b>	<b>(\$18,842)</b>	
<b>Grants/Reimbursements/Fees</b> (Sources = (\$125,000); Uses = (\$125,000))	<b>\$0</b>	
<b>Urgent Fiscal/Program Needs</b>		
Homelessness Management Services	(\$3,000)	
Lateral Firefighter/Paramedic Academy	(\$1,500)	
(Fire Department Personal Services and Non-Personal Equipment)		
<b>Subtotal Urgent Fiscal/Program Needs</b>	<b>(\$4,500)</b>	
<b>Remaining Fund Balance After Clean-up/Rebudget Actions and Budget Adjustments</b> .....		<b>\$10,400</b>
• <b>Distribution of Remaining Fund Balance in Accordance with City Council Policy 1-18</b> .....		<b>(\$10,400)</b>
Budget Stabilization Reserve	(\$7,600)	
Information Technology Sinking Fund Reserve	(\$2,800)	
<b>Subtotal Distribution per Policy 1-18</b>	<b>(\$10,400)</b>	
<b>Remaining Fund Balance</b> .....		<b>\$0</b>

## **ANALYSIS**

### **Impacts on the 2022-2023 General Fund Budget**

A summary of the significant adjustments by category is included below. More detail is provided in *Section IV: Recommended Budget Adjustments and Clean-Up/Rebudget Actions*.

#### **Clean-Up/Rebudget Actions (-\$17.6 million)**

A series of adjustments are recommended to complete existing projects continuing into 2022-2023 and to reflect any necessary technical budget adjustments or reconciliation actions. The Annual Report is the point in the budget process where action is required to rebudget unexpended funds from the prior year that were not anticipated when the Adopted Budget was approved, but are required to complete a project or program in the current year. The largest rebudget actions are for the following appropriations: Business Tax Replacement (-\$4.1 million); Police Department Non-Personal/Equipment - Vehicle Replacements and Operations & Maintenance (-\$2.9 million); Revenue from State of California (Mobile Operations Satellite Expeditionary System) (-\$2.2 million); Government Access - Capital Expenditures (-\$1.7 million); Fire Apparatus Replacement (-\$1.3 million); General Liability Claims (-\$900,000); Food and Necessities (-\$824,000); Digital Inclusion Program (-\$805,000); City Facilities Security Improvements (-\$638,000); Unanticipated/Emergency Maintenance (-\$593,000); and, Emergency Power Generation for City Facilities (-\$530,000). Also recommended are actions that reduce previous rebudgets to reflect instances where expenditures for which rebudgets were approved for incorporation into the Adopted Budget exceeded estimates for 2021-2022; therefore, the funds are not available for rebudget to 2022-2023. Other technical adjustments include net-zero shifts between departments and appropriations, as well as the reconciliation of restricted funding for multiple programs (e.g., Measure E reserves, Tree Mitigation, Licenses and Permits (Cardroom Fee Reconciliation), Certified Access Specialist Program, Contractual Street Tree Planting, Government Access - Capital Expenditures, and the Google Parking Lots Option Payment Reserve).

#### **Recommended Budget Adjustments (-\$33.7 million)**

A number of General Fund budget adjustments, with a total net cost of \$33.7 million are recommended and can be classified under three categories: 1) Required Technical/Rebalancing Actions (net cost of \$18.8 million) that align already approved revenue estimates and expenditure budgets with the most current tracking information, reallocate funding among appropriations based on updated needs, correct technical problems in the 2022-2023 Adopted Budget, or comply with actions previously authorized by the City Council; 2) Grants/Reimbursement/Fee Activities (net zero expenditure reduction of \$125,000) actions that recognize new or adjust grants, reimbursements, or fee activity revenues, and adjust the appropriations for these purposes as necessary; and 3) Urgent Fiscal/Program Needs (net cost of \$4.5 million) for emergent needs that the Administration has deemed should not wait until the annual budget process, but require authorization from City Council.

Notable actions under each category are outlined below.

## ANALYSIS

### Impacts on the 2022-2023 General Fund Budget

- **Required Technical/Rebalancing Actions (-\$18.8 million)**

- ***Contingency Reserve*** – increases the Contingency Reserve by \$5.0 million, from \$41.0 million to \$46.0 million, in accordance with Council Policy 1-18 which provides for the maintenance of a minimum 3% Contingency Reserve in the General Fund to meet unexpected circumstances arising from financial and/or public emergencies that require immediate funding that cannot be met by any other means. The current Contingency Reserve level of \$41.0 million was established in the 2022-2023 Base Budget, as the reserve is calculated against Base Budget expenditures and an assumed amount of funding that will be rebudgeted at fiscal year-end. While Contingency Reserve adjustments commonly occur as part of the Annual Report, the relatively high level of \$5.0 million this year is attributable to the significant amount of funding allocated during the 2022-2023 Proposed Budget process (\$73 million one-time and \$30 million ongoing), the additional Beginning Fund Balance and Sales Tax revenues recognized and allocated at the end of the budget process in Manager’s Budget Addendum #37 (\$12 million), and a significant amount of expenditures rebudgeted as part of the Adopted Budget process and in this 2021-2022 Annual Report. It is important to note, however, that if this Contingency Reserve is ever needed, it is only sufficient to cover General Fund payroll expenditures for approximately two weeks in the event of an emergency. (-\$5.0 million)
- ***Fire Station and FF&E Reserve*** – establishes a Fire Station and FF&E Reserve in the amount of \$3.8 million. City Council’s approval of the Mayor’s June Budget Message for Fiscal Year 2022-2023 included direction to the City Manager to prioritize available excess General Fund ending fund balance in the Annual Report to help address future cost overruns anticipated in the Measure T capital improvement program for fire stations and to set aside resources to help pay for related furniture, fixtures, and equipment (FF&E), which cannot be paid from general obligation bond proceeds. Four new Fire Stations (8, 23, 32, 36) and the 911 Call Center Upgrade projects are tentatively scheduled to be completed within the next five years. As of late Spring 2022, these projects were tentatively anticipated to exceed their current budget allocations by a total of approximately \$2 - \$4 million and are anticipated to need approximately \$5 million for FF&E for a total overall estimated need of \$7 - \$9 million. As an initial placeholder to build resources for future FF&E needs, the 2022-2023 Adopted Capital Budget includes a New Fire Station FF&E Reserve of \$1.9 million in the Fire C&C Tax Fund, which brings down the overall need to \$5 - \$7 million. However, these shortfalls are expected to grow due to continued inflation and supply chain challenges. The Administration will report back to the City Council on the status of anticipated program shortfalls in early 2023, and will recommend spending from this reserve in the future as the design and construction of Measure T-funded fire station projects proceed. (-\$3.8 million)

## ANALYSIS

### **Impacts on the 2022-2023 General Fund Budget**

- ***Transfer to the City Hall Debt Service Fund*** – increases the transfer from the General Fund to the City Hall Debt Service Fund by \$3.8 million, from \$16.2 million to \$20.0 million. Of the \$3.8 million, \$1.1 million appropriately modifies the cost allocation methodology in 2022-2023 to include allocation of debt service costs for several cost centers within the General Fund. The remaining \$2.7 million adjustment corrects for the allocation of costs related to the August 2020 lease-revenue bond issuance that refunded debt related to the construction of City Hall and retired the remaining debt associated with the Los Lagos Golf Course and the Environmental Services Company (ESCO) Master Lease. All debt related to the 2020A lease-revenue bonds is paid in the City Hall Debt Service Fund, which receives a transfer from most of the City’s special and capital funds based on their respective proportional cost allocation. A recent analysis conducted by the Finance Department determined the allocation from the General Fund for debt service costs for the portion of the debt associated with the payoff of the Los Lagos Golf Course and ESCO should increase by \$1.0 million for 2022-2023, and by \$1.7 million from the prior two fiscal years. While these adjustments increase the portion of the City Hall debt service allocated to the General Fund, the General Fund savings attributable to retiring debt obligations and refunding still result in total annual ongoing savings to the City of \$7.0 million, which is greater than \$4.1 million of ongoing savings assumed in the 2020-2021 Adopted Operating Budget. (-\$3.8 million)
  
- ***Community and Economic Recovery Reserve*** – increases the Community and Economic Recovery Reserve by \$1.4 million, from \$8.8 million to \$10.2 million to support recovery workstreams and initiatives. This reserve was originally established with City Council’s approval of the 2021-2022 Mid-Year Budget Review to capture savings from previously authorized community and economic recovery workstreams, which can then be used to address urgent issues related to recovery efforts and for the potential continuation of existing workstreams. The increase of \$1.4 million is attributable to savings from the closeout of the Local Assistance workstream of \$753,000 and the final closeout of the Coronavirus Relief Fund, which had remaining funding of \$638,000 and was used to reallocate portions of costs incurred for Fire Department’s Emergency Medical Services in support of recovery initiatives incurred from July 1, 2021 through December 31, 2021, in accordance with U.S. Treasury Department regulations. This revised funding level is anticipated to provide sufficient funding for the City's potential financial commitment toward the Isolation and Quarantine program managed by the County of Santa Clara, which is anticipated to be brought before the City Council later in the fiscal year. (-\$1.4 million)

**ANALYSIS**

**Impacts on the 2022-2023 General Fund Budget**

- ***City Hall Rehabilitation Projects (Lease Revenue Bond Savings)*** – establishes the City Hall Rehabilitation Projects appropriation in the amount of \$1.25 million to provide funding for maintenance projects at San José City Hall. This funding is repurposed from savings from the City Hall Campus Expansion project which was completed in 2021-2022. As this project was funded by lease revenue bonds, any project savings must either be spent on infrastructure improvements at City Hall or for debt service payments. The repurposed funds will provide for improvement elements that include cleaning and inspecting sanitary and storm pipelines (\$350,000), security cameras and access readers (\$300,000), LED conversions (\$200,000), repairing sewage pumps (\$200,000), seismic bracing of fire pipelines (\$100,000), and replacing backup generator switches (\$100,000). These projects are anticipated to complete in the fall of 2023. (-\$1.25 million)
- ***Fire Station 8 Garage Demolition and Site Clean-up*** – establishes the Fire Station 8 Garage Demolition and Site Clean-Up appropriation in the amount of \$750,000 to fund the demolition of the abandoned garage behind the fire station. This structure has been subjected to vandalism and squatting, and for safety reasons must be permanently addressed. The structure is built on a steep slope adjacent to Coyote Creek and the project will require slope stabilization and erosion control after the demolition is completed. A geotechnical engineer will remain onsite to monitor the backfilling and compaction activities due to the nature of the steep slope. Fire Station 8 is currently located at 802 East Santa Clara Street. As part of the Measure T funded public safety projects, this fire station is scheduled to be relocated to 601 East Santa Clara Street to improve facility quality and meet current fire station standards. It is anticipated that the site will be vacated in the fall of 2024. At this time, no future use of this property has been identified. (-\$750,000)
- ***Police Helicopter Engine Overhaul Reserve*** – establishes the Police Helicopter Engine Overhaul Reserve in the amount of \$700,000 to set aside funding for the helicopter engine overhaul maintenance. While it was not anticipated to be needed until 2023-2024, funding is now anticipated to be needed near the end of 2022-2023 to provide a mandatory 5,000-hour engine overhaul maintenance to the Air3 helicopter. The maintenance will take 3-8 weeks which will require the removal of the helicopter’s engine. To ensure there is little to no downtime for the Air Support Program, the installation of a rental engine (paid for per flight hour) is required. This funding will cover the costs of the engine maintenance and rental engine. (\$-700,000)

## ANALYSIS

### **Impacts on the 2022-2023 General Fund Budget**

- ***Solid Waste Code Enforcement Program Reserve (Solid Waste Program)*** – establishes the Solid Waste Code Enforcement Program Reserve in the amount of \$600,000. The Solid Waste Code Enforcement Program is a full cost recovery program funded through fees, and the program ended 2021-2022 with expenditure savings and additional revenues totaling \$600,000. This funding will be set aside for future use by the Solid Waste Code Enforcement Program. (-\$600,000)
- ***Code Enforcement Permit System Reserve (Multiple Housing Program)*** – increases the Code Enforcement Permit System Reserve by \$450,000, from \$2.3 million to \$2.8 million. The Multiple Housing Code Enforcement Program is a full cost recovery program funded through fees, and the program ended 2021-2022 with expenditure savings and additional revenues totaling \$450,000 after rebudgets and necessary clean-up actions. This funding will be set aside for a future software upgrade of the City's Code Enforcement Permit System. (-\$450,000)
- ***Children's Discovery Museum Elevator System*** – increases the Children's Discovery Museum Elevator System appropriation by \$350,000, from \$800,000 to \$1.2 million. This funding will support the rehabilitation of a passenger elevator that has reached the end of its serviceable life cycle. The original project scope only included replacement of the freight elevator cab and system replacement. However, due to recent reliability issues of the building's only passenger elevator that is often utilized by those who are disabled and parents with children in strollers, the Administration recommends adding a new passenger elevator to the project scope. (-\$350,000)
- ***Development Fee Program Technology Reserve*** – increases the Development Fee Program Technology Reserve by \$335,000, from \$235,000 to \$570,000. In 2014-2015, funds were allocated from the Reserve to purchase software and consultant services for an Electronic Content Management System for Development Fee Program Services. The project was completed at the end of 2020-2021, and the remaining contract funding of \$335,000 was liquidated in 2021-2022 and fell to the General Fund's Ending Fund Balance. This action will reallocate the liquidated funds, which can only be used to support costs within the Development Fee Program, back to the Development Fee Program Technology Reserve for future use. (-\$335,000)
- ***City Attorney's Office Outside Counsel Litigation Reserve*** – increases the City Attorney's Office Outside Counsel Litigation Reserve by \$200,000, from \$800,000 to \$1.0 million, to restore funding to prior levels following the reallocation of \$200,000 to the City Attorney's Office for outside legal counsel services as part of the 2021-2022 Mid-Year Budget Review. (-\$200,000)

## ANALYSIS

### Impacts on the 2022-2023 General Fund Budget

- **Local Sales Tax - Transfer to the Airport Revenue Fund (Jet Fuel)** – increases the Transfer from the General Fund to the Airport Revenue Fund for the estimated Jet Fuel Local Sales Tax from July 2022 to June 2023 by \$200,000, from \$300,000 to \$500,000. Per Federation Aviation Administration (FAA) policy, Sales Tax revenue related to jet fuel sales that are located at Airport properties must be returned to the Airport. This FAA policy applies to sales taxes that went into effect after December 31, 1987. Given this timeframe, the City of San José’s General Sales Tax is exempt from this regulation as it was in effect before December 31, 1987; however, the Local Sales Tax effective October 2013, must follow the FAA policy. In 2021-2022 jet fuel related local sales tax collections totaled approximately \$500,000; therefore, this action increases the estimated 2022-2023 transfer to align the revenue with prior year activity levels. (-\$200,000)
- **Revenue from Federal Government (UASI Grant - OEM 2022)** – decreases the estimate for Revenue from Federal Government by \$135,732 for the Urban Area Security Initiative (UASI) Grant - Office of Emergency Management (OEM) 2022. Three positions in the OEM, 1.0 Senior Executive Analyst and 2.0 Executive Analysts, are supported through the UASI grant program, which spans multiple years. Based on a re-evaluation to align expected costs with grant revenues, this report contains several adjustments to realign the various UASI grant awards with the estimated program costs for 2022-2023. (-\$136,000)
- **Measure E – Program and Reserve Allocations (Net-Zero Adjustments)** – reallocates funding as part of a series of actions to redistribute unexpended Measure E funds from 2021-2022 in accordance with the Proposed Changes to the Spending Priorities and Percentage Allocations Measure E Real Property Transfer Taxes memorandum approved by City Council on April 19, 2022. These actions include increasing the Measure E - Quetzal Gardens (30% LI) appropriation by \$1.6 million, from \$1.0 million to \$2.6 million, to support an increased loan commitment from the City (\$12.6 million) for the Quetzal Gardens project, which is offset from funds that would be otherwise allocated to the Measure E – 30% Low-Income Households Reserve. (\$0)
- **Business Tax (Net-Zero Adjustments)** – increases the Cardroom Business Tax by \$2.0 million (from \$27.0 million to \$29.0 million) and decreases the Cannabis Business Tax by \$2.0 million (from \$20.0 million to \$18.0 million). The 2022-2023 Adopted Budget estimate for the Cardroom Business Tax of \$27.0 million was built on the assumption that 2021-2022 collections would total \$27.0 million and remain flat in 2022-2023. However, 2021-2022 collections ended the year at approximately \$29.0 million; therefore this report includes a recommendation to increase the budgeted estimate in 2022-2023 by \$2.0 million to align the budgeted estimate with anticipated collections. The 2022-2023 Adopted Budget estimate for the Cannabis Business Tax of \$20.0 million was built on the assumption that 2021-2022 collections would total \$19.0 million and then grow slightly to \$20.0 million in 2022-2023. However, due to lower than anticipated collections in the second half of 2021-2022, collections ended the year at approximately \$18 million. Therefore, this report also includes a recommendation to decrease the 2022-2023 budgeted estimate by \$2.0 million to align the budgeted estimate with the anticipated collection level. (\$0)



## **ANALYSIS**

### **Impacts on the 2022-2023 General Fund Budget**

- ***Responsible Landlord Engagement Initiative*** – decreases the Responsible Landlord Engagement Initiative appropriation to the Housing Department by \$200,000. The Responsible Landlord Engagement Initiative allocation was included in the 2022-2023 Adopted Budget in the amount of \$200,00 per direction from the Mayor's March Budget Message for Fiscal Year 2022-2023 with the expectation that additional State funding would likely be available. Since that time, the City has been awarded a grant from the State of California's Department of Housing and Community Development in the amount of \$800,000 to support the Responsible Landlord Engagement Initiative. Because of this, this action pulls back the City's initial contribution, which will be more than offset by the grant from the State of California. Actions to recognize and appropriate the \$800,000 from the State is included as a separate net-zero action within the “Grants/Reimbursements/Fees” section. (\$200,000)
- ***Transfers and Reimbursements (Transfer from Community Facilities Revenue Fund (Fund Close-Out))*** – increases the revenue estimate for Transfers and Reimbursements by \$330,998 to recognize a transfer from the Community Facilities Revenue Fund. This amount reflects the current remaining balance in the fund that can be returned to the General Fund following the sale of the Hayes Mansion and completion of associated close-out activities. (\$331,000)
- ***Other Remaining Adjustments*** – Remaining actions include technical corrections or reallocations, and other smaller adjustments. These include the allocation of funds from the Pension Obligation Bonds Consulting Reserve to the Finance Department for additional financial and policy analysis from the City’s municipal advisor, and to the City Attorney’s Office for outside counsel services to continue work related to the judicial validation proceedings authorized by City Council on October 5, 2021. Other notable actions increase departmental Non-Personal/Equipment funding for various activities, including: additional Microsoft Office 365 licenses for the Library Department employees; a FUSE Fellow to support the Innovation Zone of the West San Jose initiative that will encourage innovation and community involvement in technology; access to the South Bay Information Sharing System (SBISS) regional law enforcement data-sharing platform; and, the procurement of a new Records Management System Software for the Fire Department prior to license expiration in December 2022. (-\$434,000)

## ANALYSIS

### Impacts on the 2022-2023 General Fund Budget

- **Grants/Reimbursements/Fees (Net-Zero)**
  - A series of adjustments – net decrease in revenues of \$125,000, offset by a net expenditure decrease of \$125,000 – are recommended to recognize new and updated revenues and expenditures for **Grants, Reimbursements, and/or Fees**, primarily for the following Departments: Office of Economic Development and Cultural Affairs (net-zero adjustments of -\$4.6 million); Police Department (net-zero adjustments of \$1.7 million); Housing Department (net-zero adjustments of \$800,000); Planning, Building, and Code Enforcement (net-zero adjustments of \$787,500); Library Department (net-zero adjustments of \$492,000); Parks, Recreation and Neighborhood Services Department (net-zero adjustments of \$388,000); Information Technology Department (net-zero adjustments of \$149,000); Public Works Department (net-zero adjustments of \$68,000); and, Offices of the Mayor and City Council (net-zero adjustments of \$26,000). These adjustments are further described in *Section IV. Recommended Budget Adjustments and Clean-Up/Rebudget Actions*.
  
- **Urgent Fiscal/Program Needs (-\$4.5 million)**
  - **Homelessness Management Services** – establishes a City-Wide Expenses appropriation of \$3.0 million to provide a range of urgent services to support unhoused residents and address associated community impacts. Despite the deployment of innovative practices and targeted services related to homelessness – such as emergency interim housing communities, San José Bridge, and the Beautify San José Consolidated Model – additional urgent issues and challenges need to be addressed. This funding provides resources for activities that may include, but are not limited to, expanded capability and more frequent outreach to link homeless residents with services and sheltering opportunities prior to abatement activities, managing the impact of RV parking in residential and business communities, creek-side abatement activities, and security services as necessary to prevent re-encampment of recently or soon-to-be-abated areas (such as Columbus Park). Consistent with past direction provided by the City Council, the Administration anticipates providing updates and recommendations to the City Council at the end of November regarding an RV parking ordinance and programs evaluation, the emergency interim housing program, and an update on the Guadalupe Gardens safe relocation. While this funding of \$3.0 million will allow for flexible spending priorities that can be acted upon immediately, further recommendations and workplans are anticipated to be provided during the November meeting. (-\$3.0 million)

## ANALYSIS

### **Impacts on the 2022-2023 General Fund Budget**

- ***Fire Department Personal and Non-Personal/Equipment (Lateral Firefighter/Paramedic Academy)*** – increases the Fire Department’s Personal Services and Non-Personal/Equipment appropriations by \$1.5 million to provide seed funding for a Lateral Firefighter/Paramedic Academy to be held in early 2023. Like many emergency response agencies in Santa Clara County and throughout California, the Fire Department has struggled to fill vacant firefighter positions with qualified paramedics, causing significant strains on emergency medical response capacity. Currently understaffed by approximately 60 paramedics, the Administration recommends aggressive steps to increase the number of qualified paramedic personnel. This initial budget action covers the costs of instructors and temporary recruiting staff (\$1.0 million), as well as personal protective equipment, academy supplies, and backgrounding services (\$500,000) to provide a 30-person academy to occur over a nine-week period to recruit lateral firefighters with paramedic accreditation. The Department intends to conduct targeted recruitment and outreach to attract existing firefighter paramedics from other fire agencies to join the City of San José. The Fire Department and City Manager’s Budget Office are reviewing current and future vacancy levels to determine the level of additional personal services funding that may be needed for this paramedic “hire ahead” program. Recommended actions may be brought forward as part of the 2022-2023 Mid-Year Budget Review to reallocate vacancy savings from other departments, as necessary. (-\$1.5 million)

### **Recommended Distribution of Remaining Fund Balance per City Council Policy 1-18 (-\$10.4 million)**

Per Council Policy 1-18, Operating Budget and Capital Improvement Program Policy, after necessary appropriation adjustments to correct and update the current year budget, any remaining General Fund ending fund balance after the close of the fiscal year shall first be allocated to offset any projected deficit for the following fiscal year, with any excess allocated to: 1) the Budget Stabilization Reserve and/or Contingency Reserve; 2) Unmet/deferred infrastructure and maintenance needs; and, 3) Other one-time urgent funding needs. The Administration has identified two adjustments in accordance with this policy as outlined below.

***Budget Stabilization Reserve*** –increases the Budget Stabilization Reserve by \$7.6 million, from \$53.4 million to \$61.0 million, in accordance with City Council Policy 1-18 to maintain an adequate reserve level to provide budget stability when there are fluctuations that result in lower than projected revenues and/or higher than projected expenditures that cannot be re-balanced within existing budgeted resources in any given year. The Budget Stabilization Reserve is intended to provide a buffer, or bridge funding, to protect against reducing service levels when these fluctuations occur. This action increases the Budget Stabilization Reserve to \$61.0 million, which along with the action to increase the Contingency Reserve to \$46.0 million, and the existing budgeted funds for the Workers' Compensation/General Liability Catastrophic Reserve of \$15.0 million, brings the total General Purpose Reserve level to \$122.0 million, or approximately 8% of General Fund operating expenditures. The target set in City Council Policy 1-18 is 10%. (-\$7.6 million)

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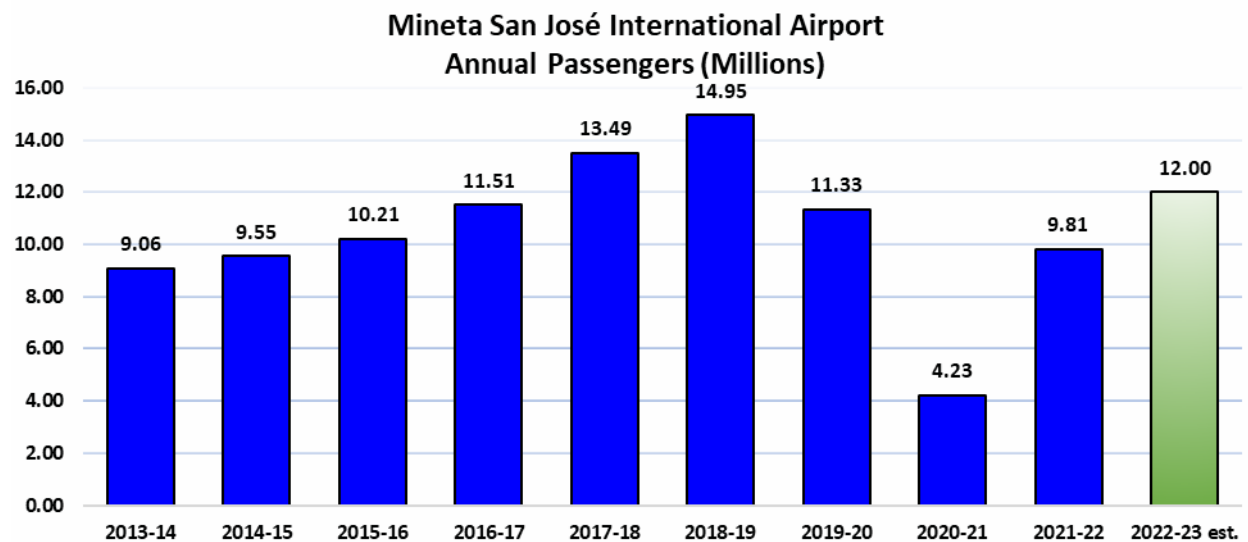
**Impacts on the 2022-2023 General Fund Budget**

*Information Technology Sinking Fund Reserve* – increases the Information Technology Sinking Fund Reserve by \$2.8 million, from \$3.7 million to \$6.5 million, to restore prior reserve levels following the reallocation of \$300,000 in 2021-2022 to fund upgrades to the City's budgeting system (Hyperion), and to reserve additional funding (\$2.5 million) to position the City to help fund critical enterprise-level projects, such as the future replacement of the Financial Management System (FMS), the tentative cost of which will exceed \$20 million. (-\$2.8 million)

**2021-2022 Selected Special/Capital Funds Budget Performance**

**Airport Operating Funds**

The Airport served 9.8 million passengers in 2021-2022, which was a significant increase of 132.2% from 2020-2021. Passenger traffic notably rebounded in 2021-2022, despite the pandemic's continued impacts to domestic and international air travel. Passenger traffic in May marked the first month passenger levels surpassed one million since the start of the pandemic. Passenger levels are anticipated to recover gradually over several years. For 2022-2023, projections reflect an approximately 22% increase from 2021-2022 levels, or 12.0 million passengers.



## **ANALYSIS**

### **2021-2022 Selected Special/Capital Funds Budget Performance**

All airport activity categories experienced increases from 2020-2021, including traffic operations, landed weights, gallons of aviation fuel sold, and ground transportation trips.

Overall, revenue performance exceeded the budgeted estimate by \$6.2 million (3.1%). Airline Rates and Charges (combined total of landing fees and terminal rents) and all other operating categories, excluding transfers and grant funding, ended the year at \$175.1 million, which was \$33.9 million above the budget of \$141.2 million. The positive variance is distributed across Parking and Roadway, Terminal Building Concessions, Terminal Rental, and Miscellaneous revenues, slightly offset by Airfield, Landing Fees, and Petroleum which finished the year slightly below the budget. Federal grant funding was lower than budget due to the strong operating revenue performance.

#### **Airport Operating Funds**

The Airport Customer Facility and Transportation Fee Fund had year-end expenditure savings of \$241,213 (2.3%) and Airport Maintenance and Operation Fund had a year-end expenditure savings of \$16.7 million (10.9%) compared to budgeted levels of \$153.2 million. The savings were primarily attributable to non-personal/equipment, resulting from reduced service levels that are now increasing as passenger levels increase.

#### **San José Clean Energy Fund**

The San José Clean Energy Fund, managed by the Community Energy Department, facilitates the delivery of the San José Clean Energy program (SJCE), which provides residents and businesses of San José with cleaner energy options than PG&E and access to energy efficiency community programs. Total Energy Sales ended the year at \$351.1 million, or just 1.0%, above the modified budgeted estimate of \$347.7 million. Additionally, Cost of Energy expenditures including encumbrances ended the year essentially at budget, or 1.1% below the modified budget of \$320.8 million, at \$317.2 million. The overall fund ended the year with \$8.6 million of additional fund balance, bringing the total modified unrestricted Ending Fund Balance in 2022-2023 to \$171.0 million.

In December 2021, City Council approved SJCE's rate package for 2022 that set rates for its GreenSource standard service at 8% above PG&E's rates – inclusive of the Power Charge Indifference Adjustment (PCIA) and Franchise Fee Surcharge – based on a PG&E rate increase of 33% that was approved by the California Public Utilities Commission in February 2022. PG&E generation rates and rising PCIA fees are the primary drivers when setting SJCE rates. The increased energy rates combined with lower PCIA fees in 2022 (down by 75% from 2021) created a favorable environment for SJCE. The PCIA fee decreased as the result of a credit applied to the 2022 PCIA to correct for an overpriced PCIA, overcollection of revenue in 2021, and anticipated continued high market power prices in 2022.

**ANALYSIS**

**2021-2022 Selected Special/Capital Funds Budget Performance**

In 2021, SJCE’s financials projected a cash flow shortage for which the City Council approved a total Commercial Paper Notes authorization of up to \$95.0 million. A total of \$15.0 million was allocated at the end of 2020-2021 and \$53.0 million was allocated for 2021-2022. SJCE drew a total of \$60.0 million of Commercial Paper proceeds from June through December 2021. Beginning with the new rate structure for 2022 and improved PCIA fees, SJCE’s financial outlook has improved. The Community Energy Department, Finance Department, and the City Manager’s Budget Office continue to closely monitor SJCE’s financial conditions and may bring forward future adjustments as needed.

**Capital Fund Major Revenues**

A number of taxes and fees levied on construction and property resale (conveyance) activity provide a large source of revenue to the City’s Capital program. The 2020-2021 actual collections in these capital revenue categories ended the year above budgeted estimates. The chart below provides a comparison of estimated revenues to actual revenues, and a discussion of the three largest revenue sources follows.

**Construction-Related Capital Program Revenues Comparison  
 (\$ in Thousands)**

	<b>2021-2022 Estimate*</b>	<b>2021-2022 Actuals</b>	<b>% Variance</b>
Construction and Conveyance (C&C) Tax	\$60,000	\$64,458	7%
Building and Structure Construction Tax	\$19,000	\$21,216	11%
Construction Excise Tax	\$15,000	\$16,220	7%
Municipal Water System Fees	\$75	\$22	(71%)
Residential Construction Tax	\$200	\$204	2%
Sanitary Sewer Connection Fee	\$500	\$433	(16%)
Storm Drainage Connection Fee	\$200	\$107	(47%)

\* Revenue estimate used in the development of the 2022-2023 Adopted Capital Budget.

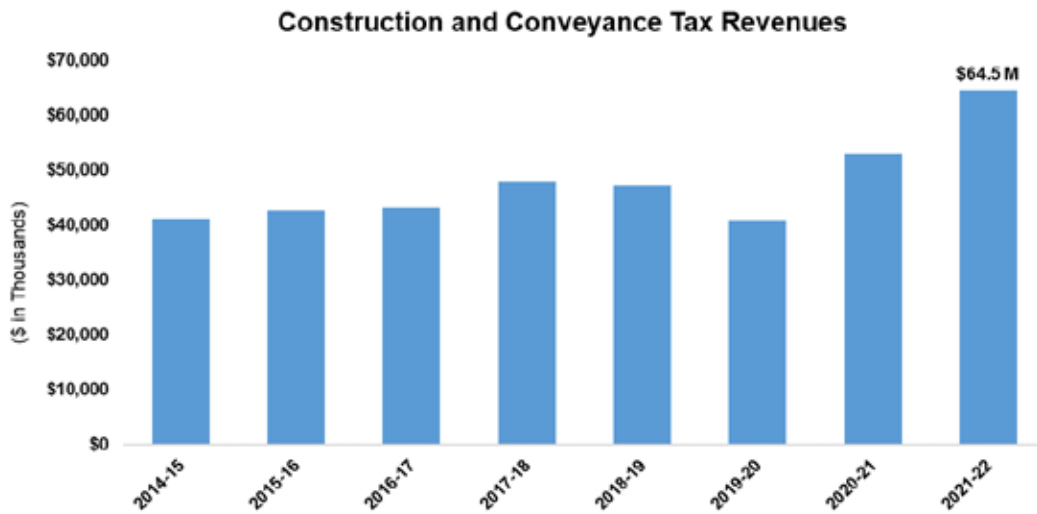
• **Construction and Conveyance Tax**

Real estate activity (primarily housing re-sales) determines the collection level of one of the major capital revenue sources, the C&C Tax. Approximately 99% of C&C Tax is derived from a tax imposed upon each transfer of real property, with the remaining 1% generated from a construction tax levied on most types of construction. C&C Tax revenues, which are a significant source of funds for the Parks and Community Facilities Development, Library, Fire, Service Yards, and Communications capital programs, totaled \$64.5 million in 2021-2022 – an all-time record high for this revenue category. This collection level is \$4.5 million above the Modified Budget and the estimated collection level of \$60.0 million, and \$11.4 million (21.3%) higher than 2020-2021 receipts of \$53.1 million. For 2022-2023, \$50.0 million is budgeted. This decline is anticipated due to higher interest rates which will impact mortgage rates coupled with uncertainty in the overall economy. The following graph displays the history of Construction and Conveyance (C&C) Tax receipts.

**ANALYSIS**

**2021-2022 Selected Special/Capital Funds Budget Performance**

**Capital Fund Major Revenues**



- **Building and Structure Construction Tax and the Construction Excise Tax**

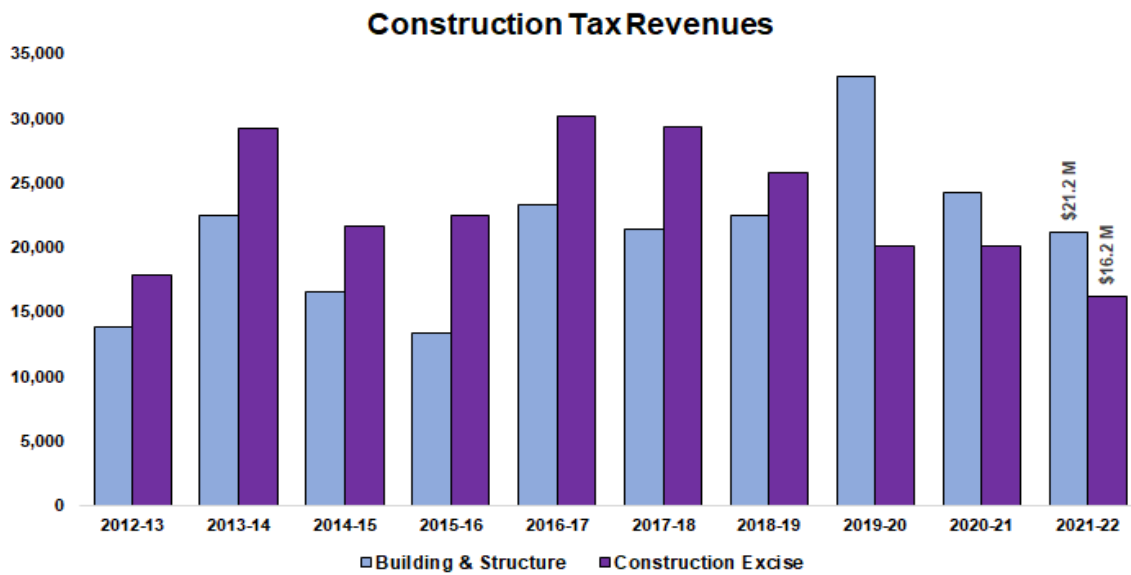
The Building and Structure Construction Tax and the Construction Excise Tax are major sources of funding for the Traffic Capital Program. Year-end collections in the Building and Structure Construction Tax category totaled \$21.2 million in 2021-2022. This collection level was 6.1% (\$1.2 million) above the modified budget estimate of \$20.0 million and \$2.2 million above the revenue estimate of \$19.0 million used to develop the 2022-2023 Adopted Capital Budget; however, the collection level was \$3.0 million less than \$24.2 million received in 2020-2021. Construction Excise Tax receipts for 2021-2022 totaled \$16.2 million: 9.9% (\$1.8 million) below the modified budget estimate of \$18.0 million; \$1.2 million above the \$15.0 million used to develop the 2022-2023 Adopted Capital Budget; and a 19.2% (\$3.9 million) decrease from 2020-2021 collections of \$20.1 million.

The graph below displays the collection history of both the Building and Structure Construction Tax and Construction Excise Tax receipts. Tax collections track closely to valuation activity, and building project valuations have dropped each year over the last two years since nearly reaching historically high levels in 2019-2020. The status of these volatile taxes will be closely monitored throughout 2022-2023 to determine if budget actions are necessary to revise the revenue estimates.

**ANALYSIS**

**2021-2022 Selected Special/Capital Funds Budget Performance**

**Capital Fund Major Revenues**



**Special and Capital Funds Budget Adjustments**

A number of budget adjustments for both special and capital funds are included in this report, including recognition of grants, net-zero transfers/reallocations, new allocations for a small number of high priority projects and programs, and required fund rebalancing activity.

In the TOT Fund, actual 2021-2022 TOT revenues of \$15.8 million exceeded the budgeted estimate by \$2.3 million, resulting in the following increases in accordance with the distribution formula outlined in the San José Municipal Code to allocate revenue received in the TOT Fund: \$1.1 million to the Transfer to the Convention and Cultural Affairs Fund; \$619,000 to Cultural Grants, inclusive of residual savings from 2021-2022 in the Cultural Grants and Cultural Grants Administration appropriations; and, \$562,000 to the San José Convention and Visitors Bureau. TOT revenue projections will be revisited later this fall during development of the 2023-2024 Preliminary Forecast. Should receipts continue to exceed budgeted expectations during the course of 2022-2023, the Administration anticipates recommending the re-establishment of the Cultural Grants Reserve to serve as a buffer against future revenue fluctuations.



## **ANALYSIS**

### **2021-2022 Selected Special/Capital Funds Budget Performance**

#### **Special and Capital Funds Budget Adjustments**

A corresponding decrease (\$1.5 million) to the planned transfer from the ARP Fund to the Convention and Cultural Affairs Fund is recommended given this stronger than anticipated TOT revenue performance for 2021-2022, bringing the revised transfer level (\$2.5 million) to the same level in 2021-2022 (\$2.5 million). This transfer reimburses the Convention and Cultural Affairs Fund for revenue lost due to the COVID-19 pandemic and increases funding available for the operation of the convention and cultural facilities owned by the City at a time when revenues from the use of those facilities has been diminished due to COVID-19's impacts on the events and hospitality industry. This decreased transfer also realigns 2022-2023 expenditure allocations in the ARP Fund with savings estimates programmed in the 2022-2023 Adopted Budget that did not materialize in 2021-2022.

In addition, this report includes the reallocation of the San José Al Fresco resources in the ARP Fund to the General Fund via an increase to the transfer for Revenue Loss Reimbursement. The use of Al Fresco funding in 2022-2023 was reallocated by City Council's approval of the Mayor's June Budget Message for Fiscal Year 2022-2023 for the continued closure of San Pedro Street, a six-month pilot closure of Post Street, and to provide a conceptual design of the permanent closure of San Pedro and Post Streets. As several of these project elements may not be eligible for direct ARP expenditures, the Administration recommends increasing the amount for Revenue Loss Reimbursement from the ARP Fund by \$400,000 (with a corresponding reduction to Small Business Recovery - San José Al Fresco in the ARP Fund) to pay for this project in the General Fund – an action allowable under U.S. Department of Treasury regulations.

Several actions are included within Housing funds to continue the City's support of affordable housing projects. To fill a funding gap as a result of a missed Affordable Housing and Sustainable Communities grant award from the State of California, recommended actions increase the allocation for Page Street Studios by \$2.1 million in the Affordable Housing Impact Fee Fund and \$1.9 million in the Low and Moderate Income Housing Asset Fund for an overall increase of the City's total commitment to the project from \$19.9 million to \$23.9 million. An amount of \$2.0 million is recommended in the Low and Moderate Income Housing Asset Fund to provide support for an Exclusive Negotiation Agreement between the City and Charities Housing for affordable housing development at the City-owned Vista Montana site.

In the Parks and Facilities Development Capital Program, several adjustments are recommended in various funds. A couple of notable adjustments include allocations to establish the Mercado Park Development (\$2.7 million) and Bruzzone Way Park Development (\$1.2 million) projects in the Subdivision Park Trust Fund for park construction costs.

## **ANALYSIS**

### **2021-2022 Selected Special/Capital Funds Budget Performance**

An increase to the Happy Hollow Park and Zoo Exhibit Improvements appropriation by \$1.6 million in the Parks City-Wide C&C Tax Fund, from \$1.9 million to \$3.5 million, allows for the replacement of support poles and netting to various exhibits. Funding of \$990,000 for the Trail: Five Wounds Development (Story Road to Whitton Avenue) project is allocated in the Parks City-Wide C&C Tax Fund via a VTA Measure B grant (\$890,000) and in the Council District 3 C&C Tax Fund (\$100,000) to advance master planning and CEQA clearance work efforts. Finally, \$815,000 is allocated to increase the Guadalupe River Park Ranger Station Demolition project (\$415,000 from the Parks City-Wide C&C Tax Fund and \$400,000 from the Park Trust Fund) for the demolition of the building and installation of hardscape. The scope of the project has evolved over time, and it was determined that the demolition of the site was more feasible than a rehabilitation of the facility. With the addition of this funding the total project funding is now \$1.1 million.

#### **Special and Capital Funds Budget Adjustments**

In the Traffic Capital Program, an action increases the Highway 680 and Jackson Avenue Traffic Signal project by \$900,000 in the Construction Excise Tax Fund, from \$1.4 million to \$2.3 million, to support escalating construction contract costs. The funding is available as a result of project savings from a change in scope for the Quimby and White Road Traffic Signal project.

In the Storm Sewer Capital Program, an action is recommended to increase the Large Trash Capture appropriation by \$1.0 million, from \$11.5 million to \$12.5 million, to account for an expanded project scope and trash capture devices. This action will be funded by available fund balance in the Storm Sewer Capital Fund partially the result of various project savings that were generated at the end of 2021-2022.

Finally, the rebudget of unexpended funds for projects and programs extending into 2021-2022 is recommended in this report. Details of these adjustments can be found in Section IV of this report.

## **NEXT STEPS**

The results of the 2021-2022 Annual Report will provide an updated starting point for monitoring 2022-2023 financial performance, with actual revenue and expenditure trends factored into the analysis of the General Fund and numerous special and capital funds. Information on the City's budget for 2022-2023 will be provided in the Bi-Monthly Financial Reports that are heard at the PSFSS Committee and the 2022-2023 Mid-Year Budget Review.

The 2021-2022 Annual Report results will also be factored into the 2023-2024 budget development process. The General Fund Five-Year Forecast is scheduled to be released in late February 2023. The 2023-2024 Proposed Capital and Operating Budgets are scheduled to be released by May 1, 2023.

## **PUBLIC OUTREACH**

This document is posted on the City's website for the October 18, 2022, City Council agenda.

## **COORDINATION**

The City Manager's Budget Office coordinated with the Finance Department on the reconciliation of the City's funds and coordinated with all City Departments and City Council Appointees, as applicable, on recommended budget adjustments that are brought forward in this document.

## **COMMISSION RECOMMENDATION/INPUT**

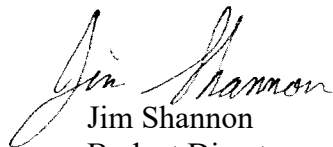
No commission recommendation or input is associated with this action.

## **CONCLUSION**

Through careful fiscal management, overall revenues for the various City funds ended the year close to estimated levels and expenditures were below budgeted allocations. The 2021-2022 Adopted Budget was approved assuming a relatively strong economic and revenue recovery with the arrival of effective COVID-19 vaccines and corresponding loosening of public health restrictions. However, the pace of recovery significantly exceeded expectations and the City saw a surge of revenue growth. The budget was modified several times throughout the year to account for the revenue growth and to deploy resources from the ARP Fund to further community and economic recovery efforts of our most vulnerable populations. As a result of these adjustments, as well as rigorous forecasting, monitoring, and management throughout all City funds, 2021-2022 revenues and expenditures ended the year very close to budgeted expectations.

In the General Fund, the additional fund balance at the end of 2021-2022 after considering clean-up/rebudget actions totaled \$33.7 million. Along with a number of net-zero adjustments related to grants, reimbursements and fees, recommendations are included in this report to allocate \$18.8 million of the fund balance toward various required technical and rebalancing actions, \$4.5 million for two urgent fiscal and programmatic needs, as well as \$7.6 million to the Budget Stabilization Reserve and \$2.8 million to the Information Technology Sinking Fund Reserve in accordance with City Council Policy 1-18.

The Administration will continue to monitor and report on the City's budget performance through the Bi-Monthly Financial Reports and the Mid-Year Budget Review. The financial results of 2021-2022, as well as the actual performance in 2022-2023, will be factored into the development of the 2023-2024 budget. The 2024-2028 General Fund Five-Year Forecast will be released at the end of February 2023 for budget planning purposes.

  
Jim Shannon  
Budget Director

**CERTIFICATION OF FUNDS**

I hereby certify that there will be available for appropriation in the designated funds and in the amounts as listed below in fiscal year 2022-2023 monies in excess of those heretofore appropriated therefrom:

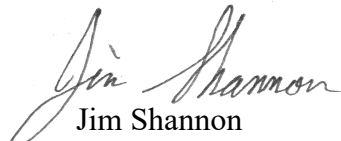
General Fund	\$60,067,079
Affordable Housing Impact Fee Fund	\$6,273,556
Airport Capital Improvement Fund	\$8,744,949
Airport Customer Facility and Transportation Fee Fund	\$1,272,484
Airport Passenger Facility Charge Fund	\$4,419,165
Airport Revenue Bond Improvement Fund	\$16,200,000
Airport Revenue Fund	\$29,894,864
American Rescue Plan Fund	\$5,700,939
Benefits Funds - Life Insurance Fund	\$11,720
Benefits Funds - Self-Insured Medical Fund	\$54,389
Branch Libraries Bond Projects Fund	\$505,155
Building and Structure Construction Tax Fund	\$11,742,937
Building Development Fee Program Fund	\$3,257,497
Business Improvement District Fund	\$732,268
Citywide Planning Fee Program Fund	\$697,736
Community Development Block Grant Fund	\$4,024,345
Community Facilities District Fund #1	\$67,262
Community Facilities District Fund #2 and #3	\$176,021
Community Facilities District Fund #8	\$170,880
Community Facilities District Fund #13	\$502
Community Facilities District Fund #14	\$193,548
Community Facilities District Fund #15	\$63,172
Community Facilities District Fund #16	\$251,496
Community Facilities District Fund #17	\$43,011
Community Facilities Revenue Fund	\$330,998
Construction and Conveyance Tax – Communications	\$155,260
Construction and Conveyance Tax – Council District 1	\$1,034,084
Construction and Conveyance Tax – Council District 2	\$950,941
Construction and Conveyance Tax – Council District 3	\$383,925
Construction and Conveyance Tax – Council District 4	\$155,165
Construction and Conveyance Tax – Council District 5	\$1,219,144
Construction and Conveyance Tax – Council District 6	\$330,474
Construction and Conveyance Tax – Council District 7	\$213,642
Construction and Conveyance Tax – Council District 8	\$1,757,097
Construction and Conveyance Tax – Council District 9	\$571,878

**CERTIFICATION OF FUNDS**

Construction and Conveyance Tax – Council District 10	\$766,618
Construction and Conveyance Tax – Fire	\$1,205,511
Construction and Conveyance Tax – Library	\$1,896,167
Construction and Conveyance Tax – Parks Central	\$2,027,790
Construction and Conveyance Tax – Parks City-Wide	\$1,834,123
Construction and Conveyance Tax – Parks Yards	\$194,723
Construction and Conveyance Tax – Service Yards	\$668,851
Construction Excise Tax Fund	\$46,950,112
Contingent Lien District Fund	\$1,143,669
Convention and Cultural Affairs Fund	\$966,981
Convention and Cultural Affairs Capital Fund	\$264,870
Convention Center Facilities District Revenue Fund	\$20,261
Coronavirus Relief Fund	\$29,032
Downtown Property and Business Improvement District Fund	\$116,348
Emergency Reserve Fund	\$8,073,723
Emma Prusch Fund	\$4,314
Fire Development Fee Program Fund	\$138,872
General Purpose Parking Fund	\$3,057,476
General Purpose Parking Capital Fund	\$6,851,678
Gift Trust Fund	\$3,100,804
Home Investment Partnership Program Trust Fund	\$1,096
Homeless Housing, Assistance, and Prevention Fund	\$348,334
Ice Centre Expansion Bond Fund	\$3,368,734
Ice Center Revenue Fund	\$911,791
Inclusionary Fee Fund	\$29,301,737
Lake Cunningham Fund	\$613,382
Library Parcel Tax Fund	\$526,331
Low and Moderate Income Housing Asset Fund	\$12,223,636
Maintenance District Fund #1	\$49,746
Maintenance District Fund #8	\$73,779
Maintenance District Fund #11	\$23,481
Maintenance District Fund #15	\$15,773
Maintenance District Fund #18	\$21,451
Maintenance District Fund #19	\$14,657
Major Facilities Fund	\$22,085
Measure T: Public Safety and Infrastructure Bond Fund	\$241,841
Municipal Golf Course Fund	\$394,517

**CERTIFICATION OF FUNDS**

Planning Development Fee Program Fund	\$320,772
Public Works Development Fee Program Fund	\$781,665
Public Works Program Support Fund	\$410,160
Residential Construction Tax Contribution Fund	\$353,807
San José Arena Capital Reserve Fund	\$1,990,675
San José Clean Energy Operating Fund	\$14,896,632
San José-Santa Clara Treatment Plant Capital Fund	\$6,509,589
San José-Santa Clara Treatment Plant Income Fund	\$144,133
San José-Santa Clara Treatment Plant Operating Fund	\$11,303,048
Sanitary Sewer Connection Fee Fund	\$506,461
Sewer Service and Use Charge Capital Improvement Fund	\$26,020,613
South Bay Water Recycling Capital Fund	\$91,888
South Bay Water Recycling Operating Fund	\$280,263
St. James Park Management District Fund	\$57,744
State Drug Forfeiture Fund	\$613,684
Storm Drainage Fee Fund	\$40,521
Storm Sewer Capital Fund	\$1,517,301
Storm Sewer Operating Fund	\$1,005,553
Subdivision Park Trust Fund	\$3,049,595
Transient Occupancy Tax Fund	\$2,305,596
Underground Utility Fund	\$2,013,566
Vehicle Maintenance and Operations Fund	\$4,564,964
Water Utility Capital Fund	\$3,668,649
Workforce Development Fund	\$1,643,653

  
Jim Shannon  
Budget Director

## DEFINITIONS

- **Actuals vs. Budget/Estimate** – This document includes analyses of department appropriations and funds based on variances between the 2021-2022 actual revenues/expenditures and either the 2021-2022 Modified Budget or 2021-2022 estimates.
  - "Actuals" represent unaudited year-end close figures as of June 30, 2022.
  - "Budget" reflects the original 2021-2022 Adopted Budget plus Council-approved modifications to the Appropriation Ordinance and Funding Sources Resolution. This number represents the year-end budget.
  - "Estimates" are revenue/expenditure projections based on information available prior to June 30, 2022. These estimates were used in projecting the year-end fund balance, and consequently, the 2022-2023 Adopted Budget beginning fund balance.
- **Budgetary Basis vs. GAAP** – The figures used throughout the text of this report are presented in accordance with the budget. The Financial Statements section of this report, however, has been prepared using reports which, in many cases, have been adjusted to report transactions in accordance with generally accepted accounting principles (GAAP). Major differences between the budgetary basis and GAAP basis include:
  - Year-end encumbrances are recognized as the equivalent of expenditures for budgetary purposes. Encumbrances are not recognized as expenditures on a GAAP basis until recorded as actual expenditures. As a result, the expenditures and encumbrances have been combined in the text for a budgetary basis presentation, while the Financial Statements section presents expenditures and encumbrances separately.
  - In Governmental Funds, an amount for the current year's compensated absences is not recognized on a budgetary basis since annual expenditures related to vacation, sick leave, and compensatory time are budgeted as part of departmental personal services.
  - Certain loan transactions and debt service payments are not recognized as expenditures on a GAAP basis since these payments represent a reduction of an existing debt obligation. For budgetary purposes, however, these payments represent a "use of funds" and are budgeted as such.
  - Under the GAAP basis, grant resources that are restricted to capital acquisition or construction in an enterprise fund are identified as contributions of capital and are not recorded as revenue. For budgetary purposes, grant funding, such as this, is recognized as a source of funds.
- **Glossary of Terms** – Definitions of frequently used budgetary and accounting terms are presented on the next page.

# GLOSSARY OF TERMS

## **Appropriation**

The legal authorization granted by the City Council to the Administration to make expenditures and incur obligations for purposes specified in the Appropriation Ordinance.

## **Base Budget**

Ongoing expense level necessary to maintain service levels previously authorized by the City Council.

## **Capital Budget**

A financial plan of capital projects and the means of financing them for a given period of time.

## **Capital Funds**

These funds account for resources designated to acquire, rehabilitate, or construct general fixed assets and major improvements.

## **Capital Improvement Program (Five-Year)**

A plan, separate from the annual budget, which identifies all capital projects to be undertaken during a five-year period, along with cost estimates, method of financing, and a recommended schedule for completion.

## **Carryover**

Unspent funds, either encumbered, reserved, or unobligated, brought forward from prior fiscal years.

## **Contingency Reserve**

An appropriation of funds to cover unforeseen events that occur during the budget year, such as emergencies, newly-required programs, shortfalls in revenue, or other eventualities.

Operating expenditures for services provided by outside organizations and businesses, including maintenance contracts, management services, etc.

## **Debt Service**

The amount required to pay interest on and to retire the principal of outstanding debt.

## **Encumbrance**

Financial obligations such as purchase orders, contracts, or commitments which are chargeable to an appropriation and for which a portion of the appropriation is reserved.

## **Fiscal Year**

A 12-month accounting period to which the annual budget applies; for San José, it is the period from July 1 through June 30.

## **Fund**

An independent fiscal and accounting entity used to account for all financial transactions related to the specific purpose for which the fund was created by ordinance.

## **Fund Balance**

The difference between total revenue sources and total expenditures in a fund. The fund balance is calculated at the end of the fiscal year.

## **General Fund**

The primary operating fund used to account for all the revenues and expenditures of the City that are not related to special or capital funds.

Operating costs that are not related to personnel, such as supplies, training, contractual services, utilities, and vehicles.

## **Operating Budget**

A financial plan for the provision of direct services and support functions.

## **Personal Services**

Salary and fringe benefit costs of City employees.

## **Rebudget**

Unspent and unencumbered prior year funds reauthorized for the same purpose as previously approved, usually as a result of delayed program implementation.

## **Reserve**

Funds budgeted for a particular purpose but not authorized for immediate obligation.

## **Special Funds**

These funds account for revenues derived from specific taxes or other earmarked revenue sources and are usually required by statute, charter provision, local ordinance, or federal grant regulation to finance particular functions of the City.

## **Transfers**

Transfers between funds to account for reimbursements for services, overhead expenses, or other payments.



# FUND DESCRIPTIONS

## **Affordable Housing Impact Fee Fund**

This Special Revenue Fund accounts for funding related to the Affordable Housing Impact Fee for the development of new market rate residential rental units.

## **Airport Capital Funds**

These Enterprise Funds account for the Airport's capital expenditures and revenues and consist of the following: Airport Capital Improvement Fund; Airport Revenue Bond Improvement Fund; Airport Renewal and Replacement Fund; and Airport Passenger Facility Charge Fund.

## **Airport Operating Funds**

These Enterprise Funds account for the operation of the Airport and consist of the following: Airport Revenue Fund; Airport Maintenance and Operation Fund; Airport Surplus Revenue Fund; Airport Customer Facility and Transportation Fee Fund; and the Airport Fiscal Agent Fund.

## **American Rescue Plan Fund**

This Special Revenue Fund accounts for funding authorized by the federal American Rescue Plan (ARP) Act.

## **Benefit Funds**

These Internal Service Funds account for the provision and financing of benefits to City employees, retirees, and their dependents. It consists of the Dental Insurance Fund, Life Insurance Fund, Unemployment Insurance Fund, Self-Insured Medical Fund, and Benefit Fund.

## **Branch Libraries Bond Projects Fund**

This Capital Fund accounts for General Obligation Bond proceeds approved by voters on the November 2000 ballot (Measure O). The use of this fund is restricted to the acquisition of property and the expansion and construction of branch libraries.

## **Building Development Fee Program Fund**

This Special Revenue Fund accounts for fees collected from developers for all new development and tenant improvements in the City. The use of this fund is restricted to provide for enforcing building and structures are erected, constructed, enlarged, altered, or repaired in accordance to the City's building, residential, mechanical, plumbing, and electrical codes.

## **Building and Structure Construction Tax Fund**

This Capital Fund accounts for the tax on residential, commercial, and industrial development. The use of these funds, along with grant revenues, is restricted to traffic capital improvements on major arterials and collectors, including bridges, culverts, lighting, and traffic control systems.

## **Building Homes and Jobs Act Fund**

This Special Revenue Fund accounts for housing-related projects and programs that assist in addressing the unmet housing needs of the local communities.

## **Business Improvement District Fund**

This Special Revenue Fund accounts for assessments involving Business Improvement District activities.

## **Cash Reserve Fund**

In the City's Annual Comprehensive Financial Report, this fund is grouped with the City's General Fund. This accounts for the payment of authorized expenditures for any fiscal year in anticipation of and before the collection of taxes and other revenues, and for payment of authorized expenses for any fiscal year that must be paid prior to the receipt of tax payments and other revenues.

# FUND DESCRIPTIONS

## City Hall Debt Service Fund

This Special Revenue Fund accounts for the debt service payments for City Hall and the City Hall off-site parking garage. This fund receives transfers from the General Fund, special funds, and capital funds in amounts sufficient to cover the debt service payments.

\$3.30 for each \$1,000 of the value of property conveyed. Construction and Conveyance Tax Funds are dedicated to the Parks and Community Facilities Development, Communications, Public Safety (for Fire capital purposes), Library, and Service Yards Capital Programs.

## Citywide Planning Fee Program Fund

This Special Revenue Fund accounts for fees collected from developers for all new development and tenant improvements in the City. The use of this fund is restricted to provide for activities related to maintain an updated General Plan, zoning code, and other citywide plans and policies to allow development and new construction to occur consistent with the City's development policy and community objectives.

## Construction Excise Tax Fund

This Capital Fund accounts for the tax on the construction of residential, commercial, and mobile home developments (also referred to as the Commercial, Residential, Mobile Home Park Building Tax). This general purpose tax is based on building valuation, with the majority of the revenues in the fund historically being used for traffic improvements.

## Community Development Block Grant Fund

This Special Revenue Fund accounts for federal grant monies received from the U.S. Department of Housing and Urban Development under Title II Housing and Community Development Act of 1974 and Rental Rehabilitation Program funds.

## Contingent Lien District Fund

This Capital Fund accounts for cost sharing agreements through special districts between private parties in regards to the construction of public improvements as required by the City for development purposes. The use of this fund is restricted to completing any unconstructed improvements specified in the engineer's report as approved by the City Council.

## Community Facilities and Maintenance Assessment District Funds

These Special Revenue Funds account for the maintenance and administration of assessment districts throughout the City.

## Convention and Cultural Affairs Capital Fund

This Capital Fund accounts for transfers received from the Convention Center and Cultural Affairs Fund for the use of capital improvements and repairs to the McEnery Convention Center and other City owned Cultural Facilities.

## Community Facilities Revenue Fund

This Special Revenue Fund accounts for the rental revenues received from Hayes Mansion operations and provides for the accumulation and transfer of base rental income to the appropriate debt service funds for repayment of facilities-related debts.

## Convention and Cultural Affairs Fund

This Special Revenue Fund accounts for the costs of managing and operating the San José McEnery Convention Center, California Theatre, Center for the Performing Arts (CPA), Civic Auditorium, Montgomery Theatre, Parkside Hall, South Hall, and their related facilities and grounds.

## Construction and Conveyance Tax Funds

These Capital Funds account for Construction and Conveyance tax receipts. The Construction Tax is a flat rate assessed to residential, commercial, and industrial development. The Conveyance Tax is a fee imposed at a rate of

## FUND DESCRIPTIONS

### **Convention Center Facilities District Capital Fund**

This Capital Fund, supported by transfers from the Convention Center Facilities District Revenue Fund, accounts for capital rehabilitation and improvements to the San Jose McEnery Convention Center.

### **Convention Center Facilities District Project Fund**

This Special Revenue Fund accounts for the bond proceeds and construction costs related to the expansion and renovation of the San José McEnery Convention Center.

### **Convention Center Facilities District Revenue Fund**

This Special Revenue Fund accounts for Special Tax revenues collected by the City on behalf of the Convention Center Facilities District No. 2008-1.

### **Coronavirus Relief Fund**

The Coronavirus Relief Fund was created in accordance with the City Charter for the purpose of expending funds received pursuant to section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). Funds support the City's response to the public health emergency posed by Coronavirus Disease 2019 (COVID-19), and must be expended in accordance with the provisions of CARES Act and guidelines promulgated by the federal government.

### **Downtown Property and Business Improvement District Fund**

This Special Revenue Fund accounts for revenue collected and expenses related to maintaining and operating any public improvements, which are payable from annual assessments apportioned among the several lots of parcels or property within the Downtown area.

### **Economic Development Administration Loan Fund**

This Special Revenue Fund accounts for federal funds and loan repayments associated with the economic development administration program, which provides loans to small businesses for business expansion, remodeling, working capital, equipment or other specified uses with the goal of generating additional employment opportunities as a result of such assistance to businesses within the City of San José.

### **Edward Byrne Memorial Justice Assistance Grant Trust Fund**

This Special Revenue Fund accounts for the City's portion of funding from the U.S. Department of Justice through the County of Santa Clara as a fiscal agent. Funds are restricted to law enforcement, prevention and education programs, and planning, evaluation, and technology improvements for front line law enforcement.

### **Emergency Reserve Fund**

This Special Revenue Fund accounts for reserves established from local revenues to meet public emergencies.

### **Emma Prusch Memorial Park Fund**

This Capital Fund accounts for the development and improvement of the Emma Prusch Memorial Park.

### **Federal Drug Forfeiture Fund**

This Special Revenue Fund accounts for federal drug forfeiture monies received pursuant to the drug abuse prevention and control provisions of Title 21, Chapter 13 of the United States Code. Federal guidelines for this fund stipulate that seizure monies be used for the financing of programs or costs required for the direct or indirect enhancement of narcotics-related enforcement activities.

# FUND DESCRIPTIONS

## **Fire Development Fee Program Fund**

This Special Revenue Fund accounts for construction fees collected from developers for all new development and tenant improvements in the City. The use of this fund is restricted to provide for activities related to fire safety plan reviews and inspections for construction projects.

## **Gas Tax Maintenance and Construction Funds**

These Special Revenue Funds account for the City's portion of the State collected Gas Tax. Revenues are restricted for acquisition, construction, improvement, and maintenance of public streets subject to provisions of the Streets and Highways Code of the State of California and to provide for traffic capital improvements.

## **General Purpose Parking Capital Fund**

This Capital Fund accounts for capital construction of certain parking facilities. The parking system provides parking to the general public. This Fund is supported by a transfer from the General Purpose Parking Fund.

## **General Purpose Parking Fund**

This Enterprise Fund accounts for the operation of City parking lot facilities and parking meters.

## **Gift Trust Fund**

This Special Revenue Fund accounts for revenues and expenditures related to gifts, donations, and bequests to the City.

## **Home Investment Partnership Program Trust Fund**

This Special Revenue Fund accounts for all monies allocated to the City by the U.S. Department of Housing and Urban Development for affordable housing projects pursuant to the HOME Investment Partnership Act.

## **Homeless Housing Assistance, and Prevention Fund**

This Special Revenue Fund accounts for all monies allocated to the City by the U.S. Department of Housing and Urban Development for affordable housing projects pursuant to the HOME Investment Partnership Act.

## **Housing Trust Fund**

This Special Revenue Fund accounts for funding to assist non-profit service providers and organizations by providing one-time grants for housing-related projects.

## **Ice Centre Revenue Fund**

This Special Revenue Fund accounts for the rental revenues received from Ice Centre operations and provides for the accumulation and transfer of base income to the appropriate debt service funds for repayment of facilities-related debts, as well as facility capital repair and renovation.

## **Ice Centre Expansion Bond Fund**

This Capital Fund accounts for revenues and expenditures related to the expansion of Solar4America Ice Centre.

## **Improvement District Fund**

This Special Revenue Fund accounts for revenues and expenditures related to the acquisition and construction of a variety of public infrastructure projects for which individual improvement districts were formed.

## **Inclusionary Fee Fund**

This Special Revenue Fund accounts for fees, related to the Mitigation Fee Act requirement, for the new program on new housing developments as approved by the City.

# FUND DESCRIPTIONS

## **Integrated Waste Management Fund**

This Special Revenue Fund accounts for activities related to the Integrated Waste Management Program, which includes garbage collection, recycling services, and related billing operations. The fund collects revenues from the City's Recycle Plus program. These funds are expended for programs related to the City's efforts to comply with State law requiring cities to reduce waste sent to landfills along with other integrated waste management services.

## **Lake Cunningham Fund**

This Capital Fund accounts for the parking fees and lease payment revenues used for the purchase of equipment, maintenance, and operations at Lake Cunningham Park.

## **Library Parcel Tax Capital Fund**

This Capital Fund supports Library Program capital improvements and is funded by a transfer from the Library Parcel Tax Fund revenue.

## **Library Parcel Tax Fund**

This Special Revenue Fund accounts for annual parcel tax revenues used for enhancing the City's library services and facilities.

## **Low and Moderate Income Housing Asset Fund**

This Special Revenue Fund accounts for housing assets and functions related to the Low and Moderate Income Housing Program retained by the City. This fund provides funding for the administrative costs associated with managing the Successor Housing Agency assets and the continuation of affordable housing programs in the future.

## **Major Collectors and Arterial Fund**

This Capital Fund accounts for the collection of monies owed by developers for previously completed street improvements.

## **Major Facilities Fund**

This Capital Fund accounts for fees associated with the connection of municipal water activities for many water facilities constructed in the North San José, Evergreen, Alviso, Edenvale, and Coyote Valley areas. These fees are assessed for the future construction of large water mains, reservoirs, and other large projects.

## **Multi-Source Housing Fund**

This Special Revenue Fund accounts for grants, inclusionary fees, and rental dispute mediation fees to support the rental rights and referrals program, to expand the supply of affordable housing for low and very-low income residents by providing both financial and technical assistance to non-profit organizations in the production and operation of affordable housing, and to preserve the existing supply of affordable housing by providing rehabilitation grants and loans to low and moderate income homeowners.

## **Municipal Golf Course Fund**

This Special Revenue Fund accounts for the construction, management, and operation of various City golf courses, including the San José Municipal Golf Course, Los Lagos Golf Course, and Rancho del Pueblo Golf Course.

## **Neighborhood Security Act Bond Fund**

This Capital Fund accounts for General Obligation Bond proceeds authorized by voters on the March 2002 ballot (Measure O). This fund is dedicated for the acquisition of real property and construction and rehabilitation of public safety-related facilities.

## **Parks and Recreation Bond Projects Fund**

This Capital Fund accounts for General Obligation Bond proceeds approved by voters on the November 2000 ballot (Measure P). The use of this fund is restricted to acquisition of property, upgrades, and construction of neighborhood parks, community centers, trails, regional parks, and sports complexes.

# FUND DESCRIPTIONS

## **Planning Development Fee Program Fund**

This Special Revenue Fund accounts for fees collected from developers for all new development and projects in the City. The use of this fund is restricted to provide for enforcing important economic, social, environmental, or planning goals of the city, public improvements, facilities, or services from which the public will benefit.

## **Public Safety and Infrastructure Bond Fund**

This Capital Fund accounts for General Obligation Bond proceeds authorized by voters on the November 2018 ballot (Measure T). The use of this fund is for acquisition of property or construction related to improvements in public safety and disaster preparedness. A portion of the fund will be used to pave streets and repair potholes.

## **Public Works Development Fee Program Fund**

This Special Revenue Fund accounts for fees collected from developers for all new development and tenant improvements in the City. The use of this fund is restricted to provide for planning application revenue, plan revenue and inspection of public improvements, review of subdivision maps, grading permits, and revocable encroachment permits.

## **Public Works Program Support Fund**

This Internal Service Fund accounts for Public Works administrative costs, compensated absences, unfunded activities, and non-personal costs. An annual cost allocation plan is utilized to equitably allocate these costs to capital programs on the basis of service levels received as compensated time-off is earned rather than charging the costs when the time-off is taken. Various capital projects are charged a rate for each hour Public Works' staff spends on the project and corresponding revenue is received by this fund.

## **Public Works Small Cell Permitting Fee Program Fund**

This Special Revenue Fund accounts for fees collected from telecommunication companies to install small cells and fiber on city's property, such as streetlights, traffic lights, and rooftops. The use of this fund is restricted to provide for the permitting and inspection of small cell installations and fiber optic permitting as well as field services.

## **Rent Stabilization Program Fee Fund**

This Special Revenue Fund accounts for fees, collected in accordance with the Mitigation Fee Act requirements, associated with implementing the Apartment Rent Ordinance, Tenant Protection Ordinance, Ellis Act Ordinance, and Mobilehome Ordinance programs.

## **Residential Construction Tax Contribution Fund**

This Capital Fund accounts for taxes imposed upon the construction of single-family dwelling units or any mobile home lots in the City. The tax is used to reimburse developers who have constructed that portion of an arterial street that is wider than what is normally required in connection with residential development. The funds are also used to construct median island landscaping and other street improvements.

## **Retirement Funds**

These Trustee Funds account for the accumulation of resources to be used for retirement annuity payments and consist of the following: Federated Retiree Health Care Trust Fund; Federated Retirement Fund; Fire Retiree Health Care Trust Fund; Police Retiree Health Care Trust Fund; and Police and Fire Retirement Fund.

## FUND DESCRIPTIONS

### **San José Arena Capital Reserve Fund**

This Capital Fund provides funding for repairs and replacements of capital items at the San José Arena, including fixtures, machinery, and equipment. The fund receives revenues from San José Arena Management, the ownership group of the San Jose Sharks, and a General Fund contribution supported by revenue generated from the Arena. The amount of funding and the eligible capital repair items are specified by agreement between the City of San José and the San José Arena Management.

### **San José Clean Energy Operating Fund**

This Enterprise Fund accounts for revenues from the sale of electricity and the costs of the San José Clean Energy Program.

### **San José Municipal Stadium Capital Fund**

This Special Revenue Fund accounts for revenues received pursuant to an agreement with the Baseball Acquisition Company for the use, operation, and management of the Municipal Stadium.

### **San José-Santa Clara Treatment Plant Capital Fund**

This Capital Fund accounts for the construction of improvements to the San José/Santa Clara Water Pollution Control Plant (WPCP), and the purchase of equipment through contributions from the City of Santa Clara and other tributary agencies and transfers from the Sewer Service and Use Charge Operating Fund.

### **San José-Santa Clara Treatment Plant Income Fund**

This Enterprise Fund accounts for revenues and expenditures not related to the day-to-day operation and maintenance of the WPCP. It contains the City's share of revenue from activities such as land rentals, legal settlements, and purchase of land located at the WPCP.

### **San José-Santa Clara Treatment Plant Operating Fund**

This Enterprise Fund accounts for the revenues and expenditures required for day-to-day operation and maintenance of the WPCP.

### **Sanitary Sewer Connection Fee Fund**

This Capital Fund accounts for connection fees charged to developers for access to the City's sanitary sewer system. Funds are restricted to the construction and reconstruction of the sewer system.

### **Sewage Treatment Plant Connection Fee Fund**

This Enterprise Fund accounts for revenues from new residential, commercial, and industrial connections to the WPCP. These revenues pay the City's share of acquisition, construction, reconstruction or enlargement of the WPCP.

### **Sewer Service and Use Charge Capital Improvement Fund**

This Capital Fund accounts for the reconstruction of the sanitary sewer system and is funded primarily by annual transfers from the Sewer Service and Use Charge Fund.

### **Sewer Service and Use Charge Fund**

This Enterprise Fund accounts for Sewer Service and Use Charge fees collected from San José property owners to be used for financing, construction, and operation of the City's sewage collection system, and the City's share of the WPCP.

### **South Bay Water Recycling Capital Fund**

This Capital Fund accounts for the acquisition, construction, and installation of recycled water system capital improvements related to the utility's hydraulic capacity and reliability. Funding is derived from revenue generated by recycled water sales, and as recommended by the Treatment Plant Advisory Committee and approved by the City of San Jose, the administering agency.

# FUND DESCRIPTIONS

## **South Bay Water Recycling Operating Fund**

This Enterprise Fund accounts for the monies received from the sale of wholesale recycled water produced by the South Bay Water Recycling (SBWR) program for the operations and maintenance of the SBWR system.

## **St. James Park Management District Fund**

This Special Revenue Fund accounts for the donations from developers collected in the Downtown Parks Management District for the activation, operations, and maintenance at St. James Park.

## **State Drug Forfeiture Fund**

This Special Revenue Fund accounts for State drug forfeiture monies received whenever the Police Department is involved in asset seizures from convicted drug law violators. City Council guidelines for this fund stipulate that seizure monies be used for the financing of programs or costs required for the direct or indirect enhancement of narcotics-related enforcement activities.

## **Storm Drainage Fee Fund**

This Capital Fund accounts for fees collected from developers as a result of connections to the storm drainage sewer system, which may be used for expansion or capacity improvements of the storm drainage system or land acquisition for the system.

## **Storm Sewer Capital Fund**

This Capital Fund accounts for the construction and reconstruction of the storm drainage system, and is funded primarily by transfers from the Storm Sewer Operating Fund.

## **Storm Sewer Operating Fund**

This Special Revenue Fund accounts for revenues collected from owners of properties that benefit from the storm drainage system. Funds may be used for maintenance and operation of the storm drainage system. Expenditures are focused on maintenance and operation of the storm drainage system, as well as non-point source pollution reduction.

## **Subdivision Park Trust Fund**

This Capital Fund accounts for payments of fees in lieu of dedication of land for park and recreation purposes in residential subdivisions. Moneys in the fund, including accrued interest, may be expended solely for the acquisition or development of improvements on parkland to serve the subdivision for which the fees were paid.

## **Supplemental Law Enforcement Services Fund**

This Special Revenue Fund accounts for revenues received from the State of California (AB 3229) to be used for front line municipal police services.

## **Transient Occupancy Tax Fund**

This Special Revenue Fund accounts for receipts generated through the assessment of a percentage of the rental price for transient occupancy lodging charged when the period of occupancy is less than 30 days. The tax rate is currently 10%, 6% of which is placed in this fund and 4% of which is deposited in the General Fund. The uses of revenues from this source are specified by City Ordinance and include grants and rental subsidies for fine arts and cultural programs, and subsidies for the San José Convention and Visitors Bureau, and Convention and Cultural Facilities.

## **Underground Utility Fund**

This Capital Fund accounts for fees collected from developers in lieu of placing utility facilities underground at the time of development. The Underground Utility Program implements the City's General Plan goals and policies, which state that the City should encourage the movement of existing overhead utilities underground. The fund is used to establish Rule 20B Underground Utility Districts.



# FUND DESCRIPTIONS

## **Vehicle Maintenance and Operations Fund**

This Internal Service Fund accounts for the operation, maintenance, and replacement of City vehicles and equipment.

## **Water Utility Capital Fund**

This Capital Fund accounts for the acquisition, construction, and installation of water system capital improvements for the Municipal Water System. This system provides water service to North San José, Evergreen, Alviso, Edenvale, and Coyote Valley areas and is primarily funded through user charges.

## **Water Utility Fund**

This Enterprise Fund accounts for the operation of five water system districts: North San José, Evergreen, Coyote Valley, Edenvale, and Alviso. The water system provides services to the general public on a continuing basis and is financed through user charges.

## **Workforce Development Fund**

This Special Revenue Fund accounts for the administration of a federal program that provides primary employment and training services to dislocated and low-income residents.

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## I. BUDGET PERFORMANCE SUMMARY

This section of the Annual Report summarizes 2021-2022 financial performance in the General Fund, Special Funds, and Capital Funds, with the following tables provided for reference.

**Comparison of Budget to Actual Revenues and Expenditures by Fund** – This table, organized by General Fund, Special Funds, and Capital Funds, displays the 2021-2022 Budgeted and Actual revenues as well as the 2021-2022 Budgeted and Actual expenditures, with the dollar and percent variance for each City fund. The revenue figures exclude the Beginning Fund Balance and Reserves and the expenditure figures exclude the Reserves and Ending Fund Balance.

As shown in the Comparison of Budget to Actual Revenues and Expenditures table, actual 2021-2022 revenues across all funds totaled \$4.6 billion, which was 7.5% (\$376.8 million) below the budgeted estimate of \$5.0 billion. In 2021-2022, expenditures totaled \$4.7 billion, which was 19.0% (\$1.1 billion) below the modified budget of \$5.8 billion. Any funds with revenue or expenditure variances to the modified budget that are 10% or greater are numbered with a specific revenue or expenditure code, which are detailed at the bottom of the table.

**Comparison of Estimated to Actual 2020-2021 Ending Fund Balance** – This table, organized by General Fund, Special Funds, and Capital Funds, displays the 2021-2022 Modified Budget for each fund, followed by the estimated 2021-2022 Ending Fund Balance that was used in the development of the 2022-2023 Adopted Budget, the Actual 2021-2022 Ending Fund Balance, the variance between the Estimated and Actual Ending Fund Balance, the value of additional rebudgets recommended in this report, and the revised 2021-2022 Ending Fund Balance variance, should the recommended rebudgets be approved. The table then displays the percentage of the Modified Budget that the revised Ending Fund Balance represents. It is important to note that the dollar amount for the Modified Budget is not adjusted for transfers, loans, and contributions between funds, and therefore, overstates the total funding that was available between the combined funds.

The financial performance in 2021-2022 is used as the updated starting point for 2022-2023. The collective 2021-2022 Ending Fund Balances for all City funds totaled \$1.97 billion, which was \$33.9 million above the 2021-2022 Ending Fund Balance estimates of \$1.94 billion used in the development of the 2022-2023 Adopted Budget. After adjusting for a total net negative rebudget of \$127.3 million recommended in this report, the adjusted 2021-2022 Ending Fund Balance variance for all funds increases to \$161.1 million, or 2.2% of the 2021-2022 Modified Budget. The adjusted fund balance variance totaled \$38.7 million in the General Fund, \$71.8 million in the special funds, and \$50.7 million in the capital funds.

# I. BUDGET PERFORMANCE SUMMARY

## I. BUDGET PERFORMANCE SUMMARY

For most funds, the Actual 2021-2022 Ending Fund Balance was above the estimate used in the development of the 2022-2023 Adopted Budget. In these instances, the additional fund balance is programmed as part of the 2021-2022 Annual Report actions. For the few funds where the 2021-2022 Actual Ending Fund Balance was below the estimate used in the development of the 2022-2023 Adopted Budget, actions are recommended in this report to bring the fund into balance with the lower starting point. In some instances, the variance is the result of the timing of revenues and/or expenditures and the reconciling actions will adjust for those timing differences.

**Summary of 2021-2022 Year-End Reserves by Fund** – This table, organized by General Fund, Special Funds, and Capital Funds, displays the 2021-2022 Contingency and Earmarked Reserves balances for each fund.

At the end of 2021-2022, the Contingency and Earmarked Reserves for all City funds totaled \$1.1 billion, which represented 15.1% of the total 2021-2022 Modified Budget of \$7.4 billion (including interfund transfers, loans, and contributions). In the General Fund, Reserves totaled \$373.8 million.

# I. BUDGET PERFORMANCE SUMMARY

## COMPARISON OF BUDGET TO ACTUAL REVENUES AND EXPENDITURES BY FUND

Fund	2021-2022 Budget Revenues	2021-2022 Actual Revenues	Revenue Variance	% Variance	2021-2022 Budget Expenditures	2021-2022 Actual Expenditures	Expenditure Variance	% Variance	Reason for Significant Variances
<b>General Fund</b>	<b>1,735,234,598</b>	<b>1,739,528,638</b>	<b>4,294,040</b>	<b>0.2%</b>	<b>1,787,017,742</b>	<b>1,606,749,398</b>	<b>180,268,344</b>	<b>10.1%</b>	E1, E2, E3
<b>Special Funds</b>									
Affordable Housing Impact Fee Fund	7,895,263	16,814,737	8,919,474	113.0%	14,902,542	13,654,704	1,247,838	8.4%	R1
Airport Customer Facility And Transportation Fee Fund	15,669,395	13,724,842	(1,944,553)	-12.4%	10,593,263	10,352,051	241,212	2.3%	R2
Airport Fiscal Agent Fund	46,705,478	45,981,355	(724,123)	-1.6%	45,990,305	46,756,201	(765,896)	-1.7%	
Airport Maintenance And Operation Fund	137,097,447	122,880,048	(14,217,399)	-10.4%	144,329,800	136,618,845	7,710,955	5.3%	R4
Airport Revenue Fund	202,283,952	208,479,444	6,195,492	3.1%	197,989,202	182,237,590	15,751,612	8.0%	
Airport Surplus Revenue Fund	35,314,952	33,782,404	(1,532,548)	-4.3%	35,272,000	33,763,748	1,508,252	4.3%	
American Rescue Plan Fund	153,983,154	105,122,573	(48,860,581)	-31.7%	153,983,154	117,482,110	36,501,044	23.7%	R4, E1
Benefits Funds - Benefit Fund	85,584,000	79,228,060	(6,355,940)	-7.4%	86,389,207	79,553,083	6,836,124	7.9%	
Benefits Funds - Dental Insurance Fund	10,636,000	10,385,266	(250,734)	-2.4%	12,640,796	12,010,386	630,410	5.0%	
Benefits Funds - Life Insurance Fund	1,810,000	1,810,550	550	0.0%	1,767,791	1,760,887	6,904	0.4%	
Benefits Funds - Self-Insured Medical Fund	0	0	0	0.0%	446,842	447,842	(1,000)	-0.2%	
Benefits Funds - Unemployment Insurance Fund	1,520,000	1,507,770	(12,230)	-0.8%	877,181	555,665	321,516	36.7%	E1
Building Development Fee Program Fund	34,518,421	36,575,360	2,056,939	6.0%	39,496,197	35,471,204	4,024,993	10.2%	E3
Building Homes and Jobs Act Fund	4,348,646	82,210	(4,266,436)	-98.1%	4,348,646	61,978	4,286,668	98.6%	R4, E1
Business Improvement District Fund	2,714,211	3,134,356	420,145	15.5%	3,164,600	2,852,477	312,123	9.9%	R1, E3
Cash Reserve Fund	100	53	(47)	-47.0%	0	0	0	0.0%	R6
City Hall Debt Service Fund	24,280,540	24,210,085	(70,455)	-0.3%	25,215,000	25,201,084	13,916	0.1%	
Citywide Planning Fee Program Fund	3,314,125	3,439,725	125,600	3.8%	4,637,163	2,919,918	1,717,245	37.0%	E3
Community Development Block Grant Fund	20,780,337	13,668,667	(7,111,670)	-34.2%	27,833,808	19,936,421	7,897,387	28.4%	R4, E1
Community Facilities District No. 1 (Capitol Auto Mall) Fund	190,000	187,343	(2,657)	-1.4%	293,790	204,390	89,400	30.4%	E3
Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund	1,780,100	1,774,202	(5,898)	-0.3%	2,201,640	1,960,880	240,760	10.9%	E3
Community Facilities District No. 8 (Communications Hill) Fund	966,700	961,559	(5,141)	-0.5%	1,219,399	882,971	336,428	27.6%	E3
Community Facilities District No. 11 (Adeline-Mary Helen) Fund	53,300	52,866	(434)	-0.8%	105,000	104,983	17	0.0%	
Community Facilities District No. 12 (Basking Ridge) Fund	168,200	234,185	65,985	39.2%	545,872	402,245	143,627	26.3%	R1, E3
Community Facilities District No. 13 (Guadalupe Mines) Fund	77,821	73,755	(4,066)	-5.2%	98,560	72,804	25,756	26.1%	E3
Community Facilities District No. 14 (Raleigh-Charlotte) Fund	620,000	622,257	2,257	0.4%	610,861	418,513	192,348	31.5%	E3
Community Facilities District No. 15 (Berryessa-Sierra) Fund	135,820	132,470	(3,350)	-2.5%	272,511	106,793	165,718	60.8%	E3
Community Facilities District No. 16 (Raleigh-Coronado) Fund	426,800	451,958	25,158	5.9%	572,189	348,946	223,243	39.0%	E3
Community Facilities District No. 17 (Capitol Expy – Evergreen Place)	62,300	88,975	26,675	42.8%	15,000	6,464	8,536	56.9%	R1, E3
Community Facilities Revenue Fund	35,000	2,884	(32,116)	-91.8%	59	59	-	0.0%	R6
Convention and Cultural Affairs Fund	8,990,130	8,965,001	(25,129)	-0.3%	10,231,995	8,282,516	1,949,479	19.1%	E5
Convention Center Facilities District Revenue Fund	96,667,000	96,638,304	(28,696)	0.0%	100,660,161	100,331,309	328,852	0.3%	
Coronavirus Relief Fund	2,960,858	3,011,051	50,193	1.7%	14,423,749	4,682,685	9,741,064	67.5%	E2
Downtown Property And Business Improvement District Fund	3,616,555	3,660,258	43,703	1.2%	3,707,540	3,676,174	31,366	0.8%	
Economic Development Administration Loan Fund	125	63	(62)	-49.6%	0	0	0	0.0%	R6
Edward Byrne Memorial Justice Assistance Grant Trust Fund	1,250,906	167,278	(1,083,628)	-86.6%	1,351,474	396,869	954,605	70.6%	R4, E1
Emergency Reserve Fund	70,650,411	26,666,925	(43,983,486)	-62.3%	45,266,909	36,165,971	9,100,938	20.1%	R2, E1
Federal Drug Forfeiture Fund	215,000	213,550	(1,450)	-0.7%	215,000	215,000	-	0.0%	
Fire Development Fee Program Fund	6,965,000	6,974,594	9,594	0.1%	10,232,812	9,928,716	304,096	3.0%	
Gas Tax Maintenance And Construction Fund - 1943	7,200,000	6,799,611	(400,389)	-5.6%	7,200,000	6,799,611	400,389	5.6%	
Gas Tax Maintenance And Construction Fund - 1964	3,300,000	3,326,036	26,036	0.8%	3,300,000	3,326,036	(26,036)	-0.8%	
Gas Tax Maintenance And Construction Fund - 1990	5,500,000	5,677,207	177,207	3.2%	5,500,000	5,677,207	(177,207)	-3.2%	
General Purpose Parking Fund	12,882,000	13,053,900	171,900	1.3%	15,832,144	12,232,478	3,599,666	22.7%	E3
Gift Trust Fund	299,394	1,065,334	765,940	255.8%	4,795,677	900,693	3,894,984	81.2%	R5, E4
Home Investment Partnership Program Fund	15,608,009	4,297,247	(11,310,762)	-72.5%	6,655,990	6,219,466	436,524	6.6%	R4
Homeless Housing, Assistance, and Prevention Fund	18,906,191	10,050,134	(8,856,057)	-46.8%	29,055,838	4,146,908	24,908,930	85.7%	R4, E1
Housing Trust Fund	1,063,000	2,696,595	1,633,595	153.7%	5,315,180	2,899,824	2,415,356	45.4%	R1, E3

# I. BUDGET PERFORMANCE SUMMARY

## COMPARISON OF BUDGET TO ACTUAL REVENUES AND EXPENDITURES BY FUND

Fund	2021-2022 Budget Revenues	2021-2022 Actual Revenues	Revenue Variance	% Variance	2021-2022 Budget Expenditures	2021-2022 Actual Expenditures	Expenditure Variance	% Variance	Reason for Significant Variances
Ice Centre Revenue Fund	910,408	1,818,671	908,263	99.8%	216,900	216,700	200	0.1%	R5
Inclusionary Fee Fund	7,070,000	33,182,816	26,112,816	369.3%	5,841,808	1,027,887	4,813,921	82.4%	R1, E1
Integrated Waste Management Fund	182,800,322	187,571,480	4,771,158	2.6%	190,816,746	186,695,543	4,121,203	2.2%	
Library Parcel Tax Fund	10,134,950	10,097,346	(37,604)	-0.4%	11,784,796	11,364,179	420,617	3.6%	
Low And Moderate Income Housing Asset Fund	36,099,209	44,995,112	8,895,903	24.6%	203,040,246	103,999,422	99,040,824	48.8%	R5, E1
Maintenance District No. 1 (Los Paseos) Fund	343,400	402,632	59,232	17.2%	386,085	366,096	19,989	5.2%	R1
Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund	93,908	93,064	(844)	-0.9%	111,155	84,726	26,429	23.8%	E3
Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund	95,300	94,691	(609)	-0.6%	90,292	88,013	2,279	2.5%	
Maintenance District No. 8 (Zanker-Montague) Fund	121,853	116,800	(5,053)	-4.1%	164,506	159,761	4,745	2.9%	
Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund	204,080	200,968	(3,112)	-1.5%	216,719	202,876	13,843	6.4%	
Maintenance District No. 11 (Brokaw Rd/Junction Ave/Old Oakland Rd) Fund	90,254	87,034	(3,220)	-3.6%	121,233	94,178	27,055	22.3%	E3
Maintenance District No. 13 (Karina-O'Nel) Fund	59,200	58,311	(889)	-1.5%	45,822	43,419	2,403	5.2%	
Maintenance District No. 15 (Silver Creek Valley) Fund	1,416,254	1,411,232	(5,022)	-0.4%	1,654,356	1,518,691	135,665	8.2%	
Maintenance District No. 18 (The Meadowlands) Fund	93,200	92,525	(675)	-0.7%	111,651	83,552	28,099	25.2%	E3
Maintenance District No. 19 (River Oaks Area Landscaping) Fund	186,495	182,492	(4,003)	-2.1%	294,177	262,198	31,979	10.9%	E3
Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund	90,361	87,566	(2,795)	-3.1%	124,758	118,927	5,831	4.7%	
Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund	116,696	116,099	(597)	-0.5%	93,401	92,540	861	0.9%	
Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund	113,223	111,524	(1,699)	-1.5%	217,347	214,426	2,921	1.3%	
Multi-Source Housing Fund	66,001,759	54,440,956	(11,560,803)	-17.5%	96,839,419	61,330,700	35,508,719	36.7%	R4, E1, E2
Municipal Golf Course Fund	850,000	1,041,289	191,289	22.5%	960,000	261,772	698,228	72.7%	R1, E2
Planning Development Fee Program Fund	7,738,655	8,247,943	509,288	6.6%	7,753,616	7,308,735	444,881	5.7%	
Public Works Development Fee Program Fund	13,125,000	14,482,417	1,357,417	10.3%	15,316,393	14,917,681	398,712	2.6%	R1
Public Works Program Support Fund	21,205,000	19,819,140	(1,385,860)	-6.5%	22,206,068	20,938,452	1,267,616	5.7%	
Public Works Small Cell Permitting Fee Program Fund	4,178,945	2,887,863	(1,291,082)	-30.9%	4,526,962	4,104,845	422,117	9.3%	R2, R6
Rental Stabilization Program Fee Fund	2,848,835	2,692,214	(156,621)	-5.5%	5,116,094	3,850,990	1,265,104	24.7%	E3
San José Arena Capital Reserve Fund	3,805,000	3,786,810	(18,190)	-0.5%	5,717,605	3,708,739	2,008,866	35.1%	E1
San José Clean Energy Operating Fund	407,840,537	400,791,758	(7,048,779)	-1.7%	350,773,203	339,376,429	11,396,774	3.2%	
San José Municipal Stadium Capital Fund	0	0	0	0.0%	0	0	0	0.0%	
San José-Santa Clara Treatment Plant Income Fund	108,410	252,543	144,133	133.0%	0	0	0	0.0%	R1
San José-Santa Clara Treatment Plant Operating Fund	98,579,382	104,832,103	6,252,721	6.3%	119,583,603	108,001,049	11,582,554	9.7%	
Sewage Treatment Plant Connection Fee Fund	2,567,000	1,517,065	(1,049,935)	-40.9%	649,495	630,746	18,749	2.9%	R2
Sewer Service And Use Charge Fund	171,886,265	170,471,386	(1,414,879)	-0.8%	172,949,623	169,537,703	3,411,920	2.0%	
South Bay Water Recycling Operating Fund	15,860,719	15,822,421	(38,298)	-0.2%	16,214,779	13,540,259	2,674,520	16.5%	E1
St. James Park Management District Fund	30,000	45,285	15,285	51.0%	765,918	568,549	197,369	25.8%	R5, E3
State Drug Forfeiture Fund	0	642,906	642,906	0.0%	150,000	149,922	78	0.1%	R3
Storm Sewer Operating Fund	34,330,845	34,012,668	(318,177)	-0.9%	40,383,582	38,442,875	1,940,707	4.8%	
Supplemental Law Enforcement Services Fund	4,622,682	2,067,807	(2,554,875)	-55.3%	4,640,852	2,906,957	1,733,895	37.4%	R4, E1
Transient Occupancy Tax Fund	13,555,000	15,792,361	2,237,361	16.5%	14,703,537	13,435,302	1,268,235	8.6%	R1
Vehicle Maintenance And Operations Fund	28,673,734	26,234,507	(2,439,227)	-8.5%	31,494,175	26,548,564	4,945,611	15.7%	E1
Water Utility Fund	57,906,791	56,106,423	(1,800,368)	-3.1%	60,481,051	59,812,002	669,049	1.1%	
Workforce Investment Act (WIA) Fund	11,856,200	7,354,477	(4,501,723)	-38.0%	11,960,809	7,375,689	4,585,120	38.3%	R4, E1
<b>Subtotal Special Funds</b>	<b>2,256,656,513</b>	<b>2,142,735,752</b>	<b>(113,920,761)</b>	<b>-5.0%</b>	<b>2,478,075,629</b>	<b>2,135,407,799</b>	<b>342,667,830</b>	<b>13.8%</b>	

# I. BUDGET PERFORMANCE SUMMARY

## COMPARISON OF BUDGET TO ACTUAL REVENUES AND EXPENDITURES BY FUND

Fund	2021-2022 Budget Revenues	2021-2022 Actual Revenues	Revenue Variance	% Variance	2021-2022 Budget Expenditures	2021-2022 Actual Expenditures	Expenditure Variance	% Variance	Reason for Significant Variances
<b>Capital Funds</b>									
Airport Capital Improvement Fund	38,324,094	6,161,525	(32,162,569)	-83.9%	35,568,942	10,489,424	25,079,518	70.5%	R4, E1
Airport Passenger Facility Charge Fund	15,324,000	19,742,992	4,418,992	28.8%	12,420,000	12,419,827	173	0.0%	R1
Airport Renewal and Replacement Fund	17,968,000	16,137,452	(1,830,548)	-10.2%	57,239,393	32,219,871	25,019,522	43.7%	E1
Airport Revenue Bond Improvement Fund	0	0	0	0.0%	933,704	933,704	0	0.0%	
Branch Libraries Bond Projects Fund (472)	30,000	14,404	(15,596)	-52.0%	3,686,000	809,249	2,876,751	78.0%	R6, E1
Building and Structure Construction Tax Fund	74,821,495	26,496,003	(48,325,492)	-64.6%	113,340,089	29,366,410	83,973,679	74.1%	R1, R4, R6, E1
Communications Construction and Conveyance Tax Fund	9,010,000	9,162,897	152,897	1.7%	8,708,006	8,189,642	518,364	6.0%	
Contingent Lien District Fund	833,685	883,133	49,448	5.9%	2,321,954	1,332,372	989,582	42.6%	E1
Construction Excise Tax Fund	133,754,687	87,674,449	(46,080,238)	-34.5%	198,225,767	111,001,653	87,224,114	44.0%	R2, R4, R6, E1
Convention and Cultural Affairs Capital Fund	367,128	451,095	83,967	22.9%	1,745,798	977,895	767,903	44.0%	R5, E1
Convention Center Facility District Capital Fund	30,000	2,557	(27,443)	-91.5%	293,074	5,641	287,433	98.1%	R6, E1
Council District 1 Construction and Conveyance Tax Fund	1,667,000	1,902,078	235,078	14.1%	3,690,368	639,215	3,051,153	82.7%	R1, E1
Council District 2 Construction and Conveyance Tax Fund	734,000	838,087	104,087	14.2%	2,180,074	802,220	1,377,854	63.2%	R1, E1
Council District 3 Construction and Conveyance Tax Fund	954,000	910,720	(43,280)	-4.5%	1,692,578	983,214	709,364	41.9%	E1
Council District 4 Construction and Conveyance Tax Fund	536,000	631,392	95,392	17.8%	2,821,530	1,750,757	1,070,773	38.0%	R1, E1
Council District 5 Construction and Conveyance Tax Fund	1,751,000	1,998,386	247,386	14.1%	5,910,960	1,603,202	4,307,758	72.9%	R1, E1
Council District 6 Construction and Conveyance Tax Fund	1,618,000	1,845,550	227,550	14.1%	1,999,791	1,248,867	750,924	37.6%	R1, E1
Council District 7 Construction and Conveyance Tax Fund	1,562,000	1,897,093	335,093	21.5%	5,320,327	2,633,779	2,686,548	50.5%	R1, E1
Council District 8 Construction and Conveyance Tax Fund	1,100,000	1,255,141	155,141	14.1%	2,922,910	361,954	2,560,956	87.6%	R1, E1
Council District 9 Construction and Conveyance Tax Fund	1,275,000	1,455,084	180,084	14.1%	3,035,083	566,289	2,468,794	81.3%	R1, E1
Council District 10 Construction and Conveyance Tax Fund	776,000	652,648	(123,352)	-15.9%	1,436,068	335,098	1,100,970	76.7%	R2, E1
Emma Prusch Fund	107,000	103,360	(3,640)	-3.4%	395,000	70,316	324,684	82.2%	E1
Fire Construction and Conveyance Tax Fund	5,189,000	5,522,079	333,079	6.4%	11,957,487	5,085,929	6,871,558	57.5%	E1
General Purpose Parking Capital Fund	0	313,666	313,666	0.0%	16,544,735	7,008,723	9,536,012	57.6%	R5, E1
Ice Centre Expansion Bond Fund	130,649	130,694	45	0.0%	72,646,910	51,589,960	21,056,950	29.0%	E1
Improvement District Fund	0	0	0	0.0%	0	0	0	0.0%	
Lake Cunningham Fund	148,000	605,380	457,380	309.0%	1,321,357	780,223	541,134	41.0%	R1, E1
Library Construction and Conveyance Tax Fund	8,691,000	9,275,693	584,693	6.7%	9,488,339	7,082,863	2,405,476	25.4%	E1
Library Parcel Tax Capital Fund	1,455,538	1,469,194	13,656	0.9%	2,356,825	1,921,322	435,503	18.5%	E1
Major Collectors and Arterials Fund	32,000	24,617	(7,383)	-23.1%	350,000	350,000	0	0.0%	R6
Major Facilities Fund	76,000	59,799	(16,201)	-21.3%	2,029,751	97,501	1,932,250	95.2%	R6, E1
Measure T Public Safety and Infrastructure Bond Fund	205,628,000	206,122,756	494,756	0.2%	179,587,744	104,322,187	75,265,557	41.9%	E1
Neighborhood Security Bond Fund	0	3,778	3,778	0.0%	3,518,186	3,521,964	(3,778)	-0.1%	
Park Yards Construction and Conveyance Tax Fund	760,000	816,132	56,132	7.4%	2,196,444	235,853	1,960,591	89.3%	E1
Parks and Recreation Bond Projects Fund	100,000	48,704	(51,296)	-51.3%	2,759,872	913,828	1,846,044	66.9%	R6, E1
Parks Central Construction and Conveyance Tax Fund	39,351,000	41,927,728	2,576,728	6.5%	40,507,974	39,964,912	543,062	1.3%	
Parks City-Wide Construction and Conveyance Tax Fund	15,487,000	9,001,167	(6,485,833)	-41.9%	24,965,993	10,194,725	14,771,268	59.2%	R4, E1
Sewer Service and Use Charge Capital Improvement Fund	39,206,000	37,044,370	(2,161,630)	-5.5%	69,337,201	31,359,956	37,977,245	54.8%	E1, E2
Residential Construction Tax Contribution Fund	240,000	228,517	(11,483)	-4.8%	433,000	65,710	367,290	84.8%	E1
San José-Santa Clara Treatment Plant Capital Fund	351,596,000	189,222,841	(162,373,159)	-46.2%	520,035,001	426,906,027	93,128,974	17.9%	R2, R6, E1
Sanitary Sewer Connection Fee Fund	689,000	465,474	(223,526)	-32.4%	1,493,980	563,992	929,988	62.2%	R2, E1
Service Yards Construction and Conveyance Tax Fund	12,966,000	13,311,685	345,685	2.7%	10,307,031	4,133,867	6,173,164	59.9%	E1

# I. BUDGET PERFORMANCE SUMMARY

## COMPARISON OF BUDGET TO ACTUAL REVENUES AND EXPENDITURES BY FUND

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Fund	2021-2022 Budget Revenues	2021-2022 Actual Revenues	Revenue Variance	% Variance	2021-2022 Budget Expenditures	2021-2022 Actual Expenditures	Expenditure Variance	% Variance	Reason for Significant Variances
South Bay Water Recycling Capital Fund	68,000	34,888	(33,112)	-48.7%	3,791,000	0	3,791,000	100.0%	R6, E1
Storm Drainage Fee Fund	216,000	116,684	(99,316)	-46.0%	443,546	303,709	139,837	31.5%	R2, R6, E1
Storm Sewer Capital Fund	15,273,550	12,003,840	(3,269,710)	-21.4%	26,545,614	9,722,868	16,822,746	63.4%	R2, E1
Subdivision Park Trust Fund	0	24,313,150	24,313,150	0.0%	40,549,975	15,681,038	24,868,937	61.3%	R1, R3, E1
Underground Utility Fund	930,500	1,254,862	324,362	34.9%	2,141,945	452,740	1,689,205	78.9%	R5, E3
Water Utility Capital Fund	7,976,000	8,007,204	31,204	0.4%	18,492,546	11,819,405	6,673,141	36.1%	E1
<b>Subtotal Capital Funds</b>	<b>1,008,752,326</b>	<b>741,540,948</b>	<b>(267,211,378)</b>	<b>-26.5%</b>	<b>1,529,689,872</b>	<b>952,819,901</b>	<b>576,869,971</b>	<b>37.7%</b>	
<b>TOTAL ALL FUNDS</b>	<b>5,000,643,437</b>	<b>4,623,805,338</b>	<b>(376,838,099)</b>	<b>-7.5%</b>	<b>5,794,783,243</b>	<b>4,694,977,098</b>	<b>1,099,806,145</b>	<b>19.0%</b>	

### Reasons for Significant Variances in Revenues

- R1 Revenues collected from taxes, fees, and charges came in higher than anticipated
- R2 Revenues collected from taxes, fees, and charges came in lower than anticipated
- R3 Revenues collected from grants and reimbursements came in higher than anticipated
- R4 Revenues collected from grants and reimbursements came in lower than anticipated
- R5 Interest earnings, developer/agency contributions, and other miscellaneous revenue came in higher than anticipated
- R6 Interest earnings, developer/agency contributions, and other miscellaneous revenue came in lower than anticipated
- R7 Transfers from various funds were higher than anticipated
- R8 Transfers from various funds were lower than anticipated

### Reasons for Significant Variances in Expenditures

- E1 Expenditures were lower than anticipated due to the delay of projects and/or change in schedule of expenditures
- E2 Expenditures were lower than anticipated due to project/program savings
- E3 Expenditures were lower than anticipated due to lower operating costs (e.g., personal services and non-personal/equipment cost savings)
- E4 Expenditures were lower than anticipated due to unspent gifts
- E5 Expenditures/Transfers to various funds were lower than budgeted based on actual 2021-2022 activity



# I. BUDGET PERFORMANCE SUMMARY

## COMPARISON OF ESTIMATED TO ACTUAL 2021-2022 ENDING FUND BALANCE

Fund	2021-2022 Modified Budget	2021-2022 Estimated Ending Fund Balance	2021-2022 Actual Ending Fund Balance	Variance	Recommended Budget Adjustments	Revised Variance (incl. Rebudget Adjustments)	Revised Variance As % of Modified Budget
<b>General Fund</b>	<b>2,160,442,758</b>	<b>507,133,721</b>	<b>558,987,400</b>	<b>51,853,679</b>	<b>13,183,364</b>	<b>38,670,315</b>	<b>1.8%</b>
<b>Special Funds</b>							
Affordable Housing Impact Fee Fund	20,400,526	5,363,489	11,637,045	6,273,556	0	6,273,556	30.8%
Airport Customer Facility And Transportation Fee Fund	21,706,288	8,489,176	9,761,660	1,272,484	0	1,272,484	5.9%
Airport Fiscal Agent Fund	119,637,680	73,218,375	72,157,356	(1,061,019)	0	(1,061,019)	-0.9%
Airport Maintenance And Operation Fund	173,020,919	27,432,762	23,114,459	(4,318,303)	0	(4,318,303)	-2.5%
Airport Revenue Fund	285,407,637	79,872,709	109,365,539	29,492,830	0	29,492,830	10.3%
Airport Surplus Revenue Fund	36,423,771	1,151,771	1,127,475	(24,296)	0	(24,296)	-0.1%
American Rescue Plan Fund	154,116,404	31,502,250	(12,226,287)	(43,728,537)	(42,143,476)	(1,585,061)	-1.0%
Benefits Funds - Benefit Fund	86,852,129	998,505	949,762	(48,743)	0	(48,743)	-0.1%
Benefits Funds - Dental Insurance Fund	17,366,315	4,981,017	3,711,305	(1,269,712)	0	(1,269,712)	-7.3%
Benefits Funds - Life Insurance Fund	2,006,876	233,960	245,680	11,720	0	11,720	0.6%
Benefits Funds - Self-Insured Medical Fund	446,842	0	54,389	54,389	0	54,389	12.2%
Benefits Funds - Unemployment Insurance Fund	2,730,216	1,676,150	1,664,611	(11,539)	0	(11,539)	-0.4%
Building Development Fee Program Fund	67,440,807	30,769,045	34,026,542	3,257,497	0	3,257,497	4.8%
Building Homes and Jobs Act Fund	4,348,646	4,305,646	20,231	(4,285,415)	0	(4,285,415)	-98.5%
Business Improvement District Fund	3,186,695	22,095	754,363	732,268	0	732,268	23.0%
Cash Reserve Fund	6,217	6,217	6,184	(33)	0	(33)	-0.5%
City Hall Debt Service Fund	25,459,262	244,262	214,563	(29,699)	0	(29,699)	-0.1%
Citywide Planning Fee Program Fund	7,576,662	4,084,608	4,782,344	697,736	0	697,736	9.2%
Community Development Block Grant Fund	29,633,358	2,635,598	2,585,265	(50,333)	0	(50,333)	-0.2%
Community Facilities District No. 1 (Capitol Auto Mall) Fund	730,918	456,609	523,871	67,262	53,500	13,762	1.9%
Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund	3,290,837	1,148,038	1,324,059	176,021	143,000	33,021	1.0%
Community Facilities District No. 8 (Communications Hill) Fund	1,349,023	29,031	460,911	431,880	0	431,880	32.0%
Community Facilities District No. 11 (Adeline-Mary Helen) Fund	143,214	92,814	37,797	(55,017)	0	(55,017)	-38.4%
Community Facilities District No. 12 (Basking Ridge) Fund	546,980	229,076	210,720	(18,356)	0	(18,356)	-3.4%
Community Facilities District No. 13 (Guadalupe Mines) Fund	436,734	359,362	359,864	502	0	502	0.1%
Community Facilities District No. 14 (Raleigh-Charlotte) Fund	1,530,955	921,151	1,114,699	193,548	0	193,548	12.6%
Community Facilities District No. 15 (Berryessa-Sierra) Fund	754,818	581,503	644,675	63,172	0	63,172	8.4%
Community Facilities District No. 16 (Raleigh-Coronado) Fund	1,315,188	739,904	991,400	251,496	0	251,496	19.1%
Community Facilities District No. 17 (Capitol Expy – Evergreen Place)	176,611	153,811	196,822	43,011	0	43,011	24.4%
Community Facilities Revenue Fund	363,173	0	293,114	293,114	0	293,114	80.7%
Convention and Cultural Affairs Fund	10,723,971	1,073,994	2,416,326	1,342,332	0	1,342,332	12.5%
Convention Center Facilities District Revenue Fund	121,739,191	9,061,373	9,081,634	20,261	0	20,261	0.0%
Coronavirus Relief Fund	14,423,749	0	(83,155)	(83,155)	0	(83,155)	-0.6%
Downtown Property And Business Improvement District Fund	5,358,487	1,609,668	1,726,016	116,348	0	116,348	2.2%
Economic Development Administration Loan Fund	7,295	7,295	7,233	(62)	0	(62)	-0.8%
Edward Byrne Memorial Justice Assistance Grant Trust Fund	1,351,474	(108,589)	(129,023)	(20,434)	(121,145)	100,711	7.5%
Emergency Reserve Fund	48,446,235	(40,220,674)	(31,711,616)	8,509,058	435,335	8,073,723	16.7%

# I. BUDGET PERFORMANCE SUMMARY

## COMPARISON OF ESTIMATED TO ACTUAL 2021-2022 ENDING FUND BALANCE

Fund	2021-2022 Modified Budget	2021-2022 Estimated Ending Fund Balance	2021-2022 Actual Ending Fund Balance	Variance	Recommended Budget Adjustments	Revised Variance (incl. Rebudget Adjustments)	Revised Variance As % of Modified Budget
Federal Drug Forfeiture Fund	224,416	9,416	7,966	(1,450)	0	(1,450)	-0.6%
Fire Development Fee Program Fund	13,521,433	2,747,905	2,886,777	138,872	16,373	122,499	0.9%
Gas Tax Maintenance And Construction Fund - 1943	7,200,000	0	0	0	0	0	0.0%
Gas Tax Maintenance And Construction Fund - 1964	3,300,000	0	0	0	0	0	0.0%
Gas Tax Maintenance And Construction Fund - 1990	5,500,000	0	0	0	0	0	0.0%
General Purpose Parking Fund	17,809,668	1,991,614	5,049,090	3,057,476	0	3,057,476	17.2%
Gift Trust Fund	4,898,261	1,578,000	4,678,804	3,100,804	3,100,804	0	0.0%
Home Investment Partnership Program Fund	18,266,354	735,030	736,126	1,096	243,934	(242,838)	-1.3%
Homeless Housing, Assistance, and Prevention Fund	31,417,585	12,285,546	(866,120)	(13,151,666)	(9,000,000)	(4,151,666)	-13.2%
Housing Trust Fund	7,160,221	7,031,580	5,893,991	(1,137,589)	413,000	(1,550,589)	-21.7%
Ice Centre Revenue Fund	761,611	57,211	965,674	908,463	0	908,463	119.3%
Inclusionary Fee Fund	42,096,704	2,879,896	32,181,633	29,301,737	0	29,301,737	69.6%
Integrated Waste Management Fund	205,898,703	10,864,587	10,737,073	(127,514)	0	(127,514)	-0.1%
Library Parcel Tax Fund	5,543,692	2,010,125	2,536,456	526,331	0	526,331	9.5%
Low And Moderate Income Housing Asset Fund	213,771,614	12,542,331	24,765,967	12,223,636	20,576,387	(8,352,751)	-3.9%
Maintenance District No. 1 (Los Paseos) Fund	742,037	385,427	435,173	49,746	6,800	42,946	5.8%
Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund	291,142	233,714	205,572	(28,142)	0	(28,142)	-9.7%
Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund	236,831	154,551	148,209	(6,342)	0	(6,342)	-2.7%
Maintenance District No. 8 (Zanker-Montague) Fund	238,593	71,484	73,779	2,295	0	2,295	1.0%
Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund	460,475	283,656	254,487	(29,169)	0	(29,169)	-6.3%
Maintenance District No. 11 (Brokaw Rd/Junction Ave/Old Oakland Rd) Fund	272,191	151,312	174,793	23,481	0	23,481	8.6%
Maintenance District No. 13 (Karina-O'Nel) Fund	215,478	174,145	171,170	(2,975)	0	(2,975)	-1.4%
Maintenance District No. 15 (Silver Creek Valley) Fund	1,727,909	188,423	204,196	15,773	0	15,773	0.9%
Maintenance District No. 18 (The Meadowlands) Fund	263,238	157,560	179,011	21,451	24,400	(2,949)	-1.1%
Maintenance District No. 19 (River Oaks Area Landscaping) Fund	444,591	163,733	178,390	14,657	22,300	(7,643)	-1.7%
Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund	211,735	92,281	90,013	(2,268)	0	(2,268)	-1.1%
Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund	274,219	184,600	181,082	(3,518)	0	(3,518)	-1.3%
Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund	269,037	76,990	52,912	(24,078)	0	(24,078)	-8.9%
Multi-Source Housing Fund	102,753,699	31,701,719	27,201,517	(4,500,202)	771,675	(5,271,877)	-5.1%
Municipal Golf Course Fund	2,819,976	2,354,976	2,749,493	394,517	0	394,517	14.0%
Planning Development Fee Program Fund	11,134,696	4,014,477	4,335,249	320,772	0	320,772	2.9%
Public Works Development Fee Program Fund	20,284,246	5,942,318	6,723,983	781,665	0	781,665	3.9%
Public Works Program Support Fund	23,799,071	1,064,597	1,474,757	410,160	0	410,160	1.7%
Public Works Small Cell Permitting Fee Program Fund	5,655,315	347,683	259,388	(88,295)	0	(88,295)	-1.6%
Rental Stabilization Program Fee Fund	5,311,142	1,450,827	1,303,532	(147,295)	0	(147,295)	-2.8%
San José Arena Capital Reserve Fund	10,521,259	833,712	2,824,387	1,990,675	0	1,990,675	18.9%
San José Clean Energy Operating Fund	447,040,110	85,706,335	100,614,102	14,907,767	0	14,907,767	3.3%
San José Municipal Stadium Capital Fund	0	0	0	0	0	0	0.0%
San José-Santa Clara Treatment Plant Income Fund	749,572	749,572	893,705	144,133	0	144,133	19.2%
San José-Santa Clara Treatment Plant Operating Fund	144,830,692	23,364,830	22,332,052	(1,032,778)	380,000	(1,412,778)	-1.0%

# I. BUDGET PERFORMANCE SUMMARY

## COMPARISON OF ESTIMATED TO ACTUAL 2021-2022 ENDING FUND BALANCE

Fund	2021-2022 Modified Budget	2021-2022 Estimated Ending Fund Balance	2021-2022 Actual Ending Fund Balance	Variance	Recommended Budget Adjustments	Revised Variance (incl. Rebudget Adjustments)	Revised Variance As % of Modified Budget
Sewage Treatment Plant Connection Fee Fund	22,199,730	0	0	0	0	0	0.0%
Sewer Service And Use Charge Fund	261,164,442	26,984,319	25,394,619	(1,589,700)	9,964	(1,599,664)	-0.6%
South Bay Water Recycling Operating Fund	18,284,754	3,706,021	3,986,284	280,263	2,800,000	(2,519,737)	-13.8%
St. James Park Management District Fund	5,543,692	4,932,684	4,990,428	57,744	0	57,744	1.0%
State Drug Forfeiture Fund	556,223	435,523	1,049,207	613,684	(29,000)	642,684	115.5%
Storm Sewer Operating Fund	56,116,384	3,731,562	4,737,115	1,005,553	0	1,005,553	1.8%
Supplemental Law Enforcement Services Fund	7,572,284	2,250,372	2,110,452	(139,920)	(52,770)	(87,150)	-1.2%
Transient Occupancy Tax Fund	16,572,996	1,593,028	3,898,624	2,305,596	0	2,305,596	13.9%
Vehicle Maintenance And Operations Fund	31,954,441	1,351,685	2,966,649	1,614,964	526,614	1,088,350	3.4%
Water Utility Fund	74,365,500	3,513,970	2,783,764	(730,206)	0	(730,206)	-1.0%
Workforce Investment Act (WIA) Fund	13,141,661	1,092,115	1,264,249	172,134	(74)	172,208	1.3%
<b>Subtotal Special Funds</b>	<b>3,135,845,726</b>	<b>517,295,443</b>	<b>567,233,613</b>	<b>49,938,170</b>	<b>(21,822,379)</b>	<b>71,760,549</b>	<b>2.3%</b>
<i>Capital Funds</i>							
Airport Capital Improvement Fund	44,174,883	8,605,941	1,522,890	(7,083,051)	(4,109,000)	(2,974,051)	-6.7%
Airport Passenger Facility Charge Fund	23,868,114	11,448,114	15,867,279	4,419,165	0	4,419,165	18.5%
Airport Renewal and Replacement Fund	58,310,251	19,830,857	24,354,169	4,523,312	2,258,000	2,265,312	3.9%
Airport Revenue Bond Improvement Fund	933,704	0	0	0	0	0	0.0%
Branch Libraries Bond Projects Fund (472)	6,660,517	5,330,517	5,835,672	505,155	510,000	(4,845)	-0.1%
Building and Structure Construction Tax Fund	176,338,779	94,604,165	99,342,102	4,737,937	1,814,000	2,923,937	1.7%
Communications Construction and Conveyance Tax Fund	10,809,805	2,617,799	2,773,059	155,260	223,000	(67,740)	-0.6%
Contingent Lien District Fund	4,506,575	2,183,507	3,223,650	1,040,143	978,725	61,418	1.4%
Construction Excise Tax Fund	260,341,301	99,051,515	105,354,778	6,303,263	3,879,620	2,423,643	0.9%
Convention and Cultural Affairs Capital Fund	1,982,325	823,527	1,088,397	264,870	236,000	28,870	1.5%
Convention Center Facility District Capital Fund	323,822	292,248	290,738	(1,510)	(2,000)	490	0.2%
Council District 1 Construction and Conveyance Tax Fund	7,312,189	5,875,821	6,909,905	1,034,084	624,000	410,084	5.6%
Council District 2 Construction and Conveyance Tax Fund	3,727,608	2,078,534	3,029,475	950,941	821,000	129,941	3.5%
Council District 3 Construction and Conveyance Tax Fund	3,558,873	2,287,454	2,532,379	244,925	121,000	123,925	3.5%
Council District 4 Construction and Conveyance Tax Fund	4,159,395	2,348,865	2,504,030	155,165	14,000	141,165	3.4%
Council District 5 Construction and Conveyance Tax Fund	9,191,789	6,616,829	7,835,973	1,219,144	976,000	243,144	2.6%
Council District 6 Construction and Conveyance Tax Fund	7,023,219	5,671,428	6,001,902	330,474	(42,000)	372,474	5.3%
Council District 7 Construction and Conveyance Tax Fund	9,964,438	6,312,110	6,525,752	213,642	998,000	(784,358)	-7.9%
Council District 8 Construction and Conveyance Tax Fund	4,062,967	4,079,057	5,836,154	1,757,097	1,236,000	521,097	12.8%
Council District 9 Construction and Conveyance Tax Fund	6,827,302	5,869,219	6,441,097	571,878	122,000	449,878	6.6%
Council District 10 Construction and Conveyance Tax Fund	3,032,381	1,807,313	2,573,931	766,618	845,000	(78,382)	-2.6%
Emma Prusch Fund	593,909	515,639	519,953	4,314	(2,000)	6,314	1.1%
Fire Construction and Conveyance Tax Fund	16,288,580	10,320,093	11,525,604	1,205,511	497,000	708,511	4.3%
General Purpose Parking Capital Fund	39,024,945	25,478,210	32,329,888	6,851,678	4,927,000	1,924,678	4.9%
Ice Centre Expansion Bond Fund	72,647,269	17,688,620	21,057,354	3,368,734	3,500,000	(131,266)	-0.2%
Improvement District Fund	189	189	189	0	0	0	0.0%

# I. BUDGET PERFORMANCE SUMMARY

## COMPARISON OF ESTIMATED TO ACTUAL 2021-2022 ENDING FUND BALANCE

Fund	2021-2022 Modified Budget	2021-2022 Estimated Ending Fund Balance	2021-2022 Actual Ending Fund Balance	Variance	Recommended Budget Adjustments	Revised Variance (incl. Rebudget Adjustments)	Revised Variance As % of Modified Budget
Lake Cunningham Fund	1,782,206	880,849	1,494,231	613,382	22,000	591,382	33.2%
Library Construction and Conveyance Tax Fund	19,885,022	11,490,684	13,386,851	1,896,167	1,268,000	628,167	3.2%
Library Parcel Tax Capital Fund	2,385,462	800,636	477,797	(322,839)	(337,000)	14,161	0.6%
Major Collectors and Arterials Fund	1,833,998	1,483,998	1,476,615	(7,383)	0	(7,383)	-0.4%
Major Facilities Fund	6,429,192	6,322,455	6,344,540	22,085	0	22,085	0.3%
Measure T Public Safety and Infrastructure Bond Fund	322,767,981	218,698,709	218,940,550	241,841	(561,000)	802,841	0.2%
Neighborhood Security Bond Fund	3,515,187	0	0	0	0	0	0.0%
Park Yards Construction and Conveyance Tax Fund	5,320,785	4,938,341	5,133,064	194,723	89,000	105,723	2.0%
Parks and Recreation Bond Projects Fund	17,810,483	16,924,019	16,845,359	(78,660)	(27,000)	(51,660)	-0.3%
Parks Central Construction and Conveyance Tax Fund	41,964,838	2,555,865	4,583,665	2,027,800	572,000	1,455,800	3.5%
Parks City-Wide Construction and Conveyance Tax Fund	40,727,203	18,706,185	20,145,308	1,439,123	(10,000)	1,449,123	3.6%
Sewer Service and Use Charge Capital Improvement Fund	104,738,288	45,196,088	71,216,701	26,020,613	4,703,000	21,317,613	20.4%
Residential Construction Tax Contribution Fund	2,967,935	2,536,935	2,890,742	353,807	0	353,807	11.9%
San José-Santa Clara Treatment Plant Capital Fund	529,170,985	88,536,988	(56,902,423)	(145,439,411)	(150,190,000)	4,750,589	0.9%
Sanitary Sewer Connection Fee Fund	3,646,486	2,352,506	2,858,967	506,461	0	506,461	13.9%
Service Yards Construction and Conveyance Tax Fund	18,304,199	13,847,168	14,516,018	668,850	(32,000)	700,850	3.8%
South Bay Water Recycling Capital Fund	4,036,914	3,911,914	4,003,802	91,888	0	91,888	2.3%
Storm Drainage Fee Fund	927,713	484,167	524,688	40,521	0	40,521	4.4%
Storm Sewer Capital Fund	36,587,933	22,078,055	23,595,356	1,517,301	676,000	841,301	2.3%
Subdivision Park Trust Fund	90,119,792	95,710,574	98,760,169	3,049,595	1,206,000	1,843,595	2.0%
Underground Utility Fund	10,806,374	8,664,429	10,709,216	2,044,787	0	2,044,787	18.9%
Water Utility Capital Fund	23,034,235	7,701,782	11,370,431	3,668,649	3,581,000	87,649	0.4%
<b>Subtotal Capital Funds</b>	<b>2,064,428,340</b>	<b>915,559,918</b>	<b>847,647,967</b>	<b>(67,911,951)</b>	<b>(118,614,655)</b>	<b>50,702,704</b>	<b>2.5%</b>
<b>TOTAL ALL FUNDS</b>	<b>7,360,716,824</b>	<b>1,939,989,082</b>	<b>1,973,868,980</b>	<b>33,879,898</b>	<b>(127,253,670)</b>	<b>161,133,568</b>	<b>2.2%</b>

# I. BUDGET PERFORMANCE SUMMARY

## SUMMARY OF 2021-2022 YEAR-END RESERVES BY FUND

Fund	2021-2022 Contingency and Earmarked Reserves Balance
<b>General Fund</b>	<b>\$373,813,264</b>
<b>Special Funds</b>	
Affordable Housing Impact Fee Fund	2,800,000
Airport Customer Facility And Transportation Fee Fund	11,113,025
Airport Fiscal Agent Fund	73,647,375
Airport Maintenance And Operation Fund	27,432,762
Airport Revenue Fund	87,418,435
Airport Surplus Revenue Fund	1,151,771
American Rescue Plan Fund	0
Benefits Funds - Benefit Fund	0
Benefits Funds - Dental Insurance Fund	1,425,000
Benefits Funds - Life Insurance Fund	0
Benefits Funds - Self-Insured Medical Fund	0
Benefits Funds - Unemployment Insurance Fund	500,000
Building Development Fee Program Fund	0
Building Homes and Jobs Act Fund	0
Business Improvement District Fund	754,363
Cash Reserve Fund	0
City Hall Debt Service Fund	0
Citywide Planning Fee Program Fund	0
Community Development Block Grant Fund	0
Community Facilities District No. 1 (Capitol Auto Mall) Fund	0
Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund	0
Community Facilities District No. 8 (Communications Hill) Fund	0
Community Facilities District No. 11 (Adeline-Mary Helen) Fund	0
Community Facilities District No. 12 (Basking Ridge) Fund	0
Community Facilities District No. 13 (Guadalupe Mines) Fund	0
Community Facilities District No. 14 (Raleigh-Charlotte) Fund	0
Community Facilities District No. 15 (Berryessa-Sierra) Fund	0
Community Facilities District No. 16 (Raleigh-Coronado) Fund	0
Community Facilities District No. 17 (Capitol Expy – Evergreen Place)	0
Community Facilities Revenue Fund	35,000
Convention and Cultural Affairs Fund	0
Convention Center Facilities District Revenue Fund	12,297,552
Coronavirus Relief Fund	0
Downtown Property And Business Improvement District Fund	0
Economic Development Administration Loan Fund	0
Edward Byrne Memorial Justice Assistance Grant Trust Fund	0
Emergency Reserve Fund	0

# I. BUDGET PERFORMANCE SUMMARY

## SUMMARY OF 2021-2022 YEAR-END RESERVES BY FUND

Fund	2021-2022 Contingency and Earmarked Reserves Balance
Federal Drug Forfeiture Fund	0
Fire Development Fee Program Fund	0
Gas Tax Maintenance And Construction Fund - 1943	0
Gas Tax Maintenance And Construction Fund - 1964	0
Gas Tax Maintenance And Construction Fund - 1990	0
General Purpose Parking Fund	700,000
Gift Trust Fund	0
Home Investment Partnership Program Fund	0
Homeless Housing, Assistance, and Prevention Fund	0
Housing Trust Fund	0
Ice Centre Revenue Fund	487,500
Inclusionary Fee Fund	35,000,000
Integrated Waste Management Fund	13,354,063
Library Parcel Tax Fund	2,000,000
Low And Moderate Income Housing Asset Fund	93,902,127
Maintenance District No. 1 (Los Paseos) Fund	0
Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund	0
Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund	0
Maintenance District No. 8 (Zanker-Montague) Fund	0
Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund	0
Maintenance District No. 11 (Brokaw Rd/Junction Ave/Old Oakland Rd) Fund	0
Maintenance District No. 13 (Karina-O'Nel) Fund	0
Maintenance District No. 15 (Silver Creek Valley) Fund	0
Maintenance District No. 18 (The Meadowlands) Fund	0
Maintenance District No. 19 (River Oaks Area Landscaping) Fund	0
Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund	0
Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund	0
Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund	0
Multi-Source Housing Fund	2,478,502
Municipal Golf Course Fund	0
Planning Development Fee Program Fund	0
Public Works Development Fee Program Fund	0
Public Works Program Support Fund	0
Public Works Small Cell Permitting Fee Program Fund	0
Rental Stabilization Program Fee Fund	0
San José Arena Capital Reserve Fund	3,969,942
San José Clean Energy Operating Fund	20,000,000
San José Municipal Stadium Capital Fund	0
San José-Santa Clara Treatment Plant Income Fund	0
San José-Santa Clara Treatment Plant Operating Fund	21,035,919

# I. BUDGET PERFORMANCE SUMMARY

## SUMMARY OF 2021-2022 YEAR-END RESERVES BY FUND

Fund	2021-2022 Contingency and Earmarked Reserves Balance
Sewage Treatment Plant Connection Fee Fund	21,550,235
Sewer Service And Use Charge Fund	64,810,000
South Bay Water Recycling Operating Fund	1,054,552
St. James Park Management District Fund	0
State Drug Forfeiture Fund	0
Storm Sewer Operating Fund	12,654,209
Supplemental Law Enforcement Services Fund	0
Transient Occupancy Tax Fund	1,476,431
Vehicle Maintenance And Operations Fund	0
Water Utility Fund	11,139,213
Workforce Investment Act (WIA) Fund	754,801
<b>Subtotal Special Funds</b>	<b>\$524,942,777</b>

### *Capital Funds*

Airport Capital Improvement Fund	0
Airport Passenger Facility Charge Fund	0
Airport Renewal and Replacement Fund	0
Airport Revenue Bond Improvement Fund	0
Branch Libraries Bond Projects Fund (472)	0
Building and Structure Construction Tax Fund	46,851,250
Communications Construction and Conveyance Tax Fund	0
Contingent Lien District Fund	2,184,621
Construction Excise Tax Fund	53,712,786
Convention and Cultural Affairs Capital Fund	0
Convention Center Facility District Capital Fund	0
Council District 1 Construction and Conveyance Tax Fund	250,000
Council District 2 Construction and Conveyance Tax Fund	30,000
Council District 3 Construction and Conveyance Tax Fund	20,000
Council District 4 Construction and Conveyance Tax Fund	1,000
Council District 5 Construction and Conveyance Tax Fund	1,225,000
Council District 6 Construction and Conveyance Tax Fund	1,684,000
Council District 7 Construction and Conveyance Tax Fund	1,160,000
Council District 8 Construction and Conveyance Tax Fund	1,185,000
Council District 9 Construction and Conveyance Tax Fund	1,635,000
Council District 10 Construction and Conveyance Tax Fund	161,000
Emma Prusch Fund	0
Fire Construction and Conveyance Tax Fund	0
General Purpose Parking Capital Fund	4,031,000
Ice Centre Expansion Bond Fund	0
Improvement District Fund	0

## I. BUDGET PERFORMANCE SUMMARY

### SUMMARY OF 2021-2022 YEAR-END RESERVES BY FUND

Fund	2021-2022 Contingency and Earmarked Reserves Balance
Lake Cunningham Fund	200,000
Library Construction and Conveyance Tax Fund	1,124,000
Library Parcel Tax Capital Fund	0
Major Collectors and Arterials Fund	0
Major Facilities Fund	1,600,000
Measure T Public Safety and Infrastructure Bond Fund	6,341,000
Neighborhood Security Bond Fund	0
Park Yards Construction and Conveyance Tax Fund	725,000
Parks and Recreation Bond Projects Fund	14,831,230
Parks Central Construction and Conveyance Tax Fund	0
Parks City-Wide Construction and Conveyance Tax Fund	11,176,000
Sewer Service and Use Charge Capital Improvement Fund	2,400,000
Residential Construction Tax Contribution Fund	0
San José-Santa Clara Treatment Plant Capital Fund	0
Sanitary Sewer Connection Fee Fund	0
Service Yards Construction and Conveyance Tax Fund	0
South Bay Water Recycling Capital Fund	3,666,000
Storm Drainage Fee Fund	0
Storm Sewer Capital Fund	0
Subdivision Park Trust Fund	49,569,817
Underground Utility Fund	0
Water Utility Capital Fund	3,900,000
<b>Subtotal Capital Funds</b>	<b>\$209,663,704</b>
<b>TOTAL ALL FUNDS</b>	<b>\$1,108,419,745</b>



## II. GENERAL FUND BUDGET PERFORMANCE

This section of the Annual Report summarizes the performance of the General Fund and is broken down into the following sections:

***General Fund Year-End Performance*** – This section provides data on the overall status of the General Fund at the end of 2021-2022. It includes a chart that compares the General Fund modified budget and actuals for sources, uses, and ending fund balance as well as a chart that compares the General Fund actuals to the estimates used in developing the 2022-2023 Adopted Budget.

***General Fund Revenue Performance*** – This section provides detail on the actual 2021-2022 General Fund revenue collections. This section includes a chart that compares the 2021-2022 Modified Budget to the actuals for each of the General Fund revenue categories. This chart is followed by a discussion of the performance in each category that includes an explanation of variances from the modified budget, any resulting current year implications for revenue estimates, and a comparison of the actual revenues to prior year collections to indicate collection trends and provide a historical perspective.

***General Fund Expenditure Performance*** – This section provides detail on the actual 2021-2022 General Fund expenditures. This section includes charts that compare the 2021-2022 Modified Budget to actuals for the major expenditure categories as well as the 2021-2022 year-end estimates to actuals for the total expenditures. The review of the General Fund expenditure performance also includes detailed information on departmental and non-departmental performance, including a discussion of significant variances as well as a chart on total expenditures by each category broken down in further detail. In addition, this section includes a discussion of significant departmental variances and highlights of non-departmental expenditures and variances.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND YEAR-END PERFORMANCE

The General Fund ended the year with an available 2021-2022 ending fund balance (unaudited) of \$559.0 million, as reflected in the following table:

#### GENERAL FUND BUDGET TO ACTUAL COMPARISON FOR THE YEAR ENDED JUNE 30, 2021

	<b>2021-2022 Modified Budget</b>	<b>2021-2022 Budgetary Basis Actual</b>	<b>Variance</b>
<b>Sources</b>			
Beginning Fund Balance	369,180,430	369,180,430	-
Carryover Encumbrances	56,415,978	56,415,978	-
Liquidation of Carryover Encumbrances		611,752	611,752
<i>Subtotal</i>	<i>425,596,408</i>	<i>426,208,160</i>	<i>611,752</i>
Revenues	1,735,234,598	1,739,528,638	4,294,040
<b>Total Sources</b>	<b><u>2,160,831,006</u></b>	<b><u>2,165,736,798</u></b>	<b><u>4,905,792</u></b>
<b>Uses</b>			
Personal Services	941,307,360	926,148,001	(15,159,359)
Non-Personal/Equipment/Other	195,922,660	175,737,451	(20,185,209)
City-Wide Expenses	515,993,175	417,653,313	(98,339,862)
Capital Contributions	103,401,202	56,817,288	(46,583,914)
Transfers	30,393,345	30,393,345	-
Reserves	373,813,264	-	(373,813,264)
<b>Total Uses</b>	<b><u>2,160,831,006</u></b>	<b><u>1,606,749,398</u></b>	<b><u>(554,081,608)</u></b>
<b>Available Ending Fund Balance</b>		<b><u>558,987,400</u></b>	<b><u>558,987,400</u></b>

**Note:** In the chart above, the General Fund excludes the Emergency Reserve Fund and Cash Reserve Fund, which are budgeted as separate funds and reflected separately in this document. In the 2021-2022 Annual Comprehensive Financial Report (ACFR), the Emergency Reserve Fund and Cash Reserve Fund will be displayed as part of the General Fund to comply with GASB 54 reporting requirements.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND YEAR-END PERFORMANCE

The actual ending fund balance of \$559.0 million exceeded the estimated ending fund balance level used in the development of the 2022-2023 Adopted Budget by \$51.9 million (2.4% of the 2021-2022 Modified Budget). After accounting for an early rebudget of funds (\$475,000) approved by the City Council on August 30, 2022, the end fund balance variance is reduced to \$51.4 million. Additionally, once adjusted for clean-up actions recommended in this report associated with the close-out of 2021-2022, a true ending fund balance of \$33.7 million (1.6% of the 2021-2022 Modified Budget) remains in 2021-2022 and is available for allocation in 2022-2023. The elements of the Ending Fund Balance variance are illustrated in the following estimate to actual comparison chart.

#### GENERAL FUND ESTIMATE TO ACTUAL COMPARISON FOR THE YEAR ENDED JUNE 30, 2022

<b>Sources</b>	<b>2021-2022 Estimate</b>	<b>2021-2022 Budgetary Basis Actual</b>	<b>Variance</b>
Beginning Fund Balance	369,180,430	369,180,430	-
Carryover Encumbrances	56,415,978	56,415,978	-
Liquidation of Carryover Encumbrances	500,000	611,752	111,752
<i>Subtotal</i>	<i>426,096,408</i>	<i>426,208,160</i>	<i>111,752</i>
Revenues	1,736,489,256	1,739,528,638	3,039,382 <sup>1</sup>
<b>Total Sources</b>	<b>2,162,585,664</b>	<b>2,165,736,798</b>	<b>3,151,134</b>
<b>Uses</b>			
Expenditures	1,654,976,943	1,606,749,398	(48,227,545) <sup>1</sup>
<b>Total Uses</b>	<b>1,654,976,943</b>	<b>1,606,749,398</b>	<b>(48,227,545)</b>
<b>Ending Fund Balance</b>	<b>507,608,721</b>	<b>558,987,400</b>	<b>51,378,679</b>

<sup>1</sup> The 2022-2023 Adopted Budget included \$8.7 million in grant and reimbursement-related revenues and expenditures not expected to be received in 2021-2022 and were rebudgeted to 2022-2023. This resulted in lower actual revenues and expenditures in 2021-2022, with no net impact to the General Fund. After factoring out the lower revenues and expenditures associated with these grants and reimbursements, the revenues variance actually resulted in a surplus of \$11.8 million, rather than a surplus of \$3.0 million, and the expenditures variance actually resulted in savings of \$39.5 million, rather than savings of \$48.2 million.

**Note:** In the chart above, the General Fund excludes the Emergency Reserve Funds and Cash Reserve Fund, which are budgeted as separate funds and reflected separately in this document. In the 2021-2022 Annual Comprehensive Financial Report (ACFR), the Emergency Reserve Fund and Cash Reserve Fund will be displayed as part of the General Fund to comply with GASB 54 reporting requirements.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND YEAR-END PERFORMANCE

A detailed analysis of the variances between the 2021-2022 Modified Budget and Budgetary Basis Actuals for revenues, expenditures, transfers, and reserves is provided in the following section. However, the variances for the Beginning Fund Balance and Liquidation of Carryover Encumbrances category are discussed below.

The actual 2021-2022 Beginning Fund Balance of \$369.2 million was consistent with the estimate. The actual 2021-2022 Liquidation of Carryover Encumbrances was \$611,752 and reflects encumbered appropriations liquidated by the Finance Department during the period between the release of audited 2020-2021 financial statements and the end of 2021-2022. Liquidation of prior year encumbrances results in a reduction in the obligations against the fund balance. These funds then become available for reappropriation. The actual liquidations in 2021-2022 were \$111,752 above the estimate of \$500,000 that was used in the development of the 2022-2023 Adopted Budget.

As noted on the chart on the previous page, after adjusting for \$8.7 million in grants and reimbursements that were not received or expended in 2021-2022, the final General Fund Ending Fund Balance represents a positive variance of \$51.4 million (2.4% of the 2021-2022 Modified Budget), which includes higher than estimated expenditures savings (\$39.5 million), higher revenues (\$11.8 million), and higher than estimated liquidation of prior year encumbrances (\$111,752). After accounting for revenue and expenditure clean-up actions recommended in the Annual Report (including additional rebudgets) to close-out 2021-2022, \$33.7 million (1.6% of the 2021-2022 Modified Budget) in additional ending fund balance is available. The \$33.7 million positive fund balance variance is comprised of higher than estimated revenues of \$17.7 million, net expenditure savings of \$15.9 million, and higher than estimated liquidation of prior year encumbrances (\$111,752).

Recommendations for the allocation of the additional 2021-2022 Ending Fund Balance are provided elsewhere in this document.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

The following table details actual 2021-2022 General Fund revenue collections as compared with the Modified Budget estimates:

**TABLE A**  
**2021-2022 GENERAL FUND REVENUE SUMMARY**  
**COMPARISON OF BUDGET TO ACTUAL**  
**(\$000s)**

Category	2020-2021 Budgetary Basis Actual	2021-2022 Modified Budget	2021-2022 Budgetary Basis Actual	2021-2022 Budget to Actual \$ Variance
Property Tax	\$ 390,896,950	\$ 412,100,000	\$ 414,123,282	\$ 2,023,282
Sales Tax	284,020,471	323,200,000	323,143,574	(56,426)
Transient Occupancy Tax	5,409,142	9,000,000	10,515,117	1,515,117
Business Taxes	70,035,779	83,500,000	85,375,289	1,875,289
Utility Tax	106,970,843	100,060,000	103,591,802	3,531,802
Franchise Fees	45,628,289	48,151,652	48,378,348	226,696
Real Property Transfer Tax	50,530,828	110,000,000	110,015,391	15,391
Telephone Line Tax	20,872,785	20,000,000	21,313,810	1,313,810
Licenses and Permits	19,388,370	20,452,045	22,032,078	1,580,033
Fees, Rates, and Charges	7,442,173	19,122,684	22,110,063	2,987,379
Fines, Forfeitures, and Penalties	9,760,327	13,476,000	14,959,847	1,483,847
Rev. from Use of Money/Property	8,778,301	9,304,000	9,126,202	(177,798)
Revenue from Local Agencies	20,411,974	26,317,060	24,755,916	(1,561,144)
Revenue from State of California	20,734,690	29,493,953	26,241,795	(3,252,158)
Rev. from Federal Government	3,733,619	10,025,514	3,096,138	(6,929,376)
Other Revenue	166,871,618	328,676,356	329,257,694	581,338
Subtotal	1,231,486,159	1,562,879,264	1,568,036,346	5,157,082
Overhead Reimbursements	68,109,800	71,117,276	70,493,558	(623,718)
Transfers	39,190,393	84,446,090	84,446,673	583
Reimbursements for Services	16,657,685	16,791,968	16,552,061	(239,907)
Subtotal	123,957,878	172,355,334	171,492,292	(863,042)
<b>TOTALS<sup>1</sup></b>	<b>\$ 1,355,444,037</b>	<b>\$ 1,735,234,598</b>	<b>\$ 1,739,528,638</b>	<b>\$ 4,294,040</b>

<sup>1</sup> Excludes Beginning Fund Balance.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

The General Fund revenue performance for 2021-2022 is discussed in detail in this section. The 2021-2022 actual revenue receipts for each of the major revenue categories are compared to the modified budgets and any significant variances and resulting implications for current year revenue estimates are described. In addition, comparisons with prior fiscal year collection levels are included to indicate collection trends and to provide a historical perspective.

As shown in Table A, total revenue received in the General Fund in 2021-2022 was \$1.74 billion. This collection level was within 0.2%, or \$4.3 million, of the 2021-2022 Modified Budget. After accounting for reconciling items, rebudgets, and other clean-up actions, revenues ended the year \$17.7 million, or 1.0%, above the 2021-2022 Modified Budget.

The 2021-2022 collection level of \$1.74 billion was \$384.1 million, or 28.3%, above the actual 2020-2021 collections of \$1.36 billion. A significant portion of this year-over-year increase is attributable to the City receiving higher Tax and Revenue Anticipation Notes (TRANs) revenue being issued in 2021-2022. TRANs revenue, which facilitates the pre-payment of a portion of the City's retirement contributions totaled \$130.0 million in 2020-2021, but increased to \$285.0 million in 2021-2022. Additionally, higher 2021-2022 collections were received for Real Property Transfer Tax (\$50.5 million), Sales Tax (\$39.1 million), Property Tax (\$23.2 million), Business Tax (\$15.3 million), and Fees, Rates and Charges (\$14.7 million), which is primarily attributable to Parks, Recreation and Neighborhood Services Department Fee revenue. These revenues experienced year-over year growth due to several factors including the continued economic rebound experienced after the pandemic as well as the strong commercial and residential real estate market. The final significant difference was an increase in Transfers (\$45.2 million), that was primarily due to the transfer from the American Rescue Plan Fund for City-wide revenue loss attributable to the pandemic in accordance with U.S. Treasury Department regulations.

The variances from the Modified Budget levels, implications for current year revenue estimates, and changes from prior year level are further discussed on the following pages for all significant and notable revenue categories, as well as sources with substantial variances.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Property Tax

Property Tax	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
Secured Property Tax	387,900,000	387,974,468	74,468	0.0%
Unsecured Property Tax	14,500,000	14,804,581	304,581	2.1%
SB 813 Property Tax	5,700,000	7,499,445	1,799,445	31.6%
Aircraft Property Tax	3,100,000	2,953,904	(146,096)	(4.7%)
HOPTR	900,000	890,884	(9,116)	(1.0%)
<b>Total</b>	<b>412,100,000</b>	<b>414,123,282</b>	<b>2,023,282</b>	<b>0.5%</b>

The Property Tax revenue category includes Secured Property Tax, Unsecured Property Tax, SB 813 Property Tax, Aircraft Property Tax, and Homeowner's Property Tax Relief (HOPTR). Property Tax receipts in 2021-2022 totaled \$414.1 million, which was \$2.0 million, or 0.5%, above the budgeted estimate of \$412.1 million, and represented an increase of 5.9% from 2020-2021 collections of \$390.9 million.

In 2021-2022, **Secured Property Tax** receipts continued to be the largest source of revenue in the Property Tax category. The Secured Property Tax category includes general Secured Property Tax, Educational Revenue Augmentation Fund (ERAF) revenues, and Successor Agency to the Redevelopment Agency (SARA) Residual Property Tax. In 2021-2022, receipts totaled \$388.0 million, which is consistent with the budgeted estimate, and is 7.1% above the 2020-2021 receipts of \$362.4 million. The growth from 2020-2021 collections reflects increased general Secured Property Tax receipts (\$15.2 million), additional ERAF revenue (\$5.7 million), and higher SARA Residual Property Tax receipts (\$4.7 million).

The general Property Tax receipts growth of \$15.2 million in 2021-2022 primarily reflects an increase in assessed value, due to the California Consumer Price Index (CCPI) increase of 1%, and increased valuation due to changes in ownership or new construction. Under Proposition 13, assessed values of all real property adjust with the CCPI, with a 2% limit, unless there is a change in ownership, new construction, or a property has received a Proposition 8 adjustment. On a County-wide basis, the 2021-2022 roll growth was driven primarily by changes in ownership (55.2%) and new construction (26.4%).

In addition to the changes in assessed value, Secured Property Tax collections were positively impacted by excess ERAF revenue. ERAF collections totaled \$38.9 million in 2021-2022, which is \$5.7 million above the 2020-2021 collection level. Beginning in 1992, agencies have been required to reallocate a portion of property tax receipts to ERAF, which offsets the State's General Fund contributions to school districts under Proposition 98. However, once there are sufficient funds in ERAF to fulfill obligations, the remainder is to be returned to the taxing entities that contributed to it, which generally occurs in March of each fiscal year.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Property Tax

The final component of the Secured Property Tax category is the SARA Residual Property Tax receipts. As a result of the SARA bond refunding that occurred in December 2017, the City receives a residual property tax distribution. In 2021-2022 SARA Residual Property



Tax receipts totaled \$18.3 million, which is \$4.7 million above the 2020-2021 receipts of \$13.6 million. This increase was the result of a State of California Appellate Court decision in 2020-2021, which revised the distribution formula related to all California residual property tax revenue from former Redevelopment Agencies. As a result of this decision, revenue in 2020-2021 was retroactively adjusted for previous disbursements.

In the **Unsecured Property Tax** category, collections of \$14.8 million were slightly higher than the 2021-2022 Modified Budget estimate of \$14.5 million, but were 7.9% (\$1.3 million) below the 2020-2021 collections of \$16.1 million.

The **SB 813 Property Tax** component represents the retroactive taxes reassessed property valuation from the period of resale to the time that the Assessor formally revalues the property. In 2021-2022, receipts of \$7.5 million were \$1.8 million above the 2021-2022 Modified Budget estimate of \$5.7 million, but were \$895,000 below the prior year collection level of \$8.4 million.

The remaining Property Tax categories include **Aircraft Property Tax** receipts, which totaled \$3.0 million in 2021-2022, down slightly from 2020-2021 receipts of \$3.1 million; and **Homeowners Property Tax Relief** revenue, which totaled \$891,000 in 2021-2022 and was fairly consistent with 2020-2021 receipts of \$908,000.



## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Sales Tax

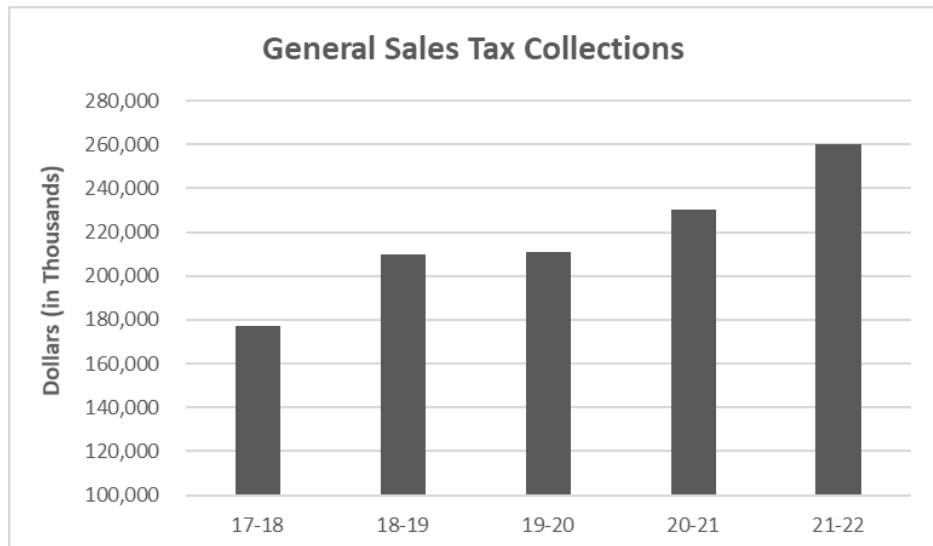
Sales Tax	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
General Sales Tax	261,000,000	259,887,367	(1,112,633)	(0.4%)
Local Sales Tax	54,000,000	54,865,054	865,054	1.6%
Prop 172 Sales Tax	8,200,000	8,391,153	191,153	2.3%
<b>Total</b>	<b>323,200,000</b>	<b>323,143,574</b>	<b>(56,426)</b>	<b>(0.0%)</b>

As shown in the following table, the City receives 1.25% of the 9.375% Sales Tax collected for items sold in San José. The distribution percentage includes a 0.25% local transaction and use tax enacted by the City of San José effective October 1, 2016 (limited to 15 years). The City also receives a portion of the Public Safety Fund (Proposition 172) Sales Tax collected State-wide.

Agency	Distribution Percentage
State of California	5.500%
City of San José (Bradley Burns)	1.000%
City of San José (Local Tax)	0.250%
Public Safety Fund (Proposition 172)	0.500%
Santa Clara County (Including VTA)	2.000%
Peninsula Corridor Joint Powers Board (Caltrain)	0.125%
<b>Total</b>	<b>9.375%</b>

The Sales Tax category includes General Sales Tax, Local Sales Tax, and Proposition 172 Sales Tax. Overall, Sales Tax collections in 2021-2022 of \$323.1 million were consistent with the 2021-2022 Modified Budget and 13.8% (\$39.1 million) above the prior year level.

**General Sales Tax** revenue is the largest driver of the Sales Tax category and accounts for over 80% of all Sales Tax receipts. In 2021-2022 General Sales Tax collections totaled \$260.0 million, which was slightly (0.4%) below the 2021-2022 Modified Budget level of \$261.0 million, but 12.9% above the 2020-2021 collection level.



## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Sales Tax

The City's Sales Tax consultant, Avenu Insights & Analytics, has provided economic performance data for 2021-2022, as displayed in the following chart. This analysis measures Sales Tax receipts for 2020-2021 and 2021-2022, excluding Sales Tax associated with the Revenue Capture Agreement.

#### General Sales Tax Revenue Performance (Economic Basis)

<b>Economic Sector</b>	<b>2021-2022 % of Total Revenue</b>	<b>2020-2021 % of Total Revenue</b>	<b>% Change of Revenue Received by Category</b>
General Retail	19.1%	17.7%	23.4%
Transportation	18.7%	17.2%	24.3%
Business-to-Business	16.3%	16.3%	14.2%
Food Products	13.3%	12.0%	26.7%
Construction	9.0%	11.2%	(7.4%)
Miscellaneous	0.8%	0.5%	9.0%
County Pool	22.8%	22.5%	4.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	

As can be seen in the table above, all categories except Construction experienced year-over-year growth, the largest of which include Food Products, Transportation, General Retail (includes apparel stores, department stores, furniture/appliance stores, drug stores, recreation products, and florists/nurseries), and Business-to-Business.

In addition, the County Pool, which is where the majority of online transactions are captured, has continued to grow. This growth is attributable to the pandemic's sustained impact of redirecting a significant amount of activity to online sales, and facilitated by the South Dakota vs. Wayfair, Inc. Supreme Court decision in 2018, which provided states with the authority to require online retailers to collect sales tax even without a local presence in that State. The County Pool revenue is distributed to all cities within Santa Clara County based on a distribution formula administered by the CDTFA. This formula is based each quarter on each jurisdiction's total General Sales Tax receipts divided by the Total General Sales Tax receipts for the entire County. The City typically receives between 40% - 50% of the total County Pool.

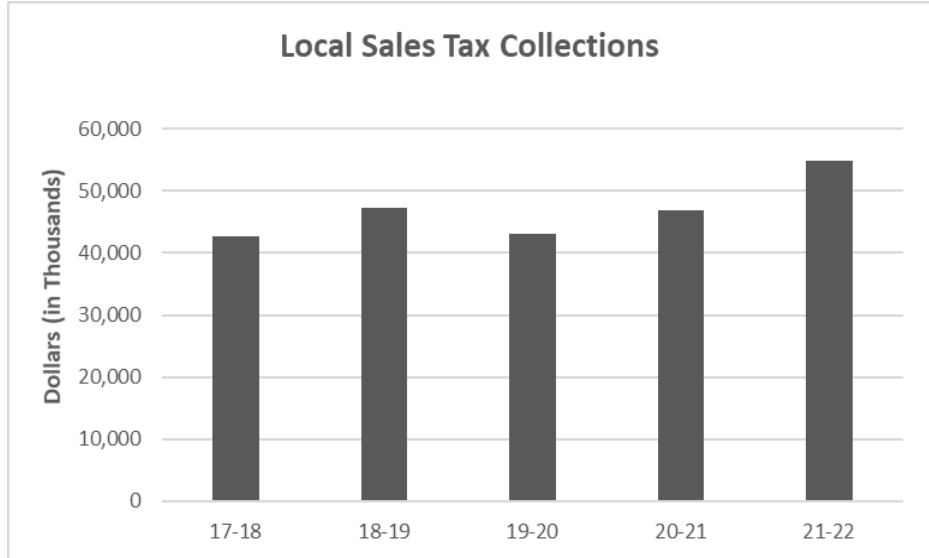
In 2022-2023, General Sales Tax collections are estimated at \$268.0 million, which requires growth of approximately 3% from the 2021-2022 actual collection level. First quarter 2022-2023 General Sales Tax collections (July to September 2022 activity) are anticipated to be received in late November 2022. After these receipts are received and analyzed, updated information will be included in the 2022-2023 Mid-Year Review.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Sales Tax

In June 2016, San José voters approved a ¼ cent **Local Sales Tax**, which began implementation in October 2016. Local Sales Tax is generated based on the destination of the purchased product; therefore, all out-of-state online retailers' (including marketplace facilitators) sales tax collections are directly distributed to the City



of San José, versus the General Sales Tax revenue that is deposited in the County Pool, where the City only receives approximately 40% - 50% of the proceeds. Due to this distinction, Local Sales Tax revenue may not always experience the same growth and decline rates as General Sales Tax receipts. In 2021-2022, Local Sales Tax revenues totaled \$54.9 million, which was 1.6% above the budget estimate of \$54.0 million, and 17.1% above the prior year collection level of \$46.9 million.

When the 2022-2023 Proposed Budget was developed, it was anticipated Local Sales Tax would total \$52.0 million in 2021-2022 and grow 4% to \$54.0 million in 2022-2023. However, due to higher than anticipated Local Sales Tax collections in the last two quarters of 2021-2022, receipts in 2022-2023 can fall by 2% and meet the budgeted estimate. First quarter 2022-2023 Local Sales Tax collections (July to September 2022 activity) are anticipated to be received in late November 2022. After these receipts are received and analyzed, updated information will be included in the 2022-2023 Mid-Year Review.

**Proposition 172 Sales Tax** collections represents the ½ cent tax that is allocated to counties and cities on an ongoing basis for funding public safety programs. In 2021-2022, receipts of \$8.4 million were 2.3% above the budgeted estimate of \$8.2 million and 19.3% above the 2020-2021 collection level of \$7.0 million. This performance reflects the overall Sales Tax performance throughout the State and the relative share that is attributed to San José.

## II. GENERAL FUND BUDGET PERFORMANCE

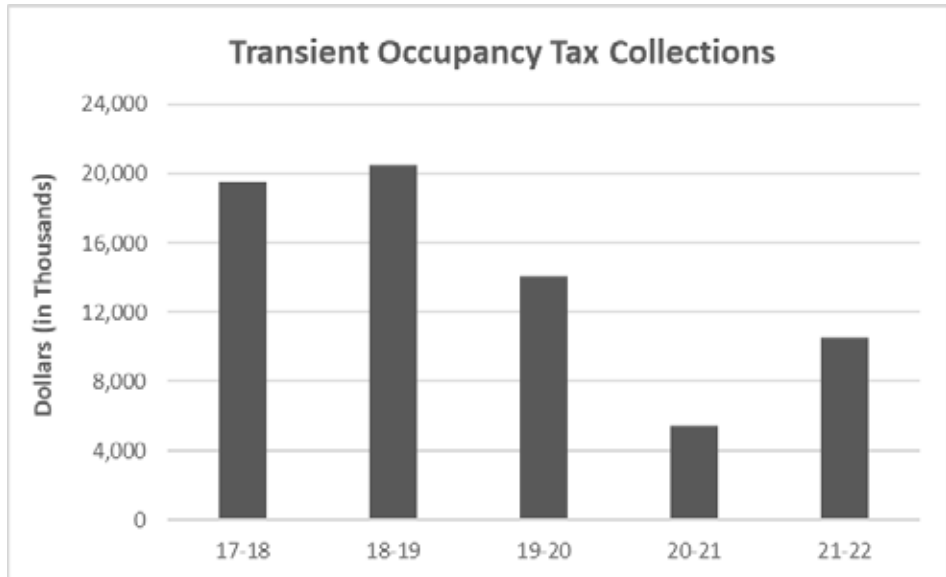
### GENERAL FUND REVENUE PERFORMANCE

#### Transient Occupancy Tax

Transient Occupancy Tax	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
Transient Occupancy Tax	9,000,000	10,515,117	1,515,117	16.8%
<b>Total</b>	<b>9,000,000</b>	<b>10,515,117</b>	<b>1,515,117</b>	<b>16.8%</b>

In 2021-2022, receipts of \$10.5 million for the General Fund’s portion (4.0%) of the City’s **Transient Occupancy Tax (TOT)** ended the year 16.8% above the 2021-2022 Modified Budget estimate of \$9.0 million. While this performance level represents a significant increase from 2020-2021 collections of \$5.1 million, it is still well below pre-pandemic levels of approximately \$20 million. When the 2022-2023 Proposed Budget was developed, TOT receipts were anticipated to total \$9.0 million in 2021-2022 and grow 22% to \$11.0 million in 2022-2023. However, due to higher hotel occupancy rates at the end of 2021-2022, receipts totaled \$10.5 million, therefore 2022-2023 receipts only need to grow by 5% to meet the budgeted estimate.

For the fiscal year ending June 2022, the average hotel occupancy rate reported for the San José market was 58.0%, an 18.8 percentage point increase from 2020-2021 (39.2%). Average room rates increased by 28.3%, from \$102.91 to \$132.01, and the year-to-date average revenue-per-available room (RevPAR) increased 90.1%, from \$40.29 to \$76.57, relative to 2020-2021.



## II. GENERAL FUND BUDGET PERFORMANCE

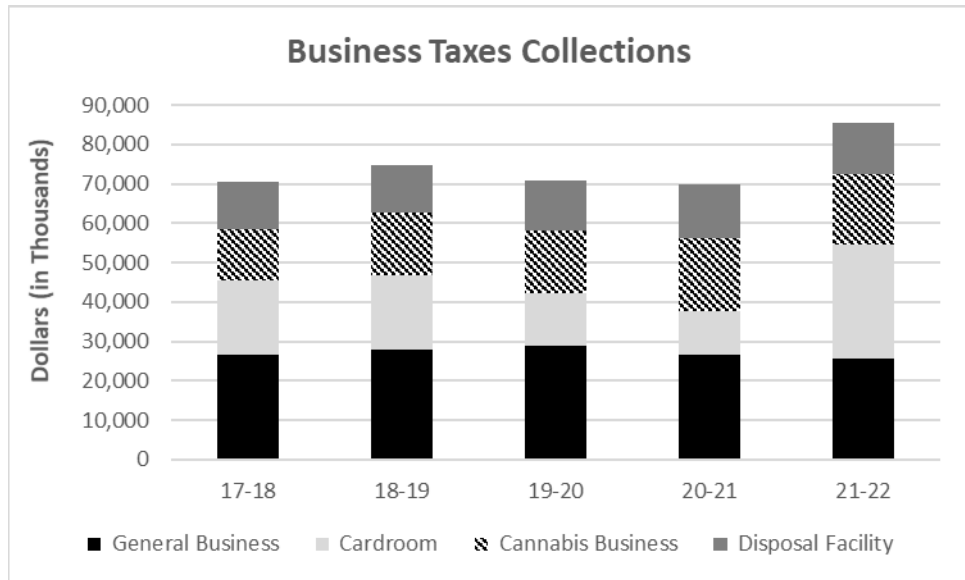
### GENERAL FUND REVENUE PERFORMANCE

#### Business Taxes

Business Taxes	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
General Business Tax	26,700,000	25,723,256	(976,744)	(3.7%)
Cardroom Tax	26,000,000	28,864,468	2,864,468	11.0%
Cannabis Business Tax	18,500,000	18,056,438	(443,562)	(2.4%)
Disposal Facility Tax	12,300,000	12,731,127	431,127	3.5%
<b>Total</b>	<b>83,500,000</b>	<b>85,375,289</b>	<b>1,875,289</b>	<b>2.2%</b>

Revenues in the Business Taxes category include the General Business Tax, Cardroom Tax, Cannabis Business Tax, and Disposal Facility Tax. Overall, collections of \$85.4 million were 2.2% above the 2021-2022 Modified Budget estimate of \$83.5 million and \$15.3 million, or 21.9% above the 2020-2021 collection level.

Beginning in 2017-2018, **General Business Tax** collections reflect the modernization of the San José business tax, which was approved by San José voters on November 8, 2016 and took effect on July 1, 2017. The adjustments to the business tax included increasing the base tax,



increasing the incremental tax and making it more progressive, increasing the cap (the maximum amount of the tax affecting large businesses), updating the application of the tax to more classes of business, and adding inflation-based adjustments for future tax rates. In 2021-2022, General Business Tax collections of \$25.7 million ended the year \$977,000, or 3.7%, below the Modified Budget estimate and \$779,000, or 2.9% below the prior year collection level. The continued decline in General Business Tax receipts are reflective of the pandemic's impact on local businesses.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Business Taxes

In 2021-2022, **Cardroom Tax** collections of \$28.9 million ended the year \$2.9 million (11.0%) above the 2021-2022 Modified Budget estimate of 26.0 million. These receipts are inclusive of the ballot measure approved by voters in November 2020 that increased taxes on cardroom operators beginning in January 2021. 2021-2022 Cardroom Tax collections were more than double the 2020-2021 collections. As a result of the pandemic, cardrooms were either closed or open with social distancing requirements for the first half of 2020-2021, resulting in collections totaling only \$11.1 million.

**Cannabis Business Tax** collections reflect cannabis business tax as well as cannabis business tax compliance revenues. Cannabis Business Tax collections began after San José voters approved Ballot Measure U on November 2, 2010, which allowed the City to tax marijuana businesses. Further, in November 2016, the California Marijuana Legalization Initiative (Proposition 64) was approved by voters, which legalized recreational marijuana use in California. As a result, the sale of recreational cannabis at the 16 registered businesses in San José began in January 2018. In 2021-2022, Cannabis Business Tax collections totaled \$18.1 million, which were slightly below the budgeted estimate of \$18.5 million and the 2020-2021 collection level of \$18.7 million.

In 2021-2022, **Disposal Facility Tax** collections of \$12.7 million were \$431,000 (3.5%) above the 2021-2022 Modified Budget level, but were \$1.1 million (7.6%) below the prior year collections of \$13.8 million.

#### Utility Tax

Utility Tax	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
Electricity Utility Tax	52,000,000	52,932,340	932,340	1.8%
Telephone Utility Tax	19,060,000	19,234,177	174,177	0.9%
Water Utility Tax	16,000,000	17,242,601	1,242,601	7.8%
Gas Utility Tax	13,000,000	14,182,684	1,182,684	9.1%
<b>Total</b>	<b>100,060,000</b>	<b>103,591,802</b>	<b>3,531,802</b>	<b>3.5%</b>

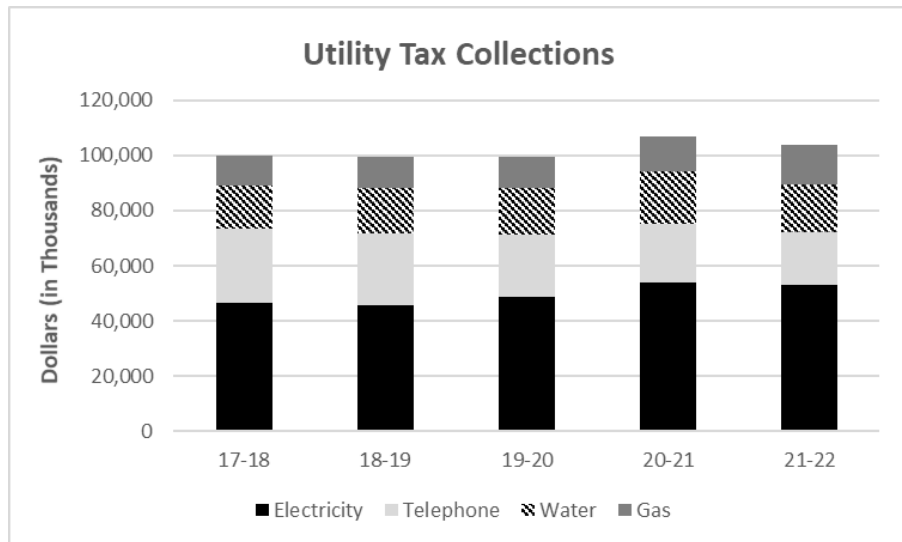
## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Utility Tax

The City assesses utility user taxes on four utilities: Electricity, Gas, Water, and Telephone. Overall, Utility Tax receipts of \$100.1 million were \$3.5 million, or 3.5%, above the 2021-2022 Modified Budget level, but were 3.2% below the 2020-2021 collection level of \$107.0 million. The year-over-year decrease is primarily attributable to a payment processing timing issue that resulted in revenue related to 2021-2022 activity being included in 2020-2021 collections.

Receipts in the **Electricity Utility Tax** category of \$52.9 million were 1.8% above the 2021-2022 Modified Budget level of \$52.0 million. However, the 2021-2022 collection level was \$800,000, or 1.5%, below the 2020-2021 collection level. As mentioned above, this decrease is primarily due to a payment processing timing issue. When



excluding the payment error, 2021-2022 Electricity Utility Tax receipts grew by 9.5% from 2020-2021 collections. This increase in revenue primarily reflects higher consumption and increased Pacific Gas & Electric rates.

Receipts in the **Telephone Utility Tax** category of \$19.2 million ended the year slightly (0.9%) above the budgeted estimate, but were \$2.0 million, or 9.6%, below the 2020-2021 collection level. Revenues in this category have been consistently declining in recent years as a result of wireless consumers shifting to less expensive prepaid wireless plans, competition with cellular companies that keep prices down, and the shifting of wireless communications to increase reliance on data plans, which are not taxable.

**Gas Utility Tax** receipts of \$14.2 million were \$1.2 million (9.1%) above the budgeted estimate and \$1.3 million (10.0%) above 2020-2021 receipts. The increase in revenue primarily reflects higher rates and increased consumption levels. This category can also vary significantly from year to year based on weather conditions.

Receipts in the **Water Utility Tax** category of \$17.2 million were \$1.2 million (7.8%) above the budgeted estimate, but were \$1.8 million, or 9.5%, below the 2020-2021 collection level. As previously mentioned, this decrease is primarily due to a payment processing timing issue. When excluding the payment error, the 2021-2022 Water receipts grew by 11.7% from 2020-2021 collections. The higher collection level is primarily due to the water rate increases.

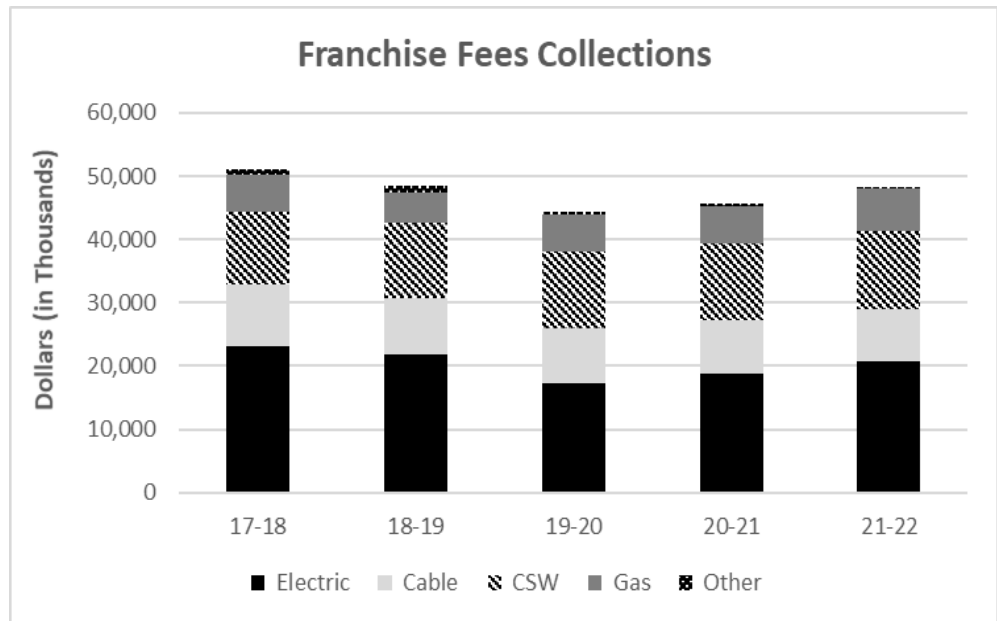
## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Franchise Fees

Franchise Fees	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
Electric Franchise Fee	20,600,000	20,752,828	152,828	0.7%
Commercial Solid Waste	12,420,652	12,493,442	72,790	0.6%
Cable Franchise Fee	8,500,000	8,169,585	(330,415)	(3.9%)
Gas Franchise Fee	6,350,000	6,637,744	287,744	4.5%
Tow Franchise Fee	0	0	-	N/A
Great Oaks Water	216,000	257,594	41,594	19.3%
Nitrogen and Jet Fuel	65,000	67,155	2,155	3.3%
<b>Total</b>	<b>48,151,652</b>	<b>48,378,348</b>	<b>226,696</b>	<b>0.5%</b>

Franchise Fee collections of \$48.4 million were slightly (0.5%) above the 2021-2022 Modified Budget level of \$48.2 million and \$2.8 million (6.0%) above the 2020-2021 collection level. The higher than budgeted collections is primarily attributable to higher Gas and Electric Franchise Fee revenue, partially offset by lower Cable Franchise Fee revenue.





## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Real Property Transfer Tax

Real Property Transfer Tax	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
Real Property Transfer Tax	110,000,000	110,015,391	15,391	0.0%
<b>Total</b>	<b>110,000,000</b>	<b>110,015,391</b>	<b>15,391</b>	<b>0.0%</b>

On March 3, 2020, San José voters approved Measure E, the Real Property Transfer Tax. This new tax, which became effective on July 1, 2020, is imposed at a tiered level for property transfers (sales) over \$2.0 million. In 2021-2022 collections totaled \$110.0 million, which is consistent with the 2021-2022 Modified Budgeted estimate, and \$59.5 million above prior year collections due to the significant number of large commercial properties sold in 2021-2022. In accordance with City Council Policy 1-18, Section 22 – recently modified by the City Council at their meeting on April 19, 2022 – revenues generated from Measure E are allocated for the development of new affordable housing, homelessness prevention, and homeless supportive services. As described in *Section IV – Recommended Budget Adjustments and Clean-up/Rebudget Actions* there is a recommendation to allocate the additional revenue (\$15,391) to Measure E Earmarked Reserves. The 2022-2023 Adopted Budget estimate of \$65.0 million reflects assumed lower levels of activity due to rising interest rates and cooling real estate market.

#### Fees, Rates, and Charges

Fees, Rates, and Charges	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
PRNS Fees	12,928,000	16,028,828	3,100,828	24.0%
Transportation Fees	1,795,942	1,565,869	(230,073)	(12.8%)
Police Fees	1,128,308	1,023,823	(104,485)	(9.3%)
Library Fees	72,500	41,786	(30,714)	(42.4%)
Miscellaneous Fees	3,197,934	3,449,757	251,823	7.9%
<b>Total</b>	<b>19,122,684</b>	<b>22,110,063</b>	<b>2,987,379</b>	<b>15.6%</b>

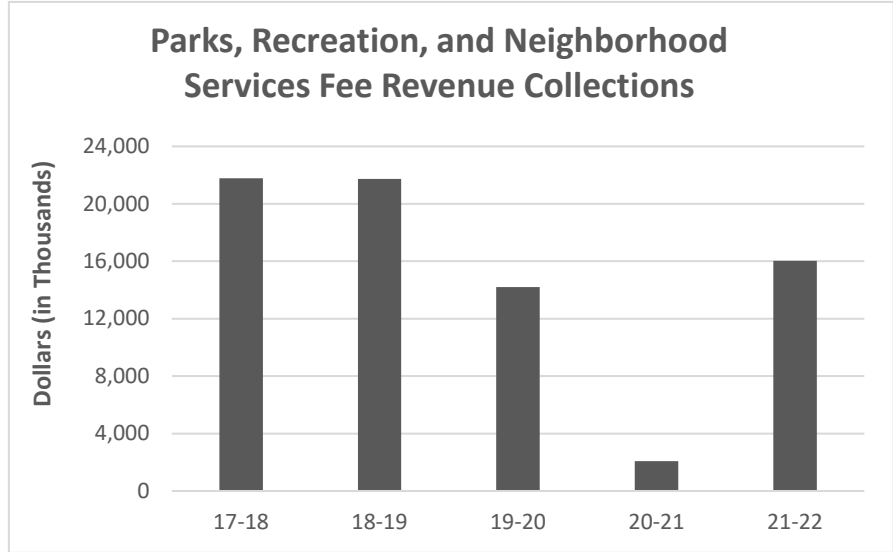
Revenues in the Fees, Rates, and Charges category include various fees and charges levied to recover costs of services provided by the several City departments, the largest of which are Parks, Recreation, and Neighborhood Services (PRNS) Department Fees. Overall, Fees, Rates, and Charges collections of \$22.1 million were \$3.0 million (15.6%) above the 2021-2022 Modified Budget level, and significantly above the 2020-2021 collection level of \$7.4 million. This increase in revenue is due to the pandemic's impact on fee-related activity, primarily within the Parks, Recreation and Neighborhood Services (PRNS) Department, in 2020-2021.

# II. GENERAL FUND BUDGET PERFORMANCE

## GENERAL FUND REVENUE PERFORMANCE

### Fees, Rates, and Charges

Revenues in the PRNS Departmental Fee category include Happy Hollow Park and Zoo; Fee Activity (classes, camps, and after-school activities); Facility Rentals; Sports Facilities Reservations; Lake Cunningham Action Sports Park; Gym and Fitness; Parking; Park Permits; Arcadia Ball Park; Family Camp; and Aquatics Program. PRNS Department Fee revenue



ended the year at \$16.0 million, which is \$3.1 million above the 2021-2022 Modified Budget estimate of \$12.9 million and significantly above the 2020-2021 collection level of \$2.1 million. This large year over year increase in PRNS fee revenue is due to the deep impact felt by pandemic-related health orders in 2020-2021 on PRNS fee related programs.

Remaining collections in the Fees, Rates, and Charges category include **Transportation Fees, Police Fees, Library Fees, and Miscellaneous Fees**. In total, departmental revenue (excluding PRNS fees discussed above) ended the year at \$6.1 million, which is slightly below the Modified Budget level of \$6.2 million, but \$708,000 above the prior year collection level.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Fines, Forfeitures and Penalties

Fines, Forfeitures and Penalties	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
Parking Fines	8,200,000	8,989,330	789,330	9.6%
Vehicle Code Fines	1,000,000	1,169,455	169,455	16.9%
Business License Penalties	3,000,000	2,051,201	(948,799)	(31.6%)
Other Fines and Penalties	1,276,000	2,749,861	1,473,861	115.5%
<b>Total</b>	<b>13,476,000</b>	<b>14,959,847</b>	<b>1,483,847</b>	<b>11.0%</b>

The primary sources of revenue in the Fines, Forfeitures, and Penalties revenue category are Parking Fines, Vehicle Code Fines, Business License Penalties, and Other Fines and Penalties. Collections of \$13.5 million in this category were \$1.5 million, or 11.0%, above the 2021-2022 Modified Budget estimate of \$13.5 million and \$5.2 million (53.3%) above the prior year collection level. The significant increase in year-over-year revenue is primarily due to Parking Fines, which is further described below.

**Parking Fines**, the largest component of this revenue category, ended the year at \$9.0 million, which is \$789,000 (9.6%) above the 2021-2022 Modified Budget estimate of \$8.2 million and \$3.3 million above 2020-2021 collections. While parking fine revenue experienced a significant year-over-year increase, collections still remain far below historical Parking



Fine collections of approximately \$11 million to \$12 million annually.

**Business License Penalties** of \$2.1 million ended below the budgeted estimate of \$3.0 million, but was \$623,000 above the 2020-2021 collection level. **Vehicle Code Fines** ended the year at \$1.2 million, which was \$169,000 above the budgeted estimate and was \$313,000 above the prior year collections. The **Other Fines and Penalties** category ended the year at \$2.7 million, which was \$1.5 million above the budgeted level and \$967,000 above the prior year collection level.

## II. GENERAL FUND BUDGET PERFORMANCE

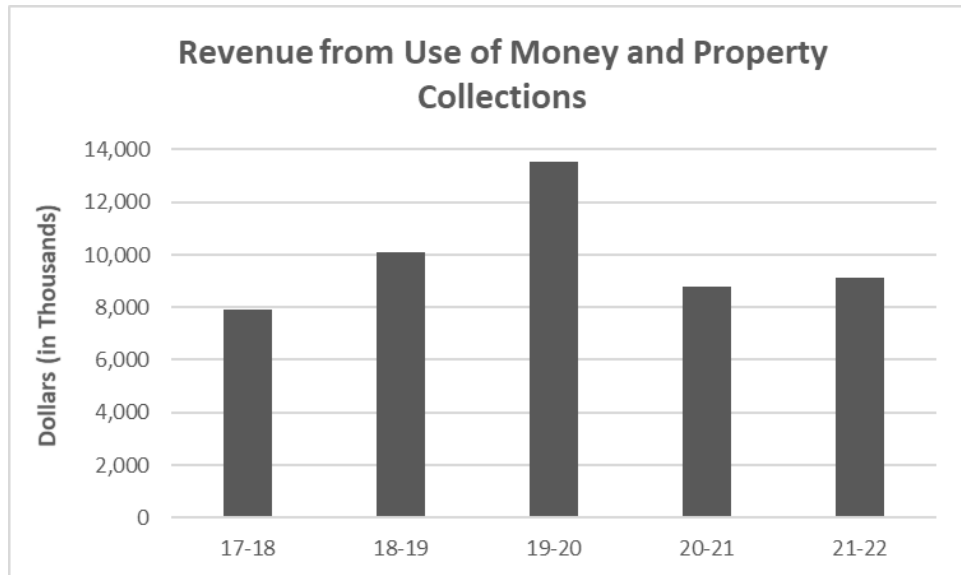
### GENERAL FUND REVENUE PERFORMANCE

#### Revenue from Use of Money and Property

Use of Money and Property	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
Interest Earnings	4,000,000	4,631,928	631,928	15.8%
City-Owned Property Rentals	3,104,000	2,559,446	(544,554)	(17.5%)
Digital Inclusion Program	1,277,000	852,839	(424,161)	(33.2%)
Subrogation Recovery	500,000	866,454	366,454	73.3%
Other Use of Money/Property	423,000	215,535	(207,465)	(49.0%)
<b>Total</b>	<b>9,304,000</b>	<b>9,126,202</b>	<b>(177,798)</b>	<b>(1.9%)</b>

The Use of Money and Property category primarily consists of interest income earned on the General Fund, rental income from various City properties, and subrogation recovery revenues. Collections of \$9.1 million ended the year slightly (1.9%) below the 2021-2022 budgeted estimate, but 4.0% above the 2020-2021 collection level. The year-over-year increase is primarily attributable to higher interest earnings on the General Fund, which is the largest component of this revenue category.

Interest income of \$4.6 million was 15.8% above the budgeted level of \$4.0 million, and 22.7% above the prior year collection of \$3.8 million. This increase is primarily due to rising interest rates and higher cash balances as the City's pre-funding retirement contributions in 2021-2022 was \$285.0 million, compared to \$130.0 million in 2020-2021.



Remaining collections in this category include **City-Owned Property Rentals**, which ended the year \$545,000 below budgeted levels. **Digital Inclusion Program** revenue of \$853,000 was \$424,000 below the budgeted estimate, which reflects lower lease revenue received for City-owned light poles from wireless carriers. **Subrogation Recovery** and **Other Uses of Money and Property** ended the year \$159,000 above the budgeted levels.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Revenue from Local Agencies

Revenue from Local Agencies	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
Central Fire District	8,100,000	8,680,428	580,428	7.2%
Paramedic Program	3,000,000	2,206,970	(793,030)	(26.4%)
Police BART Reimbursement	2,099,513	2,086,265	(13,248)	(0.6%)
Other Local Agency Payments	13,117,547	11,782,253	(1,335,294)	(10.2%)
<b>Total</b>	<b>26,317,060</b>	<b>24,755,916</b>	<b>(1,561,144)</b>	<b>(5.9%)</b>

The Revenue from Local Agencies category contains revenue received from a variety of other local government agencies. The largest sources of revenue are the Central Fire District for fire services provided to County residents by the San José Fire Department, County of Santa Clara for the Paramedic Program, and the Valley Transportation Authority (VTA) reimbursement for police services at the Berryessa Bay Area Rapid Transit (BART) station.

Revenue collections of \$24.8 million ended the year \$1.6 million (5.9%) below the budgeted estimate of \$26.3 million, which was primarily due to the timing of grant revenue payments. Additionally, 2021-2022 local agency revenue was \$4.3 million, or 21.3%, above the 2020-2021 collection level. The year-over-year increase in revenue is primarily attributable to higher Central Fire District payments and grant revenue payments.

In 2021-2022, **Central Fire District** payments of \$8.7 million ended the year \$580,000 (7.2%) above the budgeted level and \$544,000 above the prior year collection level of \$8.1 million. These payments represent property taxes collected by the Central Fire District for areas of the County served by the San José Fire Department. The year-over-year increase of payments is due to the change in Property Tax valuation in those areas.

Reimbursement from the County of Santa Clara for the first responder advanced life support program (**Paramedic Program**) of \$2.2 million was \$793,000 (26.4%) below the budgeted level, and \$1.6 million below the 2020-2021 collection level of \$3.8 million. This decrease is primarily due to the timing of the final payment (\$760,000) which was not received before the close of 2021-2022 and will be accounted for in 2022-2023 collections. The 2021-2022 receipts included the equipment reimbursement component (Annex B, Category A; \$1.2 million) and service-related component (Annex B, Category B; \$1.0 million) and are reflective of the Fire Department's improved response times for emergency medical service calls.

The 2022-2023 Adopted Budget included the rebudget of revenues for various local grants and reimbursements in the amount of \$541,000. In addition, rebudget and clean-up adjustments totaling \$199,000 are recommended in this report to account for revenues that were not received 2021-2022, but are now anticipated to be received in 2022-2023. Additional information on the rebudget and clean-up of local agency revenue, as well as budget actions to recognize new grants and reimbursements are described in *Section IV – Recommended Budget Adjustments and Clean-up/Rebudget Actions* of this report.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Revenue from the State of California

Revenue from State of California	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
Tobacco Settlement	11,800,000	11,809,694	9,694	0.1%
Motor Vehicle In-Lieu Tax	1,100,000	1,189,659	89,659	8.2%
State Grants	7,868,617	4,538,580	(3,330,037)	(42.3%)
Other State Revenue	8,725,336	8,703,862	(21,474)	(0.2%)
<b>Total</b>	<b>29,493,953</b>	<b>26,241,795</b>	<b>(3,252,158)</b>	<b>(11.0%)</b>

The Revenue from the State of California category contains Tobacco Settlement Revenue, State Grants, and Other State Revenue. In 2021-2022, Revenue from the State of California totaled \$26.2 million, which is \$3.3 million (11.0%) below the 2021-2022 Modified Budget estimate of \$29.5 million.

The Tobacco Settlement revenue, which is the largest revenue source in this category, totaled \$11.8 million in 2021-2022, which is consistent with the budgeted estimate and \$321,000 above the prior year collection level of \$11.5 million. State grants and other reimbursements totaled \$13.2 million; \$3.4 million below the 2021-2022 Modified Budget level, which was the result of a timing difference of many grants (and their associated expenditures).

The 2022-2023 Adopted Budget included the rebudget of revenues and associated expenditures for various State grants in the amount of \$2.7 million. In addition, rebudget and clean-up adjustments totaling \$600,000 are recommended in this report to account for revenues that were not received 2021-2022, but are now anticipated to be received in 2022-2023. Additional information on the rebudget and clean-up of State grants, as well as budget actions to recognize new grants and reimbursements are described in *Section IV - Recommended Budget Adjustments and Clean-up/Rebudget Actions* of this report.

#### Revenue from the Federal Government

Revenue from Federal Government	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
Federal Grants	10,025,514	3,096,138	(6,929,376)	(69.1%)
<b>Total</b>	<b>10,025,514</b>	<b>3,096,138</b>	<b>(6,929,376)</b>	<b>(69.1%)</b>

The Revenue from the Federal Government category contains various federal grants and reimbursements. In 2021-2022, Revenue from the Federal Government of \$3.1 million was \$6.9 million (69.1%) below the budgeted estimate of \$10.0 million. The negative variance from the 2021-2022 Modified Budget estimate was primarily the result of the timing of various grants (and their associated expenditures) where the work was not yet completed in 2021-2022.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Revenue from the Federal Government

The 2022-2023 Adopted Budget included the rebudget of revenues and associated expenditures for various Federal grants in the amount of \$6.1 million. In addition, rebudget and clean-up adjustments totaling \$578,000 are recommended in this report to account for revenues that were not received 2021-2022, but are now anticipated to be received in 2022-2023. Additional information on the rebudget and clean-up of Federal grants, as well as budget actions to recognize new grants and reimbursements are described in *Section IV – Recommended Budget Adjustments and Clean-up/Rebudget Actions* of this report.

#### Other Revenue

Other Revenue	2021-2022 Budget (\$)	2021-2022 Actuals (\$)	2021-2022 Variance (\$)	2021-2022 Variance (%)
TRANS Proceeds	285,000,000	285,000,000	-	0.0%
Commercial Paper	15,000,000	15,000,000	-	0.0%
Miscellaneous Grants	12,278,410	12,137,478	(140,932)	(1.1%)
Other Revenue	16,397,946	17,120,216	722,270	4.4%
<b>Total</b>	<b>328,676,356</b>	<b>329,257,694</b>	<b>581,338</b>	<b>0.2%</b>

The Other Revenue category contains a number of unrelated revenue sources and totaled \$329.3 million in 2021-2022, which was 0.2% above the Modified Budget estimate of \$328.7 million. Actual collections, however, does not account for \$4.2 million that was anticipated to be received for a property sale related to the Fire Training Center property, but will now be received in 2022-2023. After accounting for this adjustment, 2021-2022 Other Revenue collections exceeded the budget by \$4.8 million. Revenue collections that exceeded the budgeted estimate include litigation settlements (\$2.1 million) and accounts receivables penalties and interest (\$1.8 million).

The 2022-2023 Adopted Budget included the rebudget of revenues and associated expenditures for various grants in the amount of \$570,000. In addition, rebudget and clean-up adjustments totaling \$4.8 million (of which \$4.2 million is associated with the Fire Training Center property) are recommended in this report to account for revenues that were not received 2021-2022, but are now anticipated to be received in 2022-2023. Additional information on the rebudget and clean-up of grants and other revenue, as well as budget actions to recognize new grants and reimbursements are described in *Section IV - Recommended Budget Adjustments and Clean-up/Rebudget Actions* of this report.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND REVENUE PERFORMANCE

#### Summary

In 2021-2022, total revenue received in the General Fund was \$1.74 billion. This collection level was within 0.2%, or \$4.3 million, of the 2021-2022 Modified Budget. After adjusting for reconciling items, rebudgets, and other clean-up actions, revenues ended the year \$17.7 million (1.0%) above the Modified Budget estimate. This is an extremely small variance given the diversity of over 450 City revenues, the overall size of the General Fund, the uncertainty created by the pandemic.

The 2021-2022 collection level of \$1.74 billion was \$384.1 million, or 28.3%, above the actual 2020-2021 collections of \$1.36 billion. A significant portion of this year-over-year increase is attributable to the City receiving higher Tax and Revenue Anticipation Notes (TRANs) in 2021-2022 compared to the prior year (\$285.0 million compared to \$130.0 million) to facilitate the prepayment of a portion of the City's 2021-2022 retirement contributions. Additionally, higher 2022-2023 collections were received for Real Property Transfer Tax (\$50.5 million), Sales Tax (\$39.1 million), Property tax (\$23.2 million), Business Tax (\$15.3 million), and Fees, Rates and Charges (\$14.7 million), which is primarily attributable to Parks, Recreation and Neighborhood Services Department Fee revenue. These revenues experienced year-over-year growth due to several factors including the continued economic rebound experienced after the pandemic as well as the strong commercial and residential real estate market. The final significant difference was an increase in Transfers (\$45.2 million), that was primarily due to the transfer from the American Rescue Plan Fund for City-wide revenue loss attributable to the pandemic in accordance with U.S. Treasury Department regulations.

Revenue across most General Fund categories have been performing positively over the past year, primarily due to a strong local real estate market and a robust economy. However, due to uncertainty regarding inflation, monetary policy changes continuously being implemented by the Federal Reserve, and other economic uncertainties that impact many revenue categories including Sales Tax, Business Tax, Transient Occupancy Tax, and Real Property Transfer Tax categories, the Administration will continue to actively monitor economic indicators and revenues in 2022-2023 through the Bi-Monthly Financial Report and the Mid-Year Budget Review process, and return to the Mayor and City Council with recommendations for any revisions, if necessary.



## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

The General Fund expenditure performance for 2021-2022 is discussed in detail in this section. This includes an overview of the General Fund expenditure performance, a discussion of significant departmental variances, and highlights of the non-departmental expenditures.

#### Overview

**TABLE B**  
**2021-2022 GENERAL FUND EXPENDITURE SUMMARY**  
**COMPARISON OF BUDGET TO ACTUAL**

Category	2021-2022 Modified Budget*	2021-2022 Actual**	Variance	% Variance
Personal Services	\$ 941,307,360	\$ 926,148,001	\$ (15,159,359)	(1.6%)
Non-Personal/Equipment/Other <sup>1</sup>	195,922,660	175,737,451	(20,185,209)	(10.3%)
City-Wide Expenses	515,993,175	417,653,313	(98,339,862)	(19.1%)
Capital Contributions	103,401,202	56,817,288	(46,583,914)	(45.1%)
Transfers	30,393,345	30,393,345	0	0.0%
Reserves	373,813,264	0	(373,813,264)	(100.0%)
<b>TOTAL GENERAL FUND</b>	<b>\$ 2,160,831,006</b>	<b>\$ 1,606,749,398</b>	<b>\$ (554,081,608)</b>	<b>(25.6%)</b>

\* 2021-2022 appropriations as modified by Council through June 30, 2022, and 2020-2021 carryover encumbrances.

\*\* Actual 2021-2022 expenses plus encumbrances.

As shown in Table B, General Fund expenditures and encumbrances through June 30, 2022 of \$1.6 billion were \$554.1 million, or 25.6%, below the modified budget total of \$2.2 billion. Approximately 67% of this savings was generated from unspent reserves (\$373.8 million), with the remaining savings generated from expenditure appropriations. Total 2021-2022 expenditures and encumbrances were \$173.3 million, or 12.1%, above the 2020-2021 level of \$1.4 billion. This variance is due to higher City-Wide Expenses (\$143.4 million), Personal Services (\$54.4 million), Non-Personal/Equipment/Other (\$24.0 million), and Capital Contributions (\$1.9 million), partially offset by lower Transfers (\$50.4 million).

<sup>1</sup> The "Other" category expenditures are primarily comprised of budgets for the Mayor and City Council as well as the Parks, Recreation and Neighborhood Services fee activities program.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Overview

As shown in Table C, the actual General Fund expenditures of \$1.6 billion were approximately \$48.2 million (2.9%) below the estimate used in the development of the 2022-2023 Adopted Budget. A portion of these savings (\$8.7 million) was carried over to 2022-2023 with the accompanying revenue for grant or reimbursement-related projects and programs, bringing the variance down to \$39.5 million. In addition, actions totaling \$23.6 million are recommended in this report to reflect clean-up adjustments. After accounting for these technical actions, the remaining General Fund expenditures savings totaled \$15.9 million, or 0.7% of the 2021-2022 Modified Budget.

**TABLE C**  
**2021-2022 EXPENDITURE ESTIMATE TO ACTUAL VARIANCES**

	<b>2021-2022 Estimate</b>	<b>2021-2022 Actual</b>	<b>\$ Variance</b>	<b>% Variance</b>
Expenditures	\$1,654,976,943	\$1,606,749,398	\$(48,227,545)	(2.9%)

These net expenditure savings, when combined with the net variance associated with the General Fund revenues and higher than anticipated liquidation of prior year encumbrances, represent the additional ending fund balance that is available for allocation in 2022-2023. Specifically, as discussed earlier in this report, in 2022-2023, a total of \$33.7 million in additional fund balance is available, which is comprised of higher than estimated revenues of \$17.7 million, net expenditure savings of \$15.9 million, and higher than estimated liquidation of prior year encumbrances (\$111,752). Recommendations on the allocation of these additional funds are provided elsewhere in this report.

Following is a review of the General Fund expenditure categories, including a discussion of variances to the modified budget as well as a comparison to the prior year.

Personal Services expenditures of \$926.1 million ended the year \$15.2 million (1.6%) below budgeted levels, but \$54.4 million (6.2%) above the 2020-2021 expenditure levels of \$871.8 million. Expenditures in both years ended the year below the budget primarily as the result of position vacancy savings throughout the organization. Departments with the highest variances in 2021-2022 include the following: Police Department (\$3.4 million); Parks, Recreation and Neighborhood Services Department (\$3.1 million); Fire Department (\$1.6 million); Planning, Building and Code Enforcement Department (\$1.6 million); Information Technology Department (\$1.3 million), and City Manager's Office (\$1.3 million).

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Overview

Non-Personal/Equipment/Other expenditures of \$175.7 million ended the year \$20.2 million (10.3%) below budgeted levels, but \$24.0 million (15.8%) above the 2020-2021 expenditure level of \$151.7 million. The departments with the largest Non-Personal/Equipment/Other variances included: Police Department (\$5.0 million); Parks, Recreation and Neighborhood Services Department (\$3.6 million, including Fee Activities); Information Technology Department (\$2.1 million); City Manager's Office (\$1.7 million); and Finance Department (\$1.0 million). The Mayor and City Council appropriations also ended the year \$3.7 million below the modified budget. The majority of the Non-Personal/Equipment/Other savings were rebudgeted to 2021-2022 as part of the 2022-2023 Adopted Budget (\$9.6 million) or are recommended to be rebudgeted in the Annual Report (\$3.8 million), resulting in net savings of \$10.6 million.

In the City-Wide Expenses category, expenditures and encumbrances of \$417.7 million ended the year \$98.3 million below the budgeted level of \$516.0 million. Of this amount, \$78.3 million was rebudgeted in the 2022-2023 Adopted Budget (including \$8.2 million that was offset by revenue sources); an early rebudget of \$475,000 was approved by the City Council on August 30, 2022; and additional rebudgets of \$15.4 million are recommended in this report, leaving a balance of \$4.2 million. Of this balance amount, \$2.5 million was assumed as savings in the development of the 2021-2022 Ending Fund Balance/2022-2023 Beginning Fund Balance estimate, resulting in a balance of \$1.7 million. The 2021-2022 City-Wide Expenses were \$143.4 million above the 2020-2021 expenditure level of \$274.2 million, which is primarily due to the Tax and Revenue Anticipation Notes (TRANS) Debt Service payment that totaled \$285.0 million in 2021-2022 compared to \$130.0 million in 2020-2021.

In the Capital Contributions category, expenditures of \$56.8 million ended the year \$46.6 million below the budgeted level of \$103.4 million. A total of \$39.9 million was rebudgeted to 2022-2023 in the Adopted Budget, with a remaining savings amount available of \$6.7 million. As part of this report, additional rebudget adjustments totaling \$3.3 million are recommended, reducing the Capital balance to \$3.4 million. The 2021-2022 expenditure level of \$56.8 million was \$1.9 million above the 2020-2021 level of \$54.9 million.

The Transfers category expenditures of \$30.4 million ended the year at the budgeted amount.

The largest single category of remaining funding available in 2021-2022, as planned, is the Reserves category (\$373.8 million), including Earmarked Reserves (\$295.3 million), the 2021-2022 Ending Fund Balance Reserve (\$38.0 million), and the Contingency Reserve (\$40.5 million). No reductions to the \$40.5 million Contingency Reserve occurred in 2021-2022.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Review of General Fund Expenditure Performance

This section provides more detailed information on the departmental and non-departmental performance, including a discussion of significant variances.

Departmental expenditures (\$1.1 billion) represented almost 70% of the total 2021-2022 General Fund expenditures. As can be seen in Table D on the following page, all departments remained within their total budget allocation and expended a cumulative 96.9% of their budgets, generating overall savings of \$35.3 million (3.1%). Of this amount, \$10.8 million was rebudgeted in the 2022-2023 Adopted Budget; and additional rebudgets and clean-up adjustments of \$3.3 million are recommended in this report, leaving a balance of \$21.2 million. Of this balance amount, \$10.5 million was assumed as savings in the development of the 2021-2022 Ending Fund Balance/2022-2023 Beginning Fund Balance estimate, resulting in a balance of \$10.7 million.

Of the 19 City departments/offices, 15 had expenditure savings of less than \$1.0 million or 10.0% of their budget. The remaining four departments/offices had expenditure savings in excess of \$1 million and 10% of their budget in 2021-2022, and included the following: City Manager; Information Technology; Mayor and City Council; and Planning, Building and Code Enforcement. Those departments with General Fund expenditure variances of over 10.0% and \$1.0 million are discussed in detail in the following section. In addition, the year-end status of expenditures for both the Police and Fire Departments is also summarized.

Non-Departmental expenditures totaled \$504.9 million, or approximately 31% of the total 2021-2022 General Fund expenditures. The unexpended balance at year-end totaled \$518.7 million; reserves of \$373.8 million represent the largest portion of unexpended funds and were almost entirely carried over or used in the 2022-2023 Adopted Budget as planned. Excluding reserves, the unexpended non-departmental balance at year-end totaled \$144.9 million. As discussed previously, rebudgets for City-Wide Expenses and Capital Contributions categories totaling \$118.2 million were included in the 2022-2023 Adopted Budget, \$475,000 was rebudgeted on August 30, 2022, savings of \$2.5 million was assumed in the development of the 2021-2022 Ending Fund Balance/2022-2023 Beginning Fund Balance estimate, and \$18.7 million in rebudget and clean-up adjustments are recommended in this report.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Review of General Fund Expenditure Performance

**TABLE D  
TOTAL GENERAL FUND EXPENDITURES**

Departmental	2021-2022 Modified Budget	2021-2022 Expenditures	\$ Variance	% Variance
City Attorney	\$ 19,167,105	\$ 19,203,316	\$ 36,211	0.2%
City Auditor	2,511,157	2,261,471	(249,686)	(9.9%)
City Clerk	3,482,317	3,475,006	(7,311)	(0.2%)
City Manager	23,624,005	20,699,550	(2,924,455)	(12.4%)
Community Energy	300,000	-	(300,000)	(100.0%)
Economic Development	6,564,219	6,127,924	(436,295)	(6.6%)
Environmental Services	3,654,411	3,163,554	(490,857)	(13.4%)
Finance	21,588,214	20,313,862	(1,274,352)	(5.9%)
Fire	271,569,064	269,091,701	(2,477,363)	(0.9%)
Housing	673,605	568,700	(104,905)	(15.6%)
Human Resources	11,507,304	11,030,605	(476,699)	(4.1%)
Independent Police Auditor	1,739,464	1,499,771	(239,693)	(13.8%)
Information Technology	29,220,173	25,806,673	(3,413,500)	(11.7%)
Library	40,982,909	40,074,147	(908,762)	(2.2%)
Mayor and City Council	19,253,515	15,560,864	(3,692,651)	(19.2%)
Parks, Recreation & Neighborhood Services	90,544,167	83,860,648	(6,683,519)	(7.4%)
Planning, Building & Code Enforcement	16,452,268	14,294,347	(2,157,921)	(13.1%)
Police	494,585,974	486,209,322	(8,376,652)	(1.7%)
Public Works	41,046,738	40,624,544	(422,194)	(1.0%)
Transportation	38,763,411	38,019,447	(743,964)	(1.9%)
<b>Subtotal</b>	<b>1,137,230,020</b>	<b>1,101,885,452</b>	<b>(35,344,568)</b>	<b>(3.1%)</b>
<hr/> <b>Non-Departmental</b> <hr/>				
City-Wide Expenses	515,993,175	417,653,313	(98,339,862)	(19.1%)
Capital Contributions	103,401,202	56,817,288	(46,583,914)	(45.1%)
Transfers	30,393,345	30,393,345	-	0.0%
Earmarked Reserves	295,313,264	-	(295,313,264)	(100.0%)
Contingency Reserve	40,500,000	-	(40,500,000)	(100.0%)
Ending Fund Balance Reserve	38,000,000	-	(38,000,000)	(100.0%)
<b>Subtotal</b>	<b>1,023,600,986</b>	<b>504,863,946</b>	<b>(518,737,040)</b>	<b>(50.7%)</b>
<b>TOTALS</b>	<b>\$ 2,160,831,006</b>	<b>\$ 1,606,749,398</b>	<b>\$ (554,081,608)</b>	<b>(25.6%)</b>

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Discussion of Significant Departmental Variances and Other Issues

Following is a discussion of those departments with significant variances and a summary of the performance in the City's two largest General Fund departments, Police and Fire.

##### *Police Department*

On an overall basis, Police Department expenditures totaled \$486.2 million, or 98.3% of its General Fund budget of \$494.6 million, including encumbrances, resulting in savings of \$8.4 million. Of this savings, \$2.2 million was rebudgeted as part of the 2022-2023 Adopted Budget.

Personal Services expenditures totaled \$453.5 million (99.3% expended) with a savings of \$2.7 million after accounting for rebudgets, which closely aligned to year-end estimates and budget actions to increase Personal Services funding by \$4.0 million. Prior to these adjustments, Personal Services expenditures were estimated to exceed budgeted levels by approximately 1%, primarily due to elevated overtime usage and payouts.

The Department continued to experience elevated sworn overtime usage and payouts during 2021-2022 with expenditures of \$45.9 million accounting for 94.1% of the Police Department's 2021-2022 Modified Budget for overtime of \$48.7 million. Prior to a \$17.0 million realignment of regular salary and benefit savings to overtime and the \$4.0 million increase to the Personal Services budget in the 2021-2022 Year-End Report, overtime expenditures had exceeded the original Adopted Budget level of \$24.0 million. Overtime expenditures were 3.2% over 2020-2021 levels, which can be partially attributed to a slight increase in overtime usage and higher compensation levels. Overtime hours in 2021-2022 increased by approximately 1% over the previous year (2020-2021), from 497,862 to 502,726. The elevated overtime usage is attributable to backfilling of vacant street-ready sworn positions with existing staff.

A total of \$32.7 million (86.8%) of the Department's Non-Personal/Equipment budget (including encumbrances) was expended, generating savings of \$5.0 million. Excluding the remaining balances for centrally-determined details (\$3.5 million), which include electricity, gas, and water utilities, as well as vehicle operations, maintenance and replacement, the Police Department ended the year with approximately \$1.5 million, or 3.9%, of its Non-Personal/Equipment appropriation remaining, with the entirety of this balance rebudgeted as part of the Adopted Budget for activities continuing into 2022-2023. As part of the Annual Report, additional rebudget adjustments, primarily associated with delayed vehicle and equipment procurement, totaling \$3.2 million are recommended, bringing the Non-Personal/Equipment savings to \$225,000.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Discussion of Significant Departmental Variances and Other Issues

Overtime consists of both overtime expenditures and compensatory time. The Memorandum of Agreement (MOA) with the Police Officer's Association (POA) limits how much overtime can be earned for pay versus compensatory time. The Police Department continues to diligently work to fill vacancies in both sworn and civilian positions, using vacancy savings and the \$7.0 million in one-time funding from the Sworn Hire Ahead Program to pay for Police Academy Recruits as well as to backfill patrol and investigative positions on overtime. While the goal is to fill vacancies and eliminate the need to backfill positions, the normal duration for the academy and field training is approximately 10-12 months, requiring overtime to backfill vacancies in patrol until the new recruits are ready to serve as solo beat officers. Effective vacancy levels, which includes vacancies, field training officers, academy recruits and sworn personnel on disability, modified, or other leaves, reduce the amount of street-ready sworn officers available and is the most significant contributing factor to overtime usage. The effective vacancy rate was 16.7% as of July 1, 2022. Historically, the effective vacancy rate has averaged 19.9% (based on the 5-year period between 2016-2017 and 2020-2021), resulting in the buildup of compensatory time balances for sworn personnel, for which there is a limit of 480 hours after which sworn personnel are paid in overtime for any additional hours worked.

In accordance with the POA MOA, the Police Department is enforcing compensatory time controls by requiring all sworn staff, outside of the Bureau of Field Operations (BFO), to reduce compensatory time balances by the end of the calendar year, or to submit a request for an extension. On November 22, 2021, the Chief issued an order to reduce compensatory time balances for any sworn staff member who believes they will not be able to take the excess time off before the end of the calendar year. This order requires sworn staff to submit a plan to their immediate supervisor, consistent with MOA section 13.6.5.1, by December 1, 2021, excluding sworn staff assigned to Patrol. Each plan needed to outline how a sworn staff member will reduce their compensatory time by March 31, 2022. These changes are intended to reduce the number of officers reaching the 480-hour limit, which would thereby reduce future overtime expenditures. The plans have been implemented, but due to the needs of the department (staffing, workload, and specific assignments), there has been limited flexibility in allowing staff to take time off; however, the department has seen a large majority of individuals taking at least a portion of their excess time off, which has contributed to a reduction in comp time hours across the department as shown in the table below. The Police Department has implemented additional overtime and compensatory time approvals to slow, and eventually reduce, compensatory time balance growth, including revisions for BFO approvals to the extent possible.

Finally, focus groups have been created in each Bureau of the department. These groups have started meeting to discuss solutions around workload and overtime issues and will bring recommendations to be considered by the Police Chief's Office and City Manager's Budget Office. These actions, as well as the other recommendations included in the *Police Staffing, Expenditures, and Workload* audit report are intended to address, slow, and reverse the growth of overtime and compensatory time use. Progress toward the development and implementation of these recommendations has been slowed by other emergent priorities; however, this process remains a priority for the Police Department.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Discussion of Significant Departmental Variances and Other Issues

The City Auditor’s March 2021 *Police Staffing, Expenditures, and Workload* audit report included several recommendations to increase the number of compensatory time-related data that should be included in the Mid-Year Budget Review, Bi-Monthly Financial Reports, and Annual Report. The table below summarizes this data. While compensatory time usage and balances remain high, it is important to note that the Police Department has made meaningful progress in many of these categories when compared to the prior year. This progress can be seen in the short-term, as the department reported a sworn compensatory time balance liability of 356,155 hours through June 2021, which has now been reduced to 353,242 as of June 2022.

	June 2021	June 2022	% Change from 2021 to 2022	% Change from 2020 to 2021
# of Sworn Personnel at 480-hour limit	449	435	(3.1%)	6.4%
# of Sworn Personnel between 240 and 480 hours	275	294	6.9%	5.4%
Sworn Compensatory Time Balance Liability (hours)	356,155	353,242	(0.8%)	6.1%
Sworn Compensatory Time Balance Liability (\$)	\$27.1 M	\$27.0 M	(0.2%)	14.0%
YTD Overtime Expenses for Staff at 480-hour limit (\$)	\$17.0M	\$16.4M	(3.0%)	14.3%

The table below provides a summary of sworn staffing vacancies and street-ready officers. There are currently two active academies, February 2022 (19 recruits expecting to graduate in September 2022) and the June 2022 (25 recruits). The June 2021 academy graduated on January 23, 2022 with 25 officers and the October 2021 academy graduated on June 10, 2022 with 26 officers. As of July 1, 2022, of the 1,153 authorized sworn staff, 87 were in training (7.5%) and 93 were on disability/modified duty/other leaves (8.1%).



## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Discussion of Significant Departmental Variances and Other Issues

	2020-2021 (as of 06/25/2021)	2021-2022 (as of 07/01/2022)
<b>Authorized Sworn Positions</b>	<b>1,159</b>	<b>1,153</b>
(Vacancies)/Overstaff	1	(13)
<b>Filled Sworn Positions<sup>1</sup></b>	<b>1,160</b>	<b>1,140</b>
Field Training Officer/Recruits	(150)	(87)
<b>Street-Ready Sworn Officers Available</b>	<b>1,010</b>	<b>1,053</b>
Disability/Modified Duty/Other Leaves	(76)	(93)
<b>Street-Ready Sworn Officers Working</b>	<b>934<sup>2</sup></b>	<b>961</b>

<sup>1</sup> Filled sworn positions and authorized sworn positions may vary due to vacancies or the approval of over-strength (temporary) positions. The Police Department has special authority under the City's Sworn Hire Ahead Program to overstaff sworn positions to get a head start on training recruits due to retirement and other separation.

<sup>2</sup> Total "Street Ready Sworn Officers Working" was erroneously reported as 1,009 in the 2020-2021 Annual Report.

The table below further identifies the length of time that sworn officers have been on leave status, as of July 1, 2022. Although the department makes every effort to support the health and well-being of all staff members, as well as the safe resumption of duties as quickly as possible, the particularly physical and dangerous nature of the work performed by sworn officers results in a higher potential for injury. Of the total sworn officers on leave status, 10 have been on leave for more than one year with most of these sworn officers on modified duty (7). More than half of the sworn officers (64) have been on leave status for less than three months. Over the last five years, between 2016-2017 and 2020-2021, the number of sworn officers on leave ranged from a high of 112 to a low of 51. During this time, the average number of sworn officers on leave was approximately 73 with a standard deviation of approximately eight sworn officers. The current number of sworn officers on leave (93) is higher than the historical average (73) and outside the normal range of variability seen over the last 5 years. The higher-than-average amount of sworn officers on leave can partially be attributed to COVID-19 related leaves and injuries taking longer to recover from.

Length of Leave Status (as of 7/1/2022)					
Type of Leave	0-3 Months	3-6 Months	6-12 Months	1 Year +	Total
Disability	27	1	6	3	<b>37</b>
Modified Duty	14	4	2	7	<b>27</b>
Other	23	2	3	1	<b>29</b>
<b>Total</b>	<b>64</b>	<b>7</b>	<b>11</b>	<b>10</b>	<b>93</b>

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Discussion of Significant Departmental Variances and Other Issues

##### *Fire Department*

Overall, the Fire Department expended \$269.1 million (99.1%) of its 2021-2022 General Fund Budget, resulting in savings of \$2.5 million, of which \$283,000 was rebudgeted during the development of the 2022-2023 Adopted Operating Budget. The Fire Department's Personal Services appropriation of \$257.1 million accounted for the majority (\$1.6 million, 65.1%) of these savings, ending the year according to expectation with total expenditures of \$255.4 million, or 99.4% of the 2021-2022 Modified Budget. The Fire Department's Non-Personal/Equipment budget of \$14.5 million was 94.0% expended or encumbered through the end of the fiscal year.

##### Fire Department's Annual Vacancy and Absence Rates and Their Impact on Overtime

Since the release of a 2001 Overtime Audit, information has been provided on the Fire Department's annual vacancy and absence rates and their impact on overtime usage. Through 2011-2012, this information was reported to the Public Safety, Finance and Strategic Support (PSFSS) Committee. The Administration's recommendation to incorporate the Fire Department's annual vacancy and absence rates and their impact on overtime into the Annual Report was approved by the PSFSS Committee on March 21, 2013.

Overall, the average sworn vacancy rate of 5.84% through June 2022 is higher than the vacancy rate of 3.68% experienced this time last year, and above the budgeted rate of 2.5%. Firefighter Recruit Academy 21-02 was completed in April 2022 with 19 graduates. In June 2022, Firefighter Recruit Academy 22-01 began and is scheduled to be completed in November 2022 with 13 graduates. Concurrently, Firefighter Recruit Academy 22-02 started in September 2022 with 13 recruits and is targeted for graduation in February 2023.

In accordance with the City Council's approval of a March 2010 report on annual vacancy and absence rates, the Fire Department has committed to limiting administrative assignments for sworn administrative personnel for overtime control purposes. As of the end of June, of the 30 current authorized staffing level, the Fire Department had 30 sworn personnel on administrative assignments.

Overtime funding and relief staffing levels are reviewed annually to ensure they are appropriately measured, funded, and managed for sworn minimum staffing requirements. Understanding absence and vacancy rates is important as absence rates are a major personal services cost driver and the associated impact on overtime requires close departmental management.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Discussion of Significant Departmental Variances and Other Issues

During 2021-2022, overtime was primarily used to backfill vacancies and absences of line duty positions (vacation, modified duty, sick, disability, and other absences) and for deployments. Mutual Aid and Strike Team resources were deployed to assist with 14 wildland fires across California. Reimbursements from the State of California for deployments were received in the amount of \$7.5 million. Additional reimbursements (\$15,180) were received from the Federal Emergency Management Agency for Task Force 3 Trainings.

In 2021-2022, the Department maintained 190 daily minimum line positions to staff all fire companies at 34 operating fire stations. Daily absences and/or vacant positions are backfilled by available relief personnel or off-duty personnel are called in to work (on overtime). Maintaining this daily minimum staffing level optimized operational effectiveness and was in conformance with the Memorandum of Agreement between the City of San José and International Association of Firefighters (IAFF), Local 230.

Total absence hours of 420,001 in 2021-2022 increased by approximately 9.6% from 383,071 in 2020-2021.

#### *City Manager*

With 2021-2022 expenditures of \$20.7 million, including encumbrances, the City Manager's Office expended 87.6% of their \$23.6 million General Fund budget, resulting in savings of \$2.9 million. Personal services expenditures were 93.6% expended with savings of \$1.2 million, which is primarily attributable to several vacancies in the Office of Racial Equity (ORE) and Office of Emergency Management (OEM). Of the personal services savings, \$200,000 was rebudgeted as part of the 2022-2023 Adopted Budget for Data Equity staffing. This funding was subsequently reallocated to the Information Technology Department as part of a restructuring effort. No adjustments related to Personal Services appropriation are recommended in this report.

Non-personal/equipment expenditures ended the year 65.9% or \$1.7 million below the budgeted level of \$5.1 million, including encumbrances. A large portion of the non-personal/equipment savings (\$1.4 million) was rebudgeted as part of the 2022-2023 Adopted Budget for projects currently underway in ORE, OEM, and the Office of Administration, Policy, and Intergovernmental Relations. A total of \$155,000 of non-personal/equipment savings is recommended to be rebudgeted as part of this report to continue Project SV CARES (Silicon Valley Corporations for Afghan Refugee and Evacuee Support) in the amount of \$75,000, a project funded through a grant from the Open Society Foundation and managed by ORE, and funding of \$80,000 to support One Team, Cityline, and Data Privacy projects in the Office of Communications.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Discussion of Significant Departmental Variances and Other Issues

##### *Information Technology*

Information Technology Department (ITD) expenditures, including encumbrances, totaled \$25.8 million in 2021-2022. This expenditure level is \$3.4 million, or 11.7%, below the budgeted level of \$29.2 million. Personal services expenditure savings (including fee activity) totaled \$1.3 million in 2021-2022, which was primarily due to vacancies throughout the department. At the end of 2021-2022, there were 20 vacant positions (19.4% vacancy rate). Non-personal/equipment expenditures and encumbrances totaling \$10.9 million ended the year \$2.1 million below the budgeted level; the savings was the result of non-essential spending, including technology projects, training, upgrades, contractor work, and replenishing inventories. A portion of these savings (\$970,000) were rebudgeted as part of the 2022-2023 Adopted Budget for the Cybersecurity Roadmap and IT Project Management of Business Tax System. After accounting for the rebudgets captured in the 2022-2023 Adopted Budget, remaining non-personal/equipment savings totaled \$1.1million.

##### *Mayor and City Council*

With total expenditures and encumbrances of \$15.6 million, the Mayor's Office, the City Council Offices, and Council General expended 80.8% of their total General Fund budgets of \$19.3 million, resulting in savings of \$3.7 million at year-end. Of the total savings, \$3.3 million was realized in the City Council Offices, \$405,000 was realized in the Mayor's Office, and \$1,600 was realized in Council General as outlined on the following page:

#### 2021-2022 Actual Expenditure Performance

	2021-2022 Modified Budget	2021-2022 Actuals	Variance
Council District 1	\$ 1,395,912	\$ 1,081,381	\$ 314,531
Council District 2	1,002,805	948,093	\$ 54,712
Council District 3	1,034,026	959,209	\$ 74,817
Council District 4	1,626,377	919,813	\$ 706,564
Council District 5	1,456,075	1,081,593	\$ 374,482
Council District 6	1,460,812	1,064,913	\$ 395,899
Council District 7	1,326,696	1,002,895	\$ 323,801
Council District 8	1,060,946	919,897	\$ 141,049
Council District 9	1,436,194	898,737	\$ 537,457
Council District 10	1,166,630	803,794	\$ 362,836
Mayor's Office	6,227,371	5,822,446	\$ 404,925
Council General	59,670	58,095	\$ 1,575
	<b>\$ 19,253,514</b>	<b>\$ 15,560,866</b>	<b>\$ 3,692,658</b>

In the 2022-2023 Adopted Budget, anticipated 2021-2022 savings of \$3.3 million (\$3.3 million in the City Council Offices and \$25,000 in the Mayor's Office) were rebudgeted. Actual year-end savings, however, exceeded these estimates. Based on year-end performance, additional rebudgets totaling \$372,000 are recommended in this report.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Discussion of Significant Departmental Variances and Other Issues

##### *Planning, Building and Code Enforcement*

The Planning, Building and Code Enforcement Department (PBCE) ended the year at \$14.3 million expended, which is \$2.2 million below the 2021-2022 Modified Budget level of \$16.5 million. After accounting for rebudgets included in the 2022-2023 Adopted Operating Budget (\$490,600), the resulting net variance for the department totals \$1.7 million. Personal Services expenditures in 2021-2022 totaled \$12.8 million, which represents 88.9% of the 2021-2022 Modified Budget level of \$14.4 million. This savings is primarily the result of vacant Code Enforcement Inspector positions in the Multiple Housing and Solid Waste Code Enforcement Programs. During 2021-2022, PBCE experienced an average vacancy rate of approximately 20% as the Department continued to face challenges to attract and retain qualified candidates. The Non-Personal/Equipment 2021-2022 expenditures totaled \$1.5 million, which is \$560,800 below the 2021-2022 Modified Budget of \$2.1 million. Approximately \$490,600 was anticipated and rebudgeted as part of the 2022-2023 Adopted Budget, bringing the variance down to \$70,200. This Non-Personal/Equipment savings is primarily due to policy and program work that was delayed due to the County of Santa Clara's public health orders in response to the COVID-19 pandemic. The remaining savings is due, in part, to contractual services, software license and maintenance, and consultant services.

#### Highlights of Non-Departmental Expenditures and Variances

The non-departmental categories consist of City-Wide Expenses, Capital Contributions, Transfers, Earmarked Reserves, Contingency Reserve, and the Ending Fund Balance Reserve. An overview of the expenditure performance in these categories is provided below:

**TABLE E**  
**2021-2022 NON-DEPARTMENTAL GENERAL FUND EXPENDITURES**  
(In \$000s)

Category	2021-2022 Modified Budget	2021-2022 Actual	Variance	% Variance
City-Wide Expenses	\$ 515,993,175	\$ 417,653,313	\$ (98,339,862)	(19.1%)
Capital Contributions	103,401,202	56,817,288	(46,583,914)	(45.1%)
Transfers	30,393,345	30,393,345	-	0.0%
Earmarked Reserves	295,313,264	-	(295,313,264)	(100.0%)
Contingency Reserve	40,500,000	-	(40,500,000)	(100.0%)
Ending Fund Balance Reserve	38,000,000	-	(38,000,000)	(100.0%)
<b>TOTAL</b>	<b>\$ 1,023,600,986</b>	<b>\$ 504,863,946</b>	<b>\$ (518,737,040)</b>	<b>(50.7%)</b>

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Highlights of Non-Departmental Expenditures and Variances

##### *City-Wide Expenses*

The City-Wide Expenses category consists of funding that is related to more than one department or that is not directly associated with a department's ongoing operations. Committed expenditures in this category totaled \$417.7 million, or 81% of the 2021-2022 Modified Budget, resulting in savings of \$98.3 million. Of this amount, \$78.3 million was rebudgeted in the 2022-2023 Adopted Budget (including \$8.2 million that was offset by revenue sources); an early rebudget of \$475,000 was approved by the City Council on August 30, 2022; and additional rebudgets of \$15.4 million are recommended in this report, leaving a balance of \$4.2 million. Of this balance amount, \$2.5 million was assumed as savings in the development of the 2021-2022 Ending Fund Balance/2022-2023 Beginning Fund Balance estimate, resulting in a balance of \$1.7 million.

The major ongoing expenditures in the City-Wide Expenses category are detailed below.

- Total Workers' Compensation Claims payments of \$24.2 million were \$280,000 below the 2021-2022 Modified Budget of \$24.5 million. Total payments were \$4.9 million above the prior year level of \$19.4 million. Workers' Compensation Claims appropriations for the Police Department exceeded the budgeted level by \$360,000. However, the remaining workers' compensation claims' appropriations for Fire, Parks, Recreation and Neighborhood Services, Public Works, Transportation, and other Departments ended the year within budgeted levels. A separate action to ratify the Police Department's Workers' Compensation Claims appropriation will be reviewed by the City Council on October 18, 2022 as part of the Adoption of an Ordinance Ratifying Final Expenditures in Various Appropriations for 2021-2022.
- San José BEST and Safe Summer Initiative Programs expenditures of \$6.2 million were \$1.1 million below the 2021-2022 Modified Budget of \$7.3 million, but were consistent with the 2020-2021 expenditure level. As part of the 2022-2023 Adopted Budget, an estimated \$556,000 in savings were rebudgeted from 2021-2022 to 2022-2023, with an additional \$316,000 recommended to be rebudgeted as part of this report. If the actions in this report are approved, the 2022-2023 Modified Budget for San José BEST and Safe Summer Initiative Programs would total \$7.3 million.
- Expenditures for Homeless Rapid Rehousing of \$2.8 million ended the year \$949,000 below the 2021-2022 Modified Budget of 3.8 million and \$1.1 million below the prior year expenditure level of \$3.9 million. As part of the 2022-2023 Adopted Budget, an estimated \$845,000 in savings were rebudgeted from 2021-2022 to 2022-2023, with an additional \$103,000 recommended to be rebudgeted as part of this report. If the actions in this report are approved, the 2022-2023 Modified Budget for Homeless Rapid Rehousing would total \$4.9 million.
- Sick Leave Payments Upon Retirement expenditures of \$3.4 million ended the year \$1.6 million below the annual allocation of \$5.0 million and \$525,000 below the prior year expenditure level of \$3.9 million.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Highlights of Non-Departmental Expenditures and Variances

- Elections and Ballot Measures expenditures totaled \$3,000 in 2021-2022, which is significantly below the 2021-2022 Modified Budget of \$2.5 million and the 2020-2021 expenditure level of \$3.2 million. The 2021-2022 savings were anticipated due to delayed billing from the County of Santa Clara’s Registrar of Voters and rebudgeted as part of the 2022-2023 Adopted Budget, resulting in the 2022-2023 Adopted Budget totaling \$5.0 million.
- General Liability Claims payments of \$7.9 million were \$10.6 million below the 2021-2022 Modified Budget of \$18.5 million; however, they were \$6.0 million above the 2020-2021 expenditure level of \$2.0 million. As part of the 2022-2023 Adopted Budget, an estimated \$9.7 million in savings were rebudgeted from 2021-2022 to 2022-2023, with an additional \$900,000 recommended to be rebudgeted as part of this report. If the actions in this report are approved, the 2022-2023 Modified Budget for General Liability Claims payments would total \$16.6 million.

#### *Capital Projects*

In 2021-2022, the General Fund provided funding totaling \$103.4 million for capital projects. Of this amount, approximately \$46.6 million was unexpended at year-end. The projects with the largest unexpended balances included:

<b>Capital Projects</b>	<b>Unexpended Funds (\$000s)</b>
Fire Apparatus Replacement	\$ 8,535
Fire Training Center Relocation	5,589
The Tech Museum Controls Module Improvements	2,839
Police Athletic League Stadium Turf Replacement	2,832
Closed Landfill Compliance	2,455
Local Sales Tax – PAB/PAC Phase I Elevator Modernization	1,973
City Hall HVAC Control System Replacement	1,661
Emergency Power Generation for City Facilities	1,533
Tech Interactive Fire Alarm System	1,296
City Hall Campus Expansion	1,248
Audio Visual Upgrades to Chambers and Committee Rooms	1,131
Vehicle Prevention Program	930
City Hall Waterproofing	930
All Other Projects	13,632
<b>Total Unexpended Capital Projects</b>	<b>46,584</b>

Of the \$46.6 million unexpended at the end of 2021-2022, a total of \$39.9 million was rebudgeted to 2022-2023 in the Adopted Budget, leaving a balance of \$6.7 million. As part of the Annual Report, additional rebudget adjustments totaling \$3.3 million are recommended, bringing the Capital savings to \$3.4 million.

## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Highlights of Non-Departmental Expenditures and Variances

The recommended upward and downward rebudget adjustments as well as augmentations for various appropriations are reflected in *Section IV – Recommended Budget Adjustments and Clean-Up/Rebudget Actions* of this document.

#### *Transfers*

In the Transfers category, expenditures of \$30.4 million ended the year at budgeted levels.

#### *Reserves*

General Fund Reserve categories include Earmarked Reserves (\$295.3), Ending Fund Balance Reserve (\$38.0 million), and the Contingency Reserve (\$40.5 million), which totaled \$373.8 million as of June 30, 2022. The 2022-2023 Adopted Budget assumed that \$372.1 million would be available at year-end, with reserves either re-established in 2022-2023 or used as a funding source for the 2022-2023 Adopted Budget.

#### *Earmarked Reserves*

Earmarked Reserves totaled \$333.3 million on June 30, 2022, the largest of which were the: Measure E - 40% Extremely Low Income Households Reserve (\$51.5 million); Budget Stabilization Reserve (\$46.5 million); Measure E - 30% Low-Income Households Reserve (\$38.6 million); 2021-2022 Ending Fund Balance Reserve (\$38.0 million); Revenue Loss Reserve (\$30.0 million); 2022-2023 Future Deficit Reserve (\$28.3 million); Measure E - 15% Homeless Support Programs Reserve (\$19.3 million); Workers Compensation / General Liability Catastrophic Reserve (\$15.0 million); Measure E - 10% Homeless Prevention and Rental Assistance Reserve (\$10.9 million); Salaries and Benefits Reserve (\$9.2 million); Community and Economic Recovery Reserve (\$8.8 million); Measure E - 5% Moderate-Income Households Reserve (\$6.4 million); FEMA Non-Reimbursable Expenses Reserve (\$5.0 million); Sick Leave Payments Upon Retirement Reserve (\$4.0 million); Information Technology Sinking Fund Reserve (\$3.7 million); Google Parking Lots Option Payment Reserve (\$2.7 million); Artificial Turf Capital Replacement Reserve (\$2.6 million); Berryessa Flea Market Vendor Business Transition Fund Reserve (\$2.5 million); and, the Code Enforcement Permit System Reserve (\$2.3 million). Most of these Earmarked Reserves were either rebudgeted or used as a funding source for development of the 2022-2023 Adopted Budget.

#### *Ending Fund Balance Reserve*

The 2021-2022 Ending Fund Balance Reserve of \$38.0 million was proactively set aside to help ensure sufficient fund balance would be available at the end of 2021-2022 to meet the budgeted estimate used for the development of the 2022-2023 Adopted Budget. Annually, as part of the development of the General Fund Forecast and Adopted Budget for the following year, a certain



## II. GENERAL FUND BUDGET PERFORMANCE

### GENERAL FUND EXPENDITURE PERFORMANCE

#### Highlights of Non-Departmental Expenditures and Variances

amount of current year unrestricted ending fund balance is estimated to be available at the end of the year as a funding source for the following year's budget. This ending fund balance is expected to be generated from additional revenues above budgeted levels, expenditure savings, and the liquidation of carryover encumbrances during the year. In the 2022-2023 Adopted Budget, it was assumed that \$55.5 million would be generated from these sources. The establishment of the 2021-2022 Ending Fund Balance Reserve at \$38.0 million set aside a portion of this funding, with the assumption that the remaining amount would be realized by year-end.

#### *Contingency Reserve*

The City Council has established a budget policy of maintaining a minimum 3% Contingency Reserve in the General Fund. At the end of 2021-2022, the Contingency Reserve totaled \$40.5 million and remained unspent during the year. As part of the development of the 2022-2023 Adopted Budget, the full Contingency Reserve was rebudgeted, and actions are included in this report to increase the reserve by \$5.0 million to ensure compliance with the Council Policy of maintaining a minimum 3% Contingency Reserve in the General Fund. It is important to note, however, that if this Contingency Reserve is ever needed, it is only sufficient to cover General Fund payroll expenditures for approximately two weeks in the event of an emergency.

Further reserve adjustments totaling a net increase of \$26.6 million are recommended in this report, including increasing or establishing the: Measure E – 40% Extremely Low-Income Households Reserve (\$15.1 million); Budget Stabilization Reserve (\$7.6 million); Fire Station and FF&E Reserve (\$3.8 million); Information Technology Sinking Fund Reserve (\$2.8 million); Measure E – 30% Low-Income Households Reserve (\$2.3 million); Community and Economic Recovery Reserve (\$1.4 million); Google Parking Lots Option Payment Reserve (\$1.1 million); Police Helicopter Engine Overhaul Reserve (\$700,000); Solid Waste Code Enforcement Program Reserve (\$600,000); and, Code Enforcement Permit System Reserve (\$450,000). Other smaller, select adjustments are also recommended to reserve funds for designated purposes. Additional adjustments are recommended to select Measure E reserves to reallocate funding (\$18.9 million) to corresponding programmatic allocations.

Recommended expenditure adjustments and clean-up actions can be found in *Section IV – Recommended Budget Adjustments and Clean-Up/Rebudget Actions* of this report. Adjustments are in the following categories: Required Technical/Rebalancing Actions, Grants/Reimbursements/Fees, and Urgent Fiscal/Program Needs as described in detail in the General Fund Recommended Budget Adjustments Summary. In addition, clean-up actions can also be found in this section with a detailed description of recommended actions found in the introduction of that section.

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### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

This section provides financial information on the 2021-2022 year-end performance for selected special and capital funds that represent major City operations. Specifically, it includes discussions regarding the funds' revenue, expenditure, and ending fund balance performances. The funds are discussed in alphabetical order.

The Revenue and Expenditure Performance chart displays the 2021-2022 Modified Budget and Actual revenues and expenditures, with the dollar and percent variance for each. The revenue figures exclude the Beginning Fund Balance and Reserves while the expenditure figures include encumbrances but exclude the Ending Fund Balance and other reserves. The Ending Fund Balance Performance chart displays the 2021-2022 Modified Budget, which includes fund balance and reserves. The 2021-2022 Estimated Ending Fund Balance and Actual Ending Fund Balance also includes reserves, except the reserve for encumbrances. The dollar variance compares the Estimated Ending Fund Balance used to develop the 2022-2023 Adopted Budget with the Actual Ending Fund Balance. The Recommended Annual Report Rebudget Adjustments shows the amount of additional rebudgets recommended in this report and calculates the revised variance should recommended rebudgets be approved.

**Revenue Performance:** This discussion identifies the amount of revenue received in 2021-2022 and major revenue sources; provides context regarding the year-end revenue performance variance to the modified budget; and compares revenues to the prior year performance.

**Expenditure Performance:** This discussion identifies the amount of expenditures for 2021-2022 and major expenditure categories; provides context regarding the year-end expenditure performance variance to the modified budget; discusses significant capital improvement project variances relative to the size of the capital fund; calculates the revised expenditure variance due to rebudgets approved as part of the 2022-2023 Adopted Budget or as recommended in this report; and compares expenditures to the prior year performance.

**Ending Fund Balance Performance:** This discussion provides the actual Ending Fund Balance and the estimated Ending Fund Balance used in the development of the 2022-2023 Adopted Budget; discusses variances between these two amounts; and identifies any impact on the 2022-2023 budget related to recommended actions included in this report.

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### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### AIRPORT CAPITAL FUNDS

Revenue and Expenditure Performance (\$ in Thousands)				
	2021-2022 Budget	2021-2022 Actuals	Variance	% Variance
Revenues	\$71,616	\$42,042	(\$29,574)	(41.3%)
Expenditures	\$106,162	\$56,063	(\$50,099)	(47.2%)

The Airport Capital Funds include the Airport Capital Improvement Fund, the Airport Revenue Bond Improvement Fund, the Airport Renewal and Replacement Fund, and the Airport Passenger Facility Charge Fund.

**Revenues** totaled \$42.0 million and were generated primarily from Passenger Facility Charges (PFCs) (\$19.7 million), transfers from the Airport Surplus Revenue Fund (\$15.8 million), grant income (\$6.1 million), and interest earnings (\$505,000). This revenue level was \$29.6 million (41.3%) below the Modified Budget and \$6.2 million (17.5%) higher than the prior year's level of \$35.8 million.

The negative variance to the budget of \$29.6 million (41.3%) was due primarily to lower than expected receipt of grant revenue by \$32.2 million (84.0%). Timing issues were the main driver of grant-funded project delays, caused by the pandemic and the Federal Aviation Administration's grant application approval timeline. Passenger Facility Charge revenue ended the year above estimated levels by \$4.4 million (28.8%) due to increased passenger activity largely in the spring of 2022. Overall, revenues in 2021-2022 of \$42.0 million were higher than 2020-2021 revenues of \$35.8 million due to increased Passenger Facility Charge revenue and an increased transfer from the Airport Surplus Revenue Fund to the Airport Renewal and Replacement Fund. Revenue rebudgets totaling \$18,000 are recommended in this report to align the anticipated revenue with planned expenditures.

**Expenditures** totaled \$56.1 million and consisted primarily of transfers to other Airport funds for debt service payments (\$12.4 million) and various capital renewal and replacement projects (\$27.9 million). Expenditures also included significant airfield projects such as the Aircraft Rescue and Fire Fighting Facility (\$5.4 million) project, the Airfield Electrical Circuit Rehabilitation (\$5.3 million) project, and the Airfield Configuration Updates (\$5.1 million) project. This expenditure level was \$50.1 million (47.2%) below the Modified Budget and \$15.8 million (22.0%) below the prior year's level of \$71.9 million.

After adjusting for rebudgets of \$32.1 million included in the 2022-2023 Adopted Budget and additional rebudgets of \$2.3 million recommended in this report, expenditure savings of \$15.7 million were largely attributed to grant projects that were not awarded, pandemic-related construction slowdowns, and project deferrals that included the Terminal B Expansion Ramp project (\$11.7 million) and portions of the Airfield Configuration Updates project (\$7.1 million). The Airport continues to ensure passenger safety is a top priority and development of additional passenger, airline, and concession activity is important for planning for the Airport's future growth.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### AIRPORT CAPITAL FUNDS

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Annual Report Rebudget Adjustments</b>	<b>Revised Variance</b>	<b>Revised Variance % (incl. Rebudget Adjustment)</b>
\$127,287	\$39,885	\$41,744	\$1,859	(\$1,851)	\$3,710	2.9%

The **Ending Fund Balance** of \$41.7 million was \$1.9 million above the estimate used in the development of the 2022-2023 Adopted Capital Budget. After accounting for \$1.9 million of rebudget adjustments (net revenues and expenses) which were the result of project timing delays that included grant-funded projects and recommended in *Section IV – Recommended Budget Adjustments and Clean-Up/Rebudget Actions*, the revised fund balance variance is \$3.7 million.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### AIRPORT OPERATING FUND - AIRPORT CUSTOMER FACILITY AND TRANSPORTATION FEE FUND

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<b>2021-2022 Budget</b>	<b>2021-2022 Actuals</b>	<b>Variance</b>	<b>% Variance</b>
Revenues	\$15,669	\$13,725	(\$1,945)	(12.4%)
Expenditures	\$10,593	\$10,352	(\$241)	(2.3%)

**Revenues** totaled \$13.7 million and were generated from rental car Customer Facility Charge (CFC) fees (\$13.7 million) and interest earnings (\$60,000). This revenue level was \$1.9 million (12.4%) below the Modified Budget of \$15.7 million and \$4.3 million (23.7%) below the prior year's level of \$18.0 million since the prior year's revenue contained contributions from the Rental Car Agencies and federal grant funding necessary to offset the depressed CFC fees.

The decrease in revenue from the prior year was primarily due to the application of CARES Act funding (\$8.3 million) in 2020-2021 to offset the lower revenue from the pandemic's impact on air travel and rental car operations at the Airport. While air travel passenger levels were higher than expected in 2021-2022, the use of rental cars was down, resulting in lower CFC revenue and a negative variance to the 2021-2022 budget by \$1.9 million (12.4%).

**Expenditures** totaled \$10.4 million and were primarily attributed to transfers for debt service payments (\$8.0 million) as well as shuttle bus transportation costs (\$2.4 million). Expenditures were slightly below the budget with a variance of \$241,000 (2.3%) due to lower than estimated shuttle bus costs and unused contingency funds. This expenditure level was \$11.1 million (51.8%) below the prior year's level of \$21.5 million due to a significant decrease in CFC funded debt service payments subsequent to refunding the bonds in March 2021.

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Annual Report Rebudget Adjustments</b>	<b>Revised Variance</b>	<b>Revised Variance % (incl. Rebudget Adjustment)</b>
\$21,706	\$8,489	\$9,762	\$1,272	\$0	\$1,272	5.9%

The 2021-2022 **Ending Fund Balance** of \$9.8 million was \$1.3 million above the estimate used in the development of the 2022-2023 Adopted Budget. This positive variance from the estimate resulted from increased passenger levels and CFC fees combined with reduced transportation costs.

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### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### AIRPORT OPERATING FUNDS - AIRPORT REVENUE FUND AND AIRPORT MAINTENANCE AND OPERATION FUND

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$202,284	\$208,479	\$6,195	3.1%
Expenditures	\$144,330	\$136,619	(\$7,711)	(5.3%)

**Revenues** in the Airport Revenue Fund totaled \$208.5 million and were generated primarily from Airline Terminal Rental (\$68.5 million), Parking and Roadway (\$47.0 million), Federal Grant revenue (\$32.1 million), Landing Fees (\$24.5 million), Miscellaneous Revenue (\$14.3 million), Terminal Building Concessions (\$13.1 million), Airfield Area (\$5.1 million), Petroleum Products (\$2.5 million), and Transfers from the Airport Revenue Bond Improvement Fund (\$932,000). The total revenue level was \$6.2 million (3.1%) above the Modified Budget of \$202.3 million.

The positive revenue variance of \$6.2 million was primarily due to revenues out-performing the budgeted estimate in the following categories: Parking and Roadway (\$15.9 million), Airline Terminal Rental revenue (\$10.7 million), Terminal Building Concession (\$8.2 million), and Miscellaneous revenue (\$448,000). Overall, revenues surpassed budgeted levels due to stronger than expected passenger and activity levels at SJC as the air-travel environment continues to rebound from the pandemic's effects. These positive revenue variances were partially offset by negative variances in Landing Fees (\$963,000), Petroleum Products (\$281,000), transfers from the Fiscal Agent Fund (\$198,000), and Federal Grant revenue (\$27.5 million), the large variance a result of strong revenue performance in other categories that reduced the need for Federal Grant revenue offsets.

The total 2021-2022 revenue level was \$28.2 million (15.6%) above the 2020-2021 level of \$180.3 million primarily due to the rebound in passenger levels and activity at SJC as recovery from the COVID-19 pandemic progresses.

**Expenditures** in the Airport Maintenance and Operation Fund totaled \$136.6 million and were primarily for Airport Department non-personal/equipment (\$46.4 million including encumbrances), Airport personal services expenditures (\$34.8 million), transfers to the General Fund for Police and Fire services (\$18.0 million), Overhead (\$5.5 million), and Interdepartmental Services expenditures (\$1.3 million). Additionally, there were Airline Reserve Funds Distribution payments (\$27.4 million) made to distribute the airlines' portion of the net remaining revenue resulting from the 2021-2022 financial performance. This expenditure level was \$7.7 million (5.3%) below the Modified Budget of \$144.3 million and \$39.0 million (40.0%) above the prior year level of \$97.5 million.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### AIRPORT OPERATING FUNDS - AIRPORT REVENUE FUND AND AIRPORT MAINTENANCE AND OPERATION FUND

The negative variance to the budget of \$7.7 million was primarily due to non-personal/equipment expenditure savings (\$9.0 million) resulting from reduced expenditures due to the pandemic's continued effect on air-travel. Additionally, there were savings from a lower than anticipated use of the Tenant Business Loan Program (\$2.9 million) and personal services vacancy savings (\$2.5 million). These savings were partially offset by the increased airline reserve funds distribution allocation (\$7.4 million). The \$39.0 million (40.0%) increase over the prior year was primarily due to increased Airline Reserve Funds Distribution (\$26.1 million) and non-personal/equipment expenditures (\$9.7 million).

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<i>2021-2022 Modified Budget</i>	<i>2021-2022 Estimated Ending Fund Balance</i>	<i>2021-2022 Actual Ending Fund Balance</i>	<i>Variance</i>	<i>Recommended Annual Report Rebudget Adjustments</i>	<i>Revised Variance</i>	<i>Revised Variance % (incl. Rebudget Adjustment)</i>
\$458,429	\$107,305	\$132,480	\$25,175	\$0	\$25,175	5.5%

The 2021-2022 combined **Ending Fund Balance** of \$132.5 million was \$25.2 million above the budgeted estimate used to develop the 2022-2023 Adopted Operating Budget. The variance from the estimate was due to lower than estimated expenses combined with higher than estimated revenues from Parking and Roadway, Terminal Rental, Terminal Building Concessions, and Miscellaneous.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### BUILDING AND STRUCTURE CONSTRUCTION TAX FUND

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$74,821	\$26,496	(\$48,325)	(64.6%)
Expenditures	\$113,340	\$29,366	(\$83,974)	(74.1%)

**Revenues** totaled \$26.5 million and were generated primarily from Building and Structure Construction Tax receipts (\$21.2 million), grant funding (\$4.2 million), interest earnings (\$890,000), and other revenue (\$159,000). The revenue level was \$7.5 million (22.0%) below the prior year level of \$44.0 million. The 2021-2022 revenues were lower than the budgeted estimate of \$74.8 million by approximately \$48.3 million, resulting primarily from lower than budgeted grant revenues (\$49.4 million) and interest earnings (\$346,000), offset by higher Building and Structure Construction Tax receipts (\$1.2 million) and other revenue (\$159,000).

At \$21.2 million, Building and Structure Construction Tax receipts in 2021-2022 were above the budgeted estimate of \$20.0 million, but 12.5% lower than the 2020-2021 collections of \$24.2 million. During the development of the 2023-2027 Capital Improvement Program, the Building and Structure Construction Tax revenue estimate was decreased by \$1.0 million, from the \$20.0 million estimate included in the 2021-2022 Modified Budget, to align with lower than anticipated collections. This year-over-year lower collection level for Building and Structure Construction Tax revenues is attributable to decreases in valuation of permits for building projects in all land use categories (residential, commercial, and industrial). The total valuation of projects submitted in 2021-2022 was \$1.5 billion, 20.5% below the \$1.9 billion valuation of projects that were received in 2020-2021. Residential valuation of \$367.4 million in 2021-2022 was 5.8% lower than the 2020-2021 level of \$390.1 million. A total of 1,887 new residential units received permits in 2021-2022, which was below 2020-2021 levels of 1,975 units. Commercial valuation of \$821.7 million ended 2021-2022 at 27.1% below the prior year level of \$1,128.0 million. Industrial activity of \$325.9 million was 15.7% lower than the 2020-2021 level of \$386.6 million. The 2022-2023 Adopted Budget estimate of \$19.0 million allows for a decrease of 10.4% from the actual 2021-2022 collection level. Examples of major projects for the year include permits for a four-story, 127-room hotel located on Silver Creek Valley Road west of Route 101; an eight-story, 782-unit multi-family project located on South Bascom Avenue; and a three-story, 150,000 square foot self-storage facility located on Horning Street just south of Route 101.

Grant related revenues of \$41.0 million, which were not received in 2021-2022 due to project delays, were anticipated and rebudgeted during the development of the 2022-2023 Adopted Budget. An additional rebudget of grant funding in the amount of \$7.0 million is recommended as part of this report.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### BUILDING AND STRUCTURE CONSTRUCTION TAX FUND

**Expenditures** including encumbrances totaled \$29.4 million and were \$84.0 million (74.1%) below the modified budget. A significant portion of the expenditure savings (\$65.0 million), excluding reserves, was anticipated and rebudgeted as part of the 2022-2023 budget process. An additional \$8.8 million is recommended to be rebudgeted as part of this report to ensure sufficient funding for projects to continue in 2022-2023. Once rebudgets are included, expenditures in the Building and Structure Construction Tax Fund approach budgeted levels for 2021-2022. The expenditure level was \$7.6 million (20.5%) below the prior year level of \$36.9 million.

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Annual Report Rebudget Adjustments</b>	<b>Revised Variance</b>	<b>Revised Variance % (incl. Rebudget Adjustment)</b>
\$176,339	\$94,604	\$99,342	\$4,738	\$1,814	\$2,923	1.7%

The **Ending Fund Balance** of \$99.3 million was \$4.7 million above the estimate used in the development of the 2022-2023 Adopted Budget. After accounting for net rebudget adjustments of \$1.8 million recommended in this report, the positive variance is reduced to \$2.9 million. Significant expenditure rebudgets include Route 101/Mabury Road Project Development (\$2.4 million), ITS: Transportation Incident Management Center (\$902,000), Monterey Road Safety Improvements (\$717,000), Safety Traffic Signal Modifications and Construction (\$610,000), and Automated Traffic Signal Performance Measures (\$507,000).

As described in *Section IV – Recommended Budget Adjustments and Clean-Up/Rebudget Actions*, a limited number of revisions to existing projects are recommended in this report. After accounting for all recommended adjustments, a net increase of \$2.8 million is recommended to be allocated to the 2022-2023 Ending Fund Balance.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### CONSTRUCTION AND CONVEYANCE TAX FUNDS

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$103,427	\$102,404	(\$1,023)	(1.0%)
Expenditures	\$132,269	\$85,812	(\$46,457)	(35.1%)

The Construction and Conveyance (C&C) Tax Funds consist of the Communications C&C Tax Fund, Fire C&C Tax Fund, Library C&C Tax Fund, Parks Central C&C Tax Fund, Parks City-Wide C&C Tax Fund, 10 Council Districts C&C Tax Funds, and Park Yards C&C Tax Fund.

**Revenues** generated in the Construction and Conveyance (C&C) Tax Funds in 2021-2022 totaled \$102.4 million and were comprised of C&C Tax receipts (\$64.5 million), transfers between funds (\$26.6 million), developer contributions and miscellaneous revenue (\$8.5 million), state and federal grants (\$1.9 million), and interest earnings (\$1.0 million). The revenue level is \$1.0 million below the budgeted estimate of \$103.4 million, primarily due to lower developer contributions and miscellaneous revenue (\$6.9 million), grant revenue (\$575,000) and interest earnings (\$386,000), partially offset by higher than budgeted C&C tax proceeds (\$4.5 million) and transfers (\$2.4 million). A significant portion of the developer contributions and miscellaneous revenue and grant revenue was rebudgeted as part of the 2022-2023 Adopted Budget (\$7.2 million) or is recommended to be rebudgeted as part of this report (\$534,000).

C&C Tax revenue collections of \$64.5 million was received in 2021-2022, which is \$4.5 million above the 2021-2022 Modified Budget and the estimated collection level of \$60.0 million. The actual tax receipts in 2021-2022 is 21.3% above the tax receipts in 2020-2021 (\$53.1 million), primarily due to the continued strong activity levels experienced in the local real estate market, which is the primary driver of this revenue source. In 2022-2023, C&C Tax collections are budgeted at \$50.0 million, which allows for a 22% drop in tax revenue. This decline is anticipated due to higher interest rates that will impact mortgage rates coupled with uncertainty in the overall economy. Given the volatile nature of the C&C Tax actual receipts will be closely monitored in the first half of 2022-2023, and adjustments may be made through the Mid-Year Budget Review process, if deemed necessary. Further information regarding the local real estate market, which drives this tax revenue, can be found in the Transmittal Memorandum at the beginning of this report.

**Expenditures** in the various C&C Tax Funds totaled \$85.8 million in 2021-2022 and were derived primarily from various capital projects and transfers to other funds across the 17 C&C Tax funds (Council Districts 1-10, Parks City-Wide, Parks Central, Park Yards, Fire, Library, Service Yards, and Communications). This expenditure level is \$46.5 million (35.1%) below the budgeted level of \$132.3 million, which is primarily the result of unexpended capital project funding. The 2021-2022 expenditure level of \$85.8 million was \$15.6 million (22.3%) above the prior year's level of \$70.2 million.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### CONSTRUCTION AND CONVEYANCE TAX FUNDS

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Rebudget Adjustments Impact</b>	<b>Revised Variance</b>	<b>Revised Variance % (incl. Rebudget)</b>
\$210,759	\$107,423	\$122,254	\$14,831	(\$9,267)	\$5,564	2.6%

The **Ending Fund Balance** of \$122.3 million was \$14.8 million above the \$107.4 million estimate used to develop the 2022-2023 Adopted Capital Budget. After accounting for net revenue and expenditure rebudget adjustments of \$9.3 million recommended in the Annual Report, the variance decreases to \$5.6 million.

As described in *Section IV – Recommended Budget Adjustments and Clean-up/Rebudget Actions*, this report includes recommendations to allocate from a number of C&C Tax Fund Ending Fund Balances to fund various capital projects, including Overfelt Gardens Improvements Reserve (\$450,000; Parks City-Wide C&C Tax Fund), Acquisition of Materials (\$150,000; Library Construction and Conveyance Tax Fund), Program Management – Library Capital Program (\$130,000; Library Construction and Conveyance Tax Fund), Pedestrian Bridge Assessment (\$105,000; Parks Central C&C Tax Fund), Five Wounds Trail (\$100,000; Council District 3 C&C Tax Fund), Parkland Dedication and Park Impact Ordinance Fees Nexus Study (\$75,000; Park Central C&C Tax Fund), and Family Camp Capital Improvements Reserve (\$6,000 Parks City-Wide C&C Tax Fund). The remaining fund balance is recommended to be allocated to the respective funds’ 2022-2023 Ending Fund Balance for future use. For a complete list of all budget adjustments included in the 17 C&C Tax Funds, please refer to *Section IV – Recommended Budget Adjustments and Clean-up/Rebudget Actions*.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### CONSTRUCTION EXCISE TAX FUND

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$133,755	\$87,674	(\$46,080)	(34.5%)
Expenditures	\$198,226	\$111,002	(\$87,224)	(44.0%)

**Revenues** totaled \$87.7 million and were primarily generated from grant funding (\$69.1 million), Construction Excise Tax receipts (\$16.2 million), interest earnings (\$1.1 million), miscellaneous revenue (\$798,000), developer contributions (\$342,000), and traffic impact and other fees (\$61,000). The majority of grant funding consists of allocations for pavement maintenance from the State of California and the Valley Transportation Authority (\$50.3 million). The revenue level was \$46.1 million (34.5%) below the budgeted estimate and \$1.7 million (1.9%) below the prior year level of \$89.4 million<sup>1</sup>.

The 2021-2022 revenue level was lower than the 2021-2022 Modified Budget estimate of \$133.8 million, primarily due to lower receipts from grant funds (\$43.8 million), Construction Excise Tax receipts (\$1.8 million), and interest earnings (\$1.1 million), and partially offset by higher than estimated miscellaneous revenue (\$698,000). Grant related revenues of \$5.2 million which were not received in 2021-2022 due to project delays were anticipated and rebudgeted as part of the development of the 2022-2023 Adopted Budget. An additional \$40.6 million is recommended to be rebudgeted as part of this report, primarily VTA Measure B 2016 pavement maintenance funds that were not received in 2021-2022. The revenue variance to the prior year mainly resulted from lower collections from traffic impact fees (\$6.3 million), Construction Excise Tax receipts (\$3.9 million), and interest earnings (\$740,000), which were partially offset by higher grant-related revenues (\$8.6 million).

At \$16.2 million, Construction Excise Tax receipts in 2021-2022 were 9.9% below the budgeted estimate of \$18.0 million and below 2019-2020 collections of \$20.1 million. During the development of the 2023-2027 Capital Improvement Program, the Construction Excise Tax revenue estimate was decreased by \$3.0 million, from the \$18.0 million estimate included in the 2021-2022 Modified Budget, to align with lower than anticipated collections due to the continued impact of the COVID-19 pandemic. Residential and Commercial permit valuations in 2021-2022 were lower than 2020-2021, with a large decrease in valuation for commercial building projects. The total valuation of residential and commercial projects submitted in 2021-2022 was \$1,189.1 million, 21.7% below the \$1,518.1 million valuation of residential and commercial projects submitted in 2020-2021 (the Construction Excise Tax does not apply to industrial projects).

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<sup>1</sup> The 2020-2021 Annual Report reported total actual revenues of \$101.2 million. However, after the release of the report, an adjustment was made to reduce total revenue collections in 2020-2021 by \$11.8 million due to a reversal of an accrual of Revenue from Federal Government (Pavement Maintenance (OBAG2) Grant) because the payment was received in 2021-2022 and not in 2020-2021. The revised total amount of actual revenues collected in 2020-2021 was \$89.4 million.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### CONSTRUCTION EXCISE TAX FUND

Residential valuation of \$367.4 million in 2021-2022 was 5.8% lower than the 2020-2021 level of \$390.1 million.

A total of 1,887 new residential units received permits in 2021-2022, which was below 2020-2021 actuals of 1,975 units. More significantly, commercial valuation of \$821.7 million was 27.2% below the prior year level of \$1,128.0 million. Examples of major projects for the year include permits for a four-story, 127-room hotel located on Silver Creek Valley Road west of Route 101 and an eight-story, 782-unit multi-family project located on South Bascom Avenue.

The 2022-2023 Adopted Budget estimate of \$16.0 million for Construction Excise Tax allows for a decrease of 1.4% from the actual 2021-2022 collection level.

**Expenditures** including encumbrances totaled \$111.0 million and were \$87.2 million (44.0%) below the 2021-2022 Modified Budget. A portion of the expenditure savings (\$33.3 million) was anticipated and rebudgeted as part of the 2022-2023 budget process, in addition to the rebudgeting of reserves (\$54.0 million). An additional \$44.5 million is recommended to be rebudgeted as part of this report to ensure sufficient funding for projects in 2022-2023. The expenditure level was \$14.0 million below the prior year level of \$125.0 million, primarily due to lower expenditures on pavement maintenance projects.

Ending Fund Balance Performance (\$ in Thousands)						
2021-2022 Modified Budget	2021-2022 Estimated Ending Fund Balance	2021-2022 Actual Ending Fund Balance	Variance	Recommended Annual Report Rebudget Adjustments	Revised Variance	Revised Variance % (incl. Rebudget Adjustment)
\$260,341	\$99,052	\$105,355	\$6,303	\$3,880	\$2,423	0.9%

The **Ending Fund Balance** of \$105.4 million was \$6.3 million above the estimate used in the development of the 2022-2023 Adopted Budget. After accounting for net revenue and expenditure rebudgets of \$3.9 million recommended in the Annual Report, this variance decreases to \$2.4 million above the estimate. Significant revenue rebudgets include Pavement Maintenance – VTA Measure B 2016 (\$29.9 million), TDA – Bicycle and Pedestrian Facilities (\$4.4 million), and Measure B Highway Bridge Program (\$3.0 million). Significant expenditure rebudgets include Pavement Maintenance – VTA Measure B 2016 (\$17.6 million), Pavement Maintenance SB1 Road Repair and Accountability Act 2017 (\$11.7 million), Pavement Maintenance – VTA Measure B VRF (\$8.4 million), Highway 680 and Jackson Avenue Traffic Signal (\$1.4 million), and Pavement Maintenance – Complete Street Project Development (\$1.0 million).

As described in *Section IV – Recommended Budget Adjustments and Clean-Up/Rebudget Actions*, a limited number of new grants and projects as well as revisions to existing projects are recommended in this report. After accounting for all recommended adjustments, the 2022-2023 Ending Fund Balance is recommended to be increased by approximately \$4.7 million.



### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### DEVELOPMENT FEE PROGRAM FUNDS

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<b>2021-2022 Budget</b>	<b>2021-2022 Actuals</b>	<b>Variance</b>	<b>% Variance</b>
<b>Revenues</b>				
<i>Building:</i>	\$34,518	\$36,575	\$2,057	6.0%
<i>Fire:</i>	\$7,681	\$6,975	(\$706)	(9.2%)
<i>Planning:</i>	\$7,739	\$8,248	\$509	6.6%
<i>Public Works:</i>	\$13,125	\$14,482	\$1,357	10.3%
<b>Expenditures</b>				
<i>Building:</i>	\$39,496	\$35,471	(\$4,025)	(10.2%)
<i>Fire:</i>	\$10,233	\$9,929	(\$304)	(3.0%)
<i>Planning:</i>	\$7,754	\$7,309	(\$445)	(5.7%)
<i>Public Works:</i>	\$15,316	\$14,918	(\$398)	(2.6%)

The Development Fee Program Funds include the Building Development Fee Program Fund, Fire Development Fee Program Fund, Planning Development Fee Program Fund, and Public Works Development Fee Program Fund. The Development Fee Programs were previously budgeted in the General Fund as full cost recovery programs; however, starting in 2020-2021, these fee programs have been reallocated into individual special funds to improve transparency and financial and budgetary administration.

**Revenues** generated from the Development Fee Program Funds totaled \$66.3 million in 2021-2022. Revenues exceeded budgeted levels in the Building, Planning, and Public Works Development Fee Funds, while revenues ended the year below budgeted levels in the Fire Development Fee Fund due to lower than anticipated activity as a result of a large amount of Accessory Dwelling Unit permits that typically do not require a significant level of fire-related inspections. The budget for the Building and Planning programs were revised upward later in the fiscal year subsequent to the adoption of the 2021-2022 budget, making actual revenue performance significantly better than initial expectations.

The difference between revenues and expenditures are held in the fund balance to be spent down as projects proceed through the development process.

**Expenditures** totaled \$67.6 million and were primarily for the Personal Services and Non-Personal/Equipment expenditures in all four Development Fee Program Funds. This expenditure level was \$5.2 million (7.1%) below the modified budget of \$72.8 million primarily due to vacancy savings experienced in all four Development Fee Program Funds.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### DEVELOPMENT FEE PROGRAM FUNDS

<b>Ending Fund Balance Performance (\$ in Thousands)</b>							
<i>Development Fee Program</i>	<i>2021-2022 Modified Budget</i>	<i>2021-2022 Estimated Ending Fund Balance</i>	<i>2021-2022 Actual Ending Fund Balance</i>	<i>Variance</i>	<i>Recommended Annual Report Rebudget Adjustments</i>	<i>Revised Variance</i>	<i>Revised Variance % (incl. Rebudget Adjustment)</i>
Building	\$67,441	\$30,769	\$34,027	\$3,258	\$0	\$3,258	4.8%
Fire	\$13,521	\$2,748	\$2,887	\$139	\$0	\$139	1.0%
Planning	\$11,135	\$4,014	\$4,335	\$321	\$0	\$321	2.9%
Public Works	\$20,284	\$5,942	\$6,724	\$782	\$0	\$782	3.9%

The total **Ending Fund Balance** for all four Development Fee Program Funds of \$48.0 million was \$4.5 million above the estimate used in the development of the 2022-2023 Adopted Budget. These funds will be spent down in future years as projects proceed through the development process. Correspondingly, the 2022-2023 Ending Fund Balance for the Development Fee Program Funds is recommended to be increased by \$4.5 million. It is important to note that, after accounting for the clean-up/rebudget actions included in *Section IV – Recommended Budget Adjustments and Clean-Up Actions*, the 2022-2023 Ending Fund Balance in the Fire Development Fee Program Fund is \$645,000, or only 6% of the Fire Development Fee Program Fund’s Modified Budget. The Administration will continue to carefully monitor this fund’s status throughout the fiscal year and recommend adjustments as appropriate should revenue or expenditure expectations significantly change.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### INTEGRATED WASTE MANAGEMENT FUND

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$182,800	\$187,571	\$4,771	2.6%
Expenditures	\$190,817	\$186,696	(\$4,121)	(2.2%)

**Revenues** totaled \$187.6 million and were generated primarily from Recycle Plus collection charges (\$174.6 million), AB939 Fees (\$4.1 million), property sales (\$3.8 million), and a State of California CalRecycle grant (\$1.5 million). This revenue level was \$4.8 million (2.6%) above the Modified Budget of \$182.8 million and \$27.0 million (16.8%) above the prior year level of \$160.6 million.

The variance to the budget was mainly due to higher than anticipated revenue from Recycle Plus collection charges (\$2.4 million), CalRecycle grant funds (\$1.5 million), late fees (\$662,000), and AB939 Fees (\$414,000). The variance to the prior year was due primarily to increased Recycle Plus collection charges (\$24.4 million).

**Expenditures** totaled \$186.7 million and were primarily for Single-Family Dwelling (SFD) Recycle Plus contracts (\$85.0 million), yard trimmings/street sweeping contract (\$30.5 million), Multi-Family Dwelling (MFD) Recycle Plus contracts (\$27.7 million), SFD back-end processing (\$19.4 million), Environmental Services Department (ESD) personal services costs (\$8.4 million), the International Disposal Corporation of California, Inc. (IDC) disposal agreement (\$4.9 million), Reimbursement of Citywide Overhead expenses (\$2.8 million), ESD non-personal/equipment costs (\$3.9 million), and costs for the County Revenue Collection Fee (\$1.3 million). This expenditure level was \$4.1 million (2.2%) below the Modified Budget of \$190.8 million and \$20.9 million (12.6%) above the prior year level of \$165.8 million.

The variance to the budget was mainly due to savings in Single-Family Recycle Plus (\$1.3 million) costs, ESD non-personal/equipment expenses (\$1.3 million), and ESD personal services (\$638,000) costs. The higher expenditure level compared to the prior year was due primarily to higher costs for SFD Recycle Plus (\$13.0 million), Yard Trimming Collection and Processing (\$5.0 million), MFD Recycle Plus (\$2.4 million), and ESD personal services expenses (\$730,000).

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### INTEGRATED WASTE MANAGEMENT FUND

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Rebudget Adjustments</b>	<b>Revised Variance</b>	<b>Revised Variance as % of Modified Budget</b>
\$205,899	\$24,219	\$24,091	(\$128)	\$0	(\$128)	(0.1%)

The **Ending Fund Balance** of \$24.1 million was \$128,000 below the estimate used in the development of the 2022-2023 Adopted Budget primarily due to the higher than estimated expenditures in Finance Department’s non-personal/equipment costs and Planning, Building and Code Enforcement Department’s personal services costs. A budget action is recommended to establish funding in the amount of \$1.5 million for a CalRecycle Organics Local Assistance Grant, which the City received funds up-front in 2021-2022. After accounting for adjustments recommended in *Section IV – Recommended Budget Adjustments and Clean-Up Actions*, the 2022-2023 Ending Fund Balance in the Integrated Waste Management Fund is recommended to be decreased by \$1.5 million.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### SANITARY SEWER CAPITAL FUNDS

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$39,895	\$37,510	(\$2,385)	(6.0%)
Expenditures	\$70,831	\$31,924	(\$38,907)	(54.9%)

The Sanitary Sewer Capital Funds include the Sewer Service and Use Charge Capital Improvement Fund (SSUCC Fund) and the Sanitary Sewer Connection Fee Fund (Connection Fee Fund).

**Revenues** totaled \$37.5 million and were generated from a transfer from the Sewer Service and Use Charge (SSUC) Fund (\$35.0 million), joint participation payments (\$1.0 million), interest revenue (\$763,000), connection fees (\$433,000), and funding received from the Valley Transportation Authority (\$284,000). This revenue level was \$2.4 million (6.0%) below the Modified Budget and \$1.6 million (4.3%) above the prior year’s level of \$35.9 million.

The variance to the budget was due to lower joint participation payments than estimated (\$1.5 million) and interest revenue (\$1.0 million). The positive variance to the prior year was due primarily to higher transfer from the SSUC Fund (\$3.0 million).

**Expenditures** totaled \$31.9 million due to the progress on a variety of capital projects, the largest of which were: 60” Brick Interceptor, Phase VIA and VIB (\$7.1 million), Urgent Rehabilitation and Repair Projects (\$6.1 million), Cast Iron Pipe – Remove and Replace (\$4.4 million), Condition Assessment Sewer Repairs (\$4.0 million), Infrastructure – Sanitary Sewer Condition Assessment (\$2.8 million), and Sierra Road Sanitary Sewer Improvement (\$966,000). This expenditure level was \$38.9 million (54.9%) below the Modified Budget and \$26.7 million (45.6%) below the prior year’s level of \$58.6 million.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### SANITARY SEWER CAPITAL FUNDS

Expenditures were below the budget by \$38.9 million (54.9%) as a result of savings across a number of projects: Immediate Replacement and Diversion Projects (\$5.4 million), Blossom Hill and Leigh Sanitary Improvements (\$5.0 million), Urgent Rehabilitation and Repair Projects (\$4.0 million), Cast Iron Pipe - Remove and Replace (\$3.3 million), and Almaden Supplement Sewer Rehabilitation – North (\$3.1 million). Several of these projects are recommended to be rebudgeted to 2022-2023 in this report as a result of project delays or were rebudgeted in the 2022-2023 Adopted Budget. The lower expenditure level compared to the prior year is largely attributed to lower costs for 60” Brick Interceptor, Phase VIA and VIB (\$10.5 million), Immediate Replacement and Diversion Projects (\$3.1 million), Bollinger Road – Moorpark Avenue – Williams Road Sanitary Sewer Improvements (\$2.5 million), Sierra Road Sanitary Sewer Improvements (\$1.2 million), and Urgent Rehabilitation and Repair Projects (\$1.1 million).

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Annual Report Rebudget Adjustments</b>	<b>Revised Variance</b>	<b>Revised Variance % (incl. Rebudget Adjustment)</b>
\$108,385	\$47,549	\$74,076	\$26,527	\$4,703	\$21,824	20.1%

The **Ending Fund Balance** of \$74.1 million was \$26.5 million above the estimate used in the development of the 2022-2023 Adopted Budget. The actual ending fund balance was above the estimate largely due to lower than anticipated expenditures across several projects, including Immediate Replacement and Diversion Projects (\$5.4 million), Urgent Rehabilitation and Repair Projects (\$4.0 million), Cast Iron Pipe – Remove and Replace (\$3.3 million), Condition Assessment Sewer Repairs (\$2.8 million), and Infrastructure – Sanitary Sewer Condition Assessment (\$2.8 million). After accounting for all recommended adjustments in the Annual Report as included in *Section IV – Recommended Budget Adjustments and Clean-Up Actions*, the 2022-2023 Ending Fund Balance is recommended to be increased by \$20.9 million for the SSUCC Fund and \$814,000 for the Sanitary Sewer Connection Fee Fund.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### SAN JOSE CLEAN ENERGY OPERATING FUND

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$407,841	\$400,792	(\$7,049)	(1.7%)
Expenditures	\$350,773	\$339,376	(\$11,397)	(3.2%)

**Revenues** totaled \$400.8 million and were primarily generated from the sale of electricity (\$351.1 million) and Commercial Paper proceeds (\$45.0 million), grant revenue (\$4.6 million), and interest earnings (\$98,000). This revenue level was \$7.0 million (1.7%) below the Modified Budget of \$407.8 million, yet \$105.1 million (35.5%) above prior year actuals.

The 2021-2022 variance to budget (\$7.0 million) was largely due to lower usage of Commercial Paper (\$8.0 million) combined with lower than budgeted grant revenue (\$2.0 million) and lower interest revenue (\$409,000), offset by higher energy sales (\$3.4 million). In June 2021, City Council approved a total Commercial Paper authorization of up to \$95.0 million for San José Clean Energy (SJCE), \$53.0 million of which was allocated in 2021-2022 to cover a projected cash flow shortage. Factors including rising Power Charge Indifference Adjustment (PCIA) fees, a delayed PG&E rate increase, high energy market prices, and bad debt for customer bills due to the pandemic negatively impacted cash flow projections through the first half of 2021-2022.

However, in December 2021, City Council approved SJCE’s rate package for 2022 that set rates for its standard product (GreenSource) at 8% above PG&E’s rates – inclusive of the PCIA and Franchise Fee Surcharge – based on a PG&E rate increase of 33% that was approved by the California Public Utilities Commission in February 2022. The increased energy rates combined with lower PCIA fees created a favorable environment for SJCE in the second half of 2021-2022. Energy sales of \$351.2 million were above the Modified Budget estimate (1.0%) of \$347.7 million. Conversely, the amount of Commercial Paper drawn (\$45.0 million) fell below the Modified Budget estimate of \$53.0 million as SJCE’s financial environment markedly improved from the outlook at the beginning of the fiscal year.

**Expenditures** including encumbrances totaled \$339.4 million and consisted primarily of Cost of Energy expenditures (\$317.2 million), Community Energy Department non-personal/equipment (\$8.6 million) and personal services (\$6.0 million) expenditures, City overhead reimbursement (\$3.0 million), and PG&E security fees (\$1.3 million). This expenditure level was \$11.4 million (3.2%) below the Modified Budget of \$350.8 million, which reflected savings in the Cost of Energy (\$3.6 million), Community Energy Department non-personal/equipment (\$2.0 million) and personal services expenditures (\$1.5 million), Energy Efficiency Programs (\$1.6 million), State electrical energy surcharge payments (\$1.2 million), and Letter of Credit Fees (\$385,000). This expenditure level was 7.9% above the prior year’s level of \$314.5 million, primarily attributable to higher Cost of Energy expenditures (\$32.3 million).

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### SAN JOSE CLEAN ENERGY OPERATING FUND

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Annual Report Rebudget Adjustments</b>	<b>Revised Variance</b>	<b>Revised Variance % (incl. Rebudget Adjustment)</b>
\$447,040	\$85,706	\$100,614	\$14,908	\$0	\$14,908	3.3%

The **Ending Fund Balance** of \$100.6 million was \$14.9 million above the estimate used in the development of the 2022-2023 Adopted Budget. The variance can primarily be attributed to higher energy sales (\$11.1 million), a lower encumbrance balance (\$6.3 million), above estimated levels of grant revenue (\$4.1 million), and lower than estimated Community Energy Department non-personal/equipment expenditures (\$1.0 million), offset by higher than estimated cost of energy (\$8.3 million).

As described in *Section IV – Recommended Budget Adjustments and Clean-Up/Rebudget Actions*, budget actions are recommended to increase the debt service interest payment for Commercial Paper (\$854,000), decrease the transfer to the General Fund for the City Hall debt service payment (\$162,000), and increase City Attorney’s Office, Community Energy, and Finance Departments’ personal services budgets (\$93,000) for a 1.5% general wage increase approved after the approval of the 2022-2023 Adopted Budget. After accounting for all recommended adjustments, approximately \$14.1 million is recommended to be allocated to the 2022-2023 Ending Fund Balance.



### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### SAN JOSÉ-SANTA CLARA TREATMENT PLANT CAPITAL FUND

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$351,596	\$189,223	(\$162,373)	(46.2%)
Expenditures	\$520,035	\$426,906	(\$93,129)	(17.9%)

**Revenues** totaled \$189.2 million and were generated primarily from Wastewater Revenue Notes (\$86.5 million), Revenue from Local Agencies for projects and debt service payments (\$67.2 million), a transfer from the Sewer Service and Use Charge (SSUC) Fund (\$33.4 million), and interest income (\$1.8 million). This revenue level was \$162.3 million (46.2%) below the Modified Budget and \$89.9 million (90.6%) above the prior year’s level of \$99.3 million.

The variance to the budget was due primarily to postponing the issuance of wastewater revenue notes (\$151.9 million) to align with the timing of project spending, lower contributions from Santa Clara and the tributary agencies for projects (\$8.2 million) as a result of the prior year’s reconciliation for actual Treatment Plant expenditures and usage (Santa Clara and the tributary agencies are billed on a quarterly basis according to the most recent expenditure data available throughout the fiscal year), and lower interest income (\$2.1 million). The increase from the prior year was due primarily to increased contributions from Santa Clara and the tributary agencies for projects and debt service payments (\$55.8 million) and higher revenue from the issuance of wastewater revenue notes (\$43.1 million), offset partially by a decreased transfer from the Sewer Service and Use Charge Fund (\$4.9 million) due to lower debt service payments, and interest earnings (\$1.7 million).

**Expenditures** totaled \$426.9 million and were primarily attributed to capital improvement projects and associated support allocations (\$424.3 million) and debt service payments (\$2.4 million). The largest expenditures included Digested Sludge and Dewatering Facilities (\$150.8 million), New Headworks (\$80.6 million), Filter Rehabilitation (\$47.3 million), Nitrification Clarifier Rehabilitation (\$24.9 million), Digester and Thickener Facilities Upgrade (\$24.2 million), Aeration Tanks and Blower Rehabilitation (\$16.1 million), Program Management (\$13.6 million), and Advanced Facility Control and Replacement (\$12.5 million). This expenditure level was \$93.1 million (17.9%) below the Modified Budget and \$23.3 million (5.8%) higher than the prior year’s level of \$403.6 million.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### SAN JOSÉ-SANTA CLARA TREATMENT PLANT CAPITAL FUND

After accounting for rebudgets included in the 2022-2023 Adopted Budget, the variance between the Modified Budget and actual expenditures falls to \$93.1 million, with a majority of the variance attributed to Support Building Improvements (\$17.9 million), Digester and Thickener Facilities Upgrade (\$12.9 million), and Yard Piping and Road Improvements (\$10.7 million). Expenditures were slightly higher than the prior year, with the most significant increases year-over-year being Digested Sludge Dewatering Facilities (\$132.0 million), Storm Drain System Improvements (\$7.5 million), and Outfall Bridge and Levee Improvements (\$6.0 million). The most significant decreases year-over-year were New Headworks (\$45.4 million), Digester and Thickener Facilities Upgrade (\$21.1 million), Energy Generation Improvements (\$12.3 million), Nitrification Clarifier Rehabilitation (\$9.6 million), and Aeration Tanks and Blower Rehabilitation (\$7.5 million).

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Annual Report Rebudget Adjustments</b>	<b>Revised Variance</b>	<b>Revised Variance % (incl. Rebudget Adjustment)</b>
\$529,171	\$88,537	(\$56,902)	(\$145,439)	\$150,190	\$4,751	0.9%

The **Ending Fund Balance** of negative \$56.9 million was \$145.4 million below the estimate used in the development of the 2022-2023 Adopted Budget. The negative Ending Fund Balance is attributable to \$253.2 million in encumbrances for construction projects that have not yet incurred actual expenditures and the corresponding deferral of issuing \$151.9 million in wastewater revenue notes to 2022-2023 when the actual expenditures for the capital projects are expected. The wastewater revenue notes provide funding for project expenditures at the Regional Wastewater Facility, but notes are issued only after expenses are incurred. This creates a time lag between when a contract encumbered and when the revenue is needed to pay for expenses. While the Ending Fund Balance shows a negative amount, this does not represent a negative cash balance or a cash flow problem within the fund. Rebudgeting the financing proceeds from wastewater notes in the amount of \$151.9 million is recommended in this report to resolve the budgetary gap and ensure sufficient capacity to support the expenditures that are anticipated for 2022-2023. The wastewater revenue notes will only be drawn as necessary to ensure appropriate funds are available for the projects.

After accounting for adjustments recommended in *Section IV – Recommended Budget Adjustments and Clean-Up Actions*, the 2022-2023 Ending Fund Balance in the San José-Santa Clara Treatment Plant Capital Fund is recommended to be increased by \$4.8 million.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### SAN JOSE-SANTA CLARA TREATMENT PLANT OPERATING FUNDS

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$273,141	\$277,074	\$3,932	1.4%
Expenditures	\$293,183	\$278,169	(\$15,013)	(5.1%)

The San José-Santa Clara Treatment Plant operating funds consist of the Sewer Service and Use Charge Fund (SSUC Fund), the San José-Santa Clara Treatment Plant Operating Fund (Plant Operating Fund), the Sewage Treatment Plant Connection Fee Fund (Connection Fee Fund), and the San José-Santa Clara Treatment Plant Income Fund (Plant Income Fund).

**Revenues** totaled \$273.1 million and were generated primarily from sewer service and use charges for residential (\$143.2 million), commercial (\$21.3million), and industrial (\$4.7 million) users; a transfer from the SSUC Fund to the Plant Operating Fund (\$64.0 million); contributions from tributary agencies (\$22.6 million) and the City of Santa Clara (\$17.3 million); and Connection Fees (\$1.3 million). This revenue level was \$3.9 million (1.4%) above the Modified Budget and \$1.9 million (0.7%) above the prior year’s level of \$271.2 million.

The variance to the budget of \$3.9 million (1.4%) was mainly due to higher contributions from the City of Santa Clara (\$3.6 million), tributary agencies (\$3.2 million) and connection fees (\$1.3 million), partially offset by lower Sewage Treatment Plant Connection Fees (\$2.4 million), SSUC charges (\$1.4 million) and interest revenues (\$687,000). Revenues came in \$1.9 million (0.7%) higher than the prior year due primarily due to higher contributions from the City of Santa Clara (\$4.0 million) and tributary agencies (\$2.3 million), and a higher transfer from the SSUC Fund to the Plant Operating Fund (\$1.7 million), offset by lower SSUC Charges (\$3.8 million), interest earnings (\$617,000), and Connection Fees (\$301,000).

**Expenditures** totaled \$278.2 million and consisted primarily of transfers to the Treatment Plant Operating Fund (\$64.0 million), the Sewer Service and Use Charge Capital Fund (\$35.0 million), and the Treatment Plant Capital Fund (\$33.4 million); Environmental Services Department (ESD) personal services (\$55.8 million) and non-personal/equipment (\$39.8 million) costs; overhead reimbursements (\$17.6 million); and Department of Transportation (DOT) personal services (\$15.6 million) and non-personal/equipment (\$8.8 million) costs. This expenditure level was \$15.0 million (5.1%) below the Modified Budget, and \$9.1 million (3.4%) above the prior year’s level of \$269.1 million.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### SAN JOSE-SANTA CLARA TREATMENT PLANT OPERATING FUNDS

Expenditures ended the year \$15.0 million (5.1%) below the budget primarily due to ESD personal services (\$5.1 million) and non-personal/equipment (\$3.6 million) savings, no expenditures for the Legacy Lagoons Remediation project due to rescheduling the project to 2022-2023 (\$2.5 million), savings from the major litigation costs budget (\$1.3 million) which saw minimal activity in 2021-2022, DOT personal services (\$485,000) and non-personal/equipment (\$274,000) savings, and Public Works Department's personal services savings (\$415,000). Expenditures ended the year \$9.1 million (3.4%) above the previous year's expenditures due primarily to increased transfers to the Sewer Service and Use Charge Capital Fund (\$3.0 million) and the Treatment Plant Capital Fund (\$1.7 million); ESD non-personal/equipment (\$4.7 million) and personal services (\$1.5 million) expenditures; and increased DOT personal services (\$850,000) and non-personal/equipment (\$1.7 million) expenditures.

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Annual Report Rebudget Adjustments</b>	<b>Revised Variance</b>	<b>Revised Variance % (incl. Rebudget Adjustment)</b>
\$428,944	\$158,495	\$154,985	(\$3,510)	\$390	(\$3,899)	(0.9%)

The **Ending Fund Balance** of \$155.0 million was \$3.5 million below the estimate used in the development of the 2022-2023 Adopted Budget and primarily due to lower than estimated sewer service and use charges revenue from commercial customers (\$3.7 million) and industrial customers (\$600,000), interest revenues and (\$850,000) and Connection Fees (\$1.1 million), offset primarily by lower than estimated expenditures for DOT non-personal/equipment services (\$1.8 million) and Major Litigation Costs (\$1.3 million).

After accounting for rebudget adjustments, the 2021-2022 Ending Fund Balance variance increases to \$3.9 million. The recommended various actions in *Section IV – Recommended Budget Adjustments and Clean-Up Actions* result in the following changes to the 2022-2023 Ending Fund Balance: a decrease of \$1.6 million in the Sewer Service and Use Charge Fund, a decrease of \$2.6 million in the San José-Santa Clara Treatment Plant Operating Fund, a decrease of \$1.0 million in the Sewage Treatment Plant Connection Fee Fund, and an increase of \$144,000 in the San José-Santa Clara Treatment Plant Income Fund.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### WATER UTILITY CAPITAL FUNDS

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$8,052	\$8,067	\$15	0.2%
Expenditures	\$20,522	\$11,917	(\$8,605)	(41.9%)

The Water Utility Capital Funds include the Water Utility Capital Fund and the Major Facilities Fund.

**Revenues** totaled \$8.1 million and were generated from a transfer from the Water Utility Fund (\$7.8 million), interest income (\$241,000), and fees paid by developers (\$26,000). The fees consist of Service Connection Fees (\$14,000), Advanced System Design Fees (\$5,000), Major Facilities Fees (\$4,000), and Meter Installation Fees (\$3,000). This revenue level was \$15,000 (0.2%) above the Modified Budget primarily due to interest income (\$64,000), offset by lower revenue from the developer fees (\$49,000). Revenues were \$346,000 (4.5%) above the prior year's level of \$7.7 million, due primarily to an increased transfer from the Water Utility Fund for capital projects (\$500,000), offset by decreased interest revenue (\$121,000) and Major Facility Fee revenue (\$25,000).

**Expenditures** totaled \$11.9 million for several capital projects, the largest of which were Annual Water Main Replacement (\$4.5 million), the Water Resources Administration and Operations Facility (\$2.1 million), System Maintenance and Repairs (\$1.8 million), and Infrastructure Improvements (\$1.3 million). This expenditure level was \$8.6 million (41.9%) below the Modified Budget and \$3.3 million (38.9%) above the prior year's level of \$8.6 million.

Expenditures were below the budget by \$8.6 million (41.9%) as a result of savings and unexpended funds across a number of projects, which included: the Water Resources Administration and Operations Facility (\$3.3 million), North San José Reliability Well #6 Construction (\$2.1 million), and North San José Well #5 Development and Construction (\$1.9 million). Several of these projects have been rebudgeted in the 2022-2023 Adopted Budget or are recommended to be rebudgeted in this report because of project delays. Expenditures were above the prior year primarily due to higher expenses for the Water Main Replacement (\$4.2 million), higher expenses for System Maintenance Repairs (\$785,000), Infrastructure Replacement (\$741,000), and the start of the Water Resources Administration and Operations Facility project (\$358,000). These higher project expenditures were offset by lower expenditures for the Fowler Pump Station Replacement project, which neared completion at the end of 2021-2022.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### WATER UTILITY CAPITAL FUNDS

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Annual Report Rebudget Adjustments</b>	<b>Revised Variance</b>	<b>Revised Variance % (incl. Rebudget Adjustment)</b>
\$29,463	\$14,024	\$17,715	\$3,691	\$3,564	\$127	0.4%

The **Ending Fund Balance** of \$17.7 million was \$3.7 million above the estimate used in the development of the 2022-2023 Adopted Budget. After accounting for the \$3.6 million of recommended adjustments in the Annual Report as included in *Section IV – Recommended Budget Adjustments and Clean-Up Actions*, the 2022-2023 Ending Fund Balance is recommended to be increased by approximately \$105,000 for the Water Utility Capital Fund and approximately \$22,000 for the Major Facilities Fund.

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### WATER UTILITY OPERATING FUND

<b>Revenue and Expenditure Performance (\$ in Thousands)</b>				
	<i>2021-2022 Budget</i>	<i>2021-2022 Actuals</i>	<i>Variance</i>	<i>% Variance</i>
Revenues	\$57,907	\$56,106	(\$1,801)	(3.1%)
Expenditure	\$60,481	\$59,812	(\$669)	(1.1%)

**Revenues** totaled \$56.1 million and were generated from potable (\$47.1 million) and recycled water (\$7.3 million) sales, late fees (\$957,000), interest earnings (\$57,000), and miscellaneous revenues (\$171,000). This revenue level was \$1.8 million (3.1%) below the Modified Budget and \$2.5 million (4.7%) above the prior year’s level of \$53.6 million.

Revenues ended the year below the budget primarily due to lower than anticipated potable water sales (\$2.7 million) and interest revenue (\$377,000), offset by higher than anticipated recycled water sales (\$510,000), late fee revenues (\$157,000) and miscellaneous revenues for metal recycling (\$71,000). The increase over the prior year was due primarily to higher than anticipated recycled water sales (\$948,000), potable water sales (\$936,000), miscellaneous revenues (\$110,000), and late fees (\$65,000), offset by lower interest revenue (\$67,000).

**Expenditures** totaled \$59.8 million and were primarily for Environmental Services Department (ESD) non-personal/equipment costs of \$38.0 million (\$27.7 million was attributed to the purchase of wholesale potable water and \$5.7 million to wholesale recycled water), ESD personal services costs (\$8.6 million), a transfer to the Water Utility Capital Fund (\$7.8 million), and the reimbursement of overhead costs (\$1.7 million). This expenditure level was \$669,000 (1.1%) below the Modified Budget mainly due to an effort to generate savings in the ESD non-personal/equipment budget – encumbrances were liquidated and spending was halted towards the end of the fiscal year (\$443,000), and savings from the customer information system transition allocation (\$145,000) and Information Technology Department non-personal/equipment expenses (\$118,000). These savings were offset by unanticipated charges for Compensated Absence Liabilities, resulting in a negative balance of \$185,362 in the ESD Department’s Personal Services appropriation. The personal services’ overage will be corrected with a ratification action by City Council on October 18, 2022, to align expenditures with final appropriated levels. Overall, the expenditure level was \$1.9 million (3.2%) above the prior year’s level of \$58.0 million primarily due to higher ESD personal services expenditures (\$1.2 million) and a higher transfer to the Water Utility Capital Fund (\$500,000), offset by lower ESD non-personal/equipment expenditures (\$546,000).

### III. PERFORMANCE OF SELECTED SPECIAL AND CAPITAL FUNDS

#### WATER UTILITY OPERATING FUND

<b>Ending Fund Balance Performance (\$ in Thousands)</b>						
<b>2021-2022 Modified Budget</b>	<b>2021-2022 Estimated Ending Fund Balance</b>	<b>2021-2022 Actual Ending Fund Balance</b>	<b>Variance</b>	<b>Recommended Annual Report Rebudget Adjustments</b>	<b>Revised Variance</b>	<b>Revised Variance % (incl. Rebudget Adjustment)</b>
\$74,365	\$14,653	\$13,923	(\$730)	\$0	(\$730)	(1.0%)

The **Ending Fund Balance** of \$13.9 million was \$730,000 below the estimate used in the development of the 2022-2023 Adopted Budget. The Ending Fund Balance was lower than the estimate primarily due to higher than estimated ESD non-personal/equipment costs (\$2.1 million) and lower interest earnings (\$143,000), offset by higher than estimated revenue from water sales (\$440,000), revenue from the Municipal Water Services Arrearages Program (\$541,000), and late fees (\$157,000), and lower encumbrances (\$328,000). Accordingly, as included in *Section IV – Recommended Budget Adjustments and Clean-Up Actions*, the 2022-2023 Ending Fund Balance in the Water Utility Fund is recommended to be decreased by \$730,000.



## IV. RECOMMENDED BUDGET ADJUSTMENTS AND CLEAN-UP/REBUDGET ACTIONS

### RECOMMENDED BUDGET ADJUSTMENTS

This section of the Annual Report describes recommended budget adjustments and is broken down by General Fund and Special/Capital Funds. The following types of changes are included:

#### General Fund

**Required Technical/Rebalancing Actions** – These actions recommend adjustments to align already approved revenue estimates and expenditure budgets with the most current tracking information, reallocate funding for ongoing appropriations based on updated needs, correct technical problems in the 2022-2023 Adopted Budget, or comply with actions previously authorized by the City Council.

**Grants/Reimbursements/Fees** – These actions, which generally impact, recognize new or adjusted grants, reimbursements, or fee activity revenues and adjust the appropriations for these purposes, as appropriate.

**Urgent Fiscal/Program Needs** – These actions recommend additional funding to address a very limited number of urgent fiscal/program needs. These adjustments are being brought forward for City Council consideration as part of this report, rather than later through the annual budget process, to comply with actions recently authorized by the City Council or because the Administration has deemed the need can or should not wait until later in the year. In the 2021-2022 Annual Report, the following Urgent Fiscal/Program Needs are identified: Homelessness Management Services and a Lateral Firefighter/Paramedic Academy.

#### Special/Capital Funds

**Special/Capital Fund Adjustments** – These actions adjust revenue estimates based on recent collection information; recognize revenues from new or adjusted grants, reimbursements, and fees; reflect changes in project and program allocations based on revised cost estimates and project timing; reallocate project funding from reserves; and/or establish a limited number of new projects and programs.

## IV. RECOMMENDED BUDGET ADJUSTMENTS AND CLEAN-UP/REBUDGET ACTIONS

### CLEAN-UP/REBUDGET ACTIONS

This section of the Annual Report consists of clean-up and rebudget actions for the General Fund and Special/Capital Funds. The following types of adjustments are included:

#### General Fund & Special/Capital Funds

**Fund Balance Reconciliations** – These actions revise the Beginning Fund Balance estimates in the 2022-2023 Adopted Budget for all funds where the actual (unaudited) 2021-2022 Ending Fund Balance contained in the Annual Comprehensive Financial Report (ACFR) statements differ from the budgeted amount.

**Rebudgets** – These actions revise various appropriations to rebudget funds to complete prior year projects. Downward adjustments to previously approved rebudget actions are included if actual year-end revenues or expenditures were higher than anticipated, while upward adjustments are included if actual year-end revenues or expenditures were lower than anticipated.

**Technical Adjustments** – These actions align revenues and/or expenditures among appropriations, funds, and/or categories for previously approved budget actions or reconcile revenues with expenditures to close out the previous fiscal year. Summaries of each of these adjustments are provided below:

- **Net-Zero Funding Transfers/Reallocations** – These actions include net-zero transfers between appropriations, funds, and revenue categories and the redistribution of funding allocations.
  - **Appropriation Department Change** – realign appropriations with Departments responsible for the funds.
  - **Appropriation Name Change** – renames appropriations to better align with the intended use of the funds.
  - **Funding Reallocation / Shifts** – reallocates funds for the same purpose that was previously approved by City Council to another appropriation, fund, or revenue category to better track the funding; to align funding with an appropriation best suited for the intended use (e.g., Non-Personal/Equipment to Personal Services, Non-Personal/Equipment to a City-Wide Expenses appropriation); or to shift funds to the appropriate funding source.
- **City Hall Debt Service / Transfers and Reimbursements** – Several actions included in this report decreases the contribution from various special and capital funds, offset by a corresponding increase from the General Fund, to the City Hall Debt Service Fund in a total amount of \$3.8 million to account for the necessary cost allocation adjustments of the 2020A lease revenue bonds debt service obligation that is paid in the City Hall Debt Service Fund. A separate action to increase the transfer from the General Fund to the City Hall Debt Service Fund is described in greater detail within the *General Fund Recommended Budget Adjustments Summary* section below.

## IV. RECOMMENDED BUDGET ADJUSTMENTS AND CLEAN-UP/REBUDGET ACTIONS

### CLEAN-UP/REBUDGET ACTIONS

#### General Fund & Special/Capital Funds

- **Salary Program** – Several actions are recommended to increase various department Personal Services appropriations to fund the additional general wage increase that was negotiated and agreed to by the City for the following bargaining units: Association of Engineers and Architects (AEA), Association of Legal Professionals (ALP), Association of Maintenance Supervisory Personnel (AMSP), City Association of Management Personnel (CAMP), International Brotherhood of Electrical Workers (IBEW), Municipal Employees’ Federation (MEF), Operating Engineers (OE#3), San Jose Police Dispatchers’ Association (SJPDA), and Executive Management and Professional Employees in Unit 99 and other unrepresented employees in Unit 81/82. The negotiated agreements were reached after the adoption of the budget. Adjustments that are included in this report total \$6.4 million all funds, of which \$3.6 million is in the General Fund. To offset these augmentations, this report includes recommendations to decrease the Salaries and Benefits Reserve in the General Fund that was set aside for these increases in the 2022-2023 Adopted Budget, and to reduce the Ending Fund Balances or other expenditure offset in the Special Funds as appropriate.
- **Measure E** – The Measure E revenue reconciliations results in upward adjustments to: Measure E – 40% Extremely Low-Income Households Reserve (\$6,156); Measure E – 30% Low-Income Households Reserve (\$4,617); Measure E – 15% Homeless Support Programs Reserve (\$2,309); Measure E – 10% Homeless Prevention and Rental Assistance Reserve (\$1,539); and Measure E – 5% Moderately-Income Households Reserve (\$770).
- **Gift Trust Fund Reconciliation** – These technical actions allocate the actual revenues received in 2021-2022 that were not incorporated into the 2022-2023 Adopted Budget for existing gifts, as well as rebudgeted gifts that were anticipated to be spent in 2021-2022, but had funds remaining. The Gift Trust Fund accounts for revenues and expenditures related to gifts, donations, and bequests to the City, and funds deposited may only be used for the specified gifts as indicated.

## IV. RECOMMENDED BUDGET ADJUSTMENTS AND CLEAN-UP/REBUDGET ACTIONS

### CLEAN-UP/REBUDGET ACTIONS

#### General Fund & Special/Capital Funds

- **Restricted Revenue/Expenditure Reconciliations** – These actions adjust appropriations to align budgeted revenues and expenses with the actual performance of restricted revenues/expenditures. Reconciliations of these revenues and expenditures for these programs are conducted to determine if revenues exceeded or fell below costs. To meet the commitment to the restricted funding source, all related funds are used solely to support the respective programs. Some examples of these program reconciliations with actions recommended in this report include:
  - 4<sup>th</sup> Street Garage Banquet Facility Maintenance and Operations
  - Artificial Turf Capital Replacement Reserve
  - Certified Access Specialist Program (CASP)
  - Contractual Street Tree Planting
  - Digital Inclusion Program
  - Public, Education, and Government (PEG) Access Program
  - Cardroom Fee
- **Restricted Revenue/Expenditure Special/Capital Fund Reconciliations** – These actions adjust appropriations to align budgeted revenues and expenses with the actual performance within a Special/Capital Fund. Transfers are made in the Special/Capital Fund from subaccounts within the respective Special/Capital Fund with corresponding actions to reserves or the Ending Fund Balance associated with the subaccount. Examples of Funds with the subaccounts are the Contingent Lien District Fund, Construction Excise Tax Fund, and Multi-Source Housing Fund.

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

	<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<b>Required Technical- Rebalancing Actions</b>	Local Sales Tax - Transfer to the Airport Revenue Fund (Jet Fuel)	Airport Department	-	\$200,000	-
	<p>This action increases the Transfer from the General Fund to the Airport Revenue Fund for the estimated Jet Fuel Local Sales Tax from July 2022 to June 2023 by \$200,000, from \$300,000 to \$500,000. Per Federation Aviation Administration (FAA) policy, Sales Tax revenue related to jet fuel sales that are located at Airport properties must be returned to the Airport. This FAA policy applies to sales tax that went into effect after December 31, 1987. Given this timeframe, the City of San José's General Sales Tax is exempt from this regulation as it was in effect before December 31, 1987; however, the Local Sales Tax effective October 2013, must follow the FAA policy. In 2021-2022 jet fuel related local sales tax collections totaled approximately \$500,000; therefore, this action increases the estimated 2022-2023 transfer to align the revenue with prior year activity levels.</p>				
	Joint Venture Silicon Valley	City Manager - Office of Economic Development and Cultural Affairs	-	\$13,000	-
	<p>This action increases the Joint Venture Silicon Valley appropriation by \$13,000, from \$38,383 to \$51,383, for enhanced deliverables that will be included in a forthcoming amendment to the current contract with Joint Venture Silicon Valley. Joint Venture convenes area leaders and provides analysis and action on issues affecting the Silicon Valley economy and quality of life.</p>				
	San José Al Fresco - San Pedro and Post Streets Closure	City Manager - Office of Economic Development and Cultural Affairs	-	\$400,000	-
	<p>This action establishes the San José Al Fresco - San Pedro and Post Streets Closure appropriation in the General Fund in the amount of \$400,000, supported by a corresponding transfer from the American Rescue Plan Fund for revenue loss reimbursement. As directed as part of the Mayor's June Budget Message for Fiscal Year 2022-2023, as approved by the City Council, the use of San José Al Fresco funding in the American Rescue Plan Fund was reallocated to continue the closure of San Pedro Street, a six-month pilot closure of Post Street, and to provide a conceptual design for the permanent closure of San Pedro and Post Streets. A corresponding decrease to the Small Business Recovery - San José Al Fresco appropriation in the American Rescue Plan Fund is recommended elsewhere in this memorandum.</p>				

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Non-Personal/Equipment (Pension Obligation Bond Consulting)	Finance Department	-	\$25,000	-

This action increases the Non-Personal/Equipment appropriation to the Finance Department by \$25,000, from \$50,000 to \$75,000, to allow for an increase to the agreement with the City's municipal advisor (UFI) to provide the additional services, as needed, related to development of a pension funding policy, pension obligation bond analysis, including the preparation of financing scenarios for the City Council, attending meetings of the City Council and Retirement Boards, and assisting, as needed, in the judicial validation proceedings. In December 2020, City Council directed staff to conduct a study session on pension obligation bonds which includes research on the prevalence and performance of POBs, impact on credit ratings, sensitivity analyses on varying sizes of POBs, risk tolerance levels, cost-benefit analysis, and strategies for recognizing and applying savings. At its meeting on October 5, 2021, the City Council took action to authorize judicial validation proceedings, which is necessary to allow for a future issuance of pension obligation bonds. The recommended funding continues the processes necessary to allow for a future issuance of pension obligation bonds – including the more detailed financial and policy analysis that would be necessary prior to City Council approval of a bond issuance. This action is offset by a corresponding decrease to the Pension Obligation Bonds Consulting Services Reserve as recommended elsewhere in this report.

Pension Obligation Bonds Consulting Services Reserve	Finance Department	-	(\$175,000)	-
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This action decreases the Pension Obligation Bonds Consulting Services Reserve by \$175,000, from \$200,000 to \$25,000, to offset actions recommended elsewhere in this report within the City Attorney's Office (\$150,000) to increase an agreement with outside counsel to continue work related to judicial validation proceedings and within the Finance Department (\$25,000) to increase the agreement with the City's municipal advisor to provide additional financial and policy analysis as needed. In December 2022, City Council directed staff to conduct a study session on pension obligation bonds which includes research on the prevalence and performance of POBs, impact on credit ratings, sensitivity analyses on varying sizes of POBs, risk tolerance levels, cost-benefit analysis, and strategies for recognizing and applying savings. At its meeting on October 5, 2021, the City Council took action to authorize judicial validation proceedings, which is necessary to allow for a future issuance of pension obligation bonds. The recommended funding facilitates the continuation of work previously directed by the City Council.

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Fire Station and FF&E Reserve	Fire Department	-	\$3,800,000	-

This action establishes a Fire Station and FF&E Reserve in the amount of \$3.8 million. City Council's approval of the Mayor's June Budget Message for Fiscal Year 2022-2023 included direction to the City Manager to prioritize available excess General Fund ending fund balance in the Annual Report to help address future cost overruns anticipated in the Measure T capital improvement program for fire stations and to set aside resources to help pay for related furniture, fixtures, and equipment (FF&E), which cannot be paid from general obligation bond proceeds. Four new Fire Stations (8, 23, 32, 36) and the 911 Call Center Upgrade projects are tentatively scheduled to be completed within the next five years. As of late Spring 2022, these projects were tentatively anticipated to exceed their current budget allocations by a total of approximately \$2 - \$4 million and are anticipated to need approximately \$5 million for FF&E for a total overall estimated need of \$7 - \$9 million. As an initial placeholder to build resources for future FF&E needs, the 2022-2023 Adopted Capital Budget includes a New Fire Station FF&E Reserve of \$1.9 million in the Fire C&C Tax Fund, which brings down the overall need to \$5 - \$7 million. However, these shortfalls are expected to grow due to continued inflation and supply chain challenges. The Administration will report back to the City Council on the status of anticipated program shortfalls in early 2023, and will recommend spending from this reserve in the future as the design and construction of Measure T-funded fire station projects proceed.

Non-Personal/Equipment (Fire Department Records Management System)	Fire Department	-	\$53,000	-
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This action increases the Fire Department's Non-Personal/Equipment appropriation by \$53,000 for the procurement of a new Records Management System Software, as the current software's license is due to expire at the end of 2022. This Records Management Systems provides the Fire Department with the ability to analyze fire data, personnel management, fire incidents recording, fire inspections management, asset management and other functionalities.

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Business Taxes	General Fund Revenue	-	-	-
<p>This action increases the Cardroom Business Tax by \$2.0 million (from \$27.0 million to \$29.0 million) and decreases the Cannabis Business Tax by \$2.0 million (from \$20.0 million to \$18.0 million). The 2022-2023 Adopted Budget estimate for the Cardroom Business Tax of \$27.0 million was built on the assumption that 2021-2022 collections would total \$27.0 million and remain flat in 2022-2023. However, 2021-2022 collections ended the year at approximately \$29 million; therefore, this report includes a recommendation to increase the budgeted estimate in 2022-2023 by \$2.0 million to align the budgeted estimate with anticipated collections. The 2022-2023 Adopted Budget estimate for the Cannabis Business Tax of \$20.0 million was built on the assumption that 2021-2022 collections would total \$19.0 million and then grow slightly to \$20.0 million in 2022-2023. However due to lower than anticipated collections in the second half of 2021-2022 collections ended the year at approximately \$18 million. Therefore, this report includes a recommendation to decrease the 2022-2023 budgeted estimate by \$2.0 million to align the budgeted estimate with the anticipated collection level.</p>				
Transfers and Reimbursements (Transfer from American Rescue Plan Fund)	General Fund Revenue	-	-	\$400,000
<p>This action increases the revenue estimate for Transfers and Reimbursements by \$400,000 to recognize a transfer from the American Rescue Plan Fund for revenue loss reimbursement. This action reflects a funding shift for the planning activities associated with the San Pedro and Post Street closures, formerly included in the American Rescue Plan Fund allocation for the San José Al Fresco program. A corresponding decrease to the Small Business Recovery - San José Al Fresco appropriation in the American Rescue Plan Fund is recommended elsewhere in this report.</p>				
Transfers and Reimbursements (Transfer from Community Facilities Revenue Fund (Fund Close-Out))	General Fund Revenue	-	-	\$330,998
<p>This action increases the revenue estimate for Transfers and Reimbursements by \$330,998 to recognize a transfer from the Community Facilities Revenue Fund. This amount reflects the current remaining balance in the fund that can be returned to the General Fund following the sale of the Hayes Mansion and completion of corresponding close out activities.</p>				



## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Transfers and Reimbursements (Transfer from Self-Insured Medical Fund)	General Fund Revenue	-	-	\$54,389
<p>This action increases the revenue estimate for Transfers and Reimbursements by \$54,389 to recognize a transfer from the Self-Insured Medical Fund. The Self-Insured Medical Fund had previously received transfers from the General Fund in prior years to ensure fund solvency. This amount reflects the remaining balance in the fund that can be returned to the General Fund.</p>				
Measure E - 10% Homeless Prevention and Rental Assistance Reserve	Housing Department	-	(\$10,010,429)	-
<p>This action decreases the Measure E - 10% Homelessness Prevention Reserve by \$10.0 million, from \$16.4 million to \$6.4 million, and reallocates the funding to the Measure E – Rental Assistance (10% HPRA) appropriation as part of a series of actions to redistribute funding carried over from 2021-2022, currently allocated to Measure E reserves, in accordance with the Proposed Changes to the Spending Priorities and Percentage Allocations Measure E Real Property Transfer Taxes memorandum approved by City Council on April 12, 2022.</p>				
Measure E - 15% Homeless Support Programs Reserve	Housing Department	-	(\$8,360,000)	-
<p>This action decreases the Measure E - 15% Homeless Support Programs Reserve by \$8.4 million, from \$28.6 million to \$20.2 million. This action offsets corresponding actions to establish the Measure E – Homeless Support Programs (15% HSP), Measure E – Supportive Services and Operations (15% HSP), Measure E – Housing Properties Maintenance (15% HSP), and Measure E – Homeless Outreach and Engagement (15% HSP) allocations as recommended in this report.</p>				
Measure E - 30% Low-Income Households Reserve	Housing Department	-	\$2,273,933	-
<p>This action increases the Measure E – 30% Low-Income Households Reserve by \$2.3 million, from \$48.1 million to \$50.4 million. This reserve sets aside funding for the creation of new affordable housing for low-income households. Funds may be used for the predevelopment, acquisition, construction, operating costs and reserves, and permanent financing for new construction, acquisition/rehabilitation or preservation developments serving low-income households for newly restricted for sale and rental housing for a minimum of 20 years and limited funding for neighborhood serving commercial space for households up to 80% of the Area Median Income. This action is offset by the elimination of the Measure E – 35% Low Income appropriation recommended elsewhere in this report.</p>				

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Measure E - 35% Low Income</p> <p>This action eliminates the Measure E - 35% Low Income appropriation to the Housing Department and reallocates the funding carried over from 2021-2022 in accordance with the Proposed Changes to the Spending Priorities and Percentage Allocations Measure E Real Property Transfer Taxes memorandum approved by City Council on April 19, 2022.</p>	Housing Department	-	(\$4,375,000)	-
<p>Measure E - 40% Extremely Low-Income Households Reserve</p> <p>This action increases the Measure E - 40% Extremely Low-Income Households Reserve allocation by \$15.1 million, from \$46.1 million to \$61.2 million. This reserve sets aside funding for the creation of new affordable housing for extremely low-income households. Funds may be used for predevelopment, acquisition, construction, operating costs and reserves, and permanent financing for new construction, acquisition/rehabilitation or preservation developments serving extremely low-income households for newly restricted for-sale and rental housing for a minimum of 20 years and limited funding for neighborhood serving commercial space for households up to 30% of the Area Median Income. This action is offset by the elimination of the Measure E – 45% Extremely Low Income appropriation.</p>	Housing Department	-	\$15,125,000	-
<p>Measure E - 45% Extremely Low Income Reserve</p> <p>This action eliminates the Measure E - 45% Extremely Low Income Reserve and reallocates funding carried over from 2021-2022 in accordance with the Proposed Changes to the Spending Priorities and Percentage Allocations Measure E Real Property Transfer Taxes memorandum approved by City Council on April 19, 2022.</p>	Housing Department	-	(\$15,625,000)	-
<p>Measure E - 5% Moderately-Income Households Reserve</p> <p>This action decreases the Measure E – 5% Moderate-Income Households Reserve by \$500,000, from \$9.5 million to \$9.0 million. This action offsets the establishment of the Measure E - Non-Profit Agency Refund (5% MI) appropriation to the Housing Department, which will support the proportionate division of refunded Real Property Transfer Tax revenues from transfers involving qualifying non-profit organizations, in accordance with direction from City Council on November 30, 2021.</p>	Housing Department	-	(\$500,000)	-

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Measure E - Homeless Outreach and Engagement (15% HSP)</p> <p>This action establishes the Measure E - Homeless Outreach and Engagement (15% HSP) appropriation to the Housing Department in the amount of \$600,000. This funding will be used to support an agreement with PATH for the Targeted Homeless Outreach and Engagement program. This action is offset by a decrease to the Measure E - 15% Homeless Support Programs Reserve.</p>	Housing Department	-	\$600,000	-
<p>Measure E - Homeless Student Housing (10% HPRA)</p> <p>This action decreases the Measure E - Homeless Student Housing (10% HPRA) appropriation to the Housing Department by \$55,000, from \$115,000 to \$60,000. As approved by City Council on April 19, 2022 in the Proposed Changes to the Spending Priorities and Percentage Allocations Measure E Real Property Transfer Taxes memorandum, this action reallocates \$55,000 to the Measure E - Rental Assistance (10% HPRA) appropriation recommended elsewhere in this report to support rental assistance.</p>	Housing Department	-	(\$55,000)	-
<p>Measure E - Homeless Support Programs (15% HSP)</p> <p>This action establishes the Measure E - Homeless Support Programs (15% HSP) appropriation to the Housing Department in the amount of \$3.9 million. This appropriation will support agreements with United Site Services (\$2.7 million) to support hygiene programs at homeless encampments, HomeFirst (\$580,000) to support homeless rapid rehousing, and Guadalupe River Park Housing Support and Restoration (\$580,000) to support housing activities at Guadalupe River Park. This action is offset by a reduction to the Measure E - 15% Homeless Support Programs Reserve as recommended in this report.</p>	Housing Department	-	\$3,860,000	-
<p>Measure E - Housing Properties Maintenance (15% HSP)</p> <p>This action establishes the Measure E - Housing Properties Maintenance (15% HSP) appropriation to the Housing Department in the amount of \$1.8 million. This funding will go to support the repair and maintenance of City Emergency Interim Housing projects. This action is offset by a decrease to the Measure E - 15% Homeless Support Programs Reserve.</p>	Housing Department	-	\$1,800,000	-

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Measure E - Non-Profit Agency Refund (30% LI)</p> <p>This action establishes the Measure E - Non-Profit Agency Refund (30% LI) appropriation to the Housing Department in the amount of \$500,000. This appropriation will support the proportionate division of refunded Real Property Transfer Tax revenues from transfers involving qualifying non-profit organizations, in accordance with direction from City Council on November 30, 2021. This action is offset by a decrease to the Measure E – 30% Low-Income Households Reserve as recommended in this report.</p>	Housing Department	-	\$500,000	-
<p>Measure E - Non-Profit Agency Refund (40% ELI)</p> <p>This action establishes the Measure E - Non-Profit Agency Refund (40% ELI) appropriation to the Housing Department in the amount of \$500,000. This appropriation will support the proportionate division of refunded Real Property Transfer Tax revenues from transfers involving qualifying non-profit organizations, in accordance with direction from City Council on November 30, 2021. This action is offset by a decrease to the Measure E – 40% Extremely Low-Income Households Reserve as recommended in this report.</p>	Housing Department	-	\$500,000	-
<p>Measure E - Non-Profit Agency Refund (5% MI)</p> <p>This action establishes the Measure E - Non-Profit Agency Refund (5% MI) appropriation to the Housing Department in the amount of \$500,000. This appropriation will support the proportionate division of refunded Real Property Transfer Tax revenues from transfers involving qualifying non-profit organizations, in accordance with direction from City Council on November 30, 2021. This action is offset by a decrease to the Measure E – 5% Moderately-Income Households Reserve as recommended in this report.</p>	Housing Department	-	\$500,000	-
<p>Measure E - Quetzal Gardens (30% LI)</p> <p>This action increases the Measure E - Quetzal Gardens (30% LI) appropriation to the Housing Department by \$1.6 million, from \$1.0 million to \$2.6 million, to support an increased loan commitment from the City from \$11.0 million to \$12.6 million.</p>	Housing Department	-	\$1,601,067	-

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Measure E - Rental Assistance (10% HPRA)</p> <p>This action establishes the Measure E - Rental Assistance (10% HPRA) appropriation to the Housing Department in the amount of \$10.1 million. This funding will be used to support agreements with the Santa Clara County Office of Supportive Housing for rental assistance programming (\$2.1 million), Destination: Home for rental assistance programming (\$7.4 million), and Destination: Home for rental assistance specifically for survivors of domestic violence (\$600,000). This action is offset by a decrease to the Measure E – 10% Homeless Prevention and Rental Assistance Reserve and Measure E – Homeless Student Housing (10% HPRA) appropriation.</p>	Housing Department	-	\$10,065,429	-
<p>Measure E - Supportive Services and Operations (15% HSP)</p> <p>This action establishes the Measure E - Supportive Services and Operations (15% HSP) appropriation to the Housing Department in the amount of \$2.1 million. This funding will support agreements with LifeMoves for SureStay Hotel operations (\$1.3 million), HomeFirst/Project HomeKey for Arena Hotel operation (\$500,000), and LifeMoves for Guadalupe Emergency Interim Housing operations (\$300,000). This action is offset by a decrease to the Measure E - 15% Homeless Support Programs Reserve.</p>	Housing Department	-	\$2,100,000	-
<p>Responsible Landlord Engagement Initiative</p> <p>This action eliminates the Responsible Landlord Engagement Initiative appropriation to the Housing Department. The Responsible Landlord Engagement Initiative appropriation was included in the 2022-2023 Adopted Budget in the amount of \$200,000 per direction from the Mayor's March Budget Message for Fiscal Year 2022-2023 with the expectation that additional State funding would likely be available. Since that time, the City has been awarded a grant from the State of California's Department of Housing and Community Development in the amount of \$800,000 to support the Responsible Landlord Engagement Initiative. Because of the grant award, the City's initial contribution is no longer necessary. Separate actions to recognize and appropriate the \$800,000 grant award from the State of California are recommended elsewhere in this report.</p>	Housing Department	-	(\$200,000)	-

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Information Technology Sinking Fund Reserve</p> <p>This action increases the Information Technology Sinking Fund Reserve by \$2.8 million, from \$3.7 million to \$6.5 million, to restore prior reserve levels following the reallocation of \$300,000 in 2021-2022 to fund upgrades to the City's budgeting system (Hyperion), and to reserve additional funding (\$2.5 million) to position the City to help fund critical enterprise-level projects such as the future replacement of the Financial Management System (FMS), the tentative cost of which will exceed \$20 million.</p>	Information Technology Department	-	\$2,800,000	-
<p>Non-Personal/Equipment (Microsoft O365 Licenses)</p> <p>This action increases the Information Technology Department's Non-Personal/Equipment appropriation by \$84,000. During 2021-2022, the Library Department transitioned their stand alone SharePoint site to the City's SharePoint causing a need to reassess the number of enterprise productivity and collaboration tools to all-online licenses (E1) and increasing the E1 licenses by 216 for their part-time employees. This funding will support the cost of the additional E1 licenses needed by the Library Department.</p>	Information Technology Department	-	\$84,000	-
<p>Library Grants (First 5 Family Resource Centers)</p> <p>This action decreases the Library Grants appropriation to the Library Department by \$12,281, from \$459,886 to \$447,605, to align budgeted and actual expenditures from 2021-2022.</p>	Library Department	-	(\$12,281)	-
<p>SJPL Foundation Grants</p> <p>This action increases the SJPL Foundation Grants appropriation to the Library Department by \$66,732, from \$670,000 to \$736,732, to recognize a variety of small grants provided by the SJPL Foundation that were received in 2021-2022 for branch-specific programming, as well as other limited purposes.</p>	Library Department	-	\$66,732	-

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Council District #04 (Sponsorship)</p> <p>This action increases Council District #04 appropriation by \$7,500 to reflect revenues that were received in 2021-2022 by various businesses and individuals that donated to support tree planting within the district.</p>	Mayor & City Council	-	\$7,500	-
<p>Council District #05 (January - June) (Sponsorship)</p> <p>This action increases Council District #05 (January - June) appropriation by \$2,000 to reflect revenues that were received in 2021-2022 by various businesses and individuals that donated to support the Council District's National Night Out event.</p>	Mayor & City Council	-	\$2,000	-
<p>Council District #05 (July - December) (Sponsorship)</p> <p>This action increases Council District #05 (July - December) appropriation by \$2,000 to reflect revenues that were received in 2021-2022 by various businesses and individuals that donated to support the Council District's National Night Out event.</p>	Mayor & City Council	-	\$2,000	-
<p>Council District #06 (Campaign Surplus Funds)</p> <p>This action increases Council District #06 appropriation by \$6,000. As directed in the Mayor's June Budget Message for Fiscal Year 2022-2023, as approved by the City Council, Councilmember Davis' surplus campaign funds will be appropriated for the Friends of the Rose Garden to help offset the cost of volunteer equipment (\$2,000), Willow Glen Little League (\$2,000), and Lincoln Glen Little League (\$2,000).</p>	Mayor & City Council	-	\$6,000	-
<p>City Attorney's Office Outside Counsel Litigation Reserve</p> <p>This action increases the City Attorney's Office Outside Counsel Litigation Reserve by \$200,000, from \$800,000 to \$1.0 million, to restore funding to prior levels following the reallocation of \$200,000 to the City Attorney's Office for outside legal counsel services as part of the 2021-2022 Mid-Year Budget Review.</p>	Office of the City Attorney	-	\$200,000	-

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Non-Personal/Equipment (Pension Obligation Bond Outside Counsel)	Office of the City Attorney	-	\$150,000	-

This action increases the Non-Personal/Equipment appropriation to the City Attorney's Office by \$150,000 to allow for an increase to the agreement with the outside counsel (Stradling Yocca Carlson & Rauth), from \$200,000 to \$350,000, to represent the City continue in the hearing for and potential appeal judicial of the validation proceedings action related to confirm authority to issue the potential future issuance of pension obligation bonds in the future. In December 2020, City Council directed staff to conduct a study session on pension obligation bonds which includes research on the prevalence and performance of POBs, impact on credit ratings, sensitivity analyses on varying sizes of POBs, risk tolerance levels, cost-benefit analysis, and strategies for recognizing and applying savings. At its meeting on October 5, 2021, the City Council took action to authorize initiating judicial validation proceedings, which is necessary to allow for a future issuance of pension obligation bonds. A hearing on the validation action occurred on August 22, 2022 and a decision is pending. The recommended funding would enable the City to pay for services rendered through the hearing, and potential appeal subject to Council direction continues the processes necessary to allow for a future issuance of pension obligation bonds – including the conclusion of the judicial validation proceedings currently underway. This action is offset by a corresponding reduction to the Pension Obligation Bonds Consulting Services Reserve that is recommended elsewhere in this report.

Budget Stabilization Reserve	Office of the City Manager	-	\$7,600,000	-
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This action increases the Budget Stabilization Reserve by \$7.6 million, from \$53.4 million to \$61.0 million, in accordance with City Council Policy 1-18 to maintain an adequate reserve level to provide budget stability when there are fluctuations that result in lower than projected revenues and/or higher than projected expenditures that cannot be re-balanced within existing budgeted resources in any given year. The Budget Stabilization Reserve is intended to provide a buffer, or bridge funding, to protect against reducing service levels when these fluctuations occur. This action increases the Budget Stabilization Reserve to \$61.0 million, which along with the action to increase the Contingency Reserve to \$46.0 million, and the existing budgeted funds for the Workers' Compensation/General Liability Catastrophic Reserve of \$15.0 million, brings the total General Purpose Reserve level to \$122.0 million, or approximately 8% of General Fund operating expenditures. The target set in City Council Policy 1-18 is 10%.



## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Community and Economic Recovery Reserve</p> <p>This action increases the Community and Economic Recovery Reserve by \$1.4 million, from \$8.8 million to \$10.2 million to support recovery workstreams and initiatives. This reserve was originally established with City Council's approval of the 2021-2022 Mid-Year Budget Review to capture savings from previously authorized community and economic recovery efforts and for the potential continuation of existing workstreams. The increase of \$1.4 million is attributable to savings from the closeout of the Local Assistance workstream of \$753,000 and the final closeout of the Coronavirus Relief Fund, which had remaining funding of \$638,000 and was used to reallocate portions of costs incurred for Fire Department's Emergency Medical Services in support of recovery initiatives incurred from July 1, 2021 through December 31, 2021, in accordance with U.S. Treasury Department regulations. This revised funding level is anticipated to provide sufficient funding for the City's potential financial commitment toward the Isolation and Quarantine program managed by the County of Santa Clara, which is anticipated to be brought before the City Council later in the fiscal year.</p>	Office of the City Manager	-	\$1,388,000	-
<p>Contingency Reserve</p> <p>This action increases the Contingency Reserve by \$5.0 million, from \$41.0 million to \$46.0 million, in accordance with Council Policy 1-18 which provides for the maintenance of a minimum 3% Contingency Reserve in the General Fund to meet unexpected circumstances arising from financial and/or public emergencies that require immediate funding that cannot be met by any other means. The current Contingency Reserve level of \$41.0 million was established in the 2022-2023 Base Budget, as the reserve is calculated against Base Budget expenditures and an assumed amount of funding that will be rebudgeted at fiscal year-end. While Contingency Reserve adjustments commonly occur as part of the Annual Report, the relatively high level of \$5.0 million this year is attributable to the significant amount of funding allocated during the 2022-2023 Proposed Budget process (\$73 million one-time and \$30 million ongoing), the additional Beginning Fund Balance and Sales Tax revenues recognized and allocated at the end of the budget process in Manager's Budget Addendum #37 (\$12 million), and a significant amount of expenditures rebudgeted as part of the Adopted Budget process and in this 2021-2022 Annual Report. It is important to note, however, that if this Contingency Reserve is ever needed, it is only sufficient to cover General Fund payroll expenditures for approximately two weeks in the event of an emergency.</p>	Office of the City Manager	-	\$5,000,000	-

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Non-Personal/Equipment (FUSE Fellow)</p> <p>This action increases the City Manager's Office Non-Personal/Equipment appropriation by \$75,000 to support a FUSE fellow position. As directed by the Mayor's June Budget Message for Fiscal Year 2019-2020, as approved by City Council, funding was allocated for a FUSE Fellow to focus on the Internet of Things Business Architecture. However, as part of the Various Budget Actions for Fiscal Year 2019-2020 to Address COVID-19 Impacts memorandum that was approved by City Council on April 28, 2020, the funding was eliminated. This action restores the funding to hire a FUSE Fellow to support the West San José Innovation Zone initiative that will encourage innovation and community involvement in technology. The FUSE Fellow will work directly with technology companies to find space, obtain any applicable permitting, and engage youth groups and community members in pilot programs.</p>	Office of the City Manager	-	\$75,000	-
<p>Revenue from Federal Government (UASI Grant - OEM 2021)</p> <p>This action decreases the estimate for Revenue from Federal Government by \$15,582 for the Urban Area Security Initiative (UASI) Grant - Office of Emergency Management (OEM) 2022. Three positions in the OEM, 1.0 Senior Executive Analyst and 2.0 Executive Analysts, are supported through the UASI grant program. This report contains multiple adjustments to realign the various UASI grant awards with the estimated program costs for 2022-2023.</p>	Office of the City Manager	-	-	(\$15,582)
<p>Revenue from Federal Government (UASI Grant - OEM 2022)</p> <p>This action decreases the estimate for Revenue from Federal Government by \$135,732 for the Urban Area Security Initiative (UASI) Grant - Office of Emergency Management (OEM) 2022. Three positions in the OEM, 1.0 Senior Executive Analyst and 2.0 Executive Analysts, are supported through the UASI grant program, which spans multiple years. Based on a re-evaluation to align expected costs with grant revenues, this report contains several adjustments to realign the various UASI grant awards with the estimated program costs for 2022-2023.</p>	Office of the City Manager	-	-	(\$135,732)

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Transfer to the City Hall Debt Service Fund</p> <p>This action increases the Transfer from the General Fund to the City Hall Debt Service Fund by \$3.8 million, from \$16.2 million to \$20.0 million. Actions to correspondingly decrease the contribution from various special and capital funds are recommended elsewhere in this report. Of the \$3.8 million, \$1.1 million appropriately modifies the cost allocation methodology in 2022-2023 to include the allocation of debt service costs for several cost centers within the General Fund. The remaining \$2.7 million adjustment corrects for the allocation of costs related to the August 2020 lease-revenue bond issuance that refunded debt related to the construction of City Hall and retired the remaining debt associated with the Los Lagos Golf Course and the Environmental Services Company (ESCO) Master Lease. All debt related to the 2020A lease-revenue bonds is paid in the City Hall Debt Service Fund, which receives a transfer from most of the City's special and capital funds based on their respective proportional cost allocation. A recent analysis conducted by the Finance Department determined the allocation from the General Fund for debt service costs for the portion of the debt associated with the payoff of the Los Lagos Golf Course and ESCO should increase by \$1.0 million for 2022-2023, and by \$1.7 million from the prior two fiscal years. While these adjustments increase the portion of the City Hall debt service allocated to the General Fund, the General Fund savings attributable to retiring debt obligations and refunding still result in total annual ongoing savings to the City of \$7.0 million, greater than \$4.1 million of ongoing savings assumed in the 2020-2021 Adopted Operating Budget.</p>	Office of the City Manager	-	\$3,779,651	-
<p>After School Education and Safety Programs for 2022-2023/Revenue from Local Agencies</p> <p>This action establishes funding for the After School Education and Safety Programs for 2022-2023 and increases the estimate for Revenue from Local Agencies in the amount of \$129,000. This grant funding will support after-school education and safety programs by providing supplies and materials and staff time at Summerdale Elementary School in the Berryessa Union School District. After School Education and Safety Programs supports local after-school education and enrichment programs by providing literacy, academic enrichment, and constructive alternatives for students in kindergarten through fifth grade.</p>	Parks, Recreation and Neighborhood Services Department	-	\$129,000	\$129,000

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Senior Nutrition Program/Revenue from Local Agencies</p> <p>This action increases the Senior Nutrition Program City-Wide Expenses appropriation by \$2,278,686, from \$1.2 million to \$3.5 million, and the estimate for Revenue from Local Agencies by \$2,209,345 to recognize revenue from Santa Clara County to support the Senior Nutrition Program operated by the City of San José. The Senior Nutrition Program provides meals to low-income seniors in the community at the 14 senior nutrition sites throughout San José. These meals are supported in part by funding provided by Santa Clara County based on a reimbursement rate established annually; this year Santa Clara County will cover approximately 64% and the City of San José will cover 36%.</p>	Parks, Recreation and Neighborhood Services Department	-	\$2,278,686	\$2,209,345
<p>Code Enforcement Permit System Reserve</p> <p>This action increases the Code Enforcement Permit System Reserve by \$450,000, from \$2.3 million to \$2.8 million. The Multiple Housing Code Enforcement Program is a full cost recovery program funded through fees, and the program ended 2021-2022 with expenditure savings and additional revenues totaling \$450,000 after rebudgets and necessary clean-up actions. This funding will be set aside for a future software upgrade of the City's Code Enforcement Permit System.</p>	Planning, Building and Code Enforcement Department	-	\$450,000	-
<p>Development Fee Program Technology Reserve</p> <p>This action increases the Development Fee Program Technology Reserve by \$335,000, from \$235,000 to \$570,000. In 2014-2015, funds were allocated from the Reserve to purchase software and consultant services for an Electronic Content Management System for Development Fee Program Services. The project was completed at the end of 2020-2021, and the remaining contract funding of \$335,000 was liquidated in 2021-2022 and fell to the General Fund's fund balance. This action will reallocate the liquidated funds, which can only be used to support costs within the Development Fee Program, back to the Development Fee Program Technology Reserve for future use.</p>	Planning, Building and Code Enforcement Department	-	\$335,000	-

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Solid Waste Code Enforcement Program Reserve</p> <p>This action establishes the Solid Waste Code Enforcement Program Reserve in the amount of \$600,000. The Solid Waste Code Enforcement Program is a full cost recovery program funded through fees, and the program ended 2021-2022 with expenditure savings and additional revenues totaling \$600,000. This funding will be set aside for future use by the Solid Waste Code Enforcement Program.</p>	<p>Planning, Building and Code Enforcement Department</p>	-	\$600,000	-
<p>Car Break-In Prevention Program</p> <p>This action increases the Car Break-in Prevention Program City-Wide Expenses appropriation by \$49,097, from \$464,658 to \$513,755. In 2019, the City of San José received \$750,000 in state funding for the prevention and reduction of vehicle burglaries. The funding is used to assist local law enforcement in efforts towards collaboration with other police departments, community education, equipment procurement, and directed enforcement. This action appropriates the remaining available funding in the program.</p>	Police Department	-	\$49,097	-
<p>Non-Personal/Equipment (South Bay Information Systems Coplink)</p> <p>This action increases the Police Department's Non-Personal/Equipment appropriation by \$57,449 to fund the Police Department's contribution to access the South Bay Information Sharing System (SBISS), also known as Coplink. Coplink is a regional law enforcement data-sharing platform that provides law enforcement officers complete visibility and access to cross-jurisdiction information to solve crimes. The platform was previously paid through the County of Santa Clara's Sheriff's Office UASI Grant funding allocation, which has subsequently been reduced beginning January 2022. Thus, each participating agencies' share has increased. This action will allow the Police Department to cover the Coplink expenses no longer covered by the County of Santa Clara Sheriff's Office UASI Grant.</p>	Police Department	-	\$57,449	-

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Police Helicopter Engine Overhaul Reserve	Police Department	-	\$700,000	-

This action establishes the Police Helicopter Engine Overhaul Reserve in the amount of \$700,000 to set aside funding for the helicopter engine overhaul maintenance. While it was not anticipated to be needed until 2023-2024, funding is now anticipated to be needed near the end of 2022-2023 to provide a mandatory 5,000-hour engine overhaul maintenance to the Air3 helicopter. The maintenance will take 3-8 weeks which will require the removal of the helicopter's engine. To ensure there is little to no downtime for the Air Support Program, the installation of a rental engine (paid for per flight hour) is required. This funding will cover the costs of the engine maintenance and rental engine.

Children's Discovery Museum Elevator System	Public Works Department	-	\$350,000	-
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This action increases the Children's Discovery Museum Elevator System appropriation by \$350,000, from \$800,000 to \$1.2 million. This funding will support the rehabilitation of a passenger elevator that has reached the end of its serviceable life cycle. This original project scope only included replacement of the freight elevator cab and system replacement. However, due to recent reliability issues of the building's only passenger elevator that is often utilized by those who are disabled and parents with children in strollers, the Administration recommends adding a new passenger elevator to the project scope.

City Hall Rehabilitation Projects (Lease Revenue Bond Savings)	Public Works Department	-	\$1,250,000	-
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This action establishes the City Hall Rehabilitation Projects appropriation in the amount of \$1.25 million to provide funding for maintenance projects at San José City Hall. This funding is repurposed from savings from the City Hall Campus Expansion project which was completed in 2021-2022. As this project was originally funded by lease revenue bonds, any project savings must either be spent on infrastructure improvements at City Hall or for debt service payments. The repurposed funds will provide for improvement elements that include cleaning and inspecting sanitary and storm pipelines (\$350,000), security cameras and access readers (\$300,000), LED conversions (\$200,000), repairing sewage pumps (\$200,000), seismic bracing of fire pipelines (\$100,000), and replacing backup generator switches (\$100,000). These projects are anticipated to be completed in the fall of 2023.

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>Fire Station 8 Garage Demolition and Site Clean-Up</p> <p>This action establishes the Fire Station 8 Garage Demolition and Site Clean-Up appropriation in the amount of \$750,000 to fund the demolition of the abandoned garage behind the fire station. This structure has been subjected to vandalism and squatting, and for safety reasons must be permanently addressed. The structure is built on a steep slope adjacent to Coyote Creek and the project will require slope stabilization and erosion control after the demolition is completed. A geotechnical engineer will remain onsite to monitor the backfilling and compaction activities due to the nature of the steep slope. Fire Station 8 is currently located at 802 East Santa Clara Street. As part of the Measure T funded public safety projects, this fire station is scheduled to be relocated to 601 East Santa Clara Street to improve facility quality and meet current fire station standards. It is anticipated that the current site will be vacated in the fall of 2024. At this time, no future use of this property has been identified.</p>	Public Works Department	-	\$750,000	-

### Required Technical-Rebalancing Actions

		-	<b>\$32,213,834</b>	<b>\$2,972,418</b>
<p>Diridon Station Area Development Planning/Other Revenue</p> <p>This action decreases the Diridon Station Area Development Planning appropriation by \$4.7 million, from \$7.2 million to \$2.5 million, and the corresponding revenue estimate for Other Revenue by \$4.7 million to reflect a change in accounting practices for the Development Services partners (Public Works, Planning, Building, and Fire) that are supporting the Downtown West project under the Reimbursement Agreement with Google, executed in January 2022. The 2022-2023 Adopted Operating Budget allocated \$4.7 million of the \$6.2 million of projected payments from Google for activities undertaken from July 2022 to January 2023 to the existing City-Wide Expenses appropriation. These funds will instead be managed via a deposit account within the Planning Development Fee Program Fund, leveraging the AMANDA system to enable the Development Services partners to more accurately draw from the deposit account to reimburse as costs incur. All other departments will continue to charge the Diridon Station Area Development Planning appropriation in support of the Downtown West project.</p>	City Manager - Office of Economic Development and Cultural Affairs	-	(\$4,701,781)	(\$4,701,781)

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<b>Grants- Reimbursements -Fees</b>				
Non-Personal/Equipment/Revenue from Federal Government (Economic Development Administration Grant)	City Manager - Office of Economic Development and Cultural Affairs	-	\$133,554	\$133,554
<p>This action increases the Non-Personal/Equipment appropriation to the Office of Economic Development and Cultural Affairs and the corresponding estimate for Revenue from Federal Government by \$133,554 to reflect reimbursements received from the U.S. Economic Development Administration for activities undertaken in 2022-2023, including through Manufacture San Jose and the San Jose Downtown Association. The Economic Development Administration Grant provides assistance and support to small businesses and manufacturers.</p>				
Responsible Landlord Engagement Initiative/Revenue from State of California	Housing Department	-	\$800,000	\$800,000
<p>This action increases the Responsible Landlord Engagement Initiative appropriation and the estimate for Revenue from the State of California by \$800,000 to recognize and appropriate the recently awarded Responsible Landlord Engagement Initiative 2.0 (RLEI) Grant from the State of California's Department of Housing and Community Development. The 2022-2023 Adopted Budget included an allocation of \$200,000 to the RLEI program as directed by the Mayor's March Budget Message for Fiscal Year 2022-2023 with the expectation that additional State funding would likely be available. As recommended elsewhere in this report, that initial City contribution is no longer necessary because the grant award will support RLEI activities. These RLEI activities include addressing blight, disrepair, persistent code violations, and criminal activity, as well as a limited number of high-frequency code violations, such as inoperable cars parked on laws and abandoned structures.</p>				



## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>ESUHSD Community WiFi Network Maintenance/Revenue from Local Agencies</p> <p>This action establishes funding for the support and maintenance costs for the East Side Union High School District (ESUHSD) Community WiFi Network at the James Lick, Yerba Buena, and William C. Overfelt High School attendance areas and increases the estimate for Revenue from Local Agencies by \$148,751. Ongoing funding for the support and maintenance costs for the wireless network will be incorporated in the 2023-2024 Base Budget as these costs are to be paid by the school district on an annual basis.</p>	Information Technology Department	-	\$148,751	\$148,751
<p>Library Grants/Revenue from State of California (California Library Literacy Services)</p> <p>This action increases the Library Grants appropriation to the Library Department and the corresponding estimate for Revenue from the State of California by \$257,245 to recognize three California Library Literacy Services (CLLS) grants. The CLLS Adult Literacy grant (\$97,759), the CLLS Family Literacy Services grant (\$66,600), and the CLLS English as a Second Language (ESL) grant (\$92,886) will support the purchase of books, materials, and software to support literacy services and programming. These literacy programs seek to increase basic literacy skills of adults, children, and people learning English as a second language by providing one-to-one or small group learning sessions with trained volunteer tutors. Through these sessions, families and caregivers can help address the literacy needs of children with the goal of eliminating cycles of generational low literacy.</p>	Library Department	-	\$257,245	\$257,245
<p>Library Grants/Revenue from State of California (California Outdoor Exploration - Parks Pass Grant)</p> <p>This action increases the Library Grants appropriation to the Library Department and the corresponding estimate for Revenue from the State of California by \$5,000 to provide free Parks Passes to visit County parks on a check-out basis at Library branches. These Parks Passes are permits that allow parking and access to County Park locations.</p>	Library Department	-	\$5,000	\$5,000

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Library Grants/Revenue from State of California (First 5 Bridge Library Services)	Library Department	-	\$72,990	\$72,990
<p>This action increases the Library Grants appropriation to the Library Department and the corresponding estimate for Revenue from the State of California by \$72,990 to recognize funding from First Five Santa Clara County for Bridge Library Services. Bridge Library Services are provided by the Library Department to Family Resource Centers (FRCs) operated by First Five Santa Clara County to provide books, library staff assistance, and library resources for families using FRC resources.</p>				
SJPL Foundation Grants/Other Revenue (Digital Equity and Literacy)	Library Department	-	\$157,000	\$157,000
<p>This action increases the SJPL Foundation Grants appropriation to the Library Department and the corresponding estimate for Other Revenue by \$157,000 to recognize a grant provided by the SJPL Foundation to support 1.0 temporary Literacy Program Specialist position in 2022-2023. The Literacy Program Specialist position will continue to support, develop, and implement digital equity and digital literacy programming.</p>				
Council District #05 (January - June)/Other Revenue (Sponsorship)	Mayor & City Council	-	\$12,875	\$12,875
<p>This action increases Council District #05 (January - June) appropriation and the corresponding estimate for Other Revenue by \$12,875 to recognize revenues received by various businesses and individuals that donated for special events sponsored by the district. This funding will support special events co-sponsored by Council District 5 including National Night Out Mexican Flag Raising Light Up the Night and Fiesta Navidena.</p>				
Council District #05 (July - December)/Other Revenue (Sponsorship)	Mayor & City Council	-	\$12,875	\$12,875
<p>This action increases Council District #05 (July - December) appropriation and the corresponding estimate for Other Revenue by \$12,875 to recognize revenues received by various businesses and individuals that donated for special events sponsored by the district. This funding will support special events co-sponsored by Council District 5, including National Night Out, Mexican Flag Raising, Light Up the Night, and Fiesta Navidena.</p>				

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
<p>2022-2023 Santa Clara County Teen Programming Grant/Revenue from Local Agencies</p> <p>This action establishes funding for the Santa Clara County Probation Teen Programming and increases the estimate for Revenue from Local Agencies in the amount of \$100,000. Grant funding from the County of Santa Clara Probation Department will pay for additional memberships and involvement of youth at City-operated community centers throughout San José. The memberships allow the youth to have access to the Teen Centers which are drop-in spaces with games and activities. Memberships also provide access to sports leagues, a recording studio at Seven Trees Community Center, events with motivational guest speakers, and city-wide teen field trips and events.</p>	Parks, Recreation and Neighborhood Services Department	-	\$100,000	\$100,000
<p>Outdoor Equity Grant/Revenue from State of California</p> <p>This action recognizes the first year's funding of \$159,006 from the State and establishes an appropriation for the Outdoor Equity Grant. The total award is \$931,110 over a three-year period for staffing, transportation, accommodations, meals, and equipment necessary to enjoy the outdoors targeting regions surrounding Emma Prusch Park as well as the Washington Community Center. Both locations will serve approximately 1,300 participants and provide 27 solution-based learning opportunities and Family Camp activities in 2022-2023. Solution-based learning is where residents will learn about the community's connection to climate change and other environmental issues such as stormwater runoff, air quality, and water efficiency. Participants will work together through team-building activities to discover solutions to the issues rather than just focus on the problem. The Outdoor Equity Grant will also cover expenses for teen and family adventures at Family Camp as well as a variety of trips to Santa Clara County Parks.</p>	Parks, Recreation and Neighborhood Services Department	-	\$159,006	\$159,006
<p>Local Early Action Planning - Housing and Community Development/Revenue from State of California</p> <p>This action increases the Local Early Action Planning - Housing and Community Development Grant appropriation by \$787,543, from \$366,272 to \$1,153,815, and the corresponding estimate for Revenue from State of California to recognize additional grant funds. The funds will provide for staffing and consultant costs associated with the Housing and Community Development Local Early Action Planning grant, which was approved on April 8, 2022. This grant is specifically targeted to prepare and adopt planning documents and process improvements that accelerate housing production and facilitate compliance in implementation of the sixth cycle of the regional housing needs assessment.</p>	Planning, Building and Code Enforcement Department	-	\$787,543	\$787,543

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
2021 National Sexual Assault Kit Initiative/Revenue from Federal Government	Police Department	-	\$472,917	\$472,917
<p>This action increases the 2021 National Sexual Assault Kit Initiative City-Wide Expenses appropriation by \$472,917, from \$462,947 to \$935,864, and the corresponding estimate for Revenue from Federal Government. This adjustment recognizes the second year of funding for this multi-year grant. The program aims to address a backlog of 655 untested sexual assault kits and improve methods of tracking these kits, from testing to adjudication. The term of the grant is October 1, 2021 through September 30, 2024.</p>				
Collaborative Approaches Toward Preventing and Addressing Hate Grant/Revenue from Federal Government	Police Department	-	\$266,201	\$266,201
<p>This action increases the 2021 Collaborative Approaches Towards Preventing and Addressing Hate Grant City-Wide Expenses appropriation by \$266,201, from \$292,458 to \$558,659, and the corresponding estimate for Revenue from Federal Government. This adjustment recognizes the second year of funding for this multi-year grant. The program aims to address the precipitous increase of reported hate crimes by increasing public safety and improving education to identify and report hate crimes, as well as support investigations and prosecution of these cases. The term of the grant is October 1, 2021 through September 30, 2024.</p>				
Internet Crimes Against Children State Grant 2021-2022/Revenue from State of California	Police Department	-	\$592,829	\$592,829
<p>This action increases the Internet Crimes Against Children State Grant 2021-2022 City-Wide Expenses appropriation by \$592,829, from \$0 to \$592,829, and the corresponding estimate for Revenue from State of California. This action appropriates the estimated spending amount needed for activities related to this program in 2022-2023. These funds are used for activities related to increasing the investigation and prosecution of internet crimes against children during the term of the grant (January 1, 2022 through December 31, 2022).</p>				

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Northern California Regional Intelligence Center - Police 2021/Revenue from Federal Government	Police Department	-	\$64,556	\$64,556
<p>This action increases the Northern California Regional Intelligence Center (NCRIC) - Police 2021 City-Wide Expenses appropriation by \$64,556, from \$156,750 to \$221,306, and the corresponding estimate for Revenue from Federal Government to recognize and allocate the remaining grant funding. The grant provides funding for one temporary Police Lieutenant position to participate as a member of the NCRIC. The NCRIC works to improve the region's ability to detect, prevent, investigate, and respond to criminal and terrorist activity. The sunset date for expending the grant funds is December 31, 2022.</p>				
Personal Services/Revenue from Local Agencies (Santa Clara Valley Water District Stream Stewardship Law Enforcement)	Police Department	-	\$26,048	\$26,048
<p>This action increases the Police Department's Personal Services appropriation by \$26,048 and the corresponding estimate for Revenue from Local Agencies for services provided through an agreement between the Santa Clara Valley Water District and the City of San José for its Stream Stewardship Law Enforcement Program. The agreement is set to cover overtime costs of officers assigned to carry out law enforcement services to target criminal activity along local waterways within the City, including Coyote Creek and Guadalupe River. The term of the agreement is April 2022 through April 2023.</p>				
Selective Traffic Enforcement Program 2022- 2023/Revenue from Federal Government	Police Department	-	\$250,000	\$250,000
<p>This action establishes the Selective Traffic Enforcement Program 2022-2023 City-Wide Expenses appropriation to the Police Department in the amount of \$250,000 and increases the corresponding estimate for Revenue from Federal Government. The program primarily funds overtime for Police Officers to staff DUI Checkpoints/Saturation Patrols, and conduct Distracted Driving, Motorcycle Safety, Click It or Ticket, and Pedestrian/Bicycle enforcement operations. The term of the grant is October 1, 2022 through September 30, 2023.</p>				

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
State Homeland Security Grant Program/Revenue from Federal Government	Police Department	-	\$20,000	\$20,000
<p>This action increases the State Homeland Security Grant Program City-Wide Expenses appropriation by \$20,000, from \$320,437 to \$340,437, and the corresponding estimate for Revenue from Federal Government. These funds are to be utilized for the implementation of State Homeland Security Strategies to address identified planning, organization, equipment, training, and exercise needs for acts of terrorism or other catastrophic events during the term of the grant (September 1, 2020 through May 31, 2023). This action appropriates the remaining grant funds available.</p>				
State Homeland Security Grant Program - Police 2021/Revenue from Federal Government	Police Department	-	\$39,898	\$39,898
<p>This action increases the State Homeland Security Grant Program – Police 2021 City-Wide Expenses appropriation by \$39,898, from 351,898 to \$391,796, and the corresponding estimate for Revenue from Federal Government. Funding from this program is used for the implementation of State Homeland Security Strategies to address identified planning, organization, equipment, training, and exercise needs for acts of terrorism and other catastrophic events. These funds represent an increase to the grant award to be used for training. The term of the grant is from September 1, 2021 to May 31, 2024.</p>				
Ice Centre Expansion Project/Other Revenue	Public Works Department	-	\$68,290	\$68,290
<p>This action increases the Ice Centre Expansion Project appropriation by \$68,290, from \$180,000 to \$248,290, and the corresponding estimate for Other Revenue to recognize reimbursement from Bloom Energy and Sharks Ice for City costs related to the Ice Centre Expansion Bond Project. The reimbursements are for costs associated with the review and inspection of the installation of two outdoor natural gas clean energy servers and ten electric vehicle chargers, eight standard electric vehicle parking stalls and two accessible electric vehicle parking stalls, which were not included in the original scope of the project. A reimbursement of \$28,290 will be provided by Bloom Energy for the servers and a reimbursement of \$40,000 will be provided by Sharks Ice for the electric vehicle chargers.</p>				
			(\$254,203)	(\$254,203)
<b>Grants-Reimbursements-Fees</b>				

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Non-Personal/Equipment (Lateral Firefighter/Paramedic Academy)	Fire Department	-	\$500,000	-

This action increases the Fire Department's Non-Personal/Equipment appropriation by \$500,000 to provide seed funding for an additional firefighter academy to be held in early 2023. Like many emergency response agencies in Santa Clara County and throughout California, the Fire Department has struggled to fill vacant firefighter positions with qualified paramedics, causing significant strains on emergency medical response capacity. Currently understaffed by approximately 60 paramedics, the Administration recommends aggressive steps to increase the number of qualified paramedic personnel. This budget action covers the costs of personal protective equipment, academy supplies, and backgrounding services for a 30-person academy to occur over a nine-week period to recruit lateral firefighters with paramedic accreditation. A related action to increase the Fire Department's Personal Services appropriation is recommended elsewhere in this report.

### Urgent Fiscal- Program Needs

Personal Services (Lateral Firefighter/Paramedic Academy)	Fire Department	-	\$1,000,000	-
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This action increases the Fire Department's Personal Services appropriation by \$1.0 million to provide seed funding for an additional firefighter academy to be held in early 2023. Like many emergency response agencies in Santa Clara County and throughout California, the Fire Department has struggled to fill vacant firefighter positions with qualified paramedics, causing significant strains on emergency medical response capacity. Currently understaffed by approximately 60 paramedics, the Administration recommends aggressive steps to increase the number of qualified paramedic personnel. This initial budget action covers the costs of instructors and temporary recruiting staff to provide a 30-person academy to occur over a nine-week period to recruit lateral firefighters with paramedic accreditation. The Department intends to conduct targeted recruitment and outreach to attract existing firefighter paramedics from other fire agencies to join the City of San José. The Fire Department and City Manager's Budget Office are reviewing current and future vacancy levels to determine the level of additional personal services funding that may be needed for this paramedic "hire ahead" program. Recommended actions may be brought forward as part of the 2022-2023 Mid-Year Budget Review to reallocate vacancy savings from other departments, as necessary. A related action to increase the Fire Department's Non-Personal/Equipment appropriation is recommended elsewhere in this report.

## General Fund Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
Homelessness Management Services	Housing Department	-	\$3,000,000	-
<p>This action establishes a City-Wide Expenses appropriation in the amount of \$3.0 million to provide a range of urgent services to support unhoused residents and address associated community impacts. Despite the deployment of innovative practices and targeted services related to homelessness – such as emergency interim housing communities, San José Bridge, and the Beautify San José Consolidated Model – additional urgent issues and challenges need to be addressed. This funding provides resources for activities that may include, but are not limited to, expanded capability and more frequent outreach to link homeless residents with services and sheltering opportunities prior to abatement activities, managing the impact of RV parking in residential and business communities, creek-side abatement activities, and security services as necessary to prevent re-encampment of recently or soon-to-be-abated areas (such as Columbus Park). Consistent with past direction provided by the City Council, the Administration anticipates providing updates and recommendations to the City Council at the end of November regarding an RV parking ordinance and programs evaluation, the emergency interim housing program, and an update on the Guadalupe Gardens safe relocation. While this funding of \$3.0 million will allow for flexible spending priorities that can be acted upon immediately, further recommendations and workplans are anticipated to be provided during the November meeting.</p>				
<b>Urgent Fiscal-Program Needs</b>			<b>\$4,500,000</b>	<b>-</b>



**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Affordable Housing Impact Fee Fund (452)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
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Housing Loans and Grants (Page Street Studios)	Housing Department		\$2,100,000	
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This action increases the Housing Loans and Grants appropriation to the Housing Department by \$2.1 million, from \$8.5 million to \$10.6 million, to provide support for an action in accordance with the Housing Director's Delegation of Authority increasing funding for the Page Street Studios project from \$10.5 million to \$12.6 million. This additional funding provides resources to fill a funding gap as a result of missed Affordable Housing and Sustainable Communities (AHSC) grant award from the State of California. This action is accompanied by a similar action in the Moderate Income Housing Asset Fund in the amount of \$1.9 million, for a total impact of \$4.0 million. This action is offset by a decrease to the Housing Project Reserve recommended in this report.

Housing Project Reserve	Housing Department		(\$2,100,000)	
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This action decreases the Housing Project Reserve to offset the action recommended in this report.

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**Affordable Housing Impact Fee Fund (452)**

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Airport Fiscal Agent Fund (525)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Debt Service Reserve	Airport Department		\$365,000	
<p>This action increases the Debt Service Reserve by \$365,000, from \$73.4 million to \$73.8 million, as a result of a recent valuation of Airport's debt service coverage (\$364,000) and a recalculation of PFC eligible bond debt (\$1,000) as recommended elsewhere in this report.</p>				
Transfers and Reimbursements (Transfer from Airport Revenue Fund) (PFC Eligible Bond Debt/Debt Service Reserve)	Airport Department			(\$216,000)
<p>This action decreases the revenue from the Transfer from the Airport Revenue Fund by \$216,000, from \$25.4 million to \$24.2 million. An increase of \$364,000 is due to a recent valuation of Airport's debt service coverage by the Fiscal Agent which determined that, with the rise in interest rates, an increase to the Debt Service Reserve is necessary to ensure sufficient coverage levels are maintained. A decrease of \$580,000 is due to the 2021 refunding of Airport Revenue Bonds that generated \$188.2 million in debt service savings over the life of the bond. Because of this, the amount of eligible bond funded projects that can be covered by Passenger Facility Charges (PFCs) was recalculated. The Airport determined that the amount of PFC eligible bond debt could be increased and therefore the amount of debt covered by Airport revenue would be decreased. This action reflects the reduction of the Airport revenue-backed debt. Corresponding actions to increase the Airline Agreement Reserve are recommended elsewhere in this report.</p>				
Transfers and Reimbursements (Transfer from Passenger Facility Charge Fund)	Airport Department			\$581,000
<p>This action increases the Transfer from the Passenger Facility Charge Fund by \$581,000, from \$13.1 million to \$13.6 million. With the 2021 refunding of Airport Revenue Bonds that generated \$188.2 million in debt service savings over the life of the bond, the amount of eligible bond funded projects that can be covered by Passenger Facility Charges (PFCs) was recalculated. The Airport determined that the amount of PFC eligible bond debt increased by \$581,000. Therefore, this action increases the Transfer from the Passenger Facility Charge Fund to the Airport Fiscal Agent Fund where bond debt service is maintained. Corresponding actions to increase the Debt Service Reserve and decrease the Transfers in the Airport Revenue Fund and this fund are recommended elsewhere in this report.</p>				
<b>Airport Fiscal Agent Fund (525)</b>			<b>\$365,000</b>	<b>\$365,000</b>

## Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

### Airport Revenue Fund (521)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Airline Agreement Reserve/Transfers and Reimbursements (Jet Fuel Local Sales Tax)	Airport Department		\$200,000	\$200,000

This action increases the Airline Agreement Reserve and the Transfer from the General Fund to the Airport Revenue Fund for the estimated Jet Fuel Local Sales Tax from July 2022 to June 2023 by \$200,000, from \$300,000 to \$500,000. Per Federal Aviation Administration (FAA) policy, Sales Tax revenue related to jet fuel sales that are located at Airport properties must be returned to the Airport Department. This FAA policy applies to sales taxes that went into effect after December 31, 1987. Given this timeframe, the City of San José's General Sales Tax is exempt from this regulation as it was in effect before December 31, 1987; however, the Local Sales Tax effective October 2013 must follow the FAA policy. In 2021-2022 jet fuel related local sales tax collections totaled approximately \$500,000, therefore, this action increases the estimated 2022-2023 transfer to align the revenue with prior year activity levels.

Airline Agreement Reserve	Airport Department		\$11,416,000	
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This action increases the Airline Agreement Reserve to offset the actions recommended in this report.

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Airport Revenue Fund (521)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Transfer to the Airport Fiscal Agent Fund (PFC Eligible Bond Debt/Debt Service Reserve)	Airport Department		(\$216,000)	

This action decreases the Transfer to the Airport Fiscal Agent Fund by \$216,000, from \$25.4 million to \$24.2 million. An increase of \$364,000 is due to a recent valuation of Airport's debt service coverage by the Fiscal Agent which determined that, with the rise in interest rates, an increase to the Debt Service Reserve is necessary to ensure sufficient coverage levels are maintained. A decrease of \$580,000 is due to the 2021 refunding of Airport Revenue Bonds that generated \$188.2 million in debt service savings over the life of the bond. Because of this, the amount of eligible bond funded projects that can be covered by Passenger Facility Charges (PFCs) was recalculated. The Airport determined that the amount of PFC eligible bond debt could be increased and therefore the amount of debt covered by Airport revenue would be decreased. This action reflects the reduction of the Airport revenue-backed debt. Corresponding actions to increase the Airline Agreement Reserve are recommended elsewhere in this report.

Transfer to the Airport Surplus Revenue Fund	Airport Department		(\$11,200,000)	
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This action decreases the Transfer to the Airport Surplus Revenue Fund by a net of \$11.2 million, from \$82.6 million to \$71.4 million, offset by an increase to the Airline Agreement Reserve in this fund. For a more detailed description of this and other related actions, please refer to the Facilities Division Relocation write-up in the Airport Revenue Bond Improvement Fund (Fund 526). Corresponding actions are also found in the Airport Renewal and Replacement Fund (527), Revenue Bond Improvement Fund (Fund 526), and the Airport Surplus Revenue Fund (Fund 524).

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<b>Airport Revenue Fund (521)</b>			<b>\$200,000</b>	<b>\$200,000</b>
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# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Airport Surplus Revenue Fund (524)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Commercial Paper Principal and Interest	Airport Department		\$5,000,000	
<p>This action increases the Commercial Paper (CP) Principal and Interest allocation by \$5.0 million, from \$15.0 million to \$20.0 million. This additional funding allows the Airport to pay down a greater portion of the Airport's Commercial Paper principal and interest debt service now to reduce the amount of debt to be paid in the future. Actions to increase Commercial Paper for the Facilities Division Relocation capital project (from \$23.0 million to \$39.2 million) are also recommended elsewhere in this report. Corresponding transfers in the Airport Revenue Fund and in the Airport Renewal and Replacement Fund are recommended elsewhere in this report.</p>				
Transfer to the Airport Renewal and Replacement Fund (Facilities Division Relocation Project)	Airport Department		(\$16,200,000)	
<p>This action decreases the Facilities Division Relocation project by \$16.2 million, offset by a decrease in the revenue estimated from Transfer from the Airport Revenue Fund and an increase to Commercial Paper Principal and Interest allocation. For a more detailed description of this and other related actions, please refer to the Facilities Division Relocation write-up in the Airport Revenue Bond Improvement Fund (Fund 526). Corresponding actions are also found in the Airport Revenue Bond Improvement Fund (Fund 526), the Airport Renewal and Replacement (527), and the Airport Revenue Fund (Fund 521).</p>				
Transfers and Reimbursements (Transfer from Airport Revenue Fund)	Airport Department			(\$11,200,000)
<p>This action decreases the Transfer from the Airport Revenue Fund by a net of \$11.2 million, from \$82.6 million to \$71.4 million, offset by a decrease in the Transfer to the Airport Renewal and Replacement Fund. For a more detailed description of this and other related actions, please refer to the Facilities Division Relocation write-up in the Airport Revenue Bond Improvement Fund (Fund 526). Corresponding actions are also found in the Airport Revenue Bond Improvement Fund (Fund 526), the Airport Renewal and Replacement (527), and the Airport Revenue Fund (Fund 521).</p>				
<b>Airport Surplus Revenue Fund (524)</b>			<b>(\$11,200,000)</b>	<b>(\$11,200,000)</b>

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## American Rescue Plan Fund (402)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Small Business Recovery - San José Al Fresco	City Manager - Office of Economic Development and Cultural Affairs		(\$400,000)	
<p>This action decreases the Small Business Recovery - San José Al Fresco appropriation to reallocate funding from the American Rescue Plan Fund to the General Fund for the planning activities associated with the San Pedro and Post Streets closures. As directed in the Mayor's June Budget Message for Fiscal Year 2022-2023, the use of San José Al Fresco funding in the American Rescue Plan Fund was reallocated to continue the closure of San Pedro Street, a six-month pilot closure of Post Street, and provide a conceptual design for the permanent closure of San Pedro and Post Streets. A corresponding transfer from the American Rescue Plan Fund for revenue loss reimbursement and establishment of the San José Al Fresco - San Pedro and Post Streets Closure appropriation in the General Fund are recommended elsewhere in this report.</p>				
Transfer to the Convention and Cultural Affairs Fund	City Manager - Office of Economic Development and Cultural Affairs		(\$1,500,000)	
<p>This action decreases the Transfer to the Convention and Cultural Affairs Fund from the American Rescue Plan Fund by \$1.5 million, from \$4.0 million to \$2.5 million, to reflect the stronger than anticipated performance of Transient Occupancy Tax (TOT) revenues in the TOT Fund and corresponding transfer (\$1.1 million) from the TOT Fund to the Convention and Cultural Affairs Fund as recommended elsewhere in this report. The revised transfer (\$2.5 million) from the American Rescue Plan Fund to reimburse the Convention and Cultural Affairs Fund for decreased revenues due to the COVID-19 pandemic is equal to the level provided in 2021-2022 (\$2.5 million).</p>				
Ending Fund Balance Adjustment	Finance Department		\$1,585,000	
<p>This action increases the Ending Fund Balance to offset the actions recommended in this report.</p>				

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## American Rescue Plan Fund (402)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Revenue from Use of Money/Property (Interest Earnings)	Finance Department			\$85,000

This action increases the estimate for Revenue from the Use of Money/Property by \$85,000, from \$515,000 to \$600,000, to recognize higher than anticipated interest earnings for 2022-2023 in the American Rescue Plan Fund. A corresponding increase to the Ending Fund Balance is recommended elsewhere in this report to offset this action.

Transfer to the General Fund (Revenue Loss Reimbursement)	Finance Department		\$400,000	
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This action increases the Transfer to the General Fund for revenue loss reimbursement by \$400,000, from \$3.5 million to \$3.9 million, to shift funding for the planning activities associated with the San Pedro and Post Streets closures from the American Rescue Plan Fund. A corresponding decrease to the Small Business Recovery - San José Al Fresco appropriation in the American Rescue Plan Fund and establishment of the San José Al Fresco - San Pedro and Post Streets Closure appropriation in the General Fund are recommended elsewhere in this report.

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<b>American Rescue Plan Fund (402)</b>			<b>\$85,000</b>	<b>\$85,000</b>
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**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Benefits Funds - Self-Insured Medical Fund (158)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Human Resources Department		(\$54,389)	
This action decreases the Ending Fund Balance to offset the action recommended in this report.				
Transfer to the General Fund	Human Resources Department		\$54,389	

This action establishes a Transfer to the General Fund appropriation in the amount of \$54,389. The Self-Insured Medical Fund had previously received transfers from the General Fund in prior years to ensure fund solvency. This amount reflects the remaining balance in the fund that can be returned to the General Fund.

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**Benefits Funds - Self-Insured Medical Fund (158)**



# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## City Hall Debt Service Fund (210)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
City Hall Debt Service	Finance Department		\$1,500	
<p>This action increases the City Hall Debt Service appropriation by \$1,500, from \$23,203,000 to \$23,204,500, to account for increased escrow fees in 2022-2023. A corresponding decrease to the Ending Fund Balance to offset this action is recommended in this report.</p>				
Ending Fund Balance Adjustment	Finance Department		(\$1,500)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this report.</p>				
Transfers and Reimbursements (Transfer from Capital Funds for City Hall Debt Service)	Office of the City Manager			(\$881,303)

This action decreases the revenue estimate for Transfers and Reimbursements by \$881,000 to reflect a reduced transfer from various capital funds. A corresponding increase to the Transfer from the General Fund to offset this action is recommended in this report. A total of \$3.8 million will be transferred from the General Fund with corresponding decreases from various special and capital funds. Of the \$3.8 million \$1.1 million modifies the cost allocation methodology in 2022-2023 to include allocation of debt service costs for several cost centers within the General Fund. The remaining \$2.7 million adjustment corrects for the allocation of costs related to the August 2020 lease-revenue bond issuance that refunded debt related to the construction of City Hall and retired the remaining debt associated with the Los Lagos Golf Course and the Environmental Services Company (ESCO) Master Lease. All debt related to the 2020A lease-revenue bonds is paid in the City Hall Debt Service Fund which receives a transfer from most of the City's special and capital funds based on their respective proportional cost allocation. A recent analysis conducted by the Finance Department determined the allocation from the General Fund for debt service costs for the portion of the debt associated with the payoff of the Los Lagos Golf Course and ESCO should increase by \$1.0 million for 2022-2023 and by \$1.7 million from the prior two fiscal years. While these adjustments increase the portion of the City Hall debt service allocated to the General Fund, the General Fund savings attributable to retiring debt obligations and refunding still result in total annual ongoing savings to the City of \$7.0 million, which is greater than \$4.1 million of ongoing savings assumed in the 2020-2021 Adopted Operating Budget.

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## City Hall Debt Service Fund (210)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Transfers and Reimbursements (Transfer from Special Funds for City Hall Debt Service)	Office of the City Manager			(\$2,898,012)

This action decreases the revenue estimate for Transfers and Reimbursements by \$2.9 million to reflect a reduced transfer from various special funds. A corresponding increase to the Transfer from the General Fund to offset this action is recommended in this report. A total of \$3.8 million will be transferred from the General Fund with corresponding decreases from various special and capital funds. Of the \$3.8 million, \$1.1 million modifies the cost allocation methodology in 2022-2023 to include allocation of debt service costs for several cost centers within the General Fund. The remaining \$2.7 million adjustment corrects for the allocation of costs related to the August 2020 lease-revenue bond issuance that refunded debt related to the construction of City Hall and retired the remaining debt associated with the Los Lagos Golf Course and the Environmental Services Company (ESCO) Master Lease. All debt related to the 2020A lease-revenue bonds is paid in the City Hall Debt Service Fund, which receives a transfer from most of the City's special and capital funds based on their respective proportional cost allocation. A recent analysis conducted by the Finance Department determined the allocation from the General Fund for debt service costs for the portion of the debt associated with the payoff of the Los Lagos Golf Course and ESCO should increase by \$1.0 million for 2022-2023, and by \$1.7 million from the prior two fiscal years. While these adjustments increase the portion of the City Hall debt service allocated to the General Fund, the General Fund savings attributable to retiring debt obligations and refunding still result in total annual ongoing savings to the City of \$7.0 million, which is greater than \$4.1 million of ongoing savings assumed in the 2020-2021 Adopted Operating Budget.

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## City Hall Debt Service Fund (210)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Transfers and Reimbursements (Transfer from the General Fund for City Hall Debt Service)	Office of the City Manager			\$3,779,315

This action increases the revenue estimate for Transfers and Reimbursements by \$3.8 million to reflect a Transfer from the General Fund. Actions to correspondingly decrease the contribution from various special and capital funds are recommended elsewhere in this report. Of the \$3.8 million, \$1.1 million modifies the cost allocation methodology in 2022-2023 to include allocation of debt service costs for several cost centers within the General Fund. The remaining \$2.7 million adjustment corrects for the allocation of costs related to the August 2020 lease-revenue bond issuance that refunded debt related to the construction of City Hall and retired the remaining debt associated with the Los Lagos Golf Course and the Environmental Services Company (ESCO) Master Lease. All debt related to the 2020A lease-revenue bonds is paid in the City Hall Debt Service Fund, which receives a transfer from most of the City's special and capital funds based on their respective proportional cost allocation. A recent analysis conducted by the Finance Department determined the allocation from the General Fund for debt service costs for the portion of the debt associated with the payoff of the Los Lagos Golf Course and ESCO should increase by \$1.0 million for 2022-2023, and by \$1.7 million from the prior two fiscal years. While these adjustments increase the portion of the City Hall debt service allocated to the General Fund, the General Fund savings attributable to retiring debt obligations and refunding still result in total annual ongoing savings to the City of \$7.0 million, which is greater than \$4.1 million of ongoing savings assumed in the 2020-2021 Adopted Operating Budget.

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## City Hall Debt Service Fund (210)

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Community Development Block Grant Fund (441)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CARES Act/Revenue from Federal Government	Housing Department		\$176,356	\$176,356
<p>This action increases the CARES Act appropriation and the corresponding estimate for Revenue from the Federal Government by \$176,346 to recognize additional Community Development Block Grant (CDBG) CARES Act funding from the Department of Housing and Urban Development. This funding will supplement existing CARES Act resources and provide additional capacity for ongoing projects related to operating expenses for shelters.</p>				
Childcare Services	Housing Department		(\$100,000)	
<p>This action eliminates the Childcare Services appropriation to the Housing Department in the Community Development Block Grant (CDBG) Fund. While the 2022-2023 Adopted Budget was developed with the inclusion of an allocation of \$100,000, the Fiscal Year 2022-2023 Annual Action Plan as approved by City Council on August 9, 2022, did not include this allocation because Childcare Services activities are ineligible to be funded by CDBG.</p>				
Community Development Block Grant CV3/Revenue from Federal Government	Housing Department		\$3,898,322	\$3,898,322
<p>This action increases the Community Development Block Grant CV3 appropriation and the corresponding estimate for Revenue from Federal Government by \$3.9 million to recognize additional Community Development Block Grant (CDBG) CARES Act funding from the Department of Housing and Urban Development. This funding will supplement existing CARES Act resources and provide additional capacity for ongoing projects related to operating expenses for shelters.</p>				
Contractual Community Services	Housing Department		(\$1,155,709)	
<p>This action decreases the Contractual Community Services appropriation by \$1.2 million, from \$2.0 million to \$873,000. This action aligns the Contractual Community Services spending allocation with the Fiscal Year 2022-2023 Annual Action Plan as approved by City Council on August 9, 2022, which includes funding for Senior Services (\$302,875), Neighborhood Engagement and Leadership Training (\$190,200), and Services for Homeless and Unhoused Populations (\$380,385).</p>				

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Community Development Block Grant Fund (441)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Housing Department		(\$132,508)	
This action decreases the Ending Fund Balance to offset actions recommended in this report.				
Housing Program Development and Monitoring	Housing Department		\$343,102	
This action increases the Housing Program Development and Monitoring appropriation by \$343,102, from \$1.4 million to \$1.8 million. This action provides sufficient funding for the administration of Community Development Block Grant (CDBG) funded operations in the current fiscal year. This action is offset by a decrease to the Ending Fund Balance recommended in this report.				
Legal Aid Fair Housing Program	Housing Department		\$375,115	
This action increases the Legal Aid Fair Housing Program appropriation by \$375,115, from \$100,000 to \$475,115. This action aligns the Legal Aid Fair Housing Program spending allocation with the Fiscal Year 2022-2023 Annual Action Plan as approved by City Council on August 9, 2022. This funding will support legal services for low-income tenants and landlords through the SJ Housing Rights Consortium. This action is offset by a decrease to the Ending Fund Balance recommended in this report.				
Neighborhood Infrastructure Improvements	Housing Department		\$670,000	
This action establishes the Neighborhood Infrastructure Improvements appropriation to the Housing Department in the amount of \$670,000. This action provides support for renovations of amenities at the Fair Swim Center (\$610,000), including the tot lot, as well as initial funding for signage and planning for lighting improvements and related renovations at the Guadalupe-Washington Alleyway (\$60,000). The Guadalupe-Washington Alleyway project was included in City Council-approved Mayor's June Budget Message for Fiscal Year 2022-2023 with an estimated cost of \$100,000. The \$60,000 allocation referenced here is an initial allocation that will be revised, as appropriate, as the project proceeds and the scope is refined in accordance with site conditions. This action is offset by a decrease to the Ending Fund Balance recommended in this report.				

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## Community Development Block Grant Fund (441)

\$4,074,678

\$4,074,678

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Community Facilities District No. 11 (Adeline-Mary Helen) Fund (374)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Transportation Department		\$41,400	
This action decreases the Ending Fund Balance to offset the action recommended in this report.				
Non-Personal/Equipment (Water and Contractual Services)	Transportation Department		(\$41,400)	

This action decreases the Transportation Department's Non-Personal/Equipment appropriation by \$41,400 to reflect anticipated savings in water usage (\$17,000) and contractual services (\$24,400). After reconciling the actual fund balance compared to the estimated fund balance that was used in the development of the 2022-2023 Adopted Budget, a lower fund balance is actually available. As a result, water usage and maintenance for this district will be scaled back this fiscal year to align expenses with available fund balance. Water costs can be reduced because the landscape in this district does not need as much watering and will not impact the appearance. The reduction to contractual services will not have an impact on recurring maintenance and will still allow for substantial repair and renovation work as needed in this district. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.

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**Community Facilities District No. 11 (Adeline-Mary Helen) Fund (374)**

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Community Facilities District No. 12 (Basking Ridge) Fund (376)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Transportation Department		\$17,000	
This action decreases the Ending Fund Balance to offset the action recommended in this report.				
Non-Personal/Equipment (Contractual Services)	Transportation Department		(\$17,000)	

This action decreases the Transportation Department's Non-Personal/Equipment appropriation by \$17,000 to reflect anticipated savings in contractual services. After reconciling the actual fund balance compared to the estimated fund balance that was used in the development of the 2022-2023 Adopted Budget, a lower fund balance is actually available. As a result, maintenance for this district will be scaled back this fiscal year to align expenses with available fund balance. This reduction will require prioritizing repair work, including but not limited to replacement plantings, tree pruning, and irrigation repairs. The reduction in repair work will have minimal impact on the overall appearance of the district as it is presently in good condition. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.

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**Community Facilities District No. 12 (Basking Ridge) Fund (376)**

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Community Facilities Revenue Fund (422)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Finance Department		(\$330,998)	
This action decreases the Ending Fund Balance to offset the action recommended in this report.				
Transfer to the General Fund	Finance Department		\$330,998	

This action establishes a Transfer to the General Fund appropriation in the amount of \$330,998. The Community Facilities Revenue Fund had previously received transfers from the General Fund in prior years to ensure fund solvency. This amount reflects the remaining balance in the fund that can be returned to the General Fund. A final reconciliation of this fund to the Annual Comprehensive Financial Report and a transfer of any remaining fund balance will be recommended as part of the 2022-2023 Mid-Year Budget Review.

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**Community Facilities Revenue Fund (422)**



# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Convention and Cultural Affairs Fund (536)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Convention Center City Free Use  This action increases the Convention Center City Free Use appropriation by \$50,000, from \$25,000 to \$75,000, to provide additional capacity for the City's special use of convention and cultural facilities managed by Team San José, which may otherwise reduce potential operating revenues derived from the facilities due to scheduling conflicts. Interest in the use of the facilities is increasing as the impacts of the COVID-19 pandemic wane and public health restrictions are relaxed. This action increases the 2022-2023 funding to 2021-2022 levels.	City Manager - Office of Economic Development and Cultural Affairs		\$50,000	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the actions recommended in this report.	City Manager - Office of Economic Development and Cultural Affairs		(\$425,351)	
Transfers and Reimbursements (Transfer from the American Rescue Plan Fund)  This action decreases the revenue estimate for Transfers and Reimbursements from the American Rescue Plan Fund by \$1.5 million (from \$4.0 million to \$2.5 million) to reflect stronger than anticipated performance of Transient Occupancy Tax (TOT) revenues in the TOT Fund and the corresponding transfer (\$1.1 million) from the TOT Fund to the Convention and Cultural Affairs Fund, as recommended elsewhere in this report. The revised transfer (\$2.5 million) from the American Rescue Plan Fund to reimburse the Convention and Cultural Affairs Fund for decreased revenues due to the COVID-19 pandemic is equal to the level provided in 2021-2022 (\$2.5 million).	City Manager - Office of Economic Development and Cultural Affairs			(\$1,500,000)
Transfers and Reimbursements (Transfer from the Transient Occupancy Tax Fund)  This action increases the revenue estimate for Transfers and Reimbursements from the Transient Occupancy Tax (TOT) Fund by \$1.1 million, from \$8.0 million to \$9.1 million, to reflect the stronger than anticipated 2021-2022 performance of TOT revenues in the TOT Fund. Actual revenues of \$15.8 million exceeded the 2021-2022 budgeted estimate by \$2.3 million, \$1.1 million of which is proportionately allocated to the Convention and Cultural Affairs Fund in accordance with the distribution formula outlined in the San José Municipal Code to allocate revenue received in the Transient Occupancy Tax (TOT) Fund.	City Manager - Office of Economic Development and Cultural Affairs			\$1,124,649
<b>Convention and Cultural Affairs Fund (536)</b>			<b>(\$375,351)</b>	<b>(\$375,351)</b>

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Edward Byrne Memorial Justice Assistance Grant Trust Fund (474)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
2017 Justice Assistance Grant/Revenue from the Use of Money/Property	Police Department		\$197	\$55
<p>This action increases the 2017 Justice Assistance Grant appropriation to the Police Department by \$197 to reflect interest earned in 2021-2022 (\$142) and recognize and appropriate interest expected to be earned in 2022-2023 (\$55). These funds are used for purchasing law enforcement safety and investigative equipment, and law enforcement overtime for community events, such as National Night Out, crime prevention community education programs, and public service announcements to increase awareness and prevent gun violence. A portion of a grant Analyst's salary and benefits is also paid by this grant. The grant cycle ends on December 31, 2022.</p>				
2019 Justice Assistance Grant	Police Department		(\$1,348)	
<p>This action decreases the 2019 Justice Assistance Grant appropriation to the Police Department by \$1,348 to align the budget to the actual remaining balance of the grant. These funds are used for purchasing law enforcement safety and investigative equipment, and law enforcement overtime for community events, such as National Night Out, crime prevention community education programs, and public service announcements to increase awareness and prevent gun violence. A portion of a grant Analyst's salary and benefits is also paid by this grant. The term of the grant is October 1, 2019 through September 30, 2023.</p>				
Ending Fund Balance Adjustments	Police Department		\$1,206	
<p>This action increases the Ending Fund Balance to offset the actions recommended in this report.</p>				
			<hr/>	
<b>Edward Byrne Memorial Justice Assistance Grant Trust Fund (474)</b>			<b>\$55</b>	<b>\$55</b>

## Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

### Gift Trust Fund (139)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Finance Department		(\$76,112)	
This action decreases the Ending Fund Balance to offset the actions recommended in this report.				
All Inclusive Playground - Rotary Playgarden	Parks, Recreation and Neighborhood Services Department		\$66,000	
This action establishes the All Inclusive Playground - Rotary Playgarden allocation to the Parks, Recreation, and Neighborhood Services Department in the amount of \$66,000 to provide partial funding for the expansion of the park. Funding will be used to support development of essential physical, social and cognitive skills, encourage independent physical access, as well as provide use of integrative elements for people of all abilities and ages. This action is offset by a corresponding decrease to the Ending Fund Balance.				
Willow Glen Senior Programming	Parks, Recreation and Neighborhood Services Department		\$10,112	
This action establishes the Willow Glen Senior Programming allocation to the Parks, Recreation, and Neighborhood Services Department in the amount of \$10,112 to support special events and activities for seniors at the Willow Glen Community Center. This action is offset by a corresponding decrease to the Ending Fund Balance.				

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### Gift Trust Fund (139)

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Homeless Housing, Assistance, and Prevention Fund (454)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Housing Department		\$4,500,000	
This action decreases the Ending Fund Balance to offset actions recommended in this report.				
Revenue from State of California (Homeless Housing Assistance and Prevention Grant)	Housing Department			\$4,500,000
This action increases the estimate for Revenue from State of California by \$4.5 million, from \$23.3 million to \$27.8 million, to recognize previously awarded Homeless Housing Assistance and Prevention (HHAP) Grant funding from the California State Business, Consumer Services and Housing Agency. These funds will be used to fund motel vouchers and the construction and operation of Emergency Shelters and Bridge Housing Communities. This action is offset by an increase to the Ending Fund Balance recommended in this report.				
			<hr/>	
<b>Homeless Housing, Assistance, and Prevention Fund (454)</b>			<b>\$4,500,000</b>	<b>\$4,500,000</b>

## Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

### Housing Trust Fund (440)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
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Ending Fund Balance Adjustment	Housing Department		(\$50,000)	
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This action decreases the Ending Fund Balance to offset actions recommended in this report.

Housing and Homeless Projects	Housing Department		\$25,000	
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This action increases the Housing and Homeless Projects appropriation by \$25,000, from \$4.0 million to \$4.1 million, to account for added costs to support the Santa Clara County Homeless Census. Every two years, a census of the homeless population in Santa Clara County is conducted. In previous years, the City of San José has conducted this survey on behalf of the County. The upcoming survey, scheduled for January 2023, will be conducted by Santa Clara County, necessitating payment from the City to the County. This action will provide adequate funding for San José's portion of the costs of the survey. This action is offset by a decrease to the Ending Fund Balance recommended in this report.

Non-Personal/Equipment (West Valley Community Services)	Housing Department		\$25,000	
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This action increases the Housing Department's Non-Personal/Equipment appropriation by \$25,000 to provide additional support for the West Valley Community Services (WVCS). The Mayor's June Budget Message for Fiscal Year 2022-2023, as approved by the City Council, directed the allocation of \$50,000 from the Housing Trust Fund to provide WVCS with resources for basic needs of low-income families and individuals in West San José at risk of becoming homeless as part of their Community Access to Resources and Education Program. As the full funding for the identified service is \$75,000, an additional \$25,000 is needed to provide adequate levels of support for program participants.

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### Housing Trust Fund (440)

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Ice Centre Revenue Fund (432)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Finance Department		\$3,328	
This action increases the Ending Fund Balance to offset the actions recommended in this report.				
Revenue from the Use of Money/Property (Ice Centre - Additional Rent)	Finance Department			\$3,328
This action increases the estimate for Revenue from the Use of Money/Property by \$3,328. The agreement with Sharks Ice, current operator of the Ice Centre, includes the reimbursement of Oversight and Insurance expenses. During the development of the 2022-2023 Adopted Budget, the reimbursement amount was erroneously under estimated. This action realigns the revenue assumptions with the expenditure budget. A corresponding increase to the Ending Fund Balance is included in this report to offset this action.				
			<hr/>	
<b>Ice Centre Revenue Fund (432)</b>			<b>\$3,328</b>	<b>\$3,328</b>

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Integrated Waste Management Fund (423)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Environmental Services Department		(\$1,452,288)	
This action decreases the Ending Fund Balance to offset the actions recommended in this report.				
Organics Local Assistance Grant	Environmental Services Department		\$1,452,288	

This action establishes the Organics Local Assistance Grant allocation to ESD in the amount of \$1.5 million. In April 2022, the City was awarded funding from the California Department of Resources Recycling and Recovery's (CalRecycle) SB1383 Local Assistance Grant Program. The Local Assistance Grant will enable the City to achieve and exceed requirements set out in SB 1383 through a number of approaches approved by CalRecycle. The grant funds will be used to comply with the requirements and provide edible food recovery programs, education and outreach, collection bin labels, enforcement and inspection, gap analyses, and record keeping. The grant funds were provided upfront in 2021-2022, thus ESD must keep and maintain accurate and timely records and report to CalRecycle periodically. A corresponding action to decrease the Ending Fund Balance is recommended elsewhere in this report.

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**Integrated Waste Management Fund (423)**

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Library Parcel Tax Fund (418)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Library Department		(\$35,839)	
This action decreases the Ending Fund Balance to offset actions recommended in this report.				
Non-Personal/Equipment (Mental Health and Security Training)	Library Department		\$50,000	
This action increases the Non-Personal/Equipment appropriation to the Library Department by \$50,000 to provide mental health and security trainings throughout the Library system. These trainings include crisis prevention, nonviolent intervention, and support for mental health and wellness for Library staff. This action is offset by a decrease to the Ending Fund Balance recommended in this report.				
Transfer to the Library Parcel Tax Capital Fund	Library Department		(\$14,161)	
This action decreases the Transfer to the Library Parcel Tax Capital Fund by \$14,161. After reconciling the actual 2021-2022 fund balance to the estimate used to develop the 2022-2023 Adopted Budget, remaining fund balance was available in the Library Parcel Tax Capital Fund and the entire adopted budgeted transfer from the Library Parcel Tax Fund was no longer necessary and could be decreased. This action is offset by an increase to the Ending Fund Balance recommended in this report.				

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**Library Parcel Tax Fund (418)**



# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Low And Moderate Income Housing Asset Fund (346)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
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Affordable Housing Web Portal	Housing Department		\$150,000	
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This action increases the Affordable Housing Web Portal appropriation by \$150,000, from \$406,352 to \$556,352, to support final development and deployment costs for the Affordable Housing Web Portal. The Affordable Housing Web Portal is intended to be a regional web portal that can be used to list, filter, and find affordable housing units throughout participating jurisdictions in the Bay Area. Development has been in progress for a number of years, and this funding will provide for the final development costs that have materialized in 2022-2023. The existing allocation of \$406,352 is earmarked for maintenance and operation of the system in 2022-2023, and is expected to be spent this fiscal year as well. This action is offset by a decrease to the Ending Fund Balance recommended in this report.

Ending Fund Balance Adjustment	Housing Department		(\$150,000)	
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This action decreases the Ending Fund Balance to offset actions recommended in this report.

Housing Loans and Grants (Page Street Studios)	Housing Department		\$1,880,000	
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This action increases the Housing Loans and Grants appropriation by \$1.9 million, from \$56.6 million to \$58.4 million, to provide support for an action in accordance with the Housing Director's Delegation of Authority increasing funding for the Page Street Studios project from \$9.4 million to \$11.3 million. This additional funding provides resources to fill a funding gap as a result of a missed Affordable Housing and Sustainable Communities (AHSC) grant award from the State of California. This action is accompanied by a similar action in the Affordable Housing Impact Fee Fund in the amount of \$2.1 million, for a total impact of \$4.0 million. This action is offset by a decrease to the Housing Project Reserve recommended in this report.

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Low And Moderate Income Housing Asset Fund (346)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Housing Loans and Grants (Vista Montana)	Housing Department		\$2,000,000	

This action increases the Housing Loans and Grants appropriation by \$2.0 million, from \$56.6 million to \$58.6 million, to provide support for an Exclusive Negotiation Agreement between the City and Charities Housing for the affordable housing development at the City-owned Vista Montana site, located at 71 Vista Montana in San José. This funding will be used for predevelopment costs, including architecture and engineering, property holding costs, legal and other fees, and soft contingency costs. This action is offset by a decrease to the Housing Project Reserve recommended in this report.

Housing Project Reserve	Housing Department		(\$3,880,000)	
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This action decreases the Housing Project Reserve by \$3.9 million, from \$19.1 million to \$15.2 million, to offset actions recommended in this report.

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**Low And Moderate Income Housing Asset Fund (346)**

## Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

### Multi-Source Housing Fund (448)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CalHome (Rehabilitation) Program	Housing Department		\$360,580	
<p>This action establishes the CalHome (Rehabilitation) Program appropriation in the amount of \$360,580. This funding will be used to support three existing homeownership programs aimed at low-, very low-, and moderate-income households by providing mortgage and rehabilitation assistance. This action is offset by a decrease to the Ending Fund Balance recommended in this report.</p>				
Ending Fund Balance Adjustment	Housing Department		(\$360,580)	
<p>This action decreases the Ending Fund Balance to offset actions recommended in this report.</p>				
HOPWA GRANTS/Revenue from Federal Government	Housing Department		\$19,717	\$19,717
<p>This action increases the HOPWA GRANTS appropriation and the corresponding estimate for Revenue from Federal Government by \$19,717, from \$29,863 to \$49,580, to recognize additional funding from the Department of Housing and Urban Development. This action aligns the Housing Opportunities for People with AIDS (HOPWA) Grants spending allocation with the Fiscal Year 2022-2023 Annual Action Plan as approved by City Council on August 9, 2022.</p>				
HOPWA PSH/Revenue from Federal Government	Housing Department		\$288,089	\$288,089
<p>This action increases the HOPWA PSH appropriation and the corresponding estimate for Revenue from Federal Government by \$288,089, from \$1.3 million to \$1.6 million, to recognize additional funding from the Department of Housing and Urban Development. This action aligns the Housing Opportunities for People with AIDS (HOPWA) Permanent Supportive Housing (PSH) spending allocation with the Fiscal Year 2022-2023 Annual Action Plan as approved by City Council on August 9, 2022.</p>				
<b>Multi-Source Housing Fund (448)</b>			<b>\$307,806</b>	<b>\$307,806</b>

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Public Works Development Fee Program Fund (241)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Public Works Department		(\$165,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this report.				
Public Works Development Fee Program - Personal Services	Public Works Department		\$165,000	

This action increases the Public Works Development Fee Program – Personal Services appropriation by \$165,000 to reflect a funding shift of a Senior Construction Inspector position from the Small Cell Permitting Fee Program Fund. The funding shift will align the job duties and responsibilities of the position with the accurate funding source. This position will be responsible for technical inspection services to ensure compliance with City and State standards and specifications. In addition, the position will support the work being performed for the Downtown West Development and BART to construct public infrastructure that will be operated and maintained by the City which will include storm and sanitary facilities, streets, curb/gutter/sidewalks, streetlights, and traffic signals.

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**Public Works Development Fee Program Fund (241)**

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**Public Works Small Cell Permitting Fee Program Fund (242)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Ending Fund Balance Adjustment	Public Works Department		\$165,000	
This action increases the Ending Fund Balance to offset the action recommended in this report.				
Public Works Small Cell Permitting - Personal Services	Public Works Department		(\$165,000)	
This action decreases the Public Works Small Cell Permitting – Personal Services appropriation by \$165,000 to reflect the funding shift of a Senior Construction Inspector position to the Public Works Development Fee Program Fund. This position will support an increased workload associated with the Downtown West Development and the BART Phase II construction project.				

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**Public Works Small Cell Permitting Fee Program Fund (242)**

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

**San José Clean Energy Operating Fund (501)**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
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Debt Service - Interest - CP	Community Energy Department		\$854,000	
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This action increases the Debt Service - Interest - CP appropriation by \$854,000, from \$2,256,000 to \$3,110,000. The current amount allocated for the San José Clean Energy Fund's Commercial Paper interest payment is now insufficient given the recent rise in interest rates. A corresponding decrease to the Ending Fund Balance is recommended below.

Ending Fund Balance Adjustment	Community Energy Department		(\$854,000)	
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This action decreases the Ending Fund Balance to offset the action recommended in this report.

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**San José Clean Energy Operating Fund (501)**

**Special Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

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

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
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Ending Fund Balance Adjustment	Environmental Services Department		(\$1,000,000)	
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This action decreases the Ending Fund Balance to offset the actions recommended in this report.

Non-Personal/Equipment (Chemicals at Regional Wastewater Facility)	Environmental Services Department		\$1,000,000	
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This action increases the Non-Personal/Equipment appropriation in the San José-Santa Clara Treatment Plant Operating Fund by \$1.0 million. This increase is due to price increases for ferric chloride over the last several years and projected increases of upwards of 65% in 2022-2023. It is anticipated that there will be a significant increase in the use of ferric chloride for capital projects involving biosolids treatment. The primary use of ferric chloride is to remove impurities in water and wastewater treatment. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.

Prior Year Fiscal Agency Payment	Environmental Services Department		\$12,335,826	
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This action establishes the Prior Year Fiscal Agency allocation in the amount of \$12.34 million to increase transparency in tracking contributions and payments for the Tributary Agencies. At the end of each fiscal year, the City conducts a reconciliation of the prior year's expenses against collected revenue and collects each Tributary Agency's actual wastewater discharge amount which is used to calculate final apportioned costs. A payment is due to a Tributary Agency when total expenditures are less than collected revenues. Corresponding actions to increase the estimates for contributions from Tributary Agencies are recommended elsewhere in this report. The recommended actions are net-zero.

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

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

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Revenue from Local Agencies (Contributions - Other Agencies)	Environmental Services Department			\$7,228,896

This action increases the estimate for contributions from Tributary Agencies by \$7.23 million, from \$20.5 million to \$27.7 million, to reflect the full 2022-2023 cost allocation anticipated to be collected by Tributary Agencies for the operations and maintenance of the San José-Santa Clara Regional Wastewater Facility. A corresponding action to establish the Prior Year Fiscal Agency Payment allocation is recommended elsewhere in this report. The past practice was to reflect the net revenue estimate from the Tributary Agencies for their share of the costs less the estimated payment for the prior year's activities. The recommended actions are net-zero.

Revenue from Local Agencies (Contributions - Santa Clara)	Environmental Services Department			\$5,106,930
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This action increases the estimate for contributions from Santa Clara by \$5.1 million, from \$14.5 million to \$19.6 million, to reflect the full 2022-2023 cost allocation anticipated to be collected by Santa Clara for the operations and maintenance of the San San José-Santa Clara Regional Wastewater Facility. A corresponding action to establish the Prior Year Fiscal Agency Payment allocation is recommended elsewhere in this report. The past practice was to reflect the net revenue estimate from the Tributary Agencies for their share of the costs less the estimated payment for prior year's activities. The recommended actions are net-zero.

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<b>San José-Santa Clara Treatment Plant Operating Fund (513)</b>			<b>\$12,335,826</b>	<b>\$12,335,826</b>
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# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Transient Occupancy Tax Fund (461)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
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Cultural Grants (TOT and Special Event Permit Revenue Reconciliation)	City Manager - Office of Economic Development and Cultural Affairs		\$618,623	
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This action increases the Cultural Grants appropriation by \$618,623, from \$4.7 million to \$5.3 million, to reflect the reconciliation of Transient Occupancy Tax (TOT) and special event permit revenue for 2021-2022, as well as remaining savings from the Cultural Grants and Cultural Grants Administration appropriations that were not previously rebudgeted during the development of the 2022-2023 Adopted Operating Budget. Actual 2021-2022 TOT revenues of \$15.8 million in the TOT Fund exceeded the budgeted estimate by \$2.3 million, resulting in an increase of \$560,388 for Cultural Grants in accordance with the distribution formula outlined in the San José Municipal Code to allocate revenue received in the TOT Fund. Additional adjustments to increase the Transfer to the Convention and Cultural Affairs Fund and to increase the San José Convention and Visitors Bureau appropriation are also recommended in this report.

Ending Fund Balance Adjustment	City Manager - Office of Economic Development and Cultural Affairs		(\$2,305,596)	
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This action decreases the Ending Fund Balance to offset the actions recommended in this report.

San José Convention and Visitors Bureau (TOT Revenue Reconciliation)	City Manager - Office of Economic Development and Cultural Affairs		\$562,324	
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This action increases the San José Convention and Visitors Bureau appropriation by \$562,324, from \$4.2 million to \$4.8 million, to reflect the reconciliation of Transient Occupancy Tax (TOT) revenue for 2021-2022. Actual 2021-2022 TOT revenues of \$15.8 million in the TOT Fund exceeded the budgeted estimate by \$2.3 million, resulting in this increase of \$562,324 for the San José Convention and Visitors Bureau appropriation in accordance with the distribution formula outlined in the San José Municipal Code to allocate revenue received in the TOT Fund. Additional adjustments to increase the Transfer to the Convention and Cultural Affairs Fund and to increase the Cultural Grants appropriation are also recommended in this report.

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Transient Occupancy Tax Fund (461)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Transfer to the Convention and Cultural Affairs Fund (TOT Revenue Reconciliation)	City Manager - Office of Economic Development and Cultural Affairs		\$1,124,649	

This action increases the Transfer to the Convention and Cultural Affairs Fund by \$1.1 million, from \$8.0 million to \$9.1 million, to reflect the reconciliation of Transient Occupancy Tax (TOT) revenue for 2021-2022. Actual 2021-2022 TOT revenues of \$15.8 million in the TOT Fund exceeded the budgeted estimate by \$2.3 million, resulting in an increase of \$1.1 million for the Transfer to the Convention and Cultural Affairs Fund in accordance with the distribution formula outlined in the San José Municipal Code to allocate revenue received in the TOT Fund. Additional adjustments to increase the San José Convention and Visitors Bureau appropriation and Cultural Grants appropriation are also recommended in this report.

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## Transient Occupancy Tax Fund (461)

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Workforce Development Fund (290)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
Administration/Revenue from Federal Government  This action increases the Administration appropriation and corresponding estimate for Revenue from the Federal Government by \$104,717 to reflect the final formula grant allocations for 2022-2023, which were released following the development of the 2022-2023 Adopted Operating Budget. This action is part of a series of adjustments in this report to align Workforce Development Fund expenditures with final grant allocations.	City Manager - Office of Economic Development and Cultural Affairs		\$104,717	\$104,717
Adult Workers/Revenue from Federal Government  This action increases the Adult Workers appropriation and corresponding estimate for Revenue from the Federal Government by \$704,596 to reflect the final formula grant allocations for 2022-2023, which were released following the development of the 2022-2023 Adopted Operating Budget. This action is part of a series of adjustments in this report to align Workforce Development Fund expenditures with final grant allocations.	City Manager - Office of Economic Development and Cultural Affairs		\$704,596	\$704,596
Dislocated Workers - COVID-19/Revenue from Federal Government  This action decreases the Dislocated Workers - COVID-19 appropriation and corresponding estimate for Revenue from the Federal Government by \$128,756 to reflect the final formula grant allocations for 2022-2023, which were released following the development of the 2022-2023 Adopted Operating Budget. This action is part of a series of adjustments in this report to align Workforce Development Fund expenditures with final grant allocations.	City Manager - Office of Economic Development and Cultural Affairs		(\$128,756)	(\$128,756)

# Special Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

## Workforce Development Fund (290)

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
HVAC Technician & Green Technology Program/Other Revenue	City Manager - Office of Economic Development and Cultural Affairs		\$100,000	\$100,000

This action establishes the HVAC Technician & Green Technology Program appropriation and increases the estimate for Other Revenue by \$100,000 to recognize community benefit grant funding from Pattern Energy. This funding will support training opportunities through the San Jose City College's Occupational Safety and Health Administration course and the HVAC Technician & Green Technology (HVGT) Program, which provides a basic understanding of green technology concepts, terminology, systems, and the most recent green mechanical technology. In addition to understanding the 2013 California Title 24 energy standards for residential/nonresidential HVAC applications, students will be prepared to pass the Environmental Protection Agency Section 608 Certification test as well as obtain ESCO's Green Awareness certification. work2future will coordinate these training opportunities which position participants to secure employment with employers who will be working on newly constructed buildings, building additions and alterations.

SJ Works (Bank of America)/ Other Revenue	City Manager - Office of Economic Development and Cultural Affairs		\$29,900	\$29,900
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This action increases the SJ Works (Bank of America) appropriation and revenue estimate for Other Revenue by \$29,900 to reflect additional grant funding received from Bank of America after the development of the 2022-2023 Adopted Operating Budget. This project is designed to support the San Jose Works Program, particularly the administration of a financial management workshop for youth participants.

Youth Workers/Revenue from Federal Government	City Manager - Office of Economic Development and Cultural Affairs		\$209,664	\$209,664
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This action decreases the Youth Workers appropriation and corresponding estimate for Revenue from the Federal Government by \$209,664 to reflect the final formula grant allocations for 2022-2023, which were released following the development of the 2022-2023 Adopted Operating Budget. This action is part of a series of adjustments in this report to align Workforce Development Fund expenditures with final grant allocations.

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<b>Workforce Development Fund (290)</b>			<b>\$1,020,121</b>	<b>\$1,020,121</b>
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## Capital Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

Action	Department	Use	Source
<b>Airport Renewal and Replacement Fund (527)</b>			
Transfers and Reimbursements (Transfer from Airport Surplus Revenue Fund)	Airport		\$(16,200,000)
<p>This action decreases the Transfer from the Airport Surplus Revenue Fund for the Facilities Division Relocation project by \$16.2 million, offset by a decrease in the Facilities Division Relocation project in this fund. For a more detailed description of this and other related actions, please refer to the Facilities Division Relocation write-up in the Airport Revenue Bond Improvement Fund (Fund 526). Corresponding actions are also found in the Airport Revenue Bond Improvement Fund (Fund 526), Airport Revenue Fund (521), and the Airport Surplus Revenue Fund (Fund 524).</p>			
Facilities Division Relocation	Airport	\$(16,200,000)	
<p>This action decreases the Facilities Division Relocation project by \$16.2 million, offset by a decrease in the revenue estimated from the Transfer from the Airport Surplus Revenue Fund. For a more detailed description of this and other related actions, please refer to the Facilities Division Relocation write-up in the Airport Revenue Bond Improvement Fund (Fund 526). Corresponding actions are also found in the Airport Revenue Bond Improvement Fund (Fund 526), Airport Revenue Fund (521), and the Airport Surplus Revenue Fund (Fund 524).</p>			
Project Management Support	Airport	\$200,000	
<p>This action reestablishes the Project Management Support appropriation in 2022-2023 in the amount of \$200,000 to fund the one-year extension of a master consultant services agreement for capital project management support. The firm provides planning and construction management services and has already completed several Airport tenant improvement projects in the terminal, several more projects-in-progress scheduled to be completed by end of December 2023. The pandemic put a pause on construction and caused many tenants to redesign their projects, further extending original construction schedules. A corresponding decrease to the Ending Fund Balance is recommended elsewhere in this report.</p>			
Ending Fund Balance Adjustment	Finance	\$(200,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this report.</p>			
<b>Airport Renewal and Replacement Fund (527) TOTAL</b>		<b>\$(16,200,000)</b>	<b>\$(16,200,000)</b>
<b>Airport Passenger Facility Charge Fund (529)</b>			
Transfer to Airport Fiscal Agent Fund (525)	Airport	\$581,000	
<p>This action increases the Transfer to the Airport Fiscal Agent Fund by \$581,000, from \$13.1 million to \$13.6 million. With the 2021 refunding of Airport Revenue Bonds that generated \$188.2 million in debt service savings over the life of the bond, the amount of eligible bond funded projects that can be covered by Passenger Facility Charges (PFCs) was recalculated. The Airport determined that the amount of PFC eligible bond debt increased by \$581,000. Therefore, this action increases the Transfer from the Airport Passenger Facility Charge Fund to the Airport Fiscal Agent Fund where bond debt service is maintained. Corresponding Transfers in the Airport Fiscal Agent Fund and Airport Revenue Fund are recommended elsewhere in this report.</p>			
Ending Fund Balance Adjustment	Finance	\$(581,000)	
<p>This action decreases the Ending Fund Balance to offset the action recommended in this report.</p>			
<b>Airport Passenger Facility Charge Fund (529) TOTAL</b>			

## Capital Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<b>Airport Revenue Bond Improvement Fund (526)</b>			
Financing Proceeds (Commercial Paper)	Airport		\$16,200,000
<p>This action increases Commercial Paper funding for the Facilities Division Relocation project by \$16.2 million, offset by an increase to the Facilities Division Relocation project. For a more detailed description of this and other related actions, please refer to the Facilities Division Relocation write-up in this fund. Corresponding actions are also found in the Airport Renewal and Replacement Fund (Fund 527), Airport Revenue Fund (521), and the Airport Surplus Revenue Fund (Fund 524).</p>			
Facilities Division Relocation	Airport	\$16,200,000	
<p>This action increases the Facilities Division Relocation project by \$16.2 million. This capital project, with a total project cost of \$46.3 million, is currently funded by Commercial Paper proceeds (\$23.0 million) in the Airport Revenue Bond Improvement Fund and revenues from Airport operations (\$23.3 million) in the Airport Renewal and Replacement Fund. This recommended action and actions recommended elsewhere in this report will result in increased funding from Commercial Paper by \$16.2 million (for a new total of \$39.2 million) and decreased funding from Airport operations by \$16.2 million (for a new total of \$7.1 million). The total cost and scope of this project does not change. The Airline agreement limits the amount of capital project expenditures that can be directly paid with revenues from Airport operations, but does not limit the use of revenues to pay for debt obligations that fund capital project expenditures. This action replaces project funding from Airport operations revenue with Commercial Paper proceeds, and corresponding actions in other funds use Airport operations revenue to pay down the withdrawn Commercial Paper. Corresponding decreases in the Transfers from the Airport Revenue Fund and Airport Surplus Revenue Fund as well as an increase to the Facilities Division Relocation project in the Airport Revenue Bond Improvement Fund are recommended elsewhere in this report.</p>			
<b>Airport Revenue Bond Improvement Fund (526) TOTAL</b>		<b>\$16,200,000</b>	<b>\$16,200,000</b>
<b>Library Construction and Conveyance Tax Fund (393)</b>			
Acquisition of Materials	Library	\$150,000	
<p>This action increases the Acquisition of Materials appropriation by \$150,000, from \$5.5 million to \$5.6 million, to support additional costs of physical media purchases for the Library system. Through the COVID-19 pandemic, purchasing priorities for the use of Acquisition of Materials funding have shifted from physical media to electronic media, reflecting the shift away from in-person library usage and toward internet-based use. With a shift back toward in-person library operations, including expanded weekday hours and Sunday hours for many branches, additional support for physical media purchases while maintaining support for electronic media supports the Library's goal of providing materials for the entire community. This action is offset by a corresponding reduction to the Ending Fund Balance.</p>			
Program Management - Library Capital Program	Library	\$130,000	
<p>This action increases the Program Management - Library Capital Program appropriation by \$130,000, from \$415,000 to \$545,000, to support additional administrative costs for oversight of the Library Capital Improvement Program (CIP). As part of the 2023-2027 Adopted CIP, support for 2.7 positions was included; however, funding for only 1.7 positions was allocated to the appropriation, which resulted in a funding gap. This action corrects the oversight and is offset by a reduction to the Ending Fund Balance.</p>			
Ending Fund Balance Adjustment	Finance	\$(280,000)	
<p>This action decreases the Ending Fund Balance to offset the actions recommended in this report.</p>			
<b>Library Construction and Conveyance Tax Fund (393) TOTAL</b>			

## Capital Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<b>Library Parcel Tax Capital Fund (483)</b>			
Transfers and Reimbursements (Library Parcel Tax Fund)	Library		\$(14,161)

This action decreases the revenue estimate for Transfers and Reimbursements due to a decrease in a transfer from the Library Parcel Tax Fund by \$14,161. After reconciling the actual 2021-2022 fund balance to the estimate used to develop the 2022-2023 Adopted Budget, remaining fund balance was available in the Library Parcel Tax Capital Fund and the entire adopted budgeted transfer from the Library Parcel Tax Fund was no longer necessary and could be decreased. This action is offset by a corresponding decrease to the Ending Fund Balance and decrease to the Transfer to the Library Parcel Tax Capital Fund within the Library Parcel Tax Fund elsewhere in this report.

Ending Fund Balance Adjustment	Finance	\$(14,161)	
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This action decreases the Ending Fund Balance to offset the action recommended in this report.

<b>Library Parcel Tax Capital Fund (483) TOTAL</b>		<b>\$(14,161)</b>	<b>\$(14,161)</b>
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### **Council District 3 Construction and Conveyance Tax Fund (380)**

TRAIL: Five Wounds Development (Story Road to Whitton Avenue)	Parks, Recreation and Neighborhood Services	\$100,000	
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This action establishes the TRAIL: Five Wounds Development (Story Road to Whitton Avenue) appropriation totaling \$100,000. As part of this report, total funding of \$990,000 (\$100,000 from the Council District 3 Construction and Conveyance Tax Fund and \$890,000 from the Parks City-Wide Construction and Conveyance Tax Fund) is recommended to be allocated to the TRAIL: Five Wounds Development (Story Road to Whitton Avenue) project. This allocation provides funding for master planning efforts and California Environmental Quality Act (CEQA) clearance. Funding totaling \$890,000 has been awarded from Valley Transit Authority (Measure B) for the master planning process, with a 10% minimum match required from City funding. As the Valley Transit Authority funding is received on a reimbursement basis, recommendations are included in this report to allocate funding of \$990,000, of which \$890,000 will be reimbursed accordingly. A corresponding action to decrease the Ending Fund Balance in the Council District 3 Construction and Conveyance Tax Fund is recommended to offset this action.

Ending Fund Balance Adjustment	Finance	\$(100,000)	
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This action decreases the Ending Fund Balance to offset actions recommended in this report.

<b>Council District 3 Construction and Conveyance Tax Fund (380) TOTAL</b>			
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## Capital Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<b>Council District 4 Construction and Conveyance Tax Fund (381)</b>			
Agnews Property Development	Parks, Recreation and Neighborhood Services	\$(500,000)	
<p>This action decreases the Agnews Property Development appropriation by \$500,000, from \$713,000 to \$213,000. A settlement of \$1.5 million was received from Santa Clara Unified School District in 2021-2022, which was fully recognized in the Agnews Property Development project. However, per the settlement agreement, \$500,000 is to be used on the master planning process. Therefore, actions included in this report reallocate \$500,000 from the Agnews Property Development project to the Agnews Park Master Plan project.</p>			
Agnews Parks Master Plan	Parks, Recreation and Neighborhood Services	\$500,000	
<p>This action increases the Agnews Park Master Plan appropriation by \$500,000, from \$350,000 to \$850,000. A settlement of \$1.5 million was received from Santa Clara Unified School District in 2021-2022, which was fully recognized in the Agnews Property Development project. However, per the settlement agreement, \$500,000 is to be used on the master planning process. Therefore, actions included in this report reallocate \$500,000 from the Agnews Property Development project to the Agnews Parks Master Plan project.</p>			
<b>Council District 4 Construction and Conveyance Tax Fund (381) TOTAL</b>			
<b>Parks Central Construction and Conveyance Tax Fund (390)</b>			
Parkland Dedication and Park Impact Ordinance Fees Nexus Study	Parks, Recreation and Neighborhood Services	\$75,000	
<p>This action increases the Parkland Dedication and Park Impact Ordinance Fees Nexus Study appropriation by \$75,000. This project provides funding to conduct a nexus study that evaluates the basis of how park fees are assessed under the Park Dedication Ordinance and Park Impact Ordinance. Funding of \$200,000 was previously allocated; however, additional funding of \$75,000 is needed to complete the study. A corresponding action to decrease the Ending Fund Balance is recommended to offset this action.</p>			
Pedestrian Bridge Assessment	Parks, Recreation and Neighborhood Services	\$105,000	
<p>This action increases the Pedestrian Bridge Assessment appropriation by \$105,000, from \$30,000 to \$135,000. Ongoing funding is allocated for pedestrian bridge assessments throughout the City; however, due to significant rising annual inspection costs and a required inspection of the Happy Hollow Bent Bridge in 2022-2023, additional funding of \$105,000 is required. As part of the 2024-2028 Capital Improvement Program budget process, the ongoing Pedestrian Bridge Assessment allocation will be evaluated and may need to be increased on an ongoing basis. A corresponding action to decrease the Ending Fund Balance is recommended to offset this action.</p>			
Ending Fund Balance Adjustment	Finance	\$(180,000)	
<p>This action decreases the Ending Fund Balance to offset actions recommended in this report.</p>			
<b>Parks Central Construction and Conveyance Tax Fund (390) TOTAL</b>			



## Capital Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<p><b>Parks City-Wide Construction and Conveyance Tax Fund (391)</b> Guadalupe River Park Ranger Station Demolition</p> <p>This action establishes the Guadalupe River Park Ranger Station Demolition project in the amount of \$415,000. Multiple fires during June 2022 have left the Guadalupe River Park Station damaged. A total of \$250,000 had previously been allocated for this project in the General Fund. As part of this report, total funding of \$815,000 (\$400,000 from the Park Trust Fund and \$415,000 from the Parks City-Wide Construction and Conveyance Tax Fund) is recommended to be allocated to the Guadalupe River Park Ranger Station Demolition project, bringing total project funding up to \$1,065,000. This additional funding will allow for the full demolition of the building and installation of hardscape at the building location. As this project is currently still in design phase, project costs may increase as additional information is known and/or when the project bids are received. If additional funding is necessary for this project, a recommendation will be brought forward for City Council consideration through a City Council Memorandum of a future budget process. A corresponding action to decrease the Infrastructure Backlog Reserve is recommended to offset this action.</p>	Parks, Recreation and Neighborhood Services	\$415,000	
<p>Happy Hollow Park and Zoo Exhibit Improvements</p> <p>This action increases the Happy Hollow Park and Zoo Exhibit Improvements appropriation by \$1.6 million, from \$1.9 million to \$3.5 million. This project provides funding for the replacement of the supporting poles and netting improvements at various exhibits at Happy Hollow Park and Zoo. However, due to limited bid responses received and rising construction costs, the Fossa Night House and Jaguar exhibits project costs are higher than previously anticipated. A corresponding action to decrease the Infrastructure Backlog Reserve is recommended to offset this action.</p>	Parks, Recreation and Neighborhood Services	\$1,600,000	
<p>Family Camp Infrastructure Renovations</p> <p>This action increases the Family Camp Infrastructure Renovations appropriation by \$120,000, from \$30,000 to \$150,000. This funding will support restroom renovations, kitchen renovations, tent and cabin repairs, road and trail work, and other minor renovations at Family Camp. A corresponding action to decrease the Family Camp Capital Improvements Reserve is recommended to offset this action.</p>	Parks, Recreation and Neighborhood Services	\$120,000	
<p>TRAIL: Five Wounds Development (Story Road to Whitton Avenue)</p> <p>This action establishes the TRAIL: Five Wounds Development (Story Road to Whitton Avenue) appropriation totaling \$890,000. As part of this report, total funding of \$990,000 (\$100,000 from the Council District 3 Construction and Conveyance Tax Fund and \$890,000 from the Parks City-Wide Construction and Conveyance Tax Fund) is recommended to be allocated to the TRAIL: Five Wounds Development (Story Road to Whitton Avenue) project. This allocation provides funding for master planning efforts and California Environmental Quality Act (CEQA) clearance. Funding totaling \$890,000 has been awarded from Valley Transit Authority (Measure B) for the master planning process, with a 10% minimum match required from City funding. As the Valley Transit Authority funding is received on a reimbursement basis, recommendations are included in this report to allocate funding of \$990,000, of which \$890,000 will be reimbursed accordingly. A corresponding action to decrease the Matching Grant Reimbursement Reserve in the Parks City-Wide Construction and Conveyance Tax Fund is recommended to offset this action.</p>	Parks, Recreation and Neighborhood Services	\$890,000	

**Capital Funds Recommended Budget Adjustments Summary  
2021-2022 Annual Report**

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<b>Parks City-Wide Construction and Conveyance Tax Fund (391)</b>			
Family Camp Capital Improvements Reserve	Parks, Recreation and Neighborhood Services	\$6,000	
This action increases the Family Camp Capital Improvements Reserve appropriation by \$6,000. This funding was collected in 2021-2022 from a surcharge on Family Camp reservations. This reserve provides partial funding for the future implementation of improvements identified in the Family Camp Master Plan. Beginning in 2012, a surcharge of \$20 per tent, per night has been collected to provide funding for future improvements at Family Camp. A corresponding action to decrease the Ending Fund Balance is recommended to offset this action.			
Family Camp Capital Improvements Reserve	Parks, Recreation and Neighborhood Services	\$(120,000)	
This action decreases the Family Camp Capital Improvements Reserve to offset an action recommended in this report.			
Infrastructure Backlog Reserve	Parks, Recreation and Neighborhood Services	\$(2,015,000)	
This action decreases the Infrastructure Backlog Reserve to offset actions recommended in this report.			
Matching Grant Reimbursement Reserve	Parks, Recreation and Neighborhood Services	\$(890,000)	
This action decreases the Matching Grant Reimbursement Reserve to offset an action recommended in this report.			
Overfelt Gardens Improvements Reserve	Parks, Recreation and Neighborhood Services	\$450,000	
This action increases the Overfelt Gardens Improvements Reserve allocation by \$450,000, from \$700,000 to \$1.2 million. In 2021-2022, funding of \$450,000 was allocated to the Overfelt Gardens Improvements project; however, as the project is currently on hold, it is recommended to reallocate this funding to the Overfelt Gardens Improvements Reserve. A corresponding action to decrease the Ending Fund Balance is recommended to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(456,000)	
This action decreases the Ending Fund Balance to offset actions recommended in this report.			
<b>Parks City-Wide Construction and Conveyance Tax Fund (391) TOTAL</b>			

## Capital Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<b>Subdivision Park Trust Fund (375)</b>			
Guadalupe River Park Ranger Station Demolition	Parks, Recreation and Neighborhood Services	\$400,000	
<p>This action establishes the Guadalupe River Park Ranger Station Demolition project in the amount of \$400,000. Multiple fires during June 2022 have left the Guadalupe River Park Station damaged. A total of \$250,000 had previously been allocated for this project in the General Fund. As part of this report, total funding of \$815,000 (\$400,000 from the Park Trust Fund and \$415,000 from the Parks City-Wide Construction and Conveyance Tax Fund) is recommended to be allocated to the Guadalupe River Park Ranger Station Demolition project, bringing total project funding up to \$1,065,000. This additional funding will allow for the full demolition of the building and installation of hardscape at the building location. As this project is currently still in design phase, project costs may increase as additional information is known and/or when the project bids are received. If additional funding is necessary for this project, a recommendation will be brought forward for City Council consideration through a City Council Memorandum of a future budget process. A corresponding action to decrease the Future PDO/PIO Projects Reserve is recommended to offset this action.</p>			
Willow Glen Community Center Improvements	Parks, Recreation and Neighborhood Services	\$100,000	
<p>This action increases the Willow Glen Community Center Improvements appropriation by \$100,000, from \$50,000 to \$150,000. This project provides funding to repair and replace the air conditioning and heating controls, install double pane windows and window blinds in the main building at the community center, conduct a building condition assessment, and update the restroom at the Willow Glen Community Center. The total project budget of \$716,000 is not sufficient to complete the heating, ventilation and air-conditioning (HVAC) improvements, which are necessary for the health and safety of the community center visitors. Therefore, this action includes a recommendation to increase the project budget by \$100,000, which allows the HVAC improvements to be completed. A corresponding action to decrease the Future PDO/PIO Projects Reserve is recommended to offset this action.</p>			
Bruzzone Way Park Development	Parks, Recreation and Neighborhood Services	\$1,245,000	
<p>This action establishes the Bruzzone Way Park Development project for \$1.2 million. This new park was previously anticipated to be built by a residential developer to fulfill their parkland dedication obligation. However, as approved by the City Council in January 2022, construction of the remaining portion of the new park will be completed by the City. Project funding totaling \$1.3 million is recommended to be allocated for construction of the park, which is comprised of \$990,000 that was received by the developer in 2021-2022 and \$255,000 that was previously allocated to the Bruzzone Way Park Design Review and Inspection project. As these funds were allocated to the Future PDO/PIO Projects Reserve as part of the Annual Report reconciliation, a corresponding action to decrease the Future PDO/PIO Projects Reserve is recommended to offset this action.</p>			
Mercado Park Development	Parks, Recreation and Neighborhood Services	\$2,709,000	
<p>This action establishes the Mercado Park Development project for \$2.7 million. This new park was previously anticipated to be built by a residential developer to fulfill their parkland dedication obligation. However, as approved by the City Council in January 2022, construction of the remaining portion of the new park will be completed by the City. Project funding totaling \$2.7 million is recommended to be allocated for construction of the park, which is comprised of \$2.5 million that was received by the developer in 2021-2022 and \$237,000 that was previously allocated to the Mercado Park Design Review and Inspection project. As these funds were allocated to the Future PDO/PIO Projects Reserve as part of the Annual Report reconciliation, a corresponding action to decrease the Future PDO/PIO Projects Reserve is recommended to offset this action.</p>			

## Capital Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<b>Subdivision Park Trust Fund (375)</b> North San Pedro Area Parks Master Plans  This action increases the North San Pedro Area Parks Master Plans allocation by \$620,000, from \$540,000 to \$1.2 million. This project provides funding for master planning efforts and California Environmental Quality Act (CEQA) clearance. As anticipated, additional funding is recommended to be allocated to the project to support additional surveys and inspections that are necessary to complete the master planning process. A corresponding action to decrease the North San Pedro Area Parks Reserve is recommended to offset this action.	Parks, Recreation and Neighborhood Services	\$620,000	
Future PDO/PIO Projects Reserve  This action decreases the Future PDO/PIO Reserve to offset actions recommended in this report.	Parks, Recreation and Neighborhood Services	\$(4,454,000)	
North San Pedro Area Parks Reserve  This action decreases the North San Pedro Area Parks Reserve to offset an action recommended in this report.	Parks, Recreation and Neighborhood Services	\$(620,000)	
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<b>Subdivision Park Trust Fund (375) TOTAL</b>			
<b>Sewer Service and Use Charge Capital Improvement Fund (545)</b> Immediate Replacement and Diversion Projects  This action increases the Immediate Replacement and Diversion Projects appropriation in the Sewer Service and Use Charge Capital Improvement Fund by \$300,000, from \$6.5 million to \$6.8 million, to reflect a realignment of funding between the Sewer Service Use Charge Capital Improvement Fund and Sanitary Sewer Connection Fee Fund. A corresponding decrease to the Ending Fund Balance in this fund and adjustments in the Sanitary Sewer Connection Fee Fund are recommended elsewhere in this report.	Public Works	\$300,000	
Pump Station SCADA Upgrade  This action increases funding for the Pump Station SCADA Upgrade - Sanitary Sewer project by \$200,000, from \$100,000 to \$300,000, to reflect additional funding needed for software upgrades to mitigate risk of cyber attacks to the sanitary pump stations. A corresponding action to the Ending Fund Balance is recommended to offset this action.	Public Works	\$200,000	
Ending Fund Balance Adjustment  This action decreases the Ending Fund Balance to offset the actions recommended in this report.	Finance	\$(500,000)	
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<b>Sewer Service and Use Charge Capital Improvement Fund (545) TOTAL</b>			

## Capital Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<b>Sanitary Sewer Connection Fee Fund (540)</b>			
Immediate Replacement and Diversion Projects	Public Works	\$(300,000)	

This action eliminates the Immediate Replacement and Diversion Projects appropriation in the Sanitary Sewer Connection Fee Fund to reflect a realignment of funding for this project between the Sanitary Sewer Connection Fee Fund and the Sanitary Sewer Service and Use Charge Capital Improvement Fund. A corresponding decrease to the Ending Fund Balance in this fund and adjustments in the Sanitary Sewer Service and Use Charge Capital Fund are recommended elsewhere in this report.

Ending Fund Balance Adjustment	Finance	\$300,000	
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This action increases the Ending Fund Balance to offset the action recommended in this report.

### **Sanitary Sewer Connection Fee Fund (540) TOTAL**

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<b>Storm Sewer Capital Fund (469)</b>			
Large Trash Capture Devices	Public Works	\$1,000,000	

This action increases the Large Trash Capture Devices appropriation in the Storm Sewer Capital Fund by \$1.0 million, from \$11.5 million to \$12.5 million, to account for additional scope of this project. The installation of Large Trash Capture (LTC) devices throughout the City will reduce and/or remove trash from the City's storm sewer system prior to discharging into local water ways. The Master Plan team's model revealed additional stormwater flow at one of the locations, requiring additional equipment at this location and scope of the project. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.

Ending Fund Balance Adjustment	Finance	\$(1,000,000)	
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This action decreases the ending fund balance to offset the action recommended in this report.

### **Storm Sewer Capital Fund (469) TOTAL**

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## Capital Funds Recommended Budget Adjustments Summary 2021-2022 Annual Report

<u>Action</u>	<u>Department</u>	<u>Use</u>	<u>Source</u>
<b>Construction Excise Tax Fund (465)</b>			
Highway 680 and Jackson Avenue Traffic Signal	Transportation	\$900,000	
This action increases the Highway 680 and Jackson Avenue Traffic Signal appropriation by \$900,000, from \$1.4 million to \$2.3 million, to support higher than anticipated construction contract costs. A corresponding decrease to the Evergreen Traffic Impact Fees Reserve is recommended to offset this action.			
Pavement Maintenance - City	Transportation	\$226,000	
This action increases the Pavement Maintenance - City appropriation by \$226,000, from \$1.2 million to \$1.4 million, to appropriate revenue that was received in 2021-2022 from CalRecycle as part of the Rubberized Pavement Grant Program to partially reimburse the City for using rubberized asphalt for a pavement resurfacing project. This action will provide additional funding for pavement maintenance projects. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Fund Balance Adjustment - Construction Excise Tax Fund	Finance	\$(226,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this report.			
Ending Fund Balance Adjustment - Evergreen Traffic Impact Fee Fund	Finance	\$(900,000)	
This action decreases the Ending Fund Balance to offset the action recommended in this report.			
<b>Construction Excise Tax Fund (465) TOTAL</b>			
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<b>Building and Structure Construction Tax Fund (429)</b>			
Accessible Pedestrian Signals Safety Improvements	Transportation	\$50,000	
This action increases the Accessible Pedestrian Signals Safety Improvements appropriation by \$50,000, from \$200,000 to \$250,000, for infrastructure maintenance staff overtime to complete the installation of audible pedestrian signals. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Autumn Street Extension	Transportation	\$85,000	
This action increases the Autumn Street Extension appropriation by \$85,000, from \$50,000 to \$135,000, to appropriate revenues that were received in 2021-2022. Rental revenue was received from two properties owned by the City in the project area. The funds will provide for abatement work and recording updated property surveys. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.			
Ending Fund Balance Adjustment	Finance	\$(135,000)	
This action decreases the Ending Fund Balance to offset the actions recommended in this report.			
<b>Building and Structure Construction Tax Fund (429) TOTAL</b>			
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**General Fund  
Recommended Budget Adjustments and Clean-Up Actions  
2021-2022 Annual Report**

Department/Proposal		USE		Total Use	SOURCE		NET COST		
		Personal Services	Non-Personal/Equipment		Revenue	Beg Fund Balance			
<b>DEPARTMENTAL EXPENSES</b>									
Office of the City Attorney									
	Required Technical-Rebalancing Actions		Non-Personal/Equipment (Pension Obligation Bond Outside Counsel)	-	\$150,000	\$150,000	-	-	\$150,000
Office of the City Auditor	Clean-Up Actions	\$154,761	Salary Program	-	\$154,761	-	-	-	\$154,761
Office of the City Clerk	Clean-Up Actions	\$27,050	Salary Program	-	\$27,050	-	-	-	\$27,050
Office of the City Manager	Clean-Up Actions	\$25,187	Salary Program	-	\$25,187	-	-	-	\$25,187
Office of the City Manager	Required Technical-Rebalancing Actions	-	Non-Personal/Equipment (FUSE Fellow)	-	\$75,000	\$75,000	-	-	\$75,000
Office of the City Manager	Clean-Up Actions	\$182,368	Salary Program	-	\$182,368	-	-	-	\$182,368
	Rebudgets	-	Rebudget: Non-Personal/Equipment (Office of Communications)	-	\$80,000	\$80,000	-	-	\$80,000
		-	Rebudget: Non-Personal/Equipment/Other Revenue (Open Society Foundation Grant)	-	\$75,000	\$75,000	\$75,000	-	-
City Manager - Office of Economic Development and Cultural Affairs	Grants-Reimbursements-Fees	-	Non-Personal/Equipment/Revenue from Federal Government (Economic Development Administration Grant)	-	\$133,554	\$133,554	\$133,554	-	-
City Manager - Office of Economic Development and Cultural Affairs	Clean-Up Actions	\$48,529	Salary Program	-	\$48,529	-	-	-	\$48,529
City Manager - Office of Economic Development and Cultural Affairs	Rebudgets	-	Rebudget: Non-Personal/Equipment (Web Grants)	-	\$16,709	\$16,709	-	-	\$16,709
Environmental Services Department		\$18,964	Salary Program	-	\$18,964	-	-	-	\$18,964

**General Fund  
Recommended Budget Adjustments and Clean-Up Actions  
2021-2022 Annual Report**

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Department/Proposal		USE		Total Use	SOURCE		NET COST		
		Personal Services	Non-Personal/ Equipment		Revenue	Beg Fund Balance			
<b>DEPARTMENTAL EXPENSES</b>									
Finance Department	Clean-Up Actions								
Finance Department	Required Technical-Rebalancing Actions		Non-Personal/Equipment (Pension Obligation Bond Consulting)	-	\$25,000	\$25,000	-	-	\$25,000
Fire Department	Clean-Up Actions	\$187,221	Salary Program	-	\$187,221	-	-	-	\$187,221
Fire Department	Urgent Fiscal-Program Needs	\$1,000,000	Personal Services (Lateral Firefighter/Paramedic Academy)	-	\$1,000,000	-	-	-	\$1,000,000
Fire Department		-	Non-Personal/Equipment (Lateral Firefighter/Paramedic Academy)	-	\$500,000	\$500,000	-	-	\$500,000
Fire Department	Required Technical-Rebalancing Actions	-	Non-Personal/Equipment (Fire Department Records Management System)	-	\$53,000	\$53,000	-	-	\$53,000
Fire Department	Clean-Up Actions	\$181,885	Salary Program	-	\$181,885	-	-	-	\$181,885
Fire Department		\$2,028	Salary Program - Local Sales Tax - Emergency Medical Services Tech Staffing (Personal Services)	-	\$2,028	-	-	-	\$2,028
Housing Department	Rebudgets	-	Rebudget: Non-Personal/Equipment (California Building and Fire Code Publications)	-	\$7,627	\$7,627	-	-	\$7,627
Human Resources Department	Clean-Up Actions	\$5,716	Salary Program	-	\$5,716	-	-	-	\$5,716
Human Resources Department	Clean-Up Actions	\$56,077	Salary Program	-	\$56,077	-	-	-	\$56,077
	Rebudgets	-	Rebudget: Non-Personal/Equipment (Learning and Development)	-	\$100,000	\$100,000	-	-	\$100,000
		-	Rebudget: Non-Personal/Equipment (Public Safety Recruitment Process Improvements)	-	\$100,000	\$100,000	-	-	\$100,000



**General Fund  
Recommended Budget Adjustments and Clean-Up Actions  
2021-2022 Annual Report**

Department/Proposal		USE		Total Use	SOURCE		NET COST
		Personal Services	Non-Personal/ Equipment		Revenue	Beg Fund Balance	
<b>DEPARTMENTAL EXPENSES</b>							
Independent Police Auditor's Office	Salary Program	\$15,857	-	\$15,857	-	-	\$15,857
Clean-Up Actions							
Information Technology Department	Non-Personal/Equipment (Microsoft O365 Licenses)	-	\$84,000	\$84,000	-	-	\$84,000
Required Technical-Rebalancing Actions							
Information Technology Department	Salary Program	\$164,052	-	\$164,052	-	-	\$164,052
Clean-Up Actions	Salary Program - Development Fee						
	Program - Shared Resources Personal Services	\$3,116	-	\$3,116	-	-	\$3,116
	Salary Program - Local Sales Tax - 3-1-1						
	Call Transition (Personal Services)	\$3,459	-	\$3,459	-	-	\$3,459
Library Department							
Clean-Up Actions	Salary Program	\$334,634	-	\$334,634	-	-	\$334,634
Mayor & City Council							
Required Technical-Rebalancing Actions	Council District #06 (Campaign Surplus Funds)	\$6,000	-	\$6,000	-	-	\$6,000
	Council District #04 (Sponsorship)	\$7,500	-	\$7,500	-	-	\$7,500
	Council District #05 (July - December) (Sponsorship)	\$2,000	-	\$2,000	-	-	\$2,000
	Council District #05 (January - June) (Sponsorship)	\$2,000	-	\$2,000	-	-	\$2,000
Mayor & City Council							
Grants-Reimbursements-Fees	Council District #05 (July - December)/Other Revenue (Sponsorship)	\$12,875	-	\$12,875	\$12,875	-	-
	Council District #05 (January - June)/Other Revenue (Sponsorship)	\$12,875	-	\$12,875	\$12,875	-	-
Mayor & City Council							
Clean-Up Actions	Salary Program - Office of the Mayor (July - December)	\$3,584	-	\$3,584	-	-	\$3,584
	Salary Program - Office of the Mayor (January - June)	\$3,584	-	\$3,584	-	-	\$3,584
	Salary Program - Council District #01 (July - December)	\$589	-	\$589	-	-	\$589
	Salary Program - Council District #01 (January - June)	\$589	-	\$589	-	-	\$589
	Salary Program - Council District #02	\$1,563	-	\$1,563	-	-	\$1,563
	Salary Program - Council District #03 (July - December)	\$589	-	\$589	-	-	\$589

**General Fund  
Recommended Budget Adjustments and Clean-Up Actions  
2021-2022 Annual Report**

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Department/Proposal		USE		Total Use	SOURCE		NET COST
		Personal Services	Non-Personal/ Equipment		Revenue	Beg Fund Balance	
<b>DEPARTMENTAL EXPENSES</b>							
Mayor & City Council	Salary Program - Council District #03 (January - June)	\$589	-	\$589	-	-	\$589
	Clean-Up Actions	\$1,176	-	\$1,176	-	-	\$1,176
	Salary Program - Council District #04 (July - December)	\$589	-	\$589	-	-	\$589
	Salary Program - Council District #05 (January - June)	\$589	-	\$589	-	-	\$589
	Salary Program - Council District #06 (July - December)	\$1,355	-	\$1,355	-	-	\$1,355
	Salary Program - Council District #07 (January - June)	\$589	-	\$589	-	-	\$589
	Salary Program - Council District #08	\$1,435	-	\$1,435	-	-	\$1,435
	Salary Program - Council District #09	\$1,421	-	\$1,421	-	-	\$1,421
Mayor & City Council	Salary Program - Council District #10	\$1,129	-	\$1,129	-	-	\$1,129
	Rebudgets						
	Rebudget: Council District #01 (July - December)	(\$16,190)	-	(\$16,190)	-	-	(\$16,190)
	Rebudget: Council District #01 (January - June)	(\$16,190)	-	(\$16,190)	-	-	(\$16,190)
	Rebudget: Council District #02	\$1,227	-	\$1,227	-	-	\$1,227
	Rebudget: Council District #03 (July - December)	(\$263)	-	(\$263)	-	-	(\$263)
	Rebudget: Council District #03 (January - June)	(\$263)	-	(\$263)	-	-	(\$263)
	Rebudget: Council District #04	(\$13,435)	-	(\$13,435)	-	-	(\$13,435)
	Rebudget: Council District #05 (July - December)	(\$1,500)	-	(\$1,500)	-	-	(\$1,500)
	Rebudget: Council District #05 (January - June)	(\$1,500)	-	(\$1,500)	-	-	(\$1,500)
	Rebudget: Council District #06	(\$15,687)	-	(\$15,687)	-	-	(\$15,687)
	Rebudget: Council District #07 (July - December)	\$14,278	-	\$14,278	-	-	\$14,278
	Rebudget: Council District #07 (January - June)	\$14,278	-	\$14,278	-	-	\$14,278
	Rebudget: Council District #08	\$47,730	-	\$47,730	-	-	\$47,730
	Rebudget: Council District #09	(\$24,381)	-	(\$24,381)	-	-	(\$24,381)
	Rebudget: Council District #10	\$3,353	-	\$3,353	-	-	\$3,353
	Rebudget: Office of the Mayor (July - December)	\$190,029	-	\$190,029	-	-	\$190,029
	Rebudget: Office of the Mayor (January - June)	\$190,029	-	\$190,029	-	-	\$190,029

**General Fund  
Recommended Budget Adjustments and Clean-Up Actions  
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Department/Proposal		USE		SOURCE		NET COST	
		Personal Services	Non-Personal/ Equipment	Total Use	Revenue		Beg Fund Balance
<b>DEPARTMENTAL EXPENSES</b>							
Parks, Recreation and Neighborhood Services Department							
Clean-Up Actions	Salary Program	\$526,923	-	\$526,923	-	-	\$526,923
	Salary Program - Local Sales Tax - Anti-Graffiti & Anti-Litter Programs (BeautifySJ) (Personal Services)	\$6,955	-	\$6,955	-	-	\$6,955
	Salary Program - Local Sales Tax - Neighborhood Parks Maintenance (Personal Services)	\$8,933	-	\$8,933	-	-	\$8,933
	Salary Program - Local Sales Tax - Project Hope Program (Personal Services)	\$7,798	-	\$7,798	-	-	\$7,798
	Salary Program - Fee Activities	\$91,472	-	\$91,472	-	-	\$91,472
Parks, Recreation and Neighborhood Services Department							
Rebudgets	Rebudget: Non-Personal/Equipment (Kaiser Healthy Aging Grant Repayment) -		\$15,533	\$15,533	-	-	\$15,533
	Rebudget: Non-Personal/Equipment (Kaiser Mobile Fitness Unit Grant Repayment)	-	\$7,745	\$7,745	-	-	\$7,745
	Rebudget: Non-Personal/Equipment (Senior Health and Wellness)	-	\$157,000	\$157,000	-	-	\$157,000
	Rebudget: Local Sales Tax - Project Hope Program (Non-Personal/Equipment)	-	\$50,000	\$50,000	-	-	\$50,000
	Rebudget: Non-Personal/Equipment (Leaf Blower Pilot)	-	\$19,928	\$19,928	-	-	\$19,928
	Rebudget: Local Sales Tax - Anti-Graffiti & Anti-Litter Program (BeautifySJ) (Non-Personal/Equipment)	-	(\$8,550)	(\$8,550)	-	-	(\$8,550)
	Rebudget: Non-Personal/Equipment (Overfelt High School Summer Recreation)	-	\$5,900	\$5,900	-	-	\$5,900

**General Fund  
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Department/Proposal		USE		SOURCE		NET COST
		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	
<b>DEPARTMENTAL EXPENSES</b>						
Planning, Building and Code Enforcement Department						
Clean-Up Actions	Salary Program	\$86,810	-	\$86,810	-	\$86,810
	Salary Program - Development Fee					
	Program - Shared Resources Personal Services	\$1,424	-	\$1,424	-	\$1,424
	Salary Program - Multiple Housing - Personal Services	\$42,637	-	\$42,637	-	\$42,637
	Salary Program - Solid Waste - Personal Services	\$14,150	-	\$14,150	-	\$14,150
Police Department						
Required Technical-Rebalancing Actions	Non-Personal/Equipment (South Bay Information Systems Coplink)	-	\$57,449	\$57,449	-	\$57,449
Police Department						
Grants-Reimbursements-Fees	Personal Services/Revenue from Local Agencies (Santa Clara Valley Water District Stream Stewardship Law Enforcement)	\$26,048	-	\$26,048	\$26,048	-
Police Department						
Clean-Up Actions	Tech Adjust: Non-Personal/Equipment (Reallocation to Police Vehicle Replacements and Operations & Maintenance)	-	(\$15,953,325)	(\$15,953,325)	-	(\$15,953,325)
	Tech Adjust: Non-Personal/Equipment - Police Vehicle Replacements and Operations & Maintenance (Reallocation from Non-Personal/Equipment)	-	\$15,953,325	\$15,953,325	-	\$15,953,325
	Tech Adjust: Personal Services (Reallocation to Coyote Creek and Guadalupe River Trail Patrol)	(\$931,000)	-	(\$931,000)	-	(\$931,000)
	Salary Program	\$802,908	-	\$802,908	-	\$802,908
	Salary Program - Local Sales Tax - Data Crime Center Staffing (Personal Services)	\$3,048	-	\$3,048	-	\$3,048
	Salary Program - Local Sales Tax - Improve Crimes Response Time - CSO Program (Personal Services)	\$30,187	-	\$30,187	-	\$30,187
	Salary Program - Local Sales Tax - School Crossing Guard Program (Personal Services)	\$7,142	-	\$7,142	-	\$7,142
	Salary Program - Local Sales Tax - Working Smarter to Reduce Crimes (Personal Services)	\$7,263	-	\$7,263	-	\$7,263

**General Fund  
Recommended Budget Adjustments and Clean-Up Actions  
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Department/Proposal		USE		SOURCE		NET COST		
		Personal Services	Non-Personal/ Equipment	Total Use	Revenue		Beg Fund Balance	
<b>DEPARTMENTAL EXPENSES</b>								
Police Department								
	Rebudgets	Rebudget: Non-Personal/Equipment (Intergraph Maintenance Upgrade)	-	\$225,000	\$225,000	-	-	\$225,000
		Rebudget: Non-Personal/Equipment - Police Vehicle Replacements and	-	\$2,340,000	\$2,340,000	-	-	\$2,340,000
		Operations & Maintenance						
		Rebudget: Personal Services/Revenue from Local Agencies (Santa Clara Valley Water District Stream Stewardship Law Enforcement)	(\$18,708)	-	(\$18,708)	(\$18,708)	-	-
		Rebudget: Personal Services/Revenue from Local Agencies (Santa Clara Valley Water District Coyote Creek Trail Patrol Program)	\$30,173	-	\$30,173	(\$139,461)	-	\$169,634
		Rebudget: Personal Services (Traffic Safety and Illegal Sideshows)	(\$43,233)	-	(\$43,233)	-	-	(\$43,233)
		Rebudget: Non-Personal/Equipment (Sexual Assault Workplan)	-	\$30,702	\$30,702	-	-	\$30,702
		Rebudget: Non-Personal/Equipment - Police Vehicle Replacements and Operations & Maintenance (Rebudget from Local Sales Tax - Improve Police Response Time (Non-Personal/Equipment))	-	\$610,000	\$610,000	-	-	\$610,000
Public Works Department								
	Clean-Up Actions	Salary Program	\$286,522	-	\$286,522	-	-	\$286,522
Transportation Department								
	Clean-Up Actions	Salary Program	\$229,385	-	\$229,385	-	-	\$229,385
Transportation Department								
	Rebudgets	Rebudget: Personal Services (Rebudget from BeautifySJ & Encampment Waste Pick-Up - Vehicle Abatement Program, Proactive Patrol, & Complaint Response)	\$59,000	-	\$59,000	-	-	\$59,000
<b>DEPARTMENTAL EXPENSES</b>								
<b>TOTAL</b>			<b>\$4,121,465</b>	<b>\$4,910,597</b>	<b>\$9,032,062</b>	<b>\$102,183</b>	<b>-</b>	<b>\$8,929,879</b>

**General Fund  
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Department/Proposal	Personal Services	USE		SOURCE		NET COST
		Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>CITY-WIDE EXPENSES</b>						
Urgent Fiscal-Program Needs	Homelessness Management Services	-	\$3,000,000	\$3,000,000	-	\$3,000,000
Required Technical-Rebalancing Actions	Joint Venture Silicon Valley	-	\$13,000	\$13,000	-	\$13,000
	After School Education and Safety Programs for 2022-2023/Revenue from Local Agencies	-	\$129,000	\$129,000	\$129,000	-
	Library Grants (First 5 Family Resource Centers)	-	(\$12,281)	(\$12,281)	-	(\$12,281)
	SJPL Foundation Grants	-	\$66,732	\$66,732	-	\$66,732
	Car Break-In Prevention Program	-	\$49,097	\$49,097	-	\$49,097
	Senior Nutrition Program/Revenue from Local Agencies	-	\$2,278,686	\$2,278,686	\$2,209,345	\$69,341
	Responsible Landlord Engagement Initiative	-	(\$200,000)	(\$200,000)	-	(\$200,000)
	Measure E - Quetzal Gardens (30% LI)	-	\$1,601,067	\$1,601,067	-	\$1,601,067
	Measure E - 35% Low Income	-	(\$4,375,000)	(\$4,375,000)	-	(\$4,375,000)
	Measure E - Non-Profit Agency Refund (30% LI)	-	\$500,000	\$500,000	-	\$500,000
	Measure E - Rental Assistance (10% HPRA)	-	\$10,065,429	\$10,065,429	-	\$10,065,429
	Measure E - Homeless Student Housing (10% HPRA)	-	(\$55,000)	(\$55,000)	-	(\$55,000)
	Measure E - 45% Extremely Low Income Reserve	-	(\$15,625,000)	(\$15,625,000)	-	(\$15,625,000)
	Measure E - Non-Profit Agency Refund (40% ELI)	-	\$500,000	\$500,000	-	\$500,000
	Measure E - Non-Profit Agency Refund (5% MI)	-	\$500,000	\$500,000	-	\$500,000
	San José Al Fresco - San Pedro and Post Streets Closure	-	\$400,000	\$400,000	-	\$400,000
	Measure E - Supportive Services and Operations (15% HSP)	-	\$2,100,000	\$2,100,000	-	\$2,100,000
	Measure E - Homeless Outreach and Engagement (15% HSP)	-	\$600,000	\$600,000	-	\$600,000
	Measure E - Housing Properties Maintenance (15% HSP)	-	\$1,800,000	\$1,800,000	-	\$1,800,000
	Measure E - Homeless Support Programs (15% HSP)	-	\$3,860,000	\$3,860,000	-	\$3,860,000

**General Fund  
Recommended Budget Adjustments and Clean-Up Actions  
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Department/Proposal	USE		SOURCE		NET COST		
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance		
<b>CITY-WIDE EXPENSES</b>							
Grants-Reimbursements-Fees	Library Grants/Revenue from State of California (First 5 Bridge Library Services)	-	\$72,990	\$72,990	\$72,990	-	-
	Library Grants/Revenue from State of California (California Outdoor Exploration - Parks Pass Grant)	-	\$5,000	\$5,000	\$5,000	-	-
	Local Early Action Planning - Housing and Community Development/Revenue from State of California	-	\$787,543	\$787,543	\$787,543	-	-
	ESUHSD Community WiFi Network Maintenance/Revenue from Local Agencies	-	\$148,751	\$148,751	\$148,751	-	-
	Library Grants/Revenue from State of California (California Library Literacy Services)	-	\$257,245	\$257,245	\$257,245	-	-
	SJPL Foundation Grants/Other Revenue (Digital Equity and Literacy)	-	\$157,000	\$157,000	\$157,000	-	-
	State Homeland Security Grant Program - Police 2021/Revenue from Federal Government	-	\$39,898	\$39,898	\$39,898	-	-
	Diridon Station Area Development Planning/Other Revenue	-	(\$4,701,781)	(\$4,701,781)	(\$4,701,781)	-	-
	Outdoor Equity Grant/Revenue from State of California	-	\$159,006	\$159,006	\$159,006	-	-
	2022-2023 Santa Clara County Teen Programming Grant/Revenue from Local Agencies	-	\$100,000	\$100,000	\$100,000	-	-
	Selective Traffic Enforcement Program 2022-2023/Revenue from Federal Government	\$250,000	-	\$250,000	\$250,000	-	-
	Internet Crimes Against Children State Grant 2021-2022/Revenue from State of California	-	\$592,829	\$592,829	\$592,829	-	-
	State Homeland Security Grant Program/Revenue from Federal Government	-	\$20,000	\$20,000	\$20,000	-	-
	Collaborative Approaches Toward Preventing and Addressing Hate Grant/Revenue from Federal Government	\$266,201	-	\$266,201	\$266,201	-	-
	2021 National Sexual Assault Kit Initiative/Revenue from Federal Government	\$472,917	-	\$472,917	\$472,917	-	-
	Responsible Landlord Engagement Initiative/Revenue from State of California	-	\$800,000	\$800,000	\$800,000	-	-
	Northern California Regional Intelligence Center - Police 2021/Revenue from Federal Government	\$64,556	-	\$64,556	\$64,556	-	-

**General Fund  
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Department/Proposal		USE		SOURCE		NET COST
		Personal Services	Non-Personal/ Equipment	Total Use	Revenue	
<b>CITY-WIDE EXPENSES</b>						
Clean-Up Actions	Tech Adjust: Tree Mitigation (Reconciliation)	-	\$811,405	\$811,405	-	\$811,405
	Tech Adjust: Contractual Street Tree Planting (Reconciliation)	-	\$2,675	\$2,675	-	\$2,675
	Tech Adjust: Certified Access Specialist Program (Reconciliation)	-	\$811,970	\$811,970	-	\$811,970
	Tech Adjust: Digital Inclusion Program (Reconciliation)	-	\$991,000	\$991,000	-	\$991,000
	Tech Adjust: 4th Street Garage Banquet	-	(\$10,000)	(\$10,000)	-	(\$10,000)
	Facility Maintenance and Operations (Reconciliation)					
	Tech Adjust: Urban Areas Security Initiative Grant - Fire 2020 (Reconciliation)	-	(\$21,664)	(\$21,664)	-	(\$21,664)
	Tech Adjust: Library Grants/Revenue from State of California (CLA Lunch at the Library Grant) (Reconciliation)	-	(\$5,143)	(\$5,143)	(\$28,350)	\$23,207
	Tech Adjust: Government Access - Capital Expenditures (Reconciliation)	-	\$7,944	\$7,944	-	\$7,944
	Tech Adjust: Coyote Creek and Guadalupe River Trail Patrol (Retitle from Coyote Creek Trail Patrol)	-	-	-	-	-
	Tech Adjust: Coyote Creek and Guadalupe River Trail Patrol (Reallocation from Police Department's Personal Services)	\$931,000	-	\$931,000	-	\$931,000
	Tech Adjust: Measure E - Quetzal Gardens (30% LI) (Retitle from Measure E - Quetzal Gardens)	-	-	-	-	-
	Tech Adjust: Measure E - Rental Assistance (10% HPRA) (Retitle from Measure E - Homelessness Prevention)	-	-	-	-	-
	Tech Adjust: Measure E - Homeless Student Housing (10% HPRA) (Retitle from Measure E - Homeless Student Housing)	-	-	-	-	-



**General Fund  
Recommended Budget Adjustments and Clean-Up Actions  
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Department/Proposal	USE		SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>CITY-WIDE EXPENSES</b>						
Clean-Up Actions	Tech Adjust: Measure E - Guadalupe River Park Housing Support (10% HPRA) (Retitle from Measure E - Guadalupe River Park Housing Support)	-	-	-	-	-
	Tech Adjust: Measure E - Homeless Legal Services (10% HPRA) (Retitle from Measure E - Homeless Legal Services)	-	-	-	-	-
	Tech Adjust: Measure E - African American Cultural Center (40% ELI) (Retitle from Measure E - African American Cultural Center)	-	-	-	-	-
	Tech Adjust: Measure E - Project HomeKey 2.0 (40% ELI) (Retitle from Project HomeKey 2.0)	-	-	-	-	-
Rebudgets	Rebudget: General Liability Claims	-	\$900,000	\$900,000	-	\$900,000
	Rebudget: Arena Community Fund	-	\$45,921	\$45,921	-	\$45,921
	Rebudget: City-wide Retail Attraction Program	-	\$17,010	\$17,010	-	\$17,010
	Rebudget: Independent After Action Incident Report	-	\$8,000	\$8,000	-	\$8,000
	Rebudget: San Jose BEST and Safe Summer Initiative Programs	-	\$316,000	\$316,000	-	\$316,000
	Rebudget: Historic Preservation	-	\$69,999	\$69,999	-	\$69,999
	Rebudget: 4th Street Garage Banquet Facility Maintenance and Operations	-	\$287,906	\$287,906	-	\$287,906
	Rebudget: City Council Participatory Budgeting - Council District #01	-	(\$5,482)	(\$5,482)	-	(\$5,482)
	Rebudget: Diridon Station Area Development Planning - Electric Microgrid	-	\$61,291	\$61,291	-	\$61,291
	Rebudget: Downtown Pedestrian Quality of Life	-	(\$20,000)	(\$20,000)	-	(\$20,000)
	Rebudget: Police Officers' Professional Liability Insurance	-	\$500	\$500	-	\$500
	Rebudget: Homeless Rapid Rehousing	-	\$103,000	\$103,000	-	\$103,000
	Rebudget: Learning and Development Roadmap	-	\$25,000	\$25,000	-	\$25,000
	Rebudget: ESUHSD Community WiFi Network Maintenance	-	\$20,000	\$20,000	-	\$20,000

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Department/Proposal	USE		SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>CITY-WIDE EXPENSES</b>						
Rebudgets						
Rebudget: Government Access - Capital Expenditures	-	\$1,684,765	\$1,684,765	-	-	\$1,684,765
Rebudget: City Council Participatory Budgeting - Council District #03	-	\$6,905	\$6,905	-	-	\$6,905
Rebudget: City Website and Intranet Redesign	-	\$40,000	\$40,000	-	-	\$40,000
Rebudget: Burrowing Owl Habitat Management	-	\$63,954	\$63,954	-	-	\$63,954
Rebudget: Destination: Home SV Grant	-	(\$3,532)	(\$3,532)	-	-	(\$3,532)
Rebudget: Tree Mitigation	-	(\$35,662)	(\$35,662)	-	-	(\$35,662)
Rebudget: City Council Participatory Budgeting - Council District #05	-	\$26,185	\$26,185	-	-	\$26,185
Rebudget: Hazard Mitigation Grant Program	-	\$13,939	\$13,939	-	-	\$13,939
Rebudget: Climate Smart San Jose Plan Implementation	-	\$130,000	\$130,000	-	-	\$130,000
Rebudget: Measure E - 5% Program Administration	-	\$452,575	\$452,575	-	-	\$452,575
Rebudget: Digital Inclusion Program	-	\$805,000	\$805,000	-	-	\$805,000
Rebudget: BeautifySJ Dumpster Days (Rebudget from BeautifySJ and Encampment Waste Pickup - Dumpster Days)	-	\$150,000	\$150,000	-	-	\$150,000
Rebudget: T-Mobile Macro Site	-	\$39,593	\$39,593	-	-	\$39,593
Rebudget: Local Sales Tax - Mobile Data Computer Replacements	-	\$110,000	\$110,000	-	-	\$110,000
Rebudget: Thomas Fallon Statue Deaccession	-	\$420,000	\$420,000	-	-	\$420,000
Rebudget: Contractual Street Tree Planting	-	\$11,526	\$11,526	-	-	\$11,526
Rebudget: Cadillac Winchester Neighborhood	-	\$4,000	\$4,000	-	-	\$4,000
Rebudget: City Outreach and Education Efforts	-	\$20,000	\$20,000	-	-	\$20,000
Rebudget: Data Capacity Expansion Project	-	(\$8,000)	(\$8,000)	-	-	(\$8,000)
Rebudget: Bulletproof Vest Partnership 2021/Revenue from Federal Government	-	\$119,736	\$119,736	\$59,868	-	\$59,868
Rebudget: Park Strip Tree Planting	-	\$2,325	\$2,325	-	-	\$2,325
Rebudget: State of the City Convocation	-	\$64,294	\$64,294	-	-	\$64,294
Rebudget: FirstNet Emergency						
Communications Network	-	(\$10,000)	(\$10,000)	-	-	(\$10,000)
Rebudget: BeautifySJ Grants	-	\$115,000	\$115,000	-	-	\$115,000
Rebudget: Internet Crimes Against Children (ICAC) Task Force Invited Awards - Police 2020/Revenue from Federal Government	(\$31,275)	-	(\$31,275)	\$54,533	-	(\$85,808)

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Department/Proposal	USE		SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>CITY-WIDE EXPENSES</b>						
Rebudgets						
Rebudget: Community Plan to End Homelessness - Quality of Life and Healthy Neighborhoods	-	(\$22,000)	(\$22,000)	-	-	(\$22,000)
Rebudget: San José 311 Enhancements	-	\$288,000	\$288,000	-	-	\$288,000
Rebudget: BeautifySJ Dumpster Days	-	\$9,000	\$9,000	-	-	\$9,000
Rebudget: Internet Crimes Against Children State Grant 2021-2022/Revenue from State of California	-	\$265,801	\$265,801	\$265,801	-	-
Rebudget: Recovery Foundation and Drive to Digital - Hybrid Workplace	-	\$147,000	\$147,000	-	-	\$147,000
Rebudget: Digital Divide	-	(\$148,000)	(\$148,000)	-	-	(\$148,000)
Rebudget: BeautifySJ Illegal Dumping	-	\$213,000	\$213,000	-	-	\$213,000
Rebudget: Selective Traffic Enforcement Program 2021-2022/Revenue from Federal Government	(\$27,764)	-	(\$27,764)	\$122,470	-	(\$150,234)
Rebudget: Recovery Foundation and Drive to Digital - Omnichannel Strategy, Process Engineering, and Service Delivery Automation	-	\$286,000	\$286,000	-	-	\$286,000
Rebudget: Digital Inclusion	-	(\$16,000)	(\$16,000)	-	-	(\$16,000)
Rebudget: Cash for Trash Grant 2021-2024/Revenue from Local Agencies	-	\$51,500	\$51,500	\$60,000	-	(\$8,500)
Rebudget: OVW Improving Criminal Justice Response Program/Revenue from Federal Government	\$14,605	-	\$14,605	(\$5,301)	-	\$19,906
Rebudget: Police Reform Workplan	-	\$147,000	\$147,000	-	-	\$147,000
Rebudget: Assistance to Firefighters Grant - COVID-19 Supplemental 2020	-	(\$160,548)	(\$160,548)	-	-	(\$160,548)
Rebudget: Remote Work Facilitation - Drive to Digital	-	\$22,000	\$22,000	-	-	\$22,000
Rebudget: Child and Youth Services - Family, Friend, and Neighborhood Program	-	\$58,000	\$58,000	-	-	\$58,000
Rebudget: Mattress Recycling Grant/Revenue from Local Agencies	-	\$5,917	\$5,917	\$90,453	-	(\$84,536)
Rebudget: State Homeland Security Grant Program/Revenue from Federal Government	-	(\$5,746)	(\$5,746)	(\$17,603)	-	\$11,857
Rebudget: Urban Areas Security Initiative Grant - Fire 2021	-		(\$201,248)	-	-	(\$201,248)
Rebudget: CaliforniansForAll Workforce	-	(\$201,248)				

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Department/Proposal	USE		SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>CITY-WIDE EXPENSES</b>						
Rebudgets						
Program - Learning Loss Mitigation Pathway/Revenue from State of California	-	\$420,263	\$420,263	\$420,263	-	-
Rebudget: Behavior Change Campaign and Beautification	-	\$4,388	\$4,388	-	-	\$4,388
Rebudget: Senate Bill 2 - Housing and Community Development Grant/Revenue from State of California	-	\$100,152	\$100,152	\$60,118	-	\$40,034
Rebudget: Valley Water District Grant/Revenue from Local Agencies	-	\$130,000	\$130,000	\$130,000	-	-
Rebudget: Untested Sexual Assaults Evidence Grant (USAEG) Backlog Reduction 2021/Revenue from State of California	(\$2,136)	-	(\$2,136)	(\$1,068)	-	(\$1,068)
Rebudget: City Facilities Security	-	\$638,000	\$638,000	-	-	\$638,000
Improvements						
Rebudget: Low-Income Household Water Assistance Payment Program	-	\$200,000	\$200,000	-	-	\$200,000
Rebudget: Urban Areas Security Initiative Grant - Fire 2020	-	\$8,815	\$8,815	-	-	\$8,815
Rebudget: Outdoor Park Activation	-	\$66,000	\$66,000	-	-	\$66,000
Rebudget: Blight Busters	-	(\$2,722)	(\$2,722)	-	-	(\$2,722)
Rebudget: Urban Areas Security Initiative Grant - Police 2020/Revenue from Federal Government	-	(\$97)	(\$97)	(\$97)	-	-
Rebudget: City Hall Audio System Enhancement	-	(\$5,000)	(\$5,000)	-	-	(\$5,000)
Rebudget: Clean Creeks, Healthy Watersheds/Revenue from Federal Government	-	(\$38,774)	(\$38,774)	\$99,333	-	(\$138,107)
Rebudget: Business Tax System Replacement	-	\$4,130,000	\$4,130,000	-	-	\$4,130,000
Rebudget: Collaborative Approaches Toward Preventing and Addressing Hate Grant/Revenue from Federal Government	(\$698)	-	(\$698)	(\$698)	-	-
Rebudget: Expedited Purified Water Program	-	(\$3,000)	(\$3,000)	-	-	(\$3,000)
Rebudget: Park and Open Street Activation - Council District #02	-	\$4,096	\$4,096	-	-	\$4,096
Rebudget: Northern California Regional Intelligence Center - Police 2021/Revenue from Federal Government	(\$63,359)	-	(\$63,359)	(\$63,359)	-	-
Rebudget: Park and Open Street Activation - Council District #03	-	\$5,057	\$5,057	-	-	\$5,057

**General Fund  
Recommended Budget Adjustments and Clean-Up Actions  
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Department/Proposal	USE		SOURCE		NET COST		
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance		
<b>CITY-WIDE EXPENSES</b>							
Rebudgets	Rebudget: 2021 National Sexual Assault Kit Initiative/Revenue from Federal Government	(\$1,332)	-	(\$1,332)	(\$1,332)	-	-
	Rebudget: Community Video Cameras	-	\$10,305	\$10,305	-	-	\$10,305
	Rebudget: work2future San José Job Center Relocation	-	(\$22,649)	(\$22,649)	-	-	(\$22,649)
	Rebudget: Public Safety Power Shutoff Resiliency	-	\$7,315	\$7,315	-	-	\$7,315
	Rebudget: Google Community Benefits - Economic Development	-	\$49,888	\$49,888	-	-	\$49,888
	Rebudget: Berryessa Flea Market Vendor Business Transition Fund	-	\$2,402	\$2,402	-	-	\$2,402
	Rebudget: CalOES Trauma to Triumph at Santa Clara Valley Medical Center Program 2022/Revenue from State of California	-	\$6,691	\$6,691	\$69,654	-	(\$62,963)
	Rebudget: Diridon Station Area Development Planning	-	(\$220,574)	(\$220,574)	-	-	(\$220,574)
	Rebudget: Public Safety Community Process	-	\$10,000	\$10,000	-	-	\$10,000
	Rebudget: Consulting and Planning Support	-	\$300,000	\$300,000	-	-	\$300,000
	Rebudget: SJPL Foundation Grants	-	(\$82,372)	(\$82,372)	-	-	(\$82,372)
	Rebudget: Alum Rock Park 150th Anniversary	-	\$19,509	\$19,509	-	-	\$19,509
	Rebudget: Food and Necessities	-	\$824,000	\$824,000	-	-	\$824,000
	Rebudget: Flood Emergency Response Plan	-	\$40,000	\$40,000	-	-	\$40,000
	Rebudget: Library Grants	-	(\$4,853)	(\$4,853)	-	-	(\$4,853)
	Rebudget: Affordable Housing and Sustainable Communities Grant - Coyote Creek Trail/Revenue from State of California	-	\$308,790	\$308,790	\$308,790	-	-
	Rebudget: Car Break-in Prevention Program	-	(\$2,417)	(\$2,417)	-	-	(\$2,417)
	Rebudget: Summer Youth Nutrition Program/Revenue from Federal Government	-	(\$25,888)	(\$25,888)	(\$10,443)	-	(\$15,445)
	Rebudget: Mexican Heritage Plaza Capital Maintenance	-	\$100,000	\$100,000	-	-	\$100,000
	Rebudget: Eastridge/Tully Business Association	-	(\$100,000)	(\$100,000)	-	-	(\$100,000)
	Rebudget: The Trash Punx	-	(\$50,000)	(\$50,000)	-	-	(\$50,000)
	Rebudget: Neighborhood Business Districts	-	(\$25,000)	(\$25,000)	-	-	(\$25,000)
	Rebudget: Youth Reinvestment Grant	-	\$38,156	\$38,156	-	-	\$38,156
	Rebudget: Justice and Mental Health						

**General Fund  
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Department/Proposal	USE		SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>CITY-WIDE EXPENSES</b>						
Rebudgets						
Collaboration Program/Revenue from Federal Government	(\$21,417)	-	(\$21,417)	(\$28,728)	-	\$7,311
Rebudget: Pocket Park in Tropicana-Lanai Neighborhood	-	(\$2,000)	(\$2,000)	-	-	(\$2,000)
Rebudget: Small Business Recovery - Supplemental Arts + Cultural Funding	-	(\$1,841,000)	(\$1,841,000)	-	-	(\$1,841,000)
Rebudget: CalVIP Trauma to Triumph at Regional Medical Center Grant	-	\$1,270	\$1,270	-	-	\$1,270
Rebudget: Small Business Recovery - Support Festival Programming	-	(\$200,000)	(\$200,000)	-	-	(\$200,000)
Rebudget: SV Creates	-	(\$55,000)	(\$55,000)	-	-	(\$55,000)
Rebudget: CrimeStoppers	-	(\$2,700)	(\$2,700)	-	-	(\$2,700)
Rebudget: VTA Eastridge to BART Regional Connector Public Art	-	(\$8,584)	(\$8,584)	-	-	(\$8,584)
Rebudget: Weavers' Gift Ohlone Sculpture Restoration			(\$3,000)	-	-	(\$3,000)
Rebudget: Department of Justice - Bureau of Justice Assistance Grant Category 7	-	(\$3,000)	\$10,266	-	-	\$10,266
Rebudget: Alviso Community Garden	-	\$10,266	\$62,688	-	-	\$62,688
Rebudget: San José Regional Transportation Hub Project	-	\$62,688	\$326,608	-	-	\$326,608
Rebudget: Mobile Data Computer Replacements	-	\$326,608	(\$122,000)	-	-	(\$122,000)
Rebudget: Cultural Affairs Special Project/Other Revenue	-	(\$122,000)	\$381	\$11,982	-	(\$11,601)
Rebudget: San Jose BEST Accountability and Oversight Improvements	-	\$10,000	\$10,000	-	-	\$10,000
<b>CITY-WIDE EXPENSES TOTAL</b>	<b>\$1,851,298</b>	<b>\$20,231,232</b>	<b>\$22,082,530</b>	<b>\$3,426,786</b>	<b>-</b>	<b>\$18,655,744</b>

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Department/Proposal	USE			SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance		
<b>CAPITAL PROJECT EXPENSES</b>							
Required Technical-Rebalancing Actions	Fire Station 8 Garage Demolition and Site Clean-Up	-	\$750,000	\$750,000	-	-	\$750,000
	City Hall Rehabilitation Projects (Lease Revenue Bond Savings)	-	\$1,250,000	\$1,250,000	-	-	\$1,250,000
	Children's Discovery Museum Elevator System	-	\$350,000	\$350,000	-	-	\$350,000
Grants-Reimbursements-Fees	Ice Centre Expansion Project/Other Revenue	-	\$68,290	\$68,290	\$68,290	-	-
Clean-Up Actions	Tech Adjust: Naglee Avenue and Dana Avenue Traffic Signal (Retitle from Naglee Avenue and Dana Avenue Left Turn Lane)	-	-	-	-	-	-
Rebudgets	Rebudget: Emergency Operations Center Relocation	-	(\$25,000)	(\$25,000)	-	-	(\$25,000)
	Rebudget: Fire Training Center Relocation	-	\$25,000	\$25,000	-	-	\$25,000
	Rebudget: Fire Apparatus Replacement	-	\$1,300,000	\$1,300,000	-	-	\$1,300,000
	Rebudget: Animal Care and Services	-	\$20,000	\$20,000	-	-	\$20,000
	Various Improvements						
	Rebudget: City Hall HVAC Control System Replacement	-	\$100,000	\$100,000	-	-	\$100,000
	Rebudget: City Hall Network Operations Center Electrical Switch Replacement	-	(\$39,000)	(\$39,000)	-	-	(\$39,000)
	Rebudget: Closed Landfill Compliance	-	\$23,000	\$23,000	-	-	\$23,000
	Rebudget: Electric Vehicles Charging Stations for Police Hybrid-Electric Vehicles	-	(\$5,000)	(\$5,000)	-	-	(\$5,000)
	Rebudget: Local Sales Tax - PAB/PAC Phase I Elevator Modernization	-	(\$27,000)	(\$27,000)	-	-	(\$27,000)
	Rebudget: Police Administration Building Boiler and Chiller Replacement	-	\$9,000	\$9,000	-	-	\$9,000
	Rebudget: Council District 3 Traffic Calming Enhancements	-	\$37,000	\$37,000	-	-	\$37,000

**General Fund  
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Department/Proposal	USE			SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>CAPITAL PROJECT EXPENSES</b>						
Rebudgets						
Rebudget: Police Administration Building Fencing - Employee Parking Lot Perimeter	-	\$20,000	\$20,000	-	-	\$20,000
Rebudget: Council District 6 Traffic Calming Enhancements	-	\$29,000	\$29,000	-	-	\$29,000
Rebudget: Police Communications Emergency Uninterrupted Power Supply	-	(\$2,000)	(\$2,000)	-	-	(\$2,000)
Rebudget: Branham Lane Vision Zero Quick Build Projects	-	\$3,000	\$3,000	-	-	\$3,000
Rebudget: Unanticipated/Emergency Maintenance	-	\$593,000	\$593,000	-	-	\$593,000
Rebudget: Canoas Garden Avenue Crosswalk	-	(\$2,000)	(\$2,000)	-	-	(\$2,000)
Rebudget: Children's Discovery Museum Air Handler Unit Replacement	-	(\$167,000)	(\$167,000)	-	-	(\$167,000)
Rebudget: Vision Zero: Data-Driven Safety Improvements	-	\$19,000	\$19,000	-	-	\$19,000
Rebudget: Children's Discovery Museum Elevator System	-	(\$8,000)	(\$8,000)	-	-	(\$8,000)
Rebudget: Monterey Road Transit Study	-	\$62,000	\$62,000	-	-	\$62,000
Rebudget: Children's Discovery Museum Pavement Repairs	-	(\$5,000)	(\$5,000)	-	-	(\$5,000)
Rebudget: Hammer Theatre Center HVAC Controls	-	(\$1,000)	(\$1,000)	-	-	(\$1,000)
Rebudget: Hammer Theatre Center Improvements	-	\$4,000	\$4,000	-	-	\$4,000
Rebudget: Hammer Theatre Center Upgrades	-	\$12,000	\$12,000	-	-	\$12,000
Rebudget: San José Museum of Art Door and Window Improvement	-	(\$3,000)	(\$3,000)	-	-	(\$3,000)
Rebudget: The Tech Interactive Controls Module Improvements	-	\$439,000	\$439,000	-	-	\$439,000
Rebudget: The Tech Interactive Fire Alarm System	-	(\$4,000)	(\$4,000)	-	-	(\$4,000)



**General Fund  
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Department/Proposal	USE			SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance	
<b>CAPITAL PROJECT EXPENSES</b>						
Rebudgets						
Rebudget: Hammer Theatre Center Upgrades	-	\$12,000	\$12,000	-	-	\$12,000
Rebudget: San José Museum of Art Door and Window Improvement	-	(\$3,000)	(\$3,000)	-	-	(\$3,000)
Rebudget: The Tech Interactive Controls Module Improvements	-	\$439,000	\$439,000	-	-	\$439,000
Rebudget: The Tech Interactive Fire Alarm System	-	(\$4,000)	(\$4,000)	-	-	(\$4,000)
Rebudget: The Tech Interactive Tile Wall Evaluation and Repairs	-	\$72,000	\$72,000	-	-	\$72,000
Rebudget: Emergency Power Generation for City Facilities	-	\$530,000	\$530,000	-	-	\$530,000
Rebudget: Ice Centre Expansion Project	-	(\$35,000)	(\$35,000)	-	-	(\$35,000)
Rebudget: Guadalupe River Park Improvements	-	\$8,000	\$8,000	-	-	\$8,000
Rebudget: Alviso Park Improvements	-	(\$22,000)	(\$22,000)	-	-	(\$22,000)
Rebudget: Vietnamese-American Community Center Planning and Fundraising	-	(\$75,000)	(\$75,000)	-	-	(\$75,000)
Rebudget: Guadalupe River Park Ranger Station Rehabilitation	-	(\$9,000)	(\$9,000)	-	-	(\$9,000)
Rebudget: Happy Hollow Park and Zoo Exhibit Improvements	-	(\$81,000)	(\$81,000)	-	-	(\$81,000)
Rebudget: Park Furniture Improvements	-	\$4,000	\$4,000	-	-	\$4,000
Rebudget: Police Athletic League Stadium Turf Replacement	-	\$180,000	\$180,000	-	-	\$180,000
Rebudget: Ramac Park Turf Replacement	-	(\$51,000)	(\$51,000)	-	-	(\$51,000)
Rebudget: Re-Use Facilities Capital Improvements	-	\$336,000	\$336,000	-	-	\$336,000
Rebudget: Vietnamese-American Cultural Center Playground Renovation	-	\$1,000	\$1,000	-	-	\$1,000
Rebudget: Almaden Winery Fundraising Feasibility Study	-	\$25,000	\$25,000	-	-	\$25,000
<b>CAPITAL PROJECT EXPENSES TOTAL</b>	-	<b>\$5,708,290</b>	<b>\$5,708,290</b>	<b>\$68,290</b>	-	<b>\$5,640,000</b>

**General Fund  
Recommended Budget Adjustments and Clean-Up Actions  
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Department/Proposal	Personal Services	USE		SOURCE		NET COST	
		Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance		
<b>EARMARKED RESERVES</b>							
Required Technical-Rebalancing Actions							
	City Attorney's Office Outside Counsel Litigation Reserve	-	\$200,000	\$200,000	-	-	\$200,000
	Information Technology Sinking Fund Reserve	-	\$2,800,000	\$2,800,000	-	-	\$2,800,000
	Development Fee Program Technology Reserve	-	\$335,000	\$335,000	-	-	\$335,000
	Code Enforcement Permit System Reserve	-	\$450,000	\$450,000	-	-	\$450,000
	Fire Station and FF&E Reserve	-	\$3,800,000	\$3,800,000	-	-	\$3,800,000
	Solid Waste Code Enforcement Program Reserve	-	\$600,000	\$600,000	-	-	\$600,000
	Community and Economic Recovery Reserve	-	\$1,388,000	\$1,388,000	-	-	\$1,388,000
	Budget Stabilization Reserve	-	\$7,600,000	\$7,600,000	-	-	\$7,600,000
	Pension Obligation Bonds Consulting Services Reserve	-	(\$175,000)	(\$175,000)	-	-	(\$175,000)
	Police Helicopter Engine Overhaul Reserve	-	\$700,000	\$700,000	-	-	\$700,000
	Measure E - 30% Low-Income Households Reserve	-	\$2,273,933	\$2,273,933	-	-	\$2,273,933
	Measure E - 10% Homeless Prevention and Rental Assistance Reserve	-	(\$10,010,429)	(\$10,010,429)	-	-	(\$10,010,429)
	Measure E - 40% Extremely Low-Income Households Reserve	-	\$15,125,000	\$15,125,000	-	-	\$15,125,000
	Measure E - 5% Moderately-Income Households Reserve	-	(\$500,000)	(\$500,000)	-	-	(\$500,000)
	Measure E - 15% Homeless Support Programs Reserve	-	(\$8,360,000)	(\$8,360,000)	-	-	(\$8,360,000)
Clean-Up Actions							
	Tech Adjust: Google Parking Lots Option Payment Reserve (Reconciliation)	-	\$1,100,000	\$1,100,000	-	-	\$1,100,000
	Salaries and Benefits Reserve (Salary Program)	-	(\$3,584,420)	(\$3,584,420)	-	-	(\$3,584,420)
	Tech Adjust: Artificial Turf Capital Replacement Reserve (Reconciliation)	-	\$305,037	\$305,037	-	-	\$305,037
	Tech Adjust: Measure E - 10% Homeless Prevention and Rental Assistance Reserve (Reconciliation)	-	\$1,539	\$1,539	-	-	\$1,539

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Department/Proposal	USE			SOURCE		NET COST		
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance			
<b>EARMARKED RESERVES</b>								
Clean-Up Actions		Tech Adjust: Measure E - 15% Homeless Support Programs Reserve (Reconciliation)	-	\$2,309	\$2,309	-	-	\$2,309
		Tech Adjust: Measure E - 30% Low-Income Households Reserve (Reconciliation)	-	\$4,617	\$4,617	-	-	\$4,617
		Tech Adjust: Measure E - 40% Extremely Low-Income Households Reserve (Reconciliation)	-	\$6,156	\$6,156	-	-	\$6,156
		Tech Adjust: Measure E - 5% Moderately-Income Households Reserve (Reconciliation)	-	\$770	\$770	-	-	\$770
		<b>EARMARKED RESERVES TOTAL</b>	-	<b>\$14,062,512</b>	<b>\$14,062,512</b>	-	-	<b>\$14,062,512</b>
<b>CONTINGENCY RESERVES</b>								
Required Technical-Rebalancing Actions		Contingency Reserve	-	\$5,000,000	\$5,000,000	-	-	\$5,000,000
		<b>CONTINGENCY RESERVES TOTAL</b>	-	<b>\$5,000,000</b>	<b>\$5,000,000</b>	-	-	<b>\$5,000,000</b>
<b>TRANSFERS</b>								
Required Technical-Rebalancing Actions		Local Sales Tax - Transfer to the Airport Revenue Fund (Jet Fuel)	-	\$200,000	\$200,000	-	-	\$200,000
		Transfer to the City Hall Debt Service Fund	-	\$3,779,651	\$3,779,651	-	-	\$3,779,651
Clean-Up Actions		Tech Adjust: Local Sales Tax - Transfer to the Airport Revenue Fund (Jet Fuel) (Reconciliation)	-	\$202,034	\$202,034	-	-	\$202,034
		<b>TRANSFERS TOTAL</b>	-	<b>\$4,181,685</b>	<b>\$4,181,685</b>	-	-	<b>\$4,181,685</b>

**General Fund  
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Department/Proposal	USE			SOURCE	NET COST		
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance		
<b>REVENUE ADJUSTMENTS</b>							
	Transfers and Reimbursements (Transfer from Community Facilities Revenue Fund (Fund Close-Out))	-	-	-	\$330,998	-	(\$330,998)
Required Technical-Rebalancing Actions	Business Taxes	-	-	-	-	-	-
	Transfers and Reimbursements (Transfer from American Rescue Plan Fund)	-	-	-	\$400,000	-	(\$400,000)
	Transfers and Reimbursements (Transfer from Self-Insured Medical Fund)	-	-	-	\$54,389	-	(\$54,389)
	Revenue from Federal Government (UASI Grant - OEM 2021)	-	-	-	(\$15,582)	-	\$15,582
	Revenue from Federal Government (UASI Grant - OEM 2022)	-	-	-	(\$135,732)	-	\$135,732
Clean-Up Actions	Beginning Fund Balance	-	-	-	\$51,378,679	-	(\$51,378,679)
	Tech Adjust: Licenses and Permits (Cardroom Fee Reconciliation)	-	-	-	(\$214,900)	-	\$214,900
Rebudgets	Rebudget: Revenue from Federal Government (UASI Grant - OEM 2020)	-	-	-	\$151,314	-	(\$151,314)
	Rebudget: Revenue from State of California (Local Early Action Planning - Housing and Community Development)	-	-	-	\$90,000	-	(\$90,000)
	Rebudget: Revenue from Federal Government (Cyclone Laura 2020 Reimbursement)	-	-	-	\$13,891	-	(\$13,891)
	Rebudget: Other Revenue (Fire Training Center Property Sale)	-	-	-	\$4,200,000	-	(\$4,200,000)
	Rebudget: Revenue from State of California (Mobile Operations Satellite Expeditionary System)	-	-	-	(\$2,185,000)	-	\$2,185,000
	Rebudget: Other Revenue (Knight Foundation - Internet of Things)	-	-	-	\$498,000	-	(\$498,000)
	Rebudget: Revenue from Federal	-	-	-	\$30,000	-	(\$30,000)

**General Fund  
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Department/Proposal	USE			SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Total Use	Revenue	Beg Fund Balance		
<b>REVENUE ADJUSTMENTS</b>							
Rebudgets							
	Government (National Endowment for the Arts Grant)						
	Rebudget: Revenue from Local Agencies (ESUHSD Community WiFi Construction)	-	-	-	\$77,045	-	(\$77,045)
	Rebudget: Revenue from State of California (First 5 Family Resource Centers)	-	-	-	\$15,918	-	(\$15,918)
	Rebudget: Revenue from State of California (First 5 Family Friends Neighbors)	-	-	-	\$82,485	-	(\$82,485)
	Rebudget: Other Revenue (PG&E Summer Cooling Shelter Program Grant)	-	-	-	\$3,870	-	(\$3,870)
	Rebudget: Revenue from State of California (LSTA Holistic Initiative)	-	-	-	\$6,295	-	(\$6,295)
	Rebudget: Revenue from State of California (CaliforniansForAll Grant)	-	-	-	\$1,466,316	-	(\$1,466,316)
	Rebudget: Revenue from Federal Government (Department of Justice - Bureau of Justice Assistance Grant Category 3)	-	-	-	\$77,449	-	(\$77,449)
	Rebudget: Other Revenue (Viva CalleSJ Health Trust)	-	-	-	\$48,000	-	(\$48,000)
	Rebudget: Revenue from Federal Government (2018 NCS-X Implementation)	-	-	-	\$96,385	-	(\$96,385)
	<b>REVENUE ADJUSTMENTS TOTAL</b>	-	-	-	<b>\$56,469,820</b>	-	<b>(\$56,469,820)</b>
	<b>TOTAL GENERAL FUND</b>	<b>\$5,972,763</b>	<b>\$54,094,316</b>	<b>\$60,067,079</b>	<b>\$60,067,079</b>	-	-

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Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Affordable Housing Impact Fee Fund (452)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Housing Department								
Fund Balance Reconciliation	-	-	-	\$6,273,556	\$6,273,556	-	\$6,273,556	-
Salary Program	\$1,668	-	-	-	\$1,668	-	-	\$1,668
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$1,668)	(\$1,668)	-	-	(\$1,668)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$1,668</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,271,888</b>	<b>\$6,273,556</b>	<b>\$0</b>	<b>\$6,273,556</b>	<b>\$0</b>
<b>Budget Adjustments</b>								
Housing Department								
Housing Project Reserve	-	-	(\$2,100,000)	-	(\$2,100,000)	-	-	(\$2,100,000)
Housing Loans and Grants (Page Street Studios)	-	-	\$2,100,000	-	\$2,100,000	-	-	\$2,100,000
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Affordable Housing Impact Fee Fund (452) TOTAL</b>	<b>\$1,668</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,271,888</b>	<b>\$6,273,556</b>	<b>\$0</b>	<b>\$6,273,556</b>	<b>\$0</b>
<b>Airport Customer Facility And Transportation Fee Fund (519)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Airport Department								
Fund Balance Reconciliation - Debt Service Coverage Reserve	-	-	-	-	-	-	(\$8,224)	\$8,224
Fund Balance Reconciliation - Future Debt Service Reserve	-	-	\$1,272,484	-	\$1,272,484	-	\$1,280,708	(\$8,224)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,272,484</b>	<b>\$0</b>	<b>\$1,272,484</b>	<b>\$0</b>	<b>\$1,272,484</b>	<b>\$0</b>
<b>Airport Customer Facility And Transportation Fee Fund (519) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,272,484</b>	<b>\$0</b>	<b>\$1,272,484</b>	<b>\$0</b>	<b>\$1,272,484</b>	<b>\$0</b>

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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	
<b>Airport Fiscal Agent Fund (525)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Airport Department	Fund Balance Reconciliation - Debt Service Reserve	-	-	(\$1,061,019)	-	(\$1,061,019)	-	(\$1,061,019)	-
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,061,019)</b>	<b>\$0</b>	<b>(\$1,061,019)</b>	<b>\$0</b>	<b>(\$1,061,019)</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Airport Department	Transfers and Reimbursements (Transfer from Airport Revenue Fund) (PFC Eligible Bond Debt/Debt Service Reserve)	-	-	-	-	-	(\$216,000)	-	\$216,000
	Debt Service Reserve	-	-	\$365,000	-	\$365,000	-	-	\$365,000
	Transfers and Reimbursements (Transfer from Passenger Facility Charge Fund)	-	-	-	-	-	\$581,000	-	(\$581,000)
	<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$365,000</b>	<b>\$0</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$0</b>	<b>\$0</b>
	<b>Airport Fiscal Agent Fund (525) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$696,019)</b>	<b>\$0</b>	<b>(\$696,019)</b>	<b>\$365,000</b>	<b>(\$1,061,019)</b>	<b>\$0</b>
<b>Airport Maintenance And Operation Fund (523)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Airport Department	Fund Balance Reconciliation - Master Trust Agreement Reserve	-	-	(\$4,132,419)	-	(\$4,132,419)	-	(\$4,132,419)	-
	Fund Balance Reconciliation - Workers' Compensation Claims Reserve	-	-	(\$185,884)	-	(\$185,884)	-	(\$185,884)	-
	Salary Program	\$397,819	-	-	-	\$397,819	-	-	\$397,819
	Salary Program - Operations Contingency	-	-	(\$409,589)	-	(\$409,589)	-	-	(\$409,589)
Information Technology Department	Salary Program	\$298	-	-	-	\$298	-	-	\$298



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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
Office of the City									
Attorney	Salary Program	\$6,809	-	-	-	\$6,809	-	-	\$6,809
Parks, Recreation and Neighborhood Services Department									
	Salary Program	\$653	-	-	-	\$653	-	-	\$653
Planning, Building and Code Enforcement Department									
	Salary Program	\$937	-	-	-	\$937	-	-	\$937
Police Department	Salary Program	\$1,134	-	-	-	\$1,134	-	-	\$1,134
Public Works Department									
	Salary Program	\$1,939	-	-	-	\$1,939	-	-	\$1,939
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$409,589</b>	<b>\$0</b>	<b>(\$4,727,892)</b>	<b>\$0</b>	<b>(\$4,318,303)</b>	<b>\$0</b>	<b>(\$4,318,303)</b>	<b>\$0</b>
<b>Airport Maintenance And Operation Fund (523) TOTAL</b>		<b>\$409,589</b>	<b>\$0</b>	<b>(\$4,727,892)</b>	<b>\$0</b>	<b>(\$4,318,303)</b>	<b>\$0</b>	<b>(\$4,318,303)</b>	<b>\$0</b>
<b>Airport Revenue Fund (521)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Airport Department	Fund Balance Reconciliation - Airline Agreement Reserve	-	-	\$29,492,830	-	\$29,492,830	-	\$29,492,830	-
	Tech Adjust: Airline Agreement Reserve/Transfers and Reimbursements (Jet Fuel Local Sales Tax) (Reconciliation)	-	-	\$202,034	-	\$202,034	\$202,034	-	-
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$29,694,864</b>	<b>\$0</b>	<b>\$29,694,864</b>	<b>\$202,034</b>	<b>\$29,492,830</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Airport Department	Transfer to the Airport Surplus Revenue Fund	-	-	(\$11,200,000)	-	(\$11,200,000)	-	-	(\$11,200,000)

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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
Airline Agreement Reserve	-	-	\$11,416,000	-	\$11,416,000	-	-	\$11,416,000
Transfer to the Airport Fiscal Agent Fund (PFC Eligible Bond Debt/Debt Service Reserve)	-	-	(\$216,000)	-	(\$216,000)	-	-	(\$216,000)
Airline Agreement Reserve/Transfers and Reimbursements (Jet Fuel Local Sales Tax)	-	-	\$200,000	-	\$200,000	\$200,000	-	-
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Airport Revenue Fund (521) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,894,864</b>	<b>\$0</b>	<b>\$29,894,864</b>	<b>\$402,034</b>	<b>\$29,492,830</b>	<b>\$0</b>
<b>Airport Surplus Revenue Fund (524)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Airport Department Fund Balance Reconciliation - Airline Agreement Reserve	-	-	(\$24,296)	-	(\$24,296)	-	(\$24,296)	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$24,296)</b>	<b>\$0</b>	<b>(\$24,296)</b>	<b>\$0</b>	<b>(\$24,296)</b>	<b>\$0</b>
<b>Budget Adjustments</b>								
Airport Department Commercial Paper Principal and Interest	-	-	\$5,000,000	-	\$5,000,000	-	-	\$5,000,000
Transfer to the Airport Renewal and Replacement Fund (Facilities Division Relocation Project)	-	-	(\$16,200,000)	-	(\$16,200,000)	-	-	(\$16,200,000)
Transfers and Reimbursements (Transfer from Airport Revenue Fund)	-	-	-	-	-	(\$11,200,000)	-	\$11,200,000
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$11,200,000)</b>	<b>\$0</b>	<b>(\$11,200,000)</b>	<b>(\$11,200,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>Airport Surplus Revenue Fund (524) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$11,224,296)</b>	<b>\$0</b>	<b>(\$11,224,296)</b>	<b>(\$11,200,000)</b>	<b>(\$24,296)</b>	<b>\$0</b>

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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
<b>American Rescue Plan Fund (402)</b>								
<b>Clean-Up and Rebudget Actions</b>								
City Manager - Office								
of Economic Development and Cultural Affairs								
Rebudget: Re-Employment and Workforce Development - Small Business Resilience Corps	-	-	\$162,000	-	\$162,000	-	-	\$162,000
Rebudget: Small Business Recovery - San José Al Fresco	-	-	\$69,000	-	\$69,000	-	-	\$69,000
Rebudget: Small Business Recovery - Small Business + Manufacturing Recovery Initiative	-	-	(\$319,000)	-	(\$319,000)	-	-	(\$319,000)
Rebudget: Small Business Recovery - Small Business District Outreach (Spanish + Vietnamese)	-	-	(\$33,000)	-	(\$33,000)	-	-	(\$33,000)
Rebudget: Small Business Recovery - Small Business Grants	-	-	(\$2,750,000)	-	(\$2,750,000)	-	-	(\$2,750,000)
Rebudget: Small Business Recovery - Storefront Activation Grants	-	-	\$160,000	-	\$160,000	-	-	\$160,000
Rebudget: Small Business Recovery - Supplemental Business Development Communications	-	-	\$275,000	-	\$275,000	-	-	\$275,000
Rebudget: Small Business Recovery - Supplemental Economic Development Association Capacity Building	-	-	\$841,000	-	\$841,000	-	-	\$841,000
Rebudget: Small Business Recovery - Supplemental Legal Assistance for Tenant	-	-	\$150,000	-	\$150,000	-	-	\$150,000

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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
Community Energy Department								
Rebudget: Small Business Recovery - Underwrite Creation of New Property Business Improvement Districts	-	-	\$1,000,000	-	\$1,000,000	-	-	\$1,000,000
Finance Department								
Rebudget: Energy Saving Retrofits	-	-	(\$10,000)	-	(\$10,000)	-	-	(\$10,000)
Ending Fund Balance Adjustment: Rebudgets	-	-	-	(\$7,201,000)	(\$7,201,000)	-	-	(\$7,201,000)
Housing Department								
Fund Balance Reconciliation	-	-	-	(\$43,728,537)	(\$43,728,537)	-	(\$43,728,537)	-
Rebudget: Revenue from Federal Government (American Rescue Plan Act)	-	-	-	\$49,344,476	\$49,344,476	\$49,344,476	-	-
Rebudget: BeautifySJ and Encampment Waste Pick Up - San Jose Bridge Program	-	-	\$4,000,000	-	\$4,000,000	-	-	\$4,000,000
Rebudget: Emergency Housing - Sheltering and Enhanced Encampment Services	-	-	(\$159,000)	-	(\$159,000)	-	-	(\$159,000)
Rebudget: Housing Stabilization - Eviction Help Center	-	-	(\$187,000)	-	(\$187,000)	-	-	(\$187,000)
Rebudget: Housing Stabilization - South Hall Demobilization + Housing Assistance Center	-	-	(\$14,000)	-	(\$14,000)	-	-	(\$14,000)
Human Resources Department								
Rebudget: Recovery Foundation and Drive to Digital - Effective Teams	-	-	\$298,000	-	\$298,000	-	-	\$298,000
Library Department								
Rebudget: Recovery Foundation and Drive to Digital - Safe Workplace	-	-	\$186,000	-	\$186,000	-	-	\$186,000
Rebudget: Digital Equity - Community WiFi	-	-	(\$27,000)	-	(\$27,000)	-	-	(\$27,000)
Rebudget: Digital Equity - Device Access	-	-	\$177,000	-	\$177,000	-	-	\$177,000

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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
Office of the City Clerk	-	-	\$33,000	-	\$33,000	-	-	\$33,000
Office of the City Clerk	-	-	(\$121,000)	-	(\$121,000)	-	-	(\$121,000)
Office of the City Manager	-	-	\$499,000	-	\$499,000	-	-	\$499,000
Office of the City Manager	-	-	\$469,000	-	\$469,000	-	-	\$469,000
Office of the City Manager	-	-	(\$19,000)	-	(\$19,000)	-	-	(\$19,000)
Parks, Recreation and Neighborhood Services Department	-	-	\$347,000	-	\$347,000	-	-	\$347,000
Parks, Recreation and Neighborhood Services Department	-	-	\$1,873,000	-	\$1,873,000	-	-	\$1,873,000
Parks, Recreation and Neighborhood Services Department	-	-	\$473,000	-	\$473,000	-	-	\$473,000
Parks, Recreation and Neighborhood Services Department	-	-	(\$172,000)	-	(\$172,000)	-	-	(\$172,000)
<b>Clean-Up and Rebudget Actions</b>								
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,201,000</b>	<b>(\$1,585,061)</b>	<b>\$5,615,939</b>	<b>\$49,344,476</b>	<b>(\$43,728,537)</b>	<b>\$0</b>

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Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Budget Adjustments</b>									
City Manager - Office of Economic Development and Cultural Affairs									
	Transfer to the Convention and Cultural Affairs Fund	-	-	(\$1,500,000)	-	(\$1,500,000)	-	-	(\$1,500,000)
	Small Business Recovery - San José Al Fresco	-	-	(\$400,000)	-	(\$400,000)	-	-	(\$400,000)
Finance Department									
	Revenue from Use of Money/Property (Interest Earnings)	-	-	-	-	-	\$85,000	-	(\$85,000)
	Ending Fund Balance Adjustment	-	-	-	\$1,585,000	\$1,585,000	-	-	\$1,585,000
	Transfer to the General Fund (Revenue Loss Reimbursement)	-	-	\$400,000	-	\$400,000	-	-	\$400,000
<b>Budget Adjustments Total</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$1,500,000)</b>	<b>\$1,585,000</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$0</b>	<b>\$0</b>
<b>American Rescue Plan Fund (402)</b>									
<b>TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$5,701,000</b>	<b>(\$61)</b>	<b>\$5,700,939</b>	<b>\$49,429,476</b>	<b>(\$43,728,537)</b>	<b>\$0</b>
<b>Benefits Funds - Benefit Fund (160)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Human Resources Department									
	Fund Balance Reconciliation	-	-	-	(\$48,743)	(\$48,743)	-	(\$48,743)	-
	Salary Program	\$9,735	-	-	-	\$9,735	-	-	\$9,735
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$9,735)	(\$9,735)	-	-	(\$9,735)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$20,797	\$20,797	-	-	\$20,797
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$20,797)	-	(\$20,797)	-	-	(\$20,797)
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$9,735</b>	<b>\$0</b>	<b>(\$20,797)</b>	<b>(\$37,681)</b>	<b>(\$48,743)</b>	<b>\$0</b>	<b>(\$48,743)</b>	<b>\$0</b>
<b>Benefits Funds - Benefit Fund (160)</b>		<b>\$9,735</b>	<b>\$0</b>	<b>(\$20,797)</b>	<b>(\$37,681)</b>	<b>(\$48,743)</b>	<b>\$0</b>	<b>(\$48,743)</b>	<b>\$0</b>

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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
<b>Benefits Funds - Dental Insurance Fund (155)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Human Resources									
Department	Fund Balance Reconciliation	-	-	-	(\$1,269,712)	(\$1,269,712)	-	(\$1,269,712)	-
	Salary Program	\$1,916	-	-	-	\$1,916	-	-	\$1,916
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$1,916)	(\$1,916)	-	-	(\$1,916)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$4,481	\$4,481	-	-	\$4,481
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$4,481)	-	(\$4,481)	-	-	(\$4,481)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$1,916</b>	<b>\$0</b>	<b>(\$4,481)</b>	<b>(\$1,267,147)</b>	<b>(\$1,269,712)</b>	<b>\$0</b>	<b>(\$1,269,712)</b>	<b>\$0</b>
	<b>Benefits Funds - Dental Insurance Fund (155) TOTAL</b>	<b>\$1,916</b>	<b>\$0</b>	<b>(\$4,481)</b>	<b>(\$1,267,147)</b>	<b>(\$1,269,712)</b>	<b>\$0</b>	<b>(\$1,269,712)</b>	<b>\$0</b>
<b>Benefits Funds - Life Insurance Fund (156)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Human Resources									
Department	Fund Balance Reconciliation	-	-	-	\$11,720	\$11,720	-	\$11,720	-
	Salary Program	\$855	-	-	-	\$855	-	-	\$855
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$855)	(\$855)	-	-	(\$855)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$855</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,865</b>	<b>\$11,720</b>	<b>\$0</b>	<b>\$11,720</b>	<b>\$0</b>
	<b>Benefits Funds - Life Insurance Fund (156) TOTAL</b>	<b>\$855</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,865</b>	<b>\$11,720</b>	<b>\$0</b>	<b>\$11,720</b>	<b>\$0</b>

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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	
<b>Benefits Funds - Self-Insured Medical Fund (158)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Human Resources									
Department	Fund Balance Reconciliation	-	-	-	\$54,389	\$54,389	-	\$54,389	-
	<b>Clean-Up and Rebudget Actions</b>								
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,389</b>	<b>\$54,389</b>	<b>\$0</b>	<b>\$54,389</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Human Resources									
Department	Transfer to the General Fund	-	-	\$54,389	-	\$54,389	-	-	\$54,389
	Ending Fund Balance Adjustment	-	-	-	(\$54,389)	(\$54,389)	-	-	(\$54,389)
	<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,389</b>	<b>(\$54,389)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Benefits Funds - Self-Insured Medical Fund (158) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,389</b>	<b>\$0</b>	<b>\$54,389</b>	<b>\$0</b>	<b>\$54,389</b>	<b>\$0</b>
<b>Benefits Funds - Unemployment Insurance Fund (157)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Human Resources									
Department	Fund Balance Reconciliation	-	-	-	(\$11,539)	(\$11,539)	-	(\$11,539)	-
	Salary Program	\$742	-	-	-	\$742	-	-	\$742
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$742)	(\$742)	-	-	(\$742)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$2,391	\$2,391	-	-	\$2,391
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$2,391)	-	(\$2,391)	-	-	(\$2,391)
	<b>Clean-Up and Rebudget Actions</b>								
	<b>TOTAL</b>	<b>\$742</b>	<b>\$0</b>	<b>(\$2,391)</b>	<b>(\$9,890)</b>	<b>(\$11,539)</b>	<b>\$0</b>	<b>(\$11,539)</b>	<b>\$0</b>
	<b>Benefits Funds - Unemployment Insurance Fund (157) TOTAL</b>	<b>\$742</b>	<b>\$0</b>	<b>(\$2,391)</b>	<b>(\$9,890)</b>	<b>(\$11,539)</b>	<b>\$0</b>	<b>(\$11,539)</b>	<b>\$0</b>



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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
<b>Building Development Fee Program Fund (237)</b>								
<b>Clean-Up and Rebudget Actions</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Finance Department	Salary Program	\$1,345	-	-	\$1,345	-	-	\$1,345
	Salary Program - Development Fee Program - Shared Resources Personal Services	\$801	-	-	\$801	-	-	\$801
Human Resources Department	Salary Program - Development Fee Program - Shared Resources Personal Services	\$317	-	-	\$317	-	-	\$317
Information Technology Department	Salary Program - Development Fee Program - Shared Resources Personal Services	\$11,908	-	-	\$11,908	-	-	\$11,908
Planning, Building and Code Enforcement Department	Fund Balance Reconciliation	-	-	\$3,257,497	\$3,257,497	-	\$3,257,497	-
	Salary Program - Building Development Fee Program - Personal Services	\$134,771	-	-	\$134,771	-	-	\$134,771
	Salary Program - Development Fee Program - Shared Resources Personal Services	\$7,007	-	-	\$7,007	-	-	\$7,007
	Salary Program - Ending Fund Balance Adjustment	-	-	(\$156,708)	(\$156,708)	-	-	(\$156,708)

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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
Public Works Department								
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$565,932	\$565,932	-	-	\$565,932
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$565,932)	-	(\$565,932)	-	-	(\$565,932)
Salary Program - Building Development Fee Program - Personal Services	\$559	-	-	-	\$559	-	-	\$559
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$156,708</b>	<b>\$0</b>	<b>(\$565,932)</b>	<b>\$3,666,721</b>	<b>\$3,257,497</b>	<b>\$0</b>	<b>\$3,257,497</b>	<b>\$0</b>
<b>Building Development Fee Program Fund (237) TOTAL</b>	<b>\$156,708</b>	<b>\$0</b>	<b>(\$565,932)</b>	<b>\$3,666,721</b>	<b>\$3,257,497</b>	<b>\$0</b>	<b>\$3,257,497</b>	<b>\$0</b>
<b>Building Homes and Jobs Act Fund (456)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Housing Department								
Fund Balance Reconciliation	-	-	-	(\$4,285,415)	(\$4,285,415)	-	(\$4,285,415)	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,285,415)</b>	<b>(\$4,285,415)</b>	<b>\$0</b>	<b>(\$4,285,415)</b>	<b>\$0</b>
<b>Building Homes and Jobs Act Fund (456) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,285,415)</b>	<b>(\$4,285,415)</b>	<b>\$0</b>	<b>(\$4,285,415)</b>	<b>\$0</b>
<b>Business Improvement District Fund (351)</b>								
<b>Clean-Up and Rebudget Actions</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Tech Adjust: Downtown Business Improvement District/Downtown BID Reserve (Revenue Reconciliation)	-	-	\$245,091	-	\$245,091	-	\$245,091	-

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Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Business Improvement District Fund (351)</b>								
<b>Clean-Up and Rebudget Actions</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Tech Adjust: Downtown Business Improvement District/Downtown BID Reserve (Revenue Reconciliation)	-	-	\$245,091	-	\$245,091	-	\$245,091	-
Tech Adjust: Hotel Business Improvement District/Hotel BID Reserve (Revenue Reconciliation)	-	-	\$475,293	-	\$475,293	-	\$475,293	-
Tech Adjust: Japantown Business Improvement District/Japantown BID Reserve (Revenue Reconciliation)	-	-	\$14,306	-	\$14,306	-	\$14,306	-
Tech Adjust: Willow Glen BID Reserve/Willow Glen BID Reserve (Revenue Reconciliation)	-	-	(\$2,422)	-	(\$2,422)	-	(\$2,422)	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$732,268</b>	<b>\$0</b>	<b>\$732,268</b>	<b>\$0</b>	<b>\$732,268</b>	<b>\$0</b>
<b>Business Improvement District Fund (351) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$732,268</b>	<b>\$0</b>	<b>\$732,268</b>	<b>\$0</b>	<b>\$732,268</b>	<b>\$0</b>
<b>Cash Reserve Fund (002)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Finance Department								
Fund Balance Reconciliation	-	-	-	(\$33)	(\$33)	-	(\$33)	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$33)</b>	<b>(\$33)</b>	<b>\$0</b>	<b>(\$33)</b>	<b>\$0</b>
<b>Cash Reserve Fund (002) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$33)</b>	<b>(\$33)</b>	<b>\$0</b>	<b>(\$33)</b>	<b>\$0</b>

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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	
<b>City Hall Debt Service Fund (210)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Office of the City Manager	Fund Balance Reconciliation	-	-	-	(\$29,699)	(\$29,699)	-	(\$29,699)	-
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$29,699)</b>	<b>(\$29,699)</b>	<b>\$0</b>	<b>(\$29,699)</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Office of the City Manager	Transfers and Reimbursements (Transfer from the General Fund for City Hall Debt Service)	-	-	-	-	-	\$3,779,315	-	(\$3,779,315)
	Transfers and Reimbursements (Transfer from Special Funds for City Hall Debt Service)	-	-	-	-	-	(\$2,898,012)	-	\$2,898,012
	Transfers and Reimbursements (Transfer from Capital Funds for City Hall Debt Service)	-	-	-	-	-	(\$881,303)	-	\$881,303
Finance Department	City Hall Debt Service	-	-	\$1,500	-	\$1,500	-	-	\$1,500
	Ending Fund Balance Adjustment	-	-	-	(\$1,500)	(\$1,500)	-	-	(\$1,500)
	<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>	<b>(\$1,500)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>City Hall Debt Service Fund (210) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>	<b>(\$31,199)</b>	<b>(\$29,699)</b>	<b>\$0</b>	<b>(\$29,699)</b>	<b>\$0</b>

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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
<b>Citywide Planning Fee Program Fund (239)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Information Technology Department	Salary Program - Development Fee Program - Shared Resources Personal Services	\$73	-	-	-	\$73	-	-	\$73
Planning, Building and Code Enforcement Department	Fund Balance Reconciliation	-	-	-	\$697,736	\$697,736	-	\$697,736	-
	Salary Program - Citywide Planning Fee - Personal Services	\$27,463	-	-	-	\$27,463	-	-	\$27,463
	Salary Program - Development Fee Program - Shared Resources Personal Services	\$650	-	-	-	\$650	-	-	\$650
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$28,797)	(\$28,797)	-	-	(\$28,797)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$52,839	\$52,839	-	-	\$52,839
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$52,839)	-	(\$52,839)	-	-	(\$52,839)
Public Works Department	Salary Program	\$611	-	-	-	\$611	-	-	\$611
<b>Clean-Up and Rebudget Actions</b>									
<b>TOTAL</b>		<b>\$28,797</b>	<b>\$0</b>	<b>(\$52,839)</b>	<b>\$721,778</b>	<b>\$697,736</b>	<b>\$0</b>	<b>\$697,736</b>	<b>\$0</b>
<b>Citywide Planning Fee Program Fund (239) TOTAL</b>									
<b>TOTAL</b>		<b>\$28,797</b>	<b>\$0</b>	<b>(\$52,839)</b>	<b>\$721,778</b>	<b>\$697,736</b>	<b>\$0</b>	<b>\$697,736</b>	<b>\$0</b>

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 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Community Development Block Grant Fund (441)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Housing Department								
Fund Balance Reconciliation	-	-	-	(\$50,333)	(\$50,333)	-	(\$50,333)	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$50,333)</b>	<b>(\$50,333)</b>	<b>\$0</b>	<b>(\$50,333)</b>	<b>\$0</b>
<b>Budget Adjustments</b>								
Housing Department								
Neighborhood Infrastructure Improvements	-	-	\$670,000	-	\$670,000	-	-	\$670,000
Housing Program Development and Monitoring	-	-	\$343,102	-	\$343,102	-	-	\$343,102
Contractual Community Services	-	-	(\$1,155,709)	-	(\$1,155,709)	-	-	(\$1,155,709)
Legal Aid Fair Housing Program	-	-	\$375,115	-	\$375,115	-	-	\$375,115
Childcare Services	-	-	(\$100,000)	-	(\$100,000)	-	-	(\$100,000)
CARES Act/Revenue from Federal Government	-	-	\$176,356	-	\$176,356	\$176,356	-	-
Community Development Block Grant CV3/Revenue from Federal Government	-	-	\$3,898,322	-	\$3,898,322	\$3,898,322	-	-
Ending Fund Balance Adjustment	-	-	-	(\$132,508)	(\$132,508)	-	-	(\$132,508)
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,207,186</b>	<b>(\$132,508)</b>	<b>\$4,074,678</b>	<b>\$4,074,678</b>	<b>\$0</b>	<b>\$0</b>
<b>Community Development Block Grant Fund (441) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,207,186</b>	<b>(\$182,841)</b>	<b>\$4,024,345</b>	<b>\$4,074,678</b>	<b>(\$50,333)</b>	<b>\$0</b>

Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Community Facilities District No. 1 (Capitol Auto Mall) Fund (371)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation Department									
	Fund Balance Reconciliation	-	-	-	\$67,262	\$67,262	-	\$67,262	-
	Rebudget: Non-Personal/Equipment (Waterproof LED In-Ground Well Lights)	-	\$53,500	-	(\$53,500)	-	-	-	-
	Salary Program	\$402	-	-	-	\$402	-	-	\$402
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$402)	(\$402)	-	-	(\$402)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$402</b>	<b>\$53,500</b>	<b>\$0</b>	<b>\$13,360</b>	<b>\$67,262</b>	<b>\$0</b>	<b>\$67,262</b>	<b>\$0</b>
	<b>Community Facilities District No. 1 (Capitol Auto Mall) Fund (371) TOTAL</b>	<b>\$402</b>	<b>\$53,500</b>	<b>\$0</b>	<b>\$13,360</b>	<b>\$67,262</b>	<b>\$0</b>	<b>\$67,262</b>	<b>\$0</b>
<b>Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund (369)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation Department									
	Fund Balance Reconciliation	-	-	-	\$176,021	\$176,021	-	\$176,021	-
	Rebudget: Non-Personal/Equipment (Landscape Renovation)	-	\$143,000	-	(\$143,000)	-	-	-	-
	Salary Program	\$4,259	-	-	-	\$4,259	-	-	\$4,259
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$4,259)	(\$4,259)	-	-	(\$4,259)

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 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$2,174	\$2,174	-	-	\$2,174
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$2,174)	-	(\$2,174)	-	-	(\$2,174)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$4,259</b>	<b>\$143,000</b>	<b>(\$2,174)</b>	<b>\$30,936</b>	<b>\$176,021</b>	<b>\$0</b>	<b>\$176,021</b>	<b>\$0</b>
<b>Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund (369) TOTAL</b>	<b>\$4,259</b>	<b>\$143,000</b>	<b>(\$2,174)</b>	<b>\$30,936</b>	<b>\$176,021</b>	<b>\$0</b>	<b>\$176,021</b>	<b>\$0</b>
<b>Community Facilities District No. 8 (Communications Hill) Fund (373)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Transportation Department								
Fund Balance Reconciliation	-	-	-	\$170,880	\$170,880	-	\$170,880	-
Salary Program	\$2,311	-	-	-	\$2,311	-	-	\$2,311
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$2,311)	(\$2,311)	-	-	(\$2,311)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$1,406	\$1,406	-	-	\$1,406
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$1,406)	-	(\$1,406)	-	-	(\$1,406)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$2,311</b>	<b>\$0</b>	<b>(\$1,406)</b>	<b>\$169,975</b>	<b>\$170,880</b>	<b>\$0</b>	<b>\$170,880</b>	<b>\$0</b>
<b>Community Facilities District No. 8 (Communications Hill) Fund (373)</b>	<b>\$2,311</b>	<b>\$0</b>	<b>(\$1,406)</b>	<b>\$169,975</b>	<b>\$170,880</b>	<b>\$0</b>	<b>\$170,880</b>	<b>\$0</b>



Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Community Facilities District No. 11 (Adeline-Mary Helen) Fund (374)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation Department	Fund Balance Reconciliation	-	-	-	(\$55,017)	(\$55,017)	-	(\$55,017)	-
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$55,017)</b>	<b>(\$55,017)</b>	<b>\$0</b>	<b>(\$55,017)</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Transportation Department	Non-Personal/Equipment (Water and Contractual Services)	-	(\$41,400)	-	-	(\$41,400)	-	-	(\$41,400)
	Ending Fund Balance Adjustment	-	-	-	\$41,400	\$41,400	-	-	\$41,400
	<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>(\$41,400)</b>	<b>\$0</b>	<b>\$41,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Community Facilities District No. 11 (Adeline-Mary Helen) Fund (374) TOTAL</b>	<b>\$0</b>	<b>(\$41,400)</b>	<b>\$0</b>	<b>(\$13,617)</b>	<b>(\$55,017)</b>	<b>\$0</b>	<b>(\$55,017)</b>	<b>\$0</b>
<b>Community Facilities District No. 12 (Basking Ridge) Fund (376)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation Department	Fund Balance Reconciliation	-	-	-	(\$18,356)	(\$18,356)	-	(\$18,356)	-
	Salary Program	\$3,254	-	-	-	\$3,254	-	-	\$3,254
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$3,254)	(\$3,254)	-	-	(\$3,254)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$1,879	\$1,879	-	-	\$1,879
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$1,879)	-	(\$1,879)	-	-	(\$1,879)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$3,254</b>	<b>\$0</b>	<b>(\$1,879)</b>	<b>(\$19,731)</b>	<b>(\$18,356)</b>	<b>\$0</b>	<b>(\$18,356)</b>	<b>\$0</b>

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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
<b>Budget Adjustments</b>								
Transportation Department		Non-Personal/Equipment (Contractual Services)						
	-	(\$17,000)	-	-	(\$17,000)	-	-	(\$17,000)
	Ending Fund Balance Adjustment			\$17,000	\$17,000	-	-	\$17,000
	<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>(\$17,000)</b>	<b>\$0</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Community Facilities District No. 12 (Basking Ridge) Fund (376)</b>								
	<b>TOTAL</b>	<b>\$3,254</b>	<b>(\$17,000)</b>	<b>(\$1,879)</b>	<b>(\$2,731)</b>	<b>\$0</b>	<b>(\$18,356)</b>	<b>\$0</b>
<b>Community Facilities District No. 13 (Guadalupe Mines) Fund (310)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Transportation Department								
	Fund Balance Reconciliation			\$502	\$502	-	\$502	-
	Salary Program	\$494	-	-	\$494	-	-	\$494
	Salary Program - Ending Fund Balance Adjustment			(\$494)	(\$494)	-	-	(\$494)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$494</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8</b>	<b>\$0</b>	<b>\$502</b>	<b>\$0</b>
<b>Community Facilities District No. 13 (Guadalupe Mines) Fund (310)</b>								
	<b>TOTAL</b>	<b>\$494</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8</b>	<b>\$0</b>	<b>\$502</b>	<b>\$0</b>

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Department/Proposal	Personal Services	Non-Personal Equipment	Other	Balance	Use	Revenue	Balance
<b>Community Facilities District No. 14 (Raleigh-Charlotte) Fund (379)</b>							
<b>Clean-Up and Rebudget Actions</b>							
Parks, Recreation and Neighborhood Services Department							
Salary Program	\$322	-	-	-	\$322	-	-
Transportation Department							
Fund Balance Reconciliation	-	-	-	\$193,548	\$193,548	-	\$193,548
Salary Program	\$682	-	-	-	\$682	-	-
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$1,004)	(\$1,004)	-	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$1,004</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,544</b>	<b>\$193,548</b>	<b>\$0</b>	<b>\$193,548</b>
<b>Community Facilities District No. 14 (Raleigh-Charlotte) Fund (379) TOTAL</b>	<b>\$1,004</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,544</b>	<b>\$193,548</b>	<b>\$0</b>	<b>\$193,548</b>
<b>Community Facilities District No. 15 (Berryessa-Sierra) Fund (370)</b>							
<b>Clean-Up and Rebudget Actions</b>							
Transportation Department							
Fund Balance Reconciliation	-	-	-	\$63,172	\$63,172	-	\$63,172
Salary Program	\$140	-	-	-	\$140	-	-
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$140)	(\$140)	-	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$140</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,032</b>	<b>\$63,172</b>	<b>\$0</b>	<b>\$63,172</b>
<b>Community Facilities District No. 15 (Berryessa-Sierra) Fund (370) TOTAL</b>	<b>\$140</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,032</b>	<b>\$63,172</b>	<b>\$0</b>	<b>\$63,172</b>

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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
<b>Community Facilities District No. 16 (Raleigh-Coronado) Fund (344)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department	Fund Balance Reconciliation	-	-	-	\$251,496	\$251,496	-	\$251,496	-
	Salary Program	\$505	-	-	-	\$505	-	-	\$505
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$505)	(\$505)	-	-	(\$505)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,991</b>	<b>\$251,496</b>	<b>\$0</b>	<b>\$251,496</b>	<b>\$0</b>
	<b>Community Facilities District No. 16 (Raleigh-Coronado) Fund (344) TOTAL</b>	<b>\$505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,991</b>	<b>\$251,496</b>	<b>\$0</b>	<b>\$251,496</b>	<b>\$0</b>
<b>Community Facilities District No. 17 (Capitol Expy – Evergreen Place) (496)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department	Fund Balance Reconciliation	-	-	-	\$43,011	\$43,011	-	\$43,011	-
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,011</b>	<b>\$43,011</b>	<b>\$0</b>	<b>\$43,011</b>	<b>\$0</b>
	<b>Community Facilities District No. 17 (Capitol Expy – Evergreen Place) (496) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,011</b>	<b>\$43,011</b>	<b>\$0</b>	<b>\$43,011</b>	<b>\$0</b>

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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
<b>Community Facilities Revenue Fund (422)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Finance Department								
Fund Balance Reconciliation	-	-	-	\$295,998	\$295,998	-	\$295,998	-
Fund Balance Reconciliation (Hayes Close Out Costs Reserve)	-	-	-	\$35,000	\$35,000	-	\$35,000	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$330,998</b>	<b>\$330,998</b>	<b>\$0</b>	<b>\$330,998</b>	<b>\$0</b>
<b>Budget Adjustments</b>								
Finance Department								
Transfer to the General Fund	-	-	\$330,998	-	\$330,998	-	-	\$330,998
Ending Fund Balance Adjustment	-	-	-	(\$330,998)	(\$330,998)	-	-	(\$330,998)
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$330,998</b>	<b>(\$330,998)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Community Facilities Revenue Fund (422) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$330,998</b>	<b>\$0</b>	<b>\$330,998</b>	<b>\$0</b>	<b>\$330,998</b>	<b>\$0</b>
<b>Convention and Cultural Affairs Fund (536)</b>								
<b>Clean-Up and Rebudget Actions</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Fund Balance Reconciliation	-	-	-	\$1,342,332	\$1,342,332	-	\$1,342,332	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,342,332</b>	<b>\$1,342,332</b>	<b>\$0</b>	<b>\$1,342,332</b>	<b>\$0</b>

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
 2021-2022 Annual Report

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Budget Adjustments</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Transfers and Reimbursements (Transfer from the Transient Occupancy Tax Fund)	-	-	-	-	-	\$1,124,649	-	(\$1,124,649)
Ending Fund Balance Adjustment	-	-	-	(\$425,351)	(\$425,351)	-	-	(\$425,351)
Convention Center City Free Use Transfers and Reimbursements (Transfer from the American Rescue Plan Fund)	-	-	\$50,000	-	\$50,000	-	-	\$50,000
	-	-	-	-	-	(\$1,500,000)	-	\$1,500,000
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>(\$425,351)</b>	<b>(\$375,351)</b>	<b>(\$375,351)</b>	<b>\$0</b>	<b>\$0</b>
<b>Convention and Cultural Affairs Fund (536) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$916,981</b>	<b>\$966,981</b>	<b>(\$375,351)</b>	<b>\$1,342,332</b>	<b>\$0</b>
<b>Convention Center Facilities District Revenue Fund (791)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Finance Department								
Fund Balance Reconciliation	-	-	-	\$20,261	\$20,261	-	\$20,261	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,261</b>	<b>\$20,261</b>	<b>\$0</b>	<b>\$20,261</b>	<b>\$0</b>
<b>Convention Center Facilities District Revenue Fund (791) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,261</b>	<b>\$20,261</b>	<b>\$0</b>	<b>\$20,261</b>	<b>\$0</b>

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
 2021-2022 Annual Report

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Coronavirus Relief Fund (401)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Finance Department								
Fund Balance Reconciliation	-	-	-	\$29,032	\$29,032	-	\$29,032	-
<b>Clean-Up and Rebudget Actions</b>								
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,032</b>	<b>\$29,032</b>	<b>\$0</b>	<b>\$29,032</b>	<b>\$0</b>
<b>Coronavirus Relief Fund (401)</b>								
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,032</b>	<b>\$29,032</b>	<b>\$0</b>	<b>\$29,032</b>	<b>\$0</b>
<b>Downtown Property And Business Improvement District Fund (302)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Transportation Department								
Fund Balance Reconciliation	-	-	-	\$116,348	\$116,348	-	\$116,348	-
<b>Clean-Up and Rebudget Actions</b>								
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$116,348</b>	<b>\$116,348</b>	<b>\$0</b>	<b>\$116,348</b>	<b>\$0</b>
<b>Downtown Property And Business Improvement District Fund (302)</b>								
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$116,348</b>	<b>\$116,348</b>	<b>\$0</b>	<b>\$116,348</b>	<b>\$0</b>
<b>Economic Development Administration Loan Fund (444)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Housing Department								
Fund Balance Reconciliation	-	-	-	(\$37)	(\$37)	-	(\$37)	-
<b>Clean-Up and Rebudget Actions</b>								
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$37)</b>	<b>(\$37)</b>	<b>\$0</b>	<b>(\$37)</b>	<b>\$0</b>
<b>Economic Development Administration Loan Fund (444)</b>								
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$37)</b>	<b>(\$37)</b>	<b>\$0</b>	<b>(\$37)</b>	<b>\$0</b>

Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
2021-2022 Annual Report

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Edward Byrne Memorial Justice Assistance Grant Trust Fund (474)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Police Department Fund Balance Reconciliation	-	-	-	(\$20,434)	(\$20,434)	-	(\$20,434)	-
Rebudget: 2017 Justice Assistance Grant/Revenue from Federal Government	-	-	(\$27,176)	\$10,937	(\$16,239)	(\$16,239)	-	-
Rebudget: 2018 Justice Assistance Grant/Revenue from Federal Government	-	-	(\$628)	-	(\$628)	(\$628)	-	-
Rebudget: 2019 Justice Assistance Grant/Revenue from Federal Government	-	-	(\$111,184)	\$110,208	(\$976)	(\$976)	-	-
Rebudget: 2021 Justice Assistance Grant/Revenue from Federal Government	-	-	\$9	-	\$9	\$9	-	-
Tech Adjust: 2017 Justice Assistance Grant/Revenue from Federal Government (Reconciliation)	-	-	(\$568)	-	(\$568)	(\$568)	-	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$139,547)</b>	<b>\$100,711</b>	<b>(\$38,836)</b>	<b>(\$18,402)</b>	<b>(\$20,434)</b>	<b>\$0</b>
<b>Budget Adjustments</b>								
Police Department 2017 Justice Assistance Grant/Revenue from the Use of Money/Property	-	-	\$197	-	\$197	\$55	-	\$142
2019 Justice Assistance Grant	-	-	(\$1,348)	-	(\$1,348)	-	-	(\$1,348)
Ending Fund Balance Adjustments	-	-	-	\$1,206	\$1,206	-	-	\$1,206
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,151)</b>	<b>\$1,206</b>	<b>\$55</b>	<b>\$55</b>	<b>\$0</b>	<b>\$0</b>
<b>Edward Byrne Memorial Justice Assistance Grant Trust Fund (474) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$140,698)</b>	<b>\$101,917</b>	<b>(\$38,781)</b>	<b>(\$18,347)</b>	<b>(\$20,434)</b>	<b>\$0</b>



Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
 2021-2022 Annual Report

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Emergency Reserve Fund (406)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Finance Department								
Fund Balance Reconciliation	-	-	-	\$8,509,058	\$8,509,058	-	\$8,509,058	-
Rebudget: Revenue from Federal Government (Rent Relief Program)	-	-	-	(\$435,335)	(\$435,335)	(\$435,335)	-	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,073,723</b>	<b>\$8,073,723</b>	<b>(\$435,335)</b>	<b>\$8,509,058</b>	<b>\$0</b>
<b>Emergency Reserve Fund (406) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,073,723</b>	<b>\$8,073,723</b>	<b>(\$435,335)</b>	<b>\$8,509,058</b>	<b>\$0</b>
<b>Federal Drug Forfeiture Fund (419)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Police Department								
Fund Balance Reconciliation	-	-	-	(\$1,450)	(\$1,450)	-	(\$1,450)	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,450)</b>	<b>(\$1,450)</b>	<b>\$0</b>	<b>(\$1,450)</b>	<b>\$0</b>
<b>Federal Drug Forfeiture Fund (419) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,450)</b>	<b>(\$1,450)</b>	<b>\$0</b>	<b>(\$1,450)</b>	<b>\$0</b>

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
 2021-2022 Annual Report

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Fire Development Fee Program Fund (240)</b>								
<b>Clean-Up and Rebudget Actions</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Salary Program	\$243	-	-	-	\$243	-	-	\$243
Finance Department								
Salary Program - Development Fee Program - Shared Resources Personal Services	\$70	-	-	-	\$70	-	-	\$70
Fire Department								
Fund Balance Reconciliation	-	-	-	\$138,872	\$138,872	-	\$138,872	-
Rebudget: Non-Personal/Equipment (California Building and Fire Code Publications)								
Salary Program - Ending Fund Balance Adjustment	-	\$16,376	-	(\$16,376)	-	-	-	-
Salary Program - Fire Development Fee Program - Personal Services								
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$126,292	\$126,292	-	-	\$126,292
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$126,292)	-	(\$126,292)	-	-	(\$126,292)
Information Technology Department								
Salary Program - Development Fee Program - Shared Resources Personal Services	\$1,820	-	-	-	\$1,820	-	-	\$1,820
Planning, Building and Code Enforcement Department								
Salary Program - Fire Development Fee Program - Personal Services	\$1,464	-	-	-	\$1,464	-	-	\$1,464

Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
2021-2022 Annual Report

Department/Proposal		Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
Public Works Department	Salary Program - Fire Development								
	Fee Program - Personal Services	\$128	-	-	-	\$128	-	-	\$128
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$69,483</b>	<b>\$16,376</b>	<b>(\$126,292)</b>	<b>\$179,305</b>	<b>\$138,872</b>	<b>\$0</b>	<b>\$138,872</b>	<b>\$0</b>
	<b>Fire Development Fee Program Fund (240) TOTAL</b>	<b>\$69,483</b>	<b>\$16,376</b>	<b>(\$126,292)</b>	<b>\$179,305</b>	<b>\$138,872</b>	<b>\$0</b>	<b>\$138,872</b>	<b>\$0</b>
<b>General Purpose Parking Fund (533)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Information Technology Department	Salary Program	\$83	-	-	-	\$83	-	-	\$83
Transportation Department	Fund Balance Reconciliation	-	-	-	\$3,057,476	\$3,057,476	-	\$3,057,476	-
	Salary Program	\$27,195	-	-	-	\$27,195	-	-	\$27,195
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$27,278)	(\$27,278)	-	-	(\$27,278)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$37,552	\$37,552	-	-	\$37,552
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$37,552)	-	(\$37,552)	-	-	(\$37,552)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$27,278</b>	<b>\$0</b>	<b>(\$37,552)</b>	<b>\$3,067,750</b>	<b>\$3,057,476</b>	<b>\$0</b>	<b>\$3,057,476</b>	<b>\$0</b>
	<b>General Purpose Parking Fund (533) TOTAL</b>	<b>\$27,278</b>	<b>\$0</b>	<b>(\$37,552)</b>	<b>\$3,067,750</b>	<b>\$3,057,476</b>	<b>\$0</b>	<b>\$3,057,476</b>	<b>\$0</b>

Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
2021-2022 Annual Report

Department/Proposal	Personal Services	Non-Personal Equipment	Use Other	Ending Fund Balance	Total Use	Source Revenue	Beg Fund Balance	Net Cost
<b>Gift Trust Fund (139)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Airport Department								
Rebudget: Airport Military Lounge	-	-	\$605	-	\$605	-	-	\$605
Rebudget: Art Work	-	-	\$9,719	-	\$9,719	-	-	\$9,719
Rebudget: Heliport System Plan Study	-	-	\$31,414	-	\$31,414	-	-	\$31,414
Rebudget: Kidport	-	-	\$4	-	\$4	-	-	\$4
City Manager - Office of Economic Development and Cultural Affairs								
Rebudget: Albino, Erminia and Alba Joyce Martini Memorial Fund	-	-	(\$27,883)	-	(\$27,883)	-	-	(\$27,883)
Rebudget: Art + Technology Program	-	-	(\$37,686)	-	(\$37,686)	-	-	(\$37,686)
Rebudget: Arts and Education Week	-	-	\$7,118	-	\$7,118	-	-	\$7,118
Rebudget: Cultural Performance	-	-	\$156	-	\$156	-	-	\$156
Rebudget: Dando Artwork Maintenance	-	-	(\$12,254)	-	(\$12,254)	-	-	(\$12,254)
Rebudget: Incubation Office Project	-	-	\$7,901	-	\$7,901	-	-	\$7,901
Rebudget: OED Miscellaneous Gifts	-	-	\$30	-	\$30	-	-	\$30
Rebudget: Sponsorship Gifts	-	-	\$191	-	\$191	-	-	\$191
Finance Department	Ending Fund Balance Adjustment:							
Rebudgets	-	-	-	(\$2,948,175)	(\$2,948,175)	-	-	(\$2,948,175)
Fund Balance Reconciliation	-	-	-	\$3,024,287	\$3,024,287	-	\$3,100,804	(\$76,517)
Fire Department								
Rebudget: Public Education Program	-	-	\$24,292	-	\$24,292	-	-	\$24,292
Independent Police Auditor's Office								
Rebudget: IPA's Teen Leadership Council	-	-	\$2,320	-	\$2,320	-	-	\$2,320
Library Department								
Rebudget: Books for Little Hands	-	-	\$6,331	-	\$6,331	-	-	\$6,331
Rebudget: Calabazas Branch Library	-	-	\$2,105	-	\$2,105	-	-	\$2,105

Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
Rebudget: Garbage Stickers	-	-	\$16,933	-	\$16,933	-	-	\$16,933
Rebudget: Library Literacy Project	-	-	\$34,655	-	\$34,655	-	-	\$34,655
Rebudget: Library-General Gifts	-	-	\$422,757	-	\$422,757	-	-	\$422,757
Office of the City Clerk								
Tech Adjust: Youth Commission (Reallocation to Library Department from Parks, Recreation, and Neighborhood Services Department)	-	-	\$19,772	-	\$19,772	-	-	\$19,772
Rebudget: Annual District I Festival in the Park	-	-	\$1,739	-	\$1,739	-	-	\$1,739
Rebudget: CommUnity Resource Fair	-	-	\$24,604	-	\$24,604	-	-	\$24,604
Rebudget: Go Girl Go BAWSI	-	-	\$1,065	-	\$1,065	-	-	\$1,065
Office of the City Manager								
Rebudget: Mayor's College Motivation Program	-	-	\$22,353	-	\$22,353	-	-	\$22,353
Parks, Recreation and Neighborhood Services Department								
Rebudget: Facebook	-	-	\$299,144	-	\$299,144	-	-	\$299,144
Rebudget: Almaden Lake Park	-	-	\$7,207	-	\$7,207	-	-	\$7,207
Rebudget: Almaden Lake Park Rangers	-	-	\$740	-	\$740	-	-	\$740
Rebudget: Almaden Winery Improvements	-	-	\$692	-	\$692	-	-	\$692
Rebudget: Alum Rock Park	-	-	\$3,866	-	\$3,866	-	-	\$3,866
Rebudget: Alviso Community Center	-	-	\$23,835	-	\$23,835	-	-	\$23,835
Rebudget: Alviso Recreation and Teen Program	-	-	\$1,984	-	\$1,984	-	-	\$1,984
Rebudget: Animal Adoption	-	-	\$4,689	-	\$4,689	-	-	\$4,689
Rebudget: Berryessa Center Art Project	-	-	\$2,674	-	\$2,674	-	-	\$2,674

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
Rebudget: Calabazas BMX Park	-	-	\$3,208	-	\$3,208	-	-	\$3,208
Rebudget: Camden Community Center Miscellaneous Gifts	-	-	\$359	-	\$359	-	-	\$359
Rebudget: Castro School Landscaping	-	-	\$7,707	-	\$7,707	-	-	\$7,707
Rebudget: Combined Gifts	-	-	\$7,357	-	\$7,357	-	-	\$7,357
Rebudget: Community Cultural Council	-	-	\$4,131	-	\$4,131	-	-	\$4,131
Rebudget: Emma Prusch Farm Park	-	-	\$11,160	-	\$11,160	-	-	\$11,160
Rebudget: Family Camp Camperships	-	-	\$6,161	-	\$6,161	-	-	\$6,161
Rebudget: Friends of Paul Moore Park	-	-	\$4,447	-	\$4,447	-	-	\$4,447
Rebudget: Grace Community Center	-	-	\$43,524	-	\$43,524	-	-	\$43,524
Rebudget: Gullo Park Turf Irrigation	-	-	\$20,148	-	\$20,148	-	-	\$20,148
Rebudget: J. Ward Memorial Scholarship	-	-	\$1,291	-	\$1,291	-	-	\$1,291
Rebudget: Japanese Friendship Garden	-	-	\$17,786	-	\$17,786	-	-	\$17,786
Rebudget: Lake Cunningham Skate Park	-	-	\$7,424	-	\$7,424	-	-	\$7,424
Rebudget: Leland High School Tennis	-	-	\$2,690	-	\$2,690	-	-	\$2,690
Rebudget: Mayor's Gang Prevention Task Force Clean Slate Program	-	-	\$8,888	-	\$8,888	-	-	\$8,888
Rebudget: Miscellaneous Gifts Under \$1,000	-	-	\$20,136	-	\$20,136	-	-	\$20,136
Rebudget: Mise and Starbird Gift	-	-	\$38,834	-	\$38,834	-	-	\$38,834

Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
Rebudget: N. San Pedro Area Park Maintenance	-	-	\$94,550	-	\$94,550	-	-	\$94,550
Rebudget: Newhall Park Maintenance	-	-	\$127,051	-	\$127,051	-	-	\$127,051
Rebudget: Nicolas Prusch Swimming	-	-	(\$94,921)	-	(\$94,921)	-	-	(\$94,921)
Rebudget: O'Donnell's Gardens Park	-	-	\$6,150	-	\$6,150	-	-	\$6,150
Rebudget: Overfelt Gardens	-	-	\$1,782	-	\$1,782	-	-	\$1,782
Rebudget: Roosevelt Roller Hockey Rink Legacy Project 2018-2019	-	-	\$81,222	-	\$81,222	-	-	\$81,222
Rebudget: RP & CS General Gifts over \$1,000	-	-	\$43,123	-	\$43,123	-	-	\$43,123
Rebudget: Safe Summer Initiative	-	-	\$25,449	-	\$25,449	-	-	\$25,449
Rebudget: San José Vietnam War Memorial	-	-	\$13,206	-	\$13,206	-	-	\$13,206
Rebudget: Seven Trees Music Wish Book	-	-	\$36,092	-	\$36,092	-	-	\$36,092
Rebudget: St. James Park Landscaping	-	-	\$9,083	-	\$9,083	-	-	\$9,083
Rebudget: Vista Montana Park Maintenance	-	-	\$316,689	-	\$316,689	-	-	\$316,689
Rebudget: Willow Glen Founders Day	-	-	\$770	-	\$770	-	-	\$770
Rebudget: Youth Commission	-	-	\$19,772	-	\$19,772	-	-	\$19,772
Tech Adjust: Youth Commission (Reallocation to Library Department from Parks, Recreation, and Neighborhood Services Department)	-	-	(\$19,772)	-	(\$19,772)	-	-	(\$19,772)
Rebudget: Anti-Theft Car Campaign	-	-	\$5	-	\$5	-	-	\$5

Police Department

Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
Rebudget: CADPE - Drug Education	-	-	\$120	-	\$120	-	-	\$120
Rebudget: Canine Unit	-	-	\$2,539	-	\$2,539	-	-	\$2,539
Rebudget: Child Safety Seats	-	-	\$279	-	\$279	-	-	\$279
Rebudget: Children's Interview Center	-	-	\$31,375	-	\$31,375	-	-	\$31,375
Rebudget: Communications Facility Fitness Center	-	-	\$202	-	\$202	-	-	\$202
Rebudget: Community Services Program	-	-	\$3,221	-	\$3,221	-	-	\$3,221
Rebudget: Crime Prevention Committee	-	-	\$932	-	\$932	-	-	\$932
Rebudget: Cybercadet Program	-	-	\$441	-	\$441	-	-	\$441
Rebudget: G.E.A.R. Program	-	-	\$22	-	\$22	-	-	\$22
Rebudget: Internet Crimes Against Children	-	-	\$226	-	\$226	-	-	\$226
Rebudget: Investigative Enhancement	-	-	\$859	-	\$859	-	-	\$859
Rebudget: Major Awards Banquet	-	-	\$95	-	\$95	-	-	\$95
Rebudget: Mayor's Safe Families	-	-	\$123	-	\$123	-	-	\$123
Rebudget: Miscellaneous Gifts under \$5,000	-	-	\$27,853	-	\$27,853	-	-	\$27,853
Rebudget: Police & School Partnership Program	-	-	\$858	-	\$858	-	-	\$858
Rebudget: Police Educational Robot	-	-	\$203	-	\$203	-	-	\$203
Rebudget: Police Mounted Unit	-	-	\$18,803	-	\$18,803	-	-	\$18,803
Rebudget: Police Reserves Unit	-	-	\$3,422	-	\$3,422	-	-	\$3,422
Rebudget: Robbery Secret Witness	-	-	\$1,471	-	\$1,471	-	-	\$1,471
Rebudget: S.A.V.E. Program	-	-	\$38,617	-	\$38,617	-	-	\$38,617



Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
	Rebudget: Scholastic Crime Stoppers	-	-	\$454	-	\$454	-	-	\$454
	Rebudget: School Safety Gifts	-	-	\$78	-	\$78	-	-	\$78
	Rebudget: Trauma Kits	-	-	\$171	-	\$171	-	-	\$171
	Rebudget: Volunteer Program	-	-	\$62	-	\$62	-	-	\$62
Public Works Department	Rebudget: Animal Services Donations	-	-	\$1,000,562	-	\$1,000,562	-	-	\$1,000,562
	Rebudget: Kinjo Gardens	-	-	\$6,037	-	\$6,037	-	-	\$6,037
Transportation Department	Rebudget: Spay / Neuter Program	-	-	\$78,077	-	\$78,077	-	-	\$78,077
	Rebudget: Coleman / Guadalupe Traffic Study and Mitigation	-	-	\$16,495	-	\$16,495	-	-	\$16,495
	Rebudget: Enhanced Crosswalk at Hedding and Elm Streets	-	-	\$20,114	-	\$20,114	-	-	\$20,114
	Rebudget: Our City Forest	-	-	\$12	-	\$12	-	-	\$12
	Rebudget: Pedestrian Enhancements - International Circle and Hospital Parkway	-	-	\$2,395	-	\$2,395	-	-	\$2,395
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,024,692</b>	<b>\$76,112</b>	<b>\$3,100,804</b>	<b>\$0</b>	<b>\$3,100,804</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Finance Department	Ending Fund Balance Adjustment	-	-	-	(\$76,112)	(\$76,112)	-	-	(\$76,112)
Parks, Recreation and Neighborhood Services Department	All Inclusive Playground - Rotary Playgarden	-	-	\$66,000	-	\$66,000	-	-	\$66,000
	Willow Glen Senior Programming	-	-	\$10,112	-	\$10,112	-	-	\$10,112
	<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,112</b>	<b>(\$76,112)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Gift Trust Fund (139) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,100,804</b>	<b>\$0</b>	<b>\$3,100,804</b>	<b>\$0</b>	<b>\$3,100,804</b>	<b>\$0</b>

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Home Investment Partnership Program Trust Fund (445)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Housing Department Ending Fund Balance Adjustment:								
Rebudgets	-	-	-	(\$243,934)	(\$243,934)	-	-	(\$243,934)
Fund Balance Reconciliation	-	-	-	\$1,096	\$1,096	-	\$1,096	-
Rebudget: Tenant Based Rental Assistance	-	-	\$243,934	-	\$243,934	-	-	\$243,934
Salary Program	\$1,781	-	-	-	\$1,781	-	-	\$1,781
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$1,781)	(\$1,781)	-	-	(\$1,781)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$2,424	\$2,424	-	-	\$2,424
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$2,424)	-	(\$2,424)	-	-	(\$2,424)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$1,781</b>	<b>\$0</b>	<b>\$241,510</b>	<b>(\$242,195)</b>	<b>\$1,096</b>	<b>\$0</b>	<b>\$1,096</b>	<b>\$0</b>
<b>Home Investment Partnership Program Trust Fund (445) TOTAL</b>	<b>\$1,781</b>	<b>\$0</b>	<b>\$241,510</b>	<b>(\$242,195)</b>	<b>\$1,096</b>	<b>\$0</b>	<b>\$1,096</b>	<b>\$0</b>
<b>Homeless Housing, Assistance, and Prevention Fund (454)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Housing Department Ending Fund Balance Adjustment:								
Rebudgets	-	-	-	\$9,000,000	\$9,000,000	-	-	\$9,000,000
Fund Balance Reconciliation	-	-	-	(\$13,151,666)	(\$13,151,666)	-	(\$13,151,666)	-
Rebudget: Revenue from State of California (Homeless Housing Assistance and Prevention Grant)	-	-	-	-	-	\$9,000,000	-	(\$9,000,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,151,666)</b>	<b>(\$4,151,666)</b>	<b>\$9,000,000</b>	<b>(\$13,151,666)</b>	<b>\$0</b>

Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Budget Adjustments</b>								
Housing Department								
Ending Fund Balance Adjustment	-	-	-	\$4,500,000	\$4,500,000	-	-	\$4,500,000
Revenue from State of California (Homeless Housing Assistance and Prevention Grant)	-	-	-	-	-	\$4,500,000	-	(\$4,500,000)
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Homeless Housing, Assistance, and Prevention Fund (454)</b>								
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$348,334</b>	<b>\$348,334</b>	<b>\$13,500,000</b>	<b>(\$13,151,666)</b>	<b>\$0</b>
<b>Housing Trust Fund (440)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Housing Department								
Ending Fund Balance Adjustment: Rebudgets	-	-	-	(\$413,000)	(\$413,000)	-	-	(\$413,000)
Fund Balance Reconciliation	-	-	-	(\$1,137,589)	(\$1,137,589)	-	(\$1,137,589)	-
Rebudget: Housing and Homeless Projects (HomeFirst Overnight Warming Locations)	-	-	\$413,000	-	\$413,000	-	-	\$413,000
Salary Program	\$8,631	-	-	-	\$8,631	-	-	\$8,631
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$8,891)	(\$8,891)	-	-	(\$8,891)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$12,649	\$12,649	-	-	\$12,649
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$12,649)	-	(\$12,649)	-	-	(\$12,649)
Office of the City Attorney								
Salary Program	\$260	-	-	-	\$260	-	-	\$260
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$8,891</b>	<b>\$0</b>	<b>\$400,351</b>	<b>(\$1,546,831)</b>	<b>(\$1,137,589)</b>	<b>\$0</b>	<b>(\$1,137,589)</b>	<b>\$0</b>

Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Budget Adjustments</b>								
Housing Department								
Housing and Homeless Projects	-	-	\$25,000	-	\$25,000	-	-	\$25,000
Non-Personal/Equipment (West Valley Community Services)	-	\$25,000	-	-	\$25,000	-	-	\$25,000
Ending Fund Balance Adjustment	-	-	-	(\$50,000)	(\$50,000)	-	-	(\$50,000)
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>(\$50,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Housing Trust Fund (440)</b>								
<b>TOTAL</b>	<b>\$8,891</b>	<b>\$25,000</b>	<b>\$425,351</b>	<b>(\$1,596,831)</b>	<b>(\$1,137,589)</b>	<b>\$0</b>	<b>(\$1,137,589)</b>	<b>\$0</b>
<b>Ice Centre Revenue Fund (432)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Finance Department								
Fund Balance Reconciliation	-	-	-	\$908,463	\$908,463	-	\$908,463	-
<b>Clean-Up and Rebudget Actions</b>								
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$908,463</b>	<b>\$908,463</b>	<b>\$0</b>	<b>\$908,463</b>	<b>\$0</b>
<b>Budget Adjustments</b>								
Finance Department								
Revenue from the Use of Money/Property (Ice Centre - Additional Rent)	-	-	-	-	-	\$3,328	-	(\$3,328)
Ending Fund Balance Adjustment	-	-	-	\$3,328	\$3,328	-	-	\$3,328
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,328</b>	<b>\$3,328</b>	<b>\$3,328</b>	<b>\$0</b>	<b>\$0</b>
<b>Ice Centre Revenue Fund (432)</b>								
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$911,791</b>	<b>\$911,791</b>	<b>\$3,328</b>	<b>\$908,463</b>	<b>\$0</b>

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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Department/Proposal	Personal Services	Non-Personal Equipment	Other	Balance	Use	Revenue	Balance
<b>Inclusionary Fee Fund (451)</b>							
<b>Clean-Up and Rebudget Actions</b>							
Housing Department							
Fund Balance Reconciliation	-	-	-	\$29,301,737	\$29,301,737	-	\$29,301,737
Salary Program	\$3,826	-	-	-	\$3,826	-	\$3,826
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$4,001)	(\$4,001)	-	(\$4,001)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$6,703	\$6,703	-	\$6,703
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$6,703)	-	(\$6,703)	-	(\$6,703)
Planning, Building and Code Enforcement Department							
Salary Program	\$175	-	-	-	\$175	-	\$175
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$4,001</b>	<b>\$0</b>	<b>(\$6,703)</b>	<b>\$29,304,439</b>	<b>\$29,301,737</b>	<b>\$0</b>	<b>\$29,301,737</b>
<b>Inclusionary Fee Fund (451) TOTAL</b>	<b>\$4,001</b>	<b>\$0</b>	<b>(\$6,703)</b>	<b>\$29,304,439</b>	<b>\$29,301,737</b>	<b>\$0</b>	<b>\$29,301,737</b>
<b>Integrated Waste Management Fund (423)</b>							
<b>Clean-Up and Rebudget Actions</b>							
Environmental Services Department							
Fund Balance Reconciliation	-	-	-	(\$127,514)	(\$127,514)	-	(\$127,514)
Salary Program	\$91,480	-	-	-	\$91,480	-	\$91,480
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$110,677)	(\$110,677)	-	(\$110,677)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$224,597	\$224,597	-	\$224,597

Special Funds  
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Department/Proposal		Personal	Non-Personal				Balance		
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$224,597)	-	(\$224,597)	-	-	(\$224,597)
Finance Department	Salary Program	\$6,144	-	-	-	\$6,144	-	-	\$6,144
Human Resources Department	Salary Program	\$302	-	-	-	\$302	-	-	\$302
Information Technology Department	Salary Program	\$6,394	-	-	-	\$6,394	-	-	\$6,394
Office of the City Attorney	Salary Program	\$661	-	-	-	\$661	-	-	\$661
Planning, Building and Code Enforcement Department	Salary Program	\$1,500	-	-	-	\$1,500	-	-	\$1,500
Public Works Department	Salary Program	\$4,196	-	-	-	\$4,196	-	-	\$4,196
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$110,677</b>	<b>\$0</b>	<b>(\$224,597)</b>	<b>(\$13,594)</b>	<b>(\$127,514)</b>	<b>\$0</b>	<b>(\$127,514)</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Environmental Services Department	Organics Local Assistance Grant	-	-	\$1,452,288	-	\$1,452,288	-	-	\$1,452,288
	Ending Fund Balance Adjustment	-	-	-	(\$1,452,288)	(\$1,452,288)	-	-	(\$1,452,288)
<b>Budget Adjustments Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,452,288</b>	<b>(\$1,452,288)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Integrated Waste Management Fund (423) TOTAL</b>		<b>\$110,677</b>	<b>\$0</b>	<b>\$1,227,691</b>	<b>(\$1,465,882)</b>	<b>(\$127,514)</b>	<b>\$0</b>	<b>(\$127,514)</b>	<b>\$0</b>

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Library Parcel Tax Fund (418)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Human Resources									
Department	Salary Program	\$829	-	-	-	\$829	-	-	\$829
Library Department	Fund Balance Reconciliation	-	-	-	\$526,331	\$526,331	-	\$526,331	-
	Salary Program	\$84,834	-	-	-	\$84,834	-	-	\$84,834
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$85,663)	(\$85,663)	-	-	(\$85,663)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	(\$26,497)	(\$26,497)	-	-	(\$26,497)
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	\$26,497	-	\$26,497	-	-	\$26,497
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$85,663</b>	<b>\$0</b>	<b>\$26,497</b>	<b>\$414,171</b>	<b>\$526,331</b>	<b>\$0</b>	<b>\$526,331</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Library Department									
	Non-Personal/Equipment (Mental Health and Security Training)	-	\$50,000	-	-	\$50,000	-	-	\$50,000
	Transfer to the Library Parcel Tax Capital Fund	-	-	(\$14,161)	-	(\$14,161)	-	-	(\$14,161)
	Ending Fund Balance Adjustment	-	-	-	(\$35,839)	(\$35,839)	-	-	(\$35,839)
	<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$50,000</b>	<b>(\$14,161)</b>	<b>(\$35,839)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Library Parcel Tax Fund (418) TOTAL</b>	<b>\$85,663</b>	<b>\$50,000</b>	<b>\$12,336</b>	<b>\$378,332</b>	<b>\$526,331</b>	<b>\$0</b>	<b>\$526,331</b>	<b>\$0</b>

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Low And Moderate Income Housing Asset Fund (346)</b>								
<b>Clean-Up and Rebudget Actions</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Finance Department	Salary Program	\$2,347	-	-	\$2,347	-	-	\$2,347
Housing Department	Salary Program	\$876	-	-	\$876	-	-	\$876
	Ending Fund Balance Adjustment: Rebudgets	-	-	(\$20,576,387)	(\$20,576,387)	-	-	(\$20,576,387)
	Fund Balance Reconciliation	-	-	\$12,223,636	\$12,223,636	-	\$12,223,636	-
	Rebudget: Loans and Grants	-	-	\$20,576,387	\$20,576,387	-	-	\$20,576,387
	Salary Program	\$72,065	-	-	\$72,065	-	-	\$72,065
	Salary Program - Ending Fund Balance Adjustment	-	-	(\$89,178)	(\$89,178)	-	-	(\$89,178)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	\$145,777	\$145,777	-	-	\$145,777
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$145,777)	(\$145,777)	-	-	(\$145,777)
Human Resources Department	Salary Program	\$396	-	-	\$396	-	-	\$396
Information Technology Department	Salary Program	\$740	-	-	\$740	-	-	\$740



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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
Office of the City Attorney	Salary Program	\$9,486	-	-	-	\$9,486	-	-	\$9,486
Planning, Building and Code Enforcement Department	Salary Program	\$1,834	-	-	-	\$1,834	-	-	\$1,834
Public Works Department	Salary Program	\$1,434	-	-	-	\$1,434	-	-	\$1,434
<b>Clean-Up and Rebudget Actions</b>									
<b>TOTAL</b>		<b>\$89,178</b>	<b>\$0</b>	<b>\$20,430,610</b>	<b>(\$8,296,152)</b>	<b>\$12,223,636</b>	<b>\$0</b>	<b>\$12,223,636</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Housing Department	Housing Loans and Grants (Vista Montana)	-	-	\$2,000,000	-	\$2,000,000	-	-	\$2,000,000
	Housing Loans and Grants (Page Street Studios)	-	-	\$1,880,000	-	\$1,880,000	-	-	\$1,880,000
	Housing Project Reserve	-	-	(\$3,880,000)	-	(\$3,880,000)	-	-	(\$3,880,000)
	Affordable Housing Web Portal	-	-	\$150,000	-	\$150,000	-	-	\$150,000
	Ending Fund Balance Adjustment	-	-	-	(\$150,000)	(\$150,000)	-	-	(\$150,000)
<b>Budget Adjustments Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>(\$150,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Low And Moderate Income Housing Asset Fund (346)</b>									
<b>TOTAL</b>		<b>\$89,178</b>	<b>\$0</b>	<b>\$20,580,610</b>	<b>(\$8,446,152)</b>	<b>\$12,223,636</b>	<b>\$0</b>	<b>\$12,223,636</b>	<b>\$0</b>

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Maintenance District No. 1 (Los Paseos) Fund (352)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department	Fund Balance Reconciliation	-	-	-	\$49,746	\$49,746	-	\$49,746	-
	Rebudget: Non-Personal/Equipment (Concrete Renovation)	-	\$6,800	-	(\$6,800)	-	-	-	-
	Salary Program	\$1,175	-	-	-	\$1,175	-	-	\$1,175
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$1,175)	(\$1,175)	-	-	(\$1,175)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$1,175</b>	<b>\$6,800</b>	<b>\$0</b>	<b>\$41,771</b>	<b>\$49,746</b>	<b>\$0</b>	<b>\$49,746</b>	<b>\$0</b>
	<b>Maintenance District No. 1 (Los Paseos) Fund (352) TOTAL</b>	<b>\$1,175</b>	<b>\$6,800</b>	<b>\$0</b>	<b>\$41,771</b>	<b>\$49,746</b>	<b>\$0</b>	<b>\$49,746</b>	<b>\$0</b>
<b>Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department	Fund Balance Reconciliation	-	-	-	(\$28,142)	(\$28,142)	-	(\$28,142)	-
	Salary Program	\$168	-	-	-	\$168	-	-	\$168
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$168)	(\$168)	-	-	(\$168)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$168</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$28,310)</b>	<b>(\$28,142)</b>	<b>\$0</b>	<b>(\$28,142)</b>	<b>\$0</b>
	<b>Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354) TOTAL</b>	<b>\$168</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$28,310)</b>	<b>(\$28,142)</b>	<b>\$0</b>	<b>(\$28,142)</b>	<b>\$0</b>

Special Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department									
	Fund Balance Reconciliation	-	-	-	(\$6,342)	(\$6,342)	-	(\$6,342)	-
	Salary Program	\$247	-	-	-	\$247	-	-	\$247
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$247)	(\$247)	-	-	(\$247)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$247</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,589)</b>	<b>(\$6,342)</b>	<b>\$0</b>	<b>(\$6,342)</b>	<b>\$0</b>
	<b>Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357) TOTAL</b>	<b>\$247</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,589)</b>	<b>(\$6,342)</b>	<b>\$0</b>	<b>(\$6,342)</b>	<b>\$0</b>
<b>Maintenance District No. 8 (Zanker-Montague) Fund (361)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department									
	Fund Balance Reconciliation	-	-	-	\$73,779	\$73,779	-	\$73,779	-
	Salary Program	\$747	-	-	-	\$747	-	-	\$747
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$747)	(\$747)	-	-	(\$747)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$747</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,032</b>	<b>\$73,779</b>	<b>\$0</b>	<b>\$73,779</b>	<b>\$0</b>
	<b>Maintenance District No. 8 (Zanker-Montague) Fund (361) TOTAL</b>	<b>\$747</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,032</b>	<b>\$73,779</b>	<b>\$0</b>	<b>\$73,779</b>	<b>\$0</b>

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department									
	Fund Balance Reconciliation	-	-	-	(\$29,169)	(\$29,169)	-	(\$29,169)	-
	Salary Program	\$528	-	-	-	\$528	-	-	\$528
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$528)	(\$528)	-	-	(\$528)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$528</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$29,697)</b>	<b>(\$29,169)</b>	<b>\$0</b>	<b>(\$29,169)</b>	<b>\$0</b>
	<b>Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362) TOTAL</b>	<b>\$528</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$29,697)</b>	<b>(\$29,169)</b>	<b>\$0</b>	<b>(\$29,169)</b>	<b>\$0</b>
<b>Maintenance District No. 11 (Brokaw Rd/Junction Ave/Old Oakland Rd) Fund (364)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department									
	Fund Balance Reconciliation	-	-	-	\$23,481	\$23,481	-	\$23,481	-
	Salary Program	\$193	-	-	-	\$193	-	-	\$193
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$193)	(\$193)	-	-	(\$193)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$193</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,288</b>	<b>\$23,481</b>	<b>\$0</b>	<b>\$23,481</b>	<b>\$0</b>
	<b>Maintenance District No. 11 (Brokaw Rd/Junction Ave/Old Oakland Rd) Fund (364) TOTAL</b>	<b>\$193</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,288</b>	<b>\$23,481</b>	<b>\$0</b>	<b>\$23,481</b>	<b>\$0</b>

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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
<b>Maintenance District No. 13 (Karina-O'Nel) Fund (366)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department	Fund Balance Reconciliation	-	-	-	(\$2,975)	(\$2,975)	-	(\$2,975)	-
	Salary Program	\$69	-	-	-	\$69	-	-	\$69
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$69)	(\$69)	-	-	(\$69)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$69</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,044)</b>	<b>(\$2,975)</b>	<b>\$0</b>	<b>(\$2,975)</b>	<b>\$0</b>
	<b>Maintenance District No. 13 (Karina-O'Nel) Fund (366) TOTAL</b>	<b>\$69</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,044)</b>	<b>(\$2,975)</b>	<b>\$0</b>	<b>(\$2,975)</b>	<b>\$0</b>
<b>Maintenance District No. 15 (Silver Creek Valley) Fund (368)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department	Fund Balance Reconciliation	-	-	-	\$15,773	\$15,773	-	\$15,773	-
	Salary Program	\$5,724	-	-	-	\$5,724	-	-	\$5,724
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$5,724)	(\$5,724)	-	-	(\$5,724)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$3,419	\$3,419	-	-	\$3,419
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$3,419)	-	(\$3,419)	-	-	(\$3,419)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$5,724</b>	<b>\$0</b>	<b>(\$3,419)</b>	<b>\$13,468</b>	<b>\$15,773</b>	<b>\$0</b>	<b>\$15,773</b>	<b>\$0</b>
	<b>Maintenance District No. 15 (Silver Creek Valley) Fund (368) TOTAL</b>	<b>\$5,724</b>	<b>\$0</b>	<b>(\$3,419)</b>	<b>\$13,468</b>	<b>\$15,773</b>	<b>\$0</b>	<b>\$15,773</b>	<b>\$0</b>

Special Funds  
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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
<b>Maintenance District No. 18 (The Meadowlands) Fund (372)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation Department	Fund Balance Reconciliation	-	-	-	\$21,451	\$21,451	-	\$21,451	-
	Rebudget: Non-Personal/Equipment (Drought Resistant Landscaping)	-	\$24,400	-	(\$24,400)	-	-	-	-
	Salary Program	\$262	-	-	-	\$262	-	-	\$262
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$262)	(\$262)	-	-	(\$262)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$262</b>	<b>\$24,400</b>	<b>\$0</b>	<b>(\$3,211)</b>	<b>\$21,451</b>	<b>\$0</b>	<b>\$21,451</b>	<b>\$0</b>
	<b>Maintenance District No. 18 (The Meadowlands) Fund (372) TOTAL</b>	<b>\$262</b>	<b>\$24,400</b>	<b>\$0</b>	<b>(\$3,211)</b>	<b>\$21,451</b>	<b>\$0</b>	<b>\$21,451</b>	<b>\$0</b>
<b>Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation Department	Fund Balance Reconciliation	-	-	-	\$14,657	\$14,657	-	\$14,657	-
	Rebudget: Non-Personal/Equipment (Median Island Renovation)	-	\$22,300	-	(\$22,300)	-	-	-	-
	Salary Program	\$575	-	-	-	\$575	-	-	\$575
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$575)	(\$575)	-	-	(\$575)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$575</b>	<b>\$22,300</b>	<b>\$0</b>	<b>(\$8,218)</b>	<b>\$14,657</b>	<b>\$0</b>	<b>\$14,657</b>	<b>\$0</b>
	<b>Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359) TOTAL</b>	<b>\$575</b>	<b>\$22,300</b>	<b>\$0</b>	<b>(\$8,218)</b>	<b>\$14,657</b>	<b>\$0</b>	<b>\$14,657</b>	<b>\$0</b>

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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
<b>Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund (365)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department	Fund Balance Reconciliation	-	-	-	(\$2,268)	(\$2,268)	-	(\$2,268)	-
	Salary Program	\$125	-	-	-	\$125	-	-	\$125
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$125)	(\$125)	-	-	(\$125)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$125</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,393)</b>	<b>(\$2,268)</b>	<b>\$0</b>	<b>(\$2,268)</b>	<b>\$0</b>
	<b>Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund (365) TOTAL</b>	<b>\$125</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,393)</b>	<b>(\$2,268)</b>	<b>\$0</b>	<b>(\$2,268)</b>	<b>\$0</b>
<b>Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department	Fund Balance Reconciliation	-	-	-	(\$3,518)	(\$3,518)	-	(\$3,518)	-
	Salary Program	\$297	-	-	-	\$297	-	-	\$297
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$297)	(\$297)	-	-	(\$297)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$297</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,815)</b>	<b>(\$3,518)</b>	<b>\$0</b>	<b>(\$3,518)</b>	<b>\$0</b>
	<b>Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356) TOTAL</b>	<b>\$297</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,815)</b>	<b>(\$3,518)</b>	<b>\$0</b>	<b>(\$3,518)</b>	<b>\$0</b>

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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	
<b>Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Transportation									
Department	Fund Balance Reconciliation	-	-	-	(\$24,078)	(\$24,078)	-	(\$24,078)	-
	Salary Program	\$154	-	-	-	\$154	-	-	\$154
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$154)	(\$154)	-	-	(\$154)
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$154</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$24,232)</b>	<b>(\$24,078)</b>	<b>\$0</b>	<b>(\$24,078)</b>	<b>\$0</b>
	<b>Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367) TOTAL</b>	<b>\$154</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$24,232)</b>	<b>(\$24,078)</b>	<b>\$0</b>	<b>(\$24,078)</b>	<b>\$0</b>
<b>Multi-Source Housing Fund (448)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Housing Department	Ending Fund Balance Adjustment: Rebudgets	-	-	-	(\$771,675)	(\$771,675)	-	-	(\$771,675)
	Fund Balance Reconciliation	-	-	-	(\$4,500,202)	(\$4,500,202)	-	(\$4,500,202)	-
	Rebudget: CalHome (Begin) Program	-	-	\$350,000	-	\$350,000	-	-	\$350,000
	Rebudget: CalHome (Homebuyer) Program	-	-	\$20,000	-	\$20,000	-	-	\$20,000
	Rebudget: CalHome (Rehabilitation) Program	-	-	\$34,778	-	\$34,778	-	-	\$34,778
	Rebudget: Homeless Outreach Services	-	-	\$269,847	-	\$269,847	-	-	\$269,847
	Rebudget: Rock Springs Landlord Incentive	-	-	\$97,050	-	\$97,050	-	-	\$97,050
	Salary Program	\$10,268	-	-	-	\$10,268	-	-	\$10,268



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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
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$11,496)	(\$11,496)	-	-	(\$11,496)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$35,725	\$35,725	-	-	\$35,725
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$35,725)	-	(\$35,725)	-	-	(\$35,725)
Office of the City Attorney	\$981	-	-	-	\$981	-	-	\$981
Planning, Building and Code Enforcement Department	\$247	-	-	-	\$247	-	-	\$247
<b>Clean-Up and Rebudget Actions</b>								
<b>TOTAL</b>	<b>\$11,496</b>	<b>\$0</b>	<b>\$735,950</b>	<b>(\$5,247,648)</b>	<b>(\$4,500,202)</b>	<b>\$0</b>	<b>(\$4,500,202)</b>	<b>\$0</b>
<b>Budget Adjustments</b>								
Housing Department								
CalHome (Rehabilitation) Program	-	-	\$360,580	-	\$360,580	-	-	\$360,580
HOPWA PSH/Revenue from Federal Government	-	-	\$288,089	-	\$288,089	\$288,089	-	-
HOPWA GRANTS/Revenue from Federal Government	-	-	\$19,717	-	\$19,717	\$19,717	-	-
Ending Fund Balance Adjustment	-	-	-	(\$360,580)	(\$360,580)	-	-	(\$360,580)
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$668,386</b>	<b>(\$360,580)</b>	<b>\$307,806</b>	<b>\$307,806</b>	<b>\$0</b>	<b>\$0</b>
<b>Multi-Source Housing Fund (448)</b>								
<b>TOTAL</b>	<b>\$11,496</b>	<b>\$0</b>	<b>\$1,404,336</b>	<b>(\$5,608,228)</b>	<b>(\$4,192,396)</b>	<b>\$307,806</b>	<b>(\$4,500,202)</b>	<b>\$0</b>

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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
<b>Municipal Golf Course Fund (518)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Parks, Recreation and Neighborhood Services Department								
Fund Balance Reconciliation	-	-	-	\$394,517	\$394,517	-	\$394,517	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$394,517</b>	<b>\$394,517</b>	<b>\$0</b>	<b>\$394,517</b>	<b>\$0</b>
<b>Municipal Golf Course Fund (518) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$394,517</b>	<b>\$394,517</b>	<b>\$0</b>	<b>\$394,517</b>	<b>\$0</b>
<b>Planning Development Fee Program Fund (238)</b>								
<b>Clean-Up and Rebudget Actions</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Finance Department	Salary Program	\$852	-	-	\$852	-	-	\$852
Human Resources Department	Salary Program - Development Fee Program - Shared Resources Personal Services	\$291	-	-	\$291	-	-	\$291
Information Technology Department	Salary Program - Development Fee Program - Shared Resources Personal Services	\$212	-	-	\$212	-	-	\$212
Planning, Building and Code Enforcement Department	Salary Program - Development Fee Program - Shared Resources Personal Services	\$3,054	-	-	\$3,054	-	-	\$3,054
Fund Balance Reconciliation	-	-	-	\$320,772	\$320,772	-	\$320,772	-

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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
Salary Program - Development Fee Program - Shared Resources Personal Services	\$2,281	-	-	-	\$2,281	-	-	\$2,281
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$58,382)	(\$58,382)	-	-	(\$58,382)
Salary Program - Planning Development Fee Program - Personal Services	\$51,259	-	-	-	\$51,259	-	-	\$51,259
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$117,128	\$117,128	-	-	\$117,128
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$117,128)	-	(\$117,128)	-	-	(\$117,128)
Salary Program - Planning Development Fee Program - Personal Services	\$433	-	-	-	\$433	-	-	\$433
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$58,382</b>	<b>\$0</b>	<b>(\$117,128)</b>	<b>\$379,518</b>	<b>\$320,772</b>	<b>\$0</b>	<b>\$320,772</b>	<b>\$0</b>
<b>Planning Development Fee Program Fund (238) TOTAL</b>	<b>\$58,382</b>	<b>\$0</b>	<b>(\$117,128)</b>	<b>\$379,518</b>	<b>\$320,772</b>	<b>\$0</b>	<b>\$320,772</b>	<b>\$0</b>

**Public Works Development Fee Program Fund (241)**

**Clean-Up and Rebudget Actions**

City Manager - Office of Economic Development and Cultural Affairs	Salary Program - Public Works Development Fee Program - Personal Services	\$1,114	-	-	-	\$1,114	-	-	\$1,114
Finance Department	Salary Program - Development Fee Program - Shared Resources Personal Services	\$164	-	-	-	\$164	-	-	\$164

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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
Information Technology Department	Salary Program - Development Fee Program - Shared Resources Personal Services	\$2,243	-	-	-	\$2,243	-	-	\$2,243
Planning, Building and Code Enforcement Department	Salary Program - Public Works Development Fee Program - Personal Services	\$1,470	-	-	-	\$1,470	-	-	\$1,470
Public Works Department	Fund Balance Reconciliation	-	-	-	\$781,665	\$781,665	-	\$781,665	-
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$111,075)	(\$111,075)	-	-	(\$111,075)
	Salary Program - Public Works Development Fee Program - Personal Services	\$106,084	-	-	-	\$106,084	-	-	\$106,084
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$185,605	\$185,605	-	-	\$185,605
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$185,605)	-	(\$185,605)	-	-	(\$185,605)
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$111,075</b>	<b>\$0</b>	<b>(\$185,605)</b>	<b>\$856,195</b>	<b>\$781,665</b>	<b>\$0</b>	<b>\$781,665</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Public Works Department	Public Works Development Fee Program - Personal Services	\$165,000	-	-	-	\$165,000	-	-	\$165,000
	Ending Fund Balance Adjustment	-	-	-	(\$165,000)	(\$165,000)	-	-	(\$165,000)
<b>Budget Adjustments Total</b>		<b>\$165,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$165,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Public Works Development Fee Program Fund (241) TOTAL</b>		<b>\$276,075</b>	<b>\$0</b>	<b>(\$185,605)</b>	<b>\$691,195</b>	<b>\$781,665</b>	<b>\$0</b>	<b>\$781,665</b>	<b>\$0</b>

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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
<b>Public Works Program Support Fund (150)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Human Resources									
Department	Salary Program	\$2,012	-	-	-	\$2,012	-	-	\$2,012
Information Technology									
Department	Salary Program	\$763	-	-	-	\$763	-	-	\$763
Public Works									
Department	Fund Balance Reconciliation	-	-	-	\$410,160	\$410,160	-	\$410,160	-
	Salary Program	\$73,843	-	-	-	\$73,843	-	-	\$73,843
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$76,618)	(\$76,618)	-	-	(\$76,618)
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$76,618</b>	<b>\$0</b>	<b>\$0</b>	<b>\$333,542</b>	<b>\$410,160</b>	<b>\$0</b>	<b>\$410,160</b>	<b>\$0</b>
<b>Public Works Program Support Fund (150) TOTAL</b>		<b>\$76,618</b>	<b>\$0</b>	<b>\$0</b>	<b>\$333,542</b>	<b>\$410,160</b>	<b>\$0</b>	<b>\$410,160</b>	<b>\$0</b>
<b>Public Works Small Cell Permitting Fee Program Fund (242)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Public Works									
Department	Fund Balance Reconciliation	-	-	-	(\$88,295)	(\$88,295)	-	(\$88,295)	-
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$36,015)	(\$36,015)	-	-	(\$36,015)
	Salary Program - Public Works Small Cell Permitting - Personal Services	\$36,015	-	-	-	\$36,015	-	-	\$36,015
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$64,695	\$64,695	-	-	\$64,695
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$64,695)	-	(\$64,695)	-	-	(\$64,695)
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$36,015</b>	<b>\$0</b>	<b>(\$64,695)</b>	<b>(\$59,615)</b>	<b>(\$88,295)</b>	<b>\$0</b>	<b>(\$88,295)</b>	<b>\$0</b>
<b>Budget Adjustments</b>									

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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
Public Works Department	Public Works Small Cell Permitting - Personal Services	(\$165,000)	-	-	-	(\$165,000)	-	-	(\$165,000)
	Ending Fund Balance Adjustment	-	-	-	\$165,000	\$165,000	-	-	\$165,000
	<b>Budget Adjustments Total</b>	<b>(\$165,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Public Works Small Cell Permitting Fee Program Fund (242) TOTAL</b>	<b>(\$128,985)</b>	<b>\$0</b>	<b>(\$64,695)</b>	<b>\$105,385</b>	<b>(\$88,295)</b>	<b>\$0</b>	<b>(\$88,295)</b>	<b>\$0</b>
<b>Rental Stabilization Program Fee Fund (450)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Housing Department									
	Fund Balance Reconciliation	-	-	-	(\$147,295)	(\$147,295)	-	(\$147,295)	-
	Salary Program	\$28,403	-	-	-	\$28,403	-	-	\$28,403
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$34,707)	(\$34,707)	-	-	(\$34,707)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$68,079	\$68,079	-	-	\$68,079
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$68,079)	-	(\$68,079)	-	-	(\$68,079)
Office of the City Attorney	Salary Program	\$6,021	-	-	-	\$6,021	-	-	\$6,021
Planning, Building and Code Enforcement Department	Salary Program	\$283	-	-	-	\$283	-	-	\$283
	<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$34,707</b>	<b>\$0</b>	<b>(\$68,079)</b>	<b>(\$113,923)</b>	<b>(\$147,295)</b>	<b>\$0</b>	<b>(\$147,295)</b>	<b>\$0</b>
	<b>Rental Stabilization Program Fee Fund (450) TOTAL</b>	<b>\$34,707</b>	<b>\$0</b>	<b>(\$68,079)</b>	<b>(\$113,923)</b>	<b>(\$147,295)</b>	<b>\$0</b>	<b>(\$147,295)</b>	<b>\$0</b>

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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
<b>San José Arena Capital Reserve Fund (459)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Office of the City									
Manager									
	Fund Balance Reconciliation	-	-	-	\$1,990,675	\$1,990,675	-	\$1,990,675	-
	Previously Approved Repairs Reserve	-	-	\$2,008,865	(\$2,008,865)	-	-	-	-
	<b>Clean-Up and Rebudget Actions</b>								
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,008,865</b>	<b>(\$18,190)</b>	<b>\$1,990,675</b>	<b>\$0</b>	<b>\$1,990,675</b>	<b>\$0</b>
	<b>San José Arena Capital Reserve Fund (459) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,008,865</b>	<b>(\$18,190)</b>	<b>\$1,990,675</b>	<b>\$0</b>	<b>\$1,990,675</b>	<b>\$0</b>
<b>San José Clean Energy Operating Fund (501)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Community Energy									
Department									
	Fund Balance Reconciliation	-	-	-	\$14,907,767	\$14,907,767	-	\$14,907,767	-
	Rebudget: Disadvantaged Communities - Green Tariff Grant	-	-	\$21,138	-	\$21,138	\$21,138	-	-
	Rebudget: Energy Efficiency Grant Reconciliation	-	-	(\$32,273)	-	(\$32,273)	(\$32,273)	-	-
	Salary Program	\$80,005	-	-	-	\$80,005	-	-	\$80,005
	Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$92,956)	(\$92,956)	-	-	(\$92,956)
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$162,422	\$162,422	-	-	\$162,422
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$162,422)	-	(\$162,422)	-	-	(\$162,422)
	Finance Department								
	Salary Program	\$1,635	-	-	-	\$1,635	-	-	\$1,635
	Office of the City								
	Attorney	\$11,316	-	-	-	\$11,316	-	-	\$11,316
	<b>Clean-Up and Rebudget Actions</b>								
	<b>TOTAL</b>	<b>\$92,956</b>	<b>\$0</b>	<b>(\$173,557)</b>	<b>\$14,977,233</b>	<b>\$14,896,632</b>	<b>(\$11,135)</b>	<b>\$14,907,767</b>	<b>\$0</b>

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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
<b>Budget Adjustments</b>								
Community Energy Department								
Debt Service - Interest - CP	-	-	\$854,000	-	\$854,000	-	-	\$854,000
Ending Fund Balance Adjustment	-	-	-	(\$854,000)	(\$854,000)	-	-	(\$854,000)
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$854,000</b>	<b>(\$854,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>San José Clean Energy Operating Fund (501) TOTAL</b>	<b>\$92,956</b>	<b>\$0</b>	<b>\$680,443</b>	<b>\$14,123,233</b>	<b>\$14,896,632</b>	<b>(\$11,135)</b>	<b>\$14,907,767</b>	<b>\$0</b>

**San José-Santa Clara Treatment Plant Income Fund (514)**

**Clean-Up and Rebudget Actions**

Environmental Services Department

Fund Balance Reconciliation	-	-	-	\$144,133	\$144,133	-	\$144,133	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$144,133</b>	<b>\$144,133</b>	<b>\$0</b>	<b>\$144,133</b>	<b>\$0</b>
<b>San José-Santa Clara Treatment Plant Income Fund (514) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$144,133</b>	<b>\$144,133</b>	<b>\$0</b>	<b>\$144,133</b>	<b>\$0</b>

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

**Clean-Up and Rebudget Actions**

Environmental Services Department

Fund Balance Reconciliation	-	-	-	(\$1,032,778)	(\$1,032,778)	-	(\$1,032,778)	-
Rebudget: Non-Personal/Equipment (Regional Wastewater Facility Residual Sludge Management Dredger Replacement)	-	\$380,000	-	(\$380,000)	-	-	-	-
Salary Program	\$698,754	-	-	-	\$698,754	-	-	\$698,754
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$706,436)	(\$706,436)	-	-	(\$706,436)



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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
	Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$470,025	\$470,025	-	-	\$470,025
	Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$470,025)	-	(\$470,025)	-	-	(\$470,025)
Finance Department	Salary Program	\$1,194	-	-	-	\$1,194	-	-	\$1,194
Human Resources Department	Salary Program	\$3,455	-	-	-	\$3,455	-	-	\$3,455
Information Technology Department	Salary Program	\$1,076	-	-	-	\$1,076	-	-	\$1,076
Office of the City Attorney	Salary Program	\$775	-	-	-	\$775	-	-	\$775
Public Works Department	Salary Program	\$1,182	-	-	-	\$1,182	-	-	\$1,182
<b>Clean-Up and Rebudget Actions</b>									
<b>TOTAL</b>		<b>\$706,436</b>	<b>\$380,000</b>	<b>(\$470,025)</b>	<b>(\$1,649,189)</b>	<b>(\$1,032,778)</b>	<b>\$0</b>	<b>(\$1,032,778)</b>	<b>\$0</b>
<b>Budget Adjustments</b>									
Environmental Services Department	Non-Personal/Equipment (Chemicals at Regional Wastewater Facility)	-	\$1,000,000	-	-	\$1,000,000	-	-	\$1,000,000
	Prior Year Fiscal Agency Payment	-	-	\$12,335,826	-	\$12,335,826	-	-	\$12,335,826
	Ending Fund Balance Adjustment	-	-	-	(\$1,000,000)	(\$1,000,000)	-	-	(\$1,000,000)
	Revenue from Local Agencies (Contributions - Other Agencies)	-	-	-	-	-	\$7,228,896	-	(\$7,228,896)
	Revenue from Local Agencies (Contributions - Santa Clara)	-	-	-	-	-	\$5,106,930	-	(\$5,106,930)
<b>Budget Adjustments Total</b>		<b>\$0</b>	<b>\$1,000,000</b>	<b>\$12,335,826</b>	<b>(\$1,000,000)</b>	<b>\$12,335,826</b>	<b>\$12,335,826</b>	<b>\$0</b>	<b>\$0</b>
<b>San José-Santa Clara Treatment Plant Operating Fund (513)</b>									
<b>TOTAL</b>		<b>\$706,436</b>	<b>\$1,380,000</b>	<b>\$11,865,801</b>	<b>(\$2,649,189)</b>	<b>\$11,303,048</b>	<b>\$12,335,826</b>	<b>(\$1,032,778)</b>	<b>\$0</b>

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Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Sewage Treatment Plant Connection Fee Fund (539)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Environmental								
Services Department								
Fund Balance Reconciliation	-	-	(\$1,031,186)	-	(\$1,031,186)	-	(\$1,031,186)	-
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$2,706)	-	(\$2,706)	-	-	(\$2,706)
Tech Adjust: Treatment Plant Expansion Reserve (Transfer to the City Hall Debt Service Fund)	-	-	\$2,706	-	\$2,706	-	-	\$2,706
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,031,186)</b>	<b>\$0</b>	<b>(\$1,031,186)</b>	<b>\$0</b>	<b>(\$1,031,186)</b>	<b>\$0</b>
<b>Sewage Treatment Plant Connection Fee Fund (539) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,031,186)</b>	<b>\$0</b>	<b>(\$1,031,186)</b>	<b>\$0</b>	<b>(\$1,031,186)</b>	<b>\$0</b>
<b>Sewer Service And Use Charge Fund (541)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Environmental								
Services Department								
Ending Fund Balance Adjustment: Rebudgets	-	-	-	(\$9,964)	(\$9,964)	-	-	(\$9,964)
Fund Balance Reconciliation	-	-	-	(\$1,589,700)	(\$1,589,700)	-	(\$1,589,700)	-
Salary Program	\$19,071	-	-	-	\$19,071	-	-	\$19,071
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$211,306)	(\$211,306)	-	-	(\$211,306)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$210,190	\$210,190	-	-	\$210,190
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$210,190)	-	(\$210,190)	-	-	(\$210,190)

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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
Finance Department								
Salary Program	\$2,994	-	-	-	\$2,994	-	-	\$2,994
Human Resources Department								
Salary Program	\$400	-	-	-	\$400	-	-	\$400
Information Technology Department								
Salary Program	\$1,371	-	-	-	\$1,371	-	-	\$1,371
Office of the City Attorney								
Salary Program	\$13,063	-	-	-	\$13,063	-	-	\$13,063
Planning, Building and Code Enforcement Department								
Salary Program	\$1,187	-	-	-	\$1,187	-	-	\$1,187
Public Works Department								
Salary Program	\$27,265	-	-	-	\$27,265	-	-	\$27,265
Transportation Department								
Rebudget: Non-Personal/Equipment (Sewer Lateral Grant)	-	\$9,964	-	-	\$9,964	-	-	\$9,964
Salary Program	\$145,955	-	-	-	\$145,955	-	-	\$145,955
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$211,306</b>	<b>\$9,964</b>	<b>(\$210,190)</b>	<b>(\$1,600,780)</b>	<b>(\$1,589,700)</b>	<b>\$0</b>	<b>(\$1,589,700)</b>	<b>\$0</b>
<b>Sewer Service And Use Charge Fund (541) TOTAL</b>	<b>\$211,306</b>	<b>\$9,964</b>	<b>(\$210,190)</b>	<b>(\$1,600,780)</b>	<b>(\$1,589,700)</b>	<b>\$0</b>	<b>(\$1,589,700)</b>	<b>\$0</b>

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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
<b>South Bay Water Recycling Operating Fund (570)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Environmental Services Department								
Fund Balance Reconciliation	-	-	-	\$280,263	\$280,263	-	\$280,263	-
Rebudget: Non-Personal/Equipment (SBWR Infrastructure Improvements)	-	\$2,800,000	-	(\$2,800,000)	-	-	-	-
Salary Program	\$69,573	-	-	-	\$69,573	-	-	\$69,573
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$69,573)	(\$69,573)	-	-	(\$69,573)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$33,899	\$33,899	-	-	\$33,899
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$33,899)	-	(\$33,899)	-	-	(\$33,899)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$69,573</b>	<b>\$2,800,000</b>	<b>(\$33,899)</b>	<b>(\$2,555,411)</b>	<b>\$280,263</b>	<b>\$0</b>	<b>\$280,263</b>	<b>\$0</b>
<b>South Bay Water Recycling Operating Fund (570) TOTAL</b>	<b>\$69,573</b>	<b>\$2,800,000</b>	<b>(\$33,899)</b>	<b>(\$2,555,411)</b>	<b>\$280,263</b>	<b>\$0</b>	<b>\$280,263</b>	<b>\$0</b>

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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
<b>St. James Park Management District Fund (345)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Finance Department Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$3,182)	-	(\$3,182)	-	-	(\$3,182)
Parks, Recreation and Neighborhood Services Department								
Fund Balance Reconciliation	-	-	-	\$57,744	\$57,744	-	\$57,744	-
Salary Program	\$3,408	-	-	-	\$3,408	-	-	\$3,408
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$3,408)	(\$3,408)	-	-	(\$3,408)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$3,182	\$3,182	-	-	\$3,182
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$3,408</b>	<b>\$0</b>	<b>(\$3,182)</b>	<b>\$57,518</b>	<b>\$57,744</b>	<b>\$0</b>	<b>\$57,744</b>	<b>\$0</b>
<b>St. James Park Management District Fund (345) TOTAL</b>	<b>\$3,408</b>	<b>\$0</b>	<b>(\$3,182)</b>	<b>\$57,518</b>	<b>\$57,744</b>	<b>\$0</b>	<b>\$57,744</b>	<b>\$0</b>
<b>State Drug Forfeiture Fund (417)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Police Department Fund Balance Reconciliation	-	-	-	\$613,684	\$613,684	-	\$613,684	-
Rebudget: Non-Personal/Equipment (eCite Software Upgrade)	-	(\$29,000)	-	\$29,000	-	-	-	-
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>(\$29,000)</b>	<b>\$0</b>	<b>\$642,684</b>	<b>\$613,684</b>	<b>\$0</b>	<b>\$613,684</b>	<b>\$0</b>
<b>State Drug Forfeiture Fund (417) TOTAL</b>	<b>\$0</b>	<b>(\$29,000)</b>	<b>\$0</b>	<b>\$642,684</b>	<b>\$613,684</b>	<b>\$0</b>	<b>\$613,684</b>	<b>\$0</b>

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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
<b>Storm Sewer Operating Fund (446)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Environmental Services Department								
Fund Balance Reconciliation	-	-	-	\$1,005,553	\$1,005,553	-	\$1,005,553	-
Salary Program	\$82,133	-	-	-	\$82,133	-	-	\$82,133
Salary Program - Ending Fund Balance Adjustment	-	-	-	(\$157,078)	(\$157,078)	-	-	(\$157,078)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	-	\$215,311	\$215,311	-	-	\$215,311
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	-	(\$215,311)	-	(\$215,311)	-	-	(\$215,311)
Finance Department								
Salary Program	\$821	-	-	-	\$821	-	-	\$821
Human Resources Department								
Salary Program	\$599	-	-	-	\$599	-	-	\$599
Information Technology Department								
Salary Program	\$1,306	-	-	-	\$1,306	-	-	\$1,306
Planning, Building and Code Enforcement Department								
Salary Program	\$1,247	-	-	-	\$1,247	-	-	\$1,247
Public Works Department								
Salary Program	\$9,334	-	-	-	\$9,334	-	-	\$9,334
Transportation Department								
Salary Program	\$61,638	-	-	-	\$61,638	-	-	\$61,638
<b>Clean-Up and Rebudget Actions</b>								
<b>TOTAL</b>	<b>\$157,078</b>	<b>\$0</b>	<b>(\$215,311)</b>	<b>\$1,063,786</b>	<b>\$1,005,553</b>	<b>\$0</b>	<b>\$1,005,553</b>	<b>\$0</b>
<b>Storm Sewer Operating Fund (446) TOTAL</b>								
	<b>\$157,078</b>	<b>\$0</b>	<b>(\$215,311)</b>	<b>\$1,063,786</b>	<b>\$1,005,553</b>	<b>\$0</b>	<b>\$1,005,553</b>	<b>\$0</b>

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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
<b>Supplemental Law Enforcement Services Fund (414)</b>								
<b>Clean-Up and Rebudget Actions</b>								
Police Department Fund Balance Reconciliation	-	-	-	(\$139,920)	(\$139,920)	-	(\$139,920)	-
Rebudget: SLES Grant 2017-2019/Revenue from State of California	-	-	-	(\$3,000)	(\$3,000)	(\$3,000)	-	-
Rebudget: SLES Grant 2018-2020/Revenue from State of California	-	-	\$27,088	\$9,259	\$36,347	\$36,347	-	-
Rebudget: SLES Grant 2019-2021/Revenue from State of California	-	-	(\$2,887)	\$23,484	\$20,597	\$20,597	-	-
Rebudget: SLES Grant 2020-2022/Revenue from State of California	-	-	(\$112,569)	-	(\$112,569)	(\$112,569)	-	-
Rebudget: SLES Grant 2021-2023/Revenue from State of California	-	-	(\$24,249)	\$23,027	(\$1,222)	(\$1,222)	-	-
Tech Adjust: Ending Fund Balance Adjustment (Revenue Reconciliations)	-	-	-	(\$4,586)	(\$4,586)	-	-	(\$4,586)
Tech Adjust: SLES Grant 2019-2021/Revenue from State of California (Reconciliation)	-	-	(\$25,778)	-	(\$25,778)	(\$23,330)	-	(\$2,448)
Tech Adjust: SLES Grant 2020-2022/Revenue from State of California (Reconciliation)	-	-	(\$17,819)	-	(\$17,819)	(\$24,853)	-	\$7,034
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$156,214)</b>	<b>(\$91,736)</b>	<b>(\$247,950)</b>	<b>(\$108,030)</b>	<b>(\$139,920)</b>	<b>\$0</b>
<b>Supplemental Law Enforcement Services Fund (414) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$156,214)</b>	<b>(\$91,736)</b>	<b>(\$247,950)</b>	<b>(\$108,030)</b>	<b>(\$139,920)</b>	<b>\$0</b>

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
<b>Transient Occupancy Tax Fund (461)</b>								
<b>Clean-Up and Rebudget Actions</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Fund Balance Reconciliation	-	-	-	\$2,305,596	\$2,305,596	-	\$2,305,596	-
<b>Clean-Up and Rebudget Actions TOTAL</b>								
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,305,596</b>	<b>\$2,305,596</b>	<b>\$0</b>	<b>\$2,305,596</b>	<b>\$0</b>
<b>Budget Adjustments</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Ending Fund Balance Adjustment	-	-	-	(\$2,305,596)	(\$2,305,596)	-	-	(\$2,305,596)
Cultural Grants (TOT and Special Event Permit Revenue Reconciliation)	-	-	\$618,623	-	\$618,623	-	-	\$618,623
San José Convention and Visitors Bureau (TOT Revenue Reconciliation)	-	-	\$562,324	-	\$562,324	-	-	\$562,324
Transfer to the Convention and Cultural Affairs Fund (TOT Revenue Reconciliation)	-	-	\$1,124,649	-	\$1,124,649	-	-	\$1,124,649
<b>Budget Adjustments Total</b>								
	<b>\$0</b>	<b>\$0</b>	<b>\$2,305,596</b>	<b>(\$2,305,596)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transient Occupancy Tax Fund (461) TOTAL</b>								
	<b>\$0</b>	<b>\$0</b>	<b>\$2,305,596</b>	<b>\$0</b>	<b>\$2,305,596</b>	<b>\$0</b>	<b>\$2,305,596</b>	<b>\$0</b>



Special Funds  
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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
<b>Vehicle Maintenance And Operations Fund (552)</b>									
<b>Clean-Up and Rebudget Actions</b>									
Human Resources									
Department	Salary Program	\$888	-	-	-	\$888	-	-	\$888
Public Works									
Department	Fund Balance Reconciliation	-	-	-	\$1,614,964	\$1,614,964	-	\$1,614,964	-
Rebudget: Police Vehicle Replacements/Transfers and Reimbursements									
		-	-	\$2,950,000	-	\$2,950,000	\$2,950,000	-	-
Rebudget: Vehicle Replacement & Improvement (General Fleet)									
		-	-	\$526,614	(\$526,614)	-	-	-	-
	Salary Program	\$90,532	-	-	-	\$90,532	-	-	\$90,532
Salary Program - Ending Fund Balance Adjustment									
		-	-	-	(\$91,420)	(\$91,420)	-	-	(\$91,420)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)									
		-	-	-	\$52,798	\$52,798	-	-	\$52,798
Tech Adjust: Transfer to the City Hall Debt Service Fund									
		-	-	(\$52,798)	-	(\$52,798)	-	-	(\$52,798)
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$91,420</b>	<b>\$0</b>	<b>\$3,423,816</b>	<b>\$1,049,728</b>	<b>\$4,564,964</b>	<b>\$2,950,000</b>	<b>\$1,614,964</b>	<b>\$0</b>
<b>Vehicle Maintenance And Operations Fund (552) TOTAL</b>		<b>\$91,420</b>	<b>\$0</b>	<b>\$3,423,816</b>	<b>\$1,049,728</b>	<b>\$4,564,964</b>	<b>\$2,950,000</b>	<b>\$1,614,964</b>	<b>\$0</b>

**Water Utility Fund (515)**

**Clean-Up and Rebudget Actions**

Environmental Services Department

	Fund Balance Reconciliation	-	-	-	(\$730,206)	(\$730,206)	-	(\$730,206)	-
	Salary Program	\$84,770	-	-	-	\$84,770	-	-	\$84,770
Salary Program - Ending Fund Balance Adjustment									
		-	-	-	(\$97,122)	(\$97,122)	-	-	(\$97,122)

Special Funds  
 Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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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
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)	-	-	\$91,432	\$91,432	-	-	\$91,432	
Tech Adjust: Transfer to the City Hall Debt Service Fund	-	(\$91,432)	-	(\$91,432)	-	-	(\$91,432)	
Finance Department								
Human Resources Department	\$5,074	-	-	-	\$5,074	-	-	\$5,074
Information Technology Department	\$168	-	-	-	\$168	-	-	\$168
Office of the City Attorney	\$5,679	-	-	-	\$5,679	-	-	\$5,679
	\$1,431	-	-	-	\$1,431	-	-	\$1,431
<b>Clean-Up and Rebudget Actions</b>								
<b>Water Utility Fund (515) TOTAL</b>	<b>\$97,122</b>	<b>\$0</b>	<b>(\$91,432)</b>	<b>(\$735,896)</b>	<b>(\$730,206)</b>		<b>\$0</b>	<b>(\$730,206)</b>

**Workforce Development Fund (290)**

**Clean-Up and Rebudget Actions**

City Manager - Office of Economic Development and Cultural Affairs	Fund Balance Reconciliation	-	-	-	\$172,134	\$172,134	-	\$172,134	-
	Rebudget: Administration/Revenue from Federal Government	-	-	\$61,307	-	\$61,307	\$61,307	-	-
	Rebudget: Adult Workers/Revenue from Federal Government	-	-	\$133,769	-	\$133,769	\$133,769	-	-

Special Funds  
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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
Rebudget: BusinessOwnerSpace.com Network	-	-	(\$74)	\$74	-	-	-	-
Rebudget: Career National Dislocated Workers Grant (NDWG)/Revenue from Federal Government	-	-	\$63,328	-	\$63,328	\$63,328	-	-
Rebudget: Dislocated Workers/Revenue from Federal Government	-	-	\$356,886	-	\$356,886	\$356,886	-	-
Rebudget: Dislocated Workers - COVID-19/Revenue from Federal Government	-	-	(\$62,290)	-	(\$62,290)	(\$62,290)	-	-
Rebudget: Rapid Response Grant/Revenue from Federal Government	-	-	(\$6,280)	-	(\$6,280)	(\$6,280)	-	-
Rebudget: Sling Shot Regional Plan Implementation/Revenue from Federal Government	-	-	\$3,072	-	\$3,072	\$3,072	-	-
Rebudget: Veterans' Employment - Related Assistance Program/Revenue from Federal Government	-	-	\$1,527	-	\$1,527	\$1,527	-	-
Rebudget: Workforce Accelerator Fund/Revenue from Federal Government	-	-	(\$4,427)	-	(\$4,427)	(\$4,427)	-	-
Rebudget: Youth Workers/Revenue from Federal Government	-	-	(\$95,494)	-	(\$95,494)	(\$95,494)	-	-

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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
Tech Adjust: Revenue from Federal Government (Reallocation from Revenue from Local Agencies)	-	-	-	-	-	\$21,160	-	(\$21,160)
Tech Adjust: Revenue from Local Government (Reallocation to Revenue from Federal Government)	-	-	-	-	-	(\$21,160)	-	\$21,160
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$451,324</b>	<b>\$172,208</b>	<b>\$623,532</b>	<b>\$451,398</b>	<b>\$172,134</b>	<b>\$0</b>
<b>Budget Adjustments</b>								
City Manager - Office of Economic Development and Cultural Affairs								
Administration/Revenue from Federal Government	-	-	\$104,717	-	\$104,717	\$104,717	-	-
Adult Workers/Revenue from Federal Government	-	-	\$704,596	-	\$704,596	\$704,596	-	-
Dislocated Workers - COVID-19/Revenue from Federal Government	-	-	(\$128,756)	-	(\$128,756)	(\$128,756)	-	-
SJ Works (Bank of America)/ Other Revenue	-	-	\$29,900	-	\$29,900	\$29,900	-	-
Youth Workers/Revenue from Federal Government	-	-	\$209,664	-	\$209,664	\$209,664	-	-
HVAC Technician & Green Technology Program/Other Revenue	-	-	\$100,000	-	\$100,000	\$100,000	-	-
<b>Budget Adjustments Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,020,121</b>	<b>\$0</b>	<b>\$1,020,121</b>	<b>\$1,020,121</b>	<b>\$0</b>	<b>\$0</b>
<b>Workforce Development Fund (290) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,471,445</b>	<b>\$172,208</b>	<b>\$1,643,653</b>	<b>\$1,471,519</b>	<b>\$172,134</b>	<b>\$0</b>

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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Airport Capital Improvement Fund (520)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$4,109,000	\$4,109,000			\$4,109,000
Fund Balance Reconciliation					\$(7,083,051)	\$7,083,051
Fund Balance Reconciliation		\$(7,083,051)	\$(7,083,051)			\$(7,083,051)
Rebudget: Aircraft Rescue and Fire Fighting Facility	\$18,000		\$18,000			\$18,000
Rebudget: Airfield Electrical Circuit Rehabilitation	\$(16,000)		\$(16,000)			\$(16,000)
Rebudget: Perimeter Security Projects	\$7,000		\$7,000			\$7,000
Rebudget: Revenue from the Federal Government (Aircraft Rescue and Fire Fighting Facility)				\$18,000		\$(18,000)
Rebudget: Revenue from the Federal Government (Airfield Electrical Circuit Rehabilitation)				\$4,000,000		\$(4,000,000)
Rebudget: Revenue from the Federal Government (Perimeter Security Projects)				\$100,000		\$(100,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$9,000</b>	<b>\$(2,974,051)</b>	<b>\$(2,965,051)</b>	<b>\$4,118,000</b>	<b>\$(7,083,051)</b>	
<b>Airport Capital Improvement Fund (520) TOTAL</b>	<b>\$9,000</b>	<b>\$(2,974,051)</b>	<b>\$(2,965,051)</b>	<b>\$4,118,000</b>	<b>\$(7,083,051)</b>	

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	USE		SOURCE		NET COST	
	Expense	Ending Fund Balance	Total Use	Revenue		Beg Fund Balance
<b>Airport Passenger Facility Charge Fund (529)</b>						
Fund Balance Reconciliation					\$4,419,165	\$(4,419,165)
Fund Balance Reconciliation		\$4,419,165	\$4,419,165			\$4,419,165
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$4,419,165</b>	<b>\$4,419,165</b>		<b>\$4,419,165</b>	
Ending Fund Balance Adjustment		\$(581,000)	\$(581,000)			\$(581,000)
Transfer to Airport Fiscal Agent Fund (525)	\$581,000		\$581,000			\$581,000
<b>Budget Adjustments TOTAL</b>	<b>\$581,000</b>	<b>\$(581,000)</b>				
<b>Airport Passenger Facility Charge Fund (529)</b>						
<b>TOTAL</b>	<b>\$581,000</b>	<b>\$3,838,165</b>	<b>\$4,419,165</b>		<b>\$4,419,165</b>	

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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Revenue	Beg Fund Balance	
<b>Airport Renewal and Replacement Fund (527)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(2,258,000)	\$(2,258,000)		\$(2,258,000)
Fund Balance Reconciliation				\$4,523,312	\$(4,523,312)
Fund Balance Reconciliation		\$4,523,312	\$4,523,312		\$4,523,312
Rebudget: Admin Lot Improvements	\$13,000		\$13,000		\$13,000
Rebudget: Advanced Planning	\$94,000		\$94,000		\$94,000
Rebudget: Airfield Configuration Updates	\$8,000		\$8,000		\$8,000
Rebudget: Airfield Improvements	\$1,000		\$1,000		\$1,000
Rebudget: Airport Technology Services	\$120,000		\$120,000		\$120,000
Rebudget: AOC Equipment Replacement	\$19,000		\$19,000		\$19,000
Rebudget: Facilities Division Relocation	\$6,000		\$6,000		\$6,000
Rebudget: Generator Relocations	\$3,000		\$3,000		\$3,000
Rebudget: Guadalupe Gardens Fencing	\$(7,000)		\$(7,000)		\$(7,000)
Rebudget: Hewlett Packard Incorporated Lease Buyout	\$1,500,000		\$1,500,000		\$1,500,000
Rebudget: Jet Bridge Refurbishment	\$27,000		\$27,000		\$27,000
Rebudget: Land Improvements	\$16,000		\$16,000		\$16,000
Rebudget: Parking Accessibility Upgrades	\$35,000		\$35,000		\$35,000
Rebudget: Perimeter Security Projects	\$16,000		\$16,000		\$16,000
Rebudget: Project Management Application	\$31,000		\$31,000		\$31,000
Rebudget: Public Art Funding	\$(2,000)		\$(2,000)		\$(2,000)
Rebudget: Seismic Shutoff Valves	\$8,000		\$8,000		\$8,000
Rebudget: SJPD Magazine Room Relocation	\$14,000		\$14,000		\$14,000
Rebudget: Terminal A Baggage Claim Carousels	\$49,000		\$49,000		\$49,000

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Department/Proposal	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Airport Renewal and Replacement Fund (527)</b>						
Rebudget: Terminal A Cabling Relocation	\$44,000		\$44,000			\$44,000
Rebudget: Terminal Building Modifications	\$13,000		\$13,000			\$13,000
Rebudget: Terminal Paging System	\$250,000		\$250,000			\$250,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$2,258,000</b>	<b>\$2,265,312</b>	<b>\$4,523,312</b>		<b>\$4,523,312</b>	
Ending Fund Balance Adjustment		\$(200,000)	\$(200,000)			\$(200,000)
Facilities Division Relocation	\$(16,200,000)		\$(16,200,000)			\$(16,200,000)
Project Management Support	\$200,000		\$200,000			\$200,000
Transfers and Reimbursements (Transfer from Airport Surplus Revenue Fund)				\$(16,200,000)		\$16,200,000
<b>Budget Adjustments TOTAL</b>	<b>\$(16,000,000)</b>	<b>\$(200,000)</b>	<b>\$(16,200,000)</b>	<b>\$(16,200,000)</b>		
<b>Airport Renewal and Replacement Fund (527) TOTAL</b>	<b>\$(13,742,000)</b>	<b>\$2,065,312</b>	<b>\$(11,676,688)</b>	<b>\$(16,200,000)</b>	<b>\$4,523,312</b>	



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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Airport Revenue Bond Improvement Fund (526)</b>					
Facilities Division Relocation	\$16,200,000		\$16,200,000		\$16,200,000
Financing Proceeds (Commercial Paper)				\$16,200,000	\$(16,200,000)
<b>Budget Adjustments TOTAL</b>	<b>\$16,200,000</b>		<b>\$16,200,000</b>	<b>\$16,200,000</b>	
<b>Airport Revenue Bond Improvement Fund (526)</b>					
<b>TOTAL</b>	<b>\$16,200,000</b>		<b>\$16,200,000</b>	<b>\$16,200,000</b>	

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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Branch Libraries Bond Projects Fund (472)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(510,000)	\$(510,000)			\$(510,000)
Fund Balance Reconciliation					\$505,155	\$(505,155)
Fund Balance Reconciliation		\$505,155	\$505,155			\$505,155
Rebudget: Branch Efficiency Projects	\$246,000		\$246,000			\$246,000
Rebudget: Facilities Improvements - Library	\$264,000		\$264,000			\$264,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$510,000</b>	<b>\$(4,845)</b>	<b>\$505,155</b>		<b>\$505,155</b>	
<b>Branch Libraries Bond Projects Fund (472)</b>						
<b>TOTAL</b>	<b>\$510,000</b>	<b>\$(4,845)</b>	<b>\$505,155</b>		<b>\$505,155</b>	

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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Revenue	Beg Fund Balance	
<b>Building and Structure Construction Tax Fund (429)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(1,814,000)	\$(1,814,000)		\$(1,814,000)
Fund Balance Reconciliation				\$4,737,937	\$(4,737,937)
Fund Balance Reconciliation		\$4,737,937	\$4,737,937		\$4,737,937
Rebudget: Access and Mobility Plan	\$125,000		\$125,000		\$125,000
Rebudget: Airport Connector	\$(60,000)		\$(60,000)		\$(60,000)
Rebudget: Automated Traffic Signal Performance Measures	\$507,000		\$507,000		\$507,000
Rebudget: Autumn Street Extension	\$42,000		\$42,000		\$42,000
Rebudget: Balbach Street Transportation Improvements	\$150,000		\$150,000		\$150,000
Rebudget: Bascom Avenue Protected Bike Lanes	\$113,000		\$113,000		\$113,000
Rebudget: Better Bikeways San Fernando (ATP)	\$130,000		\$130,000		\$130,000
Rebudget: Branham and Snell Street Improvements	\$219,000		\$219,000		\$219,000
Rebudget: Copper to Fiber Conversion	\$46,000		\$46,000		\$46,000
Rebudget: East Santa Clara Street Bridge at Coyote Creek	\$48,000		\$48,000		\$48,000
Rebudget: Highway Soundwalls	\$19,000		\$19,000		\$19,000
Rebudget: ITS: Transportation Incident Management Center	\$902,000		\$902,000		\$902,000
Rebudget: LED Streetlight Conversion	\$112,000		\$112,000		\$112,000
Rebudget: McKee Road Corridor Safety Improvements	\$197,000		\$197,000		\$197,000
Rebudget: Monterey Road Safety Improvements	\$717,000		\$717,000		\$717,000
Rebudget: North San José Transportation Plan	\$(1,000)		\$(1,000)		\$(1,000)
Rebudget: Quiet Zone	\$338,000		\$338,000		\$338,000
Rebudget: Railroad Grade Crossings	\$41,000		\$41,000		\$41,000

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Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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Department/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Building and Structure Construction Tax Fund (429)</b>					
Rebudget: Revenue from Local Agencies (TFCA - Downtown Signal Retiming)				\$544,000	\$(544,000)
Rebudget: Revenue from Local Agencies (TFCA - Hillsdale Ave Safety and Bikeway Improvements)				\$81,000	\$(81,000)
Rebudget: Revenue from Local Agencies (TFCA 2020-2021 Transit Signal Priority)				\$27,000	\$(27,000)
Rebudget: Revenue from Local Agencies (TFCA Monterey Road Signal Retiming)				\$72,000	\$(72,000)
Rebudget: Revenue from Local Agencies (VTA - Measure B Bicycle and Pedestrian Grant Program)				\$500,000	\$(500,000)
Rebudget: Revenue from State of California (AHSC - Balbach)				\$2,700,000	\$(2,700,000)
Rebudget: Revenue from State of California (ATP - Better Bikeways San Fernando)				\$285,000	\$(285,000)
Rebudget: Revenue from State of California (HSIP - I280 and Moorpark)				\$324,000	\$(324,000)
Rebudget: Revenue from the Federal Government (HBP - East Santa Clara Street Bridge at Coyote Creek)				\$253,000	\$(253,000)
Rebudget: Revenue from the Federal Government (HSIP - Monterey Road Safety Improvements)				\$489,000	\$(489,000)
Rebudget: Revenue from the Federal Government (HSIP - White Road Pedestrian Safety Improvements)				\$242,000	\$(242,000)
Rebudget: Revenue from the Federal Government (HSIP Senter Road Pedestrian Safety Improvements)				\$1,093,000	\$(1,093,000)
Rebudget: Revenue from the Federal Government (OBAG2 - McKee Road Safety Corridor Improvements)				\$221,000	\$(221,000)
Rebudget: Revenue from the Federal Government (OBAG2 - Tully Rd Safety Corridor Improvements)				\$(11,000)	\$11,000
Rebudget: Revenue from the Federal Government (OBAG2 - W San Carlos Urban Villages)				\$185,000	\$(185,000)

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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Building and Structure Construction Tax Fund (429)</b>					
Rebudget: Roosevelt Park Transportation Improvements	\$173,000		\$173,000		\$173,000
Rebudget: Route 101/Blossom Hill Road Interchange	\$283,000		\$283,000		\$283,000
Rebudget: Route 101/Mabury Road Project Development	\$2,403,000		\$2,403,000		\$2,403,000
Rebudget: Route 87/Capitol Expressway Improvements	\$85,000		\$85,000		\$85,000
Rebudget: Safety - Pedestrian and Roadway Improvements Program	\$453,000		\$453,000		\$453,000
Rebudget: Safety - Pedestrian Improvements	\$(14,000)		\$(14,000)		\$(14,000)
Rebudget: Safety - Traffic Signal Modifications/Construction	\$610,000		\$610,000		\$610,000
Rebudget: Safety - Traffic Signal Rehabilitation	\$(336,000)		\$(336,000)		\$(336,000)
Rebudget: San José Regional Transportation Hub and Corridor Planning	\$281,000		\$281,000		\$281,000
Rebudget: TFCA 2019-2020 Downtown Signal Retiming	\$78,000		\$78,000		\$78,000
Rebudget: TFCA 2020-2021 Hillsdale Avenue Safety and Bikeway Improvements	\$131,000		\$131,000		\$131,000
Rebudget: TFCA 2020-2021 Transit Signal Priority (TSP)	\$27,000		\$27,000		\$27,000
Rebudget: TFCA Signal Retiming	\$17,000		\$17,000		\$17,000
Rebudget: Traffic Flow Management & Signal Retiming	\$165,000		\$165,000		\$165,000
Rebudget: Tully Road Corridor Safety Improvements	\$91,000		\$91,000		\$91,000
Rebudget: Vision Zero: Data-Driven Safety Improvements	\$(22,000)		\$(22,000)		\$(22,000)
Rebudget: Vision Zero: Julian Street & McKee Complete Streets	\$34,000		\$34,000		\$34,000
Rebudget: Vision Zero: Safety Initiatives	\$422,000		\$422,000		\$422,000

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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Department/Proposal	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Building and Structure Construction Tax Fund (429)</b>						
Rebudget: Vision Zero: Story/Jackson Safety Improvements	\$(1,000)		\$(1,000)			\$(1,000)
Rebudget: W San Carlos Corridor Safety Improvements (OBAG)	\$129,000		\$129,000			\$129,000
Rebudget: West San José Multimodal Transportation Improvement Plan	\$13,000		\$13,000			\$13,000
Rebudget: White Road Pedestrian Safety Improvements	\$(48,000)		\$(48,000)			\$(48,000)
Rebudget: Willow-Keyes Complete Street Improvements	\$200,000		\$200,000			\$200,000
Tech Adjust: Ending Fund Balance Adjustment (Reconciliation) - North San José New Development Reserve		\$772,952	\$772,952			\$772,952
Tech Adjust: Ending Fund Balance Adjustment (Reconciliation) - Route 101/Oakland/Mabury New Development Reserve		\$(998,695)	\$(998,695)			\$(998,695)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to City Hall Debt Service Fund)		\$192,343	\$192,343			\$192,343
Tech Adjust: Naglee Avenue and Dana Avenue Traffic Signal (Retitle from Naglee Avenue and Dana Avenue Left Turn Lane)	\$0		\$0			\$0
Tech Adjust: North San José - City of Santa Clara Settlement (Retitle from Montague Expressway - City of Santa Clara Settlement)	\$0		\$0			\$0
Tech Adjust: North San José New Development Reserve (Reconciliation)	\$(772,952)		\$(772,952)			\$(772,952)
Tech Adjust: Route 101/Oakland/Mabury New Development Reserve (Reconciliation)	\$998,695		\$998,695			\$998,695
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(192,343)		\$(192,343)			\$(192,343)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$8,852,400</b>	<b>\$2,890,537</b>	<b>\$11,742,937</b>	<b>\$7,005,000</b>	<b>\$4,737,937</b>	<b>\$0</b>

**Capital Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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Department/Proposal**

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Building and Structure Construction Tax Fund (429)</b>						
Accessible Pedestrian Signals Safety Improvements	\$50,000		\$50,000			\$50,000
Autumn Street Extension	\$85,000		\$85,000			\$85,000
Ending Fund Balance Adjustment		\$(135,000)	\$(135,000)			\$(135,000)
<b>Budget Adjustments TOTAL</b>	<b>\$135,000</b>	<b>\$(135,000)</b>				
<b>Building and Structure Construction Tax Fund (429) TOTAL</b>	<b>\$8,987,400</b>	<b>\$2,755,537</b>	<b>\$11,742,937</b>	<b>\$7,005,000</b>	<b>\$4,737,937</b>	<b>\$0</b>

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Communications Construction and Conveyance Tax Fund (397)</b>					
Ending Fund Balance Adjustments: Rebudgets		\$(223,000)	\$(223,000)		\$(223,000)
Fund Balance Reconciliation				\$155,260	\$(155,260)
Fund Balance Reconciliation		\$155,260	\$155,260		\$155,260
Rebudget: Communications Maintenance	\$179,000		\$179,000		\$179,000
Rebudget: Silicon Valley Communications System - Radios	\$28,000		\$28,000		\$28,000
Rebudget: Silicon Valley Regional Interoperability Authority - Maintenance	\$16,000		\$16,000		\$16,000
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$1,832	\$1,832		\$1,832
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(1,832)		\$(1,832)		\$(1,832)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$221,168</b>	<b>\$(65,908)</b>	<b>\$155,260</b>	<b>\$155,260</b>	
<b>Communications Construction and Conveyance Tax Fund (397) TOTAL</b>	<b>\$221,168</b>	<b>\$(65,908)</b>	<b>\$155,260</b>	<b>\$155,260</b>	



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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Revenue	Beg Fund Balance	
<b>Construction Excise Tax Fund (465)</b>					
Ending Fund Balance Adjustment - Evergreen Traffic Impact Fee Fund: Rebudgets	\$(1,501,000)	\$(1,501,000)			\$(1,501,000)
Ending Fund Balance Adjustment - I-280/Winchester Traffic Impact Fee Fund: Rebudgets	\$(17,000)	\$(17,000)			\$(17,000)
Ending Fund Balance Adjustment - North San José Traffic Impact Fee Fund: Rebudgets	\$(395,000)	\$(395,000)			\$(395,000)
Ending Fund Balance Adjustment - Route 101/Oakland/Mabury Traffic Impact Fee Fund: Rebudgets	\$(125,000)	\$(125,000)			\$(125,000)
Ending Fund Balance Adjustment - State Gas Tax Pavement Maintenance Fund: Rebudgets	\$(11,669,724)	\$(11,669,724)			\$(11,669,724)
Ending Fund Balance Adjustment - VTA Measure B 2016 Fund: Rebudgets	\$12,328,676	\$12,328,676			\$12,328,676
Ending Fund Balance Adjustment - VTA Measure B VRF Fund: Rebudgets	\$(8,401,572)	\$(8,401,572)			\$(8,401,572)
Fund Balance Adjustment - Construction Excise Tax Fund: Rebudgets	\$5,901,000	\$5,901,000			\$5,901,000
Fund Balance Reconciliation - Construction Excise Tax Fund				\$(755,450)	\$755,450
Fund Balance Reconciliation - Construction Excise Tax Fund	\$(755,450)	\$(755,450)			\$(755,450)
Fund Balance Reconciliation - Evergreen Traffic Impact Fee Fund				\$2,425,599	\$(2,425,599)
Fund Balance Reconciliation - Evergreen Traffic Impact Fee Fund	\$2,425,599	\$2,425,599			\$2,425,599
Fund Balance Reconciliation - I-280/Winchester Traffic Impact Fee Fund				\$22,885	\$(22,885)
Fund Balance Reconciliation - I-280/Winchester Traffic Impact Fee Fund	\$22,885	\$22,885			\$22,885
Fund Balance Reconciliation - North San José Traffic Impact Fee Fund				\$(3,362,335)	\$3,362,335

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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Department/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Construction Excise Tax Fund (465)</b>					
Fund Balance Reconciliation - North San José Traffic Impact Fee Fund		\$(3,362,335)	\$(3,362,335)		\$(3,362,335)
Fund Balance Reconciliation - Route 101/Oakland/Mabury Traffic Impact Fee Fund				\$(3,245)	\$3,245
Fund Balance Reconciliation - Route 101/Oakland/Mabury Traffic Impact Fee Fund		\$(3,245)	\$(3,245)		\$(3,245)
Fund Balance Reconciliation - State Gas Tax Pavement Maintenance Fund				\$11,737,753	\$(11,737,753)
Fund Balance Reconciliation - State Gas Tax Pavement Maintenance Fund		\$11,737,753	\$11,737,753		\$11,737,753
Fund Balance Reconciliation - VTA Measure B 2016 Fund				\$(12,433,517)	\$12,433,517
Fund Balance Reconciliation - VTA Measure B 2016 Fund		\$(12,433,517)	\$(12,433,517)		\$(12,433,517)
Fund Balance Reconciliation - VTA Measure B VRF Fund				\$8,671,575	\$(8,671,575)
Fund Balance Reconciliation - VTA Measure B VRF Fund		\$8,671,575	\$8,671,575		\$8,671,575
Rebudget: Access and Mobility Plan	\$34,000		\$34,000		\$34,000
Rebudget: ADA Sidewalk Accessibility Program	\$680,000		\$680,000		\$680,000
Rebudget: Airport Connector	\$(216,000)		\$(216,000)		\$(216,000)
Rebudget: AV Community Engagement Initiative	\$92,000		\$92,000		\$92,000
Rebudget: BART Design and Construction Phase 2	\$307,000		\$307,000		\$307,000
Rebudget: Better Bikeways Program (City)	\$(20,000)		\$(20,000)		\$(20,000)
Rebudget: Bicycle and Pedestrian Facilities	\$(1,243,000)		\$(1,243,000)		\$(1,243,000)
Rebudget: Bridge Maintenance and Repair	\$174,000		\$174,000		\$174,000
Rebudget: Copper to Fiber and Adaptive Timing	\$3,000		\$3,000		\$3,000
Rebudget: Delivering Zero Emissions Communities	\$5,000		\$5,000		\$5,000

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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Construction Excise Tax Fund (465)</b>					
Rebudget: Developer Contributions (Utility Company Reimbursement - Fiber Optic Permit Fees)				\$108,000	\$(108,000)
Rebudget: Downtown San José Bikeways	\$618,000		\$618,000		\$618,000
Rebudget: East San José Bike/Pedestrian Transit Connection (OBAG)	\$378,000		\$378,000		\$378,000
Rebudget: Fiber Optics Permit Engineering	\$115,000		\$115,000		\$115,000
Rebudget: Habitat Conservation Plan - Nitrogen Deposition Fee	\$59,000		\$59,000		\$59,000
Rebudget: High Speed Rail	\$327,000		\$327,000		\$327,000
Rebudget: Highway 680 and Jackson Avenue Traffic Signal	\$1,354,000		\$1,354,000		\$1,354,000
Rebudget: I-280/Winchester Boulevard Interchange	\$17,000		\$17,000		\$17,000
Rebudget: Infrastructure Management System Software Update	\$90,000		\$90,000		\$90,000
Rebudget: LED Traffic Signal Lamp Replacement	\$222,000		\$222,000		\$222,000
Rebudget: Mechanical Storm Units	\$7,000		\$7,000		\$7,000
Rebudget: Mount Pleasant Schools Area Bike/Ped Safety Improvements	\$83,000		\$83,000		\$83,000
Rebudget: Nieman Boulevard and Daniel Maloney Drive	\$60,000		\$60,000		\$60,000
Rebudget: North San José Deficiency Plan Improvements	\$5,000		\$5,000		\$5,000
Rebudget: North San José Improvement - 101/Zanker (Rebudget from North San José Improvement - 880/Charcot)	\$70,000		\$70,000		\$70,000
Rebudget: North San José Improvements - Route 101/Zanker	\$24,000		\$24,000		\$24,000
Rebudget: North San José Transit Improvements	\$22,000		\$22,000		\$22,000
Rebudget: Pavement Maintenance - City	\$99,000		\$99,000		\$99,000

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Department/Proposal	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Construction Excise Tax Fund (465)</b>						
Rebudget: Pavement Maintenance - Complete Street Project Development	\$1,003,000		\$1,003,000			\$1,003,000
Rebudget: Pavement Maintenance - Measure B VRF	\$8,401,572		\$8,401,572			\$8,401,572
Rebudget: Pavement Maintenance - SB1 Road Repair & Accountability Act 2017	\$11,702,213		\$11,702,213			\$11,702,213
Rebudget: Pavement Maintenance - State Gas Tax	\$(32,489)		\$(32,489)			\$(32,489)
Rebudget: Pavement Maintenance - VTA 2016 Measure B	\$17,617,171		\$17,617,171			\$17,617,171
Rebudget: Pedestrian Safety in Districts 6 and 9: Branham Lane Road Diet	\$36,000		\$36,000			\$36,000
Rebudget: Protected Intersection Improvements	\$(248,000)		\$(248,000)			\$(248,000)
Rebudget: Quick Build East San José En Movimiento	\$57,000		\$57,000			\$57,000
Rebudget: Quick Build Edenvale and Sylvandale Safety Improvements	\$7,000		\$7,000			\$7,000
Rebudget: Quick Build Illegal Street Racing and Sideshow Deterrent Street Modifications	\$60,000		\$60,000			\$60,000
Rebudget: Renascent Place at Senter Bike/Ped Improvements	\$51,000		\$51,000			\$51,000
Rebudget: Revenue from Local Agencies (BART Design and Construction Phase 2)				\$307,000		\$(307,000)
Rebudget: Revenue from Local Agencies (Knight Foundation - Autonomous Vehicles Initiative)				\$235,000		\$(235,000)
Rebudget: Revenue from Local Agencies (TFCA - Public Bicycle Racks)				\$155,000		\$(155,000)
Rebudget: Revenue from Local Agencies (VTA: Measure B 2016 Pavement Maintenance)				\$29,945,847		\$(29,945,847)
Rebudget: Revenue from Local Agencies (VTA: Measure B 2016 - Highway Bridge Program)				\$3,000,000		\$(3,000,000)
Rebudget: Revenue from Local Agencies (VTA - Airport Connector)				\$632,000		\$(632,000)

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Revenue	Beg Fund Balance	
<b>Construction Excise Tax Fund (465)</b>					
Rebudget: Revenue from Local Agencies (VTA Measure B - Walk N Roll)					\$20,000
Rebudget: Revenue from State of California (AHSC - Renascent Bike/Ped Improvements)					\$(38,000)
Rebudget: Revenue from State of California (AHSC - St James Station at Basset)					\$(500,000)
Rebudget: Revenue from State of California (ATP - Quick Build Safety Improvements)					\$(22,000)
Rebudget: Revenue from State of California (High Speed Rail)					\$(332,000)
Rebudget: Revenue from State of California (TDA - Bicycle and Pedestrian Facilities)					\$(4,392,000)
Rebudget: Revenue from the Federal Government (OBAG - Bikeways Program)					\$(510,000)
Rebudget: Revenue from the Federal Government (VERBS - Mount Pleasant Bike/Ped Safety Improvements)					\$(490,000)
Rebudget: Route 101/Mabury Project Development	\$744,000				\$744,000
Rebudget: Route 101/Mabury Road Project Development	\$125,000				\$125,000
Rebudget: Route 101/Trimble/De La Cruz Interchange Improvements	\$279,000				\$279,000
Rebudget: Safety - Neighborhood Traffic Engineering	\$165,000				\$165,000
Rebudget: Safety - Pedestrian Improvements	\$19,000				\$19,000
Rebudget: Safety - Signs & Markings	\$65,000				\$65,000
Rebudget: San Felipe and Yerba Buena Intersection Improvements	\$34,000				\$34,000
Rebudget: Signal and Lighting Vehicle Replacement	\$250,000				\$250,000
Rebudget: St. James Station at Basset Bike/Ped Improvements	\$136,000				\$136,000

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Department/Proposal	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Construction Excise Tax Fund (465)</b>						
Rebudget: Story and Clayton Road Intersection Improvements	\$50,000		\$50,000			\$50,000
Rebudget: Street Name Sign Replacement	\$3,000		\$3,000			\$3,000
Rebudget: Street Tree Inventory & Management Plan	\$155,000		\$155,000			\$155,000
Rebudget: Streetlight Wire Replacement	\$38,000		\$38,000			\$38,000
Rebudget: TFCA 2021-2022 San José Bikeways Upgrade	\$75,000		\$75,000			\$75,000
Rebudget: Vision Zero: City-wide Pedestrian Safety and Traffic Calming	\$134,000		\$134,000			\$134,000
Rebudget: Vision Zero: Data Analytics Tool	\$100,000		\$100,000			\$100,000
Rebudget: Vision Zero: Multimodal Traffic Safety Education	\$14,000		\$14,000			\$14,000
Rebudget: Walk N Roll - VTA Measure B 2016	\$120,000		\$120,000			\$120,000
Tech Adjust: Ending Fund Balance Adjustment - Construction Excise Tax Fund (Transfer to City Hall Debt Service Fund)		\$270,688	\$270,688			\$270,688
Tech Adjust: Ending Fund Balance Adjustment - Evergreen Traffic Impact Fee Fund (Evergreen Traffic Impact Fees Reserve)		\$(215,599)	\$(215,599)			\$(215,599)
Tech Adjust: Ending Fund Balance Adjustment - I-280/Winchester Traffic Impact Fee Fund (I-280/Winchester Boulevard Interchange)		\$(13,885)	\$(13,885)			\$(13,885)
Tech Adjust: Ending Fund Balance Adjustment - North San José Traffic Impact Fee Fund (North San José Traffic Impact Fees Reserve)		\$3,592,335	\$3,592,335			\$3,592,335
Tech Adjust: Ending Fund Balance Adjustment - Route 101/Oakland/Mabury Traffic Impact Fee Fund (Route 101/Oakland/Mabury Traffic Impact Fees Reserve)		\$(209,755)	\$(209,755)			\$(209,755)
Tech Adjust: Evergreen Traffic Impact Fees Reserve	\$215,599		\$215,599			\$215,599

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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Construction Excise Tax Fund (465)</b>						
Tech Adjust: I-280/Winchester Boulevard Interchange	\$13,885		\$13,885			\$13,885
Tech Adjust: North San Jose Traffic Impact Fees Reserve	\$(3,592,335)		\$(3,592,335)			\$(3,592,335)
Tech Adjust: Route 101/Oakland/Mabury Traffic Impact Fees Reserve	\$209,755		\$209,755			\$209,755
Tech Adjust: Safety - Signs and Markings (Reallocation to Street Name Sign Replacement)	\$(250,000)		\$(250,000)			\$(250,000)
Tech Adjust: Street Name Sign Replacement (Reallocation from Safety - Signs and Markings)	\$250,000		\$250,000			\$250,000
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(270,688)		\$(270,688)			\$(270,688)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$41,102,683</b>	<b>\$5,847,429</b>	<b>\$46,950,112</b>	<b>\$40,646,847</b>	<b>\$6,303,265</b>	
Ending Fund Balance Adjustment - Construction Excise Tax Fund		\$(226,000)	\$(226,000)			\$(226,000)
Ending Fund Balance Adjustment - Evergreen Traffic Impact Fee Fund		\$(900,000)	\$(900,000)			\$(900,000)
Highway 680 and Jackson Avenue Traffic Signal	\$900,000		\$900,000			\$900,000
Pavement Maintenance - City	\$226,000		\$226,000			\$226,000
<b>Budget Adjustments TOTAL</b>	<b>\$1,126,000</b>	<b>\$(1,126,000)</b>				
<b>Construction Excise Tax Fund (465) TOTAL</b>	<b>\$42,228,683</b>	<b>\$4,721,429</b>	<b>\$46,950,112</b>	<b>\$40,646,847</b>	<b>\$6,303,265</b>	

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**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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Department/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	
<b>Contingent Lien District Fund (634)</b>					
Ending Fund Balance Adjustment: Rebudget - Evergreen Benefit Assessment District Reserve	\$(978,725)		\$(978,725)		\$(978,725)
Fund Balance Reconciliation				\$(103,526)	\$103,526
Fund Balance Reconciliation - Evergreen Benefit Assessment District Fund				\$1,095,811	\$(1,095,811)
Fund Balance Reconciliation - Evergreen Benefit Assessment District Reserve	\$1,095,811		\$1,095,811		\$1,095,811
Fund Balance Reconciliation - Evergreen Creek Assessment District Fund				\$28,052	\$(28,052)
Fund Balance Reconciliation - Evergreen Creek District Reserve	\$28,052		\$28,052		\$28,052
Fund Balance Reconciliation - Shea Homes Advance Assessment District Fund				\$6,837	\$(6,837)
Fund Balance Reconciliation - Silicon Valley Bridge Assessment District Fund				\$6,896	\$(6,896)
Fund Balance Reconciliation - Silicon Valley Bridge Assessment District Reserve	\$6,896		\$6,896		\$6,896
Fund Balance Reconciliation - Silver Creek Assessment District Fund				\$6,073	\$(6,073)
Fund Balance Reconciliation - Silver Creek Development District 1A Reserve	\$6,837		\$6,837		\$6,837
Fund Balance Reconciliation - Silver Creek Development District 1B Reserve	\$6,073		\$6,073		\$6,073
Rebudget: Quimby/Fowler Creek Riparian Restoration	\$978,725		\$978,725		\$978,725
Tech Adjust: Evergreen Benefit Assessment District Reserve	\$(94,206)		\$(94,206)		\$(94,206)
Tech Adjust: Evergreen Creek District Reserve	\$(2,330)		\$(2,330)		\$(2,330)
Tech Adjust: Silicon Valley Bridge Assessment District Reserve	\$(2,330)		\$(2,330)		\$(2,330)
Tech Adjust: Silver Creek Development District 1A Reserve	\$(2,330)		\$(2,330)		\$(2,330)



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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Contingent Lien District Fund (634)</b>						
Tech Adjust: Silver Creek Development District 1B Reserve	\$(2,330)		\$(2,330)			\$(2,330)
Tech Adjust: Transfer to the Contingent Lien District Fund (From Evergreen Creek Assessment District Fund)	\$2,330		\$2,330			\$2,330
Tech Adjust: Transfer to the Contingent Lien District Fund (From Shea Homes Advance Assessment District Fund)	\$2,330		\$2,330			\$2,330
Tech Adjust: Transfer to the Contingent Lien District Fund (From Silicon Valley Bridge Assessment District Fund)	\$2,330		\$2,330			\$2,330
Tech Adjust: Transfer to the Contingent Lien District Fund (From Silver Creek Assessment District Fund)	\$2,330		\$2,330			\$2,330
Tech Adjust: Transfers and Reimbursements (From Evergreen Benefit Assessment District Fund)				\$94,206		\$(94,206)
Tech Adjust: Transfers and Reimbursements (From Shea Homes Advance Assessment District Fund)				\$2,330		\$(2,330)
Tech Adjust: Transfers and Reimbursements (From Silicon Valley Bridge Assessment District Fund)				\$2,330		\$(2,330)
Tech Adjust: Transfers and Reimbursements (From Silver Creek Assessment District Fund)				\$2,330		\$(2,330)
Tech Adjust: Transfer to the Contingent Lien District Fund (From Evergreen Benefit Assessment District Fund)	\$94,206		\$94,206			\$94,206
Tech Adjust: Transfers and Reimbursements (From Evergreen Creek Assessment District Fund)				\$2,330		\$(2,330)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$1,143,669</b>		<b>\$1,143,669</b>	<b>\$103,526</b>	<b>\$1,040,143</b>	
<b>Contingent Lien District Fund (634) TOTAL</b>	<b>\$1,143,669</b>		<b>\$1,143,669</b>	<b>\$103,526</b>	<b>\$1,040,143</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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**Department/Proposal**

	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Convention and Cultural Affairs Capital Fund (560)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(236,000)	\$(236,000)		\$(236,000)
Fund Balance Reconciliation				\$264,870	\$(264,870)
Fund Balance Reconciliation		\$264,870	\$264,870		\$264,870
Rebudget: Rehabilitation / Repair - Electrical	\$24,000		\$24,000		\$24,000
Rebudget: Rehabilitation / Repair - Mechanical	\$152,000		\$152,000		\$152,000
Rebudget: Rehabilitation / Repair - Miscellaneous	\$7,000		\$7,000		\$7,000
Rebudget: Rehabilitation / Repair - Structures	\$12,000		\$12,000		\$12,000
Rebudget: Rehabilitation / Repair - Unanticipated	\$33,000		\$33,000		\$33,000
Rebudget: Civic Auditorium Access/Loading Dock Improvements	\$8,000		\$8,000		\$8,000
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$13,792	\$13,792		\$13,792
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(13,792)		\$(13,792)		\$(13,792)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$222,208</b>	<b>\$42,662</b>	<b>\$264,870</b>	<b>\$264,870</b>	
<b>Convention and Cultural Affairs Capital Fund (560) TOTAL</b>	<b>\$222,208</b>	<b>\$42,662</b>	<b>\$264,870</b>	<b>\$264,870</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Convention Center Facilities District Capital Fund (798)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$2,000	\$2,000			\$2,000
Fund Balance Reconciliation					\$(1,510)	\$1,510
Fund Balance Reconciliation		\$(1,510)	\$(1,510)			\$(1,510)
Rebudget: Public Art (Convention Center Exhibit Hall Lighting and Ceiling Upgrades Project)	\$(2,000)		\$(2,000)			\$(2,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$(2,000)</b>	<b>\$490</b>	<b>\$(1,510)</b>		<b>\$(1,510)</b>	
<b>Convention Center Facilities District Capital Fund (798) TOTAL</b>	<b>\$(2,000)</b>	<b>\$490</b>	<b>\$(1,510)</b>		<b>\$(1,510)</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Council District 1 Construction and Conveyance Tax Fund (377)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(624,000)	\$(624,000)			\$(624,000)
Fund Balance Reconciliation					\$1,034,084	\$(1,034,084)
Fund Balance Reconciliation		\$1,034,084	\$1,034,084			\$1,034,084
Rebudget: Council District 1 Public Art	\$2,000		\$2,000			\$2,000
Rebudget: Hamann Park Tot Lot Renovation	\$(23,000)		\$(23,000)			\$(23,000)
Rebudget: Murdock Park Improvements	\$535,000		\$535,000			\$535,000
Rebudget: Saratoga Creek Dog Park Renovation	\$(9,000)		\$(9,000)			\$(9,000)
Rebudget: Starbird Park Playground Replacements	\$119,000		\$119,000			\$119,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$624,000</b>	<b>\$410,084</b>	<b>\$1,034,084</b>		<b>\$1,034,084</b>	
<b>Council District 1 Construction and Conveyance Tax Fund (377) TOTAL</b>	<b>\$624,000</b>	<b>\$410,084</b>	<b>\$1,034,084</b>		<b>\$1,034,084</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Council District 10 Construction and Conveyance Tax Fund (389)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(845,000)	\$(845,000)			\$(845,000)
Fund Balance Reconciliation					\$766,618	\$(766,618)
Fund Balance Reconciliation		\$766,618	\$766,618			\$766,618
Rebudget: All Inclusive Playground - Almaden Lake Park	\$802,000		\$802,000			\$802,000
Rebudget: Council District 10 Minor Building Renovations	\$43,000		\$43,000			\$43,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$845,000</b>	<b>\$(78,382)</b>	<b>\$766,618</b>		<b>\$766,618</b>	
<b>Council District 10 Construction and Conveyance Tax Fund (389) TOTAL</b>	<b>\$845,000</b>	<b>\$(78,382)</b>	<b>\$766,618</b>		<b>\$766,618</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Council District 2 Construction and Conveyance Tax Fund (378)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(821,000)	\$(821,000)			\$(821,000)
Fund Balance Reconciliation					\$950,941	\$(950,941)
Fund Balance Reconciliation		\$950,941	\$950,941			\$950,941
Rebudget: Danna Rock Park Youth Lot	\$791,000		\$791,000			\$791,000
Rebudget: Great Oaks Park Improvements	\$30,000		\$30,000			\$30,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$821,000</b>	<b>\$129,941</b>	<b>\$950,941</b>		<b>\$950,941</b>	
<b>Council District 2 Construction and Conveyance Tax Fund (378) TOTAL</b>	<b>\$821,000</b>	<b>\$129,941</b>	<b>\$950,941</b>		<b>\$950,941</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Council District 3 Construction and Conveyance Tax Fund (380)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(121,000)	\$(121,000)		\$(121,000)
Fund Balance Reconciliation				\$244,925	\$(244,925)
Fund Balance Reconciliation		\$244,925	\$244,925		\$244,925
Rebudget: Council District 3 Public Art	\$(5,000)		\$(5,000)		\$(5,000)
Rebudget: Northside Community Center HVAC Replacement	\$2,000		\$2,000		\$2,000
Rebudget: Other Revenue (San José Light Tower Corporation)				\$139,000	\$(139,000)
Rebudget: St. James Park Design	\$40,000		\$40,000		\$40,000
Rebudget: Urban Confluence Silicon Valley	\$223,000		\$223,000		\$223,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$260,000</b>	<b>\$123,925</b>	<b>\$383,925</b>	<b>\$139,000</b>	<b>\$244,925</b>
Ending Fund Balance Adjustment		\$(100,000)	\$(100,000)		\$(100,000)
TRAIL: Five Wounds Development (Story Road to Whitton Avenue)	\$100,000		\$100,000		\$100,000
<b>Budget Adjustments TOTAL</b>	<b>\$100,000</b>	<b>\$(100,000)</b>			
<b>Council District 3 Construction and Conveyance Tax Fund (380) TOTAL</b>	<b>\$360,000</b>	<b>\$23,925</b>	<b>\$383,925</b>	<b>\$139,000</b>	<b>\$244,925</b>

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Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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Department/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	
<b>Council District 4 Construction and Conveyance Tax Fund (381)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(14,000)	\$(14,000)		\$(14,000)
Fund Balance Reconciliation				\$155,165	\$(155,165)
Fund Balance Reconciliation		\$155,165	\$155,165		\$155,165
Rebudget: Council District 4 Minor Building Renovations	\$18,000		\$18,000		\$18,000
Rebudget: Council District 4 Park Amenities	\$(6,000)		\$(6,000)		\$(6,000)
Rebudget: Council District 4 Public Art	\$2,000		\$2,000		\$2,000
Rebudget: TRAIL: Penitencia Creek Reach 1B (Noble Avenue to Dorel Drive)					
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$14,000</b>	<b>\$141,165</b>	<b>\$155,165</b>	<b>\$155,165</b>	
Agnews Parks Master Plan	\$500,000		\$500,000		\$500,000
Agnews Property Development	\$(500,000)		\$(500,000)		\$(500,000)
<b>Budget Adjustments TOTAL</b>					
<b>Council District 4 Construction and Conveyance Tax Fund (381) TOTAL</b>	<b>\$14,000</b>	<b>\$141,165</b>	<b>\$155,165</b>	<b>\$155,165</b>	



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**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Council District 5 Construction and Conveyance Tax Fund (382)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(976,000)	\$(976,000)			\$(976,000)
Fund Balance Reconciliation					\$1,219,144	\$(1,219,144)
Fund Balance Reconciliation		\$1,219,144	\$1,219,144			\$1,219,144
Rebudget: All Inclusive Playground - Emma Prusch	\$713,000		\$713,000			\$713,000
Rebudget: Council District 5 Minor Building Renovations	\$22,000		\$22,000			\$22,000
Rebudget: Council District 5 Public Art	\$(3,000)		\$(3,000)			\$(3,000)
Rebudget: Emma Prusch Park Electrical Improvements	\$(3,000)		\$(3,000)			\$(3,000)
Rebudget: Hank Lopez Neighborhood Center Improvements	\$32,000		\$32,000			\$32,000
Rebudget: Mayfair Community Center Park Improvements	\$(22,000)		\$(22,000)			\$(22,000)
Rebudget: Nancy Lane Tot Lot	\$409,000		\$409,000			\$409,000
Rebudget: Police Athletic League Stadium Turf Replacement	\$(172,000)		\$(172,000)			\$(172,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$976,000</b>	<b>\$243,144</b>	<b>\$1,219,144</b>		<b>\$1,219,144</b>	<b>\$0</b>
<b>Council District 5 Construction and Conveyance Tax Fund (382) TOTAL</b>	<b>\$976,000</b>	<b>\$243,144</b>	<b>\$1,219,144</b>		<b>\$1,219,144</b>	<b>\$0</b>

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Council District 6 Construction and Conveyance Tax Fund (384)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$42,000	\$42,000			\$42,000
Fund Balance Reconciliation					\$330,474	\$(330,474)
Fund Balance Reconciliation		\$330,474	\$330,474			\$330,474
Rebudget: Del Monte Park Expansion Phase III Land Acquisition	\$(42,000)		\$(42,000)			\$(42,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$(42,000)</b>	<b>\$372,474</b>	<b>\$330,474</b>		<b>\$330,474</b>	
<b>Council District 6 Construction and Conveyance Tax Fund (384) TOTAL</b>	<b>\$(42,000)</b>	<b>\$372,474</b>	<b>\$330,474</b>		<b>\$330,474</b>	

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**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Council District 7 Construction and Conveyance Tax Fund (385)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(998,000)	\$(998,000)		\$(998,000)
Fund Balance Reconciliation				\$213,642	\$(213,642)
Fund Balance Reconciliation		\$213,642	\$213,642		\$213,642
Rebudget: Alma Park Master Plan and Design	\$5,000		\$5,000		\$5,000
Rebudget: Bellevue Park Playground	\$927,000		\$927,000		\$927,000
Rebudget: Midfield Avenue and Havana Drive Pocket Park	\$(14,000)		\$(14,000)		\$(14,000)
Rebudget: Midfield Avenue Linear Park Contribution	\$4,000		\$4,000		\$4,000
Rebudget: Thank You, America Monument	\$13,000		\$13,000		\$13,000
Rebudget: TRAIL: Coyote Creek (Story Rd Intersection/Trail Enhancements)	\$4,000		\$4,000		\$4,000
Rebudget: TRAIL: Coyote Creek Fish Passage Remediation and Pedestrian Bridge (Singleton)	\$16,000		\$16,000		\$16,000
Rebudget: TRAIL: Coyote Creek (Story Road to Selma Olinder Park)	\$43,000		\$43,000		\$43,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$998,000</b>	<b>\$(784,358)</b>	<b>\$213,642</b>	<b>\$213,642</b>	
<b>Council District 7 Construction and Conveyance Tax Fund (385) TOTAL</b>	<b>\$998,000</b>	<b>\$(784,358)</b>	<b>\$213,642</b>	<b>\$213,642</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Council District 8 Construction and Conveyance Tax Fund (386)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(1,236,000)	\$(1,236,000)			\$(1,236,000)
Fund Balance Reconciliation					\$1,757,097	\$(1,757,097)
Fund Balance Reconciliation		\$1,757,097	\$1,757,097			\$1,757,097
Rebudget: Boggini Park Tot Lot	\$511,000		\$511,000			\$511,000
Rebudget: Council District 8 Public Art	\$1,000		\$1,000			\$1,000
Rebudget: Evergreen Community Center Marquee	\$1,000		\$1,000			\$1,000
Rebudget: Meadowfair Park Tot Lot	\$521,000		\$521,000			\$521,000
Rebudget: TRAIL: Thompson Creek (Quimby Road to Aborn Court)	\$202,000		\$202,000			\$202,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$1,236,000</b>	<b>\$521,097</b>	<b>\$1,757,097</b>		<b>\$1,757,097</b>	
<b>Council District 8 Construction and Conveyance Tax Fund (386) TOTAL</b>	<b>\$1,236,000</b>	<b>\$521,097</b>	<b>\$1,757,097</b>		<b>\$1,757,097</b>	

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**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Council District 9 Construction and Conveyance Tax Fund (388)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(122,000)	\$(122,000)			\$(122,000)
Fund Balance Reconciliation					\$571,878	\$(571,878)
Fund Balance Reconciliation		\$571,878	\$571,878			\$571,878
Rebudget: Camden Community Center Improvements	\$40,000		\$40,000			\$40,000
Rebudget: Council District 9 Minor Building Renovations	\$22,000		\$22,000			\$22,000
Rebudget: Council District 9 Public Art	\$1,000		\$1,000			\$1,000
Rebudget: Kirk Community Center Improvements	\$225,000		\$225,000			\$225,000
Rebudget: Paul Moore Park Improvements	\$(110,000)		\$(110,000)			\$(110,000)
Rebudget: Paul Moore Park Sports Field Renovation	\$(56,000)		\$(56,000)			\$(56,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$122,000</b>	<b>\$449,878</b>	<b>\$571,878</b>		<b>\$571,878</b>	
<b>Council District 9 Construction and Conveyance Tax Fund (388) TOTAL</b>	<b>\$122,000</b>	<b>\$449,878</b>	<b>\$571,878</b>		<b>\$571,878</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Emma Prusch Fund (131)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$2,000	\$2,000			\$2,000
Fund Balance Reconciliation					\$4,314	\$(4,314)
Fund Balance Reconciliation		\$4,314	\$4,314			\$4,314
Rebudget: All Inclusive Playground - Emma Prusch	\$(2,000)		\$(2,000)			\$(2,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$(2,000)</b>	<b>\$6,314</b>	<b>\$4,314</b>		<b>\$4,314</b>	
<b>Emma Prusch Fund (131) TOTAL</b>	<b>\$(2,000)</b>	<b>\$6,314</b>	<b>\$4,314</b>		<b>\$4,314</b>	

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**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Fire Construction and Conveyance Tax Fund (392)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(497,000)	\$(497,000)			\$(497,000)
Fund Balance Reconciliation					\$1,205,511	\$(1,205,511)
Fund Balance Reconciliation		\$1,205,511	\$1,205,511			\$1,205,511
Rebudget: Emergency Response Maps	\$6,000		\$6,000			\$6,000
Rebudget: Fire Apparatus Replacement	\$18,000		\$18,000			\$18,000
Rebudget: Fire Data System	\$8,000		\$8,000			\$8,000
Rebudget: Fire Facilities Remediation	\$94,000		\$94,000			\$94,000
Rebudget: Fire Station 37 FF&E	\$333,000		\$333,000			\$333,000
Rebudget: Mobile Data Computer Replacements	\$22,000		\$22,000			\$22,000
Rebudget: Telecommunications Equipment	\$6,000		\$6,000			\$6,000
Rebudget: Vintage Apparatus and Equipment Maintenance	\$10,000		\$10,000			\$10,000
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$4,311	\$4,311			\$4,311
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(4,311)		\$(4,311)			\$(4,311)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$492,689</b>	<b>\$712,822</b>	<b>\$1,205,511</b>		<b>\$1,205,511</b>	
<b>Fire Construction and Conveyance Tax Fund (392) TOTAL</b>	<b>\$492,689</b>	<b>\$712,822</b>	<b>\$1,205,511</b>		<b>\$1,205,511</b>	

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Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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Department/Proposal	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>General Purpose Parking Capital Fund (559)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(4,927,000)	\$(4,927,000)			\$(4,927,000)
Fund Balance Reconciliation					\$6,851,678	\$(6,851,678)
Fund Balance Reconciliation		\$6,851,678	\$6,851,678			\$6,851,678
Rebudget: Garage Elevator Upgrades	\$2,203,000		\$2,203,000			\$2,203,000
Rebudget: Garage Facade Improvements	\$1,559,000		\$1,559,000			\$1,559,000
Rebudget: Greater Downtown Area Multi-Modal/Streetscape Improvements	\$50,000		\$50,000			\$50,000
Rebudget: Security Improvements	\$1,115,000		\$1,115,000			\$1,115,000
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$8,259	\$8,259			\$8,259
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(8,259)		\$(8,259)			\$(8,259)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$4,918,741</b>	<b>\$1,932,937</b>	<b>\$6,851,678</b>		<b>\$6,851,678</b>	
<b>General Purpose Parking Capital Fund (559) TOTAL</b>	<b>\$4,918,741</b>	<b>\$1,932,937</b>	<b>\$6,851,678</b>		<b>\$6,851,678</b>	



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Department/Proposal	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Ice Centre Expansion Bond Fund (490)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(3,500,000)	\$(3,500,000)			\$(3,500,000)
Fund Balance Reconciliation					\$3,368,734	\$(3,368,734)
Fund Balance Reconciliation		\$3,368,734	\$3,368,734			\$3,368,734
Rebudget: Ice Centre Expansion	\$3,500,000		\$3,500,000			\$3,500,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$3,500,000</b>	<b>\$(131,266)</b>	<b>\$3,368,734</b>		<b>\$3,368,734</b>	
<b>Ice Centre Expansion Bond Fund (490) TOTAL</b>	<b>\$3,500,000</b>	<b>\$(131,266)</b>	<b>\$3,368,734</b>		<b>\$3,368,734</b>	

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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Lake Cunningham Fund (462)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(22,000)	\$(22,000)		\$(22,000)
Fund Balance Reconciliation				\$613,382	\$(613,382)
Fund Balance Reconciliation		\$613,382	\$613,382		\$613,382
Rebudget: Lake Cunningham Shoreline Study	\$22,000		\$22,000		\$22,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$22,000</b>	<b>\$591,382</b>	<b>\$613,382</b>	<b>\$613,382</b>	
<b>Lake Cunningham Fund (462) TOTAL</b>	<b>\$22,000</b>	<b>\$591,382</b>	<b>\$613,382</b>	<b>\$613,382</b>	

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**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Library Construction and Conveyance Tax Fund (393)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(1,268,000)	\$(1,268,000)			\$(1,268,000)
Fund Balance Reconciliation					\$1,896,167	\$(1,896,167)
Fund Balance Reconciliation		\$1,896,167	\$1,896,167			\$1,896,167
Rebudget: Acquisition of Materials	\$492,000		\$492,000			\$492,000
Rebudget: Automation Projects and System Maintenance	\$(49,000)		\$(49,000)			\$(49,000)
Rebudget: Branch Efficiency Projects	\$177,000		\$177,000			\$177,000
Rebudget: Facilities Improvements - Library	\$152,000		\$152,000			\$152,000
Rebudget: Facilities Management	\$60,000		\$60,000			\$60,000
Rebudget: General Equipment and Furnishings	\$409,000		\$409,000			\$409,000
Rebudget: Program Management - Library Capital Program	\$27,000		\$27,000			\$27,000
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$(2,900)	\$(2,900)			\$(2,900)
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$2,900		\$2,900			\$2,900
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$1,270,900</b>	<b>\$625,267</b>	<b>\$1,896,167</b>		<b>\$1,896,167</b>	
Acquisition of Materials	\$150,000		\$150,000			\$150,000
Ending Fund Balance Adjustment		\$(280,000)	\$(280,000)			\$(280,000)
Program Management - Library Capital Program	\$130,000		\$130,000			\$130,000
<b>Budget Adjustments TOTAL</b>	<b>\$280,000</b>	<b>\$(280,000)</b>				
<b>Library Construction and Conveyance Tax Fund (393) TOTAL</b>	<b>\$1,550,900</b>	<b>\$345,267</b>	<b>\$1,896,167</b>		<b>\$1,896,167</b>	

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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	
<b>Library Parcel Tax Capital Fund (483)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$337,000	\$337,000		\$337,000
Fund Balance Reconciliation				\$(322,839)	\$322,839
Fund Balance Reconciliation		\$(322,839)	\$(322,839)		\$(322,839)
Rebudget: Acquisition of Materials	\$(228,000)		\$(228,000)		\$(228,000)
Rebudget: Automation Projects and System Maintenance	\$(109,000)		\$(109,000)		\$(109,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$(337,000)</b>	<b>\$14,161</b>	<b>\$(322,839)</b>		<b>\$(322,839)</b>
Ending Fund Balance Adjustment		\$(14,161)	\$(14,161)		\$(14,161)
Transfers and Reimbursements (Library Parcel Tax Fund)				\$(14,161)	\$14,161
<b>Budget Adjustments TOTAL</b>		<b>\$(14,161)</b>	<b>\$(14,161)</b>	<b>\$(14,161)</b>	
<b>Library Parcel Tax Capital Fund (483) TOTAL</b>	<b>\$(337,000)</b>		<b>\$(337,000)</b>	<b>\$(14,161)</b>	<b>\$(322,839)</b>

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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<hr/>					
<b>Major Collectors and Arterials Fund (421)</b>					
Fund Balance Reconciliation				\$(357,383)	\$357,383
Fund Balance Reconciliation		\$(357,383)	\$(357,383)		\$(357,383)
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$(357,383)</b>	<b>\$(357,383)</b>	<b>\$(357,383)</b>	
<b>Major Collectors and Arterials Fund (421) TOTAL</b>		<b>\$(357,383)</b>	<b>\$(357,383)</b>	<b>\$(357,383)</b>	

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	USE		SOURCE		NET COST	
	Expense	Ending Fund Balance	Total Use	Revenue		Beg Fund Balance
<b>Major Facilities Fund (502)</b>						
Fund Balance Reconciliation					\$22,085	\$(22,085)
Fund Balance Reconciliation		\$22,085	\$22,085			\$22,085
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$22,085</b>	<b>\$22,085</b>		<b>\$22,085</b>	
<b>Major Facilities Fund (502) TOTAL</b>		<b>\$22,085</b>	<b>\$22,085</b>		<b>\$22,085</b>	

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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Revenue	Beg Fund Balance	
<b>Measure T: Public Safety and Infrastructure Bond Fund (498)</b>					
Ending Fund Balance Adjustment: Rebudgets (Municipal Improvements)		\$367,000	\$367,000		\$367,000
Ending Fund Balance Adjustment: Rebudgets (Parks and Community Facilities Development)		\$594,000	\$594,000		\$594,000
Ending Fund Balance Adjustment: Rebudgets (Public Safety)		\$(231,000)	\$(231,000)		\$(231,000)
Ending Fund Balance Adjustment: Rebudgets (Storm Sewer System)		\$(126,000)	\$(126,000)		\$(126,000)
Ending Fund Balance Adjustment: Rebudgets (Traffic)		\$(43,000)	\$(43,000)		\$(43,000)
Fund Balance Reconciliation (Municipal Improvements)				\$(345,224)	\$345,224
Fund Balance Reconciliation (Municipal Improvements)		\$(345,224)	\$(345,224)		\$(345,224)
Fund Balance Reconciliation (Parks and Community Facilities Development)				\$(585,299)	\$585,299
Fund Balance Reconciliation (Parks and Community Facilities Development)		\$(585,299)	\$(585,299)		\$(585,299)
Fund Balance Reconciliation (Public Safety)				\$629,622	\$(629,622)
Fund Balance Reconciliation (Public Safety)		\$629,622	\$629,622		\$629,622
Fund Balance Reconciliation (Storm Sewer System)				\$243,786	\$(243,786)
Fund Balance Reconciliation (Storm Sewer System)		\$243,786	\$243,786		\$243,786
Fund Balance Reconciliation (Traffic)				\$298,956	\$(298,956)
Fund Balance Reconciliation (Traffic)		\$298,956	\$298,956		\$298,956
Rebudget: Measure T - Bridges	\$1,372,000		\$1,372,000		\$1,372,000
Rebudget: Measure T - City Facilities LED Lighting	\$(376,000)		\$(376,000)		\$(376,000)
Rebudget: Measure T - Clean Water Projects	\$138,000		\$138,000		\$138,000
Rebudget: Measure T - Community Centers / Emergency Centers	\$(594,000)		\$(594,000)		\$(594,000)

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Department/Proposal	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Measure T: Public Safety and Infrastructure Bond Fund (498)</b>						
Rebudget: Measure T - Emergency Operations Center Relocation	\$530,000		\$530,000			\$530,000
Rebudget: Measure T - Environmental Protection Projects	\$9,000		\$9,000			\$9,000
Rebudget: Measure T - Fire Station 23 Relocation	\$59,000		\$59,000			\$59,000
Rebudget: Measure T - Fire Station 8 Relocation	\$(1,080,000)		\$(1,080,000)			\$(1,080,000)
Rebudget: Measure T - LED Streetlight Conversion	\$738,000		\$738,000			\$738,000
Rebudget: Measure T - New Fire Station 32	\$298,000		\$298,000			\$298,000
Rebudget: Measure T - New Fire Station 36	\$71,000		\$71,000			\$71,000
Rebudget: Measure T - Police 911 Call Center Upgrades	\$2,000		\$2,000			\$2,000
Rebudget: Measure T - Police Air Support Hangar	\$105,000		\$105,000			\$105,000
Rebudget: Measure T - Police Headquarters Infrastructure Upgrades	\$272,000		\$272,000			\$272,000
Rebudget: Measure T - Police Training Center Relocation	\$(16,000)		\$(16,000)			\$(16,000)
Rebudget: Measure T - Public Art Public Safety	\$(10,000)		\$(10,000)			\$(10,000)
Rebudget: Measure T - Public Art Storm Sewer	\$(9,000)		\$(9,000)			\$(9,000)
Rebudget: Measure T - Storm Drain Improvements at Charcot Avenue	\$(3,000)		\$(3,000)			\$(3,000)
Rebudget: Pavement Maintenance - Measure T Bond	\$(2,067,000)		\$(2,067,000)			\$(2,067,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$(561,000)</b>	<b>\$802,841</b>	<b>\$241,841</b>		<b>\$241,841</b>	
<b>Measure T: Public Safety and Infrastructure Bond Fund (498) TOTAL</b>	<b>\$(561,000)</b>	<b>\$802,841</b>	<b>\$241,841</b>		<b>\$241,841</b>	



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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Revenue	Beg Fund Balance	
<b>Park Yards Construction and Conveyance Tax Fund (398)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(89,000)	\$(89,000)		\$(89,000)
Fund Balance Reconciliation				\$194,723	\$(194,723)
Fund Balance Reconciliation		\$194,723	\$194,723		\$194,723
Rebudget: Almaden Park Yard Improvements	\$22,000		\$22,000		\$22,000
Rebudget: Alum Rock Park Yard Improvements	\$25,000		\$25,000		\$25,000
Rebudget: Guadalupe Park Yard Improvements	\$23,000		\$23,000		\$23,000
Rebudget: Guadalupe River Park and Gardens Park Yard Expansion	\$(4,000)		\$(4,000)		\$(4,000)
Rebudget: Kelley Park Yard Improvements	\$24,000		\$24,000		\$24,000
Rebudget: Lake Cunningham Park Yard Improvements	\$(1,000)		\$(1,000)		\$(1,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$89,000</b>	<b>\$105,723</b>	<b>\$194,723</b>	<b>\$194,723</b>	
<b>Park Yards Construction and Conveyance Tax Fund (398) TOTAL</b>	<b>\$89,000</b>	<b>\$105,723</b>	<b>\$194,723</b>	<b>\$194,723</b>	

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Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Parks and Recreation Bond Projects Fund (471)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$27,000	\$27,000		\$27,000
Fund Balance Reconciliation				\$(78,660)	\$78,660
Fund Balance Reconciliation		\$(78,660)	\$(78,660)		\$(78,660)
Fund Balance Reconciliation: Parks and Recreation Bond Projects Reserve	\$(51,660)		\$(51,660)		\$(51,660)
Fund Balance Reconciliation: Parks and Recreation Bond Projects Reserve		\$51,660	\$51,660		\$51,660
Rebudget: Columbus Park Soccer Facility	\$(27,000)		\$(27,000)		\$(27,000)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$(78,660)</b>		<b>\$(78,660)</b>	<b>\$(78,660)</b>	
<b>Parks and Recreation Bond Projects Fund (471) TOTAL</b>	<b>\$(78,660)</b>		<b>\$(78,660)</b>	<b>\$(78,660)</b>	

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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Parks Central Construction and Conveyance Tax Fund (390)</b>						
Ending Fund Balance Adjustments: Rebudgets		\$(572,000)	\$(572,000)			\$(572,000)
Fund Balance Reconciliation					\$2,027,790	\$(2,027,790)
Fund Balance Reconciliation		\$2,027,790	\$2,027,790			\$2,027,790
Rebudget: 2017 Flood - Commercial Paper Debt Service and Letter of Credit Fees	\$125,000		\$125,000			\$125,000
Rebudget: Financing Strategy Feasibility Study	\$30,000		\$30,000			\$30,000
Rebudget: GIS Mapping Support	\$12,000		\$12,000			\$12,000
Rebudget: Parkland Dedication and Park Impact Ordinance Fees Nexus Study	\$30,000		\$30,000			\$30,000
Rebudget: Parks and Community Facilities Development Office	\$405,000		\$405,000			\$405,000
Rebudget: Parks Maintenance District Feasibility Study	\$(30,000)		\$(30,000)			\$(30,000)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$50,519	\$50,519			\$50,519
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(50,519)		\$(50,519)			\$(50,519)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$521,481</b>	<b>\$1,506,309</b>	<b>\$2,027,790</b>		<b>\$2,027,790</b>	
Ending Fund Balance Adjustment		\$(180,000)	\$(180,000)			\$(180,000)
Parkland Dedication and Park Impact Ordinance Fees Nexus Study	\$75,000		\$75,000			\$75,000
Pedestrian Bridge Assessment	\$105,000		\$105,000			\$105,000
<b>Budget Adjustments TOTAL</b>	<b>\$180,000</b>	<b>\$(180,000)</b>				
<b>Parks Central Construction and Conveyance Tax Fund (390) TOTAL</b>	<b>\$701,481</b>	<b>\$1,326,309</b>	<b>\$2,027,790</b>		<b>\$2,027,790</b>	

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**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
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Department/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Parks City-Wide Construction and Conveyance Tax Fund (391)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$10,000	\$10,000		\$10,000
Fund Balance Reconciliation				\$1,439,123	\$(1,439,123)
Fund Balance Reconciliation		\$1,439,123	\$1,439,123		\$1,439,123
Rebudget: 2017 Flood - Alum Rock Park Mineral Springs Restrooms	\$47,000		\$47,000		\$47,000
Rebudget: 2017 Flood - Alum Rock Park Service Road Repairs and Reconstruction	\$13,000		\$13,000		\$13,000
Rebudget: 2017 Flood - Alum Rock Park Trestle Repair	\$621,000		\$621,000		\$621,000
Rebudget: 2017 Flood - Alum Rock Park Visitors Center	\$(1,000)		\$(1,000)		\$(1,000)
Rebudget: 2017 Flood - Family Camp Playground Shade Structure & Retaining Wall	\$3,000		\$3,000		\$3,000
Rebudget: 2017 Flood - Japanese Friendship Garden Koi Pond & Pump House	\$(1,000)		\$(1,000)		\$(1,000)
Rebudget: 2017 Flood - Kelley Park Outfall	\$(2,000)		\$(2,000)		\$(2,000)
Rebudget: All Inclusive Playground - Rotary Playgarden	\$(222,000)		\$(222,000)		\$(222,000)
Rebudget: Arcadia Softball Facility Fixtures, Furnishings and Equipment	\$(22,000)		\$(22,000)		\$(22,000)
Rebudget: City-wide Parks Minor Building Renovations	\$30,000		\$30,000		\$30,000
Rebudget: Community Network Upgrade	\$14,000		\$14,000		\$14,000
Rebudget: Family Camp Capital Improvements	\$10,000		\$10,000		\$10,000
Rebudget: Fellowships (Knight Foundation)	\$(85,000)		\$(85,000)		\$(85,000)
Rebudget: Happy Hollow Park and Zoo Exhibit Improvements	\$6,000		\$6,000		\$6,000
Rebudget: Happy Hollow Park and Zoo Security Improvements	\$5,000		\$5,000		\$5,000

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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Parks City-Wide Construction and Conveyance Tax Fund (391)</b>						
Rebudget: Happy Hollow Park and Zoo Ticketing and Management System	\$8,000		\$8,000			\$8,000
Rebudget: Japanese Friendship Garden Improvements	\$(52,000)		\$(52,000)			\$(52,000)
Rebudget: Non-Profit Partner Support Evaluation Study	\$35,000		\$35,000			\$35,000
Rebudget: Overfelt Master Plan	\$(3,000)		\$(3,000)			\$(3,000)
Rebudget: Revenue from Local Agencies (All-Inclusive Playground - Emma Prusch)				\$200,000		\$(200,000)
Rebudget: Revenue from State of California (AHSC - Coyote Creek; Story Rd. to Tully Rd.)				\$51,000		\$(51,000)
Rebudget: Revenue from the Federal Government (2017 Flood Event FEMA Reimbursement)				\$144,000		\$(144,000)
Rebudget: TRAIL: Coyote Creek (Story Road to Tully Road)	\$(3,000)		\$(3,000)			\$(3,000)
Rebudget: TRAIL: Coyote Creek Fish Passage Remediation and Pedestrian Bridge (Singleton)	\$(15,000)		\$(15,000)			\$(15,000)
Rebudget: TRAIL: Five Wounds Development (Story Road to Whitton Avenue)	\$(8,000)		\$(8,000)			\$(8,000)
Rebudget: Undeveloped Acreage Services	\$7,000		\$7,000			\$7,000
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$385,000</b>	<b>\$1,449,123</b>	<b>\$1,834,123</b>	<b>\$395,000</b>	<b>\$1,439,123</b>	
Ending Fund Balance Adjustment		\$(456,000)	\$(456,000)			\$(456,000)
Family Camp Capital Improvements Reserve	\$6,000		\$6,000			\$6,000
Family Camp Capital Improvements Reserve	\$(120,000)		\$(120,000)			\$(120,000)
Family Camp Infrastructure Renovations	\$120,000		\$120,000			\$120,000
Guadalupe River Park Ranger Station Demolition	\$415,000		\$415,000			\$415,000
Happy Hollow Park and Zoo Exhibit Improvements	\$1,600,000		\$1,600,000			\$1,600,000
Infrastructure Backlog Reserve	\$(2,015,000)		\$(2,015,000)			\$(2,015,000)

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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Parks City-Wide Construction and Conveyance Tax Fund (391)</b>						
Matching Grant Reimbursement Reserve	\$(890,000)		\$(890,000)			\$(890,000)
Overfelt Gardens Improvements Reserve	\$450,000		\$450,000			\$450,000
TRAIL: Five Wounds Development (Story Road to Whitton Avenue)	\$890,000		\$890,000			\$890,000
<b>Budget Adjustments TOTAL</b>	<b>\$456,000</b>	<b>\$(456,000)</b>				
<b>Parks City-Wide Construction and Conveyance Tax Fund (391) TOTAL</b>	<b>\$841,000</b>	<b>\$993,123</b>	<b>\$1,834,123</b>	<b>\$395,000</b>	<b>\$1,439,123</b>	

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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Residential Construction Tax Contribution Fund (420)</b>					
Fund Balance Reconciliation		\$353,807	\$353,807		\$353,807
Fund Balance Reconciliation				\$353,807	<u>\$(353,807)</u>
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$353,807</b>	<b>\$353,807</b>	<b>\$353,807</b>	
<b>Residential Construction Tax Contribution Fund (420) TOTAL</b>		<b>\$353,807</b>	<b>\$353,807</b>	<b>\$353,807</b>	

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	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Revenue	Beg Fund Balance	
Ending Fund Balance Adjustment: Rebudgets		\$150,190,000	\$150,190,000		\$150,190,000
Fund Balance Reconciliation				\$(145,439,411)	\$145,439,411
Fund Balance Reconciliation		\$(145,439,411)	\$(145,439,411)		\$(145,439,411)
Rebudget: Additional Digester Upgrades	\$6,000		\$6,000		\$6,000
Rebudget: Advanced Facility Control and Meter Replacement	\$89,000		\$89,000		\$89,000
Rebudget: Aeration Tanks and Blower Rehabilitation	\$(337,000)		\$(337,000)		\$(337,000)
Rebudget: Digested Sludge Dewatering Facility	\$(114,000)		\$(114,000)		\$(114,000)
Rebudget: Energy Generation Improvements	\$17,000		\$17,000		\$17,000
Rebudget: Facility Wide Water Systems Improvements	\$45,000		\$45,000		\$45,000
Rebudget: Filter Rehabilitation	\$(294,000)		\$(294,000)		\$(294,000)
Rebudget: Final Effluent Pump Station & Stormwater Channel Improvements	\$12,000		\$12,000		\$12,000
Rebudget: Financing Proceeds (Wastewater Revenue Notes)			\$151,949,000		\$(151,949,000)
Rebudget: Flood Protection	\$9,000		\$9,000		\$9,000
Rebudget: Headworks Improvements	\$18,000		\$18,000		\$18,000
Rebudget: New Headworks	\$(10,000)		\$(10,000)		\$(10,000)
Rebudget: Nitrification Clarifier Rehabilitation	\$9,000		\$9,000		\$9,000
Rebudget: Outfall Channel and Instrumentation Improvements	\$57,000		\$57,000		\$57,000
Rebudget: Owner Controlled Insurance Program	\$209,000		\$209,000		\$209,000



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	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>San José-Santa Clara Treatment Plant Capital Fund (512)</b>						
Rebudget: Plant Electrical Reliability	\$85,000		\$85,000			\$85,000
Rebudget: Plant Infrastructure Improvements	\$244,000		\$244,000			\$244,000
Rebudget: Plantwide Security Systems Upgrade	\$34,000		\$34,000			\$34,000
Rebudget: Preliminary Engineering	\$37,000		\$37,000			\$37,000
Rebudget: Program Management	\$246,000		\$246,000			\$246,000
Rebudget: Storm Drain System Improvements	\$247,000		\$247,000			\$247,000
Rebudget: Support Building Improvements	\$47,000		\$47,000			\$47,000
Rebudget: Treatment Plant Distributed Control System	\$106,000		\$106,000			\$106,000
Rebudget: Various Infrastructure Improvements	\$3,000		\$3,000			\$3,000
Rebudget: Yard Piping and Road Improvements	\$994,000		\$994,000			\$994,000
Tech Adjust: Ending Fund Balance Adjustment (Transfer to City Hall Debt Service Fund)		\$69,758	\$69,758			\$69,758
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(69,758)		\$(69,758)			\$(69,758)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$1,689,242</b>	<b>\$4,820,347</b>	<b>\$6,509,589</b>	<b>\$151,949,000</b>	<b>\$(145,439,411)</b>	
<b>San José-Santa Clara Treatment Plant Capital Fund (512) TOTAL</b>	<b>\$1,689,242</b>	<b>\$4,820,347</b>	<b>\$6,509,589</b>	<b>\$151,949,000</b>	<b>\$(145,439,411)</b>	

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**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Sanitary Sewer Connection Fee Fund (540)</b>						
Fund Balance Reconciliation					\$506,461	\$(506,461)
Fund Balance Reconciliation		\$506,461	\$506,461			\$506,461
Tech Adjust: Ending Fund Balance Adjustment (Transfer to City Hall Debt Service Fund)		\$7,073	\$7,073			\$7,073
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(7,073)		\$(7,073)			\$(7,073)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$(7,073)</b>	<b>\$513,534</b>	<b>\$506,461</b>		<b>\$506,461</b>	
Ending Fund Balance Adjustment		\$300,000	\$300,000			\$300,000
Immediate Replacement and Diversion Projects	\$(300,000)		\$(300,000)			\$(300,000)
<b>Budget Adjustments TOTAL</b>	<b>\$(300,000)</b>	<b>\$300,000</b>				
<b>Sanitary Sewer Connection Fee Fund (540) TOTAL</b>	<b>\$(307,073)</b>	<b>\$813,534</b>	<b>\$506,461</b>		<b>\$506,461</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Service Yards Construction and Conveyance Tax Fund (395)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$32,000	\$32,000			\$32,000
Fund Balance Reconciliation		\$668,851	\$668,851			\$668,851
Fund Balance Reconciliation					\$668,851	\$(668,851)
Rebudget: Central Service Yard - HVAC Replacement	\$(71,000)		\$(71,000)			\$(71,000)
Rebudget: Central Service Yard - Service Yards Generators Replacement	\$8,000		\$8,000			\$8,000
Rebudget: Central Service Yard - Water Main Replacement	\$15,000		\$15,000			\$15,000
Rebudget: Central Service Yards - Fueling Island	\$1,000		\$1,000			\$1,000
Rebudget: Infrastructure Management System - Service Yards	\$15,000		\$15,000			\$15,000
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$17,363	\$17,363			\$17,363
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(17,363)		\$(17,363)			\$(17,363)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$(49,363)</b>	<b>\$718,214</b>	<b>\$668,851</b>		<b>\$668,851</b>	
<b>Service Yards Construction and Conveyance Tax Fund (395) TOTAL</b>	<b>\$(49,363)</b>	<b>\$718,214</b>	<b>\$668,851</b>		<b>\$668,851</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Sewer Service and Use Charge Capital Improvement Fund (545)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(4,703,000)	\$(4,703,000)		\$(4,703,000)
Fund Balance Reconciliation				\$26,020,613	\$(26,020,613)
Fund Balance Reconciliation		\$26,020,613	\$26,020,613		\$26,020,613
Rebudget: 60 Inch Brick Interceptor	\$265,000		\$265,000		\$265,000
Rebudget: Almaden Supplement Sewer Rehabilitation	\$32,000		\$32,000		\$32,000
Rebudget: Blossom Hill Road and Leigh Ave Sanitary Sewer Improvement	\$11,000		\$11,000		\$11,000
Rebudget: Immediate Replacement and Diversion Projects	\$284,000		\$284,000		\$284,000
Rebudget: Master Planning Updates	\$113,000		\$113,000		\$113,000
Rebudget: Public Art	\$(36,000)		\$(36,000)		\$(36,000)
Rebudget: Rehabilitation of Sanitary Sewer Pump Stations	\$34,000		\$34,000		\$34,000
Rebudget: Sanitary Sewer Interceptor Management Program	\$3,000,000		\$3,000,000		\$3,000,000
Rebudget: Urgent Rehabilitation and Repair Projects	\$1,000,000		\$1,000,000		\$1,000,000
Tech Adjust: Ending Fund Balance Adjustment (Transfer to City Hall Debt Service Fund)		\$118,765	\$118,765		\$118,765
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(118,765)		\$(118,765)		\$(118,765)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$4,584,235</b>	<b>\$21,436,378</b>	<b>\$26,020,613</b>	<b>\$26,020,613</b>	
Ending Fund Balance Adjustment		\$(500,000)	\$(500,000)		\$(500,000)
Immediate Replacement and Diversion Projects	\$300,000		\$300,000		\$300,000
Pump Station SCADA Upgrade	\$200,000		\$200,000		\$200,000

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

Department/Proposal	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<hr/>						
<b>Sewer Service and Use Charge Capital Improvement Fund (545)</b>						
<hr/>						
Budget Adjustments TOTAL	\$500,000	\$(500,000)				
Sewer Service and Use Charge Capital Improvement Fund (545) TOTAL	\$5,084,235	\$20,936,378	\$26,020,613		\$26,020,613	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE		SOURCE		NET COST	
	Expense	Ending Fund Balance	Total Use	Revenue		Beg Fund Balance
<b>South Bay Water Recycling Capital Fund (571)</b>						
Fund Balance Reconciliation					\$91,888	\$(91,888)
Fund Balance Reconciliation		\$91,888	\$91,888			\$91,888
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$91,888</b>	<b>\$91,888</b>		<b>\$91,888</b>	
<b>South Bay Water Recycling Capital Fund (571)</b>						
<b>TOTAL</b>		<b>\$91,888</b>	<b>\$91,888</b>		<b>\$91,888</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Storm Drainage Fee Fund (413)</b>					
Fund Balance Reconciliation - Memo Fund to Storm Drainage Fee Fund				\$883	\$(883)
Fund Balance Reconciliation - Memo Fund to Storm Drainage Fee Fund		\$883	\$883		\$883
Fund Balance Reconciliation - Storm Drainage Fee Fund				\$39,638	\$(39,638)
Fund Balance Reconciliation - Storm Drainage Fee Fund		\$39,638	\$39,638		\$39,638
<b>Clean-Up and Rebudget Actions TOTAL</b>		<b>\$40,521</b>	<b>\$40,521</b>	<b>\$40,521</b>	
<b>Storm Drainage Fee Fund (413) TOTAL</b>		<b>\$40,521</b>	<b>\$40,521</b>	<b>\$40,521</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Storm Sewer Capital Fund (469)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(676,000)	\$(676,000)		\$(676,000)
Fund Balance Reconciliation				\$1,517,301	\$(1,517,301)
Fund Balance Reconciliation		\$1,517,301	\$1,517,301		\$1,517,301
Rebudget: Large Trash Capture Devices	\$259,000		\$259,000		\$259,000
Rebudget: Public Art Allocation	\$(3,000)		\$(3,000)		\$(3,000)
Rebudget: Storm Pump Station Rehabilitation and Replacement	\$200,000		\$200,000		\$200,000
Rebudget: Storm Sewer Master Plan - City-wide	\$220,000		\$220,000		\$220,000
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$46,395	\$46,395		\$46,395
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(46,395)		\$(46,395)		\$(46,395)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$629,605</b>	<b>\$887,696</b>	<b>\$1,517,301</b>	<b>\$1,517,301</b>	
Ending Fund Balance Adjustment		\$(1,000,000)	\$(1,000,000)		\$(1,000,000)
Large Trash Capture Devices	\$1,000,000		\$1,000,000		\$1,000,000
<b>Budget Adjustments TOTAL</b>	<b>\$1,000,000</b>	<b>\$(1,000,000)</b>			
<b>Storm Sewer Capital Fund (469) TOTAL</b>	<b>\$1,629,605</b>	<b>\$(112,304)</b>	<b>\$1,517,301</b>	<b>\$1,517,301</b>	



**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Revenue	Beg Fund Balance	
<b>Subdivision Park Trust Fund (375)</b>					
Ending Fund Balance Adjustment: Rebudgets		\$(1,206,000)	\$(1,206,000)		\$(1,206,000)
Fund Balance Reconciliation				\$3,049,595	\$(3,049,595)
Fund Balance Reconciliation		\$3,049,595	\$3,049,595		\$3,049,595
Fund Balance Reconciliation: Future PDO/PIO Projects Reserve	\$1,843,595		\$1,843,595		\$1,843,595
Fund Balance Reconciliation: Future PDO/PIO Projects Reserve		\$(1,843,595)	\$(1,843,595)		\$(1,843,595)
Rebudget: Agnews Property Development	\$(17,000)		\$(17,000)		\$(17,000)
Rebudget: All Inclusive Playground - Rotary Playgarden Phase II	\$(954,000)		\$(954,000)		\$(954,000)
Rebudget: Backesto Park Fountain Renovations	\$(15,000)		\$(15,000)		\$(15,000)
Rebudget: Backesto Park Tot and Youth Lots	\$861,000		\$861,000		\$861,000
Rebudget: Berryessa Community Center Improvements	\$17,000		\$17,000		\$17,000
Rebudget: Berryessa Community Center Renovations	\$50,000		\$50,000		\$50,000
Rebudget: Bruzzzone Way Park Design Review and Inspection	\$(258,000)		\$(258,000)		\$(258,000)
Rebudget: Capitol Turnkey Park Design Review and Inspection	\$2,000		\$2,000		\$2,000
Rebudget: Council District 3 Property Acquisition	\$(390,000)		\$(390,000)		\$(390,000)
Rebudget: Discovery Dog Park Improvements	\$(9,000)		\$(9,000)		\$(9,000)
Rebudget: Evergreen Community Center Improvements	\$(42,000)		\$(42,000)		\$(42,000)
Rebudget: Evergreen Community Center Marquee	\$(1,000)		\$(1,000)		\$(1,000)
Rebudget: Hamann Park Tot Lot Renovation	\$328,000		\$328,000		\$328,000
Rebudget: Hanchett Park Master Plan	\$8,000		\$8,000		\$8,000

**Capital Funds  
Recommended Budget Adjustments and Clean-Up/Rebudget Actions  
2021-2022 Annual Report**

Department/Proposal	USE		SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue Beg Fund Balance	
<b>Subdivision Park Trust Fund (375)</b>					
Rebudget: iStar Great Oaks Park Design Review and Inspection	\$16,000		\$16,000		\$16,000
Rebudget: Japantown Park Design Review and Inspection	\$45,000		\$45,000		\$45,000
Rebudget: Japantown Park Public Art	\$(4,000)		\$(4,000)		\$(4,000)
Rebudget: Mayfair Community Center Park Improvements	\$(12,000)		\$(12,000)		\$(12,000)
Rebudget: Mercado Park Design Review and Inspection	\$(241,000)		\$(241,000)		\$(241,000)
Rebudget: Municipal Rose Garden Improvements	\$(14,000)		\$(14,000)		\$(14,000)
Rebudget: Newbury Park Development	\$115,000		\$115,000		\$115,000
Rebudget: North San Pedro Area Parks Master Plans	\$(530,000)		\$(530,000)		\$(530,000)
Rebudget: Payne Avenue Park Phase I	\$(17,000)		\$(17,000)		\$(17,000)
Rebudget: Pellier Park	\$(132,000)		\$(132,000)		\$(132,000)
Rebudget: Penitencia Creek Dog Park	\$(4,000)		\$(4,000)		\$(4,000)
Rebudget: Southside Community Center Renovations	\$391,000		\$391,000		\$391,000
Rebudget: Spartan Keyes Neighborhood Park Master Plan	\$37,000		\$37,000		\$37,000
Rebudget: St. James Park Design	\$1,971,000		\$1,971,000		\$1,971,000
Rebudget: Tamien Park Development (Phase II)	\$(71,000)		\$(71,000)		\$(71,000)
Rebudget: Thousand Oaks Park Minor Improvements	\$(4,000)		\$(4,000)		\$(4,000)
Rebudget: TRAIL: Coyote Creek (Mabury Road to Empire Street)	\$5,000		\$5,000		\$5,000
Rebudget: TRAIL: Coyote Creek (Story Road to Selma Olinder Park)	\$(33,000)		\$(33,000)		\$(33,000)
Rebudget: TRAIL: Five Wounds Trestle Study	\$78,000		\$78,000		\$78,000

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Subdivision Park Trust Fund (375)</b>						
Rebudget: TRAIL: Guadalupe River Park and Blossom River Drive Connection	\$(10,000)		\$(10,000)			\$(10,000)
Rebudget: TRAIL: Guadalupe River Under-crossing (Coleman Road) Design						
Rebudget: TRAIL: Los Gatos Reach 5 B/C Under-crossing Design	\$(1,000)		\$(1,000)			\$(1,000)
Rebudget: TRAIL: Penitencia Creek Trail Realignment	\$(11,000)		\$(11,000)			\$(11,000)
Rebudget: TRAIL: SF Bay Trail Reach 9	\$49,000		\$49,000			\$49,000
Rebudget: TRAIL: Thompson Creek (Quimby Road to Aborn Court)	\$(9,000)		\$(9,000)			\$(9,000)
Rebudget: TRAIL: Three Creek Lonus Extension Design	\$(1,000)		\$(1,000)			\$(1,000)
Rebudget: TRAIL: Three Creeks (Lonus Street to Coe Avenue)	\$79,000		\$79,000			\$79,000
Rebudget: Tully Road Ballfields Dog Park Improvements	\$(96,000)		\$(96,000)			\$(96,000)
Rebudget: Willow Glen Community Center Improvements	\$46,000		\$46,000			\$46,000
Rebudget: Winchester Orchard Park Design, Review, and Inspection	\$(16,000)		\$(16,000)			\$(16,000)
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$75,139	\$75,139			\$75,139
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(75,139)		\$(75,139)			\$(75,139)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$2,974,456</b>	<b>\$75,139</b>	<b>\$3,049,595</b>		<b>\$3,049,595</b>	<b>\$0</b>
Bruzzone Way Park Development	\$1,245,000		\$1,245,000			\$1,245,000
Future PDO/PIO Projects Reserve	\$(4,454,000)		\$(4,454,000)			\$(4,454,000)
Guadalupe River Park Ranger Station Demolition	\$400,000		\$400,000			\$400,000

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Subdivision Park Trust Fund (375)</b>						
Mercado Park Development	\$2,709,000		\$2,709,000			\$2,709,000
North San Pedro Area Parks Master Plans	\$620,000		\$620,000			\$620,000
North San Pedro Area Parks Reserve	\$(620,000)		\$(620,000)			\$(620,000)
Willow Glen Community Center Improvements	\$100,000		\$100,000			\$100,000
<b>Budget Adjustments TOTAL</b>						
<b>Subdivision Park Trust Fund (375) TOTAL</b>	<b>\$2,974,456</b>	<b>\$75,139</b>	<b>\$3,049,595</b>		<b>\$3,049,595</b>	<b>\$0</b>

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Underground Utility Fund (416)</b>						
Fund Balance Reconciliation					\$2,013,566	\$(2,013,566)
Fund Balance Reconciliation		\$2,013,566	\$2,013,566			\$2,013,566
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$3,550	\$3,550			\$3,550
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(3,550)		\$(3,550)			\$(3,550)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$(3,550)</b>	<b>\$2,017,116</b>	<b>\$2,013,566</b>		<b>\$2,013,566</b>	
<b>Underground Utility Fund (416) TOTAL</b>	<b>\$(3,550)</b>	<b>\$2,017,116</b>	<b>\$2,013,566</b>		<b>\$2,013,566</b>	

**Capital Funds**  
**Recommended Budget Adjustments and Clean-Up/Rebudget Actions**  
**2021-2022 Annual Report**  
**Department/Proposal**

	USE			SOURCE		NET COST
	Expense	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance	
<b>Water Utility Capital Fund (500)</b>						
Ending Fund Balance Adjustment: Rebudgets		\$(3,581,000)	\$(3,581,000)			\$(3,581,000)
Fund Balance Reconciliation					\$3,668,649	\$(3,668,649)
Fund Balance Reconciliation		\$3,668,649	\$3,668,649			\$3,668,649
Rebudget: Annual Water Main Replacement	\$203,000		\$203,000			\$203,000
Rebudget: GIS Support	\$40,000		\$40,000			\$40,000
Rebudget: Preliminary Engineering - Water	\$33,000		\$33,000			\$33,000
Rebudget: Water Resources Administration & Operations Facility	\$3,305,000		\$3,305,000			\$3,305,000
Tech Adjust: Ending Fund Balance Adjustment (Transfer to the City Hall Debt Service Fund)		\$4,416	\$4,416			\$4,416
Tech Adjust: Transfer to the City Hall Debt Service Fund	\$(4,416)		\$(4,416)			\$(4,416)
<b>Clean-Up and Rebudget Actions TOTAL</b>	<b>\$3,576,584</b>	<b>\$92,065</b>	<b>\$3,668,649</b>		<b>\$3,668,649</b>	
<b>Water Utility Capital Fund (500) TOTAL</b>	<b>\$3,576,584</b>	<b>\$92,065</b>	<b>\$3,668,649</b>		<b>\$3,668,649</b>	

## V. FINANCIAL STATEMENTS



### **FINANCE DEPARTMENT**

#### Monthly Financial Report

Financial Results for the Month Ended June 30, 2022

Fiscal Year 2021-2022

*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Month Ended June 30, 2022**  
**Fiscal Year 2021-2022**  
*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Month Ended June 30, 2022**  
**Fiscal Year 2021-2022**  
*(UNAUDITED)*

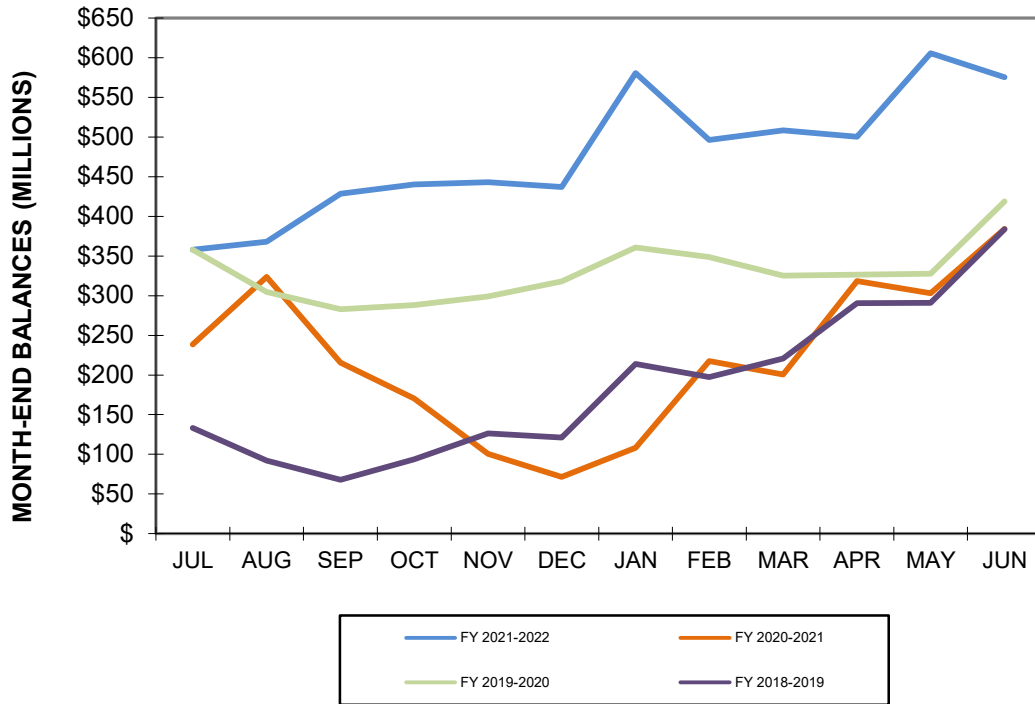
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Submitted by:

JULIA H. COOPER  
Director of Finance

**GENERAL FUND**  
**Comparison of Cash Balances vs. Prior Year's Balance**



**GENERAL FUND MONTHLY CASH BALANCES**

MONTH	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019
JULY <sup>(1)</sup>	\$ 358,124,221	\$ 238,661,153	358,057,314	\$ 133,276,057
AUGUST	367,985,840	323,738,458	304,849,235	91,972,139
SEPTEMBER <sup>(2)</sup>	428,548,372	215,370,108	283,092,234	67,970,290
OCTOBER <sup>(3)</sup>	440,238,436	170,467,897	288,196,905	93,654,030
NOVEMBER	442,957,719	100,622,899	299,006,136	126,316,418
DECEMBER <sup>(4)</sup>	437,194,188	71,502,262	317,868,572	121,024,958
JANUARY <sup>(4, 5, 6)</sup>	580,885,854	108,130,590	360,969,681	214,000,120
FEBRUARY <sup>(5)</sup>	496,453,999	217,629,193	348,806,133	197,277,698
MARCH <sup>(3, 5)</sup>	508,488,546	200,717,737	325,495,352	220,734,066
APRIL <sup>(3, 5)</sup>	500,240,167	318,260,683	326,537,038	290,493,766
MAY <sup>(3, 5, 6)</sup>	605,557,239	303,297,059	327,914,999	291,171,986
JUNE <sup>(3, 5)</sup>	575,342,891	384,019,042	419,046,570	383,572,703

(1) The General Fund cash balance generally decreases each July due to City Council direction to annually pre-fund the employer share of retirement contributions in a lump-sum to achieve budgetary savings. The City did not pre-fund retirement contributions in FY 2020 and resumed pre-funding in FY 2021.

(2) The General Fund received a transfer of \$53.8 million from the American Rescue Plan Fund for revenue loss replacement.

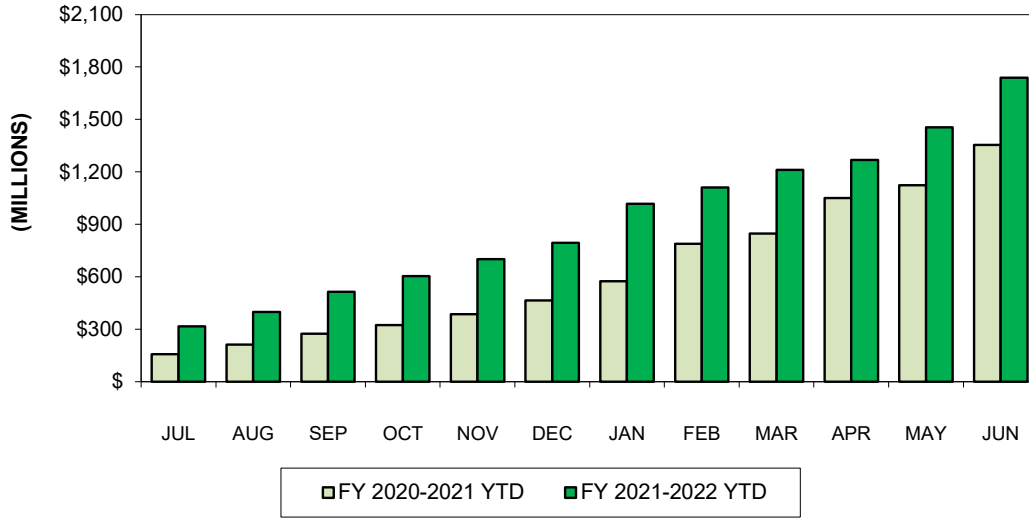
(3) Cash increases attributable to higher sales tax collections and growth in real property transfer taxes (Measure E).

(4) Significant increase in December 2021 compared to December 2020 is mainly due to the following: timing differences in posting property tax receipts and vehicle license fees and growth in real property transfer tax revenue.

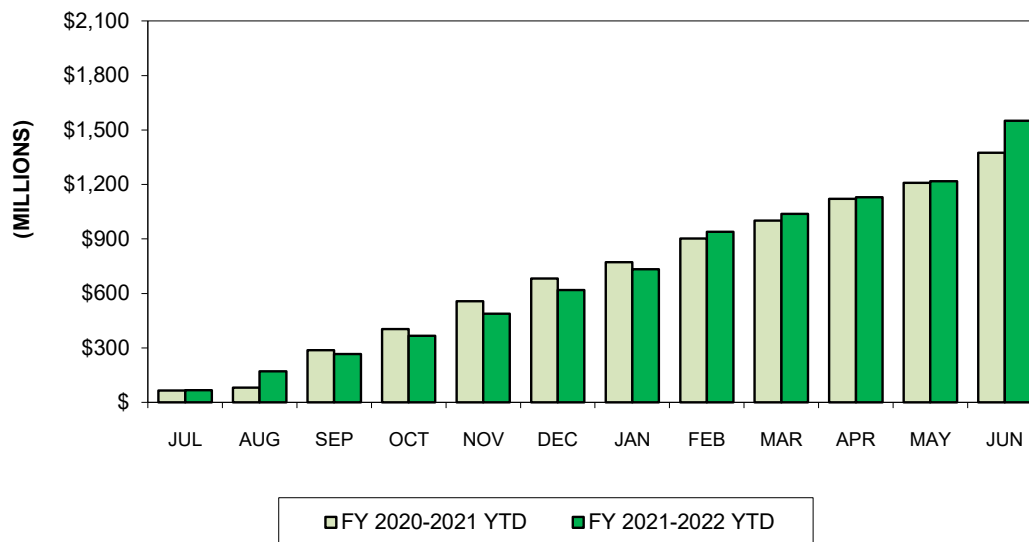
(5) Tax and Revenue Anticipation Note (TRAN) payments totaled \$131.5 million in FY 2021 compared to \$285.8 million in FY 2022.

(6) The General Fund cash balance generally increases in January and May of every year mainly due to the bi-annual receipt of property taxes from Santa Clara County.

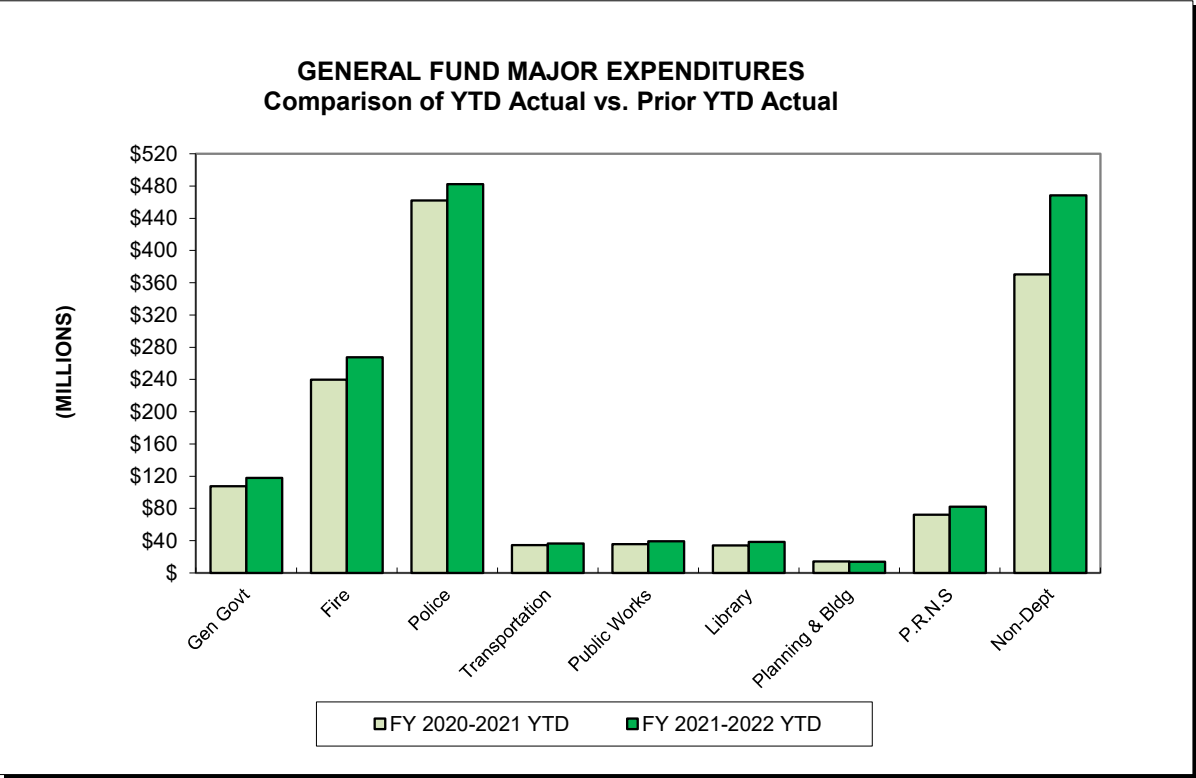
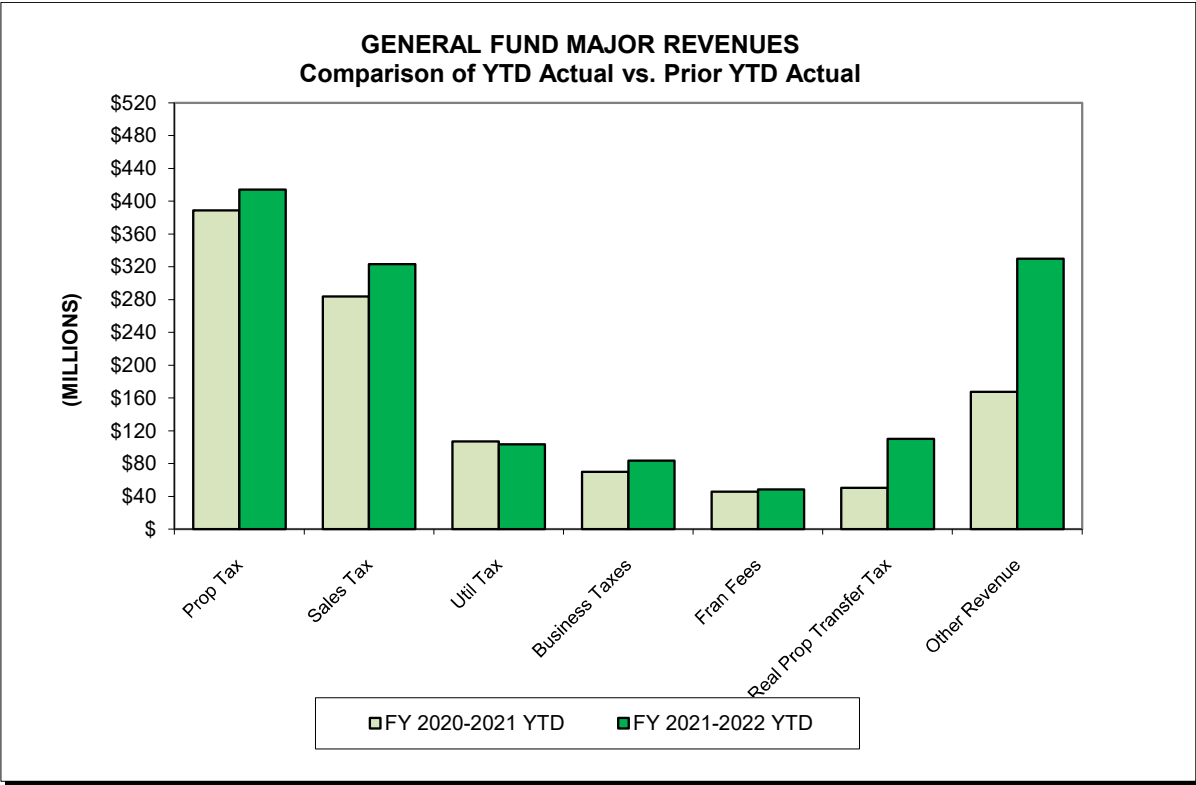
**GENERAL FUND**  
**Comparison of YTD Revenues vs. Prior YTD Revenues**  
**Actual**



**GENERAL FUND**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**  
**Actual**



- Note:**
- 1) Increase in revenues and expenditures is primarily due to \$285.0 million received in Tax Revenue Anticipation Notes (TRAN) proceeds in FY 2022 compared to \$130.0 million in TRAN proceeds in FY 2021.
  - 2) Property Tax growth due to excess contributions of \$38.9 million received through the Educational Revenue Augmentation Fund (ERAF) allocation.
  - 3) General sales taxes receipts grew by \$39.1 million due to an increase in merchandise that are subject to the tax.
  - 4) Year-over-year increase in revenues is due to \$59.5 million growth in Real Property Transfer Tax receipts and \$53.8 million transferred from the American Rescue Plan Fund (ARPA).



- Note: 1) The Other Revenue Category FY 2022 YTD actuals are \$329.9 million compared to \$167.4 million in FY 2021. Increase in Other Revenue is primarily due to \$285.0 million received in TRAN proceeds in FY 2022 compared to \$130 million received in FY 2021. The increase in TRAN also contributed to the growth of Non-Dept expenditures.
- 2) Real Property Transfer Tax receipts grew by \$59.5 million due to an increase in property transfers subject to the tax.
- 3) Increase in sales tax revenues is primarily due to an increase in taxpayer spending.

**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS**  
**FOR THE MONTHS ENDED JUNE, 2022**  
*(UNAUDITED)*  
*(\$000's)*

	ADOPTED FY 2021-2022 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2021-2022 BUDGET	CUR YTD ACTUAL (*)	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL (*)	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END ACTUAL (*)	CUR YTD LESS PRIOR YTD ACTUAL	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
<b>Fund Balance</b>											
Prior Year Encumbrances	-	-	56,415	56,415	56,415	100.00%	46,451	100.00%	46,451	9,964	21.45%
Available Balance	321,188	47,992	-	369,180	369,180	100.00%	400,284	100.00%	400,284	(31,104)	-7.77%
<b>Total Fund Balance</b>	<b>321,188</b>	<b>47,992</b>	<b>56,415</b>	<b>425,595</b>	<b>425,595</b>	<b>100.00%</b>	<b>446,735</b>	<b>100.00%</b>	<b>446,735</b>	<b>(21,140)</b>	<b>-4.73%</b>
<b>General Revenues</b>											
Property Tax	395,500	16,600	-	412,100	414,124	100.49%	388,760	100.00%	388,760	25,364	6.52%
Sales Tax	280,200	43,000	-	323,200	323,144	99.98%	284,020	100.00%	284,020	39,124	13.78%
Telephone Line Tax	20,000	-	-	20,000	21,314	106.57%	20,873	100.00%	20,873	441	2.11%
Transient Occupancy Tax	10,000	(1,000)	-	9,000	10,515	116.83%	5,409	100.00%	5,409	5,106	94.40%
Franchise Fees	44,652	3,500	-	48,152	48,378	100.47%	45,628	100.00%	45,628	2,750	6.03%
Utility Tax	97,060	3,000	-	100,060	103,592	103.53%	106,846	100.00%	106,846	(3,254)	-3.05%
Business Taxes	74,500	9,000	-	83,500	83,704	100.24%	70,036	100.00%	70,036	13,668	19.52%
Real Property Transfer Tax	40,000	70,000	-	110,000	110,015	100.01%	50,531	100.00%	50,531	59,484	117.72%
Licenses and Permits	21,003	(551)	-	20,452	22,354	109.30%	19,391	100.00%	19,391	2,963	15.28%
Fines, Forfeits and Penalties	8,676	4,800	-	13,476	15,174	112.60%	10,090	100.00%	10,090	5,084	50.39%
Use of Money and Property	9,304	-	-	9,304	9,136	98.19%	8,794	100.00%	8,794	342	3.89%
Revenue from Local Agencies	18,784	7,533	-	26,317	24,896	94.60%	20,270	100.00%	20,270	4,626	22.82%
Revenue from State of CA	13,247	16,247	-	29,494	23,988	81.33%	20,598	100.00%	20,598	3,390	16.46%
Revenue from Federal Government	3,685	6,341	-	10,026	5,215	52.02%	3,600	100.00%	3,600	1,615	44.86%
Fees, Rates and Charges	14,832	4,291	-	19,123	21,901	114.53%	7,417	100.00%	7,417	14,484	195.28%
Other Revenues	9,242	319,434	-	328,676	329,934	100.38%	167,442	100.00%	167,442	162,492	97.04%
<b>Total General Revenues</b>	<b>1,060,685</b>	<b>502,194</b>	<b>-</b>	<b>1,562,879</b>	<b>1,567,384</b>	<b>100.29%</b>	<b>1,229,705</b>	<b>100.00%</b>	<b>1,229,705</b>	<b>337,679</b>	<b>27.46%</b>
<b>Transfers &amp; Reimbursements</b>											
Overhead Reimbursements	68,557	14,398	-	82,955	53,651	64.67%	51,707	100.00%	51,707	1,944	3.76%
Transfers from Other Funds	72,608	-	-	72,608	83,419	114.89%	37,611	100.00%	37,611	45,808	121.79%
Reimbursements for Services	16,792	-	-	16,792	34,395	204.83%	34,640	100.00%	34,640	(245)	-0.71%
<b>Total Transfers &amp; Reimbursements</b>	<b>157,957</b>	<b>14,398</b>	<b>-</b>	<b>172,355</b>	<b>171,465</b>	<b>99.48%</b>	<b>123,958</b>	<b>100.00%</b>	<b>123,958</b>	<b>47,507</b>	<b>38.33%</b>
<b>Total Sources</b>	<b>1,539,831</b>	<b>564,584</b>	<b>56,415</b>	<b>2,160,830</b>	<b>2,164,444</b>	<b>100.17%</b>	<b>1,800,398</b>	<b>100.00%</b>	<b>1,800,398</b>	<b>364,046</b>	<b>20.22%</b>

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Note: Figures may not total due to rounding.

**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE MONTHS ENDED JUNE, 2022**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END	PRIOR YEAR-END	CUR YTD LESS	% CHANGE	
	FY 2021-2022	BUDGET		FY 2021-2022	ACTUAL %	YTD	ACTUAL %	YTD	OF PRIOR					ACTUAL (1)(*)
	BUDGET	AMENDMENTS		BUDGET	ACTUAL (*)	ENCUMBR	OF BUDGET	ACTUAL (1)(*)	ACTUAL					ACTUAL (1)(*)
<b>General Government</b>														
Mayor and Council	18,338	746	169	19,253	15,494	101	80.48%	13,614	100.00%	13,614	1,880	13.81%		
City Attorney	16,830	1,085	1,253	19,168	17,741	1,463	92.56%	16,681	100.00%	16,681	1,060	6.35%		
City Auditor	2,506	-	6	2,512	2,256	5	89.81%	2,252	100.00%	2,252	4	0.18%		
City Clerk	2,651	512	319	3,482	3,465	10	99.51%	2,577	100.00%	2,577	888	34.46%		
City Manager	21,671	720	1,238	23,629	19,347	1,459	81.88%	16,611	100.00%	16,611	2,736	16.47%		
Finance	20,216	691	681	21,588	19,690	624	91.21%	18,015	100.00%	18,015	1,675	9.30%		
Information Technology	25,795	266	3,159	29,220	22,081	3,726	75.57%	21,582	100.00%	21,582	499	2.31%		
Human Resources	10,448	630	429	11,507	10,792	239	93.79%	9,479	100.00%	9,479	1,313	13.85%		
Independent Police Auditor	1,531	61	147	1,739	1,500	-	86.26%	1,368	100.00%	1,368	132	9.65%		
Office of Economic Development	5,638	374	552	6,564	5,425	703	82.65%	5,556	100.00%	5,556	(131)	-2.36%		
<b>Total General Government</b>	<b>125,624</b>	<b>5,085</b>	<b>7,953</b>	<b>138,662</b>	<b>117,791</b>	<b>8,330</b>	<b>84.95%</b>	<b>107,735</b>	<b>100.00%</b>	<b>107,735</b>	<b>10,056</b>	<b>9.33%</b>		
<b>Public Safety</b>														
Fire	267,922	2,238	1,409	271,569	267,567	1,524	98.53%	239,599	100.00%	239,599	27,968	11.67%		
Police	481,147	9,922	3,517	494,586	482,453	3,756	97.55%	462,198	100.00%	462,198	20,255	4.38%		
<b>Total Public Safety</b>	<b>749,069</b>	<b>12,160</b>	<b>4,926</b>	<b>766,155</b>	<b>750,020</b>	<b>5,280</b>	<b>97.89%</b>	<b>701,797</b>	<b>100.00%</b>	<b>701,797</b>	<b>48,223</b>	<b>6.87%</b>		
<b>Capital Maintenance</b>														
Transportation	37,517	49	1,197	38,763	36,455	1,564	94.05%	34,440	100.00%	34,440	2,015	5.85%		
Public Works	38,480	1,157	1,410	41,047	39,366	1,258	95.90%	35,674	100.00%	35,674	3,692	10.35%		
<b>Total Capital Maintenance</b>	<b>75,997</b>	<b>1,206</b>	<b>2,607</b>	<b>79,810</b>	<b>75,821</b>	<b>2,822</b>	<b>95.00%</b>	<b>70,114</b>	<b>100.00%</b>	<b>70,114</b>	<b>5,707</b>	<b>8.14%</b>		
<b>Community Service</b>														
Housing	539	-	135	674	429	140	63.65%	231	100.00%	231	198	85.71%		
Library	37,239	1,802	1,942	40,983	38,348	1,726	93.57%	33,941	100.00%	33,941	4,407	12.98%		
Planning, Bldg & Code Enf.	15,414	452	586	16,452	13,881	414	84.37%	14,106	100.00%	14,106	(225)	-1.60%		
Parks, Rec & Neigh Svcs	87,280	1,801	1,463	90,544	82,132	1,729	90.71%	72,303	100.00%	72,303	9,829	13.59%		
Environmental Services	3,492	(51)	213	3,654	2,824	340	77.29%	4,022	100.00%	4,022	(1,198)	-29.79%		
<b>Total Community Services</b>	<b>143,964</b>	<b>4,004</b>	<b>4,339</b>	<b>152,307</b>	<b>137,614</b>	<b>4,349</b>	<b>90.35%</b>	<b>124,603</b>	<b>100.00%</b>	<b>124,603</b>	<b>13,011</b>	<b>10.44%</b>		
<b>Total Dept. Expenditures</b>	<b>1,094,654</b>	<b>22,455</b>	<b>19,825</b>	<b>1,136,934</b>	<b>1,081,246</b>	<b>20,781</b>	<b>95.10%</b>	<b>1,004,249</b>	<b>100.00%</b>	<b>1,004,249</b>	<b>76,997</b>	<b>7.67%</b>		

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Note: Figures may not total due to rounding.

**CITY OF SAN JOSE  
GENERAL FUND SOURCE AND USE OF FUNDS  
EXPENDITURES  
FOR THE MONTHS ENDED JUNE, 2022  
( UNAUDITED )  
( \$000's )**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END	CUR YTD LESS	% CHANGE
	FY 2021-2022	BUDGET		FY 2021-2022	ACTUAL (*)	ENCUMBR	ACTUAL %	YTD	OF PRIOR		ACTUAL (1)(*)	PRIOR YTD
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			OF BUDGET	ACTUAL (1)(*)	ACTUAL	ACTUAL (1)(*)	ACTUAL (1)	ACTUAL
<b>Non-Dept Expenditures</b>												
City-wide Expenditures:												
Econ & Neighborhood Develop.	20,638	53,912	9,687	84,237	37,322	7,685	44.31%	17,515	100.00%	17,515	19,807	113.09%
Environmental & Utility Services	1,932	1,069	55	3,056	1,757	173	57.49%	1,919	100.00%	1,919	(162)	-8.44%
Public Safety	21,704	13,913	799	36,416	24,860	584	68.27%	20,003	100.00%	20,003	4,857	24.28%
Recreation & Cultural Services	19,208	7,755	878	27,841	17,867	1,890	64.18%	17,776	100.00%	17,776	91	0.51%
Transportation Services	4,406	2,458	6	6,870	4,246	7	61.80%	2,584	100.00%	2,584	1,662	64.32%
Strategic Support	53,137	299,406	5,325	357,868	316,809	4,295	88.53%	194,542	100.00%	194,542	122,267	62.85%
Total City-wide Expenditures	121,025	378,513	16,750	516,288	402,861	14,634	78.03%	254,339	100.00%	254,339	148,522	58.40%
Other Non-Dept Expenditures:												
Capital Improvements	84,117	(555)	19,840	103,402	37,729	17,192	36.49%	35,060	100.00%	35,060	2,669	7.61%
Transfers to Other Funds	30,391	2	-	30,393	27,992	-	92.10%	80,824	100.00%	80,824	(52,832)	-65.37%
Total Non-Dept Expenditures	235,533	377,960	36,590	650,083	468,582	31,826	72.08%	370,223	100.00%	370,223	98,359	26.57%
<b>Reserves</b>												
Contingency Reserve	40,000	500	-	40,500	-	-	0.00%	-	0.00%	-	-	0.00%
Earmarked Reserves	169,645	163,668	-	333,313	1,275	750	0.38%	-	0.00%	-	1,275	0.00%
Total Reserves	209,645	164,168	-	373,813	1,275	750	0.34%	-	0.00%	-	1,275	0.00%
<b>Total Uses</b>	<b>1,539,831</b>	<b>564,584</b>	<b>56,415</b>	<b>2,160,830</b>	<b>1,551,103</b>	<b>53,357</b>	<b>71.78%</b>	<b>1,374,472</b>	<b>100.00%</b>	<b>1,374,472</b>	<b>176,631</b>	<b>12.85%</b>

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Note: Figures may not total due to rounding.

CITY OF SAN JOSE  
GENERAL FUND SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED JUNE, 2022  
SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES  
(UNAUDITED)  
(\$000's)

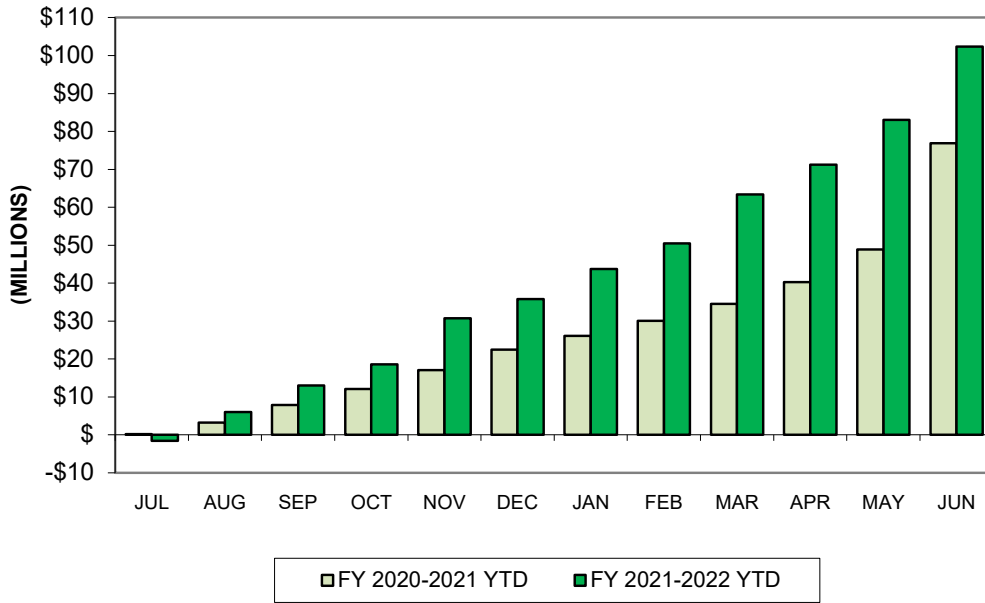
	ADOPTED	YTD		REVISED	CUR	CUR YTD	PRIOR	PRIOR YTD %		CUR YTD LESS	% CHANGE
	FY 2021-2022	BUDGET	C/O	FY 2021-2022	YTD	ACTUAL %	YTD	OF PRIOR	PRIOR YEAR-END	PRIOR YTD	CUR YTD ACTUAL
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL (*)	OF BUDGET	ACTUAL (*)	ACTUAL	ACTUAL (*)	ACTUAL	LESS PRIOR YTD
Police	978	-	-	978	761	77.81%	728	100.00%	728	33	4.53%
Public Works	-	-	-	-	-	0.00%	275	100.00%	275	(275)	-100.00%
Transportation	1,796	-	-	1,796	1,566	87.19%	1,094	100.00%	1,094	472	43.14%
Library	72	-	-	72	42	58.33%	35	100.00%	35	7	20.00%
Planning, Bldg & Code Enforcement	-	-	-	-	-	0.00%	-	0.00%	-	-	0.00%
Parks Rec & Neigh Svcs	8,788	-	-	8,788	16,046	182.59%	2,089	100.00%	2,089	13,957	668.12%
Miscellaneous Dept Charges	3,198	4,291	-	7,489	3,486	46.55%	3,196	100.00%	3,196	290	9.07%
<b>Total Fees, Rates, and Charges</b>	<b>14,832</b>	<b>4,291</b>	<b>-</b>	<b>19,123</b>	<b>21,901</b>	<b>114.53%</b>	<b>7,417</b>	<b>100.00%</b>	<b>7,417</b>	<b>14,484</b>	<b>195.28%</b>

(\*) - Current YTD Actual, Prior YTD Actual and Prior Year-End Actual are based on the Generally Accepted Accounting Principles (GAAP) basis in the United States. This results in some variances from the budgetary basis as certain transactions are recognized as revenues or expenditures on a budgetary basis but not on a GAAP basis.

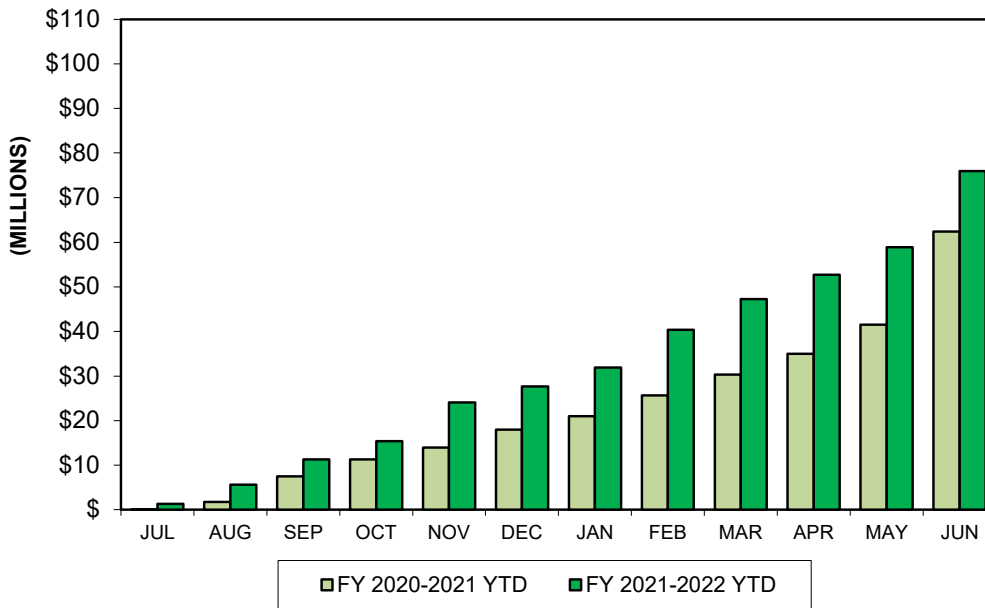
Note: Figures may not total due to rounding.



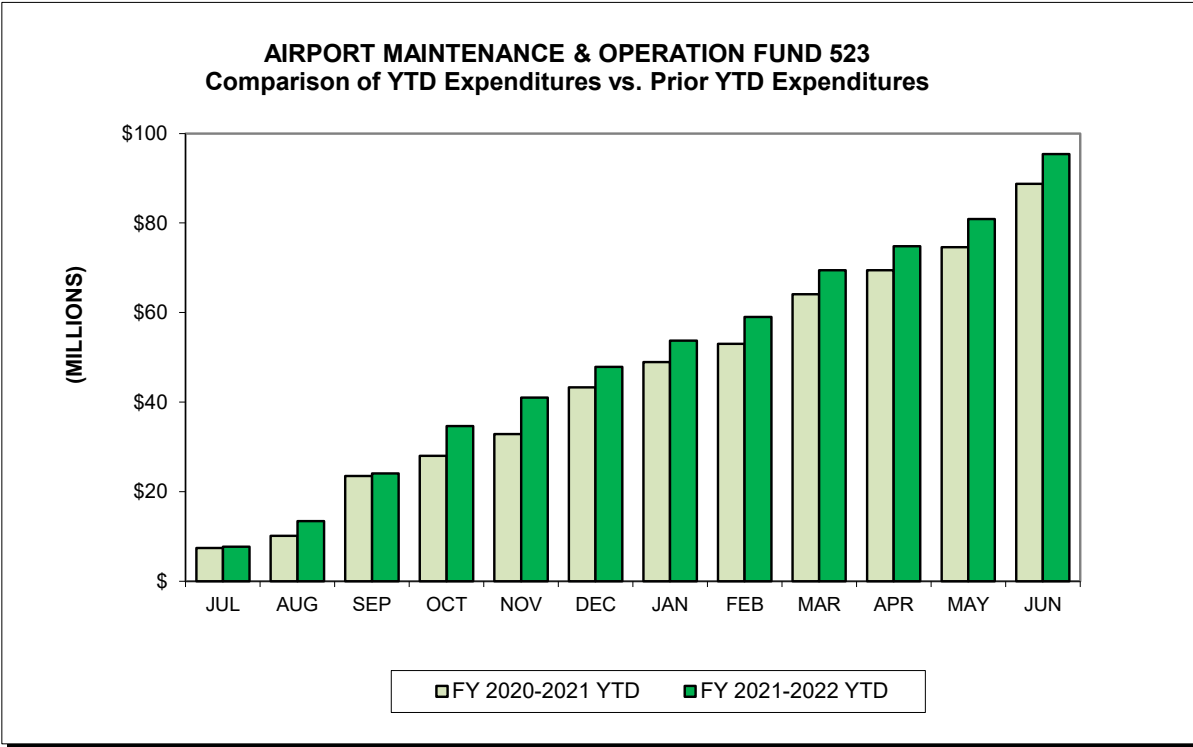
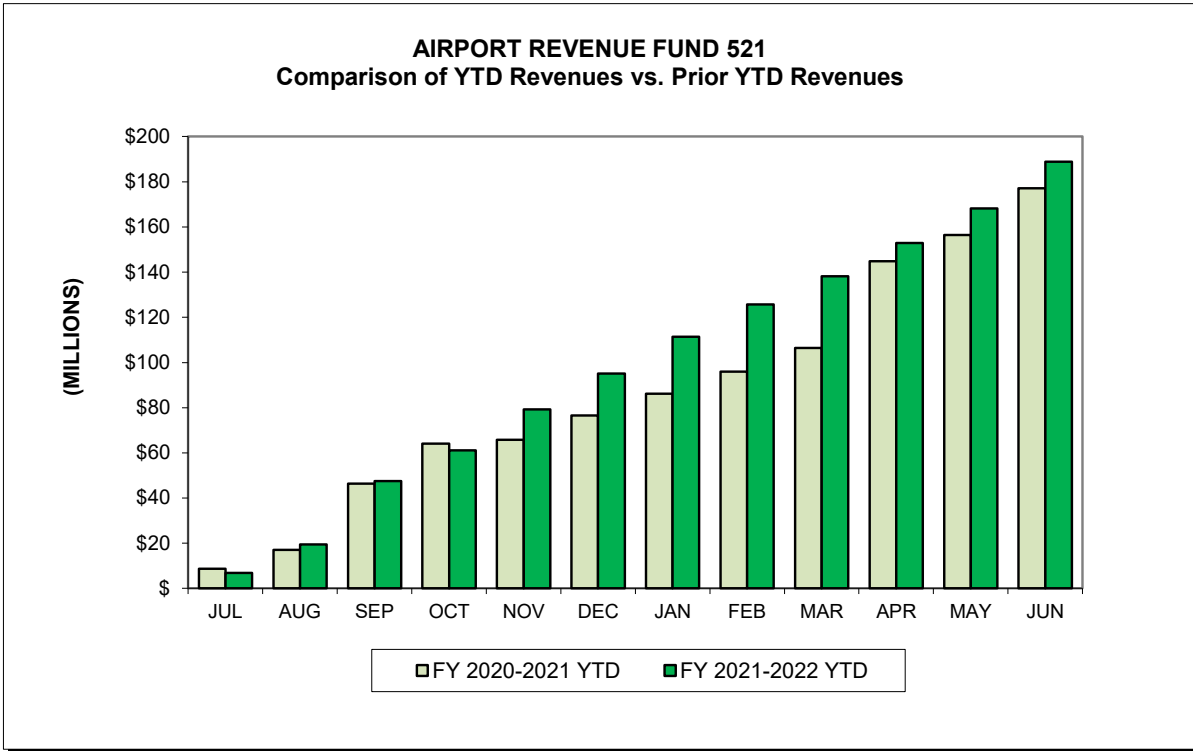
**CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398  
Comparison of YTD Revenues vs. Prior YTD Revenues**



**CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398  
Comparison of YTD Expenditures vs. Prior YTD Expenditures**

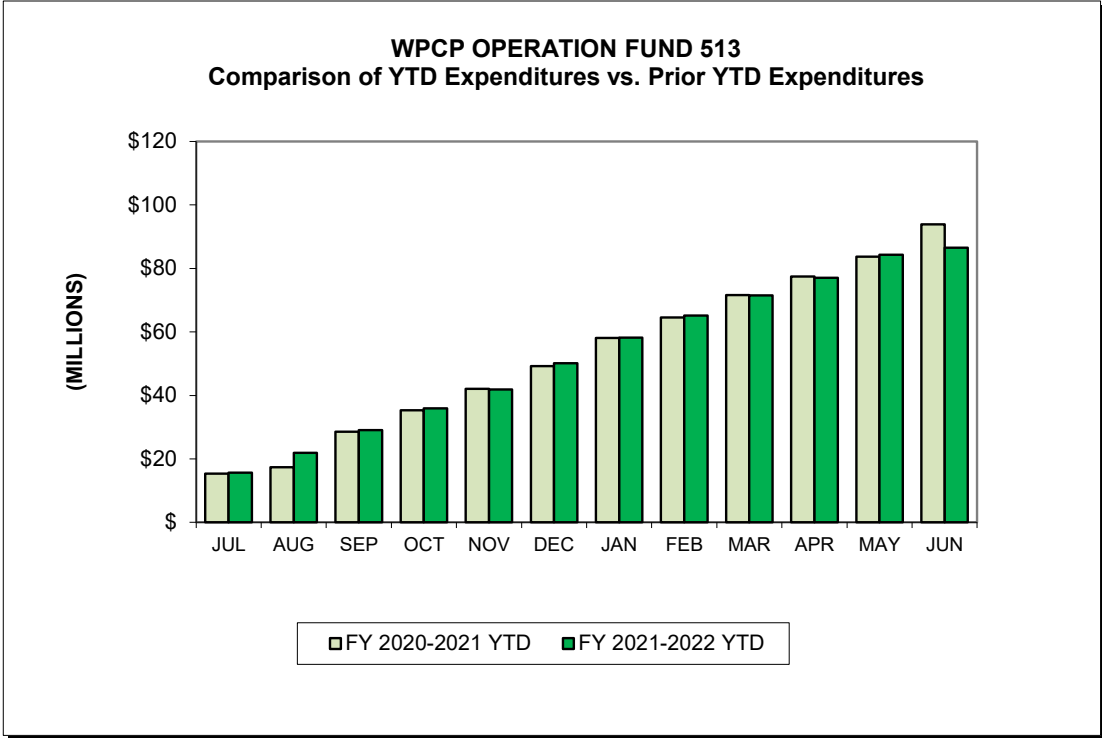
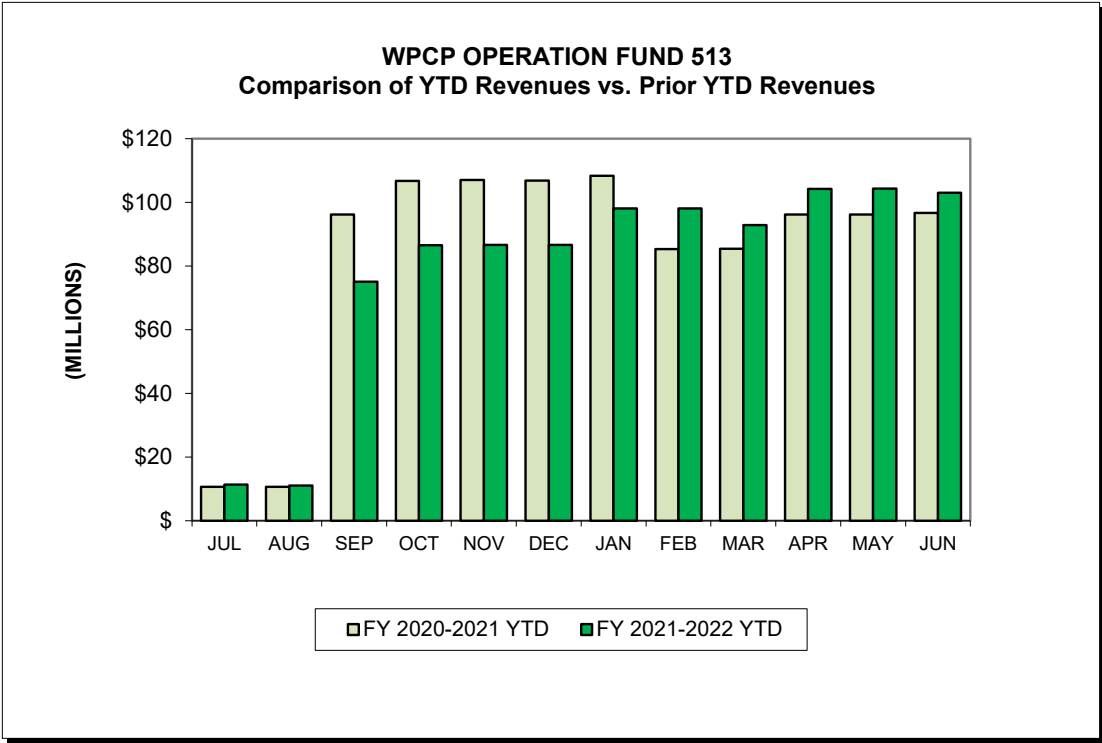


- Note: 1) Negative revenues in July 2021 is due to year-end adjustments (accrual reversals).  
 2) Increase in expenditures is due to various flood projects in the City-Wide Parks (Fund 391), acquisition of materials in the Library C&C (Fund 393), the Silicon Valley Regional interoperability and the Silicon Valley Regional Communications Systems - Radios in the Communications C&C (Fund 397).  
 3) Higher conveyance and construction taxes were collected due to overall growth in real estate activity in FY 2022.



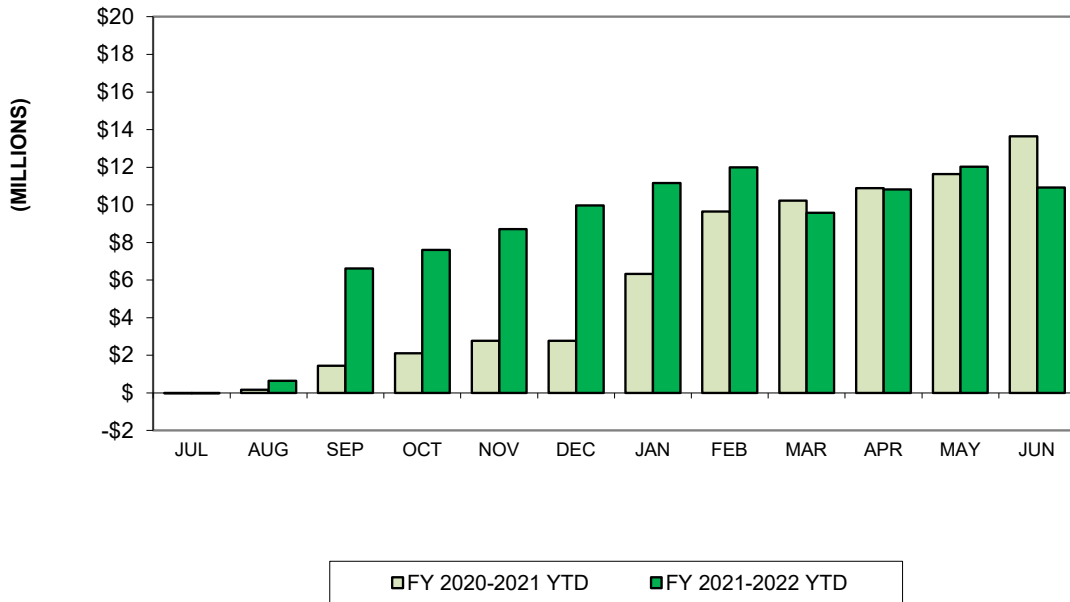
Note: 1) The Airport received CARES Act grant reimbursement of \$12.1 million in Coronavirus Response in September 2021 compared to \$18.9 million in September 2020. The Airport also received Relief Supplemental Appropriations (CRRSA) Act Concessions of \$3.0 million in September 2021, \$3.0 million in November 2021, \$2.8 million in December 2021, \$2.8 million in January 2022, \$1.8 million in February 2022 compared to \$1.6 million in September 2020 - June 2021.

2) Increase in passenger activity resulted in an overall increase in rentals/concession income, parking and landing fees' revenues.

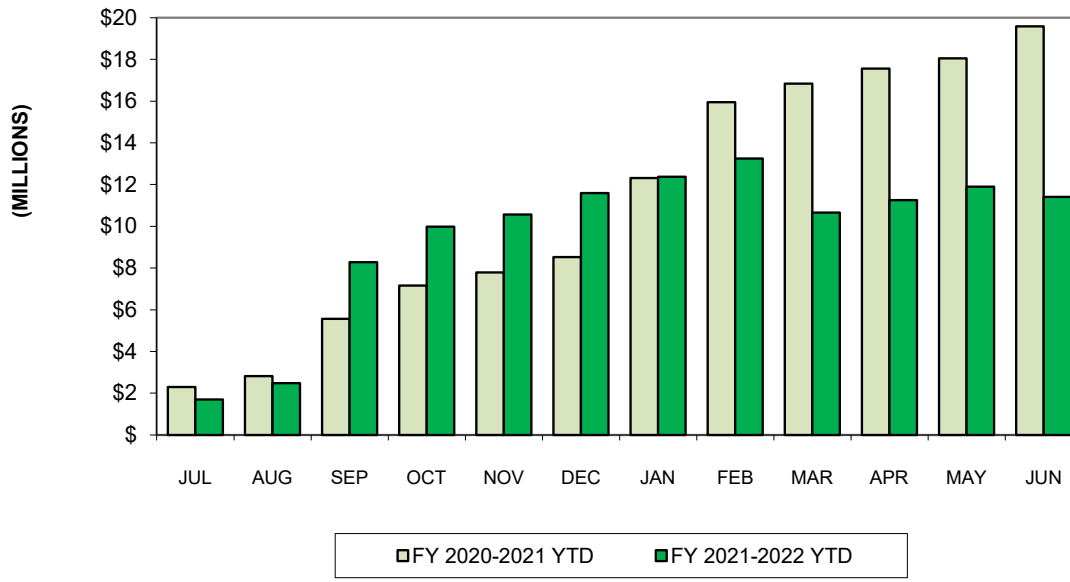


Note: 1) Decrease in revenues in September 2021 is due to \$64.0 million transferred in from Sewer Service & Use Charge Fund (541); whereas \$85.5 million was transferred in September 2020.  
 2) Decrease in expenditures in June 2022 is due to \$11.9 million decrease in pension expenses. The primarily reason is due to the reduction of liabilities after the recognition of investment gains and experience gains in FY 2022. The higher the investment and experience gains, the lower the pension liabilities, which lead to a reduction in pension expenses.

**GENERAL PURPOSE PARKING FUNDS 533 & 559  
Comparison of YTD Revenues vs. Prior YTD Revenues**

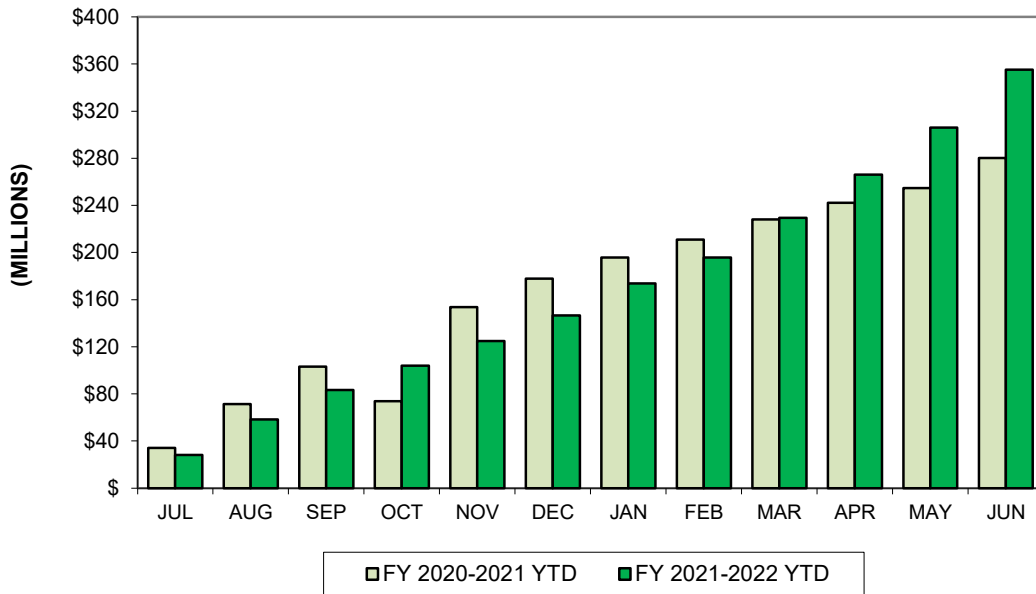


**GENERAL PURPOSE PARKING FUNDS 533 & 559  
Comparison of YTD Expenditures vs. Prior YTD Expenditures**

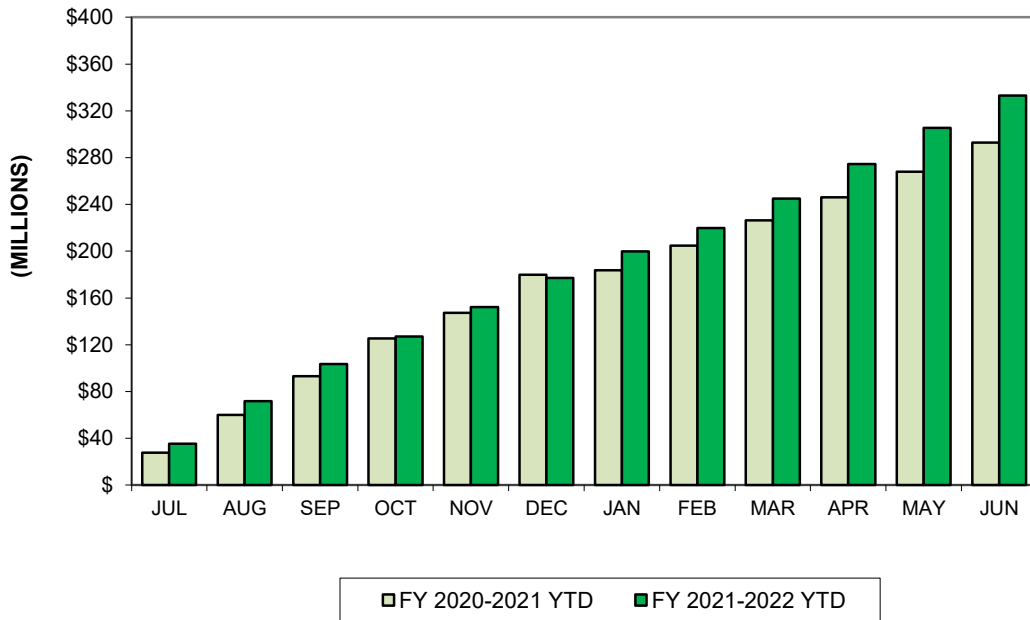


Note: Year-to-year decrease in expenditures as of close of June 2022 is primarily due to a decrease in transfers of funds between the General Purpose Parking Capital Fund (559) and the General Purpose Parking Operating Fund (533). Fund 533's revenue outlook has improved from FY2021, precluding the need for the transfer of funds from Fund 559.

**CLEAN ENERGY FUND 501  
Comparison of YTD Revenues vs. Prior YTD Revenues**



**CLEAN ENERGY FUND 501  
Comparison of YTD Expenditures vs. Prior YTD Expenditures**



Note: Decrease in Clean Energy revenue from July 2021 - February 2022 is due to a variance in electricity rates and energy load delivered. Clean Energy establishes rates to align with PG&E's rates, while shielding Clean Energy's customers from increased PG&E fees. In March 2022, Clean Energy implemented a rate increase to align with PG&E rate increase which provided an increase to Clean Energy's revenues for March and future months. Increase in expense is due to the increase in power costs in the energy market year over year.

**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED JUNE, 2022  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2021-2022	BUDGET		FY 2021-2022	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Construction/Conveyance Tax</b>							
Prior Year Encumbrance	-	-	7,745	7,745	7,745	-	5,260
Beginning Fund Balance	77,562	21,741	-	99,303	99,303	-	85,176
Revenues	72,809	34,273	-	107,082	102,404	-	76,904
<b>Total Sources</b>	<b>150,371</b>	<b>56,014</b>	<b>7,745</b>	<b>214,130</b>	<b>209,452</b>	<b>-</b>	<b>167,340</b>
<b>Total Uses</b>	<b>150,371</b>	<b>56,014</b>	<b>7,745</b>	<b>214,130</b>	<b>75,945</b>	<b>9,867</b>	<b>62,421</b>
<b>Airport</b>							
Prior Year Encumbrance	-	-	22,130	22,130	22,130	-	17,013
Beginning Fund Balance	217,500	15,166	-	232,666	232,666	-	251,826
Revenues	437,053	71,634	-	508,687	440,271	-	451,473
<b>Total Sources</b>	<b>654,553</b>	<b>86,800</b>	<b>22,130</b>	<b>763,483</b>	<b>695,067</b>	<b>-</b>	<b>720,312</b>
<b>Total Uses</b>	<b>654,553</b>	<b>86,800</b>	<b>22,130</b>	<b>763,483</b>	<b>374,871</b>	<b>31,540</b>	<b>424,465</b>
<b>Waste Water Treatment</b>							
Prior Year Encumbrance	-	-	260,725	260,725	260,725	-	310,503
Beginning Fund Balance	235,009	(87,473)	-	147,536	147,536	-	156,220
Revenues	566,110	114,451	-	680,561	432,863	-	379,417
<b>Total Sources</b>	<b>801,119</b>	<b>26,978</b>	<b>260,725</b>	<b>1,088,822</b>	<b>841,124</b>	<b>-</b>	<b>846,140</b>
<b>Total Uses</b>	<b>801,119</b>	<b>26,978</b>	<b>260,725</b>	<b>1,088,822</b>	<b>457,216</b>	<b>276,775</b>	<b>475,820</b>
<b>Parking</b>							
Prior Year Encumbrance	-	-	8,355	8,355	8,355	-	9,548
Beginning Fund Balance	28,528	7,069	-	35,597	35,597	-	39,774
Revenues	12,882	-	-	12,882	10,920	-	13,646
<b>Total Sources</b>	<b>41,410</b>	<b>7,069</b>	<b>8,355</b>	<b>56,834</b>	<b>54,872</b>	<b>-</b>	<b>62,968</b>
<b>Total Uses</b>	<b>41,410</b>	<b>7,069</b>	<b>8,355</b>	<b>56,834</b>	<b>11,405</b>	<b>7,501</b>	<b>19,591</b>
<b>Municipal Water</b>							
Prior Year Encumbrance	-	-	4,089	4,089	4,089	-	6,389
Beginning Fund Balance	32,108	1,673	-	33,781	33,781	-	29,451
Revenues	65,459	500	-	65,959	64,173	-	61,294
<b>Total Sources</b>	<b>97,567</b>	<b>2,173</b>	<b>4,089</b>	<b>103,829</b>	<b>102,043</b>	<b>-</b>	<b>97,134</b>
<b>Total Uses</b>	<b>97,567</b>	<b>2,173</b>	<b>4,089</b>	<b>103,829</b>	<b>61,300</b>	<b>8,443</b>	<b>61,090</b>

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED JUNE, 2022  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2021-2022	BUDGET		FY 2021-2022	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Community Energy</b>							
Prior Year Encumbrance	-	-	11,076	11,076	11,076	-	3,430
Beginning Fund Balance	43,752	(15,628)	-	28,124	28,124	-	50,310
Revenues	294,592	113,249	-	407,841	355,137	-	280,297
<b>Total Sources</b>	<b>338,344</b>	<b>97,621</b>	<b>11,076</b>	<b>447,041</b>	<b>394,337</b>	<b>-</b>	<b>334,037</b>
<b>Total Uses</b>	<b>338,344</b>	<b>97,621</b>	<b>11,076</b>	<b>447,041</b>	<b>333,145</b>	<b>4,793</b>	<b>292,916</b>
<b>Gas Tax</b>							
Revenues	16,000	-	-	16,000	15,803	-	15,938
<b>Total Sources</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>15,803</b>	<b>-</b>	<b>15,938</b>
<b>Total Uses</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>15,803</b>	<b>-</b>	<b>15,938</b>
<b>Building and Structures</b>							
Prior Year Encumbrance	-	-	4,062	4,062	4,062	-	6,278
Beginning Fund Balance	87,119	10,336	-	97,455	97,455	-	94,061
Revenues	74,121	700	-	74,821	26,496	-	33,961
<b>Total Sources</b>	<b>161,240</b>	<b>11,036</b>	<b>4,062</b>	<b>176,338</b>	<b>128,013</b>	<b>-</b>	<b>134,300</b>
<b>Total Uses</b>	<b>161,240</b>	<b>11,036</b>	<b>4,062</b>	<b>176,338</b>	<b>25,492</b>	<b>3,874</b>	<b>32,162</b>
<b>Residential Construction</b>							
Beginning Fund Balance	2,319	409	-	2,728	2,728	-	2,504
Revenues	240	-	-	240	229	-	286
<b>Total Sources</b>	<b>2,559</b>	<b>409</b>	<b>-</b>	<b>2,968</b>	<b>2,957</b>	<b>-</b>	<b>2,790</b>
<b>Total Uses</b>	<b>2,559</b>	<b>409</b>	<b>-</b>	<b>2,968</b>	<b>66</b>	<b>-</b>	<b>62</b>
<b>Transient Occupancy Tax</b>							
Prior Year Encumbrance	-	-	949	949	949	-	984
Beginning Fund Balance	393	1,676	-	2,069	2,069	-	4,284
Revenues	15,055	(1,500)	-	13,555	15,792	-	8,092
<b>Total Sources</b>	<b>15,448</b>	<b>176</b>	<b>949</b>	<b>16,573</b>	<b>18,810</b>	<b>-</b>	<b>13,360</b>
<b>Total Uses</b>	<b>15,448</b>	<b>176</b>	<b>949</b>	<b>16,573</b>	<b>12,760</b>	<b>675</b>	<b>10,342</b>
<b>Conventions, Arts &amp; Entertainment</b>							
Prior Year Encumbrance	-	-	125	125	125	-	294
Beginning Fund Balance	2,524	645	-	3,169	3,169	-	10,440
Revenues	10,149	(792)	-	9,357	40,066	-	23,458
<b>Total Sources</b>	<b>12,673</b>	<b>(147)</b>	<b>125</b>	<b>12,651</b>	<b>43,360</b>	<b>-</b>	<b>34,192</b>
<b>Total Uses</b>	<b>12,673</b>	<b>(147)</b>	<b>125</b>	<b>12,651</b>	<b>10,344</b>	<b>64</b>	<b>17,002</b>

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED JUNE, 2022  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2021-2022	BUDGET		FY 2021-2022	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Golf</b>							
Beginning Fund Balance	1,977	(7)	-	1,970	1,970	-	1,487
Revenues	850	-	-	850	1,041	-	-
<b>Total Sources</b>	<b>2,827</b>	<b>(7)</b>	<b>-</b>	<b>2,820</b>	<b>3,011</b>	<b>-</b>	<b>1,487</b>
<b>Total Uses</b>	<b>2,827</b>	<b>(7)</b>	<b>-</b>	<b>2,820</b>	<b>262</b>	<b>-</b>	<b>-</b>
<b>CARES Act</b>							
Prior Year Encumbrance	-	-	597	597	597	-	-
Beginning Fund Balance	-	10,866	-	10,866	10,866	-	(7,372)
Revenues	10,000	(7,039)	-	2,961	2,948	-	-
<b>Total Sources</b>	<b>10,000</b>	<b>3,827</b>	<b>597</b>	<b>14,424</b>	<b>14,411</b>	<b>-</b>	<b>(7,372)</b>
<b>Total Uses</b>	<b>10,000</b>	<b>3,827</b>	<b>597</b>	<b>14,424</b>	<b>4,570</b>	<b>112</b>	<b>-</b>
<b>American Rescue Plan Act</b>							
Prior Year Encumbrance	-	-	216	216	216	-	-
Beginning Fund Balance	130,955	(2,426)	-	128,529	128,529	-	-
Revenues	-	25,371	-	25,371	102,307	-	-
<b>Total Sources</b>	<b>130,955</b>	<b>22,945</b>	<b>216</b>	<b>154,116</b>	<b>231,052</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>130,955</b>	<b>22,945</b>	<b>216</b>	<b>154,116</b>	<b>104,639</b>	<b>12,843</b>	<b>-</b>
<b>Emergency Reserve</b>							
Beginning Fund Balance	413	(35,066)	-	(34,654)	(34,654)	-	-
Revenues	26,381	44,269	-	70,650	26,520	-	883
<b>Total Sources</b>	<b>26,794</b>	<b>9,203</b>	<b>-</b>	<b>35,997</b>	<b>(8,133)</b>	<b>-</b>	<b>883</b>
<b>Total Uses</b>	<b>26,794</b>	<b>9,203</b>	<b>-</b>	<b>35,997</b>	<b>32,269</b>	<b>3,897</b>	<b>25,308</b>
<b>Low and Moderate Income Housing Asset</b>							
Beginning Fund Balance	145,715	9,467	-	155,182	155,182	-	136,413
Revenues	17,000	19,099	-	36,099	15,069	-	41,378
<b>Total Sources</b>	<b>162,715</b>	<b>28,566</b>	<b>-</b>	<b>191,281</b>	<b>170,250</b>	<b>-</b>	<b>177,791</b>
<b>Total Uses</b>	<b>162,715</b>	<b>28,566</b>	<b>-</b>	<b>191,281</b>	<b>18,378</b>	<b>53,627</b>	<b>18,655</b>
<b>Other Funds</b>							
Prior Year Encumbrance	-	-	76,338	76,338	76,338	-	-
Beginning Fund Balance	333,660	10,129	-	343,789	343,789	-	288,877
Revenues	542,540	100,533	-	643,073	666,120	-	(42,260)
<b>Total Sources</b>	<b>876,200</b>	<b>110,662</b>	<b>76,338</b>	<b>1,063,200</b>	<b>1,086,247</b>	<b>-</b>	<b>246,617</b>
<b>Total Uses</b>	<b>876,200</b>	<b>110,662</b>	<b>76,338</b>	<b>1,063,200</b>	<b>588,465</b>	<b>51,526</b>	<b>(43,963)</b>

Note: Figures may not total due to rounding.



**CITY OF SAN JOSE  
CAPITAL PROJECT FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED JUNE, 2022  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2021-2022	BUDGET		FY 2021-2022	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Construction Excise</b>							
Prior Year Encumbrance	-	-	58,622	58,622	58,622	-	43,075
Beginning Fund Balance	151,118	33,987	-	185,105	185,105	-	270,965
Revenues	295,086	44,297	-	339,383	288,963	-	102,048
<b>Total Sources</b>	<b>446,204</b>	<b>78,284</b>	<b>58,622</b>	<b>583,110</b>	<b>532,690</b>	<b>-</b>	<b>416,088</b>
<b>Total Uses</b>	<b>446,204</b>	<b>78,284</b>	<b>58,622</b>	<b>583,110</b>	<b>150,256</b>	<b>65,068</b>	<b>159,900</b>
<b>Other</b>							
Prior Year Encumbrance	-	-	837	837	837	-	467
Beginning Fund Balance	23,932	75,607	-	99,539	99,539	-	29,581
Revenues	169	131	-	300	71	-	1,910
<b>Total Sources</b>	<b>24,101</b>	<b>75,738</b>	<b>837</b>	<b>100,676</b>	<b>100,447</b>	<b>-</b>	<b>31,958</b>
<b>Total Uses</b>	<b>24,101</b>	<b>75,738</b>	<b>837</b>	<b>100,676</b>	<b>55,407</b>	<b>1,159</b>	<b>4,247</b>

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE  
OTHER FUND TYPES  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED JUNE, 2022  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2021-2022	BUDGET		FY 2021-2022	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Trust and Agency</b>							
Prior Year Encumbrance	-	-	102	102	102	-	114
Beginning Fund Balance	5,003	6,696	-	11,699	11,699	-	10,208
Revenues	3,912	299	-	4,211	4,956	-	5,383
<b>Total Sources</b>	<u>8,915</u>	<u>6,995</u>	<u>102</u>	<u>16,012</u>	<u>16,757</u>	<u>-</u>	<u>15,705</u>
<b>Total Uses</b>	<u>8,915</u>	<u>6,995</u>	<u>102</u>	<u>16,012</u>	<u>4,250</u>	<u>430</u>	<u>4,445</u>

Note: Figures may not total due to rounding.



**2021-2022  
ANNUAL REPORT**