



Memorandum

TO: HONORABLE MAYOR AND
CITY COUNCIL

FROM: Jennifer A. Maguire

SUBJECT: SEE BELOW

DATE: June 13, 2012

Approved

Date

6/14/12

Council District: City-Wide

SUBJECT: APPROVAL OF VARIOUS BUDGET ACTIONS FOR FISCAL YEAR 2011-2012

RECOMMENDATION

- 1) Adopt amendments to the annual appropriation ordinance and funding sources resolution for various operating and capital funds to reflect estimated 2011-2012 revenue receipts, expenses, and encumbrances.
- 2) Adopt a resolution approving the loan in the amount of \$1,828,000 from the Subdivision Park Trust Fund (Fund 375) to the Council District 7 Construction and Conveyance Tax Fund (Fund 385) for the construction of the Roberto Antonio Balermينو Park with the following terms:
 - a) The Council District 7 Construction and Conveyance Tax Fund (Fund 385) shall pay interest at a rate equal to the investment earnings of the Subdivision Park Trust Fund (Fund 375).
 - b) The loan shall be fully due and payable on June 30, 2019.
 - c) The loan shall be repaid with grant reimbursements from the Statewide Park Development and Community Revitalization Program (Proposition 84 Phase 2).
 - d) All grant reimbursements received by the City from the Statewide Park Development and Community Revitalization Program (Proposition 84 Phase 2) for the construction of the Roberto Antonio Balermينو Park shall be allocated to the repayment of the loan until it is fully repaid.
 - e) In the event that a shortfall arises in the Council District 7 Construction and Conveyance Tax Fund (Fund 385), another eligible source of revenue shall fully repay the loan.
 - f) The loan shall be immediately due and payable if needed by the Subdivision Park Trust Fund (Fund 375) to fund any eligible project.
 - g) A final balloon payment shall be required if the loan has not been fully repaid from the grant reimbursements by June 30, 2019.

OUTCOME

Approval of the recommended budget adjustments will help ensure that appropriations are not over-expended at the end of 2011-2012, align revenues and expenditures with actual performance and assumptions used in the development of the approved 2012-2013 Capital and Operating Budgets, recognize new revenues and associated expenditures, and approve a loan that will allow for the construction of Roberto Antonio Balermينو Park.

BACKGROUND

Over the course of the last several weeks, the Budget Office has conducted a final detailed review of existing appropriations and revenue estimates as compared to year-end projected levels. This review was performed using financial reports identifying year-to-date expenditures, encumbrances, and revenues.

As a result of this review, the following types of adjustments to the Appropriation Ordinance and Funding Sources Resolution are recommended in this report:

- Adjustments to assure adequate funding in various departments, city-wide expenses, capital projects, and other appropriations is available through the end of the fiscal year based on estimated expenditure levels or project schedules;
- Adjustments to bring revenue estimates and expenditure appropriations in line with the latest information and assumptions used in the development of the 2012-2013 Capital and Operating Budgets as approved by the City Council on June 12, 2012; and,
- Adjustments to recognize funding from other agencies or reimbursements for activities and appropriate those funds.

As in the past, an effort has been made to provide for adjustments in those cases where it appears there is a possibility that appropriations would be exceeded by year-end. These actions are intended to be responsive to past City Council direction to prevent after-the-fact ratifications of over-expenditures.

ANALYSIS

Provided below is a brief overview of the budget actions recommended in this report. The budget actions are described in two categories: Recommended Budget Adjustments and Clean-up Actions as described below. In addition, an interfund loan is described and recommended to provide temporary funding for the Roberto Antonio Balermينو Park project.

ANALYSIS (CONT'D.)

Recommended Budget Adjustments

A Summary of Recommended Budget Adjustments is described in Attachment A for the General Fund and Attachment B for Special/Capital Funds. The technical budget actions associated with these adjustments are provided in Attachments C and D. These types of transactions include:

General Fund

Required Technical/Rebalancing Actions – Recommendations are included to reflect excess revenue and expenditure savings assumed in the development of the 2012-2013 Budget and other adjustments to align revenues and expenditures with year-end estimates. The largest adjustment is to increase the 2011-2012 Ending Fund Reserve (increase \$13.2 million) consistent with the fund balance assumption used as a funding source as part of the development of the approved 2012-2013 Operating Budget. This increase is funded by a net increase to the General Fund revenue estimates (\$8.8 million) and expenditure savings (\$4.4 million). In addition, a technical adjustment is included to reduce the debt service payment (\$3.0 million) and corresponding revenue estimate related to the former FMC property that was paid directly from the Airport West Fiscal Agent Fund. Lastly, augmentations are included for several required needs (\$797,000) primarily due to increases for Election and Ballot Measures (\$410,000), TRANs Debt Service (\$189,000), Parks, Recreation and Neighborhood Services Department non-personal/equipment expenditures for additional watering at several parks (\$95,000), and Property Tax Administration Fee (\$83,000).

Grants/Reimbursements/Fees – A series of revenue-supported adjustments totaling \$24.6 million are recommended to reflect new or updated revenues and expenditures for grant, reimbursement, and/or fee activities. The largest actions support a technical adjustment to Convention Center Lease Payments (\$15.4 million) and for the Development Fee Programs (\$8.0 million). The 2012-2013 Adopted Budget included actions to rebudget a portion of these funds.

Special/Capital Funds

Special Fund Adjustments – These actions rebalance funds to adjust for revenue variances in the current year, recognize new grants and reimbursements, and reflect changes in project and program allocations based on revised cost estimates. In every case, funding is available within the respective fund to offset the required adjustment.

Capital Fund Adjustments – These actions rebalance funds to adjust for revenue variances in the current year, adjust capital allocations based on revised cost estimates and project timing, reallocate project funding from and to reserves, and adjust budgets to properly account for project expenditures and revenue. In every instance, funding is available within the involved fund to offset the required adjustment.

ANALYSIS (CONT'D.)

Clean-Up Actions

This section consists of clean-up actions for the General Fund (Attachment C) and Special/Capital Funds (Attachment D) based on ongoing review and monitoring of the budget through eleven months of the current fiscal year. Revisions are required to technically correct existing appropriations, avoid cost overruns at year-end, perform a minor revision to a Beginning Fund Balance reconciliation, and close out funds previously approved by the City Council or gifts in the Gift Trust Fund. The following types of adjustments are included:

Net-Zero Funding Transfers/Reallocations – These actions include net-zero transfers between appropriations. These transactions include actions where total departmental level allocations will not be exceeded by year-end, but adjustments between expenditure categories within a department are required to prevent an over-expenditure of an appropriation category or to recategorize an expenditure. For example, although department personal services and non-personal/equipment expenditures are generally tracking within budgeted allocations, a few departments have been experiencing higher than budgeted personal services and non-personal/equipment expenditures during the year. These higher expenditures are primarily due to lower than anticipated vacancies, higher than anticipated compensation payouts (vacation, compensatory time, and/or vacation sellback) or due to temporary agency/contractual (staffing) needs. In all cases, offsetting actions (e.g., decrease to departmental non-personal/equipment budgets) have been identified to address these overages. It should be noted that in a few cases, savings from other department appropriations are recommended to offset the funding necessary to correct the department overruns.

Retirement Adjustments – In 2011-2012, the Federated and Police and Fire Retirement Boards approved actions that changed the methodology for setting the City's Annual Required Contribution (ARC) to a minimum amount or the amount generated by a rate, if the City's actual pensionable payroll is projected to be higher than that included in the Boards' actuary report. Because actual pensionable payroll experience may differ from budgetary pensionable payroll among each department appropriation within the City's over 100 budgeted funds, minor adjustments among funds and appropriations are required to prevent overages.

Interest Transfers – These actions reflect slightly higher than anticipated interest transfers to the General Fund. An increase to transfer appropriations in several funds is necessary to ensure all interest is appropriately transferred to in the General Fund and to avoid an overage in the originating fund by year-end.

Capital Program and Public Works Department Support Service Costs – These actions provide minor increases to several Capital Program and Public Works Department Support Services Costs appropriations due to higher than anticipated Public Works costs in several funds. This appropriation provides funding to the Capital Project Management System, labor compliance review, performance measure reporting, updates to policies and specifications, and Public Works Department capital project delivery costs.

ANALYSIS (CONT'D.)

Beginning Fund Balance Reconciliations – These actions revise Beginning Fund Balance allocations based on the final 2010-2011 Comprehensive Annual Financial Report (CAFR). In one case, a very minor restatement of Beginning Fund Balances is required to close out the respective fund.

Fund/Gift Close-Out – These actions include technical actions to close-out funds previously approved by the City Council including the Anti-Tobacco Settlement Fund, Services for Redevelopment Capital Projects Fund, and the Local Law Enforcement Block Grant Fund. In addition, adjustments are included to close-out gifts in the Gift Trust Fund.

Interfund Loan

In addition, this memorandum includes an interfund loan in the amount of \$1,828,000 from the Subdivision Park Trust Fund to Council District 7 Construction and Conveyance Tax Fund (Fund 385) for the Roberto Antonio Balermino Park to be repaid upon receipt of grant reimbursements from the Statewide Park Development and Community Revitalization Program (Prop 84 Phase 2). The term of the grant is July 1, 2012 to June 30, 2019; therefore, the interfund loan would expire June 30, 2019. The loan repayment would include the principal plus interest that will be calculated at the City's pooled investment portfolio rate. Staff will file for reimbursements with the State on a regular basis and when a significant amount of funds has accumulated, the funds will be transferred to the Subdivision Park Trust Fund as part of the budget progress.

EVALUATION AND FOLLOW-UP

This memorandum presents recommended budget adjustments to bring 2011-2012 year-end revenues and expenditures in line with current year-end estimated levels. The final reconciliation of the 2011-2012 fiscal year will be presented in the 2011-2012 Annual Report scheduled to be released on September 30, 2012 and the 2011-2012 Comprehensive Annual Financial Report (CAFR) scheduled to be released fall 2012.

PUBLIC OUTREACH / INTEREST

- Criterion 1:** Requires Council action on the use of public funds equal to \$1 million or greater. **(Required: Website Posting)**
- Criterion 2:** Adoption of a new or revised policy that may have implications for public health, safety, quality of life, or financial/economic vitality of the City. **(Required: E-mail and Website Posting)**

PUBLIC OUTREACH / INTEREST (CONT'D)

- Criterion 3:** Consideration of proposed changes to service delivery, programs, staffing that may have impacts to community services and have been identified by staff, Council or a Community group that requires special outreach. **(Required: E-mail, Website Posting, Community Meetings, Notice in appropriate newspapers)**

This item meets Criterion 1: Requires Council action on the use of public funds equal to \$1 million or greater. This memorandum is posted on the City website for the June 19, 2012 Council Agenda.

COORDINATION

The adjustments recommended in this document have been coordinated with the various City departments.

FISCAL/POLICY ALIGNMENT

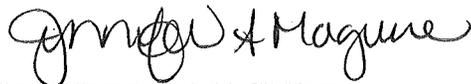
The proposed budget actions are consistent with the City's budget policies, which state that the City will maintain the fiscal integrity of its operating, debt service, and capital improvement budgets, which provide services and maintain public facilities, streets, and utilities.

COST SUMMARY/IMPLICATIONS

A series of budget actions is recommended in the General Fund, Special Funds, and Capital Funds to reflect anticipated year-end performance. There are sufficient resources in each fund to support the recommended budget actions.

CEQA

Not a Project, File No. PP10-067 (b), Appropriation Ordinance


JENNIFER A. MAGUIRE
Budget Director

Attachment A – General Fund Recommended Budget Adjustments Summary

Attachment B – Special/Capital Funds Recommended Budget Adjustments Summary

Attachment C – General Fund Recommended Budget Adjustments and Clean-Up Actions

Attachment D – Special/Capital Funds Recommended Budget Adjustments and Clean-Up Actions

I hereby certify that there will be available for appropriation in the amounts as listed in the fiscal year 2011-2012 monies in excess of those heretofore appropriated therefrom:

General Fund (001)	\$ 30,510,889
Affordable Housing Investment Fund (346)	27,634,345
Airport Revenue Fund (521)	28,014,126
Anti-Tobacco Settlement Fund (426)	2,410
Building and Structure Construction Tax Fund (429)	1,828,000
Civic Center Construction Fund (425)	9,918
Construction Excise Tax Fund (465)	6,795,584
Construction Tax and Prop Conveyance Tax Fund: Council District 7 (385)	2,500,000
Construction Tax and Prop Conveyance Tax Fund: Library Purpose (393)	6,500
Construction Tax and Prop Conveyance Tax Fund: Park Yards (398)	1,000
Convention and Cultural Affairs Fund (536)	240,000
Convention Center Facilities District Revenue Fund (791)	1,173,000
Federal Drug Forfeiture Fund (419)	167,000
Gas Tax Maintenance and Construction Fund 1943 (409)	100,000
General Purpose Parking Fund (533)	153,102
Gift Trust Fund (139)	570,278
Integrated Waste Management Fund (423)	46,000
Residential Construction Tax Contribution Fund (420)	1,500
San José Municipal Stadium Capital Fund (476)	16,578
San José-Santa Clara Treatment Plant Capital Fund (512)	25,000
Services for Redevelopment Capital Projects Fund (450)	2,000
State Drug Forfeiture Fund (417)	34,000
Stores Fund (551)	1,000
Supplemental Law Enforcement Services Fund (414)	464,209
Water Utility Capital Fund (500)	29,330



JENNIFER A. MAGUIRE
Budget Director

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>2011-2012 Ending Fund Balance Adjustment</i>	EARMARKED RESERVES		\$13,200,000	
Increases the 2011-2012 Ending Fund Balance Earmarked Reserve by \$13.2 million from \$12.0 million to \$25.2 million, which is consistent with the fund balance assumption used as a source of funds in the development of the approved 2012-2013 Operating Budget. This increase is funded by a net increase to General Fund revenue estimates (\$8.8 million) and expenditure savings (\$4.4 million) as described elsewhere in this document.				
<i>Capital Projects Savings - Closed Landfill Compliance</i>	CAPITAL PROJECTS		(\$100,000)	
Decreases the Closed Landfill Compliance appropriation in the Municipal Improvements Capital Program due to lower than expected landfill gas flare and collection system repairs needed to treat landfill gases at the City's five closed landfills. The City is required to maintain and treat the landfill gases that are generated from decomposing trash. As the landfills age there are less gases generated and the need to collect and treat the gas is reduced. Singleton Landfill is the City's most costly landfill and required less repairs and maintenance than anticipated. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				
<i>City-Wide Savings - FMC Operating Site Costs - Public Works</i>	CITY-WIDE EXPENSES		(\$130,000)	
Decreases the FMC Operating Site Costs appropriation by \$130,000 to reflect lower than anticipated operating costs at the former FMC location. The water treatment system and drainage repair needs were less than originally expected at the time the FMC building was demolished. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				
<i>City-Wide Savings - Sick Leave Payments Upon Retirement</i>	CITY-WIDE EXPENSES		(\$700,000)	
Decreases the Sick Leave Payments Upon Retirement appropriation by \$700,000 to \$8.5 million to reflect lower than projected sick leave payments upon retirement based on a recent analysis of employees that have submitted applications for retirement and the sick leave balances that would be necessary to be paid by year-end. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>City-Wide Savings - Workers' Compensation Claims - Other Departments</i>	CITY-WIDE EXPENSES		(\$150,000)	
Decreases the Workers' Compensation Claims - Other Departments appropriation by \$150,000 to \$1.1 million to reflect lower than projected workers' compensation claim expenditures. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				
<i>City-Wide Savings - Workers' Compensation Claims - PRNS</i>	CITY-WIDE EXPENSES		(\$50,000)	
Decreases the Workers' Compensation Claims - PRNS appropriation by \$50,000 to \$1.1 million to reflect lower than projected workers' compensation claim expenditures. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				
<i>City-Wide Savings - Workers' Compensation Claims - Police</i>	CITY-WIDE EXPENSES		(\$300,000)	
Decreases the Workers' Compensation Claims - Police appropriation by \$300,000 to reflect lower than projected workers' compensation claim expenditures. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				
<i>City-Wide Savings - Workers' Compensation Claims - Public Works</i>	CITY-WIDE EXPENSES		(\$150,000)	
Decreases the Workers' Compensation Claims - Public Works appropriation by \$150,000 to \$598,000 to reflect lower than projected workers' compensation claim expenditures. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				
<i>City-Wide Savings - Workers' Compensation Claims - Transportation</i>	CITY-WIDE EXPENSES		(\$50,000)	
Decreases the Workers' Compensation Claims - Transportation appropriation by \$50,000 to \$632,000 to reflect lower than projected workers' compensation claim expenditures. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				

General Fund Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>Departmental Savings - Finance</i>	FINANCE		(\$350,000)	
Decreases the Finance Department Personal Services appropriation by \$350,000. The Finance Department is projected to end the year with General Fund personal services savings due to higher than anticipated vacancies. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				
<i>Departmental Savings - Human Resources</i>	HUMAN RESOURCES		(\$300,000)	
Decreases the Human Resources Department Personal Services appropriation by \$300,000. The Human Resources Department is projected to end the year with General Fund personal services savings due to higher than anticipated vacancies. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				
<i>Departmental Savings - Planning, Building and Code Enforcement</i>	PLANNING, BLDG, & CODE ENF		(\$450,000)	
Decreases the Planning, Building and Code Enforcement (PBCE) Department's Personal Services appropriation by \$150,000 and Non-Personal/Equipment appropriation by \$300,000. The PBCE Department is projected to end the year with General Fund personal services savings given higher than anticipated vacancies and non-personal/equipment savings due to reduced contractual services expenditures. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				
<i>Departmental Savings - Police</i>	POLICE		(\$2,450,000)	
Decreases the Police Department's Personal Services appropriation by \$1,450,000 and the Non-Personal/Equipment appropriation by \$1,000,000. The Police Department is projected to end the year with General Fund personal services savings due to higher than anticipated vacancies. Non-Personal/Equipment savings will be generated from lower vehicle replacement costs as a result of fewer Police vehicles meeting the required replacement criteria for mileage and age than previously anticipated. As a result, savings are available and recommended to be allocated to fund other actions included in this document, primarily the increase to the 2011-2012 Ending Fund Balance Reserve.				

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>Elections and Ballot Measures</i>	CITY-WIDE EXPENSES		\$410,000	
Increases the Elections and Ballot Measures allocation by \$410,000 to ensure sufficient funding is available for the City of San José's portion of the June 2012 and the November 2012 election for City Council member elections and various ballot measures. This action will result in the Elections and Ballot Measures appropriation totaling \$2,210,000. With the approval of the Manager's Budget Addendum #46, \$1,000,000 was rebudgeted to 2012-2013.				
<i>Energy Efficiency Program/Other Revenue (PG&E Rebates)</i>	CITY-WIDE EXPENSES		\$62,392	\$62,392
Recognizes rebates received in 2011-2012 from PG&E for the installation of eligible energy efficiency products at City facilities, and appropriates this funding to the Energy Efficiency Program, in accordance with City Council policy adopted on June 2, 2009 and modified on March 20, 2012. The rebates will be used for future energy efficiency improvements at City facilities.				
<i>FMC Debt Service Payments/Transfers</i>	CITY-WIDE EXPENSES		(\$3,000,000)	(\$3,000,000)
Decreases the FMC Debt Service Payments appropriation and corresponding estimate for Transfers by \$3.0 million. A \$3.0 million appropriation for the FMC Debt Service Payments and corresponding Transfer from the Airport West Fiscal Agent Fund to reimburse the General Fund were assumed in the 2011-2012 Adopted Budget. This action reduces both the FMC Debt Service Payments appropriation and estimate for Transfers as the debt service payments were paid directly from the Airport West Fiscal Agent Fund.				
<i>Office of the City Clerk Non-Personal/Equipment</i>	CITY CLERK		\$25,000	
Increases the Office of the City Clerk's Non-Personal/Equipment appropriation by \$25,000 to provide funding for higher than anticipated expenditures. The Non-Personal/Equipment appropriation is estimated to exceed budgeted levels for the year due to computer upgrade purchases which enhance support for City Council meetings. This adjustment is recommended to be offset by a corresponding decrease to the Office's Personal Services appropriation.				
<i>Office of the City Clerk Personal Services</i>	CITY CLERK		(\$25,000)	
Decreases the Office of the City Clerk's Personal Services appropriation by \$25,000 to offset the higher than anticipated expenditures in the Non-Personal/Equipment appropriation. Vacancy savings are available due to the Assistant City Clerk, Analyst II, and Staff Technician positions being vacant for several months during the year.				

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>Parks Landscape Watering</i>	PARKS, REC, & NEIGH SVCS		\$95,000	
Increases the PRNS Non-Personal/Equipment appropriation by \$95,000 as referenced in an Information Memorandum to Council on May 23, 2012 to enable the department to increase the frequency of watering of parks landscape during the heavier water use period of May and June. In the 2011-2012 Adopted Budget, the watering budget for neighborhood and regional parks was reduced by \$564,000 as part of the actions necessary to address the \$115 million General Fund shortfall, which has contributed to an unacceptable level of browning of park landscaping. These funds, in addition to the funds included as part of the 2012-2013 Operating Budget (\$400,000), will allow for more frequent watering of the high volume play and activity areas and will help keep high-use turf facilities more green and vibrant.				
<i>Police Non-Personal/Equipment</i>	POLICE		\$700,000	
Increases the Police Department's Non-Personal/Equipment appropriation with funding of \$700,000 reallocated from the Police Department's Personal Services appropriation as described below. This funding shift will create additional capacity in the Non-Personal/Equipment appropriation to ensure there is sufficient funding for contractual backgrounding services to maximize the qualified candidates for the Police Officer Recruit Academies in 2012-2013. A separate recommendation was included in the Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.				
<i>Police Personal Services</i>	POLICE		(\$700,000)	
Decreases the Police Department's Personal Services appropriation to transfer funding of \$700,000 to the Police Department's Non-Personal/Equipment appropriation as described above. Based on current personal services tracking and the large number of vacancies in the Department, sufficient salary and fringe benefit savings are expected to be generated by year-end to support this action.				
<i>Police Retirees' Health/Dental Fees</i>	CITY-WIDE EXPENSES		\$10,000	
Increases the Police Retirees' Health/Dental Fees appropriation due to higher than expected usage by Police retirees. Per the Memorandum of Agreement with the San José Police Officers' Association, the City must set aside a portion of eligible Police retiree members sick leave payment upon retirement to offset their healthcare plan deductions. Activity has slightly increased above anticipated levels.				

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>Property Tax Administration Fee</i>			\$83,000	
Increases the Property Tax Administration Fee appropriation from \$3.1 million to \$3.2 million based on the actual administrative fees assessed by the County of Santa Clara. An increase of \$540,000 was approved as part of the 2011-2012 Mid-Year Budget Review to reflect a revised projection provided by the County Controller Treasurer, however, the actual fee assessed is \$83,000 higher than the County's December projection. This 23% year-over-year increase in the Property Tax Administration Fee is due to the cost of a new Tax Collection and Apportionment system implemented by the County. The Finance Department will work with the County to ensure increases to fees are better coordinated with the City in the future.	CITY-WIDE EXPENSES			
<i>Revenue - Business Taxes</i>				\$800,000
Increases the Business Taxes revenue estimate by \$800,000 from \$40.2 million to \$41 million based on stronger than budgeted collection levels in General Business Tax (\$275,000), Disposal Facility Tax (\$275,000) and Marijuana Business Tax (\$250,000). The increase in this revenue category will be used to offset recommended reductions in other revenue categories as well as increase the 2011-2012 Ending Fund Balance Reserve.	REVENUE ADJUSTMENTS			
<i>Revenue - Fines, Forfeitures, and Penalties</i>				\$650,000
Increases the Fines, Forfeitures, and Penalties estimate by \$650,000 from \$17.0 million to \$17.6 million based on current collection trends. This action adjusts for higher receipts in areas such as parking citation collections from the Franchise Tax Board and various administrative citations and penalties, partially offset by lower than budgeted false alarm fines. The increase in this revenue category will be used to offset recommended reductions in other revenue categories as well as increase the 2011-2012 Ending Fund Balance Reserve.	REVENUE ADJUSTMENTS			
<i>Revenue - Franchise Fees</i>				(\$825,000)
Decreases the Franchise Fees revenue estimate by \$825,000 from \$42.6 million to \$41.8 million to reflect downward adjustments to the Electricity (\$45,000), Gas (\$852,000), City Generated Tow (\$360,000), and Cable (\$68,000) categories, partially offset by an increase to the Commercial Solid Waste category (\$500,000) based on current collection trends and the latest annual reconciliation from Pacific Gas and Electric (PG&E) received in April 2012. In 2011-2012, the payment from PG&E was lower than anticipated. As outlined in both the Proposed Budget and March/April Bi-Monthly Financial Report, the Finance Department has been working with PG&E to understand the reconciliation. While this analysis is ongoing, initial findings indicate that the lower collection level is due to lower than anticipated receipts from third party energy providers. The downward adjustment to the Franchise Fees revenue estimate is offset by recommended increases in other revenue categories.	REVENUE ADJUSTMENTS			

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
Revenue - Licenses and Permits				\$500,000
Increases the Licenses and Permits revenue estimate by \$500,000 from \$35.3 million to \$35.8 million. This increase primarily reflects higher than anticipated vacant and dangerous building revenues. The increase in this revenue category will be used to offset recommended reductions in other revenue categories as well as increase the 2011-2012 Ending Fund Balance Reserve.	REVENUE ADJUSTMENTS			
Revenue - Other Revenue				\$500,000
Increases the Other Revenue estimate by \$500,000 from \$116.3 million to \$116.8 million. This increase reflects the combination of higher than anticipated SB 90 reimbursements from the State to reimburse the City for State mandates (\$255,000), incentive payments from various third party contractors such as Office Max (\$240,000), and the net impact (\$5,000) of various other revenues based on collection trends. The increase in this revenue category will be used to offset recommended reductions in other revenue categories as well as increase the 2011-2012 Ending Fund Balance Reserve.	REVENUE ADJUSTMENTS			
Revenue - Property Tax				\$180,000
Increases the Property Tax revenue estimate by \$180,000 from \$200.1 million to \$200.3 million based on current collection trends and the most recent information from the Santa Clara County. This net increase reflects adjustments across most of the Property Tax categories, including increases in both SB 813 (\$547,000) and Unsecured Property Tax (\$68,000) which are slightly offset by decreases in both Secured Property Tax (\$373,000) and Airplane Property Tax (\$62,000). The net increase in this revenue category will be used to offset recommended reductions in other revenue categories as well as increase the 2011-2012 Ending Fund Balance Reserve.	REVENUE ADJUSTMENTS			
Revenue - Revenue from the Federal Government				\$1,122,000
Increases the Revenue from the Federal Government revenue estimate by \$1.1 million from \$17.6 million to \$18.7 million. This increase reflects additional grant proceeds for the 2009 Fire Department Urban Area Security Initiative Grant allocation in which the final close out of the grant resulted in additional revenues received in the current year for prior year expenditures. This action brings the 2011-2012 budgeted estimate for this grant to \$1.8 million. The increase in this revenue category will be used to offset recommended reductions in other revenue categories as well as increase the 2011-2012 Ending Fund Balance Reserve.	REVENUE ADJUSTMENTS			

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
Revenue - Revenue from the Use of Money/Property				\$500,000
REVENUE ADJUSTMENTS				
Increases the Use of Money and Property revenue estimate by \$500,000 from \$2.5 million to \$3.0 million. This increase reflects higher than estimated receipts from subrogation recovery revenues (\$245,000), increased interest earnings in the General Fund (\$110,000), additional rental income (\$85,000) due to collections from the Del Monte property, and higher than anticipated Property Tax interest earnings (\$60,000). The increase in this revenue category will be used to offset recommended reductions in other revenue categories as well as increase the 2011-2012 Ending Fund Balance Reserve.				
Revenue - Sales Tax				\$4,940,000
REVENUE ADJUSTMENTS				
Increases the Sales Tax revenue estimate by \$4.94 million to reflect higher projected General Sales Tax (\$4.74 million) and Proposition 172 Sales Tax (\$200,000). The increase in the General Sales Tax revenue estimate reflects stronger than anticipated second and third quarter 2011-2012 year-over-year revenue performance; growth of 6.2% and 14.2% in these quarters exceeded budgeted estimated growth of 3.0%. This increase also assumes 3.5% growth will be realized in the remaining fourth quarter. The increase in the Proposition 172 Sales Tax estimate is based on actual collection trends. The increase in this revenue category will be used to offset recommended reductions in other revenue categories as well as increase the 2011-2012 Ending Fund Balance Reserve.				
Revenue - Transfers and Reimbursements				(\$300,000)
REVENUE ADJUSTMENTS				
Decreases the Transfers and Reimbursements revenue estimate by \$300,000 from \$71.9 million to \$71.6 million. This net reduction is primarily due to lower than anticipated Gas Tax receipts based on current collection trends (\$500,000) and lower than estimated reimbursement from the Workforce Investment Act Fund (\$250,000) for the use of three facilities that were previously used as community centers and youth services programming. These decreases are partially offset by additional revenues from the successful close-out of various inactive funds (\$437,000) and the transfer of remaining fund balances as well as various other minor adjustments (\$13,000) to reflect current tracking. The net reduction in this revenue category is offset by recommended increases in various other revenue categories.				
Revenue - Utility Tax				\$750,000
REVENUE ADJUSTMENTS				
Increases the Utility Tax revenue estimate by \$750,000 from \$90.2 million to \$91.0 million. This increase is attributed to higher Telephone (\$675,000) and Water (\$200,000) Utility Tax collections, offset by lower Electricity and Gas collections (\$125,000) to align estimated revenues with current year collection trends. The increase in this revenue category will be used to offset recommended reductions in other revenue categories as well as increase the 2011-2012 Ending Fund Balance Reserve.				

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>TRANS Debt Service</i>	CITY-WIDE EXPENSES		\$189,000	
Increases the TRANS Debt Service appropriation due to higher than estimated costs associated with the 2011-2012 note issuance (\$19,000); initial fees associated with the 2012-2013 TRANS issuance scheduled to occur on July 1, 2012 (\$20,000); and a rebudget recommended and approved as part of the Manager's Budget Addendum #46 for an anticipated increase in the City's TRANS Debt Service costs in 2012-2013 (\$150,000).				
<i>Transfer to the Integrated Waste Management Fund</i>	TRANSFERS		\$10,000	
Establishes a Transfer to the Integrated Waste Management Fund to account for Recycle Plus solid waste services provided at three reuse community centers rented by Work2Future. Work2Future is reimbursing the General Fund for rental, maintenance, and associated utilities costs, however, the garbage utility costs are paid from the Integrated Waste Management Fund from Recycle Plus Late Fees.				
TOTAL REQUIRED TECHNICAL/REBALANCING ACTIONS			\$5,879,392	\$5,879,392
GRANTS/REIMBURSEMENTS/FEEES				
<i>Almaden Lake Park Swim Program</i>	EARMARKED RESERVES		\$18,510	
Establishes an Earmarked Reserve in the amount of \$18,510 from funds contributed by Council District 10 for the Almaden Lake Swim Program. Since it has been determined that the open water swim program at Almaden Lake is no longer viable given the bacteria and algae bloom problems, these funds will be set aside in this Reserve until such time that the funds are reallocated for another purpose. The 2012-2013 Mayor's June Budget Message as approved by the City Council directs the City Manager to work with Council District 10 and the Parks Foundation to reallocate these funds for use by other District 10 parks and trail programs as early in the fiscal year as possible. A separate recommendation was included and approved as part of Manager's Budget Addendum #46 that rebudgeted these funds to 2012-2013.				

General Fund Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>Almaden Lake Park Swim Program (Reallocation to Earmarked Reserves)</i>	PARKS, REC, & NEIGH SVCS		(\$78,510)	(\$60,000)
<p>Decreases PRNS Personal Services (\$65,162) and Non-Personal/Equipment (\$13,348) appropriations offset by a decrease to the revenue estimate for the Almaden Lake Swim Program (\$60,000) for a net adjustment of \$18,510. This action offsets the action recommended above that establishes an Earmarked Reserve in the amount of \$18,510 from funds contributed by Council District 10 for the Almaden Lake Swim Program. The swim program has been eliminated, therefore this funding will be set aside in a reserve until such time that the funds are reallocated for another purpose. The 2012-2013 Mayor's June Budget Message as approved by the City Council directs the City Manager to work with Council District 10 and the Parks Foundation to reallocate these funds for use by other District 10 parks and trail programs as early in the fiscal year as possible.</p>				
<i>Banking Services/Departmental Charges</i>	CITY-WIDE EXPENSES		\$45,000	\$45,000
<p>Increases the Banking Services appropriation due to higher than anticipated banking services costs associated with the Parks, Recreation and Neighborhood Services (PRNS) Department's online class registration and facility reservations system. A corresponding increase to the revenue estimate for PRNS Departmental Charges is also recommended.</p>				
<i>Banking Services/Other Revenue</i>	CITY-WIDE EXPENSES		\$75,000	\$75,000
<p>Increases the Banking Services appropriation and estimate for Other Revenue to account for additional merchant card vendor fees in 2011-2012 due to an increase in the volume of credit card payment activity resulting from improvements in credit card payment options online, in person, and by telephone offered by the City. In addition, MasterCard and Visa increased Interchange Fee rates effective April 14, 2012, which also increased merchant card vendor fees.</p>				
<i>Building Development Fee Program Savings</i>	PLANNING, BLDG, & CODE ENF		(\$725,000)	
<p>Decreases the Planning, Building and Code Enforcement (PBCE) Department's Personal Services appropriation by \$700,000 and Non-Personal/Equipment appropriation by \$25,000. The PBCE Department is projected to end the year with Development Fee Program personal services savings as a result of higher than anticipated vacancies and non-personal/equipment savings as a result of cost efficiencies. A corresponding increase to the Fee Supported Reserve - Building to reflect the anticipated savings is also recommended in this document.</p>				

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>Christmas in the Park Non-Personal/Equipment Savings</i>	ECONOMIC DEVELOPMENT		(\$12,000)	
Decreases the Non-Personal/Equipment appropriation in the Office of Economic Development by \$12,000 to reflect savings from expenditures not incurred for the 2011 Christmas in the Park program. These savings will instead be used to partially offset the unanticipated staff costs incurred in Parks, Recreation and Neighborhood Services (PRNS) Department for the 2011 Christmas in the Park program. An increase to PRNS's Personal Services appropriation is recommended elsewhere in this document.				
<i>Christmas in the Park Personal Services Reimbursement/Other Revenue</i>	PARKS, REC, & NEIGH SVCS		\$31,000	\$19,000
Increases the Personal Services appropriation for PRNS by \$31,000 to reflect the reimbursement of staff costs associated with the production and management of the 2011 Christmas in the Park program. This program, once city-supported, is now run by the Christmas in the Park Foundation, therefore any expenses incurred during this transition will be reimbursed by the Foundation. The personal services expenditures will be partially offset by an increase to the estimate for Other Revenue by \$19,000, which reflects additional revenue received from the Foundation for expenses reimbursed, as well as savings in the Non-Personal/Equipment appropriation of the Office of Economic Development as recommended elsewhere in this report.				
<i>Cirque Du Soleil/Other Revenue</i>	CITY-WIDE EXPENSES		\$37,000	\$37,000
Increases the Cirque Du Soleil appropriation and the corresponding revenue estimate for Other Revenue to recognize additional parking revenue. In accordance with the agreement to rent the site used for parking, the City is required to share 50% of the additional parking revenue received with the County of Santa Clara.				
<i>Convention Center Lease Payments/Revenue from Local Agencies</i>	CITY-WIDE EXPENSES		\$15,359,000	\$15,359,000
Appropriates and recognizes \$15.3 million for the Convention Center Lease Payments and Revenue from Local Agencies. Although the former San Jose Redevelopment Agency was able to assume the entire debt service payment in 2011-2012 as a result of higher than estimated tax increment revenues, this net zero adjustment is required to remain consistent with the treatment of this payment with previous years and within compliance of bond documents.				

General Fund Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>Council District #1 Special Event Sponsorship/Other Revenue</i>	MAYOR & COUNCIL		\$4,000	\$4,000
<p>Appropriates funding from sponsors outside of the City for reimbursement of costs for various special events co-sponsored by Council District #1. A corresponding increase to the estimate for Other Revenue is recommended to offset this adjustment. A separate recommendation was included in the Mayor's June Budget Message as approved by the City Council to rebudget these funds to 2012-2013.</p>				
<i>Council District #10 Travel Reimbursement & Special Event Sponsorship/Other Revenue</i>	MAYOR & COUNCIL		\$830	\$830
<p>Appropriates funding from sponsors outside of the City for reimbursement of costs for various special events co-sponsored by Council District #10 as well as reimbursements for authorized travel by the Councilmember during which the member was representing the City. A corresponding increase to the estimate for Other Revenue is recommended to offset this adjustment. A separate recommendation was included in the Mayor's June Budget Message as approved by the City Council to rebudget these funds to 2012-2013.</p>				
<i>Council District #2 Special Event Sponsorship/Other Revenue</i>	MAYOR & COUNCIL		\$9,931	\$9,931
<p>Appropriates funding from sponsors outside of the City for reimbursement of costs for various special events co-sponsored by Council District #2. A corresponding increase to the estimate for Other Revenue is recommended to offset this adjustment. A separate recommendation was included in the Mayor's June Budget Message as approved by the City Council to rebudget these funds to 2012-2013.</p>				
<i>Council District #4 Travel Reimbursement & Special Event Sponsorship/Other Revenue</i>	MAYOR & COUNCIL		\$3,361	\$3,361
<p>Appropriates funding from sponsors outside of the City for reimbursement of costs for various special events co-sponsored by Council District #4 as well as reimbursements for authorized travel by the Councilmember during which the member was representing the City. A corresponding increase to the estimate for Other Revenue is recommended to offset this adjustment. A separate recommendation was included in the Mayor's June Budget Message as approved by the City Council to rebudget these funds to 2012-2013.</p>				

General Fund Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>Council District #7 Special Event Sponsorship/Other Revenue</i>	MAYOR & COUNCIL		\$12,000	\$12,000
<p>Appropriates funding from sponsors outside of the City for reimbursement of costs for various special events co-sponsored by Council District #7. A corresponding increase to the estimate for Other Revenue is recommended to offset this adjustment. A separate recommendation was included in the Mayor's June Budget Message as approved by the City Council to rebudget these funds to 2012-2013.</p>				
<i>Council District #8 Travel Reimbursement & Special Event Sponsorship/Other Revenue</i>	MAYOR & COUNCIL		\$21,593	\$21,593
<p>Appropriates funding from sponsors outside of the City for reimbursement of costs for various special events co-sponsored by Council District #8 as well as reimbursements for authorized travel by the Councilmember during which the member was representing the City. A corresponding increase to the estimate for Other Revenue is recommended to offset this adjustment. A separate recommendation was included in the Mayor's June Budget Message as approved by the City Council to rebudget these funds to 2012-2013.</p>				
<i>Council District #9 Special Event Sponsorship/Other Revenue</i>	MAYOR & COUNCIL		\$12,300	\$12,300
<p>Appropriates funding from sponsors outside of the City for reimbursement of costs for various special events co-sponsored by Council District #9. A corresponding increase to the estimate for Other Revenue is recommended to offset this adjustment. A separate recommendation was included in the Mayor's June Budget Message as approved by the City Council to rebudget these funds to 2012-2013.</p>				
<i>Cultural Affairs Special Project/Other Revenue</i>	CITY-WIDE EXPENSES		\$22,500	\$22,500
<p>Increases the Cultural Affairs Special Project appropriation and the corresponding revenue estimate for Other Revenue by \$22,500 to recognize additional revenue from a project management agreement with Mel Chin Studio. The goal of the project is to raise awareness of lead contaminated soil and to create a model for lead-safe cities across the United States.</p>				
<i>Fee Supported Reserve - Building</i>	EARMARKED RESERVES		\$725,000	
<p>Increases the Fee Supported Reserve - Building to reflect personal services and non-personal/equipment expenditure savings. Corresponding decreases to the Personal Services and Non-Personal/Equipment appropriations to offset this action are also recommended in this document. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.</p>				

General Fund Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>Fee Supported Reserve - Building/Licenses and Permits</i>	EARMARKED RESERVES		\$5,086,247	\$5,086,247
Increases the Building Development Fee Program revenue estimate by \$5.1 million, from \$18.5 million to \$23.6 million based on actual collection trends. Revenues have exceeded or are tracking above estimated levels due to the increased development activity. A corresponding increase to the Fee Supported Reserve - Building will ensure sufficient funding for works in progress. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.				
<i>Fee Supported Reserve - Fire</i>	EARMARKED RESERVES		\$59,000	
Increases the Fee Supported Reserve - Fire to reflect personal services (\$25,700) and non-personal/equipment (\$33,300) expenditure savings. Corresponding decreases to the Fire Department's Personal Services and Non-Personal/Equipment appropriations to offset this action are also recommended in this document. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.				
<i>Fee Supported Reserve - Fire/Licenses and Permits</i>	EARMARKED RESERVES		\$1,250,000	\$1,250,000
Increases the Fire Development Fee Program revenue estimate by \$1.3 million, from \$4.1 million to \$5.4 million based on actual collection trends. Revenue in residential categories have exceeded or are tracking above estimated levels due to increased development activity. This action also increases the Fee Supported Reserve - Fire to ensure sufficient funding for works in progress. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.				
<i>Fee Supported Reserve - Planning</i>	EARMARKED RESERVES		\$370,000	
Increases the Fee Supported Reserve - Planning to reflect personal services and non-personal/equipment expenditure savings. Corresponding decreases to the Personal Services and Non-Personal/Equipment appropriations to offset this action are also recommended in this document. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.				

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>Fee Supported Reserve - Planning/Departmental Charges</i>	EARMARKED RESERVES		\$260,000	\$260,000
<p>Increases the Planning Development Fee Program revenue estimate by \$260,000, from \$2.5 million to \$2.7 million based on actual collection trends. Revenues have exceeded or are tracking above estimated levels due to increased development activity. A corresponding increase to the Fee Supported Reserve - Planning will ensure sufficient funding for works in progress. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.</p>				
<i>Fee Supported Reserve - Public Works</i>	EARMARKED RESERVES		\$100,000	
<p>Increases the Fee Supported Reserve - Public Works to reflect non-personal/equipment expenditure savings. A corresponding decrease to the Public Works Development Fee Program - Non-Personal/Equipment appropriation to offset this action is also recommended in this document. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.</p>				
<i>Fee Supported Reserve - Public Works/Departmental Charges</i>	EARMARKED RESERVES		\$1,366,000	\$1,366,000
<p>Increases the Public Works Development Fee Program revenue estimate by \$1.4 million based on actual collection trends. Revenue in residential categories have exceeded or are tracking above estimated levels. These strong revenue receipts are entirely driven by increased development activity. This action also increases the Fee Supported Reserve - Public Works to ensure sufficient funding for works in progress. A corresponding increase of \$350,000 in Public Works Departmental Charges and Public Works Development Fee Program - Personal Services appropriation is also recommended in this document which increases the overall Public Works Development Fee Program revenue from \$4.6 million to \$6.3 million. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.</p>				
<i>Fire Development Fee Program Savings</i>	FIRE		(\$59,000)	
<p>Decreases the Fire Department's Personal Services appropriation by \$25,700 and Non-Personal/Equipment appropriation by \$33,300. The Fire Department is projected to end the year with Development Fee Program personal services savings as a result of higher than anticipated vacancies and non-personal/equipment savings due to cost efficiencies. A corresponding increase to the Fee Supported Reserve - Fire to reflect the anticipated savings is also recommended in this document.</p>				

General Fund Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>Hazardous Materials Consent Judgment/Other Revenue</i>	CITY-WIDE EXPENSES		\$1,250	\$1,250
Increases the Hazardous Materials Consent Judgment appropriation in the amount of \$1,250. AT&T paid the City for civil penalties in connection with a diesel spill into the Guadalupe River. These funds will be used for hazardous materials related needs. A corresponding increase to the estimate for Other Revenue is also recommended. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.				
<i>Library Grants (National Medal for Museum Service)/Revenue from Local Agencies</i>	LIBRARY		\$10,000	\$10,000
Recognizes and appropriates grant funding from the Institute of Museum and Library Services in recognition of the San Jose Public Library receiving a National Medal for Museum Service for meeting the information and learning needs of an ethnically diverse community, providing innovative and education programs, and providing customers with on-demand services and self-service options that enhance the library experience. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.				
<i>Mayor's Office Travel Reimbursement/Other Revenue</i>	MAYOR & COUNCIL		\$525	\$525
Appropriates funding from reimbursements for authorized travel by the Mayor's Office. A corresponding increase to the estimate for Other Revenue is recommended to offset this adjustment. A separate recommendation was included in Mayor's June Budget Message as approved by the City Council to rebudget these funds to 2012-2013.				
<i>PRNS Fee Activities/Departmental Charges</i>	PARKS, REC, & NEIGH SVCS		\$600,000	\$600,000
Increases the Parks, Recreation and Neighborhood Services Department (PRNS) Fee Activities appropriation and corresponding revenue estimate for Departmental Charges by \$600,000. The PRNS Fee Activities appropriation is tracking to exceed the budget by approximately \$600,000 due primarily to the increasing popularity of the Recreation of City Kids (ROCK) program, which delivers after-school programs including homework assistance and innovative recreation and play at nine elementary school sites. The increase in the PRNS Fee Activities appropriation will provide for additional staff hours and supplies needed to support the increased participation in the ROCK program.				

General Fund Recommended Budget Adjustments Summary

2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>Planning Development Fee Program Savings</i>	PLANNING, BLDG, & CODE ENF		(\$370,000)	
Decreases the Planning, Building and Code Enforcement (PBCE) Department's Personal Services appropriation by \$150,000 and Non-Personal/Equipment appropriation by \$220,000. The PBCE Department is projected to end the year with Development Fee Program personal services savings as a result of higher than anticipated vacancies and non-personal/equipment savings as a result of cost efficiencies. A corresponding increase to the Fee Supported Reserve - Planning to reflect the anticipated savings is also recommended in this document.				
<i>Public Works Development Fee Program Non-Personal/Equipment Savings</i>	PUBLIC WORKS		(\$100,000)	
Decreases the Public Works Department Development Fee Program - Non-Personal/Equipment appropriation by \$100,000 to reflect anticipated savings due to cost efficiencies. A corresponding increase to the Fee Supported Reserve - Public Works is also recommended in this document.				
<i>Public Works Development Fee Program Personal Services/Departmental Charges</i>	PUBLIC WORKS		\$350,000	\$350,000
Increases the Public Works Department Development Fee Program - Personal Services appropriation by \$350,000. A corresponding increase to the 2011-2012 Public Works Fee Program revenue estimate is also recommended due to the higher than anticipated revenue collections and associated workload increase in the Public Works Development Fee Program.				
<i>Public Works Personal Services/Departmental Charges</i>	PUBLIC WORKS		\$75,000	\$75,000
Increases the Public Works Department Personal Services appropriation by \$75,000 to fund the higher than anticipated City facility rental support for outside clients. This funding will reimburse the department for unbudgeted expenses that the Public Works Facilities Division incurred while supporting events that are funded by outside clients. A corresponding increase to the Miscellaneous Departmental Charges revenue estimate is also recommended.				
<i>Public Works/Revenue from Local Agencies</i>	PUBLIC WORKS		\$60,000	\$60,000
Increases the Public Works Personal Services appropriation (\$40,000) and the Public Works Non-Personal/Equipment appropriation (\$20,000) to fund the higher than anticipated material lab testing services performed for the City of Santa Clara and the Santa Clara Stadium Authority. A corresponding increase to the Revenue from Local Agencies revenue estimate is also recommended to reflect corresponding reimbursement.				

**General Fund Recommended Budget Adjustments Summary
2011-2012 Year-End Budget Review**

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>San José BEST Program - Parent Project/Other Revenue</i>	CITY-WIDE EXPENSES		\$9,294	\$9,294
Increases the San José BEST Program appropriation by \$9,294. Parents who attended anti-gang seminars reimbursed the program for training materials received. A corresponding increase to the estimate for Other Revenue is also recommended.				
<i>Science Program for Alum Rock Youth Center - PRNS Non-Personal/Equipment</i>	PARKS, REC, & NEIGH SVCS		(\$1,960)	
Decreases the PRNS Non-Personal/Equipment appropriation by \$1,960 to partially offset an increase for the Science Program for the Alum Rock Youth Center appropriation recommended below. The Joseph George Science Program is a City-supported program that is funded by the Mountain Winery Foundation at the Alum Rock Youth Center.				
<i>Science Program for Alum Rock Youth Center/Other Revenue</i>	CITY-WIDE EXPENSES		\$3,626	\$1,666
Increases the Science Program for the Alum Rock Youth Center appropriation by \$3,626 to ensure sufficient funding to continue the program. The Joseph George Science Program is a City-supported program that is funded by the Mountain Winery Foundation at the Alum Rock Youth Center. This increase is being partially offset by a payment received from Mountain Winery in the amount of \$1,666. There is a corresponding decrease of \$1,960 from PRNS Non-Personal/Equipment appropriation to offset this action. A separate recommendation was included in Manager's Budget Addendum #46 as approved by the City Council to rebudget these funds to 2012-2013.				
TOTAL GRANTS/REIMBURSEMENTS/FEES			\$24,631,497	\$24,631,497

General Fund Recommended Budget Adjustments Totals

<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
	\$30,510,889	\$30,510,889

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
AFFORDABLE HSG INVEST FD (346)				
<i>City Attorney's Office Personal Services</i>	City Attorney		\$50,000	
Increases the Personal Services appropriation for the City Attorney's Office to reflect higher than budgeted expenditures. The primary cause of the overage is due to increased legal services associated with the establishment of this new fund as a result of the dissolution of the San Jose Redevelopment Agency.				
<i>Contingency Reserve</i>	Housing		\$5,500,000	
Establishes a Contingency Reserve to set aside funds in the event that sufficient loan repayments are not collected to cover the administrative costs in the fund. This reserve assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Earned Revenue - Loan Repayments</i>	Housing			\$8,700,000
Increases the estimate for Earned Revenue to reflect higher than anticipated loan repayment collections, primarily from a one-time payment received from the Rosemary Senior housing project. This increase assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Ending Fund Balance Adjustment</i>	Housing		\$13,305,023	
Increases the Ending Fund Balance to offset the actions recommended in this report.				
<i>Housing Loans and Grants/Transfer from the Low and Moderate Income Housing Fund</i>	Housing		\$8,779,322	\$18,934,345
Increases the Housing Loans and Grants appropriation and recognizes a Transfer from the Low and Moderate Income Housing Fund to reflect the liquidation of all encumbrances for closed projects and the transfer of current projects to the Affordable Housing Investment Fund. The Affordable Housing Investment Fund was established on February 1, 2012 to manage the administrative costs associated with managing the Successor Housing Agency assets and the continuation of affordable housing programs in the future as a result of the dissolution of the San Jose Redevelopment Agency. The transferred funds will fund these obligations. Corresponding transfers from the Low and Moderate Income Housing Fund were approved by the City Council on June 12, 2012 as part of the Related Actions to the Successor Agency to the Redevelopment Agency memorandum.				
TOTAL AFFORDABLE HSG INVEST FD (346)			\$27,634,345	\$27,634,345
AIRPORT RENEW & REPL FUND (527)				
<i>Ending Fund Balance Adjustment</i>	Airport Capital Program		(\$110,000)	
Decreases the Ending Fund Balance to offset the action recommended in this report.				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
AIRPORT RENEW & REPL FUND (527)				
<i>Public Art</i>	Airport Capital Program		\$110,000	
Increases the Public Art appropriation by \$110,000 to align budgets with anticipated expenditures between the Airport Revenue Bond Improvement Fund and the Airport Renewal and Replacement Fund due to fund restrictions for public art activities. A separate recommendation was included in the Manager's Budget Addendum #46 to rebudget \$70,000 of these funds to 2012-2013. A corresponding decrease to the Ending Fund Balance is also recommended to offset this action.				
TOTAL AIRPORT RENEW & REPL FUND (527)			\$0	\$0
AIRPORT REV BOND IMP FUND (526)				
<i>Ending Fund Balance Adjustment</i>	Airport Capital Program		(\$27,903,975)	
Decreases the Ending Fund Balance to offset the actions recommended in this report.				
<i>Public Art</i>	Airport Capital Program		(\$110,000)	
Decreases the Public Art appropriation by \$110,000 to align budgets with anticipated expenditures between the Airport Revenue Bond Improvement Fund and the Airport Renewal and Replacement Fund due to fund restrictions for public art activities. A corresponding increase to the Ending Fund Balance to offset this action as well as allocating the funds in the Airport Revenue Bond Improvement Fund is also recommended.				
<i>Transfer to Airport Revenue Fund</i>	Airport Capital Program		\$28,013,975	
Increases the Transfer to the Airport Revenue Fund by \$28,013,975 to reflect the transfer of bond reimbursement revenue to the Airport Revenue Fund, offset by a decrease to the Ending Fund Balance. The revenue will be used to offset general Airport operating expenses, thus potentially mitigating future needs to raise Airline Rates and Charges. This increase assumption was included as part of the development of the 2012-2013 Operating Budget.				
TOTAL AIRPORT REV BOND IMP FUND (526)			\$0	\$0
AIRPORT REVENUE FUND (521)				
<i>Transfer from Airport Revenue Bond Improvement Fund/Reserve for Future Deficits</i>	Airport		\$28,014,126	\$28,014,126
Increases the Transfer from the Airport Revenue Bond Improvement Fund by \$28,014,126 to reflect the transfer of bond reimbursement revenue to the Airport Revenue Fund, offset by an increase to the Reserve for Future Deficits. The revenue will be used to offset general Airport operating expenses, thus potentially mitigating future needs to raise Airline Rates and Charges. This increase assumption was included as part of the development of the 2012-2013 Operating Budget.				
TOTAL AIRPORT REVENUE FUND (521)			\$28,014,126	\$28,014,126

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
BLDG & STRUCT CONST TAX FD (429)				
<i>Autumn Street Extension/Earned Revenue</i>	Traffic Capital Program		\$310,000	\$310,000
<p>Increases the Autumn Street Extension appropriation by \$310,000 and recognizes offsetting grant revenue from the Federal Government for this project. The Autumn Street Extension project includes curb, gutter, and lighting between Coleman and Julian Streets, and will provide a new alternative route into west Downtown and the Arena. The 2012-2013 Capital Budget and 2013-2017 Capital Improvement Program allocated only \$9.5 million of the projected \$22.0 million cost for this project. The remaining \$12.5 million was unfunded, and grant sources such as this will continue to be pursued to fund this project.</p>				
<i>Blossom Hill/Monterey Road Pedestrian Improvements</i>	Traffic Capital Program		\$40,000	
<p>Increases the Blossom Hill/Monterey Road Pedestrian Improvements appropriation by \$40,000 due to unanticipated relocation and design issues which led to increased personal services expenditures. A corresponding decrease to the Ending Fund Balance is recommended in this report.</p>				
<i>Ending Fund Balance Adjustment</i>	Traffic Capital Program		(\$40,000)	
<p>Decreases the Ending Fund Balance to offset the actions recommended in this report.</p>				
<i>Ending Fund Balance/Building and Structure Tax Collections</i>	Traffic Capital Program		\$1,500,000	\$1,500,000
<p>Increases the Estimate for Building and Structure Tax collections. The 2011-2012 Modified Budget assumes collections of \$9.0 million, while the 2012-2013 Proposed Capital Budget assumes 2011-2012 collections of \$9.5 million. This adjustment increases the 2011-2012 budgeted estimate by \$1.5 million to \$10.5 million, with the additional funding allocated to the Ending Fund Balance and available for future use. A related recommendation was included and approved as part of the Manager's Budget Addendum #46 that increased the 2012-2013 Beginning and Ending Fund Balances by \$1.0 million, as \$0.5 million of the \$1.5 million recommended in this action was assumed in the development of the 2012-2013 Proposed Capital Budget.</p>				
<i>Traffic Signal and Lighting Program/Earned Revenue</i>	Traffic Capital Program		\$18,000	\$18,000
<p>Increases the Traffic Signal and Lighting Program appropriation and increases the estimate for Earned Revenue. A total of \$18,000 in traffic signal controller fees was collected from developers, and this action recognizes and appropriates this funding for usage.</p>				
TOTAL BLDG & STRUCT CONST TAX FD (429)			\$1,828,000	\$1,828,000
CITY HALL DEBT SERVICE FUND (210)				
<i>City Hall Debt Service</i>	Finance		(\$656,305)	
<p>Decreases the annual debt service expenditure for the construction of City Hall, as actual debt payments were lower than originally anticipated. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.</p>				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CITY HALL DEBT SERVICE FUND (210)				
<i>City Hall Garage Debt Service</i>	Finance		(\$376,000)	
Decreases the annual debt service expenditure for the construction of City Hall off-site employee parking garage, as actual debt payments were lower than originally anticipated. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Earned Revenue</i>	Finance			(\$94,354)
Decreases the interest earned by the City Hall Debt Service Fund. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Ending Fund Balance Adjustment</i>	Finance		(\$83,364)	
Decreases the Ending Fund Balance to match the reduced City Hall Debt Service Fund interest revenue. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Reserve for Economic Refunding/Letter of Credit</i>	Finance		\$1,021,315	
Establishes a reserve for the potential future refunding of the letter of credit. This reserve was included as part of the development of the 2012-2013 Operating Budget.				
TOTAL CITY HALL DEBT SERVICE FUND (210)			(\$94,354)	(\$94,354)
CIVIC CENTER CONSTRUCTION FD (425)				
<i>Ending Fund Balance/Transfer from Public Works Program Support Fund</i>	Muni Improvements Capital Program		\$9,918	\$9,918
Transfers funds from the Public Works Program Support Fund and increases the Civic Center Construction Fund to reflect lower than anticipated Public Works projects and corresponding costs in this fund. The Public Works Program Support Fund accounts for Public Works administrative support costs associated with the capital improvement programs and compensated absence charges for the department. Capital projects in the Civic Center Construction Fund were completed in prior fiscal years and this transfer reflects a reconciliation that was completed. A corresponding increase to the Ending Fund Balance is recommended in this report.				
TOTAL CIVIC CENTER CONSTRUCTION FD (425)			\$9,918	\$9,918
COMM DEV BLOCK GRANT FUND (441)				
<i>Ending Fund Balance Adjustment</i>	Housing		(\$1,871,000)	
Decreases the Ending Fund Balance to offset the action recommended in this report.				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
COMM DEV BLOCK GRANT FUND (441)				
<i>Reserve for Section 108 Debt Service</i>	Housing		\$1,871,000	
<p>Establishes a reserve to set aside funds for Section 108 debt service payments. As a result of the dissolution of the San Jose Redevelopment Agency and per the agreement with the Federal Department of Housing and Urban Development, if the Successor Agency to the Redevelopment Agency (SARA) is not able to make the debt service payments, Community Development Block Grant (CDBG) funds are pledged to cover this obligation. Due to the fact that it is projected that there will be insufficient SARA revenue available to cover the debt service payments, CDBG funds are programmed for these payments. This reserve was included as part of the development of the 2012-2013 Operating Budget.</p>				
TOTAL COMM DEV BLOCK GRANT FUND (441)			\$0	\$0
CONST/CONV TAX FIRE FUND (392)				
<i>Computer Replacement Program</i>	Public Safety Capital Program		(\$60,000)	
<p>Decreases the Computer Replacement Program appropriation to redistribute funding within the Public Safety CIP. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.</p>				
<i>Earned Revenue</i>	Public Safety Capital Program			(\$229,000)
<p>Decreases the estimate for Earned Revenue due to the revenue from the sale of former Fire Stations 12 and 28 coming in lower than originally estimated. The original estimate for former Fire Stations 12 and 28 assumed they would be sold for \$400,000 each, Fire Station 12 sold for \$369,000 and Fire Station 28 sold for \$202,000 due to the current real estate market and the condition of the facilities. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.</p>				
<i>Emergency Response Data Analysis</i>	Public Safety Capital Program		(\$30,000)	
<p>Decreases the Emergency Response Data Analysis appropriation to redistribute funding within the Public Safety CIP. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.</p>				
<i>Emergency Response Maps</i>	Public Safety Capital Program		(\$55,000)	
<p>Eliminates the Emergency Response Maps appropriation to rebudget funding for the project to 2012-2013. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.</p>				
<i>Ending Fund Balance Adjustment</i>	Public Safety Capital Program		\$374,000	
<p>Increases the Ending Fund Balance due to various actions recommended in this report.</p>				
<i>Fire Data System</i>	Public Safety Capital Program		(\$13,000)	
<p>Decreases the Fire Data System appropriation to redistribute funding within the Public Safety CIP. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.</p>				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CONST/CONV TAX FIRE FUND (392)				
<i>Fire Station 21 - Relocation (White Road)</i>	Public Safety Capital Program		(\$391,000)	
Decreases the Fire Station 21 - Relocation (White Road) appropriation. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.				
<i>Hose Replacement</i>	Public Safety Capital Program		(\$30,000)	
Decreases the Hose Replacement appropriation to redistribute funding within the Public Safety CIP. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.				
<i>Telecommunications Equipment</i>	Public Safety Capital Program		(\$24,000)	
Eliminates the Telecommunications Equipment Appropriation to redistribute funding within the Public Safety CIP. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.				
<i>Tools and Equipment</i>	Public Safety Capital Program		\$32,000	
Increases the Tools and Equipment appropriation with funding from the Turnout Cleaning appropriation to purchase structure helmets and wildland personal protective equipment. This increase assumption was included as part of the development of the 2012-2013 Capital Budget. A separate recommendation was included and approved as part of the Manager's Budget Addendum #46 that rebudgeted these funds to 2012-2013.				
<i>Turnout Cleaning</i>	Public Safety Capital Program		(\$32,000)	
Decreases the Turnout Cleaning appropriation to redistribute funding to the Tools and Equipment appropriation. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.				
TOTAL CONST/CONV TAX FIRE FUND (392)			(\$229,000)	(\$229,000)
CONST/CONV TAX PK CD 3 FUND (380)				
<i>Ending Fund Balance Adjustment</i>	Parks & Comm Fac Dev Capital Program		(\$23,000)	
Decreases the Ending Fund Balance to offset the action recommended in this report.				
<i>TRAIL: Guadalupe River Reach VI Gateway</i>	Parks & Comm Fac Dev Capital Program		\$23,000	
Increases the TRAIL: Guadalupe River Reach VI Gateway project by \$23,000. Remaining project funds were inadvertently reallocated to the Council District 3 Construction and Conveyance Tax Fund Ending Fund Balance in the 2010-2011 Annual Report. This action re-establishes project funding which is needed for project close-out costs and program management costs. A corresponding reduction to the Council District 3 Construction and Conveyance Tax Fund Ending Fund Balance is recommended in this report.				
TOTAL CONST/CONV TAX PK CD 3 FUND (380)			\$0	\$0

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CONST/CONV TAX PK CD 6 FUND (384)				
<i>Council District 6 Public Art</i>	Parks & Comm Fac Dev Capital Program		\$35,000	
Increases the Council District 6 Public Art allocation by \$35,000 to be in compliance with the Council adoption of the revised Public Art Master Plan on March 13, 2007, which states that one percent of all construction funding be allocated to public art. This report includes a recommendation to allocate \$3,500,000 to the Del Monte Park project in the Subdivision Park Trust Fund. Due to restrictions in the Park Trust Fund, public art is historically allocated in the Council District Construction and Conveyance Tax Fund that corresponds to the Park Trust Fund project location.				
<i>Ending Fund Balance Adjustment</i>	Parks & Comm Fac Dev Capital Program		(\$35,000)	
Decreases the Ending Fund Balance to offset the action recommended in this report.				
TOTAL CONST/CONV TAX PK CD 6 FUND (384)			\$0	\$0
CONST/CONV TAX PK CD 7 FUND (385)				
<i>Council District 7 Public Art</i>	Parks & Comm Fac Dev Capital Program		\$25,000	
Increases the Council District 7 Public Art allocation by \$25,000 to be in compliance with the Council adoption of the revised Public Art Master Plan on March 13, 2007, which states that one percent of all construction funding be allocated to public art. This report includes a recommendation to allocate \$2,500,000 to the Roberto Antonio Balermينو Park project, therefore, a public art allocation of \$25,000 is recommended to be allocated to the Council District 7 Public Art appropriation accordingly.				
<i>Ending Fund Balance Adjustment</i>	Parks & Comm Fac Dev Capital Program		(\$25,000)	
Decreases the Ending Fund Balance to offset the actions recommended in this report.				
<i>Roberto Antonio Balermينو Park</i>	Parks & Comm Fac Dev Capital Program		\$2,500,000	
Establishes the Roberto Antonio Balermينو Park project for \$2,500,000. The Roberto Antonio Balermينو Park is a new 1.8 acre neighborhood park located on the west side of Almaden Road between Alma Avenue and Highway 87 in Council District 7. This park is located in front of a 318 multi-family low-income housing unit and will consist of a basketball court, horseshoe courts, a children's playground, two irrigated turf areas for informal play, a plaza area, site furnishings, security lights, fencing, and associated landscaping. A separate recommendation was included and approved as part of the Manager's Budget Addendum #46 that rebudgeted these funds to 2012-2013.				
<i>Transfer from the Park Trust Fund: Roberto Antonio Balermينو Park</i>	Parks & Comm Fac Dev Capital Program			\$2,500,000
Establishes a transfer totaling \$2.5 million from the Park Trust Fund which includes an interfund loan of \$1.8 million, recommended elsewhere in this report for costs related to development of the Roberto Antonio Balermينو Park. The Roberto Antonio Balermينو Park is a new 1.8 acre park located in Council District 7. A corresponding action to allocate this funding to the Roberto Antonio Balermينو Park project is recommended in this report.				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CONST/CONV TAX PK CD 7 FUND (385)				
TOTAL CONST/CONV TAX PK CD 7 FUND (385)			\$2,500,000	\$2,500,000
CONST/CONV TAX PK CD10 FD (389)				
Ending Fund Balance Adjustment	Parks & Comm Fac Dev Capital Program		(\$19,700)	
Decreases the Ending Fund Balance to offset the action recommended in this report.				
TRAIL: Guadalupe Creek: Meridian Avenue to Singletree Way Repayment	Parks & Comm Fac Dev Capital Program		\$19,700	
Establishes the TRAIL: Guadalupe Creek: Meridian Avenue to Singletree Way Repayment appropriation for \$19,700 due to an error that occurred in 2007-2008. A check was issued from a cash account by the Finance Department for the TRAIL: Guadalupe Creek: Meridian Avenue to Singletree Way project, however the expenditure was not recognized in 2007-2008. Therefore, the funds were returned to the Council District 10 Construction and Conveyance Tax Fund Ending Fund Balance. This action establishes an appropriation in order for the Finance Department to properly account for this expenditure. A corresponding reduction to the Council District 10 Construction and Conveyance Tax Fund Ending Fund Balance recommended in this report.				
TOTAL CONST/CONV TAX PK CD10 FD (389)			\$0	\$0
CONSTRUCTION EXCISE TAX FD (465)				
BART Construction Management/Earned Revenue	Traffic Capital Program		\$50,000	\$50,000
Establishes an appropriation for BART Construction Management and increases the estimate for Earned Revenue to recognize funds from the Valley Transportation Authority (VTA). This project, which is funded entirely by the VTA, provides funding for City costs associated with the construction of the BART to Berryessa project, including processing encroachment permits, inspection and right-of-way services, and other required items. The City staff funded from this appropriation are responsible for coordinating all design and construction activities to ensure timely City response for the project. This increase assumption was included as part of the development of the 2012-2013 Capital Budget.				
BART Design and Construction/Earned Revenue	Traffic Capital Program		\$100,000	\$100,000
Establishes an appropriation for BART Design and Construction and increases the estimate for Earned Revenue to recognize funds from the Valley Transportation Authority (VTA). This project, which is funded entirely by the VTA, allows for City design review and construction inspection of the BART extension to Berryessa project. This increase assumption was included as part of the development of the 2012-2013 Capital Budget.				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CONSTRUCTION EXCISE TAX FD (465)				
<i>BART Policy and Planning/Earned Revenue</i>	Traffic Capital Program		(\$19,000)	(\$19,000)
Decreases the Bart Policy and Planning appropriation and associated estimate for Earned Revenue from the Valley Transportation Authority (VTA). This appropriation, partially offset by revenues from the VTA, provides for technical, policy, and legislative support services for the BART to Berryessa extension and the Downtown extension. The decrease to the appropriation and associated revenue estimate is in response to lower than anticipated reimbursable activity.				
<i>Bicycle and Pedestrian Improvements/Earned Revenue</i>	Traffic Capital Program		\$75,000	\$75,000
Increases the Bicycle and Pedestrian Improvements project and estimate for Earned Revenue to reflect funding from the Santa Clara County Public Health Department. This funding from the County, allocated for the Communities Putting Prevention to Work Obesity Prevention program and funded by the Federal Center for Disease Control and Prevention, will be used for bike share outreach and promotion.				
<i>Ending Fund Balance/Construction Excise Tax Collections</i>	Traffic Capital Program		\$3,000,000	\$3,000,000
Increases the Estimate for Construction Excise Tax collections. The 2011-2012 Modified Budget assumes collections of \$12.0 million, while the 2012-2013 Proposed Capital Budget assumes 2011-2012 collections of \$13.0 million. This adjustment increases the 2011-2012 budgeted estimate by \$3.0 million, to \$15.0 million, with the additional funding allocated to the Ending Fund Balance and available for future use. A related recommendation was included and approved as part of the Manager's Budget Addendum #46 that increased the 2012-2013 Beginning and Ending Fund Balances by \$2.0 million, as \$1.0 million of the \$3.0 million recommended in this action was assumed in the development of the 2012-2013 Proposed Capital Budget.				
<i>Inter-Agency Encroachment Permits/Earned Revenue</i>	Traffic Capital Program		\$50,000	\$50,000
Increases the Inter-Agency Encroachment Permits appropriation and associated estimate for Earned Revenue by \$50,000 to account for the significantly increased workload associated with the BART to San José project, 101/Tully Interchange, and Bus Rapid Transit project.				
<i>North San Jose Traffic Impact Fee Reserve/Earned Revenue</i>	Traffic Capital Program		\$967,571	\$967,571
Increases the estimate for Earned Revenue and the North San José Traffic Impact Fee Reserve to reflect actual traffic impact fees collected from developers. The funds are restricted to traffic improvements within the North San José area and will be allocated as projects are identified. A separate recommendation was included and approved as part of the Manager's Budget Addendum #46 that rebudgeted these funds to 2012-2013.				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CONSTRUCTION EXCISE TAX FD (465)				
<i>Pavement Maintenance - State Gas Tax/Earned Revenue</i>	Traffic Capital Program		\$2,274,000	\$2,274,000
Increases the allocation for Pavement Maintenance - State Gas Tax and the corresponding Earned Revenue estimate for State Gas Tax proceeds. The 2011-2012 estimate in the 2012-2013 Proposed Capital Budget assumed \$1.7 million of this additional revenue. After the release of the 2012-2013 Proposed Budget, the estimate was revised to \$2,274,000. A separate recommendation was included and approved as part of the Manager's Budget Addendum #46 that rebudgeted these funds to 2012-2013.				
<i>Route 101/Oakland/Mabury Traffic Impact Fee Reserve/Earned Revenue</i>	Traffic Capital Program		\$298,013	\$298,013
Increases the estimate for Earned Revenue and the Route 101/Oakland/Mabury Traffic Impact Fee Reserve to reflect actual traffic impact fees collected from developers. The funds are restricted to traffic improvements within a specific area and will be allocated as projects are identified. A separate recommendation was included and approved as part of the Manager's Budget Addendum #46 that rebudgeted these funds to 2012-2013.				
TOTAL CONSTRUCTION EXCISE TAX FD (465)			\$6,795,584	\$6,795,584
CONV CTR FACIL DIST REV FD (791)				
<i>Convention Center Facilities District Special Tax/Interest Earnings Collections</i>	Finance			\$1,173,000
Increases the Estimate for Convention Center Facilities District Special Tax Collections (\$1,098,000) and the estimate for Interest Earnings (\$75,000). This increase assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Debt Service Reserve</i>	Finance		\$10,502,550	
Establishes a Debt Service Reserve through the elimination of the Unrestricted Ending Fund Balance. The establishment of this reserve was assumed in the development of the 2012-2013 Proposed Operating Budget, and is intended to cover one year of debt service associated with the Convention Center Expansion/Renovation Project.				
<i>Ending Fund Balance Adjustment</i>	Finance		(\$18,280,214)	
Eliminates the Unrestricted Ending Fund Balance to establish the Debt Service Reserve and Revenue Stabilization Reserve. This action was assumed in the development of the 2012-2013 Operating Budget.				
<i>Revenue Stablization Reserve</i>	Finance		\$8,950,664	
Establishes a Revenue Stabilization Reserve Reserve through the elimination of the Unrestricted Ending Fund Balance. The establishment of this reserve was assumed in the development of the 2012-2013 Operating Budget, and is intended to mitigate potential declines in Convention Center Facilities District Special Tax collections.				
TOTAL CONV CTR FACIL DIST REV FD (791)			\$1,173,000	\$1,173,000

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<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CONV/CULTURAL AFFAIRS FUND (536)				
<i>Ending Fund Balance Adjustment</i>	Convention Facilities Dept		(\$91,786)	
Decreases the Ending Fund Balance to offset actions recommended in this report.				
<i>Non-Personal/Equipment</i>	Convention Facilities Dept		\$225,000	
Increases the Non-Personal/Equipment appropriation to account for higher than anticipated activity levels and unanticipated concession expenses resulting from the Convention Center Expansion/Renovation project. The additional expenses were necessary to accommodate additional business in the convention and cultural facilities, as well as retain business/ensure customer satisfaction as construction on the Convention Center continues. A recommended increase to the estimate for Earned Revenue, included elsewhere in this report, will offset this additional expense.				
<i>Public Works Non-Personal/Equipment</i>	Convention Facilities Dept		\$3,000	
Provides funding to cover unbudgeted Public Works costs related to the Convention Center Expansion/Renovation project which are ineligible for bond reimbursement, such as parking costs for contractors working on site.				
<i>Team San José Executive Management Fee</i>	Convention Facilities Dept		\$103,786	
Increases the Team San José Executive Management Fee allocation by \$103,786. This increase trues up the allocation for Team San José Executive Management Fees and will allow for the payment of management fees earned by Team San José in recent years but not yet paid.				
<i>Team San José Operating Revenue</i>	Convention Facilities Dept			\$240,000
Increases the budgeted estimate for Earned Revenue as a result of higher than anticipated activity at the Convention Center and cultural facilities. This increased revenue is offset by higher expenses, as recommended in this report.				
TOTAL CONV/CULTURAL AFFAIRS FUND (536)			\$240,000	\$240,000
FEDERAL DRUG FORFEITURE FUND (419)				
<i>Ending Fund Balance Adjustment/Earned Revenue</i>	Police		\$167,000	\$167,000
Recognizes drug forfeiture revenue from the Federal Government collected by the Police Department in 2011-2012 (\$175,000), slightly offset by a decrease in the interest earnings (\$8,000), and increases the Ending Fund Balance by \$167,000. The Department receives this funding when involved in the seizure of assets belonging to convicted drug law violators. This increase assumption was included as part of the development of the 2012-2013 Operating Budget.				
TOTAL FEDERAL DRUG FORFEITURE FUND (419)			\$167,000	\$167,000

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
GAS TAX MAINT/CONST FND - 1943 (409)				
<i>Transfer to the General Fund/Gas Tax Revenue</i>	Finance		\$100,000	\$100,000
Increases the estimate for gas tax revenue and associated transfer to the General Fund for the 1943 Gas Tax Maintenance and Construction Fund by \$100,000 to \$7.1 million to more accurately align with projected activity levels.				
TOTAL GAS TAX MAINT/CONST FND - 1943 (409)			\$100,000	\$100,000
GAS TAX MAINT/CONST FND - 1990 (411)				
<i>Transfer to the General Fund/Gas Tax Revenue</i>	Finance		(\$459,000)	(\$459,000)
Decreases the estimate for gas tax revenue and associated transfer to the General Fund for the 1990 Gas Tax Maintenance and Construction Fund by \$459,000 to \$4.8 million to more accurately align with projected activity levels.				
TOTAL GAS TAX MAINT/CONST FND - 1990 (411)			(\$459,000)	(\$459,000)
GENERAL PURPOSE PARKING FD (533)				
<i>Ending Fund Balance/Transfer from the Parking Capital Development Fund</i>	Transportation		\$153,102	\$153,102
Establishes an estimate for Transfers from Other Funds to recognize a Transfer from the Parking Capital Development Fund. This transfer, which was anticipated in the development of the 2012-2013 Capital Budget, will close out the Parking Capital Development Fund and provide additional resources in the General Purpose Parking Fund to support debt service payments at the Fourth and San Fernando Parking Garage. A corresponding increase to the Ending Fund Balance is also recommended.				
TOTAL GENERAL PURPOSE PARKING FD (533)			\$153,102	\$153,102
GIFT TRUST FUND (139)				
<i>Harriet Gustafson Gift/Transfer to the General Fund</i>	City Manager		\$150	\$150
Recognizes a gift from Harriet Gustafson to help with the City's General Fund structural budget deficit and transfers the funding to the General Fund.				
<i>Miscellaneous Gifts/Earned Revenue</i>	Economic Development		\$5,000	\$5,000
Recognizes and appropriates a gift from the Japantown Community Congress to help fund a public art project in Japantown.				
<i>Pedestrian Enhancements - International Circle and Hospital Parkway/Earned Revenue</i>	Transportation		\$13,000	\$13,000
Recognizes and appropriates a \$13,000 donation from San Jose Kaiser Permanente to install a new fence in the International Circle and Hospital Parkway median to improve pedestrian safety. A separate recommendation was included and approved in the Manager's Budget Addendum #46 that rebudgeted these funds to 2012-2013.				
TOTAL GIFT TRUST FUND (139)			\$18,150	\$18,150

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
HOME INVEST PART PROG FUND (445)				
<i>Housing Loans and Grants/Earned Revenue</i>	Housing		(\$3,000,000)	(\$3,000,000)
Decreases the Housing Loans and Grants appropriation and the corresponding revenue estimate from the federal government for home loans and grants as a result of delays in several housing projects (primarily the Kings Crossing and Japantown projects). This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>NSP2 Downpayment Assistance/Earned Revenue</i>	Housing		(\$200,000)	(\$200,000)
Decreases the Neighborhood Stabilization Program 2 (NSP2) Downpayment Assistance appropriation and corresponding revenue estimate to reflect delays in the implementation of this program. NSP2 funds are intended to purchase, rehabilitate, and resell vacant, foreclosed homes in San José neighborhoods, and according to the agreement with the U.S. Department of Housing and Urban Development, NSP2 funds can be used to assist lower-income households in becoming homeowners by providing downpayment assistance. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Rehabilitation Program/Earned Revenue</i>	Housing		(\$480,000)	(\$480,000)
Decreases the Rehabilitation Program and the corresponding revenue estimate as a result of the difficulties of having homeowners qualify for this program. The Rehabilitation Program provides both financial resources and technical assistance to San José's lower-income residents seeking to maintain and/or improve the condition of their properties.				
<i>Tenant Based Rental Assistance/Earned Revenue</i>	Housing		(\$500,000)	(\$500,000)
Decreases the Tenant Based Rental Assistance (TBRA) appropriation and the corresponding revenue estimate to reflect actual revenue collections from the federal government. The TBRA Program is a rental subsidy program to help households afford housing costs such as rent and security deposits. The program targets the chronically homeless with a focus on two special needs populations: individuals and/or households that are severely mentally ill and/or people with substance abuse/addiction disorders. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Welcome Home Program/Earned Revenue</i>	Housing		(\$500,000)	(\$500,000)
Decreases the Welcome Home Program and the corresponding revenue estimate to reflect actual revenue collections from the federal government. The program provides down payment assistance loans to lower income first-time homebuyers. As a result of the economic downturn, there have been fewer applicants who qualify for these loans. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
TOTAL HOME INVEST PART PROG FUND (445)			(\$4,680,000)	(\$4,680,000)

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<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
HOUSING TRUST FUND (440)				
<i>Housing Department Non-Personal/Equipment</i>	Housing		\$25,000	
Increases the Non-Personal/Equipment appropriation in the Housing Department to provide funding for one-time training needs for staff related to homeless issues. To offset this action, a corresponding decrease to the Housing Department Personal Services appropriation is also recommended in this document.				
<i>Housing Department Personal Services</i>	Housing		(\$25,000)	
Decreases the Personal Services appropriation in the Housing Department as a result of higher than anticipated vacancies to offset the increase in the Housing Department Non-Personal/Equipment appropriation recommended in this document.				
TOTAL HOUSING TRUST FUND (440)			\$0	\$0
INTEGRATED WASTE MGT FUND (423)				
<i>City Facilities Recycle Plus</i>	Environmental Services		\$57,000	
Increases the City Facilities Recycle Plus appropriation to provide for higher than expected expenses for solid waste services. Recycle Plus costs for City Facilities' solid waste services were higher than expected due to the addition of service for three Work2Future locations; unbudgeted Team San José expenses, which were reimbursed by Team San José; a reconciliation of costs for Central Service Yard services, which had been underbilled by the contractor; and greater amounts of solid waste generated at parks and in public spaces due to the dry and warm winter.				
<i>Reserve for Operations & Maintenance</i>	Environmental Services		(\$11,000)	
Decreases the Reserve for Operations and Maintenance to offset actions recommended in this report.				
<i>Solid Waste Revenue</i>	Environmental Services			\$36,000
Increases the estimate for Solid Waste revenue to account for unbudgeted solid waste services provided at the Convention Center and the City's cultural facilities. These costs were paid from the Integrated Waste Management Fund; however, the Integrated Waste Management Fund was subsequently reimbursed for these costs by Team San José.				
<i>Transfer from the General Fund</i>	Finance			\$10,000
Increases the estimate for Transfers from Other Funds to account for a transfer from the General Fund for Recycle Plus solid waste services provided at three reuse community centers housing Work2Future staff. Work2Future is reimbursing the General Fund for rental, maintenance, and associated utilities costs, however the garbage utility costs are actually paid from the Integrated Waste Management Fund.				
TOTAL INTEGRATED WASTE MGT FUND (423)			\$46,000	\$46,000

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<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
MULTI-SOURCE HOUSING FD (448)				
<i>CalHome (BEGIN) Program/Earned Revenue</i>	Housing		(\$500,000)	(\$500,000)
Decreases the CalHome (BEGIN) Program appropriation and the corresponding revenue estimate as a result of lower than anticipated activity levels in 2011-2012. The program provides deferred payment loans for low- and moderate-income persons or families purchasing homes in targeted developments. Due to the downturn in the housing market, there were fewer applicants who qualified for these loans. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>CalHome (Rehabilitation) Program/Earned Revenue</i>	Housing		(\$600,000)	(\$600,000)
Decreases the CalHome (Rehabilitation) Program and decreases the corresponding revenue estimate to reflect actual revenue collections from the State. The program provides loans to low-income homeowners to rehabilitate single-family residences to mitigate critical health and safety conditions, provide handicapped accessibility improvements, and improve energy efficiency. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Earned Revenue - Loan Repayments</i>	Housing			\$253,086
Recognizes additional loan repayment collections from higher than anticipated homebuyer loan pay-offs. This increase assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Ending Fund Balance Adjustment</i>	Housing		\$312,231	
Increases the Ending Fund Balance due to various actions recommended in this report.				
<i>Extremely Low-Income Housing</i>	Housing		\$230,913	
Increases the Extremely Low-Income Housing appropriation to provide funding for affordable housing units to extremely low-income households (those earning less than 30% of area median income of household size). This increase will appropriate funds and align project funding to incurred and anticipated needs. A corresponding decrease to the Reserve for Special Projects is recommended in this report to offset this action.				
<i>Family Shelter Project</i>	Housing		\$1,041,871	
Increases funding for the Family Shelter Project, which offers housing accommodations for families in a short-term stay facility. This increase will appropriate funds and align project funding to incurred and anticipated needs. A corresponding decrease to the Reserve for Special Projects is also recommended in this report to offset this action. This increase assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Housing Department Non-Personal/Equipment/Earned Revenue</i>	Housing		(\$100,000)	(\$100,000)
Decreases the Non-Personal/Equipment appropriation in the Housing Department and the corresponding revenue estimate to reflect estimated savings in consultant contracts. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
MULTI-SOURCE HOUSING FD (448)				
<i>Housing Department Personal Services/Earned Revenue</i>	Housing		(\$150,000)	(\$150,000)
Decreases the Personal Services appropriation in the Housing Department, and the corresponding revenue estimate which accounts for staff cost reimbursements, to reflect estimated savings as a result of higher than anticipated vacancies. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Neighborhood Stabilization Program/Earned Revenue</i>	Housing		(\$1,150,000)	(\$1,150,000)
Decreases the Neighborhood Stabilization Program (NSP) and the corresponding revenue estimate to reflect delays in the implementation of this program. NSP funds may be used to establish financing mechanisms for purchase and redevelopment of foreclosed homes, purchase and rehabilitate properties that have been abandoned or foreclosed in order to sell or rent them, establish land banks of homes that have been foreclosed, demolish blighted structures, or redevelop demolished or vacant properties. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Reserve for Special Projects</i>	Housing		(\$1,331,929)	
Eliminates the Reserve for Special Projects to provide funding for the Extremely Low-Income Housing appropriation and the Family Shelter Project. The corresponding increases are recommended in this report and will align project funding. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
TOTAL MULTI-SOURCE HOUSING FD (448)			(\$2,246,914)	(\$2,246,914)
NEIGHBHD SECURITY BOND FD (475)				
<i>Earned Revenue</i>	Public Safety Capital Program			(\$29,000)
Decreases the Earned Revenue estimate for interest earnings in the Neighborhood Security Act Bond. This action will have no impact on 2011-2012 expenditures as this decrease assumption was included as part of the development of the 2012-2013 Capital Budget.				
<i>Ending Fund Balance Adjustment</i>	Public Safety Capital Program		\$378,000	
Increases the Ending Fund Balance to offset the actions recommended in this report.				
<i>Fire Station 19 - Relocation (Piedmont)</i>	Public Safety Capital Program		\$25,000	
Increases the Fire Station 19 - Relocation (Piedmont) appropriation to fund additional project costs that occurred due to deficiencies in the facility that were discovered after construction was completed, offset by a decrease in the Fire Training Center project. Repairs at Fire Station 19 are deemed at higher priority than the needs at the Fire Training Center. This increase assumption was included as part of the development of the 2012-2013 Capital Budget. A separate recommendation was included and approved as part of the Manager's Budget Addendum #46 that rebudgeted \$20,000 of these funds to 2012-2013.				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
NEIGHBHD SECURITY BOND FD (475)				
<i>Fire Station 24 - Relocation (Silver Creek/Yerba Buena)</i>	Public Safety Capital Program		(\$2,000)	
Decreases the Fire Station 24 - Relocation (Silver Creek/Yerba Buena) appropriation to redistribute funding within the Public Safety CIP. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.				
<i>Fire Station 37 (Willow Glen)</i>	Public Safety Capital Program		(\$4,070,000)	
Decreases the Fire Station 37 (Willow Glen) appropriation to redistribute funding to create a Reserve: Fire Station 37 (Willow Glen). This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.				
<i>Fire Training Center</i>	Public Safety Capital Program		(\$25,000)	
Decreases the Fire Training Center appropriation to redistribute funding to the Fire Station 19 - Relocation (Piedmont) appropriation. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.				
<i>Reserve: Fire Station 37 (Willow Glen)</i>	Public Safety Capital Program		\$4,070,000	
Establishes a Reserve: Fire Station 37 (Willow Glen) to set aside funding for this project. Funding will be set aside in this reserve in order to allow staff to complete their analysis of future staffing needs for Fire Station 6 and Fire Station 37. This increase assumption was included as part of the development of the 2012-2013 Capital Budget.				
<i>South San José Police Substation</i>	Public Safety Capital Program		(\$405,000)	
Decreases the South San José Police Substation appropriation to rebudget funding for the project to 2012-2013. This decrease assumption was included as part of the development of the 2012-2013 Capital Budget.				
TOTAL NEIGHBHD SECURITY BOND FD (475)			(\$29,000)	(\$29,000)
PARKING CAPITAL DEV FUND (556)				
<i>Ending Fund Balance Adjustment</i>	Parking Capital Program		(\$153,102)	
Decreases the Ending Fund Balance to offset the action recommended in this report.				
<i>Transfer to the General Purpose Parking Fund</i>	Parking Capital Program		\$153,102	
Establishes a Transfer to the General Purpose Parking Fund. This transfer will close out the Parking Capital Development Fund and provide additional resources in the General Purpose Parking Fund to support debt service payments at the Fourth and San Fernando Parking Garage. This transfer was anticipated in the development of the 2012-2013 Capital Budget.				
TOTAL PARKING CAPITAL DEV FUND (556)			\$0	\$0
PARKS & REC BOND PROJ FD (471)				
<i>Contingency Reserve: Parks and Recreation Bond Projects</i>	Parks & Comm Fac Dev Capital Program		(\$20,000)	
Decreases the Contingency Reserve: Parks and Recreation Bond Projects to offset the actions recommended in this report.				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
PARKS & REC BOND PROJ FD (471)				
<i>Program Management - Park Bond Projects</i>	Parks & Comm Fac Dev Capital Program		\$10,000	
Increases the Program Management - Park Bond Projects by \$10,000 to reflect higher than anticipated labor costs related to the Coleman Soccer Complex project. A corresponding action to decrease the Contingency Reserve: Parks and Recreation Bond Projects allocation is recommended in this report.				
<i>Soccer Complex</i>	Parks & Comm Fac Dev Capital Program		\$10,000	
Increases the Soccer Complex appropriation by \$10,000 to reflect higher than anticipated project delivery costs related to the Coleman Soccer Complex project. A corresponding action to decrease the Contingency Reserve: Parks and Recreation Bond Projects is recommended in this report.				
TOTAL PARKS & REC BOND PROJ FD (471)			\$0	\$0
PUBLIC WKS PRO SUPPORT FD (150)				
<i>Ending Fund Balance Adjustment</i>	Public Works		(\$409,918)	
Decreases the Ending Fund Balance to offset the actions recommended in this report.				
<i>Ending Fund Balance/Earned Revenue</i>	Public Works		(\$3,281,819)	(\$3,281,819)
Decreases the Compensated Absences (\$641,000) and Public Works Program Support (\$2,640,819) revenue estimates. The Compensated Absences and Public Works Program Support revenue estimates are based on rates established from prior year absence and labor costs. Actual costs can fluctuate depending on when staff utilizes the time earned which can result in substantial over or under collections. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget. A corresponding decrease to the Ending Fund Balance is also recommended.				
<i>Public Works Program Support Fund</i>	Public Works		\$400,000	
Increases the Compensated Absence appropriation in the Public Works Program Support Fund in the amount of \$400,000. This funding is needed to address higher than anticipated absences within the Public Works Department due to higher sick leave, and vacation sellback use.				
<i>Transfer to Civic Center Construction Fund</i>	Public Works		\$9,918	
Transfers funds to the Civic Center Construction Fund from the Public Works Program Support Fund to reflect lower than anticipated Public Works costs in this fund. The Public Works Program Support Fund accounts for Public Works administrative support costs associated with the capital improvement programs and compensated absence charges for the department. Capital projects in the Civic Center Construction Fund were completed in prior fiscal years and this transfer reflects a reconciliation of these costs. A corresponding decrease to the Ending Fund Balance is recommended in this report.				
TOTAL PUBLIC WKS PRO SUPPORT FD (150)			(\$3,281,819)	(\$3,281,819)

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<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
SAN JOSE DIRIDON DVLPT AUTH FD (482)				
<i>Administration Expenses</i>	Economic Development		\$15,000	
Increases the Administration Expenses appropriation by \$15,000 to align the budget with anticipated expenditures associated with the San José Diridon Development Authority and certain properties in the area. This funding will pay for financial analysis, legal analysis, and consulting services. This increase assumption was included as part of the development of the 2012-2013 Operating Budget. A corresponding decrease to the Ending Fund Balance is also recommended to offset this action.				
<i>Ending Fund Balance Adjustment</i>	Economic Development		(\$67,600)	
Decreases the Ending Fund Balance to offset the actions recommended in this report.				
<i>Office of Economic Development Non-Personal/Equipment</i>	Economic Development		\$52,600	
Increases the Office of Economic Development Non-Personal/Equipment appropriation by \$52,600 to align budgets with anticipated expenditures associated with the San José Diridon Development Authority and certain properties in the area. This funding will pay for landscaping, utilities, insurance, and graffiti removal at the properties. This increase assumption was included as part of the development of the 2012-2013 Operating Budget. A corresponding decrease to the Ending Fund Balance is also recommended to offset this action.				
TOTAL SAN JOSE DIRIDON DVLPT AUTH FD (482)			\$0	\$0
SAN JOSE MUNI STADIUM CAP FND (476)				
<i>Capital Enhancements/Earned Revenue</i>	Economic Development		\$16,578	\$16,578
Increases the Capital Enhancements appropriation and the corresponding revenue estimate for Earned Revenue by \$16,578 to recognize additional lease payments collected for the San José Municipal Stadium.				
TOTAL SAN JOSE MUNI STADIUM CAP FND (476)			\$16,578	\$16,578
SJ-SC TRMNT PLANT CAP FUND (512)				
<i>Recovery Act - South Bay Water Recycling Phase IC/Recovery Act - Federal Revenue</i>	Water Pollution Control Cap Prgm		\$25,000	\$25,000
Recognizes additional revenue from the U.S. Bureau of Reclamation (USBR), granted to the City for the South Bay Water Recycling System expansion under the American Recovery and Reinvestment Act of 2009, and appropriates the funding to the Recovery Act - South Bay Water Recycling Phase IC project. At the time the grant was recognized, the USBR was expecting to retain these funds to cover administrative expenses associated with the grant. The administrative costs were not as high as initially expected, and the USBR was able to pass more of the funding to the City for the construction of recycled water pipeline extensions and associated infrastructure.				
TOTAL SJ-SC TRMNT PLANT CAP FUND (512)			\$25,000	\$25,000

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
SJ-SC TRMNT PLANT OPER FUND (513)				
<i>Earned Revenue (Contributions – Other Agencies)</i>	Environmental Services			(\$2,800,000)
<p>Decreases the estimate for Earned Revenue to reflect lower than anticipated contributions from the Tributary Agencies. The San José/Santa Clara Treatment Plant Operating Fund receives contributions from the City of Santa Clara and the Tributary Agencies to fund Treatment Plant operations. The Tributary Agencies are billed annually for their share of budgeted Treatment Plant expenditures, and each Agency's contribution level is trued up in the third quarter of the following year to reflect actual expenditures and to appropriately share any miscellaneous revenues that have been received. Due to a credit for 2009-2010 expenditure savings that was inadvertently not passed along to the City of Santa Clara or the Tributary Agencies, 2010-2011 expenditure savings, and unanticipated one-time revenue for a road easement on Treatment Plant lands, actual contributions owed by the Tributary Agencies for 2011-2012 were lower than expected. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.</p>				
<i>Earned Revenue (Contributions – Santa Clara)</i>	Environmental Services			(\$1,700,000)
<p>Decreases the estimate for Earned Revenue to reflect lower than anticipated contributions from the City of Santa Clara. The San José/Santa Clara Treatment Plant Operating Fund receives contributions from the City of Santa Clara and the Tributary Agencies to fund Treatment Plant operations. The City of Santa Clara is billed annually for its share of budgeted Treatment Plant expenditures, and each Agency's contribution level is trued up in the third quarter of the following year to reflect actual expenditures and to appropriately share any miscellaneous revenues that have been received. Due to a credit for 2009-2010 expenditure savings that was inadvertently not passed along to the City of Santa Clara or the Tributary Agencies, 2010-2011 expenditure savings, and unanticipated one-time revenue for a road easement on Treatment Plant lands, actual contributions owed by the Tributary Agencies for 2011-2012 were lower than expected. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.</p>				
<i>Ending Fund Balance Adjustment</i>	Environmental Services		(\$2,000,000)	
<p>Decreases the Ending Fund Balance to offset actions recommended in this report.</p>				
<i>Environmental Services Department Personal Services</i>	Environmental Services		(\$2,500,000)	
<p>Decreases the Environmental Services Department Personal Services appropriation due to higher than expected vacancies. High rates of retirement and attrition have led to numerous vacancies at the Water Pollution Control Plant. The Department is working to address staffing shortages through active recruitment, training programs, and temporary staffing.</p>				
TOTAL SJ-SC TRMNT PLANT OPER FUND (513)			(\$4,500,000)	(\$4,500,000)

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
STATE DRUG FORF FUND (417)				
<i>Earned Revenue</i>	Police			\$34,000
<p>Recognizes drug forfeiture revenue from the State of California collected by the Police Department in 2011-2012 (\$40,000), slightly offset by a decrease in the interest earnings (\$6,000). The Department receives this funding when involved in the seizure of assets belonging to convicted drug law violators. This increase assumption was included as part of the development of the 2012-2013 Operating Budget.</p>				
<i>Ending Fund Balance Adjustment</i>	Police		\$220,000	
<p>Increases the Ending Fund Balance to offset the actions recommended in this report. The increase in the Reserve for Police Substation FF&E of \$186,000 was included in the development of the 2012-2013 Operating Budget.</p>				
<i>Police Non-Personal/Equipment</i>	Police		(\$186,000)	
<p>Decreases the Police Department's non-personal/equipment appropriation by \$186,000. This funding was appropriated to the Police Department from the Reserve for Police Substation Furniture, Fixtures and Equipment (FF&E) in order to make FF&E purchases for the South San José Police Substation when it was scheduled to open in September 2012. The Substation is now recommended to open in September 2013, so this funding will be moved back into the Reserve for Police Substation FF&E (\$500,000), until the Police Department determines the funding needs for FF&E at the Substation. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.</p>				
TOTAL STATE DRUG FORF FUND (417)			\$34,000	\$34,000
STORES FUND (551)				
<i>Ending Fund Balance</i>	Finance		\$50,000	
<p>Increases the Ending Fund Balance to offset actions recommended in this report.</p>				
<i>Postage Inventory</i>	Finance		\$50,000	
<p>Increases the Postage Inventory appropriation from \$400,000 to \$450,000 to allow for the advance purchase of approximately three months of postage in preparation for the transition of these services to a direct-charge system due to the closing of this fund in 2012-2013. A corresponding decrease to the Ending Fund Balance is recommended in this report. This increase assumption was included as part of the development of the 2012-2013 Operating Budget.</p>				
<i>Reserve for Inventory</i>	Finance		(\$100,000)	
<p>Eliminates the Reserve for Inventory appropriation given the planned closure of the Central Warehouse in June 2012 and Stores Fund in 2012-2013. A corresponding increase to the Ending Fund Balance is recommended in this report. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.</p>				
TOTAL STORES FUND (551)			\$0	\$0

Special/Capital Funds Recommended Budget Adjustments Summary

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<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
SUBDIVISION PARK TRUST FUND (375)				
<i>Del Monte Park</i>	Parks & Comm Fac Dev Capital Program		\$3,500,000	
<p>Establishes the Del Monte Park project for \$3,500,000. The City of San José was awarded grant funding from the State of California under Proposition 84 for Del Monte Park (\$3,500,000) and Roberto Antonio Balermino Park (\$2,500,000). The grant funds are received on a reimbursement basis, therefore, the City needs to provide the funding for the projects, which will then be reimbursed from the State. The Del Monte Park project is within the same nexus as the Santana Park Development project. This action recommends allocating funding for the construction of Del Monte Park, which consists of 1.7 acres on the south side of Auzerais Avenue between Sunol Street and Los Gatos Creek in Council District 6. A corresponding decrease to the Santana Park Development project is recommended elsewhere in this report. Once reimbursement funding is received from the State, this funding, as well as any interest that would have been earned by the Santana Park Development project, will be reimbursed accordingly. A separate recommendation was included and approved as part of the Manager's Budget Addendum #46 that rebudgeted these funds to 2012-2013.</p>				
<i>Reserve: Communications Hill</i>	Parks & Comm Fac Dev Capital Program		(\$1,828,000)	
<p>Decreases the Reserve: Communications Hill allocation by \$1,828,000. The City of San José was awarded grant funding from the State of California under Proposition 84 for Del Monte Park (\$3,500,000) and Roberto Antonio Balermino Park (\$2,500,000). The grant funds are received on a reimbursement basis, therefore, the City needs to provide the funding for the projects, which will then be reimbursed from the State. The Park Trust Fund includes a reserve of funding totaling \$639,000 for the Roberto Antonio Balermino Park project and interest earned from this funding is available in the Reserve: Future PDO/PIO Projects allocation (\$33,000). Additional funding is also available in the Reserve: Communications Hill allocation, which is outside of the nexus required for the neighborhood park, however, is located within the same Council District. This action recommends reducing the Communications Hill Reserve by \$1,828,000. A decrease to the Reserve: Roberto Antonio Balermino Park (\$639,000) and Reserve: Future PDO/PIO Projects (\$33,000) and establishment of a transfer to the Council District 7 Construction and Conveyance Tax Fund for construction of the Roberto Antonio Balermino Park are recommended elsewhere in this report. Once reimbursement funding is received from the State, the inter-fund loan received from Communications Hill Reserve, as well as any interest that would have been earned, will be reimbursed accordingly.</p>				

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
SUBDIVISION PARK TRUST FUND (375)				
<p>Reserve: Future PDO/PIO Projects</p> <p>Decreases the Reserve: Future PDO/PIO Projects allocation by \$33,000. The Park Trust Fund includes a reserve of funding totaling \$639,000 for the Roberto Antonio Balermino Park project. Interest earnings of \$33,000 that is related to the Roberto Antonio Balermino Reserve is reflected in the Reserve: Future PDO/PIO Projects allocation. Since the Roberto Antonio Balermino Park project will begin this summer, this action recommends reducing the Reserve: Future PDO/PIO Projects allocation accordingly. A separate action to establish a transfer to the Council District 7 Construction and Conveyance Tax Fund for construction of the Roberto Antonio Balermino Park is recommended elsewhere in this report.</p>	<p>Parks & Comm Fac Dev Capital Program</p>		<p>(\$33,000)</p>	
<p>Reserve: Roberto Antonio Balermino Park (formerly Almaden Apartments Area Park)</p> <p>Reduces the Reserve: Roberto Antonio Balermino Park allocation by \$639,000. The City of San José was awarded grant funding from the State of California under Proposition 84 for Del Monte Park (\$3,500,000) and Roberto Antonio Balermino Park (\$2,500,000). The grant funds are received on a reimbursement basis, therefore, the City needs to provide the funding for the projects, which will then be reimbursed from the State. The Park Trust Fund includes a reserve of funding totaling \$639,000 for the Roberto Antonio Balermino Park project. In addition, interest earned from this funding (\$33,000) is available in the Reserve: Future PDO/PIO Projects allocation. Additional funding of \$1,828,000 is also available in the Reserve: Communications Hill project, which is outside of the nexus required for the neighborhood park, however, is located within the same Council District. This action recommends reducing the reserve of funding for the Roberto Antonio Balermino Park in the Park Trust Fund. This report includes additional recommendations to decrease the Reserve: Communications Hill (\$1,828,000) and Reserve: Future PDO/PIO Projects (\$33,000) and to establish a Transfer to the Council District 7 Construction and Conveyance Tax Fund totaling \$2,500,000, for the construction of the Roberto Antonio Balermino Park.</p>	<p>Parks & Comm Fac Dev Capital Program</p>		<p>(\$639,000)</p>	
<p>Santana Park Development</p> <p>Reduces the Santana Park Development allocation by \$3,500,000. The City of San José was awarded grant funding from the State of California under Proposition 84 for Del Monte Park (\$3,500,000) and Roberto Antonio Balermino Park (\$2,500,000). The grant funds are received on a reimbursement basis, therefore, the City needs to provide the funding for the projects, which will then be reimbursed from the State. The Del Monte Park project is located within the same nexus as the Santana Park Development project. This action recommends decreasing the Santana Park Development project since it is not anticipated that the project will begin in the immediate future. A separate action is recommended in this report to allocate this funding to the Del Monte Park project. Once reimbursement funding is received from the State, the funds, as well as any interest that would have been earned by the Santana Park Development project, will be reimbursed.</p>	<p>Parks & Comm Fac Dev Capital Program</p>		<p>(\$3,500,000)</p>	

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
SUBDIVISION PARK TRUST FUND (375)				
<p>Transfer to the Council District 7 Construction and Conveyance Tax Fund: Roberto Antonio Balermino</p> <p>Establishes the Transfer to the Council District 7 Construction and Conveyance Tax Fund: Roberto Antonio Balermino Park for \$2,500,000. The City of San José was awarded grant funding from the State of California under Proposition 84 for Del Monte Park (\$3,500,000) and Roberto Antonio Balermino Park (\$2,500,000). The grant funds are received on a reimbursement basis, therefore, the City needs to provide the funding for the projects, which will then be reimbursed from the State. The Park Trust Fund includes a reserve of funding totaling \$639,000 for the Roberto Antonio Balermino Park project. In addition, interest earned from this funding is available in the Reserve: Future PDO/PIO Projects allocation (\$33,000). Additional funding is also available in the Reserve: Communications Hill project, which is outside of the nexus required for the neighborhood park, however, is located within the same Council District. This action recommends allocating an interfund loan from the Park Trust Fund to the Council District 7 Construction and Conveyance Tax Fund for construction of the Roberto Antonio Balermino Park (\$1.8 million). Corresponding decreases to the Reserve: Roberto Antonio Balermino Park (\$639,000), Reserve: Communications Hill (\$1,828,000), and Reserve: Future PDO/PIO Projects (\$33,000) are recommended elsewhere in this report. Once reimbursement funding is received from the State, this funding, as well as any interest that would have been earned by the Communications Hill project, will be reimbursed accordingly.</p>	Parks & Comm Fac Dev Capital Program		\$2,500,000	
<p>Wilcox Park Minor Improvements</p> <p>Increases the Wilcox Park Minor Improvements project by \$10,000. A separate action in this report recommends eliminating the Wilcox Park Renovation project. Both allocations are related to the same project, therefore, these actions will ensure all funding for the project are available in one allocation.</p>	Parks & Comm Fac Dev Capital Program		\$10,000	
<p>Wilcox Park Renovation</p> <p>Eliminates the Wilcox Park Renovation project. A separate action in this report recommends re-allocating this funding to the Wilcox Park Minor Improvements project. Both allocations are related to the same project, therefore, these actions will ensure all funding for the project are available in one allocation.</p>	Parks & Comm Fac Dev Capital Program		(\$10,000)	
TOTAL SUBDIVISION PARK TRUST FUND (375)			\$0	\$0
SUPPL LAW ENF SVCES FUND (414)				
<p>SLES Grant 2011-2013/Earned Revenue</p> <p>Increases the Supplemental Law Enforcement Services (SLES) Grant 2011-2013 by \$464,209 to recognize and allocate additional grant funds of \$463,904 received in 2011-2012 and interest earnings of \$305. The approved 2011-2013 spending plan allocates funds for AFR/RMS implementation, including hardware, software, and training. In addition funding is used for officer safety equipment. A separate recommendation was included and approved as part of the Manager's Budget Addendum #46 that rebudgeted these funds to 2012-2013.</p>	Police		\$464,209	\$464,209

Special/Capital Funds Recommended Budget Adjustments Summary 2011-2012 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
SUPPL LAW ENF SVCES FUND (414)				
TOTAL SUPPL LAW ENF SVCES FUND (414)			\$464,209	\$464,209
SVCS FOR REDEV CAPITAL PROJ FD (450)				
<i>Ending Fund Balance Adjustment</i>	Capital Projects		(\$1,071,493)	
Decreases the Ending Fund Balance Adjustment to offset recommended action in this document.				
<i>Transfer to the Successor Agency</i>	Capital Projects		\$1,071,493	
Establish a Transfer to the Successor Agency to the Redevelopment Agency to allow for the close-out of the Services for Redevelopment Capital Projects Fund (Fund 450). This fund accounts for primarily funds paid directly to the City from the former San Jose Redevelopment Agency for design, construction, and acquisition of public improvements on behalf of the former Agency. Transfers were completed through Project Services Memoranda (PSMs) in accordance with the Annual Cooperation Agreement between the City and the former Agency. On February 1, 2012, all redevelopment agencies in the State of California were dissolved pursuant to AB X1 26. Consistent with this legislation, it is recommended that all projects in this fund be stopped and all remaining funds be transferred back to the Successor Agency and be used to make payments on items on the Recognized Obligation Payment Schedule and defease bonds if necessary. A number of technical adjustments to bring down all appropriations in this fund are recommended in a separate section of this document and a corresponding decrease in Ending Fund Balance is recommended in this report to offset this action.				
TOTAL SVCS FOR REDEV CAPITAL PROJ FD (450)			\$0	\$0
UNEMPLOYMENT INSUR FD (157)				
<i>Ending Fund Balance</i>	Human Resources		\$1,150,000	
Increases the Ending Fund Balance to offset actions recommended in this report. This increase assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Payment of Claims</i>	Human Resources		(\$3,400,000)	
This action reduces the Payment of Claims appropriation by \$3.4 million (to \$2.6 million) as a result of lower than anticipated claims costs. This action is partially offset by a decrease in Reimbursements from City Funds. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				
<i>Reimbursements from City Funds</i>	Human Resources			(\$2,250,000)
Decreases the estimate for Reimbursements from City Funds by \$2.25 million. Due to projected claims savings, the unemployment insurance rate was reduced from 2% to 0% effective March 17, 2012 resulting in reimbursements from City funds of \$5.5 million in the Unemployment Insurance Fund. Coupled with a Reserve for Claims of \$2.4 million, it is estimated that revenues are sufficient to cover unemployment claims costs in both 2011-2012 and 2012-2013. This decrease assumption was included as part of the development of the 2012-2013 Operating Budget.				

**Special/Capital Funds Recommended Budget Adjustments Summary
2011-2012 Year-End Budget Review**

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
UNEMPLOYMENT INSUR FD (157)				
TOTAL UNEMPLOYMENT INSUR FD (157)			(\$2,250,000)	(\$2,250,000)
VEHICLE MAINT & OPER FUND (552)				
<i>Police Vehicle Replacements/Transfers</i>	Public Works		(\$1,800,000)	(\$1,800,000)
Decreases Vehicle Replacement-Police appropriation in the Vehicle Maintenance and Operations Fund by \$1,800,000. This action reflects lower vehicle replacement costs as a result of fewer Police vehicles meeting the required replacement criteria for mileage and age than previously anticipated. A corresponding decrease in revenue for Replacement Charges: Police Department Transfers is also recommended.				
TOTAL VEHICLE MAINT & OPER FUND (552)			(\$1,800,000)	(\$1,800,000)
WATER UTILITY CAPITAL FUND (500)				
<i>Meter Installations/Earned Revenue</i>	Water Utility Sys Capital Program		\$29,330	\$29,330
Recognizes additional meter installation fee revenue and increases the Meter Installations appropriation for the purchase, test, and installation of water meters for new customers and developments. A Meter Installation Fee is charged to new customers and developments during the permit approval process to offset the aforementioned costs.				
TOTAL WATER UTILITY CAPITAL FUND (500)			\$29,330	\$29,330

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other		Revenue	Beg Fund Balance	
CAPITAL PROJECTS							
Budget Adjustments							
Capital Projects Savings - Closed Landfill Compliance			(\$100,000)	(\$100,000)		\$0	(\$100,000)
Budget Adjustments Total	\$0	\$0	(\$100,000)	(\$100,000)	\$0	\$0	(\$100,000)
Clean-Up Actions							
Tech Adjust: Building Facilities Maintenance Backlog: 9-1-1 UPS System, Police Communications Air Handling Units and Generator Controls, Police Special Operations Unit Mechanical System (Reallocation)			(\$1,300,000)	(\$1,300,000)		\$0	(\$1,300,000)
Tech Adjust: Police Communications Emergency Uninterrupted Power Supply (Reallocation)			\$1,300,000	\$1,300,000		\$0	\$1,300,000
Clean-Up Actions Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	\$0	\$0	(\$100,000)	(\$100,000)	\$0	\$0	(\$100,000)
CITY ATTORNEY							
Clean-Up Actions							
Tech Adjust: City Attorney's Office (Personal Services Overage)	\$125,000	(\$125,000)		\$0		\$0	\$0
Clean-Up Actions Total	\$125,000	(\$125,000)	\$0	\$0	\$0	\$0	\$0
CITY ATTORNEY TOTAL	\$125,000	(\$125,000)	\$0	\$0	\$0	\$0	\$0
CITY CLERK							
Budget Adjustments							
Office of the City Clerk Non-Personal/Equipment		\$25,000		\$25,000		\$0	\$25,000
Office of the City Clerk Personal Services	(\$25,000)			(\$25,000)		\$0	(\$25,000)

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other		Revenue	Beg Fund Balance	
CITY-WIDE EXPENSES							
Budget Adjustments							
City-Wide Savings - Workers' Compensation Claims - Public Works			(\$150,000)	(\$150,000)		\$0	(\$150,000)
City-Wide Savings - Workers' Compensation Claims - Transportation			(\$50,000)	(\$50,000)		\$0	(\$50,000)
Convention Center Lease Payments/Revenue from Local Agencies			\$15,359,000	\$15,359,000	\$15,359,000	\$0	\$0
Cultural Affairs Special Project/Other Revenue			\$22,500	\$22,500	\$22,500	\$0	\$0
Elections and Ballot Measures			\$410,000	\$410,000		\$0	\$410,000
Energy Efficiency Program/Other Revenue (PG&E Rebates)			\$62,392	\$62,392	\$62,392	\$0	\$0
FMC Debt Service Payments/Transfers			(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	\$0	\$0
Hazardous Materials Consent Judgment/Other Revenue			\$1,250	\$1,250	\$1,250	\$0	\$0
Police Retirees' Health/Dental Fees			\$10,000	\$10,000		\$0	\$10,000
Property Tax Administration Fee			\$83,000	\$83,000		\$0	\$83,000
San José BEST Program - Parent Project/Other Revenue			\$9,294	\$9,294	\$9,294	\$0	\$0
Science Program for Alum Rock Youth Center/Other Revenue			\$3,626	\$3,626	\$1,666	\$0	\$1,960
TRANS Debt Service			\$189,000	\$189,000		\$0	\$189,000
Budget Adjustments Total	\$0	\$0	\$11,777,062	\$11,777,062	\$12,613,102	\$0	(\$836,040)
Clean-Up Actions							
Tech Adjust: Mayor and Council Travel (Reallocation from Council General)			\$3,000	\$3,000		\$0	\$3,000

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other		Revenue	Beg Fund Balance	
CITY-WIDE EXPENSES							
Clean-Up Actions							
Tech Adjust: Workers' Compensation Claims - Fire (Reallocation)			\$200,000	\$200,000		\$0	\$200,000
Tech Adjust: Workers' Compensation Claims - Police (Reallocation)			(\$200,000)	(\$200,000)		\$0	(\$200,000)
Clean-Up Actions Total	\$0	\$0	\$3,000	\$3,000	\$0	\$0	\$3,000
CITY-WIDE EXPENSES TOTAL	\$0	\$0	\$11,780,062	\$11,780,062	\$12,613,102	\$0	(\$833,040)
EARMARKED RESERVES							
Budget Adjustments							
2011-2012 Ending Fund Balance Adjustment			\$13,200,000	\$13,200,000		\$0	\$13,200,000
Almaden Lake Park Swim Program			\$18,510	\$18,510		\$0	\$18,510
Fee Supported Reserve - Building			\$725,000	\$725,000		\$0	\$725,000
Fee Supported Reserve - Building/Licenses and Permits			\$5,086,247	\$5,086,247	\$5,086,247	\$0	\$0
Fee Supported Reserve - Fire			\$59,000	\$59,000		\$0	\$59,000
Fee Supported Reserve - Fire/Licenses and Permits			\$1,250,000	\$1,250,000	\$1,250,000	\$0	\$0
Fee Supported Reserve - Planning			\$370,000	\$370,000		\$0	\$370,000
Fee Supported Reserve - Planning/Departmental Charges			\$260,000	\$260,000	\$260,000	\$0	\$0
Fee Supported Reserve - Public Works			\$100,000	\$100,000		\$0	\$100,000
Fee Supported Reserve - Public Works/Departmental Charges			\$1,366,000	\$1,366,000	\$1,366,000	\$0	\$0
Budget Adjustments Total	\$0	\$0	\$22,434,757	\$22,434,757	\$7,962,247	\$0	\$14,472,510

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other		Revenue	Beg Fund Balance	
EARMARKED RESERVES							
Clean-Up Actions							
Tech Adjust: Lake Cunningham Skate Park Reserve (Reallocate Donations to Gift Trust Fund)			(\$3,000)	(\$3,000)		\$0	(\$3,000)
Clean-Up Actions Total	\$0	\$0	(\$3,000)	(\$3,000)	\$0	\$0	(\$3,000)
EARMARKED RESERVES TOTAL	\$0	\$0	\$22,431,757	\$22,431,757	\$7,962,247	\$0	\$14,469,510
ECONOMIC DEVELOPMENT							
Budget Adjustments							
Christmas in the Park Non-Personal/Equipment Savings		(\$12,000)		(\$12,000)		\$0	(\$12,000)
Budget Adjustments Total	\$0	(\$12,000)	\$0	(\$12,000)	\$0	\$0	(\$12,000)
ECONOMIC DEVELOPMENT TOTAL	\$0	(\$12,000)	\$0	(\$12,000)	\$0	\$0	(\$12,000)
FINANCE							
Budget Adjustments							
Departmental Savings - Finance	(\$350,000)			(\$350,000)		\$0	(\$350,000)
Budget Adjustments Total	(\$350,000)	\$0	\$0	(\$350,000)	\$0	\$0	(\$350,000)
Clean-Up Actions							
Tech Adjust: Finance Department (Non-Personal/Equipment Overage)	(\$225,000)	\$225,000		\$0		\$0	\$0
Clean-Up Actions Total	(\$225,000)	\$225,000	\$0	\$0	\$0	\$0	\$0
FINANCE TOTAL	(\$575,000)	\$225,000	\$0	(\$350,000)	\$0	\$0	(\$350,000)

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other		Revenue	Beg Fund Balance	
FIRE							
Budget Adjustments							
Fire Development Fee Program Savings	(\$25,700)	(\$33,300)		(\$59,000)		\$0	(\$59,000)
Budget Adjustments Total	(\$25,700)	(\$33,300)	\$0	(\$59,000)	\$0	\$0	(\$59,000)
FIRE TOTAL	(\$25,700)	(\$33,300)	\$0	(\$59,000)	\$0	\$0	(\$59,000)
HUMAN RESOURCES							
Budget Adjustments							
Departmental Savings - Human Resources	(\$300,000)			(\$300,000)		\$0	(\$300,000)
Budget Adjustments Total	(\$300,000)	\$0	\$0	(\$300,000)	\$0	\$0	(\$300,000)
HUMAN RESOURCES TOTAL	(\$300,000)	\$0	\$0	(\$300,000)	\$0	\$0	(\$300,000)
LIBRARY							
Budget Adjustments							
Library Grants (National Medal for Museum Service)/Revenue from Local Agencies			\$10,000	\$10,000	\$10,000	\$0	\$0
Budget Adjustments Total	\$0	\$0	\$10,000	\$10,000	\$10,000	\$0	\$0
LIBRARY TOTAL	\$0	\$0	\$10,000	\$10,000	\$10,000	\$0	\$0
MAYOR & COUNCIL							
Budget Adjustments							
Council District #1 Special Event Sponsorship/Other Revenue			\$4,000	\$4,000	\$4,000	\$0	\$0
Council District #10 Travel Reimbursement & Special Event Sponsorship/Other Revenue			\$830	\$830	\$830	\$0	\$0
Council District #2 Special Event Sponsorship/Other Revenue			\$9,931	\$9,931	\$9,931	\$0	\$0

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other		Revenue	Beg Fund Balance	
MAYOR & COUNCIL							
Budget Adjustments							
Council District #4 Travel Reimbursement & Special Event Sponsorship/Other Revenue			\$3,361	\$3,361	\$3,361	\$0	\$0
Council District #7 Special Event Sponsorship/Other Revenue			\$12,000	\$12,000	\$12,000	\$0	\$0
Council District #8 Travel Reimbursement & Special Event Sponsorship/Other Revenue			\$21,593	\$21,593	\$21,593	\$0	\$0
Council District #9 Special Event Sponsorship/Other Revenue			\$12,300	\$12,300	\$12,300	\$0	\$0
Mayor's Office Travel Reimbursement/Other Revenue			\$525	\$525	\$525	\$0	\$0
Budget Adjustments Total	\$0	\$0	\$64,540	\$64,540	\$64,540	\$0	\$0
Clean-Up Actions							
Tech Adjust: Council General (Reallocation to Mayor and Council Travel)			(\$3,000)	(\$3,000)		\$0	(\$3,000)
Clean-Up Actions Total	\$0	\$0	(\$3,000)	(\$3,000)	\$0	\$0	(\$3,000)
MAYOR & COUNCIL TOTAL	\$0	\$0	\$61,540	\$61,540	\$64,540	\$0	(\$3,000)
PARKS, REC, & NEIGH SVCS							
Budget Adjustments							
Almaden Lake Park Swim Program (Reallocation to Earmarked Reserves)	(\$65,162)	(\$13,348)		(\$78,510)	(\$60,000)	\$0	(\$18,510)
Christmas in the Park Personal Services Reimbursement/Other Revenue	\$31,000			\$31,000	\$19,000	\$0	\$12,000
PRNS Fee Activities/Departmental Charges			\$600,000	\$600,000	\$600,000	\$0	\$0
Parks Landscape Watering		\$95,000		\$95,000		\$0	\$95,000

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other		Revenue	Beg Fund Balance	
PARKS, REC, & NEIGH SVCS							
Budget Adjustments							
Science Program for Alum Rock Youth Center - PRNS Non-Personal/Equipment		(\$1,960)		(\$1,960)		\$0	(\$1,960)
Budget Adjustments Total	(\$34,162)	\$79,692	\$600,000	\$645,530	\$559,000	\$0	\$86,530
Clean-Up Actions							
Tech Adjust: Personal Services (Retirement Adjustment)	\$250,000			\$250,000		\$0	\$250,000
Tech Adjust: Sheppard Middle School Sports Field/Departmental Charges				\$0	\$33,000	\$0	(\$33,000)
Tech Adjust: Sheppard Middle School Sports Field/Revenue from Local Agencies				\$0	(\$33,000)	\$0	\$33,000
Clean-Up Actions Total	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$250,000
PARKS, REC, & NEIGH SVCS TOTAL	\$215,838	\$79,692	\$600,000	\$895,530	\$559,000	\$0	\$336,530
PLANNING, BLDG, & CODE ENF							
Budget Adjustments							
Building Development Fee Program Savings	(\$700,000)	(\$25,000)		(\$725,000)		\$0	(\$725,000)
Departmental Savings - Planning, Building and Code Enforcement	(\$150,000)	(\$300,000)		(\$450,000)		\$0	(\$450,000)
Planning Development Fee Program Savings	(\$150,000)	(\$220,000)		(\$370,000)		\$0	(\$370,000)
Budget Adjustments Total	(\$1,000,000)	(\$545,000)	\$0	(\$1,545,000)	\$0	\$0	(\$1,545,000)
PLANNING, BLDG, & CODE ENF TOTAL	(\$1,000,000)	(\$545,000)	\$0	(\$1,545,000)	\$0	\$0	(\$1,545,000)

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other		Revenue	Beg Fund Balance	
POLICE							
Budget Adjustments							
Departmental Savings - Police	(\$1,450,000)	(\$1,000,000)		(\$2,450,000)		\$0	(\$2,450,000)
Police Non-Personal/Equipment		\$700,000		\$700,000		\$0	\$700,000
Police Personal Services	(\$700,000)			(\$700,000)		\$0	(\$700,000)
Budget Adjustments Total	(\$2,150,000)	(\$300,000)	\$0	(\$2,450,000)	\$0	\$0	(\$2,450,000)
Clean-Up Actions							
Tech Adjust: Personal Services (Retirement Adjustment)	(\$550,000)			(\$550,000)		\$0	(\$550,000)
Clean-Up Actions Total	(\$550,000)	\$0	\$0	(\$550,000)	\$0	\$0	(\$550,000)
POLICE TOTAL	(\$2,700,000)	(\$300,000)	\$0	(\$3,000,000)	\$0	\$0	(\$3,000,000)
PUBLIC WORKS							
Budget Adjustments							
Public Works Development Fee Program Non-Personal/Equipment Savings			(\$100,000)	(\$100,000)		\$0	(\$100,000)
Public Works Development Fee Program Personal Services/Departmental Charges			\$350,000	\$350,000	\$350,000	\$0	\$0
Public Works Personal Services/Revenue from Local Agencies	\$75,000			\$75,000	\$75,000	\$0	\$0
Public Works/Revenue from Local Agencies	\$40,000	\$20,000		\$60,000	\$60,000	\$0	\$0
Budget Adjustments Total	\$115,000	\$20,000	\$250,000	\$385,000	\$485,000	\$0	(\$100,000)
PUBLIC WORKS TOTAL	\$115,000	\$20,000	\$250,000	\$385,000	\$485,000	\$0	(\$100,000)

General Fund
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other		Revenue	Beg Fund Balance	
REVENUE ADJUSTMENTS							
Budget Adjustments							
Revenue - Business Taxes				\$0	\$800,000	\$0	(\$800,000)
Revenue - Fines, Forfeitures, and Penalties				\$0	\$650,000	\$0	(\$650,000)
Revenue - Franchise Fees				\$0	(\$825,000)	\$0	\$825,000
Revenue - Licenses and Permits				\$0	\$500,000	\$0	(\$500,000)
Revenue - Other Revenue				\$0	\$500,000	\$0	(\$500,000)
Revenue - Property Tax				\$0	\$180,000	\$0	(\$180,000)
Revenue - Revenue from the Federal Government				\$0	\$1,122,000	\$0	(\$1,122,000)
Revenue - Revenue from the Use of Money/Property				\$0	\$500,000	\$0	(\$500,000)
Revenue - Sales Tax				\$0	\$4,940,000	\$0	(\$4,940,000)
Revenue - Transfers and Reimbursements				\$0	(\$300,000)	\$0	\$300,000
Revenue - Utility Tax				\$0	\$750,000	\$0	(\$750,000)
Budget Adjustments Total	\$0	\$0	\$0	\$0	\$8,817,000	\$0	(\$8,817,000)
Clean-Up Actions							
Tech Adjustment: Silicon Valley Energy Watch Innovator Program (Other Revenue)				\$0	(\$487,000)	\$0	\$487,000
Tech Adjustment: Silicon Valley Energy Watch Innovator Program (Revenue from Local Agencies)				\$0	\$487,000	\$0	(\$487,000)
Tech Adjustment: Urban Village Plans (Other Revenue)				\$0	(\$50,000)	\$0	\$50,000
Tech Adjustment: Urban Village Plans (Revenue from Local Agencies)				\$0	\$50,000	\$0	(\$50,000)

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
AFFORDABLE HSG INVEST FD (346)								
Budget Adjustments								
CITY ATTORNEY								
City Attorney's Office Personal Services	\$50,000				\$50,000			\$50,000
HOUSING								
Contingency Reserve				\$5,500,000	\$5,500,000			\$5,500,000
Earned Revenue - Loan Repayments					\$0	\$8,700,000		(\$8,700,000)
Ending Fund Balance Adjustment				\$13,305,023	\$13,305,023			\$13,305,023
Housing Loans and Grants/Transfer from the Low and Moderate Income Housing Fund			\$8,779,322		\$8,779,322	\$18,934,345		(\$10,155,023)
Budget Adjustments Total	\$50,000	\$0	\$8,779,322	\$18,805,023	\$27,634,345	\$27,634,345	\$0	\$0
Clean-Up Actions								
CITY MANAGER								
Tech Adjust: Personal Services (Retirement Adjustment)	\$3,000			(\$3,000)	\$0			\$0
Clean-Up Actions Total	\$3,000	\$0	\$0	(\$3,000)	\$0	\$0	\$0	\$0
AFFORDABLE HSG INVEST FD (346) TOTAL	\$53,000	\$0	\$8,779,322	\$18,802,023	\$27,634,345	\$27,634,345	\$0	\$0
AIRPORT MAINT & OPER FUND (523)								
Clean-Up Actions								
CITY MANAGER								
Tech Adjust: Personal Services (Retirement Adjustment)	\$2,000				\$2,000			\$2,000
AIRPORT								
Contingency Reserve			(\$2,000)		(\$2,000)			(\$2,000)
Clean-Up Actions Total	\$2,000	\$0	(\$2,000)	\$0	\$0	\$0	\$0	\$0

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Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
AIRPORT MAINT & OPER FUND (523)								
AIRPORT MAINT & OPER FUND (523) TOTAL	\$2,000	\$0	(\$2,000)	\$0	\$0	\$0	\$0	\$0
AIRPORT RENEW & REPL FUND (527)								
Budget Adjustments								
AIRPORT CAPITAL PROGRAM								
Ending Fund Balance Adjustment				(\$110,000)	(\$110,000)			(\$110,000)
Public Art			\$110,000		\$110,000			\$110,000
Budget Adjustments Total	\$0	\$0	\$110,000	(\$110,000)	\$0	\$0	\$0	\$0
AIRPORT RENEW & REPL FUND (527) TOTAL	\$0	\$0	\$110,000	(\$110,000)	\$0	\$0	\$0	\$0
AIRPORT REV BOND IMP FUND (526)								
Budget Adjustments								
AIRPORT CAPITAL PROGRAM								
Ending Fund Balance Adjustment				(\$27,903,975)	(\$27,903,975)			(\$27,903,975)
Public Art			(\$110,000)		(\$110,000)			(\$110,000)
Transfer to Airport Revenue Fund			\$28,013,975		\$28,013,975			\$28,013,975
Budget Adjustments Total	\$0	\$0	\$27,903,975	(\$27,903,975)	\$0	\$0	\$0	\$0
AIRPORT REV BOND IMP FUND (526) TOTAL	\$0	\$0	\$27,903,975	(\$27,903,975)	\$0	\$0	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
AIRPORT REVENUE FUND (521)								
Budget Adjustments								
AIRPORT								
Transfer from Airport Revenue Bond Improvement Fund/Reserve for Future Deficits				\$28,014,126	\$28,014,126	\$28,014,126		\$0
Budget Adjustments Total	\$0	\$0	\$0	\$28,014,126	\$28,014,126	\$28,014,126	\$0	\$0
AIRPORT REVENUE FUND (521) TOTAL	\$0	\$0	\$0	\$28,014,126	\$28,014,126	\$28,014,126	\$0	\$0
ANTI-TOBACCO SETTLEMNT FD (426)								
Clean-Up Actions								
PARKS, REC, & NEIGH SVCS								
Tech Adjust: Beginning Fund Balance Adjustment (As available - fund close out)					\$0		\$2,163	(\$2,163)
Tech Adjust: Earned Revenue (As available- fund close out)					\$0	\$247		(\$247)
Tech Adjust: Increase Transfer to General Fund (As available - fund close out)			\$2,410		\$2,410			\$2,410
Clean-Up Actions Total	\$0	\$0	\$2,410	\$0	\$2,410	\$247	\$2,163	\$0
ANTI-TOBACCO SETTLEMNT FD (426) TOTAL	\$0	\$0	\$2,410	\$0	\$2,410	\$247	\$2,163	\$0
BLDG & STRUCT CONST TAX FD (429)								
Budget Adjustments								
TRAFFIC CAPITAL PROGRAM								
Autumn Street Extension/Earned Revenue			\$310,000		\$310,000	\$310,000		\$0
Blossom Hill/Monterey Road Pedestrian Improvements			\$40,000		\$40,000			\$40,000
Ending Fund Balance Adjustment				(\$40,000)	(\$40,000)			(\$40,000)
Ending Fund Balance/Building and Structure Tax Collections				\$1,500,000	\$1,500,000	\$1,500,000		\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
BLDG & STRUCT CONST TAX FD (429)								
Budget Adjustments								
TRAFFIC CAPITAL PROGRAM								
Traffic Signal and Lighting Program/Earned Revenue			\$18,000		\$18,000	\$18,000		\$0
Budget Adjustments Total	\$0	\$0	\$368,000	\$1,460,000	\$1,828,000	\$1,828,000	\$0	\$0
Clean-Up Actions								
TRAFFIC CAPITAL PROGRAM								
Tech Adjust: Capital Program and Public Works Department Support Service Costs			\$20,000	(\$20,000)	\$0			\$0
Clean-Up Actions Total	\$0	\$0	\$20,000	(\$20,000)	\$0	\$0	\$0	\$0
BLDG & STRUCT CONST TAX FD (429) TOTAL	\$0	\$0	\$388,000	\$1,440,000	\$1,828,000	\$1,828,000	\$0	\$0
CITY HALL DEBT SERVICE FUND (210)								
Budget Adjustments								
FINANCE								
City Hall Debt Service			(\$656,305)		(\$656,305)			(\$656,305)
City Hall Garage Debt Service			(\$376,000)		(\$376,000)			(\$376,000)
Earned Revenue					\$0	(\$94,354)		\$94,354
Ending Fund Balance Adjustment			(\$83,364)		(\$83,364)			(\$83,364)
Reserve for Economic Refunding/Letter of Credit			\$1,021,315		\$1,021,315			\$1,021,315
Budget Adjustments Total	\$0	\$0	(\$94,354)	\$0	(\$94,354)	(\$94,354)	\$0	\$0
CITY HALL DEBT SERVICE FUND (210) TOTAL	\$0	\$0	(\$94,354)	\$0	(\$94,354)	(\$94,354)	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
CIVIC CENTER CONSTRUCTION FD (425)								
Budget Adjustments								
MUNI IMPROVEMENTS CAPITAL PROGRAM								
Ending Fund Balance/Transfer from Public Works Program Support Fund				\$9,918	\$9,918	\$9,918		\$0
Budget Adjustments Total	\$0	\$0	\$0	\$9,918	\$9,918	\$9,918	\$0	\$0
CIVIC CENTER CONSTRUCTION FD (425) TOTAL	\$0	\$0	\$0	\$9,918	\$9,918	\$9,918	\$0	\$0
COMM DEV BLOCK GRANT FUND (441)								
Budget Adjustments								
HOUSING								
Ending Fund Balance Adjustment				(\$1,871,000)	(\$1,871,000)			(\$1,871,000)
Reserve for Section 108 Debt Service			\$1,871,000		\$1,871,000			\$1,871,000
Budget Adjustments Total	\$0	\$0	\$1,871,000	(\$1,871,000)	\$0	\$0	\$0	\$0
COMM DEV BLOCK GRANT FUND (441) TOTAL	\$0	\$0	\$1,871,000	(\$1,871,000)	\$0	\$0	\$0	\$0
CONST/CONV TAX COMM FUND (397)								
Clean-Up Actions								
COMMUNICATIONS CAPITAL PROGRAM								
Tech Adjust: Capital Program and Public Works Department Support Service Costs			\$2,000	(\$2,000)	\$0			\$0
Tech Adjust: City-wide Trunking Radio System (Reallocation)			\$900,000		\$900,000			\$900,000
Tech Adjust: Communications Equipment Replacement & Upgrade (Reallocation)			(\$900,000)		(\$900,000)			(\$900,000)
Clean-Up Actions Total	\$0	\$0	\$2,000	(\$2,000)	\$0	\$0	\$0	\$0

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Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
CONST/CONV TAX COMM FUND (397)								
CONST/CONV TAX COMM FUND (397) TOTAL	\$0	\$0	\$2,000	(\$2,000)	\$0	\$0	\$0	\$0
CONST/CONV TAX FIRE FUND (392)								
Budget Adjustments								
PUBLIC SAFETY CAPITAL PROGRAM								
Computer Replacement Program			(\$60,000)		(\$60,000)			(\$60,000)
Earned Revenue					\$0	(\$229,000)		\$229,000
Emergency Response Data Analysis			(\$30,000)		(\$30,000)			(\$30,000)
Emergency Response Maps			(\$55,000)		(\$55,000)			(\$55,000)
Ending Fund Balance Adjustment				\$374,000	\$374,000			\$374,000
Fire Data System			(\$13,000)		(\$13,000)			(\$13,000)
Fire Station 21 - Relocation (White Road)			(\$391,000)		(\$391,000)			(\$391,000)
Hose Replacement			(\$30,000)		(\$30,000)			(\$30,000)
Telecommunications Equipment			(\$24,000)		(\$24,000)			(\$24,000)
Tools and Equipment			\$32,000		\$32,000			\$32,000
Turnout Cleaning			(\$32,000)		(\$32,000)			(\$32,000)
Budget Adjustments Total	\$0	\$0	(\$603,000)	\$374,000	(\$229,000)	(\$229,000)	\$0	\$0
Clean-Up Actions								
PUBLIC SAFETY CAPITAL PROGRAM								
Earned Revenue/Transfer to the General Fund (Interest)			\$1,000		\$1,000	\$1,000		\$0
Clean-Up Actions Total	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0
CONST/CONV TAX FIRE FUND (392) TOTAL	\$0	\$0	(\$602,000)	\$374,000	(\$228,000)	(\$228,000)	\$0	\$0

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Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
CONST/CONV TAX LIBRARY FD (393)								
Clean-Up Actions								
LIBRARY CAPITAL PROGRAM								
Earned Revenue/Transfer to the General Fund (Interest)			\$6,500		\$6,500	\$6,500		\$0
Clean-Up Actions Total	\$0	\$0	\$6,500	\$0	\$6,500	\$6,500	\$0	\$0
CONST/CONV TAX LIBRARY FD (393) TOTAL	\$0	\$0	\$6,500	\$0	\$6,500	\$6,500	\$0	\$0
CONST/CONV TAX PK CD 3 FUND (380)								
Budget Adjustments								
PARKS & COMM FAC DEV CAPITAL PROGRAM								
Ending Fund Balance Adjustment				(\$23,000)	(\$23,000)			(\$23,000)
TRAIL: Guadalupe River Reach VI Gateway			\$23,000		\$23,000			\$23,000
Budget Adjustments Total	\$0	\$0	\$23,000	(\$23,000)	\$0	\$0	\$0	\$0
CONST/CONV TAX PK CD 3 FUND (380) TOTAL	\$0	\$0	\$23,000	(\$23,000)	\$0	\$0	\$0	\$0
CONST/CONV TAX PK CD 6 FUND (384)								
Budget Adjustments								
PARKS & COMM FAC DEV CAPITAL PROGRAM								
Council District 6 Public Art			\$35,000		\$35,000			\$35,000
Ending Fund Balance Adjustment				(\$35,000)	(\$35,000)			(\$35,000)
Budget Adjustments Total	\$0	\$0	\$35,000	(\$35,000)	\$0	\$0	\$0	\$0
CONST/CONV TAX PK CD 6 FUND (384) TOTAL	\$0	\$0	\$35,000	(\$35,000)	\$0	\$0	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance		
CONST/CONV TAX PK CD 7 FUND (385)									
Budget Adjustments									
PARKS & COMM FAC DEV CAPITAL PROGRAM									
Council District 7 Public Art			\$25,000		\$25,000				\$25,000
Ending Fund Balance Adjustment				(\$25,000)	(\$25,000)				(\$25,000)
Roberto Antonio Balermino Park			\$2,500,000		\$2,500,000				\$2,500,000
Transfer from the Park Trust Fund: Roberto Antonio Balermino Park						\$0	\$2,500,000		(\$2,500,000)
Budget Adjustments Total	\$0	\$0	\$2,525,000	(\$25,000)	\$2,500,000	\$2,500,000	\$0	\$0	\$0
CONST/CONV TAX PK CD 7 FUND (385) TOTAL	\$0	\$0	\$2,525,000	(\$25,000)	\$2,500,000	\$2,500,000	\$0	\$0	\$0
CONST/CONV TAX PK CD10 FD (389)									
Budget Adjustments									
PARKS & COMM FAC DEV CAPITAL PROGRAM									
Ending Fund Balance Adjustment				(\$19,700)	(\$19,700)				(\$19,700)
TRAIL: Guadalupe Creek: Meridian Avenue to Singletree Way Repayment			\$19,700		\$19,700				\$19,700
Budget Adjustments Total	\$0	\$0	\$19,700	(\$19,700)	\$0	\$0	\$0	\$0	\$0
CONST/CONV TAX PK CD10 FD (389) TOTAL	\$0	\$0	\$19,700	(\$19,700)	\$0	\$0	\$0	\$0	\$0
CONST/CONV TAX PK YARDS FD (398)									
Clean-Up Actions									
PARKS & COMM FAC DEV CAPITAL PROGRAM									
Earned Revenue/Transfer to the General Fund (Interest)			\$1,000		\$1,000	\$1,000			\$0
Clean-Up Actions Total	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance		
CONST/CONV TAX PK YARDS FD (398)									
CONST/CONV TAX PK YARDS FD (398) TOTAL	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	\$0
CONST/CONV TAX SRVC YDS FD (395)									
Clean-Up Actions									
SERVICE YARDS CAPITAL PROGRAM									
Tech Adjust: Capital Program and Public Works Department Support Service Costs			\$2,000	(\$2,000)	\$0				\$0
Clean-Up Actions Total	\$0	\$0	\$2,000	(\$2,000)	\$0	\$0	\$0	\$0	\$0
CONST/CONV TAX SRVC YDS FD (395) TOTAL	\$0	\$0	\$2,000	(\$2,000)	\$0	\$0	\$0	\$0	\$0
CONSTRUCTION EXCISE TAX FD (465)									
Budget Adjustments									
TRAFFIC CAPITAL PROGRAM									
BART Construction Management/Earned Revenue			\$50,000		\$50,000	\$50,000			\$0
BART Design and Construction/Earned Revenue			\$100,000		\$100,000	\$100,000			\$0
BART Policy and Planning/Earned Revenue			(\$19,000)		(\$19,000)	(\$19,000)			\$0
Bicycle and Pedestrian Improvements/Earned Revenue			\$75,000		\$75,000	\$75,000			\$0
Ending Fund Balance/Construction Excise Tax Collections				\$3,000,000	\$3,000,000	\$3,000,000			\$0
Inter-Agency Encroachment Permits/Earned Revenue			\$50,000		\$50,000	\$50,000			\$0
North San Jose Traffic Impact Fee Reserve/Earned Revenue			\$967,571		\$967,571	\$967,571			\$0
Pavement Maintenance - State Gas Tax/Earned Revenue			\$2,274,000		\$2,274,000	\$2,274,000			\$0
Route 101/Oakland/Mabury Traffic Impact Fee Reserve/Earned Revenue			\$298,013		\$298,013	\$298,013			\$0
Budget Adjustments Total	\$0	\$0	\$3,795,584	\$3,000,000	\$6,795,584	\$6,795,584	\$0	\$0	\$0
CONSTRUCTION EXCISE TAX FD (465) TOTAL	\$0	\$0	\$3,795,584	\$3,000,000	\$6,795,584	\$6,795,584	\$0	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
CONV CTR FACIL DIST REV FD (791)								
Budget Adjustments								
FINANCE								
Convention Center Facilities District Special Tax/Interest Earnings Collections						\$0	\$1,173,000	(\$1,173,000)
Debt Service Reserve				\$10,502,550	\$10,502,550			\$10,502,550
Ending Fund Balance Adjustment				(\$18,280,214)	(\$18,280,214)			(\$18,280,214)
Revenue Stabilization Reserve				\$8,950,664	\$8,950,664			\$8,950,664
Budget Adjustments Total	\$0	\$0	\$0	\$1,173,000	\$1,173,000	\$1,173,000	\$0	\$0
Clean-Up Actions								
FINANCE								
Tech Adjust: Debt Service - Special Tax Bonds (Debt Service Overage)			\$1,250	(\$1,250)	\$0			\$0
Clean-Up Actions Total	\$0	\$0	\$1,250	(\$1,250)	\$0	\$0	\$0	\$0
CONV CTR FACIL DIST REV FD (791) TOTAL	\$0	\$0	\$1,250	\$1,171,750	\$1,173,000	\$1,173,000	\$0	\$0
CONV/CULTURAL AFFAIRS FUND (536)								
Budget Adjustments								
CONVENTION FACILITIES DEPT								
Ending Fund Balance Adjustment				(\$91,786)	(\$91,786)			(\$91,786)
Non-Personal/Equipment		\$225,000			\$225,000			\$225,000
Public Works Non-Personal/Equipment			\$3,000		\$3,000			\$3,000
Team San José Executive Management Fee			\$103,786		\$103,786			\$103,786
Team San José Operating Revenue					\$0	\$240,000		(\$240,000)
Budget Adjustments Total	\$0	\$225,000	\$106,786	(\$91,786)	\$240,000	\$240,000	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance		
CONV/CULTURAL AFFAIRS FUND (536)									
CONV/CULTURAL AFFAIRS FUND (536) TOTAL									
	\$0	\$225,000	\$106,786	(\$91,786)	\$240,000	\$240,000	\$0	\$0	
FEDERAL DRUG FORFEITURE FUND (419)									
Budget Adjustments									
POLICE									
Ending Fund Balance Adjustment/Earned Revenue				\$167,000	\$167,000	\$167,000		\$0	\$0
Budget Adjustments Total	\$0	\$0	\$0	\$167,000	\$167,000	\$167,000	\$0	\$0	
FEDERAL DRUG FORFEITURE FUND (419) TOTAL									
	\$0	\$0	\$0	\$167,000	\$167,000	\$167,000	\$0	\$0	
FEDERAL LLEBG PROG FUND (415)									
Clean-Up Actions									
POLICE									
Tech Adjust: LLEBG Close-Out/Earned Revenue (Fund Close-Out)				(\$2)	(\$2)	(\$2)		\$0	\$0
Clean-Up Actions Total	\$0	\$0	(\$2)	\$0	(\$2)	(\$2)	\$0	\$0	
FEDERAL LLEBG PROG FUND (415) TOTAL									
	\$0	\$0	(\$2)	\$0	(\$2)	(\$2)	\$0	\$0	
GAS TAX MAINT/CONST FND - 1943 (409)									
Budget Adjustments									
FINANCE									
Transfer to the General Fund/Gas Tax Revenue				\$100,000	\$100,000	\$100,000		\$0	\$0
Budget Adjustments Total	\$0	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0	

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance		
GAS TAX MAINT/CONST FND - 1943 (409)									
GAS TAX MAINT/CONST FND - 1943 (409) TOTAL	\$0	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0	\$0
GAS TAX MAINT/CONST FND - 1990 (411)									
Budget Adjustments									
FINANCE									
Transfer to the General Fund/Gas Tax Revenue			(\$459,000)		(\$459,000)	(\$459,000)			\$0
Budget Adjustments Total	\$0	\$0	(\$459,000)	\$0	(\$459,000)	(\$459,000)	\$0	\$0	\$0
GAS TAX MAINT/CONST FND - 1990 (411) TOTAL	\$0	\$0	(\$459,000)	\$0	(\$459,000)	(\$459,000)	\$0	\$0	\$0
GENERAL PURPOSE PARKING FD (533)									
Budget Adjustments									
TRANSPORTATION									
Ending Fund Balance/Transfer from the Parking Capital Development Fund				\$153,102	\$153,102	\$153,102			\$0
Budget Adjustments Total	\$0	\$0	\$0	\$153,102	\$153,102	\$153,102	\$0	\$0	\$0
GENERAL PURPOSE PARKING FD (533) TOTAL	\$0	\$0	\$0	\$153,102	\$153,102	\$153,102	\$0	\$0	\$0
GIFT TRUST FUND (139)									
Budget Adjustments									
CITY MANAGER									
Harriet Gustafson Gift/Transfer to the General Fund			\$150		\$150	\$150			\$0
TRANSPORTATION									
Pedestrian Enhancements - International Circle and Hospital			\$13,000		\$13,000	\$13,000			\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
GIFT TRUST FUND (139)								
Clean-Up Actions								
PARKS, REC, & NEIGH SVCS								
allocated to incorrect appropriation)								
Tech Adjust: Summer Lunch Program/Earned Revenue (Gift Close-out)				\$1	\$1	\$1		\$0
Tech Adjust: Swings for Special Needs Children/Earned Revenue (Gift Close-out)				\$8	\$8	\$8		\$0
LIBRARY								
Tech Adjust: Books for Little Hands/Earned Revenue (Gift Close-out)				\$8	\$8	\$8		\$0
Tech Adjust: Calabazas Branch/Earned Revenue (Gift Close-out)				\$5	\$5	\$5		\$0
Tech Adjust: Tully Community Branch/Earned Revenue (Gift Close-out)				\$2	\$2	\$2		\$0
Clean-Up Actions Total	\$0	\$0	\$68,831	\$483,297	\$552,128	\$3,041	\$549,087	\$0
GIFT TRUST FUND (139) TOTAL	\$0	\$0	\$86,981	\$483,297	\$570,278	\$21,191	\$549,087	\$0
HOME INVEST PART PROG FUND (445)								
Budget Adjustments								
HOUSING								
Housing Loans and Grants/Earned Revenue				(\$3,000,000)	(\$3,000,000)	(\$3,000,000)		\$0
NSP2 Downpayment Assistance/Earned Revenue				(\$200,000)	(\$200,000)	(\$200,000)		\$0
Rehabilitation Program/Earned Revenue				(\$480,000)	(\$480,000)	(\$480,000)		\$0
Tenant Based Rental Assistance/Earned Revenue				(\$500,000)	(\$500,000)	(\$500,000)		\$0
Welcome Home Program/Earned Revenue				(\$500,000)	(\$500,000)	(\$500,000)		\$0
Budget Adjustments Total	\$0	\$0	(\$4,680,000)	\$0	(\$4,680,000)	(\$4,680,000)	\$0	\$0
HOME INVEST PART PROG FUND (445) TOTAL	\$0	\$0	(\$4,680,000)	\$0	(\$4,680,000)	(\$4,680,000)	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
HOUSING TRUST FUND (440)								
Budget Adjustments								
HOUSING								
Housing Department Non-Personal/Equipment		\$25,000			\$25,000			\$25,000
Housing Department Personal Services	(\$25,000)				(\$25,000)			(\$25,000)
Budget Adjustments Total	(\$25,000)	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
HOUSING TRUST FUND (440) TOTAL	(\$25,000)	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
INTEGRATED WASTE MGT FUND (423)								
Budget Adjustments								
FINANCE								
Transfer from the General Fund					\$0	\$10,000		(\$10,000)
ENVIRONMENTAL SERVICES								
City Facilities Recycle Plus			\$57,000		\$57,000			\$57,000
Reserve for Operations & Maintenance			(\$11,000)		(\$11,000)			(\$11,000)
Solid Waste Revenue					\$0	\$36,000		(\$36,000)
Budget Adjustments Total	\$0	\$0	\$46,000	\$0	\$46,000	\$46,000	\$0	\$0
Clean-Up Actions								
CITY MANAGER								
Tech Adjust: Personal Services (Retirement Adjustment)	\$1,500				\$1,500			\$1,500
ENVIRONMENTAL SERVICES								
Tech Adjust: Reserve for Operating and Maintenance (Retirement Adjustment)			(\$1,500)		(\$1,500)			(\$1,500)
Clean-Up Actions Total	\$1,500	\$0	(\$1,500)	\$0	\$0	\$0	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
INTEGRATED WASTE MGT FUND (423)								
INTEGRATED WASTE MGT FUND (423) TOTAL	\$1,500	\$0	\$44,500	\$0	\$46,000	\$46,000	\$0	\$0
M.D. #20 RENAISSANC-N. 1ST FD (365)								
Clean-Up Actions								
TRANSPORTATION								
Tech Adjust: Beginning Fund Balance Adjustment				(\$90)	(\$90)		(\$90)	\$0
Clean-Up Actions Total	\$0	\$0	\$0	(\$90)	(\$90)	\$0	(\$90)	\$0
M.D. #20 RENAISSANC-N. 1ST FD (365) TOTAL	\$0	\$0	\$0	(\$90)	(\$90)	\$0	(\$90)	\$0
MAJOR COLLECT & ARTRLS FD (421)								
Clean-Up Actions								
TRAFFIC CAPITAL PROGRAM								
Tech Adjust: Capital Program and Public Works Department Support Service Costs			\$2,000	(\$2,000)	\$0			\$0
Clean-Up Actions Total	\$0	\$0	\$2,000	(\$2,000)	\$0	\$0	\$0	\$0
MAJOR COLLECT & ARTRLS FD (421) TOTAL	\$0	\$0	\$2,000	(\$2,000)	\$0	\$0	\$0	\$0
MULTI-SOURCE HOUSING FD (448)								
Budget Adjustments								
HOUSING								
CalHome (BEGIN) Program/Earned Revenue			(\$500,000)		(\$500,000)	(\$500,000)		\$0
CalHome (Rehabilitation) Program/Earned Revenue			(\$600,000)		(\$600,000)	(\$600,000)		\$0
Earned Revenue - Loan Repayments					\$0	\$253,086		(\$253,086)

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
MULTI-SOURCE HOUSING FD (448)								
Budget Adjustments								
HOUSING								
Ending Fund Balance Adjustment				\$312,231	\$312,231			\$312,231
Extremely Low-Income Housing			\$230,913		\$230,913			\$230,913
Family Shelter Project			\$1,041,871		\$1,041,871			\$1,041,871
Housing Department Non-Personal/Equipment/Earned Revenue		(\$100,000)			(\$100,000)	(\$100,000)		\$0
Housing Department Personal Services/Earned Revenue	(\$150,000)				(\$150,000)	(\$150,000)		\$0
Neighborhood Stabilization Program/Earned Revenue			(\$1,150,000)		(\$1,150,000)	(\$1,150,000)		\$0
Reserve for Special Projects			(\$1,331,929)		(\$1,331,929)			(\$1,331,929)
Budget Adjustments Total	(\$150,000)	(\$100,000)	(\$2,309,145)	\$312,231	(\$2,246,914)	(\$2,246,914)	\$0	\$0
MULTI-SOURCE HOUSING FD (448) TOTAL	(\$150,000)	(\$100,000)	(\$2,309,145)	\$312,231	(\$2,246,914)	(\$2,246,914)	\$0	\$0
NEIGHBHD SECURITY BOND FD (475)								
Budget Adjustments								
PUBLIC SAFETY CAPITAL PROGRAM								
Earned Revenue					\$0	(\$29,000)		\$29,000
Ending Fund Balance Adjustment				\$378,000	\$378,000			\$378,000
Fire Station 19 - Relocation (Picdmont)			\$25,000		\$25,000			\$25,000
Fire Station 24 - Relocation (Silver Creek/Ycrba Buena)			(\$2,000)		(\$2,000)			(\$2,000)
Fire Station 37 (Willow Glen)			(\$4,070,000)		(\$4,070,000)			(\$4,070,000)
Fire Training Center			(\$25,000)		(\$25,000)			(\$25,000)
Reserve: Fire Station 37 (Willow Glen)			\$4,070,000		\$4,070,000			\$4,070,000
South San José Police Substation			(\$405,000)		(\$405,000)			(\$405,000)
Budget Adjustments Total	\$0	\$0	(\$407,000)	\$378,000	(\$29,000)	(\$29,000)	\$0	\$0
NEIGHBHD SECURITY BOND FD (475) TOTAL	\$0	\$0	(\$407,000)	\$378,000	(\$29,000)	(\$29,000)	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
PARKING CAPITAL DEV FUND (556)								
Budget Adjustments								
PARKING CAPITAL PROGRAM								
Ending Fund Balance Adjustment				(\$153,102)	(\$153,102)			(\$153,102)
Transfer to the General Purpose Parking Fund			\$153,102		\$153,102			\$153,102
Budget Adjustments Total	\$0	\$0	\$153,102	(\$153,102)	\$0	\$0	\$0	\$0
PARKING CAPITAL DEV FUND (556) TOTAL	\$0	\$0	\$153,102	(\$153,102)	\$0	\$0	\$0	\$0
PARKS & REC BOND PROJ FD (471)								
Budget Adjustments								
PARKS & COMM FAC DEV CAPITAL PROGRAM								
Contingency Reserve: Parks and Recreation Bond Projects				(\$20,000)	(\$20,000)			(\$20,000)
Program Management - Park Bond Projects				\$10,000	\$10,000			\$10,000
Soccer Complex				\$10,000	\$10,000			\$10,000
Budget Adjustments Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PARKS & REC BOND PROJ FD (471) TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC WKS PRO SUPPORT FD (150)								
Budget Adjustments								
PUBLIC WORKS								
Ending Fund Balance Adjustment				(\$409,918)	(\$409,918)			(\$409,918)
Ending Fund Balance/Earned Revenue				(\$3,281,819)	(\$3,281,819)	(\$3,281,819)		\$0
Public Works Program Support Fund			\$400,000		\$400,000			\$400,000
Transfer to Civic Center Construction Fund			\$9,918		\$9,918			\$9,918

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
SAN JOSE MUNI STADIUM CAP FND (476)								
Budget Adjustments								
ECONOMIC DEVELOPMENT								
Capital Enhancements/Earned Revenue			\$16,578		\$16,578	\$16,578		\$0
Budget Adjustments Total	\$0	\$0	\$16,578	\$0	\$16,578	\$16,578	\$0	\$0
SAN JOSE MUNI STADIUM CAP FND (476) TOTAL	\$0	\$0	\$16,578	\$0	\$16,578	\$16,578	\$0	\$0
SEWER SVC & USE CHARGE FD (541)								
Clean-Up Actions								
CITY MANAGER								
Tech Adjust: Personal Services (Retirement Adjustment)	\$1,000			(\$1,000)	\$0			\$0
INFORMATION TECHNOLOGY								
Tech Adjust: Personal Services (Retirement Adjustment)	\$13,000			(\$13,000)	\$0			\$0
Clean-Up Actions Total	\$14,000	\$0	\$0	(\$14,000)	\$0	\$0	\$0	\$0
SEWER SVC & USE CHARGE FD (541) TOTAL	\$14,000	\$0	\$0	(\$14,000)	\$0	\$0	\$0	\$0
SJ-SC TRMNT PLANT CAP FUND (512)								
Budget Adjustments								
WATER POLLUTION CONTROL CAP PRGM								
Recovery Act - South Bay Water Recycling Phase IC/Recovery Act - Federal Revenue			\$25,000		\$25,000	\$25,000		\$0
Budget Adjustments Total	\$0	\$0	\$25,000	\$0	\$25,000	\$25,000	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
SJ-SC TRMNT PLANT CAP FUND (512)								
Clean-Up Actions								
WATER POLLUTION CONTROL CAP PRGM								
Tech Adjust: Capital Program and Public Works Department Support Service Costs			\$30,000	(\$30,000)	\$0			\$0
Clean-Up Actions Total	\$0	\$0	\$30,000	(\$30,000)	\$0	\$0	\$0	\$0
SJ-SC TRMNT PLANT CAP FUND (512) TOTAL	\$0	\$0	\$55,000	(\$30,000)	\$25,000	\$25,000	\$0	\$0
SJ-SC TRMNT PLANT OPER FUND (513)								
Budget Adjustments								
ENVIRONMENTAL SERVICES								
Earned Revenue (Contributions – Other Agencies)					\$0	(\$2,800,000)		\$2,800,000
Earned Revenue (Contributions – Santa Clara)					\$0	(\$1,700,000)		\$1,700,000
Ending Fund Balance Adjustment				(\$2,000,000)	(\$2,000,000)			(\$2,000,000)
Environmental Services Department Personal Services	(\$2,500,000)				(\$2,500,000)			(\$2,500,000)
Budget Adjustments Total	(\$2,500,000)	\$0	\$0	(\$2,000,000)	(\$4,500,000)	(\$4,500,000)	\$0	\$0
Clean-Up Actions								
CITY MANAGER								
Tech Adjust: Personal Services (Retirement Adjustment)	\$3,500			(\$3,500)	\$0			\$0
PUBLIC WORKS								
Tech Adjust: Capital Program and Public Works Department Support Service Costs		\$3,500		(\$3,500)	\$0			\$0
Clean-Up Actions Total	\$3,500	\$3,500	\$0	(\$7,000)	\$0	\$0	\$0	\$0
SJ-SC TRMNT PLANT OPER FUND (513) TOTAL	(\$2,496,500)	\$3,500	\$0	(\$2,007,000)	(\$4,500,000)	(\$4,500,000)	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
STATE DRUG FORF FUND (417)								
Budget Adjustments								
POLICE								
Earned Revenue						\$0	\$34,000	(\$34,000)
Ending Fund Balance Adjustment				\$220,000	\$220,000			\$220,000
Police Non-Personal/Equipment			(\$186,000)		(\$186,000)			(\$186,000)
Budget Adjustments Total	\$0	\$0	(\$186,000)	\$220,000	\$34,000	\$34,000	\$0	\$0
STATE DRUG FORF FUND (417) TOTAL	\$0	\$0	(\$186,000)	\$220,000	\$34,000	\$34,000	\$0	\$0
STORES FUND (551)								
Budget Adjustments								
FINANCE								
Ending Fund Balance				\$50,000	\$50,000			\$50,000
Postage Inventory			\$50,000		\$50,000			\$50,000
Reserve for Inventory				(\$100,000)	(\$100,000)			(\$100,000)
Budget Adjustments Total	\$0	\$0	\$50,000	(\$50,000)	\$0	\$0	\$0	\$0
Clean-Up Actions								
FINANCE								
Tech Adjust: Earned Revenue/Transfer to the General Fund (Interest)			\$1,000		\$1,000	\$1,000		\$0
Clean-Up Actions Total	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0
STORES FUND (551) TOTAL	\$0	\$0	\$51,000	(\$50,000)	\$1,000	\$1,000	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
STORM DRAINAGE FEE FUND (413)								
Clean-Up Actions								
STORM SEWER CAPITAL PROGRAM								
Tech Adjust: Capital Program and Public Works Department Support Service Costs			\$3,000	(\$3,000)	\$0			\$0
Clean-Up Actions Total	\$0	\$0	\$3,000	(\$3,000)	\$0	\$0	\$0	\$0
STORM DRAINAGE FEE FUND (413) TOTAL	\$0	\$0	\$3,000	(\$3,000)	\$0	\$0	\$0	\$0
STORM SEWER OPERATING FD (446)								
Clean-Up Actions								
INFORMATION TECHNOLOGY								
Tech Adjust: Personal Services (Retirement Adjustment)	\$10,000			(\$10,000)	\$0			\$0
Clean-Up Actions Total	\$10,000	\$0	\$0	(\$10,000)	\$0	\$0	\$0	\$0
STORM SEWER OPERATING FD (446) TOTAL	\$10,000	\$0	\$0	(\$10,000)	\$0	\$0	\$0	\$0
SUBDIVISION PARK TRUST FUND (375)								
Budget Adjustments								
PARKS & COMM FAC DEV CAPITAL PROGRAM								
Del Monte Park			\$3,500,000		\$3,500,000			\$3,500,000
Reserve: Communications Hill			(\$1,828,000)		(\$1,828,000)			(\$1,828,000)
Reserve: Future PDO/PIO Projects			(\$33,000)		(\$33,000)			(\$33,000)
Reserve: Roberto Antonio Balermينو Park (formerly Almaden Apartments Area Park)			(\$639,000)		(\$639,000)			(\$639,000)
Santana Park Development			(\$3,500,000)		(\$3,500,000)			(\$3,500,000)
Transfer to the Council District 7 Construction and Conveyance Tax Fund: Roberto Antonio Balermينو Park			\$2,500,000		\$2,500,000			\$2,500,000

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
SUBDIVISION PARK TRUST FUND (375)								
Budget Adjustments								
PARKS & COMM FAC DEV CAPITAL PROGRAM								
Wilcox Park Minor Improvements			\$10,000		\$10,000			\$10,000
Wilcox Park Renovation			(\$10,000)		(\$10,000)			(\$10,000)
Budget Adjustments Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBDIVISION PARK TRUST FUND (375) TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUPPL LAW ENF SVCES FUND (414)								
Budget Adjustments								
POLICE								
SLES Grant 2011-2013/Earned Revenue			\$464,209		\$464,209	\$464,209		\$0
Budget Adjustments Total	\$0	\$0	\$464,209	\$0	\$464,209	\$464,209	\$0	\$0
SUPPL LAW ENF SVCES FUND (414) TOTAL	\$0	\$0	\$464,209	\$0	\$464,209	\$464,209	\$0	\$0
SVCS FOR REDEV CAPITAL PROJ FD (450)								
Budget Adjustments								
CAPITAL PROJECTS								
Ending Fund Balance Adjustment				(\$1,071,493)	(\$1,071,493)			(\$1,071,493)
Transfer to the Successor Agency			\$1,071,493		\$1,071,493			\$1,071,493
Budget Adjustments Total	\$0	\$0	\$1,071,493	(\$1,071,493)	\$0	\$0	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
SVCS FOR REDEV CAPITAL PROJ FD (450)								
Clean-Up Actions								
MUNI IMPROVEMENTS CAPITAL PROGRAM								
Tech Adjust: Delmas Park Housing Rehabilitation/Ending Fund Balance (Fund Close-Out)			(\$53,000)	\$53,000	\$0			\$0
Tech Adjust: Earned Revenue/Ending Fund Balance (Interest Income)				\$2,000	\$2,000	\$2,000		\$0
Tech Adjust: Improv Dist 99-218SJ Def of Assessment/Ending Fund Balance (Fund Close-Out)			(\$10,701)	\$10,701	\$0			\$0
Tech Adjust: Project Facilitation Services/Ending Fund Balance (Fund Close-Out)			(\$77,573)	\$77,573	\$0			\$0
Tech Adjust: SNI Multi-Family Home Improvement Program/Ending Fund Balance (Fund Close-Out)			(\$6,616)	\$6,616	\$0			\$0
Tech Adjust: Underwood Multit-Family Exterior Improvement/Ending Fund Balance (Fund Close-Out)			(\$27,203)	\$27,203	\$0			\$0
Tech Adjust: Washington Area SNI - Alma/Ending Fund Balance (Fund Close-Out)			(\$40,000)	\$40,000	\$0			\$0
Tech Adjust: Washington Area SNI - Santa Clara University/Ending Fund Balance (Fund Close-Out)			(\$50,000)	\$50,000	\$0			\$0
Tech Adjust: Washington Housing Rehabilitation Project/Ending Fund Balance (Fund Close-Out)			(\$60,590)	\$60,590	\$0			\$0
PARKS & COMM FAC DEV CAPITAL PROGRAM								
Tech Adjust: Barberry Lane Trail Improvement/Ending Fund Balance (Fund Close-Out)			(\$913)	\$913	\$0			\$0
Tech Adjust: Edenvale Community Center Public Art/Ending Fund Balance (Fund Close-Out)			(\$224,020)	\$224,020	\$0			\$0
Tech Adjust: Hillview Park Play Area/Ending Fund Balance (Fund Close-Out)			(\$3,000)	\$3,000	\$0			\$0
Tech Adjust: Mayfair Community Center - Satellite/Ending Fund Balance (Fund Close-Out)			(\$5,178)	\$5,178	\$0			\$0
Tech Adjust: Welch Park Playground Demolition/Ending Fund Balance (Fund Close-Out)			(\$29,733)	\$29,733	\$0			\$0
TRAFFIC CAPITAL PROGRAM								
Tech Adjust: 13th St SNI Complet Conv & Ped impv - Hensely Histr Dist SJSU to Jtown Ped Cor/EFB (Fund Close-Out)			(\$48,898)	\$48,898	\$0			\$0
Tech Adjust: 24th Street Pedestrian Street Light Project (Fund Close-Out)			(\$34,434)	\$34,434	\$0			\$0
Tech Adjust: Ann Darling Drive Improvement/Ending Fund Balance (Fund Close-Out)			(\$12,638)	\$12,638	\$0			\$0
Tech Adjust: Calle Willow Business Improvement District/Ending Fund Balance (Fund Close-Out)			(\$8,958)	\$8,958	\$0			\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
SVCS FOR REDEV CAPITAL PROJ FD (450)								
Clean-Up Actions								
TRAFFIC CAPITAL PROGRAM								
Tech Adjust: Downtown Seasonal Banners Project (Fund Close-Out)			(\$8,212)	\$8,212	\$0			\$0
Tech Adjust: Neighborhood Business District's Banner Program/Ending Fund Balance (Fund Close-Out)			(\$8,418)	\$8,418	\$0			\$0
Tech Adjust: Pedestrian Safety Improvements/Ending Fund Balance (Fund Close-Out)			(\$53,593)	\$53,593	\$0			\$0
Tech Adjust: Phase II Circle of Palms Plaza Lighting Enhancement/Ending Fund Balance (Fund Close-Out)			(\$5,363)	\$5,363	\$0			\$0
Tech Adjust: Transit Mall Paving Restoration/Ending Fund Balance (Fund Close-Out)			(\$28,884)	\$28,884	\$0			\$0
Tech Adjust: William Street and Colton Plaza Sidewalk Improvement/Ending Fund Balance (Fund Close-Out)			(\$47,793)	\$47,793	\$0			\$0
Clean-Up Actions Total	\$0	\$0	(\$845,718)	\$847,718	\$2,000	\$2,000	\$0	\$0
SVCS FOR REDEV CAPITAL PROJ FD (450) TOTAL	\$0	\$0	\$225,775	(\$223,775)	\$2,000	\$2,000	\$0	\$0
UNEMPLOYMENT INSUR FD (157)								
Budget Adjustments								
HUMAN RESOURCES								
Ending Fund Balance				\$1,150,000	\$1,150,000			\$1,150,000
Payment of Claims			(\$3,400,000)		(\$3,400,000)			(\$3,400,000)
Reimbursements from City Funds					\$0	(\$2,250,000)		\$2,250,000
Budget Adjustments Total	\$0	\$0	(\$3,400,000)	\$1,150,000	(\$2,250,000)	(\$2,250,000)	\$0	\$0
UNEMPLOYMENT INSUR FD (157) TOTAL	\$0	\$0	(\$3,400,000)	\$1,150,000	(\$2,250,000)	(\$2,250,000)	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
VEHICLE MAINT & OPER FUND (552)								
Budget Adjustments								
PUBLIC WORKS								
Police Vehicle Replacements/Transfers			(\$1,800,000)		(\$1,800,000)	(\$1,800,000)		\$0
Budget Adjustments Total	\$0	\$0	(\$1,800,000)	\$0	(\$1,800,000)	(\$1,800,000)	\$0	\$0
Clean-Up Actions								
PUBLIC WORKS								
Tech Adjust: Earned Revenue/Transfer to the General Fund (Interest)			\$1,500		\$1,500	\$1,500		\$0
Tech Adjust: Public Works Department (Non-Personal/Equipment Overage)	(\$350,742)	\$350,742			\$0			\$0
Clean-Up Actions Total	(\$350,742)	\$350,742	\$1,500	\$0	\$1,500	\$1,500	\$0	\$0
VEHICLE MAINT & OPER FUND (552) TOTAL	(\$350,742)	\$350,742	(\$1,798,500)	\$0	(\$1,798,500)	(\$1,798,500)	\$0	\$0
WATER UTILITY CAPITAL FUND (500)								
Budget Adjustments								
WATER UTILITY SYS CAPITAL PROGRAM								
Meter Installations/Earned Revenue			\$29,330		\$29,330	\$29,330		\$0
Budget Adjustments Total	\$0	\$0	\$29,330	\$0	\$29,330	\$29,330	\$0	\$0
Clean-Up Actions								
WATER UTILITY SYS CAPITAL PROGRAM								
Tech Adjust: Capital Program and Public Works Department Support Service Costs			\$7,000	(\$7,000)	\$0			\$0
Clean-Up Actions Total	\$0	\$0	\$7,000	(\$7,000)	\$0	\$0	\$0	\$0

Special/Capital Funds
 Recommended Budget Adjustments and Clean-Up Actions
 2011-2012 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance		
WATER UTILITY CAPITAL FUND (500)									
WATER UTILITY CAPITAL FUND (500) TOTAL	\$0	\$0	\$36,330	(\$7,000)	\$29,330	\$29,330	\$0	\$0	\$0
WATER UTILITY FUND (515)									
Clean-Up Actions									
INFORMATION TECHNOLOGY									
Tech Adjust: Personal Services (Retirement Adjustment)	\$11,000				\$11,000				\$11,000
ENVIRONMENTAL SERVICES									
Ending Fund Balance				(\$86,000)	(\$86,000)				(\$86,000)
Tech Adjust: Personal Services (Retirement Adjustment)	\$75,000				\$75,000				\$75,000
Clean-Up Actions Total	\$86,000	\$0	\$0	(\$86,000)	\$0	\$0	\$0	\$0	\$0
WATER UTILITY FUND (515) TOTAL	\$86,000	\$0	\$0	(\$86,000)	\$0	\$0	\$0	\$0	\$0