

General Fund Capital, Transfers, Reserves

MISSION

To provide necessary funding for: (1) capital projects not funded by a dedicated funding source, (2) transfers to other funds, (3) reserves earmarked for known future needs, and (4) a reserve for unforeseen contingencies

CITY SERVICE AREAS

Community and Economic Development
Environmental and Utility Services
Neighborhood Services
Public Safety
Transportation and Aviation Services
Strategic Support

EXPENSE TYPE

Capital Contributions
Transfers to Other Funds
Earmarked Reserves
Contingency Reserve

General Fund Capital, Transfers, Reserves

Budget Summary

	2023-2024 Actuals 1	2024-2025 Adopted* 2	2025-2026 Forecast 3	2025-2026 Proposed 4	% Change
Dollars by Expense Type					
Capital Contributions	24,278,090	83,031,150	4,210,000	14,110,000	(83.0%)
Transfers to Other Funds	30,472,131	161,538,599	26,978,616	36,278,616	(77.5%)
Earmarked Reserves	N/A	257,647,055	57,149,453	57,826,453	(77.6%)
Contingency Reserve	N/A	50,000,000	53,000,000	53,000,000	6.0%
Total	\$54,750,221	\$552,216,804	\$141,338,069	\$161,215,069	(70.8%)
Dollars by Category					
Capital, Transfers, Reserves	54,750,221	552,216,804	141,338,069	161,215,069	(70.8%)
Total	\$54,750,221	\$552,216,804	\$141,338,069	\$161,215,069	(70.8%)
Dollars by Fund					
General Fund	54,750,221	552,216,804	141,338,069	161,215,069	(70.8%)
Total	\$54,750,221	\$552,216,804	\$141,338,069	\$161,215,069	(70.8%)
Authorized Positions		N/A	N/A	N/A	N/A

* The amounts in the 2024-2025 Adopted column may vary from the published 2024-2025 Adopted Operating Budget due to the realignment of allocations between the City-Wide Expenses and General Fund Capital, Transfers, Reserves sections.

General Fund Capital, Transfers, Reserves

Budget Reconciliation

(2024-2025 Adopted to 2025-2026 Proposed)

	Positions	General Fund (\$)
Prior Year Budget (2024-2025):	0.00	552,216,804
Base Adjustments		
One-Time Prior Year Expenditures Deleted		
• Capital Contributions: Rebudgets		(73,894,000)
• Capital Contributions: Animal Care and Services - Various Improvements		(250,000)
• Capital Contributions: Branham Lane Speed Humps		(21,750)
• Capital Contributions: Closed Landfill Compliance/Revenue from State of California (Legacy Disposal and Abatement Grant)		(320,000)
• Capital Contributions: Coyote Valley Monterey Road Design and Safety Study		(100,000)
• Capital Contributions: Electronic Smart Speed Radar Sign on Camden Ave		(18,000)
• Capital Contributions: Enhanced Crosswalk at Leigh Ave and Anne Way		(56,250)
• Capital Contributions: Fire Station 8 Furniture, Fixtures and Equipment		(205,000)
• Capital Contributions: Fire Station 32 Furniture, Fixtures and Equipment		(2,270,000)
• Capital Contributions: Quick Build Traffic Improvements at Foxworthy Ave and Leigh Ave		(9,000)
• Capital Contributions: Rose Gardens Improvements		(47,150)
• Transfers to Other Funds: Real Property Transfer Tax Fund		(135,494,777)
• Earmarked Reserves: Rebudgets		(213,011,037)
• Earmarked Reserves: Artificial Intelligence, Workforce, and Technology – SJSU Partnership Reserve		(100,000)
• Earmarked Reserves: Fire Equipment Replacement Sinking Fund Reserve		395,000
• Earmarked Reserves: Police Department Sworn Backfill Reserve		(3,000,000)
• Earmarked Reserves: Police Equipment Replacement Sinking Fund Reserve		1,000,000
• Earmarked Reserves: Salaries and Benefits Reserve		(9,431,018)
	0.00	(436,832,982)
Technical Adjustments to Costs of Ongoing Activities		
• Capital Contributions: Capital Program and Public Works Department Support Service Costs		20,000
• Capital Contributions: Fire Apparatus Replacement		(1,750,000)
• Capital Contributions: Unanticipated/Emergency Maintenance		100,000
• Transfer to Other Funds: Downtown Property and Business Improvement District Fund		53,061
• Transfers to Other Funds: City Hall Debt Service Fund		(1,069,327)
• Transfers to Other Funds: Business Improvement District Fund		1,060
• Transfers to Other Funds: Communications Construction and Conveyance Tax Fund		750,000
• Transfers to Other Funds: Service Yards Construction and Conveyance Tax Fund		1,000,000
• Transfers to Other Funds: Vehicle Maintenance and Operations Fund (Vehicle Replacements)		200,000
• Earmarked Reserves: Artificial Turf Replacement		(100,000)
• Earmarked Reserves: Deferred Infrastructure and Maintenance Reserve		2,000,000
• Earmarked Reserves: New Fire Facilities Operations and Maintenance Reserve		1,574,000

General Fund Capital, Transfers, Reserves

Budget Reconciliation

(2024-2025 Adopted to 2025-2026 Proposed)

	Positions	General Fund (\$)
Base Adjustments		
Technical Adjustments to Costs of Ongoing Activities		
• Earmarked Reserves: New Parks and Recreation Facilities Operations and Maintenance Reserve		16,000
• Earmarked Reserves: New Police Facilities Operations and Maintenance Reserve		605,000
• Earmarked Reserves: New Traffic Infrastructure Assets Operations and Maintenance		143,000
• Earmarked Reserves: Revenue Loss Reserve		(4,000,000)
• Earmarked Reserves: Salaries and Benefits Reserve		23,411,453
• Contingency Reserve		3,000,000
	0.00	25,954,247
2025-2026 Forecast Base Budget:	0.00	141,338,069
Budget Proposals Recommended		
Capital Contributions		
1. Capital Contributions: 9-1-1 Dispatch Back-Up Generator Replacements		5,000,000
2. Capital Contributions: Animal Care and Services - Various Improvements		250,000
3. Capital Contributions: Center for Performing Arts Chiller Replacement		600,000
4. Capital Contributions: Facility Lighting Replacement		250,000
5. Capital Contributions: Police Training Center Fixtures, Furniture and Equipment		3,000,000
6. Capital Contributions: The Tech Interactive Corroded HVAC Pipes Remediation		1,000,000
7. Capital Contributions: Unanticipated/Emergency Maintenance		(200,000)
	0.00	9,900,000
Transfers to Other Funds		
1. Transfer to Other Funds: Communications Construction and Conveyance Tax Fund		(200,000)
2. Transfer to Other Funds: Emergency Reserve Fund		10,000,000
3. Transfer to Other Funds: Vehicle Maintenance and Operations Fund		(500,000)
	0.00	9,300,000
Earmarked Reserves		
1. Earmarked Reserves: Code Enforcement Re-Engineering Implementation Reserve		400,000
2. Earmarked Reserves: Cultural Facilities Capital Maintenance Reserve		(1,250,000)
3. Earmarked Reserves: Deferred Infrastructure and Maintenance Reserve		(2,000,000)
4. Earmarked Reserves: Essential Services Reserve		1,250,000
5. Earmarked Reserves: Fire Equipment Replacement Sinking Fund Reserve		(200,000)
6. Earmarked Reserves: Information Technology Sinking Fund Reserve		(300,000)
7. Earmarked Reserves: New Fire Facilities Operations and Maintenance Reserve		(1,574,000)
8. Earmarked Reserves: New Parks and Recreation Facilities Operations and Maintenance Reserve		(16,000)
9. Earmarked Reserves: New Police Facilities Operations and Maintenance Reserve		(605,000)

General Fund Capital, Transfers, Reserves

Budget Reconciliation

(2024-2025 Adopted to 2025-2026 Proposed)

	<u>Positions</u>	<u>General Fund (\$)</u>
<hr/> Budget Proposals Recommended <hr/>		
Earmarked Reserves		
10. Earmarked Reserves: New Traffic Infrastructure Assets Operations and Maintenance Reserve		(143,000)
11. Earmarked Reserves: Oversized Lived-In Vehicle Enforcement Reserve		1,000,000
12. Earmarked Reserves: Plaza de Cesar Chavez Conservancy Reserve		100,000
13. Earmarked Reserves: Police Department Sworn Backfill Reserve		5,000,000
14. Earmarked Reserves: Police Equipment Replacement Sinking Fund Reserve		(985,000)
15. Earmarked Reserves: Police Substation Activation Deferral (Effective 2026-2027)		0
	<hr/> 0.00	<hr/> 677,000
Total Budget Proposals Recommended	0.00	19,877,000
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2025-2026 Proposed Budget Total	0.00	161,215,069
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General Fund Capital, Transfers, Reserves

Budget Changes by Expense Type

2025-2026 Proposed Budget Changes	Positions	General Fund (\$)
Capital Contributions		
1. Capital Contributions: 9-1-1 Dispatch Backup Generator Replacements		5,000,000
Strategic Support CSA		
This action adds one-time funding of \$5.0 million for the 9-1-1 Dispatch Backup Generator Replacements project. The project will replace two backup generators that serve the 9-1-1 Communications Center that have reached the end of their useful life and need to be replaced in 2025-2026 to ensure continuity of emergency operations during a sustained loss of power. (Ongoing costs: \$0)		
2. Capital Contributions: Animal Care and Services - Various Improvements		250,000
Strategic Support CSA		
This action adds one-time funding of \$250,000 for the Animal Care and Services - Various Improvements project. This funding will replace two antiquated boilers that assist in maintaining heat for the facility. The boilers are about 20 years old and are not reliable, frequently requiring repairs resulting in increased maintenance and operating costs. (Ongoing costs: \$0)		
3. Capital Contributions: Center for Performing Arts Chiller Replacement		600,000
Strategic Support CSA		
This action increases the Center for Performing Arts Chiller Replacement allocation by \$600,000, from \$7.0 million to \$7.6 million, based on updated Engineer's estimates to complete the project in 2025-2026. The existing mechanical equipment at the Center for Performing Arts (chiller, boilers, pumps, cooling tower and controls) is original to the building, over 50 years old, and has exceeded the industry standard life expectancy of 25 years. The equipment is in unreliable and poor condition and has been out of operation and serviced numerous times for different issues. The equipment requires replacement with more energy-efficient units and new controls to meet the current code and achieve energy savings goals. (Ongoing costs: \$0)		
4. Capital Contributions: Facility Lighting Replacement		250,000
Strategic Support CSA		
This action adds one-time funding of \$250,000 for the Facility Lighting Replacement project. This funding will replace lighting in warming/cooling centers that have burned out. As of January 1, 2025, fluorescent light sales have been banned in California, requiring lighting systems to be replaced with LED lights. Some of the City's facilities have fixtures and/or control systems that may not be compatible with switching to LED lights, resulting in a full replacement of the fixture or installing a conversion kit, if available. Additional funding to continue replacement in City facilities will likely need to be identified during future budget development cycles. (Ongoing costs: \$0)		

General Fund Capital, Transfers, Reserves

Budget Changes by Expense Type

2025-2026 Proposed Budget Changes	Positions	General Fund (\$)
5. Capital Contributions: Police Training Center Fixtures, Furniture and Equipment		3,000,000
<i>Public Safety CSA</i>		
<p>This action adds one-time funding of \$3.0 million to purchase the furniture, fixtures and equipment for the Police Training Facility. While the construction of the new facility is funded by Measure T proceeds, expenditures for furniture, fixtures, and equipment are not bond eligible. The new training facility on 300 Enzo Drive will be able to meet Peace Officer Standards and Training (POST) requirements and have all the necessary amenities and separation of POST requirements to train the recruits and on-duty officers. The facility's anticipated completion date is March 2026. This action funds various expenses for setting up and outfitting the training facility, covering a wide range of items such as furniture, office equipment, technology, and safety equipment. It also includes essential services like moving costs, building security, and waste management, ensuring a fully functional and secure workspace. (Ongoing costs: \$0)</p>		
6. Capital Contributions: The Tech Interactive Corroded HVAC Pipes Remediation		1,000,000
<i>Strategic Support CSA</i>		
<p>This action establishes one-time funding of \$1.0 million for the Tech Museum Corroded HVAC Pipes Remediation project. During the recent capital project for the replacement of mechanical equipment, it was discovered that the existing chilled water piping across the museum has suffered significant corrosion. The corroded pipes are not equipped to sustain the airflow capacity of the air handlers, and a pipe break will cause flooding. This project will address the critical need for pipe replacement and insulation installation to safeguard the building infrastructure and maintain uninterrupted operations. (Ongoing costs: \$0)</p>		
7. Capital Contributions: Unanticipated/Emergency Maintenance		(200,000)
<i>Strategic Support CSA</i>		
<p>This action decreases the ongoing Unanticipated/Emergency Maintenance funding by \$200,000, from \$1.35 million to \$1.15 million, and will reduce the Public Works Department's capacity to provide maintenance related repairs for unanticipated or emergency events. (Ongoing savings: \$200,000)</p>		
Subtotal Capital Contributions:	0.00	9,900,000

General Fund Capital, Transfers, Reserves

Budget Changes by Expense Type

2025-2026 Proposed Budget Changes	Positions	General Fund (\$)
Transfers to Other Funds		
1. Transfer to Other Funds: Communications Construction and Conveyance Tax Fund		(200,000)
<i>Strategic Support CSA</i>		
<p>This action decreases the transfer from the General Fund to the Communications Construction and Conveyance Tax Fund by \$200,000 for two years. This action decreases the transfer from \$3.2 million to \$3.0 million in 2025-2026 and 2026-2027 resulting in prioritization of public safety over non-public safety radios. The reduction results in deferring the replacement of 120 non-public safety radios in 2025-2026 and 2026-2027 to future years. (Ongoing savings: \$200,000)</p>		
2. Transfer to Other Funds: Emergency Reserve Fund		10,000,000
<i>Strategic Support CSA</i>		
<p>This action establishes a transfer from the General Fund to the Emergency Reserve Fund of \$10.0 million to enable an increase to the FEMA Non-Reimbursable Expenses Reserve within the Emergency Reserve Fund from \$3.0 million to \$13.0 million. The City is currently assuming a remaining amount of approximately \$30 million to be reimbursed by the Federal Emergency Management Agency (FEMA) for eligible expenses undertaken during the pandemic in accordance with FEMA's guidance. However, based on recent FEMA feedback on the City's submittals, a substantial portion of this revenue is at risk and the City's reserves must be increased to provide a buffer for potential funding denials. This reserve level will be reevaluated as additional information on pending reimbursements is known. (Ongoing costs: \$0)</p>		
3. Transfer to Other Funds: Vehicle Maintenance and Operations Fund		(500,000)
<i>Strategic Support CSA</i>		
<p>This action decreases the transfer from the General Fund to the Vehicle Maintenance and Operations Fund by \$500,000, from \$2.0 million to \$1.5 million, on a one-time basis. The Vehicle Maintenance and Operations Fund is used to maintain and repair current fleet inventory of 2,434 vehicles, purchase replacement vehicles, parts, fuel, inventory, and fleet staff costs. This funding is primarily used to purchase new vehicles that meet the replacement criteria of 100,000 miles or 12 years for heavy trucks over 12,000 pounds in gross vehicle weight and 90,000 miles or eight years for general fleet vehicles under 12,000 pounds in gross vehicle weight. Depending on procurement timing, this action may delay the purchase of vehicles based on the latest inventory forecast, though there is currently a backlog of vehicles to be purchased. (Ongoing savings: \$0)</p>		
Subtotal Transfers to Other Funds:	0.00	9,300,000

General Fund Capital, Transfers, Reserves

Budget Changes by Expense Type

2025-2026 Proposed Budget Changes	Positions	General Fund (\$)
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Earmarked Reserves

- 1. Earmarked Reserves: Code Enforcement Re-Engineering Implementation Reserve** **400,000**

Community and Economic Development CSA

This action establishes the Code Enforcement Re-Engineering Implementation Reserve in the amount of \$400,000 ongoing for the future implementation of modernization of code enforcement processes and organizational structure. As directed in the Mayor's March Budget Message for Fiscal Year 2024-2025, as approved by the City Council, one-time non-personal/equipment funding of \$200,000 funded an assessment to identify opportunities to modernize code enforcement processes and organizational structure, including assessing the fees and fines structure to allow for a more rapid and effective resolution of Code Enforcement issues throughout the City of San José. The modernization assessment will lead to identifying future actions in helping Code Enforcement efficiently close cases, reduce the backlog, and ensure more responsive delivery of services. While the assessment has not been fully completed, ongoing resources will be needed to prioritize the implementation of recommended changes to ensure better outcomes. Likely uses of this reserve may include acquisition and deployment of integrated code enforcement software, development of a resident-facing online portal, training programs for staff on artificial intelligence and predictive analytics tools, creation of specialized enforcement teams, funding for staffing to assist in implementation of report recommendations, and targeted community outreach campaigns such as Accessory Dwelling Unit amnesty and soft-story retrofit compliance. Subsequent actions to liquidate the reserve will be recommended as part of a future budget process once the Code Enforcement Operations Assessment report is finalized and key recommendations prioritized. (Ongoing costs: \$400,000)

- 2. Earmarked Reserves: Cultural Facilities Capital Maintenance Reserve** **(1,250,000)**

Strategic Support CSA

This action liquidates the Cultural Facilities Capital Maintenance Reserve in 2025-2026 to fund a portion of cultural facilities capital improvements programmed in the 2025-2026 Proposed Budget. Ongoing contributions of \$1.25 million will continue to support cultural facility capital rehabilitation work in 2026-2027. (Ongoing savings: \$0)

- 3. Earmarked Reserves: Deferred Infrastructure and Maintenance Reserve** **(2,000,000)**

Strategic Support CSA

This action liquidates the Deferred Infrastructure and Maintenance Reserve that was established in the 2026-2030 General Fund Five-Year Forecast to be allocated to deferred maintenance and technology projects included as part of the 2025-2026 Proposed Budget. (Ongoing savings: \$0)

General Fund Capital, Transfers, Reserves

Budget Changes by Expense Type

2025-2026 Proposed Budget Changes	Positions	General Fund (\$)
4. Earmarked Reserves: Essential Services Reserve		1,250,000
<i>Strategic Support CSA</i>		
As directed in the Mayor's March Budget Message for Fiscal Year 2025-2026, as approved by the City Council, this action establishes an Essential Services Reserve in the amount of \$1.25 million that will be used to support services that are of essential importance to our residents. Services deemed essential by the City Council will be funded with the use of these one-time funds. (Ongoing costs: \$0)		
5. Earmarked Reserves: Fire Equipment Replacement Sinking Fund Reserve		(200,000)
<i>Public Safety CSA</i>		
This action partially liquidates \$200,000 of the \$500,000 in the Fire Equipment Replacement Sinking Fund Reserve, established in the 2026-2030 General Fund Five-Year Forecast, to procure controlled substance security devices for the Fire Department. (Ongoing savings: \$0)		
6. Earmarked Reserves: Information Technology Sinking Fund Reserve		(300,000)
<i>Strategic Support CSA</i>		
This action eliminates the ongoing contribution to the Information Technology Sinking Fund Reserve. After accounting for the rebudgeting of the existing reserve as part of the upcoming Adopted Budget process and the uses identified in the 2025-2026 Proposed Operating Budget, the Information Technology Sinking Fund Reserve will stand at \$8.5 million. By eliminating its ongoing replenishment, this action is expected to reduce, over time, capacity for City-wide infrastructure upgrades and improvement projects. (Ongoing savings: \$300,000)		
7. Earmarked Reserves: New Fire Facilities Operations and Maintenance Reserve		(1,574,000)
<i>Public Safety CSA</i>		
This action liquidates the New Fire Facilities Operations and Maintenance Reserve established in the 2026-2030 General Fund Five-Year Forecast to be allocated for the operations and maintenance expenses associated with the opening of Fire Station 32. (Ongoing savings: \$9,819,000)		
8. Earmarked Reserves: New Parks and Recreation Facilities Operations and Maintenance Reserve		(16,000)
<i>Neighborhood Services CSA</i>		
This action liquidates the New Parks and Recreation Facilities Operations and Maintenance Reserve established in the 2026-2030 General Fund Five-Year Forecast for projected operations and maintenance expenses of \$16,000 related to new and expanded parks and recreation facilities. (Ongoing savings: \$16,000)		

General Fund Capital, Transfers, Reserves

Budget Changes by Expense Type

2025-2026 Proposed Budget Changes	Positions	General Fund (\$)
9. Earmarked Reserves: New Police Facilities Operations and Maintenance Reserve		(605,000)
<i>Public Safety CSA</i>		
<p>This action liquidates the New Police Facilities Operations and Maintenance Reserve established in the 2026-2030 General Fund Five-Year Forecast for projected operations and maintenance expenses related to the opening of the Police Training Facility. (Ongoing savings: \$1,873,000)</p>		
10. Earmarked Reserves: New Traffic Infrastructure Assets Operations and Maintenance Reserve		(143,000)
<i>Transportation and Aviation CSA</i>		
<p>This action liquidates the New Traffic Infrastructure Assets Maintenance and Operations Reserve established in the 2026-2030 General Fund Five-Year Forecast for projected operations and maintenance expenses of \$143,000 related to transportation projects included in the Traffic Capital Improvement Program. These funds are allocated for operations and maintenance in the Transportation Department. (Ongoing savings: \$186,000)</p>		
11. Earmarked Reserves: Oversized Lived-In Vehicle Enforcement Reserve		1,000,000
<i>Transportation and Aviation CSA</i>		
<p>As directed by the Mayor's March Budget Message for 2025-2026, as approved by the City Council, this action allocates \$1.0 million ongoing to establish the Oversized Lived-In Vehicle Enforcement Reserve in the General Fund. This funding will allow the City to expand upon its implementation of the Oversized Lived-In Vehicle Enforcement program. The Administration will bring forward a Manager's Budget Addendum (MBA) that will provide options for shifting resources towards enhanced coordination between the Transportation Department and the San José Police Department for more frequent enforcement of regulations related to inoperable vehicles, vehicles parked longer than 72 hours, and vehicles with an expired registration beyond 6 months. The MBA will also assess the cost needed to install permanent tow-away signs to facilitate regular street sweeping and delegation authority to the Transportation Department's Director to install permanent signs prohibiting oversized vehicle parking without the need for formal engineering studies. (Ongoing costs: \$1,000,000)</p>		
12. Earmarked Reserves: Plaza de Cesar Chavez Conservancy Reserve		100,000
<i>Neighborhood Services CSA</i>		
<p>As directed by the Mayor's March Budget Message for Fiscal Year 2025-2026, as approved by the City Council, this action establishes a reserve of \$100,000 in the General Fund to launch the Plaza de Cesar Chavez Conservancy, contingent upon the City securing representation on its board. (Ongoing costs: \$0)</p>		

General Fund Capital, Transfers, Reserves

Budget Changes by Expense Type

2025-2026 Proposed Budget Changes	Positions	General Fund (\$)
<p>13. Earmarked Reserves: Police Department Sworn Backfill Reserve</p> <p><i>Public Safety CSA</i></p> <p>This action establishes one-time funding of \$5.0 million for a Police Department Sworn Backfill Reserve to provide overtime funding as needed to ensure patrol services experience minimal disruption while sworn position vacancies are being filled. The funding can be accessed once vacancies drop to a level where overtime expenditures cannot be absorbed by vacancy savings. (Ongoing costs: \$0)</p>		5,000,000
<p>14. Earmarked Reserves: Police Equipment Replacement Sinking Fund Reserve</p> <p><i>Public Safety CSA</i></p> <p>This action liquidates \$985,000 in the Police Equipment Replacement Sinking Fund Reserve that was established in the 2026-2030 General Fund Five-Year Forecast to be allocated for equipment replacement and upgrade initiatives included as part of the 2025-2026 Proposed Budget. (Ongoing savings: \$0)</p>		(985,000)
<p>15. Earmarked Reserves: Police Substation Activation Deferral (Effective 2026-2027)</p> <p><i>Public Safety CSA</i></p> <p>This action indefinitely defers the activation of the Police Substation, which was anticipated to be operational toward the end of 2026-2027. Funding for the activation was established in the 2026-2030 General Fund Five-Year Forecast to set aside \$1.0 million in the New Police Facilities Operations and Maintenance Reserve for 2026-2027, and was scheduled to increase to \$4.2 million in 2027-2028. However, given budgetary constraints and that the still significant number of vacant sworn positions would limit its immediate practical benefit, this action will delay the Substation from returning to its intended purposes; activation of the Substation will be evaluated during future budget cycles. The Bureau of Field Operations Southern Division Patrol Teams and Bureau of Investigations Unit will not be able move to the Substation. One goal in moving Southern Division Patrol Teams is to reduce response times to calls for service. Deferring the Substation's activation delays the potential response time enhancement. (Ongoing savings: \$1,029,000)</p>		0
Subtotal Earmarked Reserves:	0.00	677,000
2025-2026 Proposed Budget Changes Total	0.00	19,877,000

General Fund Capital, Transfers, Reserves

Expense Type: Capital Contributions

Detail of Costs Description

	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Forecast	2025-2026 Proposed
Capital Contributions				
Community and Economic Development CSA				
Parks & Community Facilities Dev. Capital Program				
Fire Training Center Relocation	47,275	-	-	-
Total Community & Economic Dev. Capital Pgm.	\$47,275	-	-	-
Total Community and Economic Development CSA	\$47,275	-	-	-
Neighborhood Services CSA				
Parks & Community Facilities Dev. Capital Program				
Rose Gardens Improvements	-	47,150	0	0
Interim Housing - Via del Oro	3,082,754	13,342,000	0	0
Interim Housing - Rue Ferrari Expansion	55,738	12,400,000	0	0
Berryessa Supportive Parking	1,307,121	5,900,000	0	0
De Anza Park Restroom Renovation	-	65,000	0	0
Vietnamese Cultural Heritage Garden Enhancements	12,145	25,000	0	0
Glenview Park Expansion	13,225	10,000	0	0
Vehicle Prevention Program	542,216	0	-	-
Emma Prusch Electrical and Infrastructure Upgrades	-	100,000	0	0
Thank You, America Monument	132,400	-	-	-
La Ragione Playground Renovation	14,595	0	-	-
Park Furniture Improvements	8,364	-	-	-
Police Athletic League Stadium Turf Replacement	59,707	3,100,000	0	0
Re-Use Facilities Improvements	154,313	100,000	0	0
Vietnamese-American Cultural Center Improvements	-	50,000	0	0
Vietnamese-American Cultural Center Playground Renovation	96,644	64,000	0	0
Alviso Park Improvements	184,000	0	0	0
Agnews Property Development	148,481	0	0	0
Capital Program and Public Works Department Support Service Costs	2,102	-	-	-
Interim Housing - Cerone	-	7,000,000	0	0
Almaden Winery Fundraising Feasibility Study	-	50,000	0	0
Guadalupe River Park Ranger Station Rehabilitation	37,863	0	0	0
Total Parks & Community Fac. Dev. Capital Pgm.	\$5,851,668	\$42,253,150	\$0	\$0
Total Neighborhood Services CSA	\$5,851,668	\$42,253,150	\$0	\$0
Public Safety CSA				
Public Safety Capital Program				
Police Training Facility FF&E	-	-	-	3,000,000
Fire Station 8 Furniture, Fixtures, and Equipment	-	205,000	0	0
Fire Station 32 FF&E	1,179,808	2,890,000	0	0
911 Call Center Upgrades FF&E (PD)	-	3,665,000	0	0
Fire Training Center Relocation	633,792	494,000	0	0
Fire Apparatus Replacement	1,217,345	6,050,000	2,000,000	2,000,000

General Fund Capital, Transfers, Reserves

Expense Type: Capital Contributions

Detail of Costs Description

Capital Contributions	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Forecast	2025-2026 Proposed
Emergency Operations Center Relocation Capital Contributions	-	200,000	0	0
Total Public Safety Capital Program	\$3,030,945	\$13,504,000	\$2,000,000	\$5,000,000
Total Public Safety CSA	\$3,030,945	\$13,504,000	\$2,000,000	\$5,000,000
Transportation & Aviation Services CSA				
Traffic Capital Program				
Coyote Valley Monterey Road Design and Safety Study	-	100,000	0	0
Electronic Smart Speed Radar Sign on Camden Ave	-	18,000	0	0
Enhanced Crosswalk at Leigh Ave and Anne Way	-	56,250	0	0
Quick Build Traffic Improvements at Foxworthy Ave and Leigh Ave	-	9,000	0	0
Branham Lane Speed Humps	-	21,750	0	0
Electronic Smart Speed Radar Sign on Meridian Ave	9,489	0	0	0
Crosswalk and Safety Improvements on Blossom Hill and Leigh Ave	10,134	20,000	0	0
Enhanced Crosswalk at Canoas Garden VTA Lot	8,295	45,000	0	0
Radar Display Signs on Payne Ave	-	36,000	0	0
Canoas Garden Avenue Crosswalk	7,996	76,000	0	0
Monterey Road Transit Study	11,350	-	-	-
Vision Zero: Data-Driven Safety Improvements	19,750	0	-	-
Soundwall at the Bernal Way Terminus	532	11,000	0	0
Cropley Avenue Crosswalk	20,930	0	-	-
Downtown Neighborhoods Traffic Calming	3,462	20,000	0	0
Kooser Road Crosswalk	18,366	110,000	0	0
Monterey Road Wildlife Corridor Improvements	100,000	0	0	0
Sideshow Mitigation in District 10	2,086	70,000	0	0
Naglee Avenue and Dana Avenue Traffic Signal	-	100,000	0	0
Council District 6 Traffic Calming Enhancements	6,105	54,000	0	0
Council District 3 Traffic Calming Enhancements	-	104,000	0	0
Pavement Maintenance Program	78,227	-	-	-
Total Traffic Capital Program	\$296,722	\$851,000	\$0	\$0
Total Transportation & Aviation Services CSA	\$296,722	\$851,000	\$0	\$0
Strategic Support CSA				
Municipal Improvements Capital Program				
The Tech Interactive Corroded HVAC Pipes Remediation	-	-	-	1,000,000
Facility Lighting Replacement	-	-	-	250,000
9-1-1 Dispatch Backup Generator Replacements	-	-	-	5,000,000
The Tech Interactive Chiller and Cooling Tower Replacement	1,200,000	0	-	-
San José Museum of Art Cooling Tower Replacement	356,369	2,500,000	0	0
Electric Vehicle Charging Site Assessment	83,833	15,000	0	0
City Hall Backup Generator Switch Replacement	27,158	100,000	0	0
City Hall Equipment Replacement	12,748	90,000	0	0
City Facilities Security Enhancements	-	1,000,000	0	0

General Fund Capital, Transfers, Reserves

Expense Type: Capital Contributions

Detail of Costs Description

Capital Contributions	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Forecast	2025-2026 Proposed
Center for Performing Arts Chiller, Cooling Tower, and Boilers Replacement	144,667	7,000,000	0	600,000
Fleet Shop Improvements	214,132	345,000	0	0
Radio Service Monitors	-	175,000	0	0
Children's Discovery Museum - Curb and Walkway Rehabilitation	347,233	0	-	-
280 Almaden Ave Beautification Improvement Project	510,209	1,831,000	0	0
City Hall Office Renovation	526,697	400,000	0	0
Children's Discovery Museum Pavement Repairs	31,000	0	-	-
Hammer Theatre Center Boiler Replacement	-	77,000	0	0
Hammer Theatre Center Fire Detection Alarm and Devices Design	-	100,000	0	0
Hammer Theatre Center Roofing	39,917	39,000	0	0
History San José - Miscellaneous Repairs	117,175	7,000	0	0
San José Museum of Art Door and Window Improvement	-	186,000	0	0
Cultural Facilities Condition Assessment	91,223	30,000	0	0
Audio Visual Upgrades to Chambers and Committee Rooms	289,313	0	-	-
Kooser Road Crosswalk	1,618	-	-	-
Sideshow Mitigation in District 10	763	-	-	-
Hammer Theatre Center HVAC Condensing Unit Replacement	-	168,000	0	0
The Tech Interactive Skylight Replacement	91,000	0	-	-
Old Fire Training Center Environmental Cleanup	29,811	164,000	0	0
Police Administration Building Gate Improvements	4,381	197,000	0	0
City Hall Garage Pump Replacement	141,118	0	0	0
City Hall Carpet Replacement	261,467	525,000	0	0
City Hall Exterior Restoration	23,367	276,000	0	0
Municipal Garage Ceiling Repair and Light Upgrades	-	150,000	0	0
City Facilities Seismic Shut-off Valves	48,730	0	0	0
City Hall Rehabilitation Projects	136,031	877,000	0	0
Unanticipated/Emergency Maintenance	1,710,700	1,250,000	1,350,000	1,150,000
City Hall Audio/Visual Upgrade	117,136	0	-	-
4th Street Garage Fire Pump Replacement	-	233,000	0	0
Children's Discovery Museum Elevator System	893,709	114,000	0	0
History San José High-Priority Capital Improvements	45,242	34,000	0	0
Hammer Theatre Center Improvements	87,268	90,000	0	0
Electric Vehicles Charging Stations for Police Hybrid-Electric Vehicles	-	204,000	0	0
Remote Sensing Equipment for Generators	9,867	112,000	0	0
Local Sales Tax - PAB/PCC Phase I Elevator Modernization	20,164	0	-	-
Fire Training Center Relocation	1,418,433	-	-	-
Arena Repairs	98,000	100,000	100,000	100,000
City Hall and Police Communications Uninterrupted Power Supply Cap. Maint.	156,944	200,000	200,000	200,000
City Hall Waterproofing	465,531	0	0	0
City-wide Building Assessment	118,382	120,000	0	0
Capital Program and Public Works Department Support Service Costs	104,891	90,000	110,000	110,000

General Fund Capital, Transfers, Reserves

Expense Type: Capital Contributions

Detail of Costs Description

Capital Contributions	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Forecast	2025-2026 Proposed
Police Communications Emergency Uninterrupted Power Supply	133,911	0	-	-
Hammer Theatre Center Upgrades	1,099	105,000	0	0
Animal Care and Services - Various Improvements	482,818	406,000	0	250,000
Children's Discovery Museum Skylight Replacement	7,255	0	-	-
City Hall HVAC Control System Replacement	10,000	0	-	-
Hammer Theatre Miscellaneous HVAC & Electrical Upgrades	37,395	83,000	0	0
The Tech Interactive Controls Module Improvements	2,458,456	878,000	0	0
Family-Friendly City Facilities (General Fund)	100,001	0	0	0
City Hall Network Operations Center Electrical Switch Replacement	76,027	0	0	0
Hammer Theatre Center HVAC Controls	14,482	-	-	-
Police Administration Building Boiler and Chiller Replacement	381,102	529,000	0	0
Closed Landfill Compliance	800,624	3,972,000	450,000	450,000
African American Community Services Agency Upgrades	180,133	25,000	0	0
Fire Training Center Environmental Monitoring	45,266	0	-	-
City Hall Fire Alarm Upgrade	-	100,000	0	0
City Hall Security Upgrades	-	678,000	0	0
Emergency Power Generation for City Facilities	163,012	700,000	0	0
The Tech Interactive Fire Alarm System	30,265	63,000	0	0
Emergency Operations Center Relocation Capital Contributions	149,082	-	-	-
Ice Centre Expansion Oversight Project	4,325	85,000	0	0
Total Municipal Improvements Capital Program	\$15,051,480	\$26,423,000	\$2,210,000	\$9,110,000
Total Strategic Support CSA	\$15,051,480	\$26,423,000	\$2,210,000	\$9,110,000
TOTAL CAPITAL CONTRIBUTIONS	\$24,278,090	\$83,031,150	\$4,210,000	\$14,110,000

General Fund Capital, Transfers, Reserves

Expense Type: Transfers to Other Funds

Detail of Costs Description

Transfers to Other Funds	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Forecast	2025-2026 Proposed
Community and Economic Development CSA				
Transfer to the Business Improvement District Fund	12,637	15,138	16,198	16,198
Transfer to the Real Property Transfer Tax Fund	0	135,494,777	0	0
Transfer to the San José Arena Capital Reserve Fund	2,300,000	2,300,000	2,300,000	2,300,000
Total Community and Economic Development CSA	\$2,312,637	\$137,809,915	\$2,316,198	\$2,316,198
Transportation and Aviation Services CSA				
Local Sales Tax - Transfer to the Airport Revenue Fund (Jet Fuel)	715,663	500,000	500,000	500,000
Transfer to the Downtown Property and Business Improvement District Fund	1,252,305	1,323,969	1,377,030	1,377,030
Transfer to the Maint. District No. 11 (Brokaw - Junction to Old Oakland) Fund	6,354	6,354	6,354	6,354
Transfer to the Maint. District No. 20 (Renaissance - N. First Landscaping) Fund	21,461	21,461	21,461	21,461
Transfer to the Maint. District No. 21 (Gateway Place - Airport Parkway) Fund	8,996	8,996	8,996	8,996
Transfer to the Maint. District No. 22 (Hellyer - Silver Creek Valley) Fund	35,223	35,223	35,223	35,223
Transfer to the Maintenance District No. 15 (Silver Creek Valley) Fund	16,636	16,636	16,636	16,636
Transfer to the Maintenance District No. 19 (River Oaks Area Landscaping) Fund	6,195	6,195	6,195	6,195
Transfer to the Maintenance District No. 2 (Trade Zone Blvd. - Lundy Ave.) Fund	2,408	2,408	2,408	2,408
Transfer to the Maintenance District No. 8 (Zanker - Montague) Fund	2,353	2,353	2,353	2,353
Transfer to the Maintenance District No. 9 (Santa Teresa - Great Oaks) Fund	23,480	23,480	23,480	23,480
Total Transportation and Aviation Services CSA	\$2,091,074	\$1,947,075	\$2,000,136	\$2,000,136
Strategic Support CSA				
Transfer to the Service Yards C&C Tax Fund	0	0	1,000,000	1,000,000
Transfer to the City Hall Debt Service Fund	17,693,420	0	0	0
Transfer to the Vehicle Maintenance and Operations Fund	5,625,000	1,800,000	2,000,000	1,500,000
Transfer to the Communications Construction and Conveyance Tax Fund	2,750,000	2,250,000	3,000,000	2,800,000
Transfer to the Emergency Reserve Fund	0	0	0	10,000,000
Transfer to the City Hall Debt Service Fund	0	17,731,609	16,662,282	16,662,282
Total Strategic Support CSA	\$26,068,420	\$21,781,609	\$22,662,282	\$31,962,282
TOTAL TRANSFERS TO OTHER FUNDS	\$30,472,131	\$161,538,599	\$26,978,616	\$36,278,616

General Fund Capital, Transfers, Reserves

Expense Type: Earmarked Reserves

Detail of Costs Description

Earmarked Reserves	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Forecast	2025-2026 Proposed	Type of Reserve*
Community and Economic Development CSA					
Alum Rock Community Benefit Improvement District Reserve		59,573	0	0	C
Berryessa Flea Market Vendor Business Transition Fund Reserve		1,875,000	0	0	B
Code Enforcement Permit System Reserve		2,436,000	0	0	B
Code Enforcement Re-Engineering Implementation Reserve		0	0	400,000	C
Development Fee Program Technology Reserve		570,000	0	0	B
Google Parking Lots Option Payment Reserve		3,800,000	0	0	B
Total Community and Economic Development CSA	N/A	\$8,740,573	\$0	\$400,000	
Environmental and Utility Services CSA					
Low-Income Household Water Assistance Payment Program Reserve		300,000	0	0	C
Total Environmental and Utility Services CSA	N/A	\$300,000	\$0	\$0	
Neighborhood Services CSA					
Artificial Intelligence, Workforce, and Technology - SJSU Partnership Reserve		100,000	0	0	C
Artificial Turf Capital Replacement Reserve		4,200,464	350,000	350,000	C
New Parks and Recreation Facilities Operations and Maintenance Reserve		0	16,000	0	C
Plaza de Cesar Chavez Conservancy Reserve		0	0	100,000	C
Total Neighborhood Services CSA	N/A	\$4,300,464	\$366,000	\$450,000	
Public Safety CSA					
Fire Equipment Replacement Sinking Fund Reserve		105,000	500,000	300,000	C
New Fire Facilities Operations and Maintenance Reserve		0	1,574,000	0	C
New Police Facilities Operations and Maintenance Reserve		0	605,000	0	C
Police Department Sworn Backfill Reserve		3,000,000	0	5,000,000	C
Police Equipment Replacement Sinking Fund Reserve		0	1,000,000	15,000	C
Police Redistricting Implementation Reserve		1,000,000	0	0	C
Total Public Safety CSA	N/A	\$4,105,000	\$3,679,000	\$5,315,000	
Transportation and Aviation Services CSA					
Creative Center for the Arts Parking Reserve		750,000	0	0	C
New Traffic Infrastructure Assets Operations and Maintenance Reserve		0	143,000	0	C
Oversized and Lived-In Vehicle Enforcement Reserve		0	0	1,000,000	C
Total Transportation and Aviation Services CSA	N/A	\$750,000	\$143,000	\$1,000,000	

General Fund Capital, Transfers, Reserves

Expense Type: Earmarked Reserves

Detail of Costs Description

Earmarked Reserves	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Forecast	2025-2026 Proposed	Type of Reserve*
Strategic Support CSA					
Animal Care and Services Foundation Reserve		100,000	0	0	C
Budget Stabilization Reserve		61,000,000	0	0	A
City Attorney's Office Outside Litigation Reserve		250,000	0	0	C
Community and Economic Recovery Reserve		11,500,000	0	0	C
Cultural Facilities Capital Maintenance Reserve		1,250,000	1,250,000	0	C
Customer Service Vision and Standards Staffing Reserve		1,070,000	0	0	C
Deferred Infrastructure and Maintenance Reserve		0	2,000,000	0	C
Essential Services Reserve		0	0	1,250,000	C
FEMA Non-Reimbursable Expenses Reserve		2,000,000	0	0	A
Information Technology Sinking Fund Reserve		11,300,000	300,000	0	C
Office of Equality Assurance Labor Compliance System Reserve		550,000	0	0	C
Revenue Loss Reserve		120,000,000	26,000,000	26,000,000	A
Salaries and Benefits Reserve		14,431,018	23,411,453	23,411,453	A,C
Sick Leave Payments Upon Retirement Reserve		1,000,000	0	0	C
Workers Compensation / General Liability Catastrophic Reserve		15,000,000	0	0	A
Total Strategic Support CSA		\$239,451,018	\$52,961,453	\$50,661,453	
TOTAL EARMARKED RESERVES	N/A	\$257,647,055	\$57,149,453	\$57,826,453	

* Type of Reserve:

A: Contingency/Safety Net Reserve (set aside to address unanticipated circumstances arising from financial and/or public emergencies, to provide budget stability, and to address particular risks associated with potential claims against the City).

B: Restricted Reserve (set aside for a specified purpose from a restricted funding source).

C: Programmatic Reserve (set aside to deliver a particular program/project; many are multi-year projects).

General Fund Capital, Transfers, Reserves

Expense Type: Contingency Reserve

Detail of Costs Description

Contingency Reserve	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Forecast	2025-2026 Proposed	Type of Reserve*
<i>Strategic Support CSA</i>					
Contingency Reserve	N/A	50,000,000	53,000,000	53,000,000	A
<i>Total Strategic Support CSA</i>	N/A	\$50,000,000	\$53,000,000	\$53,000,000	
TOTAL CONTINGENCY RESERVE	N/A	\$50,000,000	\$53,000,000	\$53,000,000	

* Type of Reserve:

A: Contingency/Safety Net Reserve (set aside to address unanticipated circumstances arising from financial and/or public emergencies, to provide budget stability, and to address particular risks associated with potential claims against the City).

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