

ATTACHMENT B, EXHIBIT 1

**CITY OF PALO ALTO
RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 BUDGET**

Department		Revenues Adjustment	Expenses Adjustment
GENERAL FUND (102)			
<i>City Manager's Office</i>	Salaries and Benefits This action aligns budget levels with actual expenditures. First, to increase the Salaries and Benefits allocation due to unbudgeted hourly positions that are specifically focused on economic development initiatives on California Ave. and University Avenue and sustainability and climate action communications. Second, to align budget with costs reflected in CMR that are shared with another department, causing vacancy savings in other departments (i.e. Administrative Services) that offset these additional costs.	\$ -	\$ 337,000
<i>Non-Departmental</i>	Transient Occupancy Tax Revenue/Transfer to Capital Improvement Fund This action increases the transfer to the Capital Improvement Fund as it relates to Transient Occupancy Tax (TOT) revenues earmarked for city-wide infrastructure improvements due to higher than anticipated TOT collections in FY 2024.	\$ 1,570,000	\$ 1,570,000
<i>Planning & Development Services</i>	Transfer from Housing Funds/525 East Charleston Road/Mitchell Park Place This action reverses a previously approved transfer outlined in Staff Report #2310-2167 from the Housing In-Lieu/Residential Fund (\$1.5M) and the Local Housing Trust Fund Grant Fund (\$1.5M) to the General Fund. Undoing this transfer will redirect the distribution of \$3.0M for the Eden Housing 525 E. Charleston Rd. project through the Housing In-Lieu/Residential Fund and the Local Housing Trust Fund Grant Fund instead of the General Fund to align with best practices for disbursing state housing grant funds.	\$ (3,000,000)	\$ (3,000,000)
<i>Police</i>	Salaries and Benefits This action increases the allocation for Salaries and Benefits in the Police Department by \$0.8 million, and includes \$0.4 million to cover the reduction of funding for the PERT Program described below. A portion of the increased allocation (\$0.3 million) is due to reimbursable grant-related overtime that was actualized in the General Fund and not charged to the Supplemental Law Enforcement Services Fund. The remaining \$0.1 million is due to the Department experiencing higher than anticipated salary and benefit expenses, specifically in overtime costs. This is primarily due to an above average amount of employee leave for illness and training and the need to maintain minimum staffing levels in dispatch and patrol operations which requires the use of overtime for backfill.	\$ -	\$ 805,000
<i>Police</i>	Transfer from Stanford University Medical Center (SUMC) Fund/Psychiatric Emergency Response Team (PERT) Program This action reduces the transfer of funds related to the Council-authorized contract with the Santa Clara County Behavioral Health (Staff Report 2305-1410) and recognized in the FY 2024 Adopted Budget for a mental health clinician to support the PERT Program. The funds were unspent due to the inability to source and supply a clinician, so the funds will be returned to the SUMC Fund and recommended to be used in the future to support the PERT Program when the County can provide a clinician.	\$ (366,000)	\$ (366,000)
<i>Public Works</i>	Departmental Expense Savings This action reallocates departmental savings of \$1.1 million within the General Fund in order to offset departments with higher than anticipated expenses in FY 2024. The Public Works Department realized a net savings, primarily in Salary and Benefits due to vacancies and in Contract Services due to delays in several contracts. Key vacancies include a Project Manager, a Manager of Maintenance Operations, an Electrician, and several tree maintenance positions. Contracts delays include the Security Guard contract for the MSC, S/CAP consultant services; fire alarm, sprinkler, and extinguisher contracts; and several Urban Forestry contracts.	\$ -	\$ (1,142,000)
<i>Fund Balance</i>	Adjustment to Fund Balance This action adjusts the fund balance to offset adjustments recommended in this report.	\$ -	\$ -
GENERAL FUND (102) SUBTOTAL		\$ (1,796,000)	\$ (1,796,000)

ATTACHMENT B, EXHIBIT 1

**CITY OF PALO ALTO
RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 BUDGET**

Department		Revenues Adjustment	Expenses Adjustment
CAPITAL IMPROVEMENT FUNDS			
<u>GENERAL FUND CAPITAL IMPROVEMENT FUND (471)</u>			
<i>Capital</i>	Capital Improvement Project Adjustments This action reflects the combined impact from adjustments to projects as outlined in Attachment B, Exhibit 2.	\$ 344,793	\$ 344,793
<i>Capital</i>	Transfer from Community Development Block Grant Fund/Sidewalk Repairs (PO-89003) This action reduces the transfer of funds to support capital project PO-89003, because work was not done on this project in FY 2024. The transfer of funds for PO-89003 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.	\$ (511,673)	\$ -
<i>Capital</i>	Transfer from Gas Tax Fund/Streets Maintenance (PE-86070) This action increases the transfer from the Gas Tax Fund as a result of SB1 Gas Tax revenue from the State of California that came in higher than budgeted levels. SB1 funding is designated for street improvement projects, so it will be added to the Streets Maintenance capital project (PE-86070).	\$ 128,000	\$ -
<i>Capital</i>	Transfer from General Fund This action increases the transfer from the General Fund related to TOT revenue Council earmarked to use for city-wide infrastructure improvements due to actual revenue collected being higher than budgeted in FY 2024.	\$ 1,570,000	\$ -
<i>Capital</i>	Transfer from Library Impact Fee Fund/Library Project (LB-21000) This action reduces the transfer of funds to support capital project LB-21000, because work was not done on this project in FY 2024. The transfer of funds for LB-21000 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.	\$ (382,983)	\$ -
<i>Capital</i>	Transfer from Parks Impact Fee Fund/Park Restroom Installation Project (PG-19000) This action reduces the transfer of funds to support capital project PG-19000, because work was not done on this project in FY 2024. The transfer of funds for PG-19000 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.	\$ (629,570)	\$ -
<i>Capital</i>	Transfer from Refuse Fund/MSCLighting Project (PF-16006) This action reduces the transfer of funds to support capital project PF-16006, because work was not done on this project in FY 2024. The transfer of funds for PF-16006 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.	\$ (10,000)	\$ -
<i>Capital</i>	Transfer from University Avenue Parking in Lieu Fee Fund/Downtown Parking Garage Project (PE-15007) This action reduces the transfer of funds to support capital project PE-15007, because work was not done on this project in FY 2024. The transfer of funds for PE-15007 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.	\$ (5,398,600)	\$ -
<i>Capital</i>	Transfer from Utilities Administration Fund/MSCLighting Project (PF-16006) This action reduces the transfer of funds to support capital project PF-16006, because work was not done on this project in FY 2024. The transfer of funds for PF-16006 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.	\$ (315,000)	\$ -
<i>Capital</i>	Transfer from Vehicle Replacement and Maintenance Fund/MSCLighting Project (PF-16006) This action reduces the transfer of funds to support capital project PF-16006, because work was not done on this project in FY 2024. The transfer of funds for PF-16006 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.	\$ (175,000)	\$ -

ATTACHMENT B, EXHIBIT 1

CITY OF PALO ALTO RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 BUDGET

Department		Revenues Adjustment	Expenses Adjustment
CAPITAL IMPROVEMENT FUNDS			
<i>Fund Balance</i>	Adjustment to Fund Balance	\$ -	\$ (5,724,825)
This action adjusts the fund balance to offset adjustments recommended in this report.			
GENERAL FUND CAPITAL IMPROVEMENT FUND (471) SUBTOTAL		\$ (5,380,033)	\$ (5,380,033)

ATTACHMENT B, EXHIBIT 1

CITY OF PALO ALTO RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 BUDGET

Department		Revenues Adjustment	Expenses Adjustment
ENTERPRISE FUNDS			
<u>AIRPORT ENTERPRISE FUND (530)</u>			
<i>Capital</i>	Capital Improvement Project Adjustments	\$ -	\$ 59,429
	This action reflects the combined impact from adjustments to projects as outlined in Attachment B, Exhibit 2.		
AIRPORT ENTERPRISE FUND (530) SUBTOTAL		\$ -	\$ 59,429
<u>ELECTRIC FUND (513 & 523)</u>			
<i>Capital</i>	Capital Improvement Project Adjustments	\$ -	\$ 2,507,491
	This action reflects the combined impact from adjustments to projects as outlined in Attachment B, Exhibit 2.		
ELECTRIC FUND (513 & 523) SUBTOTAL		\$ -	\$ 2,507,491
<u>REFUSE FUND (525)</u>			
<i>Public Works</i>	Transfer to the Capital Improvement Fund for MSC Lighting Project (PF-16006)	\$ -	\$ (10,000)
	This action reduces the transfer of funds to support capital project PF-16006, because work was not done on this project in FY 2024. The transfer of funds for PF-16006 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.		
<i>Fund Balance</i>	Adjustment to Fund Balance	\$ -	\$ 10,000
	This action adjusts the fund balance to offset adjustments recommended in this report.		
REFUSE FUND (525) SUBTOTAL		\$ -	\$ -
<u>STORMWATER MANGEMENT FUND (528)</u>			
<i>Capital</i>	Capital Improvement Project Adjustments	\$ -	\$ 88,014
	This action reflects the combined impact from adjustments to projects as outlined in Attachment B, Exhibit 2.		
STORMWATER MANGEMENT FUND (528) SUBTOTAL		\$ -	\$ 88,014
<u>UTILITIES ADMINISTRATION FUND (521)</u>			
<i>Utilities</i>	Transfer to the Capital Improvement Fund for MSC Lighting Project (PF-16006)	\$ -	\$ (315,000)
	This action reduces the transfer of funds to support capital project PF-16006, because work was not done on this project in FY 2024. The transfer of funds for PF-16006 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.		
<i>Fund Balance</i>	Adjustment to Fund Balance	\$ -	\$ 315,000
	This action adjusts the fund balance to offset adjustments recommended in this report.		
UTILITIES ADMINISTRATION FUND (521) SUBTOTAL		\$ -	\$ -
<u>WASTEWATER COLLECTION FUND (527)</u>			
<i>Capital</i>	Capital Improvement Project Adjustments	\$ -	\$ 285
	This action reflects the combined impact from adjustments to projects as outlined in Attachment B, Exhibit 2.		
WASTEWATER COLLECTION FUND (527) SUBTOTAL		\$ -	\$ 285
<u>WASTEWATER TREATMENT FUND (526)</u>			
<i>Capital</i>	Capital Improvement Project Adjustments	\$ -	\$ 569,941
	This action reflects the combined impact from adjustments to projects as outlined in Attachment B, Exhibit 2.		

ATTACHMENT B, EXHIBIT 1

CITY OF PALO ALTO
RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 BUDGET

Department		Revenues Adjustment	Expenses Adjustment
ENTERPRISE FUNDS			
WASTEWATER TREATMENT FUND (526) SUBTOTAL		\$ -	\$ 569,941
<u>WATER FUND (522)</u>			
Capital	Capital Improvement Project Adjustments	\$ -	\$ 888,267
This action reflects the combined impact from adjustments to projects as outlined in Attachment B, Exhibit 2.			
WATER FUND (522) SUBTOTAL		\$ -	\$ 888,267

ATTACHMENT B, EXHIBIT 1

CITY OF PALO ALTO
RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 BUDGET

Department		Revenues Adjustment	Expenses Adjustment
INTERNAL SERVICE FUNDS			
<u>GENERAL LIABILITIES INSURANCE FUND (689)</u>			
<i>Non-Departmental</i>	Excess Insurance Reimbursement/Liability Claims	\$ 11,000,000	\$ 11,000,000
	This action recognizes revenue and expense related to a settlement of \$12.0 million that was resolved in FY 2024. The City is self-insured up to \$1.0 million and received the remaining \$11.0 million from the insurance company in order to pay out the claim.		
GENERAL LIABILITIES INSURANCE FUND (689) SUBTOTAL		\$ 11,000,000	\$ 11,000,000
<u>VEHICLE REPLACEMENT & MAINTENANCE FUND (681)</u>			
<i>Capital</i>	Capital Improvement Project Adjustments		
	This action reflects the combined impact from adjustments to projects as outlined in Attachment B, Exhibit 2.	\$ -	\$ 72,773
<i>Public Works</i>	Transfer to the Capital Improvement Fund for MSC Lighting Project (PF-16006)	\$ -	\$ (175,000)
	This action reduces the transfer of funds to support capital project PF-16006, because work was not done on this project in FY 2024. The transfer of funds for PF-16006 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.		
<i>Fund Balance</i>	Adjustment to Fund Balance	\$ -	\$ 102,227
	This action adjusts the fund balance to offset adjustments recommended in this report.		
VEHICLE REPLACEMENT & MAINTENANCE FUND (681) SUBTOTAL		\$ -	\$ -

ATTACHMENT B, EXHIBIT 1

CITY OF PALO ALTO RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 BUDGET

Department		Revenues Adjustment	Expenses Adjustment
SPECIAL REVENUE FUNDS			
<u>COMMUNITY DEVELOPMENT BLOCK GRANT FUND (232)</u>			
Planning & Development Services	Transfer to the Capital Improvement Fund for Sidewalk Repair Project (PO-89003) This action reduces the transfer of funds to support capital project PO-89003, because work was not done on this project in FY 2024. The transfer of funds for PO-89003 was reappropriated to FY 2025 in order to align funding with anticipated project expense.	\$ -	\$ (511,673)
Fund Balance	Adjustment to Fund Balance This action adjusts the fund balance to offset adjustments recommended in this report.	\$ -	\$ 511,673
COMMUNITY DEVELOPMENT BLOCK GRANT FUND (232) SUBTOTAL		\$ -	\$ -
<u>GAS TAX FUND (231)</u>			
Administrative Services	Revenue from the State of California/Transfer to Capital Improvement Fund for Streets Repair Project (PE-86070) This action recognizes SB1 Gas Tax revenue from the State of California that came in higher than budgeted levels and appropriates funding to increase the transfer to the Capital Improvement Fund. SB1 funding is designated for street improvement projects, so it will be	\$ 128,000	\$ 128,000
GAS TAX FUND (231) SUBTOTAL		\$ 128,000	\$ 128,000
<u>HAMILTON AVENUE-PUBLIC BENEFIT FUND (235)</u>			
Planning and Development Services	Investment Income/Grants & Subsidies This action recognizes higher unit resale revenue and increases the appropriation for Grants and Subsidies to Avenidas within the fund to align budget levels with actual expenditures in FY 2024.	\$ 27,200	\$ 27,200
HAMILTON AVENUE-PUBLIC BENEFIT FUND (235) SUBTOTAL		\$ 27,200	\$ 27,200
<u>HOUSING IN-LIEU/RESIDENTIAL FUND (233)</u>			
Planning and Development Services	Transfer to the General Fund This action reverses the previously approved transfer outlined in Staff Report #2310-2167, from the Housing In-Lieu/Residential Fund to the General Fund. Undoing this transfer will redirect the distribution of \$1.5M for the Eden Housing 525 E. Charleston Rd. project through the Housing In-Lieu/Residential Fund instead of the General Fund to align with best practices for disbursing state housing grant funds.	\$ -	\$ (1,500,000)
Fund Balance	Adjustment to Fund Balance This action adjusts the fund balance to offset adjustments recommended in this report.	\$ -	\$ 1,500,000
HOUSING IN-LIEU/RESIDENTIAL FUND (233) SUBTOTAL		\$ -	\$ -
<u>LIBRARY IMPACT FEE FUND (212)</u>			
Library	Transfer to the Capital Improvement Fund for Library Project (LB-21000) This action reduces the transfer of funds to support capital project LB-21000, because work was not done on this project in FY 2024. The transfer of funds for LB-21000 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.	\$ -	\$ (382,983)

ATTACHMENT B, EXHIBIT 1

CITY OF PALO ALTO RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 BUDGET

Department		Revenues Adjustment	Expenses Adjustment
SPECIAL REVENUE FUNDS			
<i>Fund Balance</i>	Adjustment to Fund Balance	\$ -	\$ 382,983
This action adjusts the fund balance to offset adjustments recommended in this report.			
LIBRARY IMPACT FEE FUND (212) SUBTOTAL		\$ -	\$ (382,983)
<u>LOCAL HOUSING TRUST FUND GRANT FUND (252)</u>			
<i>Planning and Development Services</i>	Transfer to the General Fund	\$ -	\$ (1,500,000)
This action reverses the previously approved transfer outlined in Staff Report #2310-2167, from the Local Housing Trust Fund Grant Fund to the General Fund. Undoing this transfer will redirect the distribution of \$1.5M for the Eden Housing 525 E. Charleston Rd. project through the Local Housing Trust Fund Grant Fund instead of the General Fund to align with best practices for disbursing state housing grant funds.			
<i>Fund Balance</i>	Adjustment to Fund Balance	\$ -	\$ 1,500,000
This action adjusts the fund balance to offset adjustments recommended in this report.			
LOCAL HOUSING TRUST FUND GRANT FUND (252) SUBTOTAL		\$ -	\$ -
<u>PARKS IMPACT FEE FUND (210)</u>			
<i>Community Services</i>	Transfer to the Capital Improvement Fund for Park Restroom Installation Project (PG-19000)	\$ -	\$ (692,570)
This action reduces the transfer of funds to support capital project PG-19000, because work was not done on this project in FY 2024. The transfer of funds for PG-19000 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.			
<i>Fund Balance</i>	Adjustment to Fund Balance	\$ -	\$ 692,570
This action adjusts the fund balance to offset adjustments recommended in this report.			
PARKS IMPACT FEE FUND (210) SUBTOTAL		\$ -	\$ -
<u>RESIDENTIAL PARKING PERMIT PROGRAMS FUND (239)</u>			
<i>Office of Transportation</i>	Residential Parking Permit Revenue/Contract Services	\$ 90,600	\$ 128,300
This action increases parking permit revenue to recognize additional permits sold above the budgeted estimate to partially offset increased contract services expenses. This action also increases the appropriation for parking enforcement contract services			
<i>Fund Balance</i>	Adjustment to Fund Balance	\$ -	\$ (37,700)
This action adjusts the fund balance to offset adjustments recommended in this report.			
RESIDENTIAL PARKING PERMIT PROGRAMS FUND (239) SUBTOTAL		\$ 90,600	\$ 90,600
<u>STANFORD UNIVERSITY MEDICAL CENTER FUND (260)</u>			
<i>Planning and Development Services</i>	Transfer from Stanford University Medical Center (SUMC) Fund/Psychiatric Emergency Response Team (PERT) Program	\$ -	\$ (366,000)
This action reduces the transfer of funds related to the Council-authorized contract with the Santa Clara County Behavioral Health (Staff Report 2305-1410) and recognized in the FY 2024 Adopted Budget for a mental health clinician to support the PERT Program. The funds were unspent due to the inability to source and supply a clinician, so the funds will be returned to the SUMC Fund and recommended to be used in the future to support the PERT Program when the County can provide a clinician.			

ATTACHMENT B, EXHIBIT 1

CITY OF PALO ALTO RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 BUDGET

Department		Revenues Adjustment	Expenses Adjustment
SPECIAL REVENUE FUNDS			
<i>Fund Balance</i>	Adjustment to Fund Balance	\$ -	\$ 366,000
	This action adjusts the fund balance to offset adjustments recommended in this report.		
STANFORD UNIVERSITY MEDICAL CENTER FUND (260) SUBTOTAL		\$ -	\$ -
<u>UNIVERSITY AVENUE IN-LIEU PARKING FUND (247)</u>			
<i>Planning and Development Services</i>	Transfer to the Capital Improvement Fund for Downtown Parking Garage Project (PE-15007)	\$ -	\$ (5,398,600)
	This action reduces the transfer of funds to support capital project PE-15007, because work was not done on this project in FY 2024. The transfer of funds for PE-15007 was reappropriated to FY 2025 in order to align funding with anticipated project expenses.		
<i>Administrative Services</i>	Fee Refund for Hamilton and High LLC v City of Palo Alto	\$ -	\$ 727,300
	This action increases funding for General Expenses (\$669,300) and Interest Expenses (\$58,000) to refund impact fees collected by the City and interest earned on those fees as a result of a legal decision in the case of Hamilton and High LLC v. City of Palo Alto.		
<i>Fund Balance</i>	Adjustment to Fund Balance	\$ -	\$ 4,671,300
	This action adjusts the fund balance to offset adjustments recommended in this report.		
UNIVERSITY AVENUE IN-LIEU PARKING FUND (247) SUBTOTAL		\$ -	\$ -

ATTACHMENT B, EXHIBIT 1

CITY OF PALO ALTO
RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 BUDGET

Department		Revenues Adjustment	Expenses Adjustment
DEBT SERVICE & AGENCY TRUST FUNDS			
<u>EYERLY TRUST FUND (774)</u>			
<i>Administrative Services</i>	Investment Income/General Expenses This action recognizes higher investment returns and increases the appropriation for General Expenses within the fund for interest income distribution to designated recipients to align budget levels with actual expenditures in FY 2024.	\$9,500	\$9,500
EYERLY TRUST FUND (774) SUBTOTAL		\$ 9,500	\$ 9,500
<u>UNIVERSITY AVENUE PARKING ASSESSMENT AGENCY FUND (775)</u>			
<i>Administrative Services</i>	Contract Services This action increases the appropriation for Contract Services within the fund to align budget levels with actual expenditures in FY 2024.	\$ -	\$ 12,600
<i>Fund Balance</i>	Adjustment to Fund Balance This action adjusts the fund balance to offset adjustments recommended in this report.	\$ -	\$ (12,600)
UNIVERSITY AVENUE PARKING ASSESSMENT AGENCY FUND (775) SUBTOTAL		\$ -	\$ -

ATTACHMENT B, EXHIBIT 2

CITY OF PALO ALTO

RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 CAPITAL IMPROVEMENT PROGRAM

Project Number	Title	Revenue	Expense	Comments
CAPITAL IMPROVEMENT FUND				
AC-18001	JMZ Renovation		\$ (92,579)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
AC-24001	Lucie Stern Community Theatre Fire Curtain		\$ (21,169)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
OS-09001	Off-Road Pathway Resurfacing And Repair		\$ (25,640)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
OS-18000	Foothills Nature Preserve Boronda Lake Dock Replacement		\$ (22,228)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PD-20000	Police Video Recording Systems Replacement		\$ (12,703)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-09003	City Facility Parking Lot Maintenance		\$ (36,939)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-13014	Street Lights Condition Assessment		\$ (23,286)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-17010	Civic Center Electrical Upgrade & EV Charger Installation		\$ (23,165)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-19000	City Hall Space Planning		\$ (18,460)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-20002	City Facilities Assessment		\$ (2,247)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-22000	San Francisquito Creek Joint Powers Authority Ongoing Creek Projects		\$ (10,860)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-24003	Lucie Stern Community Theatre Theatrical and House Lighting System Replacement		\$ (3,060)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PF-00006	Roofing Replacement		\$ (6,256)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PF-16006	Municipal Service Center Lighting, Mechanical, and Electrical Improvements		\$ (628,559)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PF-93009	Americans With Disabilities Act Compliance		\$ (84,677)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PG-14001	Peers Park Improvements		\$ (28,049)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PG-14002	Cameron Park Improvements		\$ (29,931)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PG-17000	Baylands Comprehensive Conservation Plan		\$ (4,562)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PG-18000	Golf Course Net and Artificial Turf Replacement		\$ (77,267)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.

ATTACHMENT B, EXHIBIT 2

CITY OF PALO ALTO

RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 CAPITAL IMPROVEMENT PROGRAM

Project Number	Title	Revenue	Expense	Comments
PO-11001	Thermoplastic Lane Marking and Striping		\$ (7,938)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
AS-10000	Capital Improvement Fund Administration		\$ (1,070,000)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
FD-24000	Fire Training Facility Replacement		\$ (4,821)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
LB-21000	Library Automated Material Handling		\$ (45,257)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
OS-00002	Open Space Lakes And Pond Maintenance		\$ (8,785)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-12011	Newell Road/San Francisquito Creek Bridge Replacement		\$ (1,666,128)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-15007	New Downtown Parking Garage		\$ (2,753)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-15020	Civic Center Waterproofing Study and Repairs		\$ (40,217)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-19002	Animal Shelter Renovation		\$ (266,488)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PF-01003	Building Systems Improvements		\$ (43,978)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PF-02022	Facility Interior Finishes Replacement		\$ (60)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PF-23000	Electric Charger Infrastructure Installation		\$ (19,328)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PG-06001	Athletic Courts Resurfacing		\$ (50,764)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PG-14000	Ramos Park Improvements		\$ (13,692)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PG-24000	El Camino Park Turf Replacement		\$ (89,122)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PL-00026	Safe Routes To School		\$ (14,289)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PL-04010	Bicycle and Pedestrian Transportation Plan Implementation		\$ (100,000)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PL-05030	Traffic Signal and Intelligent Transportation Systems		\$ (55,394)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PL-12000	Transportation and Parking Improvements		\$ (36,243)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PL-14000	Churchill Avenue Enhanced Bikeway		\$ (291,071)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.

ATTACHMENT B, EXHIBIT 2

CITY OF PALO ALTO RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 CAPITAL IMPROVEMENT PROGRAM

Project Number	Title	Revenue	Expense	Comments
PL-17001	Railroad Grade Separation and Safety Improvements		\$ (105,846)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PL-20000	Churchill Avenue/Alma Street Railroad Crossing Safety Improvements		\$ (31,349)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PL-23000	California Avenue Streetscape Update		\$ (10,585)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PL-24000	Meadow Drive and Charleston Road Rail Grade Separation and Safety Improvements		\$ (585,750)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PL-24001	Churchill Avenue Rail Grade Separation and Safety Improvements		\$ (398,615)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PO-11000	Sign Reflectivity Upgrade		\$ (5,292)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PO-12001	Curb and Gutter Repairs		\$ (20,840)	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-18000	New California Avenue Area Parking Garage		\$ 8,873	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-19001	Water, Gas, Wastewater Office Remodel		\$ 715	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-24004	Rinconada Pool Family Changing Room		\$ 9,342	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-24006	Mitchell Park Library Repair		\$ 8,492	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PG-09002	Park and Open Space Emergency Repairs		\$ 67,468	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
AC-18000	Performing Arts Venues Seat Replacement		\$ 62,956	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
OS-24000	Baylands Nature Preserve Entrance Gate		\$ 1,050	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-18004	Fire Station 4 Replacement		\$ 170,752	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-24002	Lucie Stern Community Theater Mechanical Equipment Replacement		\$ 7,806	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-24005	Homekey Facilities	\$ 52,078	\$ 64,640	\$12,562 adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures; \$52,078 of additional expenditures fully offset by revenue.
PG-06003	Benches, Signage, Walkways, Perimeter Landscaping, and Site Amenities		\$ 74,641	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PO-05054	Street Lights Improvements		\$ 7,076	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.

ATTACHMENT B, EXHIBIT 2

CITY OF PALO ALTO RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 CAPITAL IMPROVEMENT PROGRAM

Project Number	Title	Revenue	Expense	Comments
OS-00001	Open Space Trails and Amenities		\$ 197,346	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-08001	Rinconada Park Improvements		\$ 144,477	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-15003	Fire Station 3 Replacement		\$ 10,177	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-17005	Boulware Park Improvements		\$ 333,309	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-18015	Robles Park Improvements		\$ 84,207	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-18016	Civic Center Fire Life Safety Upgrades		\$ 83,536	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-20000	Foothills Nature Preserve Dam Seepage Investigation and Repairs		\$ 12,538	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-20001	City Bridge Improvements		\$ 108,919	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-21000	Foothills Nature Preserve Improvements		\$ 22,018	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-24001	Electrification of City Facilities		\$ 156,397	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-86070	Street Maintenance	\$ 292,715	\$ 1,233,084	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures, partially offset by additional revenue.
PF-23001	Roth Building Rehabilitation Phase 1		\$ 73,784	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PG-19000	Park Restroom Installation		\$ 87,518	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PL-15002	Downtown Automated Parking Guidance Systems, Access Controls & Revenue Collection Equip.		\$ 222,088	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PO-89003	Sidewalk Repairs		\$ 856,348	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PG-18001	Dog Park Installation and Renovation		\$ 172,869	Increase to project due to over encumbered funds which will be liquidated in FY 2025.
PL-16002	Parking Management and System Implementation		\$ 79,082	Increase to project due to over encumbered funds which will be liquidated in FY 2025.
PE-13011	Charleston/Arastradero Corridor Project		\$ 197,401	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-21004	University Avenue Streetscape Update		\$ 191,993	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
PE-24000	Baylands Boardwalk Piling Repair		\$ 83,490	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.

ATTACHMENT B, EXHIBIT 2

CITY OF PALO ALTO

RECOMMENDED AMENDMENTS TO THE CITY MANAGER'S FY 2024 CAPITAL IMPROVEMENT PROGRAM

Project Number	Title	Revenue	Expense	Comments
PE-15001	New Public Safety Building		\$ 1,646,643	Adjustment to allocate Salaries and Benefits across capital projects based on actual expenditures.
	Total	\$ 344,793	\$ 344,793	
AIRPORT FUND				
AP-21000	Airport Layout Plan		\$ 59,429	Increase to project due to higher than anticipated expenditures.
	Total	\$ -	\$ 59,429	
ELECTRIC FUND				
EL-89028	Electric Customer Connections		\$ 2,403,054	Increase to project due to incorrect encumbrance which carried forward to FY 2025. Error corrected in FY 2025 (Report # 2405-3061).
EL-17007	Facility Relocation for Caltrain Modernization Project		\$ 1,688	Increase to project due to higher than anticipated expenditures.
EL-21001	Foothills Rebuild (Fire Mitigation)		\$ 102,749	Increase to project due to higher than anticipated expenditures.
	Total	\$ -	\$ 2,507,491	
STORMWATER MANAGEMENT FUND				
SD-22002	Trash Capture Device Installation		\$ 88,014	Increase to project due to higher than anticipated expenditures.
	Total	\$ -	\$ 88,014	
VEHICLE FUND				
VR-22000	Vehicle Replacement FY 2022		\$ 72,773	Increase to project due to higher than anticipated expenditures.
	Total	\$ -	\$ 72,773	
WASTEWATER COLLECTION FUND				
WC-15001	Wastewater Collection Rehabilitation/Augmentation Project 28		\$ 285	Increase to project due to higher than anticipated expenditures.
	Total	\$ -	\$ 285	
WASTEWATER TREATMENT FUND				
WQ-10001	Plant Master Plan		\$ 569,941	Increase to project due to early encumbrance of future years of a multi-year contract.
	Total	\$ -	\$ 569,941	
WATER FUND				
WS-14001	Water Main Replacement - Project 28		\$ 59,331	Increase to project due to higher than anticipated expenditures.
WS-80015	Water Meters		\$ 701,257	Increase to project due to the need to purchase meters in order to retain pricing.
WS-80013	Water System Customer Connections		\$ 127,679	Increase to project due to higher than anticipated expenditures.
	Total	\$ -	\$ 888,267	
TOTAL CIP ADJUSTMENTS		\$ 344,793	\$ 4,471,564	