

**CITY OF SAN JOSE**  
**2017-2018 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

|   | <u>Beginning<br/>Fund Balance<br/>07/01/2017</u> | <u>Revenue and<br/>Transfers</u> | <u>Estimated<br/>Sources<br/>Available</u> | <u>Expenses and<br/>Transfers</u> | <u>Ending Fund<br/>Balance<br/>06/30/2018</u> | <u>Estimated Uses<br/>Available</u> | <u>*</u> |
|---|--|----------------------------------|--|-----------------------------------|---|-------------------------------------|----------|
| <b>Special Funds</b>  |  |                                  |  |                                   |   |                                     |          |
| 474 Edward Byrne Memorial Justice Assist. Grant Trust Fund                          | 132,705  | 1,585                            | 134,290                                    | 132,705                           | 1,585   | 134,290                             | 1        |
| 406 Emergency Reserve Fund  | 1,617,494  | 17,000                           | 1,634,494                                  | 217,000                           | 1,417,494                                     | 1,634,494                           | 3        |
| 419 Federal Drug Forfeiture Fund  | 2,655,398  | 120,000                          | 2,775,398                                  | 0                                 | 2,775,398                                     | 2,775,398                           |          |
| 409 Gas Tax Maintenance And Construction Fund - 1943                                | 0  | 7,800,000                        | 7,800,000                                  | 7,800,000                         | 0   | 7,800,000                           |          |
| 410 Gas Tax Maintenance And Construction Fund - 1964                                | 0  | 3,700,000                        | 3,700,000                                  | 3,700,000                         | 0   | 3,700,000                           |          |
| 411 Gas Tax Maintenance And Construction Fund - 1990                                | 0  | 5,800,000                        | 5,800,000                                  | 5,800,000                         | 0   | 5,800,000                           |          |
| 533 General Purpose Parking Fund  | 23,094,407                                       | 16,731,308                       | 39,825,715                                 | 30,652,581                        | 9,173,134                                     | 39,825,715                          | 3,5      |
| 139 Gift Trust Fund   | 3,624,480  | 0                                | 3,624,480                                  | 3,537,315                         | 87,165  | 3,624,480                           | 2        |
| 445 Home Investment Partnership Program Trust Fund                                  | 7,308,551  | 5,836,397                        | 13,144,948                                 | 5,529,051                         | 7,615,897                                     | 13,144,948                          |          |
| 440 Housing Trust Fund  | 2,667,392  | 935,000                          | 3,602,392                                  | 1,893,133                         | 1,709,259                                     | 3,602,392                           | 3        |
| 432 Ice Centre Revenue Fund   | 6,297,114  | 1,943,991                        | 8,241,105                                  | 4,492,586                         | 3,748,519                                     | 8,241,105                           | 3        |
| 423 Integrated Waste Management Fund  | 26,998,542                                       | 131,669,433                      | 158,667,975                                | 136,956,615                       | 21,711,360                                    | 158,667,975                         | 3        |
| 418 Library Parcel Tax Fund   | 9,959,609  | 8,985,923                        | 18,945,532                                 | 10,893,061                        | 8,052,471                                     | 18,945,532                          | 1        |
| 346 Low and Moderate Income Housing Asset Fund                                      | 91,756,885                                       | 12,150,000                       | 103,906,885                                | 35,873,538                        | 68,033,347                                    | 103,906,885                         | 5        |
| 352 Maintenance Dist #1 (Los Paseos) Fund   | 493,922  | 295,323                          | 789,245                                    | 766,381                           | 22,864  | 789,245                             | 3        |
| 354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.) Fund                         | 93,387   | 82,908                           | 176,295                                    | 72,833                            | 103,462                                       | 176,295                             | 5        |
| 357 Maintenance Dist #5 (Orchard Prkwy-Plumeria Dr) Fund                            | 321,007  | 80,400                           | 401,407                                    | 86,531                            | 314,876                                       | 401,407                             |          |
| 361 Maintenance Dist #8 (Zanker-Montague) Fund                                      | 137,248  | 101,853                          | 239,101                                    | 119,517                           | 119,584                                       | 239,101                             | 3        |
| 362 Maintenance Dist #9 (Santa Teresa-Great Oaks) Fund                              | 219,035  | 181,080                          | 400,115                                    | 189,355                           | 210,760                                       | 400,115                             |          |
| 364 Maintenance Dist #11 (Brokaw Rd. From Junction Ave.<br>To Old Oakland Rd.) Fund | 253,367  | 79,354                           | 332,721                                    | 80,683                            | 252,038                                       | 332,721                             |          |
| 366 Maintenance Dist #13 (Karina-O'Nel) Fund  | 136,825  | 52,000                           | 188,825                                    | 68,083                            | 120,742                                       | 188,825                             | 3        |
| 368 Maintenance Dist #15 (Silver Creek Valley) Fund                                 | 3,293,595  | 963,331                          | 4,256,926                                  | 2,808,301                         | 1,448,625                                     | 4,256,926                           | 3        |
| 372 Maintenance Dist #18 (The Meadowlands) Fund                                     | 97,017   | 92,900                           | 189,917                                    | 167,333                           | 22,584  | 189,917                             | 7        |
| 359 Maintenance Dist #19 (River Oaks Area Landscaping) Fund                         | 279,294  | 146,495                          | 425,789                                    | 205,455                           | 220,334                                       | 425,789                             | 3        |
| 365 Maintenance Dist #20 (Renaissance-N. First Landscaping)<br>Fund                 | 293,376  | 78,561                           | 371,937                                    | 186,034                           | 185,903                                       | 371,937                             | 3        |
| 356 Maintenance Dist #21 (Gateway Pl-Airport Prkwy) Fund                            | 125,555  | 101,596                          | 227,151                                    | 168,826                           | 58,325  | 227,151                             | 7        |
| 367 Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley<br>Rd.) Fund              | 187,836  | 98,123                           | 285,959                                    | 121,469                           | 164,490                                       | 285,959                             | 3        |

**CITY OF SAN JOSE**  
**2017-2018 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

|   | <u>Beginning<br/>Fund Balance<br/>07/01/2017</u> | <u>Revenue and<br/>Transfers</u> | <u>Estimated<br/>Sources<br/>Available</u> | <u>Expenses and<br/>Transfers</u> | <u>Ending Fund<br/>Balance<br/>06/30/2018</u> | <u>Estimated Uses<br/>Available</u> | <u>*</u> |
|---|--|----------------------------------|--|-----------------------------------|---|-------------------------------------|----------|
| <b>Special Funds</b>                                    |  |                                  |  |                                   |   |                                     |          |
| 448 Multi-Source Housing Fund                           | 57,686,462                                       | 8,415,166                        | 66,101,628                                 | 13,062,803                        | 53,038,825                                    | 66,101,628                          |          |
| 518 Municipal Golf Course Fund                          | 181,861  | 3,220,000                        | 3,401,861                                  | 3,119,000                         | 282,861                                       | 3,401,861                           | 1        |
| 150 Public Works Program Support Fund                   | 2,151,112  | 17,507,000                       | 19,658,112                                 | 17,644,065                        | 2,014,047                                     | 19,658,112                          |          |
| 459 San José Arena Capital Reserve Fund                 | 1,233,186  | 1,552,000                        | 2,785,186                                  | 1,501,000                         | 1,284,186                                     | 2,785,186                           |          |
| 476 San Jose Municipal Stadium Capital Fund             |  | 35,000                           | 35,000                                     | 35,000                            | 0   | 35,000                              |          |
| 514 San Jose/Santa Clara Treatment Plant Income Fund    | 118,207  | 1,418                            | 119,625                                    | 0                                 | 119,625                                       | 119,625                             |          |
| 513 San Jose/Santa Clara Treatment Plant Operating Fund | 45,739,945                                       | 89,396,528                       | 135,136,473                                | 104,197,505                       | 30,938,968                                    | 135,136,473                         | 3        |
| 539 Sewage Treatment Plant Connection Fee Fund          | 12,586,630                                       | 1,964,000                        | 14,550,630                                 | 3,510,000                         | 11,040,630                                    | 14,550,630                          | 3        |
| 541 Sewer Service & Use Charge Fund                     | 41,340,742                                       | 155,808,000                      | 197,148,742                                | 141,766,886                       | 55,381,856                                    | 197,148,742                         | 5        |
| 345 St. James Park Management District Fund             | 1,703,945  | 16,800                           | 1,720,745                                  | 368,382                           | 1,352,363                                     | 1,720,745                           | 1        |
| 417 State Drug Forfeiture Fund                          | 539,343  | 30,000                           | 569,343                                    | 271,210                           | 298,133                                       | 569,343                             | 5        |
| 446 Storm Sewer Operating Fund                          | 15,059,067                                       | 33,209,379                       | 48,268,446                                 | 34,780,597                        | 13,487,849                                    | 48,268,446                          | 2        |
| 414 Supplemental Law Enforcement Services Fund          | 3,026,658  | 400,111                          | 3,426,769                                  | 2,711,889                         | 714,880                                       | 3,426,769                           | 1        |
| 461 Transient Occupancy Tax Fund                        | 5,596,691  | 28,101,000                       | 33,697,691                                 | 31,578,001                        | 2,119,690                                     | 33,697,691                          | 3        |
| 552 Vehicle Maintenance And Operations Fund             | 3,349,120  | 22,989,163                       | 26,338,283                                 | 23,066,202                        | 3,272,081                                     | 26,338,283                          |          |
| 515 Water Utility Fund                                  | 9,993,767  | 47,471,000                       | 57,464,767                                 | 47,646,656                        | 9,818,111                                     | 57,464,767                          |          |
| 290 Workforce Development Fund                          | 1,219,314  | 8,616,754                        | 9,836,068                                  | 8,676,742                         | 1,159,326                                     | 9,836,068                           |          |
| <b>Capital Improvement Program Funds</b>                |  |                                  |  |                                   |   |                                     |          |
| 520 Airport Capital Improvement Fund                    | 2,250,819  | 39,265,000                       | 41,515,819                                 | 39,241,000                        | 2,274,819                                     | 41,515,819                          |          |
| 529 Airport Passenger Facility Charge Fund              | 12,376,893                                       | 23,195,000                       | 35,571,893                                 | 24,792,000                        | 10,779,893                                    | 35,571,893                          | 4        |
| 527 Airport Renewal And Replacement Fund                | 8,092,405  | 13,110,000                       | 21,202,405                                 | 20,508,000                        | 694,405                                       | 21,202,405                          | 2        |
| 526 Airport Revenue Bond Improvement Fund               | 1,490,168  | 0                                | 1,490,168                                  | 1,256,000                         | 234,168                                       | 1,490,168                           | 3,6      |
| 472 Branch Libraries Bond Projects Fund                 | 817,473  | 6,155,700                        | 6,973,173                                  | 6,498,000                         | 475,173                                       | 6,973,173                           | 3        |
| 429 Building And Structure Construction Tax Fund        | 39,882,260                                       | 31,421,000                       | 71,303,260                                 | 69,330,694                        | 1,972,566                                     | 71,303,260                          | 2        |
| 397 C & C Tax Fund - Communications                     | 607,140  | 3,737,000                        | 4,344,140                                  | 3,920,000                         | 424,140                                       | 4,344,140                           | 4,5      |
| 392 C & C Tax Fund - Fire                               | 7,494,922  | 4,139,000                        | 11,633,922                                 | 11,081,000                        | 552,922                                       | 11,633,922                          | 3        |

**CITY OF SAN JOSE**  
**2017-2018 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

|   | <u>Beginning<br/>Fund Balance<br/>07/01/2017</u> | <u>Revenue and<br/>Transfers</u> | <u>Estimated<br/>Sources<br/>Available</u> | <u>Expenses and<br/>Transfers</u> | <u>Ending Fund<br/>Balance<br/>06/30/2018</u> | <u>Estimated Uses<br/>Available</u> | <u>*</u> |
|---|--|----------------------------------|--|-----------------------------------|---|-------------------------------------|----------|
| <b>Capital Improvement Program Funds</b>                  |  |                                  |  |                                   |   |                                     |          |
| 393 C & C Tax Fund - Library                              | 7,652,409  | 5,437,000                        | 13,089,409                                 | 8,553,400                         | 4,536,009                                     | 13,089,409                          | 3        |
| 398 C & C Tax Fund - Park Yards Maintenance               | 4,202,133  | 466,000                          | 4,668,133                                  | 4,169,000                         | 499,133                                       | 4,668,133                           | 3        |
| 390 C & C Tax Fund - Parks Central                        | 3,663,951  | 23,605,000                       | 27,268,951                                 | 24,447,000                        | 2,821,951                                     | 27,268,951                          | 3,4      |
| 391 C & C Tax Fund - Parks City Wide                      | 13,349,504                                       | 2,895,000                        | 16,244,504                                 | 15,434,000                        | 810,504                                       | 16,244,504                          | 3        |
| 377 C & C Tax Fund - Parks District 1                     | 5,807,769  | 775,000                          | 6,582,769                                  | 6,143,000                         | 439,769                                       | 6,582,769                           | 3        |
| 378 C & C Tax Fund - Parks District 2                     | 1,457,501  | 507,000                          | 1,964,501                                  | 1,468,000                         | 496,501                                       | 1,964,501                           | 3        |
| 380 C & C Tax Fund - Parks District 3                     | 2,676,068  | 388,000                          | 3,064,068                                  | 2,802,000                         | 262,068                                       | 3,064,068                           | 3        |
| 381 C & C Tax Fund - Parks District 4                     | 3,939,101  | 377,000                          | 4,316,101                                  | 2,233,000                         | 2,083,101                                     | 4,316,101                           | 3        |
| 382 C & C Tax Fund - Parks District 5                     | 1,961,339  | 727,000                          | 2,688,339                                  | 2,218,000                         | 470,339                                       | 2,688,339                           | 3        |
| 384 C & C Tax Fund - Parks District 6                     | 1,985,912  | 793,000                          | 2,778,912                                  | 2,195,000                         | 583,912                                       | 2,778,912                           | 3        |
| 385 C & C Tax Fund - Parks District 7                     | 2,605,548  | 812,000                          | 3,417,548                                  | 3,053,000                         | 364,548                                       | 3,417,548                           | 3        |
| 386 C & C Tax Fund - Parks District 8                     | 2,768,570  | 557,000                          | 3,325,570                                  | 2,698,000                         | 627,570                                       | 3,325,570                           | 3        |
| 388 C & C Tax Fund - Parks District 9                     | 3,567,289  | 605,000                          | 4,172,289                                  | 3,717,000                         | 455,289                                       | 4,172,289                           | 3        |
| 389 C & C Tax Fund - Parks District 10                    | 3,364,727  | 349,000                          | 3,713,727                                  | 2,686,000                         | 1,027,727                                     | 3,713,727                           | 3        |
| 395 C & C Tax Fund - Service Yards                        | 3,092,618  | 3,186,000                        | 6,278,618                                  | 4,708,000                         | 1,570,618                                     | 6,278,618                           | 4,5      |
| 465 Construction Excise Tax Fund                          | 76,720,023                                       | 83,693,000                       | 160,413,023                                | 159,489,455                       | 923,568                                       | 160,413,023                         | 2        |
| 634 Contingent Lien District Fund                         | 2,563,278  | 0                                | 2,563,278                                  | 2,475,278                         | 88,000  | 2,563,278                           | 4,5      |
| 131 Emma Prusch Fund                                      | 380,820  | 92,000                           | 472,820                                    | 251,000                           | 221,820                                       | 472,820                             | 3        |
| 599 Improvement District Fund                             | 1,352,868  | 0                                | 1,352,868                                  | 500,000                           | 852,868                                       | 1,352,868                           | 3        |
| 462 Lake Cunningham Fund                                  | 1,561,867  | 870,000                          | 2,431,867                                  | 2,045,000                         | 386,867                                       | 2,431,867                           | 3        |
| 421 Major Collectors And Arterial Fund                    | 1,422,277  | 7,000                            | 1,429,277                                  | 5,000                             | 1,424,277                                     | 1,429,277                           | 3        |
| 502 Major Facilities Fund                                 | 5,081,616  | 60,000                           | 5,141,616                                  | 3,200,000                         | 1,941,616                                     | 5,141,616                           | 3        |
| 475 Neighborhood Security Act Bond Fund                   | 1,496,500  | 3,336,000                        | 4,832,500                                  | 2,631,000                         | 2,201,500                                     | 4,832,500                           | 5        |
| 375 Park Trust Fund                                       | 54,691,459                                       | 0                                | 54,691,459                                 | 54,691,459                        | 0   | 54,691,459                          | 3        |
| 471 Parks And Recreation Bond Projects Fund               | 26,198,689                                       | 56,000                           | 26,254,689                                 | 26,094,689                        | 160,000                                       | 26,254,689                          | 3        |
| 420 Residential Construction Tax Contribution Fund        | 1,800,508  | 217,000                          | 2,017,508                                  | 701,000                           | 1,316,508                                     | 2,017,508                           | 4,5      |
| 512 San Jose/Santa Clara Treatment Plant Capital Fund     | 57,179,723                                       | 180,938,000                      | 238,117,723                                | 226,462,000                       | 11,655,723                                    | 238,117,723                         | 3        |
| 540 Sanitary Sewer Connection Fee Fund                    | 3,635,574  | 877,000                          | 4,512,574                                  | 2,600,000                         | 1,912,574                                     | 4,512,574                           | 3        |
| 545 Sewer Service And Use Charge Capital Improvement Fund | 48,602,685                                       | 33,931,000                       | 82,533,685                                 | 77,441,410                        | 5,092,275                                     | 82,533,685                          | 3        |
| 413 Storm Drainage Fee Fund                               | 672,494  | 210,000                          | 882,494                                    | 352,000                           | 530,494                                       | 882,494                             | 3        |

**CITY OF SAN JOSE**  
**2017-2018 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

|  | <u>Beginning<br/>Fund Balance<br/>07/01/2017</u> | <u>Revenue and<br/>Transfers</u> | <u>Estimated<br/>Sources<br/>Available</u> | <u>Expenses and<br/>Transfers</u> | <u>Ending Fund<br/>Balance<br/>06/30/2018</u> | <u>Estimated Uses<br/>Available</u> | <u>*</u> |
|--|--|----------------------------------|--|-----------------------------------|---|-------------------------------------|----------|
| <b>Capital Improvement Program Funds</b> |  |                                  |  |                                   |   |                                     |          |
| 469 Storm Sewer Capital Fund             | 15,107,849                                       | 12,747,485                       | 27,855,334                                 | 26,841,000                        | 1,014,334                                     | 27,855,334                          | 3        |
| 416 Underground Utility Fund             | 4,937,637  | 779,000                          | 5,716,637                                  | 732,000                           | 4,984,637                                     | 5,716,637                           |          |
| 500 Water Utility Capital Fund           | 3,380,485  | 4,578,000                        | 7,958,485                                  | 7,731,000                         | 227,485                                       | 7,958,485                           | 3        |
| <b>TOTAL CITY FUNDS</b>                  | <b>\$ 1,387,729,865</b>                          | <b>\$ 2,725,232,397</b>          | <b>\$ 4,112,962,262</b>                    | <b>\$ 3,274,092,249</b>           | <b>\$ 838,870,013</b>                         | <b>\$ 4,112,962,262</b>             |          |

NOTE: The total in the Summary of Fund Activity schedule is higher than the net total presented in the Total City Source and Use of Funds schedule due to the Summary of Fund Activity schedule including all interfund transfers, loans, and contributions, but excluding all capital-related expenditures in the General Fund, Convention and Cultural Affairs Fund, Convention Center Facilities District Revenue Fund, General Purpose Parking Fund, and Library Parcel Tax Fund to avoid double counting.

**\* Reasons for Change Between 2017-2018 Beginning Fund Balance and 2017-2018 Ending Fund Balance at Greater than 10%**

- 1 Beginning Fund Balance primarily contains funds to support prior year activities. Also surplus revenues and/or expenditure savings were accumulated in the prior year and then utilized for budget balancing purposes.
- 2 Once the rebudgeting of prior year's one-time activities has been removed from the Beginning Fund Balance, change in fund balance is within the 10% change.
- 3 Surplus revenues/and or expenditure savings were accumulated and then used for various one-time uses.
- 4 Fund balances are volatile. Funds utilize expenditure projections based on rates, fees, and charges estimates that support planned changes in cost recovery rates.
- 5 Ending Fund Balance is being accumulated to support uses in future years.
- 6 Planned elimination/establishment of fund.