

CITY OF SAN JOSE
2018-2019 ADOPTED OPERATING BUDGET

SUMMARY OF FUND ACTIVITY

	<u>Beginning Fund Balance 07/01/2018</u>	<u>Revenue and Transfers</u>	<u>Estimated Sources Available</u>	<u>Expenses and Transfers</u>	<u>Ending Fund Balance 06/30/2019</u>	<u>Estimated Uses Available</u>	<u>*</u>
General Fund							
001 General Fund	282,520,595	1,091,154,378	1,373,674,973	1,169,213,100	204,461,873	1,373,674,973	1
Special Funds							
519 Airport Customer Facility And Transportation Fee Fund	13,885,883	21,199,131	35,085,014	21,356,610	13,728,404	35,085,014	
525 Airport Fiscal Agent Fund	86,647,614	93,753,498	180,401,112	92,601,033	87,800,079	180,401,112	
523 Airport Maintenance And Operation Fund	35,082,266	98,754,377	133,836,643	99,047,642	34,789,001	133,836,643	
521 Airport Revenue Fund	101,494,086	173,232,574	274,726,660	225,428,998	49,297,662	274,726,660	3
524 Airport Surplus Revenue Fund	19,002,717	80,551,990	99,554,707	79,551,990	20,002,717	99,554,707	
160 Benefit Funds - Benefit Fund	825,375	63,651,000	64,476,375	63,830,406	645,969	64,476,375	2
155 Benefit Funds - Dental Insurance Fund	3,738,928	12,020,000	15,758,928	11,963,511	3,795,417	15,758,928	
156 Benefit Funds - Life Insurance Fund	120,440	1,514,000	1,634,440	1,466,592	167,848	1,634,440	4
157 Benefit Funds - Unemployment Insurance Fund	1,810,918	520,000	2,330,918	713,080	1,617,838	1,630,918	1
158 Benefit Funds - Self-Insured Medical Fund	118,685	14,269,000	14,387,685	14,331,352	56,333	14,387,685	4
351 Business Improvement District Fund	20,135	4,031,683	4,051,818	4,031,683	20,135	4,051,818	
2 Cash Reserve Fund	5,768	60	5,828	0	5,828	5,828	
210 City Hall Debt Service Fund	258,298	28,099,702	28,358,000	28,358,000	0	28,358,000	3
441 Community Development Block Grant Fund	8,506,272	9,485,840	17,992,112	12,885,420	5,106,692	17,992,112	3
371 Community Facilities Dist #1 (Capitol Auto Mall) Fund	464,610	179,500	644,110	173,926	470,184	644,110	
369 Community Facilities Dist #2 (Aborn-Murillo) and #3 (Silverland-Capriana) Fund	1,829,303	1,638,400	3,467,703	1,534,517	1,933,186	3,467,703	
373 Community Facilities Dist #8 (Communications Hill) Fund	2,072,810	607,900	2,680,710	989,196	1,691,514	2,680,710	5
374 Community Facilities Dist #11 (Adeline-Mary Helen) Fund	295,102	57,800	352,902	74,837	278,065	352,902	
376 Community Facilities Dist #12 (Basking Ridge) Fund	1,313,223	160,700	1,473,923	602,180	871,743	1,473,923	2
310 Community Facilities Dist #13 (Guadalupe Mines) Fund	295,197	75,121	370,318	85,946	284,372	370,318	
379 Community Facilities Dist #14 (Raleigh-Charlotte) Fund	695,555	568,468	1,264,023	629,330	634,693	1,264,023	
370 Community Facilities Dist #15 (Berryessa-Sierra)	387,346	126,920	514,266	113,518	400,748	514,266	
344 Community Facilities Dist #16 (Raleigh-Coronado)	129,657	357,250	486,907	229,387	257,520	486,907	5
422 Community Facilities Revenue Fund	2,757,164	10,954,247	13,711,411	11,074,247	2,637,164	13,711,411	
536 Convention & Cultural Affairs Fund	9,635,524	14,616,365	24,251,889	20,071,946	4,179,943	24,251,889	3
791 Convention Center Facilities District Revenue Fund	23,209,316	15,492,000	38,701,316	16,652,000	22,049,316	38,701,316	
302 Downtown Property & Bus. Improvement District Fund	1,374,433	3,180,447	4,554,880	3,108,000	1,446,880	4,554,880	

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Special Funds							
444 Economic Development Administration Loan Fund	6,736	100	6,836	0	6,836	6,836	
474 Edward Byrne Memorial Justice Assist. Grant Trust Fund	15,621	0	15,621	15,621	0	15,621	6
406 Emergency Reserve Fund	1,419,847	20,000	1,439,847	145,000	1,294,847	1,439,847	
419 Federal Drug Forfeiture Fund	197,993	0	197,993	55,000	142,993	197,993	5
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	22,027,277	18,596,200	40,623,477	35,453,296	5,170,181	40,623,477	3
139 Gift Trust Fund	4,914,888		4,914,888	4,875,673	39,215	4,914,888	2
445 Home Investment Partnership Program Trust Fund	7,649,859	5,859,184	13,509,043	8,378,943	5,130,100	13,509,043	3
440 Housing Trust Fund	3,411,556	815,000	4,226,556	2,024,872	2,201,684	4,226,556	3
432 Ice Centre Revenue Fund	4,166,235	3,510,015	7,676,250	3,976,146	3,700,104	7,676,250	3
423 Integrated Waste Management Fund	30,104,885	138,223,133	168,328,018	140,481,538	27,846,480	168,328,018	
418 Library Parcel Tax Fund	8,875,843	9,283,401	18,159,244	11,719,272	6,439,972	18,159,244	1
346 Low and Moderate Income Housing Asset Fund	86,128,134	42,800,000	128,928,134	29,795,419	99,132,715	128,928,134	5
352 Maintenance Dist #1 (Los Paseos) Fund	150,038	307,800	457,838	331,820	126,018	457,838	2
354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.) Fund	116,059	85,408	201,467	73,003	128,464	201,467	5
357 Maintenance Dist #5 (Orchard Prkwy-Plumeria Dr) Fund	226,238	89,300	315,538	193,477	122,061	315,538	3
361 Maintenance Dist #8 (Zanker-Montague) Fund	260,721	110,953	371,674	133,799	237,875	371,674	
362 Maintenance Dist #9 (Santa Teresa-Great Oaks) Fund	203,761	189,380	393,141	168,710	224,431	393,141	5
364 Maintenance Dist #11 (Brokaw Rd. From Junction Ave. To Old Oakland Rd.) Fund	259,848	78,454	338,302	77,219	261,083	338,302	
366 Maintenance Dist #13 (Karina-O'Nel) Fund	113,675	53,700	167,375	78,452	88,923	167,375	2
368 Maintenance Dist #15 (Silver Creek Valley) Fund	1,987,933	1,012,054	2,999,987	2,187,948	812,039	2,999,987	2
372 Maintenance Dist #18 (The Meadowlands) Fund	86,269	103,200	189,469	69,502	119,967	189,469	5
359 Maintenance Dist #19 (River Oaks Area Landscaping) Fund	243,240	161,495	404,735	137,951	266,784	404,735	
365 Maintenance Dist #20 (Renaissance-N. First Landscaping) Fund	194,071	80,561	274,632	91,942	182,690	274,632	
356 Maintenance Dist #21 (Gateway Pl-Airport Prkwy) Fund	94,977	108,796	203,773	92,686	111,087	203,773	5
367 Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley Rd.) Fund	192,757	98,423	291,180	100,969	190,211	291,180	

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Special Funds							
448 Multi-Source Housing Fund	68,568,491	16,788,902	85,357,393	27,064,891	58,292,502	85,357,393	2
518 Municipal Golf Course Fund	313,132	3,138,000	3,451,132	3,134,000	317,132	3,451,132	
150 Public Works Program Support Fund	1,272,999	17,874,000	19,146,999	17,905,925	1,241,074	19,146,999	
459 San José Arena Capital Reserve Fund	2,402,056	4,085,000	6,487,056	3,997,750	2,489,306	6,487,056	
501 San José Arena Clean Energy Operating Fund	500,000	137,672,000	138,172,000	125,951,672	12,220,328	138,172,000	5
476 San José Municipal Stadium Capital Fund	0	39,000	39,000	39,000	0	39,000	
514 San José/Santa Clara Treatment Plant Income Fund	507,511	308,400	815,911	300,000	515,911	815,911	
513 San José/Santa Clara Treatment Plant Operating Fund	39,875,121	83,825,000	123,700,121	98,198,811	25,501,310	123,700,121	1
539 Sewage Treatment Plant Connection Fee Fund	12,755,233	2,464,000	15,219,233	1,709,000	13,510,233	15,219,233	
541 Sewer Service & Use Charge Fund	59,095,051	161,068,876	220,163,927	152,827,501	67,336,426	220,163,927	5
570 South Bay Water Recycling Operating Fund		12,540,000	12,540,000	8,956,473	3,583,527	12,540,000	
345 St. James Park Management District Fund	2,797,317	1,020,400	3,817,717	593,516	3,224,201	3,817,717	5
417 State Drug Forfeiture Fund	19,522	200	19,722	0	19,722	19,722	
446 Storm Sewer Operating Fund	13,371,766	33,378,846	46,750,612	29,879,255	16,871,357	46,750,612	5
414 Supplemental Law Enforcement Services Fund	2,520,700	445,494	2,966,194	1,551,028	1,415,166	2,966,194	3
461 Transient Occupancy Tax Fund	4,314,454	29,368,000	33,682,454	31,318,001	2,364,453	33,682,454	3
552 Vehicle Maintenance And Operations Fund	2,787,038	24,776,370	27,563,408	24,245,491	3,317,917	27,563,408	5
515 Water Utility Fund	14,289,212	50,418,125	64,707,337	51,665,826	13,041,511	64,707,337	
290 Workforce Development Fund	1,186,878	9,818,773	11,005,651	9,843,639	1,162,012	11,005,651	
Capital Improvement Program Funds							
520 Airport Capital Improvement Fund	6,449,977	25,998,000	32,447,977	32,020,000	427,977	32,447,977	2
529 Airport Passenger Facility Charge Fund	13,111,886	26,799,000	39,910,886	27,563,000	12,347,886	39,910,886	
527 Airport Renewal And Replacement Fund	10,974,762	76,484,000	87,458,762	87,435,000	23,762	87,458,762	2
526 Airport Revenue Bond Improvement Fund	0	5,623,439	5,623,439	0	5,623,439	5,623,439	3,6
472 Branch Libraries Bond Projects Fund	541,130	5,907,000	6,448,130	6,108,000	340,130	6,448,130	3
429 Building And Structure Construction Tax Fund	33,780,489	22,171,000	55,951,489	54,801,842	1,149,647	55,951,489	2
397 C & C Tax Fund - Communications	1,164,413	2,705,000	3,869,413	3,526,000	343,413	3,869,413	3
392 C & C Tax Fund - Fire	7,821,277	3,260,000	11,081,277	10,550,500	530,777	11,081,277	3

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Capital Improvement Program Funds							
393 C & C Tax Fund - Library	8,142,490	6,367,000	14,509,490	9,731,000	4,778,490	14,509,490	3
398 C & C Tax Fund - Park Yards Maintenance	3,388,514	500,000	3,888,514	3,453,000	435,514	3,888,514	3
390 C & C Tax Fund - Parks Central	3,282,735	24,885,000	28,167,735	25,777,000	2,390,735	28,167,735	3,4
391 C & C Tax Fund - Parks City Wide	11,937,726	22,139,800	34,077,526	33,793,000	284,526	34,077,526	3
377 C & C Tax Fund - Parks District 1	2,993,220	578,000	3,571,220	2,819,000	752,220	3,571,220	3
378 C & C Tax Fund - Parks District 2	1,748,976	387,000	2,135,976	1,564,000	571,976	2,135,976	3
380 C & C Tax Fund - Parks District 3	2,625,750	300,000	2,925,750	2,425,000	500,750	2,925,750	3
381 C & C Tax Fund - Parks District 4	3,566,679	297,000	3,863,679	3,446,000	417,679	3,863,679	3
382 C & C Tax Fund - Parks District 5	3,897,843	3,591,975	7,489,818	5,580,000	1,909,818	7,489,818	3
384 C & C Tax Fund - Parks District 6	2,788,368	538,000	3,326,368	2,343,000	983,368	3,326,368	3
385 C & C Tax Fund - Parks District 7	3,715,088	633,000	4,348,088	4,223,000	125,088	4,348,088	3
386 C & C Tax Fund - Parks District 8	2,988,830	486,000	3,474,830	2,774,000	700,830	3,474,830	3
388 C & C Tax Fund - Parks District 9	4,121,297	456,000	4,577,297	3,712,000	865,297	4,577,297	3
389 C & C Tax Fund - Parks District 10	2,875,958	275,000	3,150,958	1,726,000	1,424,958	3,150,958	3
395 C & C Tax Fund - Service Yards	3,144,915	3,361,000	6,505,915	5,321,000	1,184,915	6,505,915	3
465 Construction Excise Tax Fund	64,483,308	115,333,000	179,816,308	169,568,654	10,247,654	179,816,308	2
634 Contingent Lien District Fund	2,694,669	0	2,694,669	2,557,685	136,984	2,694,669	3
560 Convention and Cultural Affairs Capital Fund	0	11,208,000	11,208,000	11,208,000	0	11,208,000	5
798 Convention Center Facilities District Capital Fund	211,000	2,070,000	2,281,000	2,281,000	0	2,281,000	5
131 Emma Prusch Fund	269,719	93,000	362,719	50,000	312,719	362,719	3
559 General Purpose Parking Capital Fund	769,912	21,564,000	22,333,912	22,333,912	0	22,333,912	5
599 Improvement District Fund	8,297	0	8,297	0	8,297	8,297	3
462 Lake Cunningham Fund	1,689,863	739,000	2,428,863	1,874,000	554,863	2,428,863	3
483 Library Parcel Tax Capital Fund	0	3,277,000	3,277,000	3,277,000	0	3,277,000	3
421 Major Collectors And Arterial Fund	1,655,627	12,000	1,667,627	5,000	1,662,627	1,667,627	3
502 Major Facilities Fund	5,144,362	112,000	5,256,362	3,175,000	2,081,362	5,256,362	3
475 Neighborhood Security Act Bond Fund	1,587,264	3,327,000	4,914,264	2,711,000	2,203,264	4,914,264	5
375 Park Trust Fund	73,408,399	0	73,408,397	73,408,399	0	73,408,397	3
471 Parks And Recreation Bond Projects Fund	15,113,365	0	15,113,365	15,113,365	0	15,113,365	3
420 Residential Construction Tax Contribution Fund	1,913,773	205,000	2,118,773	715,000	1,403,773	2,118,773	3
512 San Jose/Santa Clara Treatment Plant Capital Fund	61,667,816	113,075,000	174,742,816	163,816,000	10,926,816	174,742,816	1

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Capital Improvement Program Funds							
540 Sanitary Sewer Connection Fee Fund	2,429,997	878,000	3,307,997	2,860,000	447,997	3,307,997	1
545 Sewer Service And Use Charge Capital Improvement Fund	6,807,888	41,119,000	47,926,888	47,524,000	402,888	47,926,888	1
413 Storm Drainage Fee Fund	613,018	210,000	823,018	250,000	573,018	823,018	
469 Storm Sewer Capital Fund	10,684,160	5,619,000	16,303,160	16,167,000	136,160	16,303,160	1
416 Underground Utility Fund	4,005,966	836,000	4,841,966	790,000	4,051,966	4,841,966	
500 Water Utility Capital Fund	6,274,069	5,560,000	11,834,069	10,420,000	1,414,069	11,834,069	1
TOTAL CITY FUNDS	\$ 1,394,616,957	\$ 3,127,147,508	\$ 4,521,764,463	\$ 3,608,054,842	\$ 913,709,624	\$ 4,521,764,463	

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 to avoid double counting.

*** Reasons for Change Between 2018-2019 Beginning Fund Balance and 2018-2019 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.