

**CITY OF SAN JOSE**  
**2019-2020 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>
<b>General Fund</b>							
001 General Fund	327,892,158	1,182,243,279	1,510,135,437	1,305,031,513	205,103,924	1,510,135,437	1
<b>Special Funds</b>							
519 Airport Customer Facility And Transportation Fee Fund	13,504,307	22,250,642	35,754,949	21,919,174	13,835,775	35,754,949	
525 Airport Fiscal Agent Fund	82,765,220	94,510,344	177,275,564	93,407,618	83,867,946	177,275,564	
523 Airport Maintenance And Operation Fund	33,405,264	111,125,169	144,530,433	109,249,852	35,280,581	144,530,433	
521 Airport Revenue Fund	97,441,050	212,968,003	310,409,053	211,108,268	99,300,785	310,409,053	
524 Airport Surplus Revenue Fund	11,588,846	53,374,207	64,963,053	64,374,207	588,846	64,963,053	3
160 Benefit Funds - Benefit Fund	1,277,460	71,415,000	72,692,460	72,392,485	299,975	72,692,460	2
155 Benefit Funds - Dental Insurance Fund	3,479,950	12,230,000	15,709,950	12,327,354	3,382,596	15,709,950	
156 Benefit Funds - Life Insurance Fund	190,784	1,659,000	1,849,784	1,656,397	193,387	1,849,784	
157 Benefit Funds - Unemployment Insurance Fund	1,281,708	220,000	1,501,708	621,991	879,717	1,501,708	1
158 Benefit Funds - Self-Insured Medical Fund	2,655,033	10,955,000	13,610,033	12,881,108	728,925	13,610,033	4
351 Business Improvement District Fund	19,062	4,025,217	4,044,279	4,030,217	14,062	4,044,279	3
002 Cash Reserve Fund	5,879	95	5,974	0	5,974	5,974	
210 City Hall Debt Service Fund	496,150	27,986,850	28,483,000	28,353,000	130,000	28,483,000	3
441 Community Development Block Grant Fund	7,690,797	9,256,601	16,947,398	15,898,646	1,048,752	16,947,398	3
371 Community Facilities Dist #1 (Capitol Auto Mall) Fund	519,289	178,600	697,889	178,722	519,167	697,889	
369 Community Facilities Dist #2 (Aborn-Murillo) and #3 (Silverland-Capriana) Fund	1,687,917	1,695,500	3,383,417	1,555,682	1,827,735	3,383,417	
373 Community Facilities Dist #8 (Communications Hill) Fund	1,930,388	497,300	2,427,688	980,562	1,447,126	2,427,688	3
374 Community Facilities Dist #11 (Adeline-Mary Helen) Fund	302,708	54,100	356,808	169,235	187,573	356,808	3
376 Community Facilities Dist #12 (Basking Ridge) Fund	1,276,175	171,300	1,447,475	474,561	972,914	1,447,475	3
310 Community Facilities Dist #13 (Guadalupe Mines) Fund	363,597	75,521	439,118	89,991	349,127	439,118	
379 Community Facilities Dist #14 (Raleigh-Charlotte) Fund	930,858	590,800	1,521,658	723,360	798,298	1,521,658	3
370 Community Facilities Dist #15 (Berryessa-Sierra)	506,172	131,820	637,992	165,347	472,645	637,992	
344 Community Facilities Dist #16 (Raleigh-Coronado)	573,176	402,900	976,076	485,157	490,919	976,076	3
422 Community Facilities Revenue Fund	3,160,906	0	3,160,906	475,000	2,685,906	3,160,906	6
536 Convention & Cultural Affairs Fund	9,221,709	17,905,865	27,127,574	20,591,749	6,535,825	27,127,574	3
791 Convention Center Facilities District Revenue Fund	28,204,485	19,188,000	47,392,485	17,528,000	29,864,485	47,392,485	
302 Downtown Property & Bus. Improvement District Fund	1,489,680	3,314,647	4,804,327	3,355,647	1,448,680	4,804,327	

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<b>Special Funds</b>							
444 Economic Development Administration Loan Fund	6,825	95	6,920	0	6,920	6,920	
474 Edward Byrne Memorial Justice Assist. Grant Trust Fund	19,657	551,610	571,267	551,610	19,657	571,267	
406 Emergency Reserve Fund	1,257,736	24,000	1,281,736	309,000	972,736	1,281,736	3
419 Federal Drug Forfeiture Fund	3,578,120	0	3,578,120	0	3,578,120	3,578,120	
409 Gas Tax Maintenance And Construction Fund - 1943	0	7,100,000	7,100,000	7,100,000	0	7,100,000	
410 Gas Tax Maintenance And Construction Fund - 1964	0	3,600,000	3,600,000	3,600,000	0	3,600,000	
411 Gas Tax Maintenance And Construction Fund - 1990	0	5,600,000	5,600,000	5,600,000	0	5,600,000	
533 General Purpose Parking Fund	8,311,664	33,405,000	41,716,664	37,216,795	4,499,869	41,716,664	3
139 Gift Trust Fund	3,219,762	0	3,219,762	3,046,419	173,343	3,219,762	2
445 Home Investment Partnership Program Trust Fund	5,307,018	5,089,144	10,396,162	2,608,058	7,788,104	10,396,162	5
440 Housing Trust Fund	2,490,394	1,013,000	3,503,394	2,179,015	1,324,379	3,503,394	3
432 Ice Centre Revenue Fund	2,289,690	3,659,955	5,949,645	3,608,326	2,341,319	5,949,645	
451 Inclusionary Fee Fund	0	11,202,044	11,202,044	224,007	10,978,037	11,202,044	
423 Integrated Waste Management Fund	33,530,336	145,529,711	179,060,047	162,201,262	16,858,785	179,060,047	3
418 Library Parcel Tax Fund	7,674,125	9,558,903	17,233,028	12,258,529	4,974,498	17,233,027	1
346 Low and Moderate Income Housing Asset Fund	121,795,789	18,500,000	140,295,789	49,662,174	90,633,615	140,295,789	3
352 Maintenance Dist #1 (Los Paseos) Fund	199,521	319,100	518,621	373,509	145,112	518,621	3
354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.) Fund	147,023	89,208	236,231	73,785	162,446	236,231	5
357 Maintenance Dist #5 (Orchard Prkwy-Plumeria Dr) Fund	252,901	92,900	345,801	77,355	268,446	345,801	
361 Maintenance Dist #8 (Zanker-Montague) Fund	267,575	115,653	383,228	145,428	237,800	383,228	3
362 Maintenance Dist #9 (Santa Teresa-Great Oaks) Fund	253,528	199,880	453,408	181,418	271,990	453,408	
364 Maintenance Dist #11 (Brokaw Rd. From Junction Ave. To Old Oakland Rd.) Fund	272,243	75,854	348,097	130,553	217,544	348,097	3
366 Maintenance Dist #13 (Karina-O'Nel) Fund	137,668	56,300	193,968	46,718	147,250	193,968	
368 Maintenance Dist #15 (Silver Creek Valley) Fund	1,021,020	1,072,554	2,093,574	1,661,817	431,757	2,093,574	3
372 Maintenance Dist #18 (The Meadowlands) Fund	116,951	103,100	220,051	116,772	103,279	220,051	3
359 Maintenance Dist #19 (River Oaks Area Landscaping) Fund	298,637	173,195	471,832	225,149	246,683	471,832	3
365 Maintenance Dist #20 (Renaissance-N. First Landscaping) Fund	223,210	87,761	310,971	93,379	217,592	310,971	
356 Maintenance Dist #21 (Gateway Pl-Airport Prkwy) Fund	118,783	111,396	230,179	94,141	136,038	230,179	5
367 Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley Rd.) Fund	178,036	101,423	279,459	102,396	177,063	279,459	

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<b>Special Funds</b>							
448 Multi-Source Housing Fund	64,950,559	48,455,735	113,406,294	76,220,996	37,185,298	113,406,294	3
518 Municipal Golf Course Fund	653,969	8,848,400	9,502,369	8,916,400	585,969	9,502,369	
150 Public Works Program Support Fund	2,001,199	19,221,000	21,222,199	19,655,965	1,566,234	21,222,199	3
450 Rental Stabilization Program Fee Fund	0	4,765,500	4,765,500	3,965,168	800,332	4,765,500	
459 San José Arena Capital Reserve Fund	2,271,938	4,115,000	6,386,938	4,131,250	2,255,688	6,386,938	
501 San José Arena Clean Energy Operating Fund	14,450,351	327,526,000	341,976,351	318,626,833	23,349,518	341,976,351	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	231,393	105,020	336,413	0	336,413	336,413	5
513 San José/Santa Clara Treatment Plant Operating Fund	30,497,935	96,735,000	127,232,935	101,958,930	25,274,005	127,232,935	3
539 Sewage Treatment Plant Connection Fee Fund	13,859,760	2,567,000	16,426,760	474,000	15,952,760	16,426,760	5
541 Sewer Service & Use Charge Fund	71,635,236	170,137,223	241,772,459	166,637,040	75,135,419	241,772,459	
570 South Bay Water Recycling Operating Fund	2,073,811	15,214,603	17,288,414	12,640,088	4,648,326	17,288,414	5
345 St. James Park Management District Fund	2,970,824	1,020,809	3,991,633	578,425	3,413,208	3,991,633	5
417 State Drug Forfeiture Fund	339,372	0	339,372	0	339,372	339,372	
446 Storm Sewer Operating Fund	22,092,232	33,550,042	55,642,274	38,781,843	16,860,431	55,642,274	3
414 Supplemental Law Enforcement Services Fund	1,141,027	2,299,016	3,440,043	2,299,016	1,141,027	3,440,043	
461 Transient Occupancy Tax Fund	6,826,781	33,871,000	40,697,781	38,026,001	2,671,780	40,697,781	3
552 Vehicle Maintenance And Operations Fund	4,530,507	25,312,960	29,843,467	26,273,717	3,569,750	29,843,467	3
515 Water Utility Fund	12,737,100	51,761,429	64,498,529	52,909,426	11,589,103	64,498,529	
290 Workforce Development Fund	1,178,865	9,993,962	11,172,827	10,009,158	1,163,669	11,172,827	
<b>Capital Improvement Program Funds</b>							
520 Airport Capital Improvement Fund	(1,821,690)	42,410,748	40,589,058	38,532,000	2,057,058	40,589,058	5
529 Airport Passenger Facility Charge Fund	16,363,374	30,646,000	47,009,374	27,480,000	19,529,374	47,009,374	4
527 Airport Renewal And Replacement Fund	22,712,121	60,519,000	83,231,121	78,841,000	4,390,121	83,231,121	2
526 Airport Revenue Bond Improvement Fund	5,138,008	0	5,138,008	4,623,000	515,008	5,138,008	2
472 Branch Libraries Bond Projects Fund	896,470	5,906,000	6,802,470	6,485,000	317,470	6,802,470	2
429 Building And Structure Construction Tax Fund	46,064,751	29,651,000	75,715,751	72,135,481	3,580,270	75,715,751	3
397 C & C Tax Fund - Communications	754,232	2,244,000	2,998,232	2,499,000	499,232	2,998,232	3
392 C & C Tax Fund - Fire	7,808,496	3,174,000	10,982,496	10,008,000	974,496	10,982,496	3

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<b>Capital Improvement Program Funds</b>							
393 C & C Tax Fund - Library	8,629,456	5,254,000	13,883,456	8,872,000	5,011,456	13,883,456	3
398 C & C Tax Fund - Park Yards Maintenance	3,577,113	482,000	4,059,113	3,506,000	553,113	4,059,113	3
390 C & C Tax Fund - Parks Central	3,067,676	24,090,000	27,157,676	25,132,000	2,025,676	27,157,676	3
391 C & C Tax Fund - Parks City Wide	10,187,748	18,773,000	28,960,748	28,769,000	191,748	28,960,748	3
377 C & C Tax Fund - Parks District 1	3,186,003	642,000	3,828,003	2,159,000	1,669,003	3,828,003	3
378 C & C Tax Fund - Parks District 2	2,154,454	421,000	2,575,454	1,203,000	1,372,454	2,575,454	3
380 C & C Tax Fund - Parks District 3	2,087,707	297,000	2,384,707	1,721,000	663,707	2,384,707	3
381 C & C Tax Fund - Parks District 4	2,977,277	329,000	3,306,277	2,929,000	377,277	3,306,277	3
382 C & C Tax Fund - Parks District 5	5,396,784	573,000	5,969,784	2,954,000	3,015,784	5,969,784	3
384 C & C Tax Fund - Parks District 6	3,027,374	532,000	3,559,374	2,430,000	1,129,374	3,559,374	3
385 C & C Tax Fund - Parks District 7	2,237,534	629,000	2,866,534	2,031,000	835,534	2,866,534	3
386 C & C Tax Fund - Parks District 8	3,176,678	471,000	3,647,678	2,146,000	1,501,678	3,647,678	3
388 C & C Tax Fund - Parks District 9	4,255,834	481,000	4,736,834	3,221,000	1,515,834	4,736,834	3
389 C & C Tax Fund - Parks District 10	1,650,809	291,000	1,941,809	771,000	1,170,809	1,941,809	3
395 C & C Tax Fund - Service Yards	3,564,067	3,511,000	7,075,067	6,776,000	299,067	7,075,067	3
465 Construction Excise Tax Fund	67,243,150	100,813,286	168,056,436	164,961,676	3,094,760	168,056,436	3
634 Contingent Lien District Fund	3,524,908	0	3,524,908	3,409,924	114,984	3,524,908	3
560 Convention and Cultural Affairs Capital Fund	3,043,203	12,067,000	15,110,203	14,274,000	836,203	15,110,203	3
798 Convention Center Facilities District Capital Fund	2,079,173	2,710,300	4,789,473	4,700,000	89,473	4,789,473	5
131 Emma Prusch Fund	317,154	98,000	415,154	50,000	365,154	415,154	5
559 General Purpose Parking Capital Fund	20,818,436	21,893,564	42,712,000	42,712,000	0	42,712,000	3
599 Improvement District Fund	33,181	0	33,181	0	33,181	33,181	3
462 Lake Cunningham Fund	1,749,631	723,000	2,472,631	1,599,000	873,631	2,472,631	3
483 Library Parcel Tax Capital Fund	46,607	2,600,000	2,646,607	2,600,000	46,607	2,646,607	3
421 Major Collectors And Arterial Fund	1,869,108	19,000	1,888,108	205,000	1,683,108	1,888,108	3
502 Major Facilities Fund	5,586,318	125,000	5,711,318	3,175,000	2,536,318	5,711,318	3
475 Neighborhood Security Act Bond Fund	1,456,270	3,330,000	4,786,270	2,516,264	2,270,006	4,786,270	5
375 Park Trust Fund	73,539,176	0	73,539,176	73,539,176	0	73,539,176	3
471 Parks And Recreation Bond Projects Fund	19,446,722	0	19,446,722	19,446,722	0	19,446,722	3
498 Public Safety and Infrastructure Bond Fund	0	239,900,000	239,900,000	154,200,000	85,700,000	239,900,000	3
420 Residential Construction Tax Contribution Fund	1,553,290	236,000	1,789,290	419,000	1,370,290	1,789,290	3
512 San Jose/Santa Clara Treatment Plant Capital Fund	60,802,755	334,607,000	395,409,755	388,391,000	7,018,755	395,409,755	2

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<b>Capital Improvement Program Funds</b>							
540 Sanitary Sewer Connection Fee Fund	2,613,181	878,000	3,491,181	2,546,000	945,181	3,491,181	2
545 Sewer Service And Use Charge Capital Improvement Fund	12,899,024	37,011,000	49,910,024	42,188,000	7,722,024	49,910,024	2
571 South Bay Water Recycling Capital Fund	3,807,000	50,000	3,857,000	3,691,000	166,000	3,857,000	3
413 Storm Drainage Fee Fund	643,534	212,000	855,534	259,000	596,534	855,534	
469 Storm Sewer Capital Fund	7,524,314	13,325,000	20,849,314	15,049,000	5,800,314	20,849,314	3
416 Underground Utility Fund	7,769,093	630,000	8,399,093	1,809,000	6,590,093	8,399,093	3
500 Water Utility Capital Fund	7,920,850	5,026,000	12,946,850	12,631,000	315,850	12,946,850	3
<b>TOTAL CITY FUNDS</b>	<b><u>\$ 1,544,650,153</u></b>	<b><u>\$ 3,968,977,143</u></b>	<b><u>\$ 5,513,627,294</u></b>	<b><u>\$ 4,465,250,957</u></b>	<b><u>\$ 1,048,376,338</u></b>	<b><u>\$ 5,513,627,293</u></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 to avoid double counting.

**\* Reasons for Change Between 2019-2020 Beginning Fund Balance and 2019-2020 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.