

**CITY OF SAN JOSE**  
**2016-2017 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

	<u>Beginning Fund Balance 07/01/2016</u>	<u>Revenue and Transfers</u>	<u>Estimated Sources Available</u>	<u>Expenses and Transfers</u>	<u>Ending Fund Balance 06/30/2017</u>	<u>Estimated Uses Available</u>	<u>*</u>
<b>General Fund</b>							
001 General Fund	293,353,169	977,935,129	1,271,288,298	1,226,893,368	44,394,930	1,271,288,298	1
<b>Special Funds</b>							
519 Airport Customer Facility And Transportation Fee Fund	12,512,259	22,972,261	35,484,520	20,582,149	14,902,371	35,484,520	3
525 Airport Fiscal Agent Fund	80,208,444	96,253,234	176,461,678	96,085,924	80,375,754	176,461,678	
523 Airport Maintenance And Operation Fund	36,469,536	82,573,654	119,043,190	81,057,743	37,985,447	119,043,190	
521 Airport Revenue Fund	74,889,413	146,009,620	220,899,033	138,787,783	82,111,250	220,899,033	
524 Airport Surplus Revenue Fund	17,046,312	8,216,990	25,263,302	7,216,990	18,046,312	25,263,302	
160 Benefit Funds - Benefit Fund	751,975	61,097,000	61,848,975	61,375,628	473,347	61,848,975	1
155 Benefit Funds - Dental Insurance Fund	3,785,918	11,682,000	15,467,918	12,144,212	3,323,706	15,467,918	1
156 Benefit Funds - Life Insurance Fund	79,729	1,470,000	1,549,729	1,431,637	118,092	1,549,729	1
157 Benefit Funds - Unemployment Insurance Fund	2,966,034	20,000	2,986,034	948,486	2,037,548	2,986,034	1
351 Business Improvement District Fund	40,755	3,862,945	3,903,700	3,862,945	40,755	3,903,700	
002 Cash Reserve Fund	5,652	53	5,705	0	5,705	5,705	
210 City Hall Debt Service Fund	79,192	25,223,058	25,302,250	25,299,000	3,250	25,302,250	3
441 Community Development Block Grant Fund	7,261,019	8,889,991	16,151,010	14,734,984	1,416,026	16,151,010	3
371 Community Facilities Dist #1 (Capitol Auto Mall) Fund	504,414	166,700	671,114	372,522	298,592	671,114	3
369 Community Facilities Dist #2 (Aborn-Murillo) and #3 (Silverland-Capriana) Fund	2,030,374	1,547,000	3,577,374	1,478,044	2,099,330	3,577,374	
373 Community Facilities Dist #8 (Communications Hill) Fund	3,124,042	458,400	3,582,442	666,563	2,915,879	3,582,442	
374 Community Facilities Dist #11 (Adeline-Mary Helen) Fund	270,192	69,800	339,992	73,142	266,850	339,992	
376 Community Facilities Dist #12 (Basking Ridge) Fund	1,363,800	438,400	1,802,200	220,842	1,581,358	1,802,200	5
310 Community Facilities Dist #13 (Guadalupe Mines) Fund	240,868	72,521	313,389	90,664	222,725	313,389	
379 Community Facilities Dist #14 (Raleigh-Charlotte) Fund	577,129	546,689	1,123,818	577,835	545,983	1,123,818	
370 Community Facilities Dist #15 (Berryessa-Sierra)	129,260	122,020	251,280	111,393	139,887	251,280	
422 Community Facilities Revenue Fund	1,238,975	8,741,877	9,980,852	9,439,877	540,975	9,980,852	3
536 Convention & Cultural Affairs Fund	8,666,362	13,761,865	22,428,227	14,554,302	7,873,925	22,428,227	
791 Convention Center Facilities District Revenue Fund	28,983,466	16,752,000	45,735,466	21,019,000	24,716,466	45,735,466	3
302 Downtown Property & Bus. Improvement District Fund	1,370,377	3,041,363	4,411,740	2,862,627	1,549,113	4,411,740	5
444 Economic Development Administration Loan Fund	7,292	1,550	8,842	0	8,842	8,842	6

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<b>Special Funds</b>							
474 Edward Byrne Memorial Justice Assist. Grant Trust Fund	192,020	56,403	248,423	195,982	52,441	248,423	1
406 Emergency Reserve Fund	3,381,532	17,500	3,399,032	1,781,538	1,617,494	3,399,032	3
419 Federal Drug Forfeiture Fund	3,168,279	220,000	3,388,279	979,000	2,409,279	3,388,279	5
409 Gas Tax Maintenance And Construction Fund - 1943	0	7,660,000	7,660,000	7,660,000	0	7,660,000	
410 Gas Tax Maintenance And Construction Fund - 1964	0	3,835,000	3,835,000	3,835,000	0	3,835,000	
411 Gas Tax Maintenance And Construction Fund - 1990	0	6,005,000	6,005,000	6,005,000	0	6,005,000	
533 General Purpose Parking Fund	17,148,282	16,517,000	33,665,282	23,493,388	10,171,894	33,665,282	3,5
139 Gift Trust Fund	3,711,190	0	3,711,190	3,645,081	66,109	3,711,190	2
445 Home Investment Partnership Program Trust Fund	2,786,353	11,515,000	14,301,353	8,603,240	5,698,113	14,301,353	5
440 Housing Trust Fund	3,560,042	1,120,000	4,680,042	3,473,528	1,206,514	4,680,042	3
432 Ice Centre Revenue Fund	5,577,378	1,922,215	7,499,593	2,296,510	5,203,083	7,499,593	
423 Integrated Waste Management Fund	27,814,239	127,286,586	155,100,825	131,801,111	23,299,714	155,100,825	3
418 Library Parcel Tax Fund	12,057,901	8,731,236	20,789,137	10,472,985	10,316,152	20,789,137	5
346 Low and Moderate Income Housing Asset Fund	88,083,950	16,050,000	104,133,950	30,505,713	73,628,237	104,133,950	5
352 Maintenance Dist #1 (Los Paseos) Fund	518,757	277,531	796,288	713,056	83,232	796,288	3
354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.) Fund	85,988	80,739	166,727	71,403	95,324	166,727	5
357 Maintenance Dist #5 (Orchard Prkwy-Plumeria Dr) Fund	273,132	75,031	348,163	82,286	265,877	348,163	
361 Maintenance Dist #8 (Zanker-Montague) Fund	242,478	96,484	338,962	112,452	226,510	338,962	
362 Maintenance Dist #9 (Santa Teresa-Great Oaks) Fund	273,347	172,011	445,358	171,306	274,052	445,358	
364 Maintenance Dist #11 (Brokaw Rd. From Junction Ave. To Old Oakland Rd.) Fund	238,446	74,384	312,830	107,334	205,496	312,830	3
366 Maintenance Dist #13 (Karina-O'Nel) Fund	111,633	50,630	162,263	50,066	112,197	162,263	
368 Maintenance Dist #15 (Silver Creek Valley) Fund	3,918,379	868,354	4,786,733	2,083,826	2,702,907	4,786,733	3
372 Maintenance Dist #18 (The Meadowlands) Fund	51,517	92,200	143,717	140,057	3,660	143,717	3
359 Maintenance Dist #19 (River Oaks Area Landscaping) Fund	264,443	142,026	406,469	113,516	292,953	406,469	5
365 Maintenance Dist #20 (Renaissance-N. First Landscaping) Fund	335,339	71,891	407,230	103,474	303,756	407,230	
356 Maintenance Dist #21 (Gateway Pl-Airport Prkwy) Fund	248,794	94,927	343,721	217,740	125,981	343,721	3
367 Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley Rd.) Fund	163,828	94,053	257,881	118,918	138,963	257,881	3

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<b>Special Funds</b>							
448 Multi-Source Housing Fund	17,980,081	7,185,157	25,165,238	11,988,358	13,176,880	25,165,238	2
518 Municipal Golf Course Fund	587,474	2,675,000	3,262,474	2,953,000	309,474	3,262,474	1
150 Public Works Program Support Fund	3,038,796	15,265,000	18,303,796	15,191,511	3,112,285	18,303,796	
459 San José Arena Capital Reserve Fund	4,089,214	1,520,000	5,609,214	3,385,000	2,224,214	5,609,214	3
476 San Jose Municipal Stadium Capital Fund	3,190	32,000	35,190	35,190	0	35,190	3
514 San Jose/Santa Clara Treatment Plant Income Fund	28,886	272	29,158	0	29,158	29,158	
513 San Jose/Santa Clara Treatment Plant Operating Fund	36,172,069	90,121,400	126,293,469	97,287,719	29,005,750	126,293,469	3
539 Sewage Treatment Plant Connection Fee Fund	12,876,072	2,134,000	15,010,072	3,381,600	11,628,472	15,010,072	
541 Sewer Service & Use Charge Fund	44,374,393	147,712,800	192,087,193	152,064,853	40,022,340	192,087,193	
417 State Drug Forfeiture Fund	623,538	105,000	728,538	535,000	193,538	728,538	3
446 Storm Sewer Operating Fund	17,296,086	32,697,505	49,993,591	32,353,025	17,640,566	49,993,591	
414 Supplemental Law Enforcement Services Fund	1,755,808	325,524	2,081,332	1,137,842	943,490	2,081,332	1
461 Transient Occupancy Tax Fund	4,249,074	25,496,000	29,745,074	27,848,000	1,897,074	29,745,074	3
552 Vehicle Maintenance And Operations Fund	3,857,782	20,542,010	24,399,792	20,677,637	3,722,155	24,399,792	
515 Water Utility Fund	13,138,181	42,920,150	56,058,331	45,290,607	10,767,724	56,058,331	4
290 Workforce Development Fund	1,078,960	9,869,105	10,948,065	8,672,299	2,275,766	10,948,065	5
<b>Capital Improvement Program Funds</b>							
520 Airport Capital Improvement Fund	4,461,513	20,141,000	24,602,513	20,126,000	4,476,513	24,602,513	
529 Airport Passenger Facility Charge Fund	15,978,371	20,894,000	36,872,371	24,810,000	12,062,371	36,872,371	4
527 Airport Renewal And Replacement Fund	12,859,812	4,168,000	17,027,812	5,346,000	11,681,812	17,027,812	
526 Airport Revenue Bond Improvement Fund	28,287,447	239,000	28,526,447	27,689,000	837,447	28,526,447	3
472 Branch Libraries Bond Projects Fund	1,454,538	355,000	1,809,538	1,754,000	55,538	1,809,538	3
429 Building And Structure Construction Tax Fund	35,398,037	26,966,000	62,364,037	61,857,694	506,343	62,364,037	2
397 C & C Tax Fund - Communications	1,132,213	1,237,000	2,369,213	1,997,000	372,213	2,369,213	3
392 C & C Tax Fund - Fire	6,811,830	3,085,658	9,897,488	8,914,000	983,488	9,897,488	2

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<b>Capital Improvement Program Funds</b>							
393 C & C Tax Fund - Library	8,823,152	5,621,185	14,444,337	10,353,000	4,091,337	14,444,337	5
398 C & C Tax Fund - Park Yards Maintenance	3,821,537	450,000	4,271,537	3,902,000	369,537	4,271,537	2
390 C & C Tax Fund - Parks Central	3,391,398	23,399,000	26,790,398	24,249,000	2,541,398	26,790,398	3
391 C & C Tax Fund - Parks City Wide	12,239,736	5,187,302	17,427,038	16,982,000	445,038	17,427,038	2
377 C & C Tax Fund - Parks District 1	4,967,280	1,125,285	6,092,565	5,241,000	851,565	6,092,565	2
378 C & C Tax Fund - Parks District 2	1,907,737	551,000	2,458,737	1,528,000	930,737	2,458,737	2
380 C & C Tax Fund - Parks District 3	2,340,921	481,762	2,822,683	2,406,000	416,683	2,822,683	2
381 C & C Tax Fund - Parks District 4	4,865,967	651,145	5,517,112	5,212,000	305,112	5,517,112	2
382 C & C Tax Fund - Parks District 5	4,223,991	850,000	5,073,991	4,737,000	336,991	5,073,991	2
384 C & C Tax Fund - Parks District 6	2,593,313	816,990	3,410,303	2,923,000	487,303	3,410,303	2
385 C & C Tax Fund - Parks District 7	3,904,924	571,291	4,476,215	4,305,000	171,215	4,476,215	2
386 C & C Tax Fund - Parks District 8	3,785,782	836,000	4,621,782	4,125,000	496,782	4,621,782	2
388 C & C Tax Fund - Parks District 9	2,794,834	735,000	3,529,834	2,471,000	1,058,834	3,529,834	2
389 C & C Tax Fund - Parks District 10	2,710,462	571,000	3,281,462	2,683,000	598,462	3,281,462	2
395 C & C Tax Fund - Service Yards	2,769,183	20,676,000	23,445,183	21,192,000	2,253,183	23,445,183	3
465 Construction Excise Tax Fund	54,486,051	38,810,256	93,296,307	92,579,015	717,292	93,296,307	2
634 Contingent Lien District Fund	2,517,435	0	2,517,435	2,457,435	60,000	2,517,435	3
131 Emma Prusch Fund	387,353	88,000	475,353	314,000	161,353	475,353	2
599 Improvement District Fund	948,000	0	948,000	948,000	0	948,000	3
462 Lake Cunningham Fund	1,467,158	905,000	2,372,158	1,721,000	651,158	2,372,158	2
421 Major Collectors And Arterial Fund	1,103,743	4,000	1,107,743	5,000	1,102,743	1,107,743	2
502 Major Facilities Fund	4,531,858	56,000	4,587,858	3,115,000	1,472,858	4,587,858	3
475 Neighborhood Security Act Bond Fund	1,165,505	8,000	1,173,505	1,173,505	0	1,173,505	5
375 Park Trust Fund	69,259,391	0	69,259,391	69,259,391	0	69,259,391	2
471 Parks And Recreation Bond Projects Fund	17,174,560	98,000	17,272,560	17,076,560	196,000	17,272,560	2
420 Residential Construction Tax Contribution Fund	1,617,891	185,000	1,802,891	299,000	1,503,891	1,802,891	2
512 San Jose/Santa Clara Treatment Plant Capital Fund	63,150,493	76,697,000	139,847,493	134,611,000	5,236,493	139,847,493	3
540 Sanitary Sewer Connection Fee Fund	2,085,687	709,000	2,794,687	2,274,000	520,687	2,794,687	3
545 Sewer Service And Use Charge Capital Improvement Fund	50,459,714	33,780,000	84,239,714	79,880,000	4,359,714	84,239,714	3
413 Storm Drainage Fee Fund	348,926	181,000	529,926	264,000	265,926	529,926	3

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<b>Capital Improvement Program Funds</b>							
469 Storm Sewer Capital Fund	20,966,793	8,488,000	29,454,793	28,479,000	975,793	29,454,793	2,3
416 Underground Utility Fund	4,737,760	780,000	5,517,760	2,236,000	3,281,760	5,517,760	3
500 Water Utility Capital Fund	3,004,435	5,804,000	8,808,435	8,499,000	309,435	8,808,435	3
<b>TOTAL CITY FUNDS</b>	<b><u>\$ 1,384,249,540</u></b>	<b><u>\$ 2,399,855,118</u></b>	<b><u>\$ 3,784,104,658</u></b>	<b><u>\$ 3,113,516,411</u></b>	<b><u>\$ 670,588,247</u></b>	<b><u>\$ 3,784,104,658</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, 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 2016-2017 Beginning Fund Balance and 2016-2017 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.