

CITY OF SAN JOSE
2015-2016 ADOPTED OPERATING BUDGET

SUMMARY OF FUND ACTIVITY

	<u>Beginning Fund Balance 07/01/2015</u>	<u>Revenue and Transfers</u>	<u>Estimated Sources Available</u>	<u>Expenses and Transfers</u>	<u>Ending Fund Balance 06/30/2016</u>	<u>Estimated Uses Available</u>	<u>*</u>
General Fund							
001 General Fund	132,948,853	901,578,466	1,034,527,319	993,749,948	40,777,371	1,034,527,319	1
Special Funds							
519 Airport Customer Facility And Transportation Fee Fund	9,578,713	21,287,361	30,866,074	20,225,009	10,641,065	30,866,074	1
525 Airport Fiscal Agent Fund	80,769,480	95,752,542	176,522,022	95,716,786	80,805,236	176,522,022	
523 Airport Maintenance And Operation Fund	35,855,319	81,591,702	117,447,021	79,234,665	38,212,356	117,447,021	
521 Airport Revenue Fund	59,591,400	134,943,164	194,534,564	131,536,379	62,998,185	194,534,564	
524 Airport Surplus Revenue Fund	16,013,461	8,216,990	24,230,451	7,216,990	17,013,461	24,230,451	
160 Benefit Funds - Benefit Fund	851,707	58,297,000	59,148,707	58,380,115	768,592	59,148,707	
155 Benefit Funds - Dental Insurance Fund	3,983,639	11,260,000	15,243,639	11,765,193	3,478,446	15,243,639	1
156 Benefit Funds - Life Insurance Fund	42,962	1,320,000	1,362,962	1,233,425	129,537	1,362,962	1
157 Benefit Funds - Unemployment Insurance Fund	3,544,707	26,000	3,570,707	931,400	2,639,307	3,570,707	1
351 Business Improvement District Fund	487,418	5,536,150	6,023,568	5,536,150	487,418	6,023,568	
002 Cash Reserve Fund	5,609	42	5,651	0	5,651	5,651	
210 City Hall Debt Service Fund	12,380	24,287,870	24,300,250	24,297,000	3,250	24,300,250	3
441 Community Development Block Grant Fund	9,481,772	8,959,253	18,441,025	11,884,677	6,556,348	18,441,025	3
371 Community Facilities Dist #1 (Capitol Auto Mall) Fund	552,570	151,200	703,770	237,944	465,826	703,770	3
369 Community Facilities Dist #2 (Aborn-Murillo) and #3 (Silverland-Capriana) Fund	2,005,687	1,452,800	3,458,487	1,738,086	1,720,401	3,458,487	3
373 Community Facilities Dist #8 (Communications Hill) Fund	3,262,569	440,600	3,703,169	921,596	2,781,573	3,703,169	3
374 Community Facilities Dist #11 (Adeline-Mary Helen) Fund	258,094	46,300	304,394	71,297	233,097	304,394	
376 Community Facilities Dist #12 (Basking Ridge) Fund	1,399,547	163,300	1,562,847	252,452	1,310,395	1,562,847	
310 Community Facilities Dist #13 (Guadalupe Mines) Fund	197,099	66,721	263,820	73,742	190,078	263,820	
379 Community Facilities Dist #14 (Raleigh-Charlotte) Fund	468,222	524,800	993,022	563,666	429,356	993,022	
370 Community Facilities Dist #15 (Berryessa-Sierra)	113,529	117,720	231,249	100,000	131,249	231,249	3
422 Community Facilities Revenue Fund	1,921,706	9,042,691	10,964,397	10,537,965	426,432	10,964,397	5
536 Convention & Cultural Affairs Fund	5,873,549	12,767,865	18,641,414	14,068,962	4,572,452	18,641,414	3
791 Convention Center Facilities District Revenue Fund	26,666,008	13,823,000	40,489,008	12,184,000	28,305,008	40,489,008	
302 Downtown Property & Bus. Improvement District Fund	1,239,951	2,831,087	4,071,038	2,703,617	1,367,421	4,071,038	3
444 Economic Development Administration Loan Fund	6,793	6,975	13,768	1,000	12,768	13,768	5

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Special Funds							
474 Edward Byrne Memorial Justice Assist. Grant Trust Fund	160,763	0	160,763	160,763	0	160,763	2
406 Emergency Reserve Fund	3,381,532	13,500	3,395,032	13,500	3,381,532	3,395,032	
419 Federal Drug Forfeiture Fund	3,353,362	33,000	3,386,362	157,174	3,229,188	3,386,362	
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	4,000,000	4,000,000	4,000,000	0	4,000,000	
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	15,819,285	15,439,800	31,259,085	22,219,967	9,039,118	31,259,085	3, 5
139 Gift Trust Fund	3,786,979	0	3,786,979	3,773,915	13,064	3,786,979	2
445 Home Investment Partnership Program Trust Fund	4,857,177	5,715,875	10,573,052	7,802,866	2,770,186	10,573,052	5
440 Housing Trust Fund	6,460,965	1,009,000	7,469,965	6,142,677	1,327,288	7,469,965	3
432 Ice Centre Revenue Fund	7,033,554	1,115,521	8,149,075	2,791,300	5,357,775	8,149,075	5
423 Integrated Waste Management Fund	18,045,462	124,441,907	142,487,369	126,855,413	15,631,956	142,487,369	2
418 Library Parcel Tax Fund	9,998,226	8,323,000	18,321,226	9,821,855	8,499,371	18,321,226	5
346 Low and Moderate Income Housing Asset Fund	37,876,771	6,975,000	44,851,771	11,159,759	33,692,012	44,851,771	3,5
352 Maintenance Dist #1 (Los Paseos) Fund	508,371	219,800	728,171	629,631	98,540	728,171	3
354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.) Fund	46,685	78,008	124,693	70,483	54,210	124,693	3
357 Maintenance Dist #5 (Orchard Prkwy-Plumeria Dr) Fund	288,493	70,300	358,793	150,426	208,367	358,793	3
361 Maintenance Dist #8 (Zanker-Montague) Fund	188,466	90,553	279,019	193,989	85,030	279,019	3
362 Maintenance Dist #9 (Santa Teresa-Great Oaks) Fund	276,673	168,380	445,053	170,908	274,145	445,053	
364 Maintenance Dist #11 (Brokaw Rd. From Junction Ave. To Old Oakland Rd.) Fund	260,656	70,754	331,410	75,193	256,217	331,410	
366 Maintenance Dist #13 (Karina-O'Nel) Fund	95,254	47,100	142,354	49,180	93,174	142,354	
368 Maintenance Dist #15 (Silver Creek Valley) Fund	4,408,422	888,854	5,297,276	1,814,151	3,483,125	5,297,276	3
372 Maintenance Dist #18 (The Meadowlands) Fund	47,333	92,100	139,433	115,169	24,264	139,433	3
359 Maintenance Dist #19 (River Oaks Area Landscaping) Fund	168,787	131,195	299,982	150,468	149,514	299,982	3
365 Maintenance Dist #20 (Renaissance-N. First Landscaping) Fund	366,053	62,361	428,414	144,084	284,330	428,414	3
356 Maintenance Dist #21 (Gateway Pl-Airport Prkwy) Fund	174,669	88,496	263,165	115,303	147,862	263,165	3
367 Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley Rd.) Fund	200,155	89,623	289,778	172,861	116,917	289,778	3

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Special Funds							
448 Multi-Source Housing Fund	21,033,171	7,451,521	28,484,692	12,785,887	15,698,805	28,484,692	3
518 Municipal Golf Course Fund	393,942	3,068,500	3,462,442	2,935,000	527,442	3,462,442	5
150 Public Works Program Support Fund	2,897,238	14,486,000	17,383,238	14,707,308	2,675,930	17,383,238	
459 San José Arena Capital Reserve Fund	3,522,921	3,791,000	7,313,921	3,514,000	3,799,921	7,313,921	
301 San Jose Arena Enhancement Fund	92,587	0	92,587	0	92,587	92,587	
476 San Jose Municipal Stadium Capital Fund	0	32,000	32,000	32,000	0	32,000	
514 San Jose/Santa Clara Treatment Plant Income Fund	28,657	212	28,869	0	28,869	28,869	
513 San Jose/Santa Clara Treatment Plant Operating Fund	35,087,406	87,554,705	122,642,111	95,160,613	27,481,498	122,642,111	3
539 Sewage Treatment Plant Connection Fee Fund	14,081,119	3,903,119	17,984,238	3,384,840	14,599,398	17,984,238	
541 Sewer Service & Use Charge Fund	39,156,577	141,294,720	180,451,297	140,434,640	40,016,657	180,451,297	
417 State Drug Forfeiture Fund	1,098,470	205,000	1,303,470	613,000	690,470	1,303,470	5
446 Storm Sewer Operating Fund	15,838,899	32,694,505	48,533,404	33,460,820	15,072,584	48,533,404	
414 Supplemental Law Enforcement Services Fund	1,550,858	0	1,550,858	1,262,826	288,032	1,550,858	3
461 Transient Occupancy Tax Fund	5,467,769	22,088,000	27,555,769	25,933,001	1,622,768	27,555,769	3
552 Vehicle Maintenance And Operations Fund	3,899,747	21,201,719	25,101,466	21,554,031	3,547,435	25,101,466	
515 Water Utility Fund	11,528,043	42,053,220	53,581,263	43,640,450	9,940,813	53,581,263	4
290 Workforce Development Fund	1,076,575	9,962,796	11,039,371	8,883,878	2,155,493	11,039,371	5
Capital Improvement Program Funds							
520 Airport Capital Improvement Fund	3,311,670	11,566,000	14,877,670	11,506,000	3,371,670	14,877,670	
529 Airport Passenger Facility Charge Fund	19,764,424	19,824,000	39,588,424	24,829,000	14,759,424	39,588,424	4
527 Airport Renewal And Replacement Fund	12,020,992	4,208,000	16,228,992	5,226,000	11,002,992	16,228,992	
526 Airport Revenue Bond Improvement Fund	57,327,594	319,000	57,646,594	44,113,000	13,533,594	57,646,594	3
472 Branch Libraries Bond Projects Fund	1,306,406	6,615,000	7,921,406	7,921,406	0	7,921,406	3
429 Building And Structure Construction Tax Fund	29,190,623	28,130,000	57,320,623	55,891,694	1,428,929	57,320,623	2
397 C & C Tax Fund - Communications	1,621,419	1,198,000	2,819,419	1,925,000	894,419	2,819,419	3
392 C & C Tax Fund - Fire	4,831,708	2,958,000	7,789,708	6,984,000	805,708	7,789,708	3

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Capital Improvement Program Funds							
393 C & C Tax Fund - Library	14,625,908	5,027,000	19,652,908	14,097,000	5,555,908	19,652,908	5
398 C & C Tax Fund - Park Yards Maintenance	3,481,093	434,000	3,915,093	3,516,000	399,093	3,915,093	2
390 C & C Tax Fund - Parks Central	4,216,245	22,652,000	26,868,245	23,760,000	3,108,245	26,868,245	2
391 C & C Tax Fund - Parks City Wide	7,200,454	3,531,000	10,731,454	10,152,000	579,454	10,731,454	2
377 C & C Tax Fund - Parks District 1	5,325,732	682,000	6,007,732	5,142,000	865,732	6,007,732	2
378 C & C Tax Fund - Parks District 2	1,774,957	524,000	2,298,957	2,032,000	266,957	2,298,957	2
380 C & C Tax Fund - Parks District 3	1,617,021	829,000	2,446,021	2,200,000	246,021	2,446,021	2
381 C & C Tax Fund - Parks District 4	5,174,598	528,000	5,702,598	5,568,000	134,598	5,702,598	2
382 C & C Tax Fund - Parks District 5	4,206,438	865,000	5,071,438	4,782,000	289,438	5,071,438	2
384 C & C Tax Fund - Parks District 6	3,499,905	855,000	4,354,905	3,828,000	526,905	4,354,905	2
385 C & C Tax Fund - Parks District 7	3,028,527	925,000	3,953,527	3,719,000	234,527	3,953,527	2
386 C & C Tax Fund - Parks District 8	4,602,900	556,000	5,158,900	3,666,000	1,492,900	5,158,900	2
388 C & C Tax Fund - Parks District 9	2,860,274	800,000	3,660,274	3,390,000	270,274	3,660,274	2
389 C & C Tax Fund - Parks District 10	2,387,288	497,000	2,884,288	2,245,000	639,288	2,884,288	2
395 C & C Tax Fund - Service Yards	1,916,135	20,581,000	22,497,135	21,861,000	636,135	22,497,135	3
465 Construction Excise Tax Fund	73,022,976	55,758,000	128,780,976	123,812,429	4,968,547	128,780,976	2
634 Contingent Lien District Fund	2,424,539	0	2,424,539	2,364,539	60,000	2,424,539	3
691 Convention Center Facilities District Project Fund	245,707	0	245,707	245,707	0	245,707	3
131 Emma Prusch Fund	420,800	85,000	505,800	334,000	171,800	505,800	2
599 Improvement District Fund	950,239	1,000	951,239	951,000	239	951,239	3
462 Lake Cunningham Fund	1,537,115	893,000	2,430,115	1,960,000	470,115	2,430,115	2
421 Major Collectors And Arterial Fund	906,350	4,000	910,350	4,000	906,350	910,350	
502 Major Facilities Fund	4,378,331	31,000	4,409,331	1,850,000	2,559,331	4,409,331	3
475 Neighborhood Security Act Bond Fund	525,104	3,335,000	3,860,104	3,860,104	0	3,860,104	3
375 Park Trust Fund	68,847,135	0	68,847,135	68,847,135	0	68,847,135	2
471 Parks And Recreation Bond Projects Fund	19,154,106	19,000	19,173,106	19,053,106	120,000	19,173,106	2
420 Residential Construction Tax Contribution Fund	1,728,698	255,000	1,983,698	288,000	1,695,698	1,983,698	
512 San Jose/Santa Clara Treatment Plant Capital Fund	126,559,357	81,452,000	208,011,357	189,438,000	18,573,357	208,011,357	3
540 Sanitary Sewer Connection Fee Fund	10,565,676	1,006,000	11,571,676	11,299,000	272,676	11,571,676	3
545 Sewer Service And Use Charge Capital Improvement Fund	58,593,592	33,760,000	92,353,592	89,037,000	3,316,592	92,353,592	3
413 Storm Drainage Fee Fund	294,175	156,000	450,175	249,000	201,175	450,175	3

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Capital Improvement Program Funds							
469 Storm Sewer Capital Fund	17,753,491	12,829,000	30,582,491	29,767,000	815,491	30,582,491	3
416 Underground Utility Fund	2,349,144	709,000	3,058,144	693,000	2,365,144	3,058,144	
500 Water Utility Capital Fund	4,018,448	8,777,000	12,795,448	12,530,000	265,448	12,795,448	3
TOTAL CITY FUNDS	\$ 1,261,258,110	\$ 2,299,516,743	\$ 3,560,774,853	\$ 2,930,052,513	\$ 630,722,340	\$ 3,560,774,853	

NOTE: The Grand Total in the Total City Source and Use of Funds schedule is higher than the Estimated Sources and Uses Available in the Summary of Fund Activity schedule because the Summary of Fund Activity schedule excludes the following capital improvement program funds to avoid double-counting of the same funds: Convention and Cultural Affairs Fund, General Fund Capital Improvement Fund, General Purpose Parking Fund, Integrated Waste Management Fund, and Library Parcel Tax Fund. In the Total City Source and Use of Funds schedule these funds are excluded through the netting of transfers, loans, and contributions.

*** Reasons for Change Between 2015-2016 Beginning Fund Balance and 2015-2016 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.