



2014-2015

OPERATING BUDGET

**SOURCE AND
USE OF FUNDS
STATEMENTS**

**SOURCE AND USE OF FUNDS
STATEMENTS**

AIRPORT CUSTOMER FACILITY AND TRANSPORTATION FEE FUND (519)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Debt Service Coverage Reserve	3,394,159	3,772,763	3,394,159	3,394,159	3,772,763
Future Debt Service Reserve	0	0	0	0	2,635,398
RAC Agreement Reserve	1,500,759	1,069,500	2,293,260	2,293,260	0
Rate Stabilization Reserve	1,000,000	1,000,000	976,620	976,620	976,620
Reserve for Encumbrances	71,417	71,417	39,688	39,688	39,688
Total Beginning Fund Balance	5,966,335	5,913,680	6,703,727	6,703,727	7,424,469
Revenues					
Customer Transport Fee	13,384,764	14,647,000	14,647,000	14,862,000	17,385,000
Interest	10,104	0	0	0	0
Rental Car Agencies	3,320,457	2,767,411	2,767,411	2,767,315	2,472,141
Total Revenues	16,715,325	17,414,411	17,414,411	17,629,315	19,857,141
Transfers					
Airport Revenue Bond Improvement Fund	0	0	949,794	949,794	0
Total Transfers	0	0	949,794	949,794	0
TOTAL SOURCE OF FUNDS	22,681,660	23,328,091	25,067,932	25,282,836	27,281,610
USE OF FUNDS					
Expenditures					
Airport Non-Pers/Equip	2,268,749	2,376,911	2,376,911	2,376,911	2,102,434
CFC Audit	24,170	30,000	30,000	30,000	7,500
Operations Contingency	0	250,000	250,000	250,000	250,000
Total Expenditures	2,292,919	2,656,911	2,656,911	2,656,911	2,359,934
Transfers					
Airport Fiscal Agent Fund	13,576,614	15,091,052	15,091,052	15,091,052	17,412,082
Airport Surplus Revenue Fund	108,400	110,500	110,500	110,404	112,207
Total Transfers	13,685,014	15,201,552	15,201,552	15,201,456	17,524,289
Ending Fund Balance					
Debt Service Coverage Reserve	3,394,159	3,772,763	3,772,763	3,772,763	4,353,021
Future Debt Service Reserve	0	625,448	2,420,398	2,635,398	2,028,058
RAC Agreement Reserve	2,293,260	0	0	0	0
Rate Stabilization Reserve	976,620	1,000,000	976,620	976,620	976,620
Reserve for Encumbrances	39,688	71,417	39,688	39,688	39,688
Total Ending Fund Balance	6,703,727	5,469,628	7,209,469	7,424,469	7,397,387
TOTAL USE OF FUNDS	22,681,660	23,328,091	25,067,932	25,282,836	27,281,610

AIRPORT FISCAL AGENT FUND (525)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Debt Service Reserve	90,359,323	87,071,830	87,718,890	87,718,890	85,936,657
Total Beginning Fund Balance	90,359,323	87,071,830	87,718,890	87,718,890	85,936,657
Revenues					
Bond Proceeds	49,140,000	0	0	0	0
Interest	342,419	317,500	317,500	317,500	300,000
Total Revenues	49,482,419	317,500	317,500	317,500	300,000
Transfers					
Airport Cust Fac & Transp Fee Fd	13,576,614	15,091,052	15,091,052	15,091,052	17,412,082
Airport Pass Fac Charge Fd	22,099,631	25,779,000	25,779,000	25,779,000	25,763,000
Airport Revenue Bond Imp Fd	4,418,719	11,083,000	11,083,000	11,083,000	11,083,000
Airport Revenue Fund	46,229,840	43,148,946	43,148,946	43,148,946	43,115,459
Total Transfers	86,324,804	95,101,998	95,101,998	95,101,998	97,373,541
TOTAL SOURCE OF FUNDS	226,166,546	182,491,328	183,138,388	183,138,388	183,610,198
USE OF FUNDS					
Expenditures					
Interest Payment	75,521,560	74,651,757	74,651,757	74,651,757	73,922,588
Principal Payment	62,580,000	22,275,000	22,275,000	22,275,000	23,450,000
Total Expenditures	138,101,560	96,926,757	96,926,757	96,926,757	97,372,588
Transfers					
Airport Revenue Fund	346,096	319,744	319,744	274,974	275,000
Total Transfers	346,096	319,744	319,744	274,974	275,000
Ending Fund Balance					
Debt Service Reserve	87,718,890	85,244,827	85,891,887	85,936,657	85,962,610
Total Ending Fund Balance	87,718,890	85,244,827	85,891,887	85,936,657	85,962,610
TOTAL USE OF FUNDS	226,166,546	182,491,328	183,138,388	183,138,388	183,610,198

AIRPORT MAINTENANCE AND OPERATION FUND (523)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Airport Councils Intl Conf Reserve	100,000	0	0	0	0
Master Trust Agreement Reserve	19,326,122	24,697,347	25,120,383	25,120,383	28,586,329
Reserve for Encumbrances	2,650,459	2,650,459	2,839,612	2,839,612	2,839,612
Retiree Healthcare Solutions Reserve	0	0	0	0	475,000
Workers' Comp Claims Reserve	2,434,245	2,434,245	1,678,771	1,678,771	1,678,771
Total Beginning Fund Balance	24,510,826	29,782,051	29,638,766	29,638,766	33,579,712
Revenues					
Loan Repayment	250,000	0	0	0	0
Total Revenues	250,000	0	0	0	0
Transfers					
Airport Revenue Fund	67,304,252	77,525,067	77,525,067	68,371,442	77,997,931
Total Transfers	67,304,252	77,525,067	77,525,067	68,371,442	77,997,931
TOTAL SOURCE OF FUNDS	92,065,078	107,307,118	107,163,833	98,010,208	111,577,643
USE OF FUNDS					
Expenditures					
Airport Non-Pers/Equip	27,843,333	31,194,408	31,194,408	28,994,408	31,939,717
Airport Personal Services	22,904,946	25,266,590	25,259,623	23,059,623	26,539,115
Annual Audit	56,835	78,250	78,250	78,250	78,250
City Attny Non-Pers/Equip	2,817	4,000	4,000	4,000	4,000
City Attny Personal Services	582,555	605,293	604,865	604,865	594,615
City Mgr Non-Pers/Equip	22,560	24,500	24,500	24,500	24,500
City Mgr Personal Services	140,932	186,024	186,423	186,423	195,587
OED Non-Pers/Equip	0	0	5,000	5,000	5,000
OED Personal Services	0	139,214	170,679	170,679	176,639
Operations Contingency	0	1,500,000	1,882,833	882,833	1,899,962
Overhead	3,128,883	2,837,758	2,417,925	2,417,925	3,798,869
PBCE Personal Services	60,835	62,727	63,885	63,885	49,115
PRNS Personal Services	43,858	46,035	46,927	46,927	58,995
PW Non-Pers/Equip	8,970	19,000	19,000	19,000	16,863
PW Personal Services	140,598	171,187	171,231	171,231	176,274
Police Personal Services	87,140	92,428	92,165	92,165	104,509
Workers' Comp Claims	383,443	560,000	560,000	377,887	393,009
Workers' Comp Judgs/Loss	0	40,813	40,813	0	0
Total Expenditures	55,407,705	62,828,227	62,822,527	57,199,601	66,055,019
Transfers					
General Fund - Aircraft Rescue/Fire Fighting	1,684,274	1,695,942	1,695,942	1,695,942	3,293,417
General Fund - Human Resources/Payroll System Upgrade	0	0	0	0	35,618
General Fund - Police Services	5,334,333	5,534,953	5,534,953	5,534,953	5,782,117
Total Transfers	7,018,607	7,230,895	7,230,895	7,230,895	9,111,152

AIRPORT MAINTENANCE AND OPERATION FUND (523)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
USE OF FUNDS (CONT'D.)					
Ending Fund Balance					
Employee Compensation Planning Reserve	0	469,300	0	0	287,736
Master Trust Agreement Reserve	25,120,383	31,693,992	32,117,028	28,586,329	31,130,353
Reserve for Encumbrances	2,839,612	2,650,459	2,839,612	2,839,612	2,839,612
Retiree Healthcare Solutions Reserve	0	0	475,000	475,000	475,000
Workers' Comp Claims Reserve	1,678,771	2,434,245	1,678,771	1,678,771	1,678,771
Total Ending Fund Balance	<u>29,638,766</u>	<u>37,247,996</u>	<u>37,110,411</u>	<u>33,579,712</u>	<u>36,411,472</u>
TOTAL USE OF FUNDS	<u>92,065,078</u>	<u>107,307,118</u>	<u>107,163,833</u>	<u>98,010,208</u>	<u>111,577,643</u>

AIRPORT REVENUE FUND (521)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Airline Agreement Reserve	34,042,898	23,831,780	29,740,660	29,740,660	29,763,755
Future Deficit Reserve	28,014,168	26,630,779	26,630,779	26,630,779	30,161,479
Total Beginning Fund Balance	62,057,066	50,462,559	56,371,439	56,371,439	59,925,234
Revenues					
Airfield Area	3,038,241	3,067,362	3,067,362	3,568,389	3,564,129
Landing Fees	12,888,370	11,863,537	12,006,024	11,966,445	11,893,558
Miscellaneous	6,096,951	7,454,160	7,454,160	7,663,740	7,959,029
Parking & Roadway	41,794,844	41,188,766	41,188,766	43,880,861	44,667,977
Petroleum Products	2,360,463	2,957,341	2,957,341	3,000,321	3,256,327
Terminal Building	15,101,644	15,371,210	15,371,210	15,455,625	15,934,624
Terminal Rental	38,255,624	38,087,565	37,991,216	39,069,601	36,154,376
Total Revenues	119,536,137	119,989,941	120,036,079	124,604,982	123,430,020
Transfers					
Airport Fiscal Agent Fund	346,096	319,744	319,744	274,974	275,000
Total Transfers	346,096	319,744	319,744	274,974	275,000
TOTAL SOURCE OF FUNDS	181,939,299	170,772,244	176,727,262	181,251,395	183,630,254
USE OF FUNDS					
Transfers					
Airport Fiscal Agent Fund	46,229,840	43,148,946	43,148,946	43,148,946	43,115,459
Airport Maint and Oper Fund	67,304,252	77,525,067	77,525,067	68,371,442	77,997,931
Airport Revenue Bond Imp Fd	53,194	0	0	0	0
Airport Surplus Revenue Fund	11,980,574	9,805,773	9,805,773	9,805,773	10,367,761
Total Transfers	125,567,860	130,479,786	130,479,786	121,326,161	131,481,151
Ending Fund Balance					
Airline Agreement Reserve	29,740,660	13,661,679	19,616,697	29,763,755	10,239,737
Future Budgets/Capital Reserve	26,630,779	26,630,779	26,630,779	30,161,479	41,909,366
Total Ending Fund Balance	56,371,439	40,292,458	46,247,476	59,925,234	52,149,103
TOTAL USE OF FUNDS	181,939,299	170,772,244	176,727,262	181,251,395	183,630,254

AIRPORT SURPLUS REVENUE FUND (524)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Airline Agreement Reserve	0	0	8,540	8,540	0
Discretionary Exp Reserve	4,000,000	5,000,000	5,000,000	5,000,000	6,000,000
Rate Stabilization Reserve	104,802	4,630,802	4,675,973	4,675,973	6,684,513
Total Beginning Fund Balance	4,104,802	9,630,802	9,684,513	9,684,513	12,684,513
Revenues					
Interest	5,756	0	0	0	0
Total Revenues	5,756	0	0	0	0
Transfers					
Airport Cust Fac & Transp Fee Fd	108,400	110,500	110,500	110,404	112,207
Airport Rev Bond Impvmnt Fd	161,116	0	1,397,838	1,397,838	0
Airport Revenue Fund	11,980,574	9,805,773	9,805,773	9,805,773	10,367,761
Total Transfers	12,250,090	9,916,273	11,314,111	11,314,015	10,479,968
TOTAL SOURCE OF FUNDS	16,360,648	19,547,075	20,998,624	20,998,528	23,164,481
USE OF FUNDS					
Expenditures					
Commercial Paper Principal and Interest	2,567,735	2,805,773	4,203,611	4,203,611	3,067,761
Green Island Principal and Interest	108,400	110,500	110,500	110,404	112,207
Total Expenditures	2,676,135	2,916,273	4,314,111	4,314,015	3,179,968
Transfers					
Airport Renew & Replace Fd	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total Transfers	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Ending Fund Balance					
Airline Agreement Reserve	8,540	0	0	0	0
Discretionary Exp Reserve	5,000,000	6,000,000	6,000,000	6,000,000	7,000,000
Rate Stabilization Reserve	4,675,973	6,630,802	6,684,513	6,684,513	8,984,513
Total Ending Fund Balance	9,684,513	12,630,802	12,684,513	12,684,513	15,984,513
TOTAL USE OF FUNDS	16,360,648	19,547,075	20,998,624	20,998,528	23,164,481

BENEFIT FUNDS - BENEFIT FUND (160)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Early Retirement Reinsurance Program Reserve	2,793,988	2,793,988	2,793,988	2,793,988	0
Future Premiums Reserve	0	1,105,000	1,105,000	1,105,000	0
Reserve for Encumbrances	7,893	7,893	6,733	6,733	6,733
Retirement Pre-Payment Reserve	2,891	2,891	2,891	2,891	0
Unrestricted	1,373,468	806,141	771,841	771,841	963,128
Total Beginning Fund Balance	4,178,240	4,715,913	4,680,453	4,680,453	969,861
Revenues					
401(a) Defined Contrib Retirement Plan	0	25,000	0	0	0
Flexible Spending Accounts	0	10,000	10,000	35,000	35,000
Interest-ERRP	0	0	0	4,000	0
Interest/Demutualization Fds	7,586	0	0	4,000	4,000
Total Revenues	7,586	35,000	10,000	43,000	39,000
Transfers					
401(a) Defined Contrib Retirement Plan	8,070	0	56,000	44,000	45,000
Benefits Administration Fee	1,247,682	0	0	115,000	583,000
Employee Assist Program	557,186	573,000	573,000	550,000	550,000
FICA - Medicare	6,431,057	6,370,000	6,561,000	6,400,000	6,575,000
General Employee Vision	177,609	232,000	232,000	200,000	250,000
Health Plans	45,170,234	55,612,000	47,125,497	45,600,000	49,700,000
MEF Legal	75,054	90,000	90,000	75,000	85,000
PTC 457	843,467	900,000	930,000	925,000	950,000
Total Transfers	54,510,359	63,777,000	55,567,497	53,909,000	58,738,000
TOTAL SOURCE OF FUNDS	58,696,185	68,527,913	60,257,950	58,632,453	59,746,861
USE OF FUNDS					
Expenditures					
401(a) Defined Contrib Retirement Plan	8,010	25,000	56,000	44,000	45,000
Benefits Consultant Fee	240,000	240,000	240,000	217,000	182,000
ERRP Blue Shield Active Employee Prem Reductions	0	0	328,834	328,834	0
Employee Assist Program	558,267	573,000	573,000	550,000	550,000
FICA - Medicare	6,338,041	6,370,000	6,561,000	6,400,000	6,575,000
Flexible Spending Accounts	14,243	10,000	10,000	35,000	35,000
General Employee Vision	177,617	232,000	232,000	200,000	250,000
HR Non-Personal/Equipment	0	0	15,500	10,000	0
HR Personal Services	370,096	489,379	482,469	450,000	543,970
Health Plans	45,094,300	55,612,000	48,112,000	46,734,000	49,700,000
MEF Legal	75,042	90,000	90,000	75,000	85,000
Overhead	207,175	176,513	176,513	176,513	193,721
PTC 457	843,389	900,000	930,000	925,000	950,000
Total Expenditures	53,926,180	64,717,892	57,807,316	56,145,347	59,109,691

BENEFIT FUNDS - BENEFIT FUND (160)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Transfers					
City Hall Debt Service Fund	89,552	78,247	33,993	33,993	105,209
Federated Retirement Fund	0	0	637,798	637,798	0
Police and Fire Retirement Fund	0	0	845,454	845,454	0
Total Transfers	<u>89,552</u>	<u>78,247</u>	<u>1,517,245</u>	<u>1,517,245</u>	<u>105,209</u>
Ending Fund Balance					
Early Retirement Reinsurance Program Reserve	2,793,988	2,793,988	0	0	0
Employee Compensation Planning Reserve	0	8,600	0	0	2,071
Future Premiums Reserve	1,105,000	0	0	0	0
Reserve for Encumbrances	6,733	7,893	6,733	6,733	6,733
Retirement Pre-Payment Reserve	2,891	0	0	0	0
Unrestricted	771,841	921,293	926,656	963,128	523,157
Total Ending Fund Balance	<u>4,680,453</u>	<u>3,731,774</u>	<u>933,389</u>	<u>969,861</u>	<u>531,961</u>
TOTAL USE OF FUNDS	<u>58,696,185</u>	<u>68,527,913</u>	<u>60,257,950</u>	<u>58,632,453</u>	<u>59,746,861</u>

BENEFIT FUNDS - DENTAL INSURANCE FUND (155)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Claims Reserve	1,712,615	1,691,040	1,674,845	1,674,845	1,667,000
Retirement Pre-Payment Reserve	1,602	1,602	1,602	1,602	0
Unrestricted	2,522,668	2,851,028	2,864,312	2,864,312	2,698,937
Total Beginning Fund Balance	4,236,885	4,543,670	4,540,759	4,540,759	4,365,937
Revenues					
Interest	12,209	8,000	8,000	20,000	20,000
Participant Contributions	360,023	363,000	363,000	330,000	365,000
Total Revenues	372,232	371,000	371,000	350,000	385,000
Transfers					
Reimbursement from City Funds	5,146,029	5,507,000	5,507,000	5,000,000	5,300,000
Reimbursement from Retirement Funds	6,175,615	6,168,000	6,168,000	5,800,000	5,470,000
Total Transfers	11,321,644	11,675,000	11,675,000	10,800,000	10,770,000
TOTAL SOURCE OF FUNDS	15,930,761	16,589,670	16,586,759	15,690,759	15,520,937
USE OF FUNDS					
Expenditures					
Dental HMO Plan	280,786	285,000	307,000	305,000	315,000
HR Non-Pers/Equip	505,344	486,000	486,000	452,000	486,000
HR Personal Services	152,216	257,680	262,180	205,000	234,165
Overhead	107,389	91,167	91,167	91,167	84,232
Payment of Claims	10,300,399	11,352,000	11,330,000	10,255,000	10,500,000
Total Expenditures	11,346,134	12,471,847	12,476,347	11,308,167	11,619,397
Transfers					
City Hall Debt Service Fund	43,868	38,337	16,655	16,655	44,474
Total Transfers	43,868	38,337	16,655	16,655	44,474
Ending Fund Balance					
Claims Reserve	1,674,845	1,793,192	1,776,997	1,667,000	2,625,000
Employee Compensation Planning Reserve	0	4,500	0	0	1,189
Retirement Pre-Payment Reserve	1,602	0	0	0	0
Unrestricted	2,864,312	2,281,794	2,316,760	2,698,937	1,230,877
Total Ending Fund Balance	4,540,759	4,079,486	4,093,757	4,365,937	3,857,066
TOTAL USE OF FUNDS	15,930,761	16,589,670	16,586,759	15,690,759	15,520,937

BENEFIT FUNDS - LIFE INSURANCE FUND (156)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Retirement Pre-Payment Reserve	303	303	303	303	0
Unrestricted	174,943	129,116	149,875	149,875	114,934
Total Beginning Fund Balance	175,246	129,419	150,178	150,178	114,934
Revenues					
Interest	1,126	700	700	2,000	1,400
Participant Contributions	614,863	575,000	575,000	600,000	595,000
Total Revenues	615,989	575,700	575,700	602,000	596,400
Transfers					
Administration Fee	0	48,000	48,000	30,000	45,000
Reimbursement from City Funds	348,776	398,000	398,000	325,000	380,000
Total Transfers	348,776	446,000	446,000	355,000	425,000
TOTAL SOURCE OF FUNDS	1,140,011	1,151,119	1,171,878	1,107,178	1,136,334
USE OF FUNDS					
Expenditures					
HR Non-Pers/Equip	2,031	2,140	3,140	3,000	2,140
HR Personal Services	48,607	48,067	62,867	59,000	66,366
Insurance Premiums	910,632	935,000	935,000	910,000	930,000
Overhead	20,203	17,073	17,073	17,073	23,308
Total Expenditures	981,473	1,002,280	1,018,080	989,073	1,021,814
Transfers					
City Hall Debt Service Fund	8,360	7,298	3,171	3,171	12,167
Total Transfers	8,360	7,298	3,171	3,171	12,167
Ending Fund Balance					
Employee Compensation Planning Reserve	0	800	0	0	256
Retirement Pre-Payment Reserve	303	0	0	0	0
Unrestricted	149,875	140,741	150,627	114,934	102,097
Total Ending Fund Balance	150,178	141,541	150,627	114,934	102,353
TOTAL USE OF FUNDS	1,140,011	1,151,119	1,171,878	1,107,178	1,136,334

BENEFIT FUNDS - UNEMPLOYMENT INSURANCE FUND (157)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Claims Reserve	5,000,000	3,000,000	3,000,000	3,000,000	1,500,000
Reserve for Encumbrances	1	1	0	0	0
Retirement Pre-Payment Reserve	635	635	635	635	0
Unrestricted	1,747,559	2,107,055	2,050,140	2,050,140	2,402,454
Total Beginning Fund Balance	6,748,195	5,107,691	5,050,775	5,050,775	3,902,454
Revenues					
Interest	14,794	10,000	10,000	22,000	14,000
Total Revenues	14,794	10,000	10,000	22,000	14,000
TOTAL SOURCE OF FUNDS	6,762,989	5,117,691	5,060,775	5,072,775	3,916,454
USE OF FUNDS					
Expenditures					
HR Non-Pers/Equip	15,955	12,276	13,776	13,000	12,276
HR Personal Services	77,101	95,727	120,921	115,000	131,191
Overhead	42,762	36,716	36,716	36,716	50,174
Payment of Claims	1,561,654	1,500,000	700,000	1,000,000	1,000,000
Total Expenditures	1,697,472	1,644,719	871,413	1,164,716	1,193,641
Transfers					
City Hall Debt Service Fund	14,742	12,902	5,605	5,605	21,965
Total Transfers	14,742	12,902	5,605	5,605	21,965
Ending Fund Balance					
Claims Reserve	3,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Employee Compensation Planning Reserve	0	1,700	0	0	1,096
Reserve for Encumbrances	0	1	0	0	0
Retirement Pre-Payment Reserve	635	0	0	0	0
Unrestricted	2,050,140	1,958,369	2,683,757	2,402,454	1,199,752
Total Ending Fund Balance	5,050,775	3,460,070	4,183,757	3,902,454	2,700,848
TOTAL USE OF FUNDS	6,762,989	5,117,691	5,060,775	5,072,775	3,916,454

BUSINESS IMPROVEMENT DISTRICT FUND (351)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	5	5	5	5	5
Unrestricted - Downtown	66,710	66,710	219,334	219,334	219,334
Unrestricted - Hotel	749,220	749,220	681,597	681,597	681,597
Unrestricted - Interest	2,755	2,755	2,755	2,755	2,755
Unrestricted - Japantown	48,584	48,584	53,146	53,146	53,146
Unrestricted - Willow Glen CBID	81,845	81,845	90,749	90,749	90,749
Total Beginning Fund Balance	949,119	949,119	1,047,586	1,047,586	1,047,586
Revenues					
Downtown Assessment	862,618	710,000	800,000	712,000	780,000
Hotel Assessment	2,072,521	1,995,853	2,195,853	2,100,000	2,750,000
Japantown Assessment	33,672	32,050	32,050	32,050	33,000
Willow Glen CBID Assessment	206,373	213,469	218,469	211,334	218,479
Total Revenues	3,175,184	2,951,372	3,246,372	3,055,384	3,781,479
Transfers					
General Fund	10,000	10,000	10,000	10,000	10,000
Total Transfers	10,000	10,000	10,000	10,000	10,000
TOTAL SOURCE OF FUNDS	4,134,303	3,910,491	4,303,958	4,112,970	4,839,065
USE OF FUNDS					
Expenditures					
DPW Administration Svcs	3,486	5,000	5,000	5,000	5,000
Downtown Business Imp District	709,994	710,000	800,000	712,000	780,000
Hotel Business Imp District	2,140,144	1,995,853	2,195,853	2,100,000	2,750,000
Japantown Business Imp District	29,110	32,050	32,050	32,050	33,000
Willow Glen Community Benefit Improvement District	203,983	218,469	223,469	216,334	223,479
Total Expenditures	3,086,717	2,961,372	3,256,372	3,065,384	3,791,479
Ending Fund Balance					
Reserve for Encumbrances	5	5	5	5	5
Unrestricted - Downtown	219,334	66,710	219,334	219,334	219,334
Unrestricted - Hotel	681,597	749,220	681,597	681,597	681,597
Unrestricted - Interest	2,755	2,755	2,755	2,755	2,755
Unrestricted - Japantown	53,146	48,584	53,146	53,146	53,146
Unrestricted - Willow Glen CBID	90,749	81,845	90,749	90,749	90,749
Total Ending Fund Balance	1,047,586	949,119	1,047,586	1,047,586	1,047,586
TOTAL USE OF FUNDS	4,134,303	3,910,491	4,303,958	4,112,970	4,839,065

CASH RESERVE FUND (002)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	5,549	5,561	5,563	5,563	5,585
Total Beginning Fund Balance	5,549	5,561	5,563	5,563	5,585
Revenues					
Interest	14	18	18	22	22
Total Revenues	14	18	18	22	22
TOTAL SOURCE OF FUNDS	5,563	5,579	5,581	5,585	5,607
USE OF FUNDS					
Ending Fund Balance					
Unrestricted	5,563	5,579	5,581	5,585	5,607
Total Ending Fund Balance	5,563	5,579	5,581	5,585	5,607
TOTAL USE OF FUNDS	5,563	5,579	5,581	5,585	5,607

CITY HALL DEBT SERVICE FUND (210)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Res. for Econ. Refunding/Ltr. of Credit	1,021,315	1,021,315	1,021,315	1,021,315	0
Reserve for Encumbrances	0	0	500	500	500
Unrestricted	922,975	372,066	8,738,949	8,738,949	160,205
Total Beginning Fund Balance	1,944,290	1,393,381	9,760,764	9,760,764	160,705
Revenues					
Interest	39,345	38,000	38,000	84,000	40,000
Total Revenues	39,345	38,000	38,000	84,000	40,000
Transfers					
Capital Funds	1,743,000	1,863,000	808,000	808,000	1,775,000
General Fund	15,287,247	15,079,201	6,552,268	6,552,268	17,701,359
Special Funds	4,593,248	4,073,518	1,769,673	1,769,673	4,218,436
Total Transfers	21,623,495	21,015,719	9,129,941	9,129,941	23,694,795
TOTAL SOURCE OF FUNDS	23,607,130	22,447,100	18,928,705	18,974,705	23,895,500
USE OF FUNDS					
Expenditures					
City Hall Debt Service	12,096,880	20,856,100	17,719,651	17,645,000	21,895,000
City Hall Garage Debt Service	1,239,021	1,591,000	1,208,554	1,169,000	2,000,000
Total Expenditures	13,335,901	22,447,100	18,928,205	18,814,000	23,895,000
Transfers					
Civic Center Construction Fund	510,465	0	0	0	0
Total Transfers	510,465	0	0	0	0
Ending Fund Balance					
Res. for Econ. Refunding/Ltr. of Credit	1,021,315	0	0	0	0
Reserve for Encumbrances	500	0	500	500	500
Unrestricted	8,738,949	0	0	160,205	0
Total Ending Fund Balance	9,760,764	0	500	160,705	500
TOTAL USE OF FUNDS	23,607,130	22,447,100	18,928,705	18,974,705	23,895,500

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (441)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	2,637,598	2,637,598	488,930	488,930	488,930
Retirement Pre-Payment Reserve	27,483	27,483	27,483	27,483	0
Section 108 Debt Svc Reserve	1,871,000	2,178,381	2,178,381	2,178,381	4,345,521
Unrestricted	3,611,143	3,235,479	4,805,764	4,805,764	1,618,366
Total Beginning Fund Balance	8,147,224	8,078,941	7,500,558	7,500,558	6,452,817
Revenues					
CDBG Grant Entitlement	7,840,284	7,448,270	8,259,161	8,259,161	8,141,778
Developer Payments	0	443,000	352,717	352,717	225,000
Housing Rehab Loan Repayments	743,515	500,000	500,000	500,000	600,000
Miscellaneous Revenue	476,875	0	0	0	0
Other Loan Repayments	188,164	200,000	200,000	200,000	300,000
Total Revenues	9,248,838	8,591,270	9,311,878	9,311,878	9,266,778
TOTAL SOURCE OF FUNDS	17,396,062	16,670,211	16,812,436	16,812,436	15,719,595
USE OF FUNDS					
Expenditures					
Accounting Services	(2,360)	0	0	0	0
CDI - Capital Projects	751,541	2,424,934	2,464,745	2,464,745	1,165,500
CDI - Code Enforcement Operations	995,753	1,165,234	1,165,234	1,100,000	1,375,601
CDI - Economic Development	(2,805)	600,000	600,000	600,000	708,000
CDI - Emergency Repair Program	401,702	400,000	400,000	400,000	500,000
CDI - Fire Engines	1,561,482	0	0	0	0
CDI - Housing Rehab Loans	1,512,286	1,560,000	600,000	600,000	1,337,699
CDI - Neighborhood Clean-Up	200,000	0	0	0	0
Contractual Community Services	1,136,690	1,289,740	1,411,374	1,411,374	1,356,267
Fair Housing	385,000	385,000	385,000	385,000	385,000
Hsg Program Development and Monitoring	940,937	1,178,622	1,200,930	1,200,930	1,265,730
Legal Services	5,000	35,224	35,224	35,224	21,371
Non-Profit Platform	(213)	0	0	0	0
Planning Studies	0	28,500	28,500	28,500	110,000
Recovery Act - CDBG Fund	143,668	0	0	0	0
Section 108 Debt Service	1,866,823	2,178,381	2,133,846	2,133,846	2,058,789
Total Expenditures	9,895,504	11,245,635	10,424,853	10,359,619	10,283,957
Ending Fund Balance					
Employee Compensation Planning Reserve	0	0	0	0	27,590
Reserve for Encumbrances	488,930	2,637,598	488,930	488,930	488,930
Retirement Pre-Payment Reserve	27,483	0	0	0	0
Section 108 Debt Svc Reserve	2,178,381	2,133,846	4,345,521	4,345,521	4,500,000
Unrestricted	4,805,764	653,132	1,553,132	1,618,366	419,118
Total Ending Fund Balance	7,500,558	5,424,576	6,387,583	6,452,817	5,435,638
TOTAL USE OF FUNDS	17,396,062	16,670,211	16,812,436	16,812,436	15,719,595

COMMUNITY FACILITIES DISTRICT NO. 1 (CAPITOL AUTO MALL) FUND
(371)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	86,695	86,695	54,000	54,000	54,000
Unrestricted	415,534	404,129	488,005	488,005	507,162
Total Beginning Fund Balance	<u>502,229</u>	<u>490,824</u>	<u>542,005</u>	<u>542,005</u>	<u>561,162</u>
Revenues					
Interest	1,148	1,200	1,200	1,200	1,200
Special Assessments	151,325	151,300	151,300	151,300	151,300
Total Revenues	<u>152,473</u>	<u>152,500</u>	<u>152,500</u>	<u>152,500</u>	<u>152,500</u>
TOTAL SOURCE OF FUNDS	<u>654,702</u>	<u>643,324</u>	<u>694,505</u>	<u>694,505</u>	<u>713,662</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	69,720	124,182	124,182	94,100	173,918
DOT Personal Services	33,258	46,835	47,450	29,641	47,330
Overhead	9,719	9,102	9,102	9,102	9,684
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>112,697</u>	<u>180,619</u>	<u>181,234</u>	<u>133,343</u>	<u>231,470</u>
Ending Fund Balance					
Reserve for Encumbrances	54,000	86,695	54,000	54,000	54,000
Unrestricted	488,005	376,010	459,271	507,162	428,192
Total Ending Fund Balance	<u>542,005</u>	<u>462,705</u>	<u>513,271</u>	<u>561,162</u>	<u>482,192</u>
TOTAL USE OF FUNDS	<u>654,702</u>	<u>643,324</u>	<u>694,505</u>	<u>694,505</u>	<u>713,662</u>

COMMUNITY FACILITIES DISTRICT NO. 2 (ABORN-MURILLO) AND
COMMUNITY FACILITIES DISTRICT NO. 3 (SILVERLAND-CAPRIANA)
FUND (369)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	214,758	214,758	274,733	274,733	274,733
Retirement Pre-Payment Reserve	1,164	1,164	1,164	1,164	0
Unrestricted	1,741,160	1,768,449	1,790,043	1,790,043	1,598,247
Total Beginning Fund Balance	<u>1,957,082</u>	<u>1,984,371</u>	<u>2,065,940</u>	<u>2,065,940</u>	<u>1,872,980</u>
Revenues					
Interest	4,295	5,300	5,300	5,300	5,300
Special Assessments	1,317,500	1,353,600	1,353,600	1,353,600	1,447,500
Total Revenues	<u>1,321,795</u>	<u>1,358,900</u>	<u>1,358,900</u>	<u>1,358,900</u>	<u>1,452,800</u>
TOTAL SOURCE OF FUNDS	<u>3,278,877</u>	<u>3,343,271</u>	<u>3,424,840</u>	<u>3,424,840</u>	<u>3,325,780</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	1,010,769	1,133,022	1,423,022	1,323,500	1,266,022
DOT Personal Services	150,047	200,056	202,771	182,798	187,408
Overhead	52,121	45,062	45,062	45,062	53,228
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>1,212,937</u>	<u>1,378,640</u>	<u>1,671,355</u>	<u>1,551,860</u>	<u>1,507,196</u>
Ending Fund Balance					
Reserve for Encumbrances	274,733	214,758	274,733	274,733	274,733
Retirement Pre-Payment Reserve	1,164	0	0	0	0
Unrestricted	1,790,043	1,749,873	1,478,752	1,598,247	1,543,851
Total Ending Fund Balance	<u>2,065,940</u>	<u>1,964,631</u>	<u>1,753,485</u>	<u>1,872,980</u>	<u>1,818,584</u>
TOTAL USE OF FUNDS	<u>3,278,877</u>	<u>3,343,271</u>	<u>3,424,840</u>	<u>3,424,840</u>	<u>3,325,780</u>

COMMUNITY FACILITIES DISTRICT NO. 8 (COMMUNICATIONS HILL)
FUND (373)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	72,192	72,192	96,873	96,873	96,873
Retirement Pre-Payment Reserve	690	690	690	690	0
Unrestricted	3,426,564	3,505,239	3,510,208	3,510,208	3,437,751
Total Beginning Fund Balance	<u>3,499,446</u>	<u>3,578,121</u>	<u>3,607,771</u>	<u>3,607,771</u>	<u>3,534,624</u>
Revenues					
Interest	9,036	10,500	10,500	10,500	10,500
Special Assessments	544,949	458,800	458,800	458,800	430,100
Total Revenues	<u>553,985</u>	<u>469,300</u>	<u>469,300</u>	<u>469,300</u>	<u>440,600</u>
TOTAL SOURCE OF FUNDS	<u>4,053,431</u>	<u>4,047,421</u>	<u>4,077,071</u>	<u>4,077,071</u>	<u>3,975,224</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	357,413	382,766	432,766	432,766	652,766
DOT Personal Services	67,322	132,653	134,093	85,797	109,425
Overhead	20,925	23,384	23,384	23,384	31,207
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>445,660</u>	<u>539,303</u>	<u>590,743</u>	<u>542,447</u>	<u>793,936</u>
Ending Fund Balance					
Reserve for Encumbrances	96,873	72,192	96,873	96,873	96,873
Retirement Pre-Payment Reserve	690	0	0	0	0
Unrestricted	3,510,208	3,435,926	3,389,455	3,437,751	3,084,415
Total Ending Fund Balance	<u>3,607,771</u>	<u>3,508,118</u>	<u>3,486,328</u>	<u>3,534,624</u>	<u>3,181,288</u>
TOTAL USE OF FUNDS	<u>4,053,431</u>	<u>4,047,421</u>	<u>4,077,071</u>	<u>4,077,071</u>	<u>3,975,224</u>

COMMUNITY FACILITIES DISTRICT NO. 11 (ADELINE-MARY HELEN)
FUND (374)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	234,640	231,237	247,723	247,723	254,150
Total Beginning Fund Balance	<u>234,640</u>	<u>231,237</u>	<u>247,723</u>	<u>247,723</u>	<u>254,150</u>
Revenues					
Interest	605	700	700	700	700
Special Assessments	57,420	53,500	53,500	53,500	53,500
Total Revenues	<u>58,025</u>	<u>54,200</u>	<u>54,200</u>	<u>54,200</u>	<u>54,200</u>
TOTAL SOURCE OF FUNDS	<u>292,665</u>	<u>285,437</u>	<u>301,923</u>	<u>301,923</u>	<u>308,350</u>
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	10,259	24,182	24,182	24,182	24,182
DOT Personal Services	17,655	33,975	33,975	7,515	31,125
Overhead	17,028	15,576	15,576	15,576	14,922
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>44,942</u>	<u>74,233</u>	<u>74,233</u>	<u>47,773</u>	<u>70,767</u>
Ending Fund Balance					
Unrestricted	247,723	211,204	227,690	254,150	237,583
Total Ending Fund Balance	<u>247,723</u>	<u>211,204</u>	<u>227,690</u>	<u>254,150</u>	<u>237,583</u>
TOTAL USE OF FUNDS	<u>292,665</u>	<u>285,437</u>	<u>301,923</u>	<u>301,923</u>	<u>308,350</u>

COMMUNITY FACILITIES DISTRICT NO. 12 (BASKING RIDGE) FUND (376)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	95,279	95,279	63,955	63,955	63,955
Unrestricted	1,095,624	1,203,545	1,297,617	1,297,617	1,356,725
Total Beginning Fund Balance	<u>1,190,903</u>	<u>1,298,824</u>	<u>1,361,572</u>	<u>1,361,572</u>	<u>1,420,680</u>
Revenues					
Interest	3,191	3,600	3,600	3,600	3,600
Special Assessments	259,837	213,000	213,000	213,000	191,700
Total Revenues	<u>263,028</u>	<u>216,600</u>	<u>216,600</u>	<u>216,600</u>	<u>195,300</u>
TOTAL SOURCE OF FUNDS	<u>1,453,931</u>	<u>1,515,424</u>	<u>1,578,172</u>	<u>1,578,172</u>	<u>1,615,980</u>
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	37,711	139,522	139,522	99,522	183,122
DOT Personal Services	41,350	44,495	45,291	45,291	47,038
Overhead	13,298	12,179	12,179	12,179	12,980
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>92,359</u>	<u>196,696</u>	<u>197,492</u>	<u>157,492</u>	<u>243,678</u>
Ending Fund Balance					
Reserve for Encumbrances	63,955	95,279	63,955	63,955	63,955
Unrestricted	1,297,617	1,223,449	1,316,725	1,356,725	1,308,347
Total Ending Fund Balance	<u>1,361,572</u>	<u>1,318,728</u>	<u>1,380,680</u>	<u>1,420,680</u>	<u>1,372,302</u>
TOTAL USE OF FUNDS	<u>1,453,931</u>	<u>1,515,424</u>	<u>1,578,172</u>	<u>1,578,172</u>	<u>1,615,980</u>

COMMUNITY FACILITIES DISTRICT NO. 13 (GUADALUPE MINES) FUND
(310)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	0	66,505	4,429	4,429	50,415
Total Beginning Fund Balance	<u>0</u>	<u>66,505</u>	<u>4,429</u>	<u>4,429</u>	<u>50,415</u>
Revenues					
Interest	8	200	200	200	200
Special Assessments	0	54,900	54,900	54,900	56,400
Total Revenues	<u>8</u>	<u>55,100</u>	<u>55,100</u>	<u>55,100</u>	<u>56,600</u>
Transfers					
Storm Sewer Operating Fund	10,121	10,121	10,121	10,121	10,121
Total Transfers	<u>10,121</u>	<u>10,121</u>	<u>10,121</u>	<u>10,121</u>	<u>10,121</u>
TOTAL SOURCE OF FUNDS	<u>10,129</u>	<u>131,726</u>	<u>69,650</u>	<u>69,650</u>	<u>117,136</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	0	52,000	50,415	0	52,000
DOT Personal Services	3,000	14,995	15,263	15,263	15,535
Overhead	2,700	3,972	3,972	3,972	4,311
Total Expenditures	<u>5,700</u>	<u>70,967</u>	<u>69,650</u>	<u>19,235</u>	<u>71,846</u>
Ending Fund Balance					
Unrestricted	4,429	60,759	0	50,415	45,290
Total Ending Fund Balance	<u>4,429</u>	<u>60,759</u>	<u>0</u>	<u>50,415</u>	<u>45,290</u>
TOTAL USE OF FUNDS	<u>10,129</u>	<u>131,726</u>	<u>69,650</u>	<u>69,650</u>	<u>117,136</u>

COMMUNITY FACILITIES DISTRICT NO. 14 (RALEIGH - CHARLOTTE)
FUND (379)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	0	0	349	349	349
Unrestricted	151,945	212,934	442,771	442,771	423,633
Total Beginning Fund Balance	<u>151,945</u>	<u>212,934</u>	<u>443,120</u>	<u>443,120</u>	<u>423,982</u>
Revenues					
Interest	570	600	600	600	600
Special Assessments	576,753	501,800	501,800	501,800	511,600
Total Revenues	<u>577,323</u>	<u>502,400</u>	<u>502,400</u>	<u>502,400</u>	<u>512,200</u>
TOTAL SOURCE OF FUNDS	<u>729,268</u>	<u>715,334</u>	<u>945,520</u>	<u>945,520</u>	<u>936,182</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	61,102	110,000	140,000	140,000	104,518
DOT Personal Services	9,586	27,085	27,561	12,377	32,196
Overhead	12,808	14,158	14,158	14,158	15,701
PRNS Non-Pers/Equip	182,663	329,396	329,396	329,396	329,396
PRNS Personal Services	19,989	24,654	25,107	25,107	27,345
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>286,148</u>	<u>505,793</u>	<u>536,722</u>	<u>521,538</u>	<u>509,694</u>
Ending Fund Balance					
Reserve for Encumbrances	349	0	349	349	349
Unrestricted	442,771	209,541	408,449	423,633	426,139
Total Ending Fund Balance	<u>443,120</u>	<u>209,541</u>	<u>408,798</u>	<u>423,982</u>	<u>426,488</u>
TOTAL USE OF FUNDS	<u>729,268</u>	<u>715,334</u>	<u>945,520</u>	<u>945,520</u>	<u>936,182</u>

COMMUNITY FACILITIES REVENUE FUND (422)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	795	795	3,759	3,759	3,759
Unrestricted	1,984,340	1,764,600	2,631,381	2,631,381	1,899,883
Total Beginning Fund Balance	1,985,135	1,765,395	2,635,140	2,635,140	1,903,642
Revenues					
Hayes Ctr - Capital Impvt	529,428	550,610	550,610	554,113	572,726
Hayes Ctr - City Expenses	245,975	251,000	251,000	256,898	269,033
Hayes Ctr - Debt Expenses	4,100,000	4,412,000	4,412,000	4,412,000	4,131,000
Interest	15,243	16,000	16,000	19,000	18,000
Misc Revenue	940	0	0	0	0
Total Revenues	4,891,586	5,229,610	5,229,610	5,242,011	4,990,759
Transfers					
General Fund	4,500,000	4,400,000	12,109,139	12,109,139	3,100,000
Total Transfers	4,500,000	4,400,000	12,109,139	12,109,139	3,100,000
TOTAL SOURCE OF FUNDS	11,376,721	11,395,005	19,973,889	19,986,290	9,994,401
USE OF FUNDS					
Expenditures					
Hayes Consultant Costs	113,233	116,000	116,000	116,000	116,000
Hayes Ctr - Operating/Debt Subsidy	4,700,000	5,200,000	5,200,000	5,200,000	4,500,000
Hayes Ctr - Ph I Dbt Srvc	232,126	828,000	828,000	828,000	932,000
Hayes Ctr - Ph III Dbt Srvc	3,173,926	3,584,000	11,293,139	10,643,000	3,199,000
Hayes Repair and Impvt	390,753	872,000	1,151,247	1,154,750	572,726
Total Expenditures	8,610,038	10,600,000	18,588,386	17,941,750	9,319,726
Transfers					
General Fund	131,543	140,898	140,898	140,898	153,033
Total Transfers	131,543	140,898	140,898	140,898	153,033
Ending Fund Balance					
Reserve for Encumbrances	3,759	795	3,759	3,759	3,759
Unrestricted	2,631,381	653,312	1,240,846	1,899,883	517,883
Total Ending Fund Balance	2,635,140	654,107	1,244,605	1,903,642	521,642
TOTAL USE OF FUNDS	11,376,721	11,395,005	19,973,889	19,986,290	9,994,401

CONVENTION & CULTURAL AFFAIRS FUND (536)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Capital Reserve	151,657	172,932	172,932	172,932	1,720,000
Facilities Maintenance Reserve	1,000,000	1,000,000	1,000,000	1,000,000	250,000
Reserve for Encumbrances	386,763	386,763	682,207	682,207	682,207
Retirement Pre-Payment Reserve	45,818	45,818	45,818	45,818	0
Revenue Stabilization Reserve	514,637	628,186	628,186	628,186	769,000
Unrestricted	6,814,017	3,003,143	4,759,307	4,759,307	2,035,276
Total Beginning Fund Balance	8,912,892	5,236,842	7,288,450	7,288,450	5,456,483
Revenues					
Commercial Paper - Convention Center Expansion/Renovation	0	10,000,000	10,000,000	10,000,000	0
Interest	8,891	15,000	15,000	8,000	8,000
Misc Revenue	0	0	80,000	80,000	0
Naming Rights (Civic Auditorium/CPA)	1,200,000	0	0	0	0
Operating Revenues	22,886,429	21,350,000	28,150,000	25,950,000	0
Total Revenues	24,095,320	31,365,000	38,245,000	36,038,000	8,000
Transfers					
Transient Occupancy Tax	7,179,956	8,444,865	8,459,789	8,459,789	9,219,864
Total Transfers	7,179,956	8,444,865	8,459,789	8,459,789	9,219,864
TOTAL SOURCE OF FUNDS	40,188,168	45,046,707	53,993,239	51,786,239	14,684,347
USE OF FUNDS					
Expenditures					
CA and CPA Marketing/Capital Improvements	330,000	400,000	870,000	520,000	350,000
CVB Marketing Services	51,000	500,000	500,000	500,000	500,000
Center for Performing Arts Improvements	156,421	0	228,800	190,800	38,000
Civic Auditorium HVAC Rehabilitation	0	0	0	0	200,000
Civic Auditorium Temp Cooling	0	200,000	200,000	200,000	200,000
Coffee Shop/Business Center Procurement	94,752	40,000	40,000	40,000	0
Commercial Paper Debt Service	0	1,600,000	0	0	0
Convention Center City Free-Use	53,540	200,000	200,000	200,000	200,000
Convention Center Expansion/Renovation (Kitchen, HVAC)	0	10,750,000	10,830,000	10,750,000	80,000
Convention Center FF&E	1,754,083	0	753,847	753,847	0
Convention Facilities Industry Advisor	73,002	100,000	100,000	100,000	100,000
Convention Facilities Operations (TSJ)*	26,834,392	22,363,000	28,813,000	26,263,000	2,957,000
Cultural Facilities Maintenance	0	3,400,000	3,550,000	3,400,000	0
Downtown Wayfinding Signage	0	0	0	0	20,000
Insurance Expenses	101,582	130,000	226,000	226,000	226,000
Misc. Capital Improvements	1,445,211	250,000	652,890	527,890	125,000
PW Non-Personal/Equipment	3,409	9,000	9,000	9,000	5,000

CONVENTION & CULTURAL AFFAIRS FUND (536)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Expenditures					
Rehab/Repair - Electrical	0	0	0	0	400,000
Rehab/Repair - Mechanical	0	0	40,000	40,000	560,000
Rehab/Repair - Miscellaneous	0	0	0	0	385,000
Rehab/Repair - Structures	0	0	560,000	260,000	755,000
Rehab/Repair - Unanticipated	0	0	0	0	250,000
Team San José Incentive Fee	0	200,000	350,000	350,000	200,000
Team San José Management Fee	763,321	750,000	750,000	750,000	1,000,000
Workers' Compensation Claims	62,898	150,000	150,000	75,000	50,000
Total Expenditures	<u>31,723,611</u>	<u>41,042,000</u>	<u>48,823,537</u>	<u>45,155,537</u>	<u>8,601,000</u>
Transfers					
General Fund: Contract Oversight	0	331,303	331,303	331,303	273,174
General Fund: Cultural Facilities	69,500	69,500	69,500	69,500	69,500
Capital Maint. Cost Sharing					
General Fund: Mexican Heritage Plaza	70,000	20,000	20,000	20,000	0
General Fund: Overhead	1,036,607	753,416	753,416	753,416	496,927
Total Transfers	<u>1,176,107</u>	<u>1,174,219</u>	<u>1,174,219</u>	<u>1,174,219</u>	<u>839,601</u>
Ending Fund Balance					
Capital Reserve	172,932	320,000	1,220,000	1,720,000	2,100,000
Facilities Maintenance Reserve	1,000,000	250,000	250,000	250,000	0
Reserve for Encumbrances	682,207	386,763	682,207	682,207	682,207
Retirement Pre-Payment Reserve	45,818	0	0	0	0
Revenue Stabilization Reserve	628,186	769,000	769,000	769,000	922,000
Unrestricted	4,759,307	1,104,725	1,074,276	2,035,276	1,539,539
Total Ending Fund Balance	<u>7,288,450</u>	<u>2,830,488</u>	<u>3,995,483</u>	<u>5,456,483</u>	<u>5,243,746</u>
TOTAL USE OF FUNDS	<u><u>40,188,168</u></u>	<u><u>45,046,707</u></u>	<u><u>53,993,239</u></u>	<u><u>51,786,239</u></u>	<u><u>14,684,347</u></u>

*In 2014-2015, this appropriation funds the subsidy to Team San Jose to operate the Convention Center and cultural facilities. This change to the Source and Use Statement is consistent with a renegotiated management agreement with Team San Jose that was approved by City Council on June 3, 2014. Annual performance measures for Team San Jose will be released and approved under separate cover in the fall.

CONVENTION CENTER FACILITIES DISTRICT REVENUE FUND (791)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Debt Service Reserve	10,525,823	10,502,550	10,502,550	10,502,550	10,502,550
Revenue Stabilization Reserve	8,950,664	10,180,292	10,180,292	10,180,292	10,258,950
Unrestricted	0	0	2,013,910	2,013,910	2,440,627
Total Beginning Fund Balance	19,476,487	20,682,842	22,696,752	22,696,752	23,202,127
Revenues					
Convention Center Facilities District Special Tax	9,811,002	9,951,000	9,951,000	10,780,000	11,032,000
Interest	84,342	80,000	80,000	56,000	56,000
Total Revenues	9,895,344	10,031,000	10,031,000	10,836,000	11,088,000
TOTAL SOURCE OF FUNDS	29,371,831	30,713,842	32,727,752	33,532,752	34,290,127
USE OF FUNDS					
Expenditures					
Debt Service: Commercial Paper	0	0	1,600,000	1,600,000	1,758,000
Debt Service: Lease Revenue Bonds	0	1,655,000	1,655,000	1,655,000	1,655,000
Debt Service: Special Tax Bonds	6,546,013	6,945,000	6,945,000	6,945,000	8,212,763
Trustee Payment	0	625	625	625	625
Total Expenditures	6,546,013	8,600,625	10,200,625	10,200,625	11,626,388
Transfers					
General Fund: Administration	129,066	130,000	130,000	130,000	150,000
Total Transfers	129,066	130,000	130,000	130,000	150,000
Ending Fund Balance					
Debt Service Reserve	10,502,550	10,502,550	10,502,550	10,502,550	10,502,550
Revenue Stabilization Reserve	10,180,292	10,258,950	10,258,950	10,258,950	10,258,950
Unrestricted	2,013,910	1,221,717	1,635,627	2,440,627	1,752,239
Total Ending Fund Balance	22,696,752	21,983,217	22,397,127	23,202,127	22,513,739
TOTAL USE OF FUNDS	29,371,831	30,713,842	32,727,752	33,532,752	34,290,127

DOWNTOWN PROPERTY AND BUSINESS IMPROVEMENT DISTRICT FUND (302)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	62,449	62,449	26,283	26,283	26,283
Unrestricted	955,912	1,038,618	1,090,497	1,090,497	1,055,274
Total Beginning Fund Balance	1,018,361	1,101,067	1,116,780	1,116,780	1,081,557
Revenues					
Downtown PBID Assessments	1,809,116	1,780,495	1,780,495	1,779,601	1,868,581
Interest	2,555	3,100	3,100	2,500	2,500
Total Revenues	1,811,671	1,783,595	1,783,595	1,782,101	1,871,081
Transfers					
General Fund	622,244	695,181	695,181	687,917	695,415
General Purpose Parking Fund	73,759	73,759	73,759	73,759	77,447
San José Diridon Development Authority Fund	2,001	0	0	0	0
Total Transfers	698,004	768,940	768,940	761,676	772,862
TOTAL SOURCE OF FUNDS	3,528,036	3,653,602	3,669,315	3,660,557	3,725,500
USE OF FUNDS					
Expenditures					
Downtown PBID	2,034,511	2,200,000	2,200,000	2,200,000	2,260,000
Downtown Transit Mall	358,769	365,000	365,000	365,000	365,000
Public Works Support	17,976	14,000	14,000	14,000	10,000
Total Expenditures	2,411,256	2,579,000	2,579,000	2,579,000	2,635,000
Ending Fund Balance					
Reserve for Encumbrances	26,283	62,449	26,283	26,283	26,283
Unrestricted	1,090,497	1,012,153	1,064,032	1,055,274	1,064,217
Total Ending Fund Balance	1,116,780	1,074,602	1,090,315	1,081,557	1,090,500
TOTAL USE OF FUNDS	3,528,036	3,653,602	3,669,315	3,660,557	3,725,500

ECONOMIC DEVELOPMENT ADMINISTRATION LOAN FUND (444)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	71,327	57,377	68,564	68,564	73,064
Total Beginning Fund Balance	71,327	57,377	68,564	68,564	73,064
Revenues					
Interest	164	100	100	200	100
Loan Repayment - Interest	871	1,000	1,000	300	1,000
Loan Repayment - Principal	9,433	5,000	5,000	5,000	5,000
Total Revenues	10,468	6,100	6,100	5,500	6,100
TOTAL SOURCE OF FUNDS	81,795	63,477	74,664	74,064	79,164
USE OF FUNDS					
Expenditures					
Small Business Loans	13,231	60,000	60,000	1,000	60,000
Total Expenditures	13,231	60,000	60,000	1,000	60,000
Ending Fund Balance					
Unrestricted	68,564	3,477	14,664	73,064	19,164
Total Ending Fund Balance	68,564	3,477	14,664	73,064	19,164
TOTAL USE OF FUNDS	81,795	63,477	74,664	74,064	79,164

ECONOMIC DEVELOPMENT ENHANCEMENT FUND (439)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	652,953	0	162	162	0
Total Beginning Fund Balance	652,953	0	162	162	0
Revenues					
Interest	1,612	0	0	0	0
Total Revenues	1,612	0	0	0	0
TOTAL SOURCE OF FUNDS	654,565	0	162	162	0
USE OF FUNDS					
Transfers					
Construction Excise Tax Fund	450,000	0	0	0	0
General Fund	204,403	0	162	162	0
Total Transfers	654,403	0	162	162	0
Ending Fund Balance					
Unrestricted	162	0	0	0	0
Total Ending Fund Balance	162	0	0	0	0
TOTAL USE OF FUNDS	654,565	0	162	162	0

EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT TRUST FUND
(474)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	274,634	274,634	74,131	74,131	74,131
Unrestricted	66,548	235,230	175,362	175,362	235,897
Total Beginning Fund Balance	<u>341,182</u>	<u>509,864</u>	<u>249,493</u>	<u>249,493</u>	<u>310,028</u>
Revenues					
Federal Revenue	210,497	0	199,427	199,427	0
Interest	900	0	926	926	0
Total Revenues	<u>211,397</u>	<u>0</u>	<u>200,353</u>	<u>200,353</u>	<u>0</u>
TOTAL SOURCE OF FUNDS	<u>552,579</u>	<u>509,864</u>	<u>449,846</u>	<u>449,846</u>	<u>310,028</u>
USE OF FUNDS					
Expenditures					
2010 JAG	115,625	9,708	4,713	4,713	0
2011 JAG	173,351	24,337	27,233	18,863	8,370
2012 JAG	14,110	201,185	144,023	13,817	130,206
2013 JAG	0	0	199,746	102,425	97,321
Total Expenditures	<u>303,086</u>	<u>235,230</u>	<u>375,715</u>	<u>139,818</u>	<u>235,897</u>
Ending Fund Balance					
Reserve for Encumbrances	74,131	274,634	74,131	74,131	74,131
Unrestricted	175,362	0	0	235,897	0
Total Ending Fund Balance	<u>249,493</u>	<u>274,634</u>	<u>74,131</u>	<u>310,028</u>	<u>74,131</u>
TOTAL USE OF FUNDS	<u>552,579</u>	<u>509,864</u>	<u>449,846</u>	<u>449,846</u>	<u>310,028</u>

EMERGENCY RESERVE FUND (406)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Restricted - Emergency Reserve	3,381,532	3,381,532	3,381,532	3,381,532	3,381,532
Total Beginning Fund Balance	3,381,532	3,381,532	3,381,532	3,381,532	3,381,532
Revenues					
Interest	8,345	11,000	17,000	13,500	13,500
Total Revenues	8,345	11,000	17,000	13,500	13,500
TOTAL SOURCE OF FUNDS	3,389,877	3,392,532	3,398,532	3,395,032	3,395,032
USE OF FUNDS					
Transfers					
General Fund - Interest Earnings	8,345	11,000	17,000	13,500	13,500
Total Transfers	8,345	11,000	17,000	13,500	13,500
Ending Fund Balance					
Restricted - Emergency Reserve	3,381,532	3,381,532	3,381,532	3,381,532	3,381,532
Total Ending Fund Balance	3,381,532	3,381,532	3,381,532	3,381,532	3,381,532
TOTAL USE OF FUNDS	3,389,877	3,392,532	3,398,532	3,395,032	3,395,032

FEDERAL DRUG FORFEITURE FUND (419)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	2,534,442	3,001,897	3,245,548	3,245,548	3,227,093
Total Beginning Fund Balance	2,534,442	3,001,897	3,245,548	3,245,548	3,227,093
Revenues					
Federal Revenue	354,974	150,000	150,000	250,000	250,000
Interest	6,981	5,000	5,000	15,000	15,000
Total Revenues	361,955	155,000	155,000	265,000	265,000
Transfers					
General Fund	66,238	0	0	0	0
State Drug Forfeiture Fund	299,963	0	0	0	0
Total Transfers	366,201	0	0	0	0
TOTAL SOURCE OF FUNDS	3,262,598	3,156,897	3,400,548	3,510,548	3,492,093
USE OF FUNDS					
Expenditures					
Police Non-Pers/Equip	53	708,083	888,083	272,835	615,248
Police Personal Services	16,997	49,220	49,220	10,620	38,600
Total Expenditures	17,050	757,303	937,303	283,455	653,848
Ending Fund Balance					
Bomb Disposal Facility Reserve	0	0	0	0	750,000
Unrestricted	3,245,548	2,399,594	2,463,245	3,227,093	2,088,245
Total Ending Fund Balance	3,245,548	2,399,594	2,463,245	3,227,093	2,838,245
TOTAL USE OF FUNDS	3,262,598	3,156,897	3,400,548	3,510,548	3,492,093

FEDERATED RETIREE HEALTH CARE TRUST FUND (124)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Claims Reserve	0	0	0	0	57,219,244
Total Beginning Fund Balance	0	0	0	0	57,219,244
Revenues					
Investment Income	0	5,474,000	5,474,000	6,991,600	27,091,559
Participant Income	0	0	0	8,751,901	23,386,356
Total Revenues	0	5,474,000	5,474,000	15,743,501	50,477,915
Transfers					
City Contributions	0	30,052,000	30,052,000	19,563,743	31,834,000
Federated Retirement Fund	0	43,379,000	21,962,000	21,962,000	0
Total Transfers	0	73,431,000	52,014,000	41,525,743	31,834,000
TOTAL SOURCE OF FUNDS	0	78,905,000	57,488,000	57,269,244	139,531,159
USE OF FUNDS					
Expenditures					
Professional Fees	0	33,000	33,000	50,000	55,000
Retirement Non-Pers/Equip	0	22,000	22,000	0	0
Total Expenditures	0	55,000	55,000	50,000	55,000
Ending Fund Balance					
Claims Reserve	0	78,850,000	57,433,000	57,219,244	139,476,159
Total Ending Fund Balance	0	78,850,000	57,433,000	57,219,244	139,476,159
TOTAL USE OF FUNDS	0	78,905,000	57,488,000	57,269,244	139,531,159

This Statement of Source and Use is for display purposes only. The Federated City Employees' Retirement Plan Board of Administration approved the annual administrative budget on March 20, 2014.

FEDERATED RETIREMENT FUND (134)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Claims Reserve	1,765,226,000	1,792,534,425	1,875,483,000	1,875,483,000	1,915,410,938
Total Beginning Fund Balance	1,765,226,000	1,792,534,425	1,875,483,000	1,875,483,000	1,915,410,938
Revenues					
Investment Income	164,516,000	174,184,000	174,184,000	121,893,000	156,270,716
Participant Income	28,631,000	39,166,000	39,166,000	30,317,450	12,951,843
Total Revenues	193,147,000	213,350,000	213,350,000	152,210,450	169,222,559
Transfers					
1980 COLA	9,514	9,300	9,300	8,539	8,316
1990 COLA	56,534	56,300	56,300	52,270	52,248
City Contributions	103,109,000	107,617,000	107,617,000	100,671,000	124,921,000
Total Transfers	103,175,048	107,682,600	107,682,600	100,731,809	124,981,564
TOTAL SOURCE OF FUNDS	2,061,548,048	2,113,567,025	2,196,515,600	2,128,425,259	2,209,615,061
USE OF FUNDS					
Expenditures					
1980 COLA	9,514	9,300	9,514	8,539	8,316
1990 COLA	56,534	56,300	56,300	52,270	52,248
Benefits	146,807,000	159,167,000	159,167,000	151,810,951	166,992,046
HR Staffing Support	60,439	67,544	67,544	61,279	73,455
Health Insurance	27,886,000	30,538,000	30,538,000	25,993,101	27,440,705
Professional Fees	8,664,918	16,465,000	16,465,000	10,281,115	10,337,450
Retirement Non-Pers/Equip	683,101	742,209	742,209	755,715	1,198,700
Retirement Pers Svcs	1,897,542	2,510,691	2,510,691	2,089,351	2,989,999
Total Expenditures	186,065,048	209,556,044	209,556,258	191,052,321	209,092,919
Transfers					
Federated Retiree Health Care Trust Fund	0	43,379,000	21,962,000	21,962,000	0
Total Transfers	0	43,379,000	21,962,000	21,962,000	0
Ending Fund Balance					
Claims Reserve	1,875,483,000	1,860,631,981	1,964,997,342	1,915,410,938	2,000,522,142
Total Ending Fund Balance	1,875,483,000	1,860,631,981	1,964,997,342	1,915,410,938	2,000,522,142
TOTAL USE OF FUNDS	2,061,548,048	2,113,567,025	2,196,515,600	2,128,425,259	2,209,615,061

*This Statement of Source and Use is for display purposes only. The Federated City Employees' Retirement Plan Board of Administration approved the annual administrative budget on March 20, 2014. It should be noted that the personal services costs reflected in this statement can vary from the budget presented to the Board due to revised retirement and health care costs when compared to those costs that were projected in March.

FIBER OPTICS DEVELOPMENT FUND (007)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	28,993	0	0	0	0
Total Beginning Fund Balance	28,993	0	0	0	0
Transfers					
General Fund	2,213,751	0	0	0	0
Total Transfers	2,213,751	0	0	0	0
TOTAL SOURCE OF FUNDS	2,242,744	0	0	0	0
USE OF FUNDS					
Transfers					
Loan Repayment to Sewage Treatment Plant Connection Fee Fund	2,242,744	0	0	0	0
Total Transfers	2,242,744	0	0	0	0
Ending Fund Balance					
Unrestricted	0	0	0	0	0
Total Ending Fund Balance	0	0	0	0	0
TOTAL USE OF FUNDS	2,242,744	0	0	0	0

FIRE RETIREE HEALTH CARE TRUST FUND (126)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Claims Reserve	0	0	0	0	11,376,000
Total Beginning Fund Balance	0	0	0	0	11,376,000
Revenues					
Investment Income	0	0	0	904,000	1,321,748
Total Revenues	0	0	0	904,000	1,321,748
Transfers					
City Contributions	0	0	0	5,500,000	6,855,000
Police and Fire Retirement Fund	0	0	0	4,983,000	0
Total Transfers	0	0	0	10,483,000	6,855,000
TOTAL SOURCE OF FUNDS	0	0	0	11,387,000	19,552,748
USE OF FUNDS					
Expenditures					
Professional Fees	0	0	0	11,000	11,000
Total Expenditures	0	0	0	11,000	11,000
Ending Fund Balance					
Claims Reserve	0	0	0	11,376,000	19,541,748
Total Ending Fund Balance	0	0	0	11,376,000	19,541,748
TOTAL USE OF FUNDS	0	0	0	11,387,000	19,552,748

*This State of Source and Use is for display purposes only. The Police and Fire Retirement Plan Board of Administration approved the annual administrative budget on April 3, 2014.

GAS TAX MAINTENANCE AND CONSTRUCTION FUND - 1943 (409)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	0	0	0	0	0
Total Beginning Fund Balance	0	0	0	0	0
Revenues					
Gas Tax	7,253,604	6,800,000	7,300,000	7,200,000	7,200,000
Total Revenues	7,253,604	6,800,000	7,300,000	7,200,000	7,200,000
TOTAL SOURCE OF FUNDS	7,253,604	6,800,000	7,300,000	7,200,000	7,200,000
USE OF FUNDS					
Transfers					
General Fund	7,253,604	6,800,000	7,300,000	7,200,000	7,200,000
Total Transfers	7,253,604	6,800,000	7,300,000	7,200,000	7,200,000
Ending Fund Balance					
Unrestricted	0	0	0	0	0
Total Ending Fund Balance	0	0	0	0	0
TOTAL USE OF FUNDS	7,253,604	6,800,000	7,300,000	7,200,000	7,200,000

GAS TAX MAINTENANCE AND CONSTRUCTION FUND - 1964 (410)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	0	0	0	0	0
Total Beginning Fund Balance	0	0	0	0	0
Revenues					
Gas Tax	3,426,685	3,300,000	3,500,000	3,400,000	3,400,000
Total Revenues	3,426,685	3,300,000	3,500,000	3,400,000	3,400,000
TOTAL SOURCE OF FUNDS	3,426,685	3,300,000	3,500,000	3,400,000	3,400,000
USE OF FUNDS					
Transfers					
General Fund	3,426,685	3,300,000	3,500,000	3,400,000	3,400,000
Total Transfers	3,426,685	3,300,000	3,500,000	3,400,000	3,400,000
Ending Fund Balance					
Unrestricted	0	0	0	0	0
Total Ending Fund Balance	0	0	0	0	0
TOTAL USE OF FUNDS	3,426,685	3,300,000	3,500,000	3,400,000	3,400,000

GAS TAX MAINTENANCE AND CONSTRUCTION FUND - 1990 (411)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	0	0	0	0	0
Total Beginning Fund Balance	0	0	0	0	0
Revenues					
Gas Tax	4,426,608	4,400,000	4,550,000	4,400,000	4,400,000
Total Revenues	4,426,608	4,400,000	4,550,000	4,400,000	4,400,000
TOTAL SOURCE OF FUNDS	4,426,608	4,400,000	4,550,000	4,400,000	4,400,000
USE OF FUNDS					
Transfers					
General Fund	4,426,608	4,400,000	4,550,000	4,400,000	4,400,000
Total Transfers	4,426,608	4,400,000	4,550,000	4,400,000	4,400,000
Ending Fund Balance					
Unrestricted	0	0	0	0	0
Total Ending Fund Balance	0	0	0	0	0
TOTAL USE OF FUNDS	4,426,608	4,400,000	4,550,000	4,400,000	4,400,000

GENERAL PURPOSE PARKING FUND (533)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
4th/San Fernando Reserve	2,317,861	2,317,861	2,317,861	2,317,861	2,317,861
Debt Service Payments Reserve	7,238,132	8,499,171	6,205,521	6,205,521	8,221,114
Emergency Repairs Reserve	700,000	700,000	700,000	700,000	700,000
Reserve for Encumbrances	854,074	854,074	1,178,556	1,178,556	1,178,556
Retiree Healthcare Solutions Reserve	0	0	0	0	35,000
Retirement Pre-Payment Reserve	10,702	10,702	10,702	10,702	0
Unrestricted	3,022,156	516,000	3,832,149	3,832,149	2,217,593
Total Beginning Fund Balance	14,142,925	12,897,808	14,244,789	14,244,789	14,670,124
Revenues					
Interest	34,390	30,000	30,000	50,000	50,000
Miscellaneous	47,734	45,000	45,000	90,000	70,000
Parking Lots and Garages	9,603,168	9,425,000	9,425,000	10,450,000	10,450,000
Parking Meters	2,441,149	2,375,000	2,375,000	2,555,000	3,400,000
Successor Agency to Redevelopment Agency Reimbursement	0	0	660,000	660,000	3,363,151
Total Revenues	12,126,441	11,875,000	12,535,000	13,805,000	17,333,151
Transfers					
Parking Capital Development Fund	18,841	0	0	0	0
Total Transfers	18,841	0	0	0	0
TOTAL SOURCE OF FUNDS	26,288,207	24,772,808	26,779,789	28,049,789	32,003,275
USE OF FUNDS					
Expenditures					
Capital Program	493,135	2,382,000	2,382,000	1,815,000	1,770,000
DOT Non-Pers/Equip	4,463,433	4,742,483	4,742,483	4,585,313	5,377,483
DOT Personal Services	1,883,138	1,840,918	1,888,766	1,838,766	2,046,106
Debt Service - 4th/San Fernando	3,362,653	1,712,833	3,398,833	3,362,833	3,363,151
IT Non-Pers/Equip	6,210	9,000	9,000	9,000	13,100
IT Personal Services	6,743	6,940	7,063	7,063	5,864
Overhead	590,751	473,868	473,868	473,868	729,873
Police Garage Security Svcs	147,981	200,000	200,000	160,000	200,000
Public Works Non-Pers/Equip	26,999	27,000	27,000	27,000	27,000
Public Works Personal Services	0	46,081	45,910	45,910	50,069
Successor Agency to Redevelopment Agency (Parking Lot Revenue)	330,000	180,000	224,000	220,000	220,000
Workers' Comp Claims	4,719	7,000	7,000	7,000	7,000
Total Expenditures	11,315,762	11,628,123	13,405,923	12,551,753	13,809,646
Transfers					
City Hall Debt Service Fund	156,897	154,576	67,153	67,153	129,340
Downtown PBID Fund	73,759	73,759	73,759	73,759	77,447
General Fund	497,000	687,000	687,000	687,000	707,000

GENERAL PURPOSE PARKING FUND (533)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Transfers					
General Fund - Human Resources/Payroll System Upgrade	0	0	0	0	5,762
Total Transfers	<u>727,656</u>	<u>915,335</u>	<u>827,912</u>	<u>827,912</u>	<u>919,549</u>
Ending Fund Balance					
4th/San Fernando Reserve	2,317,861	2,317,861	2,317,861	2,317,861	2,317,861
Debt Service Payments Reserve	6,205,521	8,224,615	8,221,114	8,221,114	11,913,151
Downtown Parking Investment Reserve	0	0	0	0	350,000
Emergency Repairs Reserve	700,000	700,000	700,000	700,000	700,000
Employee Compensation Planning Reserve	0	32,800	0	0	29,564
Reserve for Encumbrances	1,178,556	854,074	1,178,556	1,178,556	1,178,556
Retiree Healthcare Solutions Reserve	0	0	35,000	35,000	35,000
Retirement Pre-Payment Reserve	10,702	0	0	0	0
SAP Center Area Parking Reserve	0	0	0	0	350,000
Unrestricted	3,832,149	100,000	93,423	2,217,593	399,948
Total Ending Fund Balance	<u>14,244,789</u>	<u>12,229,350</u>	<u>12,545,954</u>	<u>14,670,124</u>	<u>17,274,080</u>
TOTAL USE OF FUNDS	<u><u>26,288,207</u></u>	<u><u>24,772,808</u></u>	<u><u>26,779,789</u></u>	<u><u>28,049,789</u></u>	<u><u>32,003,275</u></u>

GIFT TRUST FUND (139)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Gifts Reserve	3,483,986	3,204,583	4,115,179	4,118,183	3,921,342
Reserve for Encumbrances	1,714	1,714	35,655	35,655	35,655
Total Beginning Fund Balance	3,485,700	3,206,297	4,150,834	4,153,838	3,956,997
Revenues					
Clerk Purposes	57	0	0	61	0
DOT Purposes	17,325	0	0	52	0
Library Purposes	467,618	0	78,719	99,140	0
OED Purposes	651	0	0	636	0
Other Purposes	629	0	0	(2,341)	0
PRNS Purposes	653,335	0	19,211	134,453	0
PW Purposes	140,590	0	65,000	133,605	0
Public Safety Purposes	89,138	0	0	10,851	0
Total Revenues	1,369,343	0	162,930	376,457	0
TOTAL SOURCE OF FUNDS	4,855,043	3,206,297	4,313,764	4,530,295	3,956,997
USE OF FUNDS					
Expenditures					
Airport-Art Work	0	8,848	8,857	0	8,879
Airport-Heliport System Plan Study	0	28,591	28,620	0	28,690
Airport-Kidport	0	309	309	0	310
CMO-Berryessa Center Art Project	0	2,429	2,432	0	2,438
Clerk-Annual Dist I Festival in the Park	0	1,581	1,583	0	1,586
Clerk-CommUnity Resource Fair	0	16,851	16,932	0	17,124
Clerk-Go Girl Go BAWSI	0	615	620	0	631
Clerk-Mayor's College Motivation Prgm	0	20,327	20,348	0	20,398
DOT-Coleman/Guadalupe Traffic Study and Mitigation	0	0	15,015	0	15,052
DOT-Our City Forest	2	0	0	0	1
DOT-Pedestrian Enhancements - International Cir and Hosp Pkwy	11,496	5,072	5,974	0	5,989
DOT-ThinkBike Workshop	1,000	0	0	0	0
Fire-Hazardous Materials Training	0	2,905	2,908	0	2,915
Fire-Public Education Program	6,678	42,077	51,857	29,926	23,896
IPA's Teen Leadership Council	3,752	8,095	12,360	12,011	6,379
Library-Books for Little Hands	0	4,348	4,352	0	4,363
Library-Calabazas Branch	0	2,827	1,600	1,600	934
Library-Child Care Endowment	(612)	38	650	0	652
Library-Garbage Stickers	0	35,394	38,984	0	42,046
Library-General Gifts	374,288	440,496	615,401	251,813	379,878
Library-Literacy Project	12,180	54,031	51,105	11,392	39,834
Library-Tully Community Branch	0	1	0	0	0
OED-Albino, Erminia and Alba Joyce Martini Memorial Fund	0	101,044	101,149	0	101,396

GIFT TRUST FUND (139)

STATEMENT OF SOURCE AND USE OF FUNDS

USE OF FUNDS	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
(CONT'D.)					
Expenditures					
OED-Art + Technology Program	14,104	141,595	158,858	7,336	151,909
OED-Arts and Education Week	0	5,110	5,194	0	5,394
OED-Cultural Performance	0	3	5	0	9
OED-Incubation Office Project	0	975	1,046	0	1,217
OED-Miscellaneous Gifts	0	1	1	0	2
OED-Sponsorship Gifts	0	1	1	0	2
PD-Anti-Theft Car Campaign	0	61	61	0	61
PD-CADPE-Drug Education	0	1,513	1,514	0	1,518
PD-Canine Unit	0	8,541	8,550	4,502	4,069
PD-Child Safety Seats	0	15,261	15,277	0	15,314
PD-Children's Interview Center	0	28,449	43,494	10,000	33,600
PD-Communications Fac Fitness Ctr	0	2,548	2,550	0	2,556
PD-Community Svcs Program	0	2,946	2,949	0	2,956
PD-Crime Prevention Comm	0	848	849	0	851
PD-Cybercadet Program	0	5,556	5,562	0	5,575
PD-G.E.A.R. Program	0	278	278	0	279
PD-Internet Crimes Against Children	0	12,284	12,297	0	12,327
PD-Investigative Enhancement	0	56,731	56,790	0	56,929
PD-Major Awards Banquet	0	22,132	22,155	1,834	20,374
PD-Mayor's Safe Families	0	6,685	6,692	0	6,709
PD-Police & School Partnership Prgm	0	10,812	10,823	0	10,849
PD-Police Educational Robot	0	2,559	2,561	0	2,567
PD-Police Misc Gifts	0	1,001	1,002	0	1,005
PD-Police Mounted Unit	0	16,600	16,617	0	17,158
PD-Police Reserves Unit	14,671	28,958	51,750	8,781	44,644
PD-Robbery Secret Witness	0	18,543	18,562	0	18,607
PD-S.A.V.E. Program	0	35,117	35,153	0	35,239
PD-Scholastic Crime Stoppers	0	5,708	5,714	0	5,728
PD-School Safety Gifts	0	4,238	4,243	0	4,253
PD-Trauma Kits	0	2,163	2,166	0	2,171
PD-Volunteer Program	0	783	784	0	786
PRNS-Almaden Lake Park	202	0	0	0	0
PRNS-Almaden Lake Park Rangers	21,405	7,292	10,302	4,078	6,249
PRNS-Almaden Winery Imprvts	0	30,885	30,917	0	30,993
PRNS-Alum Rock Park	750	1,748	2,853	0	2,860
PRNS-Alviso Community Center	0	21,726	21,749	0	21,802
PRNS-Alviso Rec & Teen Program	0	1,804	1,806	0	1,810
PRNS-Animal Adoption	828	16,345	17,555	6,921	10,826
PRNS-Calabazas BMX Park	0	5,922	5,928	0	5,943
PRNS-Castro School Landscaping	0	7,008	7,016	0	7,033
PRNS-Cat Spay/Neuter Program	0	2,740	2	0	0
PRNS-Christmas in the Park	144	0	0	0	0
PRNS-Combined Gifts	0	6,690	6,697	500	6,213
PRNS-Commodore Park Maintenance	0	0	500,428	7,597	494,053
PRNS-Community Cultural Council	0	3,777	3,781	0	3,790
PRNS-Emma Prusch Farm Park	3,702	12,160	14,566	6,011	15,069

GIFT TRUST FUND (139)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Expenditures					
PRNS-Family Camp Camperships	0	6,002	11,508	3,707	7,936
PRNS-Friends of Paul Moore Park	0	4,044	4,048	0	4,058
PRNS-Friends of SJ Env Outrch	942	953	12	12	0
PRNS-Grace Community Center	0	0	11,816	0	11,816
PRNS-Gullo Park Turf Irrigation	0	21,477	21,500	0	21,552
PRNS-J. Ward Memorial Scholarship	0	18,106	18,209	0	18,345
PRNS-Japanese Friendship Garden	7,679	9,739	12,429	7,361	7,268
PRNS-Lake Almaden Summer 2010	28	0	0	0	0
PRNS-Lake Cunningham Skate Prk	1,232	3,002	3,754	0	6,775
PRNS-Leland HS Tennis	0	2,447	2,449	0	2,455
PRNS-Mayor's Gang Prevention Task Force Clean Slate Program	9,253	19,435	23,882	3,430	23,761
PRNS-Mayor's Youth Conference	6,459	8	75	75	0
PRNS-McClaren Circles Design of History	7,254	8,181	932	935	0
PRNS-Miscellaneous Gifts under \$1,000	3,310	20,554	21,375	2,293	22,836
PRNS-Mise and Starbird Gift	0	68,844	68,916	0	69,084
PRNS-Newhall Park Maintenance	9,000	393,472	396,282	9,600	387,648
PRNS-Nicholas Prusch Swim	0	352,605	352,969	0	353,833
PRNS-O'Donnell's Gardens Park	0	35,773	35,810	0	35,898
PRNS-Overfelt Gardens	0	6,358	6,364	1,000	5,380
PRNS-RP & CS Gen Gifts	22,914	48,153	54,162	12,648	56,161
PRNS-River Oaks Park Maintenance	5,896	600,527	660,671	11,700	650,586
PRNS-Rose Garden Fountain	8,100	6,310	2,717	2,721	0
PRNS-SJ Vietnam War Memorial	0	12,009	12,021	0	12,051
PRNS-Safe Summer Initiative	8,638	15,838	22,760	579	22,235
PRNS-Senior Companion	356	0	30	30	0
PRNS-Southside Comm Ctr	0	508	1,021	0	1,223
PRNS-Southside Comm Ctr Gazebo	(1,800)	0	1,133	500	636
PRNS-St. James Park Landscaping	0	7,044	7,052	0	7,069
PRNS-Summer Lunch Program	0	243	444	200	245
PRNS-Vista Montana Pk Maint	0	75,228	150,442	2,500	223,468
PRNS-Willow Glen Founders Day	0	8,181	8,189	1,000	7,209
PRNS-Youth Commission	4,184	4,420	15,868	2,380	13,726
PRNS-Youth Sports Fair	0	716	716	0	718
PW-Animal Service Donations	138,301	76,935	197,747	138,425	127,758
PW-Hurricane Katrina Animals	619	0	0	0	0
PW-Kinjo Gardens	0	5,490	5,496	0	5,509
PW-Spay/Neuter Program	4,100	40,005	47,156	7,900	39,413
Total Expenditures	701,055	3,204,583	4,278,109	573,298	3,921,342
Transfers					
Trans to General Fund-Harriet Gustafson Gift	150	0	0	0	0
Total Transfers	150	0	0	0	0

GIFT TRUST FUND (139)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Ending Fund Balance					
Gifts Reserve	4,118,183	0	0	3,921,342	0
Reserve for Encumbrances	35,655	1,714	35,655	35,655	35,655
Total Ending Fund Balance	<u>4,153,838</u>	<u>1,714</u>	<u>35,655</u>	<u>3,956,997</u>	<u>35,655</u>
TOTAL USE OF FUNDS	<u><u>4,855,043</u></u>	<u><u>3,206,297</u></u>	<u><u>4,313,764</u></u>	<u><u>4,530,295</u></u>	<u><u>3,956,997</u></u>

HOME INVESTMENT PARTNERSHIP PROGRAM TRUST FUND (445)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	1,889	1,889	0	0	0
Retirement Pre-Payment Reserve	1,220	1,220	1,220	1,220	0
Teacher HP Revolving Loan Fund Reserve	140,000	0	0	0	0
Unrestricted	562,685	407,612	829,836	829,836	2,288,435
Total Beginning Fund Balance	705,794	410,721	831,056	831,056	2,288,435
Revenues					
Grant Revenue	2,745,865	2,199,798	6,959,798	6,105,798	12,383,017
Interest	1,007	1,000	1,000	5,000	5,000
Loan Repayments	1,475,963	600,000	2,500,000	2,000,000	700,000
Total Revenues	4,222,835	2,800,798	9,460,798	8,110,798	13,088,017
TOTAL SOURCE OF FUNDS	4,928,629	3,211,519	10,291,854	8,941,854	15,376,452
USE OF FUNDS					
Expenditures					
City Attorney Personal Svcs	2,915	51,795	52,751	52,751	55,811
Habitat Acquisition Rehab Assistance	0	500,000	750,000	750,000	0
Housing Loans and Grants	2,795,968	130,000	4,859,000	4,005,000	9,554,000
Housing Non-Personal/Equip	21,632	46,714	46,714	46,714	46,714
Housing Personal Services	259,392	501,117	572,161	600,000	511,064
NSP2 Downpayment Assistance	380,000	100,000	100,000	100,000	100,000
Overhead	73,098	71,289	71,289	71,289	120,788
Tenant Based Rental Assistance	539,577	720,000	1,001,405	1,001,405	2,000,000
Water Street Project	0	0	26,260	26,260	0
Welcome Home Program	24,991	0	0	0	0
Total Expenditures	4,097,573	2,120,915	7,479,580	6,653,419	12,388,377
Ending Fund Balance					
Employee Compensation Planning Reserve	0	12,000	0	0	10,040
Reserve for Encumbrances	0	1,889	0	0	0
Retirement Pre-Payment Reserve	1,220	0	0	0	0
Unrestricted	829,836	1,076,715	2,812,274	2,288,435	2,978,035
Total Ending Fund Balance	831,056	1,090,604	2,812,274	2,288,435	2,988,075
TOTAL USE OF FUNDS	4,928,629	3,211,519	10,291,854	8,941,854	15,376,452

HOUSING TRUST FUND (440)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	447,892	447,892	295,668	295,668	295,668
Unrestricted	1,663,231	1,664,918	2,189,847	2,189,847	1,760,088
Total Beginning Fund Balance	2,111,123	2,112,810	2,485,515	2,485,515	2,055,756
Revenues					
Bond Administration Fees	1,576,290	1,100,000	1,100,000	1,100,000	1,100,000
Interest	6,276	5,000	5,000	9,800	7,000
Lifeline Transportation Grant	56,220	0	0	0	0
Miscellaneous Revenue	278,238	10,000	10,000	10,000	10,000
Total Revenues	1,917,024	1,115,000	1,115,000	1,119,800	1,117,000
TOTAL SOURCE OF FUNDS	4,028,147	3,227,810	3,600,515	3,605,315	3,172,756
USE OF FUNDS					
Expenditures					
City Attorney Personal Svcs	1,170	27,376	7,882	7,882	29,648
Destination: Home	441,689	400,000	450,000	600,000	600,000
Emergency Assistance	0	50,000	50,000	50,000	50,000
Housing & Homeless Projects	474,338	400,000	453,000	453,000	603,000
Housing Non-Pers/Equip	31,203	50,000	50,000	50,000	50,000
Housing Personal Services	318,030	406,683	409,677	325,000	467,715
Housing Services Partnership	90,525	0	0	0	0
Lifeline Transportation Grant Prgm	112,440	0	0	0	0
Overhead	39,651	56,643	56,643	56,643	127,676
Total Expenditures	1,509,046	1,390,702	1,477,202	1,542,525	1,928,039
Transfers					
City Hall Debt Service	33,586	16,192	7,034	7,034	47,934
Total Transfers	33,586	16,192	7,034	7,034	47,934
Ending Fund Balance					
Employee Compensation Planning Reserve	0	3,500	0	0	9,588
Reserve for Encumbrances	295,668	447,892	295,668	295,668	295,668
Unrestricted	2,189,847	1,369,524	1,820,611	1,760,088	891,527
Total Ending Fund Balance	2,485,515	1,820,916	2,116,279	2,055,756	1,196,783
TOTAL USE OF FUNDS	4,028,147	3,227,810	3,600,515	3,605,315	3,172,756

ICE CENTRE REVENUE FUND (432)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Previously Approved Repairs Reserve	0	0	0	0	3,307,960
Unrestricted	3,676,996	3,999,241	4,151,441	4,151,441	2,146,538
Total Beginning Fund Balance	3,676,996	3,999,241	4,151,441	4,151,441	5,454,498
Revenues					
Ice Centre - Additional Rent	54,988	55,911	55,911	55,911	54,717
Ice Centre - Base Rent	2,878,380	3,025,000	3,025,000	3,025,000	3,120,000
Interest	11,958	11,000	11,000	20,000	21,000
Total Revenues	2,945,326	3,091,911	3,091,911	3,100,911	3,195,717
Transfers					
General Fund - SERAF Former Redevelopment Agency Loan Repayment	0	0	0	0	2,045,000
Total Transfers	0	0	0	0	2,045,000
TOTAL SOURCE OF FUNDS	6,622,322	7,091,152	7,243,352	7,252,352	10,695,215
USE OF FUNDS					
Expenditures					
Ice Ctr - Debt Service Payment	1,631,671	1,868,000	1,868,000	1,685,000	1,759,000
Ice Ctr - Oversight Expenses	41,824	42,661	42,661	42,661	43,514
Ice Ctr - Repair and Replacements	784,136	0	0	0	0
North/Center Ice Plant Replacement	0	2,000,000	2,000,000	0	0
Repairs - Electrical	0	55,000	88,359	0	275,000
Repairs - Mechanical	0	112,000	244,410	1,319	265,000
Repairs - Miscellaneous	0	53,000	105,639	19,425	175,000
Repairs - Structures	0	43,000	246,155	38,246	85,000
Repairs - Unanticipated/Emergency	0	50,000	234,249	0	50,000
Total Expenditures	2,457,631	4,223,661	4,829,473	1,786,651	2,652,514
Transfers					
General Fund - Insurance Expenses	13,250	13,250	13,250	11,203	11,203
Total Transfers	13,250	13,250	13,250	11,203	11,203
Ending Fund Balance					
Previously Approved Repairs Reserve	0	1,053,950	448,138	3,307,960	3,307,960
Unrestricted	4,151,441	1,800,291	1,952,491	2,146,538	4,723,538
Total Ending Fund Balance	4,151,441	2,854,241	2,400,629	5,454,498	8,031,498
TOTAL USE OF FUNDS	6,622,322	7,091,152	7,243,352	7,252,352	10,695,215

INTEGRATED WASTE MANAGEMENT FUND (423)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Integrated Billing System Reserve	0	2,000,000	2,000,000	2,000,000	2,000,000
Operations and Maintenance Reserve	4,418,268	3,060,880	4,294,926	4,294,926	7,849,057
Reserve for Encumbrances	7,138,166	7,138,166	5,234,961	5,234,961	5,234,961
Retiree Healthcare Solutions Reserve	0	0	0	0	210,000
Retirement Pre-Payment Reserve	65,699	65,699	65,699	65,699	0
Unrestricted	0	2,350,943	1,426,329	1,426,329	3,682,573
Total Beginning Fund Balance	11,622,133	14,615,688	13,021,915	13,021,915	18,976,591
Revenues					
AB 939 Fees	5,274,774	3,785,000	3,785,000	3,785,000	1,557,687
CDDD Ineligible Refunds	1,189,732	1,030,000	1,030,000	1,500,000	800,000
California Energy Commission Grant	200,502	0	0	0	1,600,000
Clean Creeks Healthy Comm Grant	27,625	16,000	16,000	16,000	25,000
EDA Grant	0	2,350,943	2,350,943	0	2,350,943
Franchise Applications	3,900	390	390	390	2,500
HHW Revenue from County	261,570	0	49,700	49,700	0
Hauler Payments	0	2,650,000	2,650,000	2,650,000	2,650,000
Interest	63,045	68,661	68,661	68,661	49,363
Las Plumas Tenant	0	0	0	0	400,000
Lien-Related Charges	6,719,212	6,298,998	6,298,998	6,298,998	6,125,000
Miscellaneous Revenue	87,488	0	0	0	21,800
Miscellaneous Solid Waste	196,072	188,000	188,000	188,000	216,000
NMTC Developer Fee	0	250,000	250,000	250,000	0
NMTC Leverage Loan Interest	96,142	98,048	98,048	98,048	98,048
NMTC Proceeds/Reimbursement	2,666,666	6,192,000	8,298,881	8,298,881	0
Recycle Plus Collection Charges	105,408,942	105,529,014	105,529,014	105,529,014	110,119,170
SB 332 Revenue	259,200	251,286	251,286	252,631	250,000
Safe Routes to Schools Creative (SRTC) Grant	78,772	25,000	31,228	31,228	0
Total Revenues	122,533,642	128,733,340	130,896,149	129,016,551	126,265,511
TOTAL SOURCE OF FUNDS	134,155,775	143,349,028	143,918,064	142,038,466	145,242,102
USE OF FUNDS					
Expenditures					
CEC Grant: Biomass to Energy Tech Project	308,669	0	0	0	1,600,000
Cap Prog and PW Dept Support Costs	258,000	110,000	110,000	110,000	0
City Attorney Personal Svcs	40,508	40,978	41,734	20,000	45,532
City Auditor Personal Svcs	11,725	11,745	11,964	11,964	13,545
City Facilities Recycle Plus (Late Fees)	549,542	607,765	607,765	607,765	625,000
City Mgr Personal Services	(178)	0	0	0	0
Clean Creeks Healthy Communities	22,860	0	0	0	0
Customer Information System Transition	0	0	22,550	0	1,600,000

INTEGRATED WASTE MANAGEMENT FUND (423)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Expenditures					
DOT Non-Pers/Equip	191	16,804	16,804	16,804	16,804
DOT Personal Services	164,185	171,440	171,567	171,567	189,381
Delinquent Lien Releases	246,292	340,000	340,000	340,000	340,000
EIC AB939/CDDD/Late Fees	0	1,519,290	2,796,481	2,196,481	0
EIC Public Art	109,479	0	0	0	0
EIC QALICB Master Lease Payment	0	0	0	0	407,000
ESD MFD Recycle Plus	16,936,691	17,851,195	17,851,195	17,723,514	18,579,242
ESD Non-Pers/Equip	2,826,430	3,170,669	2,852,669	2,800,000	3,784,410
ESD Personal Services	6,345,139	7,130,707	7,138,608	6,500,000	7,543,269
ESD SFD Recycle Plus	49,329,420	51,072,216	51,072,216	50,157,693	50,871,071
ESD Yard Trimming	22,434,091	22,514,154	22,514,154	22,502,002	22,906,231
Collection/Processing					
Environmental Compliance/Monitoring	(9,101)	0	0	0	0
Finance Non-Pers/Equip	135,782	112,500	112,500	112,500	112,500
Finance Personal Services	1,216,432	1,242,374	1,243,924	1,243,924	1,331,126
HHW Las Plumas Facility	4,242,983	4,701,886	3,412,544	1,139,544	2,873,000
HR Personal Services	16,361	22,808	23,229	15,000	22,038
IBS Commercial Paper Payment	617,514	2,049,442	2,049,442	2,049,442	0
IDC Disposal Agreement	8,588,660	8,947,000	8,947,000	8,857,530	7,997,000
IDC Disposal Contract (Late Fees)	97,521	94,000	94,000	94,000	101,000
IT Non-Pers/Equip	225,461	261,794	261,794	261,794	268,535
IT Personal Services	2,520,286	2,875,925	2,875,310	2,400,310	2,644,936
OED Personal Services	44,997	57,107	56,180	56,180	71,575
Overhead	1,830,988	2,138,993	2,138,993	2,138,993	2,052,442
PBCE Neighborhood Cleanups	19,687	57,450	57,450	25,000	57,450
PBCE Non-Pers/Equip	0	8,869	8,869	8,869	8,920
PBCE Personal Services	170,182	168,765	185,798	185,798	182,497
PRNS Non-Pers/Equip	10,944	17,624	17,624	15,000	17,624
PRNS Personal Services	46,692	53,191	53,089	45,000	59,661
Police Dept Pers Svcs (Creek Encampments)	74,923	104,000	104,000	65,000	104,000
Public Works Non-Pers/Equip	3	6,000	6,000	6,000	12,828
Public Works Personal Services	143,337	126,472	125,446	75,000	107,138
SFD Processing	0	0	0	0	2,500,000
Safe Routes to Schools Creative (SRTC) Grant	78,734	25,400	31,628	31,628	0
Workers' Comp Claims	10,397	80,000	80,000	20,000	40,000
Total Expenditures	<u>119,665,827</u>	<u>127,708,563</u>	<u>127,432,527</u>	<u>122,004,302</u>	<u>129,085,755</u>
Transfers					
City Hall Debt Service Fund	968,033	1,007,225	437,573	437,573	1,055,536
General Fund - CDDD	250,000	600,000	600,000	600,000	300,000
General Fund - Downtown Association	0	20,000	20,000	20,000	0
General Fund - Human Resources/Payroll System Upgrade	0	0	0	0	15,563
Neighborhood Security Bond Fund	250,000	0	0	0	0
Total Transfers	<u>1,468,033</u>	<u>1,627,225</u>	<u>1,057,573</u>	<u>1,057,573</u>	<u>1,371,099</u>

INTEGRATED WASTE MANAGEMENT FUND (423)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Ending Fund Balance					
Billing Transition Reserve	2,000,000	2,000,000	2,000,000	2,000,000	400,000
Employee Compensation Planning Reserve	0	218,300	0	0	86,186
Operations and Maintenance Reserve	4,294,926	4,400,000	7,849,057	7,849,057	8,500,000
Reserve for Encumbrances	5,234,961	7,138,166	5,234,961	5,234,961	5,234,961
Retiree Healthcare Solutions Reserve	0	0	210,000	210,000	210,000
Retirement Pre-Payment Reserve	65,699	0	0	0	0
Unrestricted	1,426,329	256,774	133,946	3,682,573	354,101
Total Ending Fund Balance	<u>13,021,915</u>	<u>14,013,240</u>	<u>15,427,964</u>	<u>18,976,591</u>	<u>14,785,248</u>
TOTAL USE OF FUNDS	<u>134,155,775</u>	<u>143,349,028</u>	<u>143,918,064</u>	<u>142,038,466</u>	<u>145,242,102</u>

LIBRARY PARCEL TAX FUND (418)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Contingency Reserve	100,000	100,000	100,000	100,000	0
Online Circ Sys Replacement Reserve	850,000	900,000	900,000	900,000	1,000,000
Reserve for Encumbrances	16,343	16,343	75,802	75,802	75,802
Retiree Healthcare Solutions Reserve	0	0	0	0	50,000
Retirement Pre-Payment Reserve	13,507	13,507	13,507	13,507	0
Unrestricted	6,011,369	6,671,794	7,655,110	7,655,110	7,411,495
Total Beginning Fund Balance	6,991,219	7,701,644	8,744,419	8,744,419	8,537,297
Revenues					
Interest	14,554	20,000	20,000	25,000	25,000
Parcel Tax	7,699,580	7,887,000	7,887,000	7,915,000	8,100,000
Total Revenues	7,714,134	7,907,000	7,907,000	7,940,000	8,125,000
TOTAL SOURCE OF FUNDS	14,705,353	15,608,644	16,651,419	16,684,419	16,662,297
USE OF FUNDS					
Expenditures					
Acquisition of Materials	1,864,594	1,992,000	2,292,000	2,292,000	1,746,000
Annual Audit	0	13,000	13,000	13,000	13,000
Automation Proj and Syst Mtnc	514,170	1,400,000	1,400,000	1,400,000	950,000
HR Personal Services	43,877	50,335	51,267	51,267	47,396
Library Non-Pers/Equip	534,168	845,500	1,225,500	978,000	845,500
Library Personal Services	2,966,550	4,138,935	3,785,803	3,400,000	4,450,384
Total Expenditures	5,923,359	8,439,770	8,767,570	8,134,267	8,052,280
Transfers					
City Hall Debt Service Fund	37,575	29,591	12,855	12,855	45,553
General Fund - Human Resources/Payroll System Upgrade	0	0	0	0	9,586
Total Transfers	37,575	29,591	12,855	12,855	55,139
Ending Fund Balance					
Contingency Reserve	100,000	0	0	0	0
Employee Compensation Planning Reserve	0	77,800	0	0	10,758
Online Circ Sys Replacement Reserve	900,000	1,000,000	1,000,000	1,000,000	1,000,000
Reserve for Encumbrances	75,802	16,343	75,802	75,802	75,802
Retiree Healthcare Solutions Reserve	0	0	50,000	50,000	50,000
Retirement Pre-Payment Reserve	13,507	0	0	0	0
Unrestricted	7,655,110	6,045,140	6,745,192	7,411,495	7,418,318
Total Ending Fund Balance	8,744,419	7,139,283	7,870,994	8,537,297	8,554,878
TOTAL USE OF FUNDS	14,705,353	15,608,644	16,651,419	16,684,419	16,662,297

LOW AND MODERATE INCOME HOUSING ASSET FUND (346)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	10,705,308	10,705,308	1,122,425	1,122,425	1,122,425
Retiree Healthcare Solutions Reserve	0	0	0	0	80,000
Retirement Pre-Payment Reserve	58,220	58,220	58,220	58,220	0
Revenue Stabilization Reserve	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Unrestricted	19,908,097	8,379,884	15,125,100	15,125,100	10,757,617
Total Beginning Fund Balance	36,171,625	24,643,412	21,805,745	21,805,745	17,460,042
Revenues					
Homebuyer Subordination Fee	34,266	0	0	0	0
Interest	74,356	75,000	75,000	85,000	75,000
Loan Repayments	19,429,514	6,900,000	12,900,000	12,000,000	16,400,000
Miscellaneous Revenue	598,369	0	0	0	0
Multi-Family Hsg Fees & Charges	0	194,010	194,010	194,010	226,620
Multi-Family Project Ownership Transfer Fee	17,151	0	0	0	0
Total Revenues	20,153,656	7,169,010	13,169,010	12,279,010	16,701,620
TOTAL SOURCE OF FUNDS	56,325,281	31,812,422	34,974,755	34,084,755	34,161,662
USE OF FUNDS					
Expenditures					
City Attorney Non-Pers/Equip	6,087	16,724	16,724	16,724	16,724
City Attorney Personal Svcs	752,338	556,678	757,168	757,168	599,291
City Manager Non-Pers/Equip	16,632	18,375	18,375	18,375	18,375
City Manager Personal Svcs	26,557	27,347	27,864	27,864	29,977
Finance Personal Services	134,569	89,576	91,455	91,455	106,518
HR Personal Services	20,790	24,010	23,408	23,408	22,572
Hazard Mitigation Grant Match	272,888	200,000	200,000	200,000	0
Homeless Services	0	0	250,000	250,000	250,000
Homeowner Education Program	26,996	30,000	30,000	30,000	30,000
Housing Loans and Grants	15,378,915	6,000,000	12,000,000	9,774,633	16,180,000
Housing Non-Pers/Equip	520,079	800,634	850,634	850,634	802,634
Housing Personal Services	4,352,018	3,558,876	3,516,768	3,366,768	4,443,188
Housing Rehabilitation Loan	(27,089)	0	0	0	0
Loan Management	17,148	150,000	150,000	150,000	200,000
Overhead	547,327	656,015	656,015	656,015	774,748
PW Non-Pers/Equip	5,180	14,650	14,650	14,650	9,729
PW Personal Services	81,356	142,355	142,879	100,000	116,848
Successor Agency to Redevelopment Agency	11,685,043	50,000	50,000	50,000	20,000
Workers' Compensation Claims	15,414	100,000	100,000	50,000	100,000
Total Expenditures	33,832,248	12,435,240	18,895,940	16,427,694	23,720,604
Transfers					
City Hall Debt Service Fund	687,288	453,507	197,019	197,019	464,105

LOW AND MODERATE INCOME HOUSING ASSET FUND (346)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
USE OF FUNDS (CONT'D.)					
Transfers					
General Fund - Human Resources/Payroll System Upgrade	0	0	0	0	6,210
Total Transfers	<u>687,288</u>	<u>453,507</u>	<u>197,019</u>	<u>197,019</u>	<u>470,315</u>
Ending Fund Balance					
Employee Compensation Planning Reserve	0	90,700	0	0	21,001
Reserve for Encumbrances	1,122,425	10,705,308	1,122,425	1,122,425	1,122,425
Retiree Healthcare Solutions Reserve	0	0	80,000	80,000	80,000
Retirement Pre-Payment Reserve	58,220	0	0	0	0
Revenue Stabilization Reserve	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Unrestricted	15,125,100	2,627,667	9,179,371	10,757,617	3,247,317
Total Ending Fund Balance	<u>21,805,745</u>	<u>18,923,675</u>	<u>15,881,796</u>	<u>17,460,042</u>	<u>9,970,743</u>
TOTAL USE OF FUNDS	<u><u>56,325,281</u></u>	<u><u>31,812,422</u></u>	<u><u>34,974,755</u></u>	<u><u>34,084,755</u></u>	<u><u>34,161,662</u></u>

MAINTENANCE DISTRICT NO. 1 (LOS PASEOS) FUND (352)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	27,868	27,868	25,677	25,677	25,677
Retirement Pre-Payment Reserve	547	547	547	547	0
Unrestricted	846,160	796,080	891,600	891,600	649,543
Total Beginning Fund Balance	874,575	824,495	917,824	917,824	675,220
Revenues					
Interest	2,120	2,400	2,400	2,400	2,400
Special Assessments	233,482	202,900	202,900	202,900	204,300
Total Revenues	235,602	205,300	205,300	205,300	206,700
TOTAL SOURCE OF FUNDS	1,110,177	1,029,795	1,123,124	1,123,124	881,920
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	94,083	280,000	330,000	330,000	436,388
DOT Personal Services	64,692	134,857	136,547	88,755	119,591
Overhead	33,578	28,649	28,649	28,649	36,372
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	192,353	444,006	495,696	447,904	592,889
Ending Fund Balance					
Reserve for Encumbrances	25,677	27,868	25,677	25,677	25,677
Retirement Pre-Payment Reserve	547	0	0	0	0
Unrestricted	891,600	557,921	601,751	649,543	263,354
Total Ending Fund Balance	917,824	585,789	627,428	675,220	289,031
TOTAL USE OF FUNDS	1,110,177	1,029,795	1,123,124	1,123,124	881,920

MAINTENANCE DISTRICT NO. 2 (TRADE ZONE BLVD.- LUNDY AVE.)
FUND (354)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	32,982	32,982	0	0	0
Unrestricted	57,904	69,080	90,814	90,814	85,550
Total Beginning Fund Balance	<u>90,886</u>	<u>102,062</u>	<u>90,814</u>	<u>90,814</u>	<u>85,550</u>
Revenues					
Interest	254	200	200	200	200
Special Assessments	69,354	71,900	71,900	71,900	73,300
Total Revenues	<u>69,608</u>	<u>72,100</u>	<u>72,100</u>	<u>72,100</u>	<u>73,500</u>
Transfers					
General Fund	2,408	2,408	2,408	2,408	2,408
Total Transfers	<u>2,408</u>	<u>2,408</u>	<u>2,408</u>	<u>2,408</u>	<u>2,408</u>
TOTAL SOURCE OF FUNDS	<u>162,902</u>	<u>176,570</u>	<u>165,322</u>	<u>165,322</u>	<u>161,458</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	64,355	60,593	110,593	70,593	60,593
DOT Personal Services	5,831	6,783	6,904	6,904	7,584
Overhead	1,902	1,775	1,775	1,775	1,926
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>72,088</u>	<u>69,651</u>	<u>119,772</u>	<u>79,772</u>	<u>70,641</u>
Ending Fund Balance					
Reserve for Encumbrances	0	32,982	0	0	0
Unrestricted	90,814	73,937	45,550	85,550	90,817
Total Ending Fund Balance	<u>90,814</u>	<u>106,919</u>	<u>45,550</u>	<u>85,550</u>	<u>90,817</u>
TOTAL USE OF FUNDS	<u>162,902</u>	<u>176,570</u>	<u>165,322</u>	<u>165,322</u>	<u>161,458</u>

MAINTENANCE DISTRICT NO. 5 (ORCHARD PARKWAY-PLUMERIA
DRIVE) FUND (357)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	34,088	34,088	0	0	0
Unrestricted	321,707	343,812	342,454	342,454	327,838
Total Beginning Fund Balance	<u>355,795</u>	<u>377,900</u>	<u>342,454</u>	<u>342,454</u>	<u>327,838</u>
Revenues					
Interest	837	1,000	1,000	1,000	1,000
Special Assessments	63,345	60,500	60,500	60,500	60,500
Total Revenues	<u>64,182</u>	<u>61,500</u>	<u>61,500</u>	<u>61,500</u>	<u>61,500</u>
TOTAL SOURCE OF FUNDS	<u>419,977</u>	<u>439,400</u>	<u>403,954</u>	<u>403,954</u>	<u>389,338</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	58,351	60,500	60,500	60,500	103,334
DOT Personal Services	13,937	11,758	11,972	11,972	11,440
Overhead	5,235	3,144	3,144	3,144	3,217
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>77,523</u>	<u>75,902</u>	<u>76,116</u>	<u>76,116</u>	<u>118,529</u>
Ending Fund Balance					
Reserve for Encumbrances	0	34,088	0	0	0
Unrestricted	342,454	329,410	327,838	327,838	270,809
Total Ending Fund Balance	<u>342,454</u>	<u>363,498</u>	<u>327,838</u>	<u>327,838</u>	<u>270,809</u>
TOTAL USE OF FUNDS	<u>419,977</u>	<u>439,400</u>	<u>403,954</u>	<u>403,954</u>	<u>389,338</u>

MAINTENANCE DISTRICT NO. 8 (ZANKER-MONTAGUE) FUND (361)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	50,202	50,202	31,675	31,675	31,675
Unrestricted	266,456	252,356	299,777	299,777	282,063
Total Beginning Fund Balance	316,658	302,558	331,452	331,452	313,738
Revenues					
Interest	803	800	800	800	800
Special Assessments	77,956	77,600	77,600	77,600	77,600
Total Revenues	78,759	78,400	78,400	78,400	78,400
Transfers					
General Fund	2,353	2,353	2,353	2,353	2,353
Total Transfers	2,353	2,353	2,353	2,353	2,353
TOTAL SOURCE OF FUNDS	397,770	383,311	412,205	412,205	394,491
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	36,752	65,435	65,435	65,435	200,435
DOT Personal Services	21,292	24,885	25,321	25,321	31,629
Overhead	8,274	7,211	7,211	7,211	8,248
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	66,318	98,031	98,467	98,467	240,850
Ending Fund Balance					
Reserve for Encumbrances	31,675	50,202	31,675	31,675	31,675
Unrestricted	299,777	235,078	282,063	282,063	121,966
Total Ending Fund Balance	331,452	285,280	313,738	313,738	153,641
TOTAL USE OF FUNDS	397,770	383,311	412,205	412,205	394,491

MAINTENANCE DISTRICT NO. 9 (SANTA TERESA-GREAT OAKS) FUND
(362)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	62,099	62,099	0	0	0
Unrestricted	354,876	369,379	428,532	428,532	319,586
Total Beginning Fund Balance	<u>416,975</u>	<u>431,478</u>	<u>428,532</u>	<u>428,532</u>	<u>319,586</u>
Revenues					
Interest	1,096	1,100	1,100	1,100	1,100
Special Assessments	116,611	120,200	120,200	120,200	122,900
Total Revenues	<u>117,707</u>	<u>121,300</u>	<u>121,300</u>	<u>121,300</u>	<u>124,000</u>
Transfers					
General Fund	23,480	23,480	23,480	23,480	23,480
Total Transfers	<u>23,480</u>	<u>23,480</u>	<u>23,480</u>	<u>23,480</u>	<u>23,480</u>
TOTAL SOURCE OF FUNDS	<u>558,162</u>	<u>576,258</u>	<u>573,312</u>	<u>573,312</u>	<u>467,066</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	105,566	118,000	218,000	218,000	114,232
DOT Personal Services	14,630	26,733	27,205	27,205	36,912
Overhead	9,434	8,021	8,021	8,021	11,940
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>129,630</u>	<u>153,254</u>	<u>253,726</u>	<u>253,726</u>	<u>163,622</u>
Ending Fund Balance					
Reserve for Encumbrances	0	62,099	0	0	0
Unrestricted	428,532	360,905	319,586	319,586	303,444
Total Ending Fund Balance	<u>428,532</u>	<u>423,004</u>	<u>319,586</u>	<u>319,586</u>	<u>303,444</u>
TOTAL USE OF FUNDS	<u>558,162</u>	<u>576,258</u>	<u>573,312</u>	<u>573,312</u>	<u>467,066</u>

MAINTENANCE DISTRICT NO. 11 (BROKAW RD. FROM JUNCTION AVE.
TO OLD OAKLAND RD.) FUND (364)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	8,675	8,675	0	0	0
Unrestricted	203,603	210,192	222,980	222,980	230,847
Total Beginning Fund Balance	<u>212,278</u>	<u>218,867</u>	<u>222,980</u>	<u>222,980</u>	<u>230,847</u>
Revenues					
Interest	569	600	600	600	600
Special Assessments	61,570	63,800	63,800	63,800	65,200
Total Revenues	<u>62,139</u>	<u>64,400</u>	<u>64,400</u>	<u>64,400</u>	<u>65,800</u>
Transfers					
General Fund	6,354	6,354	6,354	6,354	6,354
Total Transfers	<u>6,354</u>	<u>6,354</u>	<u>6,354</u>	<u>6,354</u>	<u>6,354</u>
TOTAL SOURCE OF FUNDS	<u>280,771</u>	<u>289,621</u>	<u>293,734</u>	<u>293,734</u>	<u>303,001</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	49,602	53,708	53,708	53,708	53,708
DOT Personal Services	6,287	6,783	6,904	6,904	7,584
Overhead	1,902	1,775	1,775	1,775	1,926
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>57,791</u>	<u>62,766</u>	<u>62,887</u>	<u>62,887</u>	<u>63,756</u>
Ending Fund Balance					
Reserve for Encumbrances	0	8,675	0	0	0
Unrestricted	222,980	218,180	230,847	230,847	239,245
Total Ending Fund Balance	<u>222,980</u>	<u>226,855</u>	<u>230,847</u>	<u>230,847</u>	<u>239,245</u>
TOTAL USE OF FUNDS	<u>280,771</u>	<u>289,621</u>	<u>293,734</u>	<u>293,734</u>	<u>303,001</u>

MAINTENANCE DISTRICT NO. 13 (KARINA-O'NEL) FUND (366)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	17,815	17,815	0	0	0
Unrestricted	45,761	50,528	70,602	70,602	66,435
Total Beginning Fund Balance	<u>63,576</u>	<u>68,343</u>	<u>70,602</u>	<u>70,602</u>	<u>66,435</u>
Revenues					
Interest	180	200	200	200	200
Special Assessments	44,302	45,900	45,900	45,900	46,900
Total Revenues	<u>44,482</u>	<u>46,100</u>	<u>46,100</u>	<u>46,100</u>	<u>47,100</u>
TOTAL SOURCE OF FUNDS	<u>108,058</u>	<u>114,443</u>	<u>116,702</u>	<u>116,702</u>	<u>113,535</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	32,643	33,711	43,711	43,711	33,711
DOT Personal Services	2,911	4,505	4,577	4,577	6,997
Overhead	1,902	1,479	1,479	1,479	1,758
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>37,456</u>	<u>40,195</u>	<u>50,267</u>	<u>50,267</u>	<u>43,004</u>
Ending Fund Balance					
Reserve for Encumbrances	0	17,815	0	0	0
Unrestricted	70,602	56,433	66,435	66,435	70,531
Total Ending Fund Balance	<u>70,602</u>	<u>74,248</u>	<u>66,435</u>	<u>66,435</u>	<u>70,531</u>
TOTAL USE OF FUNDS	<u>108,058</u>	<u>114,443</u>	<u>116,702</u>	<u>116,702</u>	<u>113,535</u>

MAINTENANCE DISTRICT NO. 15 (SILVER CREEK VALLEY) FUND (368)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	241,556	241,556	45,896	45,896	45,896
Retirement Pre-Payment Reserve	1,462	1,462	1,462	1,462	0
Unrestricted	5,071,127	4,775,088	4,992,382	4,992,382	4,408,690
Total Beginning Fund Balance	<u>5,314,145</u>	<u>5,018,106</u>	<u>5,039,740</u>	<u>5,039,740</u>	<u>4,454,586</u>
Revenues					
Interest	12,947	14,400	14,400	14,400	14,400
Special Assessments	936,144	945,000	945,000	945,000	945,500
Total Revenues	<u>949,091</u>	<u>959,400</u>	<u>959,400</u>	<u>959,400</u>	<u>959,900</u>
Transfers					
General Fund	16,636	16,636	16,636	16,636	16,636
Storm Sewer Operating Fund	22,118	22,118	22,118	22,118	22,118
Total Transfers	<u>38,754</u>	<u>38,754</u>	<u>38,754</u>	<u>38,754</u>	<u>38,754</u>
TOTAL SOURCE OF FUNDS	<u>6,301,990</u>	<u>6,016,260</u>	<u>6,037,894</u>	<u>6,037,894</u>	<u>5,453,240</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	1,030,394	1,510,000	1,510,000	1,350,000	1,029,002
DOT Personal Services	165,733	311,515	315,319	167,232	251,028
Overhead	64,217	65,576	65,576	65,576	77,171
Workers' Comp Claims	1,906	500	2,000	500	538
Total Expenditures	<u>1,262,250</u>	<u>1,887,591</u>	<u>1,892,895</u>	<u>1,583,308</u>	<u>1,357,739</u>
Ending Fund Balance					
Reserve for Encumbrances	45,896	241,556	45,896	45,896	45,896
Retirement Pre-Payment Reserve	1,462	0	0	0	0
Unrestricted	4,992,382	3,887,113	4,099,103	4,408,690	4,049,605
Total Ending Fund Balance	<u>5,039,740</u>	<u>4,128,669</u>	<u>4,144,999</u>	<u>4,454,586</u>	<u>4,095,501</u>
TOTAL USE OF FUNDS	<u>6,301,990</u>	<u>6,016,260</u>	<u>6,037,894</u>	<u>6,037,894</u>	<u>5,453,240</u>

MAINTENANCE DISTRICT NO. 18 (THE MEADOWLANDS) FUND (372)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	5,020	5,020	0	0	0
Unrestricted	28,675	60,431	44,198	44,198	56,882
Total Beginning Fund Balance	<u>33,695</u>	<u>65,451</u>	<u>44,198</u>	<u>44,198</u>	<u>56,882</u>
Revenues					
Interest	134	200	200	200	200
Special Assessments	91,007	94,300	94,300	94,300	91,900
Total Revenues	<u>91,141</u>	<u>94,500</u>	<u>94,500</u>	<u>94,500</u>	<u>92,100</u>
TOTAL SOURCE OF FUNDS	<u>124,836</u>	<u>159,951</u>	<u>138,698</u>	<u>138,698</u>	<u>148,982</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	61,385	77,096	77,096	57,096	77,096
DOT Personal Services	11,645	18,011	18,305	18,305	27,987
Overhead	7,608	5,915	5,915	5,915	7,031
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>80,638</u>	<u>101,522</u>	<u>101,816</u>	<u>81,816</u>	<u>112,652</u>
Ending Fund Balance					
Reserve for Encumbrances	0	5,020	0	0	0
Unrestricted	44,198	53,409	36,882	56,882	36,330
Total Ending Fund Balance	<u>44,198</u>	<u>58,429</u>	<u>36,882</u>	<u>56,882</u>	<u>36,330</u>
TOTAL USE OF FUNDS	<u>124,836</u>	<u>159,951</u>	<u>138,698</u>	<u>138,698</u>	<u>148,982</u>

MAINTENANCE DISTRICT NO. 19 (RIVER OAKS AREA LANDSCAPING)
FUND (359)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	46,019	46,019	14,183	14,183	14,183
Unrestricted	292,336	272,497	300,586	300,586	232,870
Total Beginning Fund Balance	<u>338,355</u>	<u>318,516</u>	<u>314,769</u>	<u>314,769</u>	<u>247,053</u>
Revenues					
Interest	832	800	800	800	800
Special Assessments	42,806	40,100	40,100	40,100	41,100
Total Revenues	<u>43,638</u>	<u>40,900</u>	<u>40,900</u>	<u>40,900</u>	<u>41,900</u>
Transfers					
General Fund	6,195	6,195	6,195	6,195	6,195
Total Transfers	<u>6,195</u>	<u>6,195</u>	<u>6,195</u>	<u>6,195</u>	<u>6,195</u>
TOTAL SOURCE OF FUNDS	<u><u>388,188</u></u>	<u><u>365,611</u></u>	<u><u>361,864</u></u>	<u><u>361,864</u></u>	<u><u>295,148</u></u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	55,291	95,500	120,500	95,000	116,335
DOT Personal Services	13,852	15,052	15,322	15,322	16,798
Overhead	4,276	3,989	3,989	3,989	4,329
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>73,419</u>	<u>115,041</u>	<u>140,311</u>	<u>114,811</u>	<u>138,000</u>
Ending Fund Balance					
Reserve for Encumbrances	14,183	46,019	14,183	14,183	14,183
Unrestricted	300,586	204,551	207,370	232,870	142,965
Total Ending Fund Balance	<u>314,769</u>	<u>250,570</u>	<u>221,553</u>	<u>247,053</u>	<u>157,148</u>
TOTAL USE OF FUNDS	<u><u>388,188</u></u>	<u><u>365,611</u></u>	<u><u>361,864</u></u>	<u><u>361,864</u></u>	<u><u>295,148</u></u>

MAINTENANCE DISTRICT NO. 20 (RENAISSANCE-N. FIRST
LANDSCAPING) FUND (365)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	64,396	64,396	0	0	0
Unrestricted	309,745	304,553	362,575	362,575	348,757
Total Beginning Fund Balance	<u>374,141</u>	<u>368,949</u>	<u>362,575</u>	<u>362,575</u>	<u>348,757</u>
Revenues					
Interest	943	900	900	900	900
Special Assessments	39,603	40,000	40,000	40,000	40,000
Total Revenues	<u>40,546</u>	<u>40,900</u>	<u>40,900</u>	<u>40,900</u>	<u>40,900</u>
Transfers					
General Fund	21,461	21,461	21,461	21,461	21,461
Total Transfers	<u>21,461</u>	<u>21,461</u>	<u>21,461</u>	<u>21,461</u>	<u>21,461</u>
TOTAL SOURCE OF FUNDS	<u>436,148</u>	<u>431,310</u>	<u>424,936</u>	<u>424,936</u>	<u>411,118</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	65,354	67,527	67,527	67,000	67,527
DOT Personal Services	6,317	6,783	6,904	6,904	7,584
Overhead	1,902	1,775	1,775	1,775	1,926
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>73,573</u>	<u>76,585</u>	<u>76,706</u>	<u>76,179</u>	<u>77,575</u>
Ending Fund Balance					
Reserve for Encumbrances	0	64,396	0	0	0
Unrestricted	362,575	290,329	348,230	348,757	333,543
Total Ending Fund Balance	<u>362,575</u>	<u>354,725</u>	<u>348,230</u>	<u>348,757</u>	<u>333,543</u>
TOTAL USE OF FUNDS	<u>436,148</u>	<u>431,310</u>	<u>424,936</u>	<u>424,936</u>	<u>411,118</u>

MAINTENANCE DISTRICT NO. 21 (GATEWAY PLACE-AIRPORT PARKWAY)
FUND (356)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	38,080	38,080	988	988	988
Unrestricted	259,414	272,456	302,793	302,793	224,317
Total Beginning Fund Balance	<u>297,494</u>	<u>310,536</u>	<u>303,781</u>	<u>303,781</u>	<u>225,305</u>
Revenues					
Interest	769	800	800	800	800
Special Assessments	70,521	70,300	70,300	70,300	87,200
Total Revenues	<u>71,290</u>	<u>71,100</u>	<u>71,100</u>	<u>71,100</u>	<u>88,000</u>
Transfers					
General Fund	8,996	8,996	8,996	8,996	8,996
Total Transfers	<u>8,996</u>	<u>8,996</u>	<u>8,996</u>	<u>8,996</u>	<u>8,996</u>
TOTAL SOURCE OF FUNDS	<u><u>377,780</u></u>	<u><u>390,632</u></u>	<u><u>383,877</u></u>	<u><u>383,877</u></u>	<u><u>322,301</u></u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	56,150	85,000	175,000	135,000	79,054
DOT Personal Services	11,937	17,599	17,913	17,913	17,292
Overhead	5,912	5,159	5,159	5,159	5,607
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>73,999</u>	<u>108,258</u>	<u>198,572</u>	<u>158,572</u>	<u>102,491</u>
Ending Fund Balance					
Reserve for Encumbrances	988	38,080	988	988	988
Unrestricted	302,793	244,294	184,317	224,317	218,822
Total Ending Fund Balance	<u>303,781</u>	<u>282,374</u>	<u>185,305</u>	<u>225,305</u>	<u>219,810</u>
TOTAL USE OF FUNDS	<u><u>377,780</u></u>	<u><u>390,632</u></u>	<u><u>383,877</u></u>	<u><u>383,877</u></u>	<u><u>322,301</u></u>

MAINTENANCE DISTRICT NO. 22 (HELLYER AVE.-SILVER CREEK
VALLEY RD.) FUND (367)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	33,398	33,398	0	0	0
Unrestricted	256,403	260,929	285,690	285,690	207,034
Total Beginning Fund Balance	<u>289,801</u>	<u>294,327</u>	<u>285,690</u>	<u>285,690</u>	<u>207,034</u>
Revenues					
Interest	746	800	800	800	800
Special Assessments	49,493	50,000	50,000	50,000	50,000
Total Revenues	<u>50,239</u>	<u>50,800</u>	<u>50,800</u>	<u>50,800</u>	<u>50,800</u>
Transfers					
General Fund	35,223	35,223	35,223	35,223	35,223
Total Transfers	<u>35,223</u>	<u>35,223</u>	<u>35,223</u>	<u>35,223</u>	<u>35,223</u>
TOTAL SOURCE OF FUNDS	<u>375,263</u>	<u>380,350</u>	<u>371,713</u>	<u>371,713</u>	<u>293,057</u>
USE OF FUNDS					
Expenditures					
DOT Non-Pers/Equip	81,582	177,500	177,500	155,500	187,971
DOT Personal Services	6,089	6,783	6,904	6,904	7,584
Overhead	1,902	1,775	1,775	1,775	1,926
Workers' Comp Claims	0	500	500	500	538
Total Expenditures	<u>89,573</u>	<u>186,558</u>	<u>186,679</u>	<u>164,679</u>	<u>198,019</u>
Ending Fund Balance					
Reserve for Encumbrances	0	33,398	0	0	0
Unrestricted	285,690	160,394	185,034	207,034	95,038
Total Ending Fund Balance	<u>285,690</u>	<u>193,792</u>	<u>185,034</u>	<u>207,034</u>	<u>95,038</u>
TOTAL USE OF FUNDS	<u>375,263</u>	<u>380,350</u>	<u>371,713</u>	<u>371,713</u>	<u>293,057</u>

MULTI-SOURCE HOUSING FUND (448)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Rental Rights and Referrals Reserve	123,688	62,744	62,744	62,744	0
Reserve for Encumbrances	1,034,400	1,034,400	281,064	281,064	281,064
Retiree Healthcare Solutions Reserve	0	0	0	0	30,000
Retirement Pre-Payment Reserve	2,208	2,208	2,208	2,208	0
Unrestricted	2,577,710	18,293,761	18,295,872	18,295,872	9,799,904
Total Beginning Fund Balance	3,738,006	19,393,113	18,641,888	18,641,888	10,110,968
Revenues					
Children's Shelter Repayment	5,126,000	0	0	0	0
Development Agreement	6,885,000	2,600,000	0	0	2,000,000
Grant Revenue	4,462,318	12,589,405	9,883,440	8,308,016	7,368,434
In-Lieu Fee Revenue	0	0	7,764,080	7,764,080	0
Interest	21,229	40,000	40,000	60,000	40,000
Loan Repayments	889,905	3,000,000	3,255,405	1,000,000	1,000,000
Medical Respite Facility	0	471,240	471,240	125,402	345,838
Misc Revenue (Bond Repay)	4,783,420	0	0	0	0
Multi-Family Housing Fees & Charges	0	537,833	537,833	0	0
Recovery Act - Homeless Prevention and Rapid Re-Housing Program	435,480	0	0	0	0
Recovery Act - Neighborhood Stabilization Program 2	8,321,071	6,165,071	6,437,376	1,665,071	5,201,630
Rental Rights and Referrals	516,154	490,282	490,282	520,000	849,228
Total Revenues	31,440,577	25,893,831	28,879,656	19,442,569	16,805,130
TOTAL SOURCE OF FUNDS	35,178,583	45,286,944	47,521,544	38,084,457	26,916,098
USE OF FUNDS					
Expenditures					
CalHome Prgm (BEGIN - Pers. Svcs)	(691)	0	0	0	0
CalHome Prgm (BEGIN)	1,411,095	1,400,000	1,400,000	1,400,000	1,400,000
CalHome Prgm (Hmbyr - Pers. Svcs)	(355)	5,919	5,919	5,919	33,723
CalHome Prgm (Homebuyer)	0	1,240,000	740,000	740,000	250,000
CalHome Prgm (Rehab - Pers. Svcs)	0	68,316	68,316	68,316	73,060
CalHome Prgm (Rehab)	351,400	60,000	1,560,000	1,560,000	1,700,000
Capital Grant Program	0	4,775,000	4,775,000	4,775,000	0
City Attorney Personal Svcs	0	107,477	17,510	17,510	116,876
Emergency Shelter Grants	785,660	792,456	625,159	625,159	620,642
Emergency Shelter Grants (Pers. Svcs)	59,423	14,093	14,093	14,093	9,530
Family Shelter Project	0	0	0	0	0
HOPWA Grants	843,831	858,690	863,022	863,022	846,484
HOPWA Grants (Pers. Svcs)	26,346	19,284	19,284	19,284	15,483
HOPWA SHAPPS Grants	372,592	448,156	448,156	448,156	448,156
HOPWA SHAPPS Grants (Pers. Svcs)	6,633	19,284	19,284	19,284	15,483
Hazard Mitigation Grant Program	770,641	800,000	800,000	800,000	325,000
Hazard Mtgtn Grant Prgm (Pers. Svcs)	264,840	50,420	50,420	50,420	190,647

MULTI-SOURCE HOUSING FUND (448)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Expenditures					
Housing Loans and Grants	2,300,000	20,910,000	14,610,000	13,000,000	10,000,000
Housing Non-Pers/Equip	107,493	200,022	570,022	570,022	420,022
Housing Personal Services	434,441	733,215	738,182	500,000	623,246
Inclusionary Projects	0	330,000	330,000	100,000	330,000
Medical Respite Facility	0	471,240	471,240	125,402	345,838
Muni Whole House Rehab Pilot Program	0	40,000	40,000	40,000	0
Neighborhood Stabilization Program	63,588	20,000	193,900	177,000	250,000
Neighborhood Stabilization Program (Pers. Svcs)	34,610	173,158	173,158	173,158	10,886
Overhead	211,791	216,673	216,673	216,673	265,869
Rcvry Act - Homeless Prevention and Rapid Re-Housing Program	389,778	0	0	0	0
Rcvry Act - Neigh. Stblztn Prgm 2	7,442,897	5,676,493	5,676,493	1,176,493	5,000,000
Rcvry Act - Neigh. Stblztn Prgm 2 (Pers. Svcs)	365,292	488,578	488,578	488,578	201,630
Skills to Succeed	295,390	0	0	0	0
Water Street Project	0	0	255,405	0	0
Total Expenditures	<u>16,536,695</u>	<u>39,918,474</u>	<u>35,169,814</u>	<u>27,973,489</u>	<u>23,492,575</u>
Transfers					
General Fund - Human Resources/Payroll System Upgrade	0	0	0	0	1,465
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,465</u>
Ending Fund Balance					
Employee Compensation Planning Reserve	0	35,000	0	0	18,627
Rental Rights and Referrals Reserve	62,744	62,744	0	0	0
Reserve for Encumbrances	281,064	1,034,400	281,064	281,064	281,064
Retiree Healthcare Solutions Reserve	0	0	30,000	30,000	30,000
Retirement Pre-Payment Reserve	2,208	0	0	0	0
Unrestricted	18,295,872	4,236,326	12,040,666	9,799,904	3,092,367
Total Ending Fund Balance	<u>18,641,888</u>	<u>5,368,470</u>	<u>12,351,730</u>	<u>10,110,968</u>	<u>3,422,058</u>
TOTAL USE OF FUNDS	<u><u>35,178,583</u></u>	<u><u>45,286,944</u></u>	<u><u>47,521,544</u></u>	<u><u>38,084,457</u></u>	<u><u>26,916,098</u></u>

MUNICIPAL GOLF COURSE FUND (518)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	0	0	0	0	0
Unrestricted	375,482	339,482	459,707	459,707	583,707
Total Beginning Fund Balance	375,482	339,482	459,707	459,707	583,707
Revenues					
Interest	1,987	2,000	2,000	3,000	2,000
Los Lagos Golf Course	82,590	90,000	90,000	75,000	80,000
Miscellaneous Revenue	35,697	20,000	20,000	35,000	35,000
San José Municipal Golf Course	446,153	444,000	444,000	460,000	450,000
Total Revenues	566,427	556,000	556,000	573,000	567,000
Transfers					
General Fund	1,800,000	2,000,000	2,000,000	2,000,000	1,600,000
Total Transfers	1,800,000	2,000,000	2,000,000	2,000,000	1,600,000
TOTAL SOURCE OF FUNDS	2,741,909	2,895,482	3,015,707	3,032,707	2,750,707
USE OF FUNDS					
Expenditures					
Coyote Creek Environmental Mitigation	5,248	10,000	10,000	1,000	1,000
Los Lagos Debt Service	1,354,891	1,494,000	1,494,000	1,494,000	1,512,000
Los Lagos Golf Course	194,813	150,000	210,000	200,000	175,000
Rancho del Pueblo Debt Service	442,092	459,000	459,000	459,000	459,000
Rancho del Pueblo Golf Course	285,158	290,000	330,000	295,000	290,000
Total Expenditures	2,282,202	2,403,000	2,503,000	2,449,000	2,437,000
Ending Fund Balance					
Reserve for Encumbrances	0	0	0	0	0
Unrestricted	459,707	492,482	512,707	583,707	313,707
Total Ending Fund Balance	459,707	492,482	512,707	583,707	313,707
TOTAL USE OF FUNDS	2,741,909	2,895,482	3,015,707	3,032,707	2,750,707

POLICE AND FIRE RETIREMENT FUND (135)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Claims Reserve	2,641,442,000	2,691,318,463	2,847,602,000	2,847,602,000	2,970,468,525
Total Beginning Fund Balance	2,641,442,000	2,691,318,463	2,847,602,000	2,847,602,000	2,970,468,525
Revenues					
Investment Income	264,343,000	199,729,000	199,729,000	189,494,910	217,560,101
Participant Income	33,725,000	38,266,000	38,266,000	36,253,687	39,941,290
Total Revenues	298,068,000	237,995,000	237,995,000	225,748,597	257,501,391
Transfers					
1970 COLA	808	700	700	620	624
1980 COLA	15,191	15,000	15,000	13,526	13,284
1990 COLA	6,006	6,000	6,000	5,940	5,940
City Contributions	105,234,000	121,199,000	121,199,000	119,560,831	132,875,000
Total Transfers	105,256,005	121,220,700	121,220,700	119,580,917	132,894,848
TOTAL SOURCE OF FUNDS	3,044,766,005	3,050,534,163	3,206,817,700	3,192,931,514	3,360,864,764
USE OF FUNDS					
Expenditures					
1970 COLA	808	700	700	620	624
1980 COLA	15,191	15,000	15,000	13,526	13,284
1990 COLA	6,006	6,000	6,000	5,940	5,940
Benefits	159,702,000	176,261,000	176,261,000	168,224,100	185,046,510
HR Staffing Support	151,094	154,111	154,111	142,984	168,370
Health Insurance	23,934,000	23,336,000	23,336,000	21,720,771	22,101,503
Professional Fees	10,800,711	16,596,000	16,596,000	12,847,486	13,403,950
Retirement Non-Pers/Equip	654,351	752,238	752,238	766,211	1,206,700
Retirement Pers Svcs	1,899,844	2,508,334	2,508,334	2,089,351	2,985,901
Total Expenditures	197,164,005	219,629,383	219,629,383	205,810,989	224,932,782
Transfers					
Fire Retiree Health Care Trust Fund	0	0	0	4,983,000	0
Police Retiree Health Care Trust Fund	0	15,858,000	11,669,000	11,669,000	0
Total Transfers	0	15,858,000	11,669,000	16,652,000	0
Ending Fund Balance					
Claims Reserve	2,847,602,000	2,815,046,780	2,975,519,317	2,970,468,525	3,135,931,982
Total Ending Fund Balance	2,847,602,000	2,815,046,780	2,975,519,317	2,970,468,525	3,135,931,982
TOTAL USE OF FUNDS	3,044,766,005	3,050,534,163	3,206,817,700	3,192,931,514	3,360,864,764

*This Statement of Source and Use is for display purposes only. The Police and Fire Retirement Plan Board of Administration approved the annual administrative budget on April 3, 2014. It should be noted that the personal services costs reflected in this statement can vary from the budget presented to the Board due to revised retirement and health care costs when compared to those costs that were projected in April.

POLICE RETIREE HEALTH CARE TRUST FUND (125)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Claims Reserve	0	0	0	0	25,349,457
Total Beginning Fund Balance	0	0	0	0	25,349,457
Revenues					
Investment Income	0	2,390,000	2,390,000	2,110,000	2,756,411
Total Revenues	0	2,390,000	2,390,000	2,110,000	2,756,411
Transfers					
City Contributions	0	17,350,000	17,350,000	11,593,457	12,670,000
Police and Fire Retirement Fd	0	15,858,000	11,669,000	11,669,000	0
Total Transfers	0	33,208,000	29,019,000	23,262,457	12,670,000
TOTAL SOURCE OF FUNDS	0	35,598,000	31,409,000	25,372,457	40,775,868
USE OF FUNDS					
Expenditures					
Health Insurance	0	0	30,000	23,000	21,000
Professional Fees	0	30,000	0	0	0
Retirement Non-Pers/Equip	0	40,000	40,000	0	0
Total Expenditures	0	70,000	70,000	23,000	21,000
Ending Fund Balance					
Claims Reserve	0	35,528,000	31,339,000	25,349,457	40,754,868
Total Ending Fund Balance	0	35,528,000	31,339,000	25,349,457	40,754,868
TOTAL USE OF FUNDS	0	35,598,000	31,409,000	25,372,457	40,775,868

*This Statement of Source and Use is for display purposes only. The Police and Fire Retirement Plan Board of Administration approved the annual administrative budget on April 3, 2014.

PUBLIC WORKS PROGRAM SUPPORT FUND (150)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	37,321	37,321	39,358	39,358	39,358
Retiree Healthcare Solutions Reserve	0	0	0	0	85,000
Retirement Pre-Payment Reserve	26,020	26,020	26,020	26,020	0
Unrestricted	1,065,696	478,542	1,477,226	1,477,226	1,852,709
Total Beginning Fund Balance	<u>1,129,037</u>	<u>541,883</u>	<u>1,542,604</u>	<u>1,542,604</u>	<u>1,977,067</u>
Revenues					
Interest	3,485	5,000	5,000	9,800	10,000
Total Revenues	<u>3,485</u>	<u>5,000</u>	<u>5,000</u>	<u>9,800</u>	<u>10,000</u>
Transfers					
Capital Program Support	2,307,563	2,308,832	2,115,795	2,068,000	2,335,000
Compensated Absences	6,980,877	8,400,000	8,400,000	7,590,000	8,100,000
Public Works Program Support	4,226,950	4,895,633	4,436,519	4,900,000	4,138,000
Total Transfers	<u>13,515,390</u>	<u>15,604,465</u>	<u>14,952,314</u>	<u>14,558,000</u>	<u>14,573,000</u>
TOTAL SOURCE OF FUNDS	<u>14,647,912</u>	<u>16,151,348</u>	<u>16,499,918</u>	<u>16,110,404</u>	<u>16,560,067</u>
USE OF FUNDS					
Expenditures					
Compensated Absence Liability	700,000	600,000	600,000	600,000	300,000
Compensated Time Off	6,553,781	7,800,000	7,340,000	7,274,000	7,800,000
Finance Non-Personal/Equipment	20,000	20,000	20,000	20,000	20,000
Finance Personal Services	44,612	46,145	47,046	23,000	37,134
HR Personal Services	103,955	112,414	111,606	100,000	100,876
IT Personal Services	0	0	0	0	79,265
Overhead	1,157,502	1,246,337	1,316,337	1,246,337	1,080,215
PW Non-Personal/Equipment	495,198	627,001	627,001	627,000	642,287
PW Personal Services	3,934,106	4,335,193	4,326,600	4,243,000	5,014,840
Total Expenditures	<u>13,009,154</u>	<u>14,787,090</u>	<u>14,388,590</u>	<u>14,133,337</u>	<u>15,074,617</u>
Transfers					
General Fund (Plans and Specifications Payback)	96,154	0	0	0	0
General Fund - Human Resources/Payroll System Upgrade	0	0	0	0	5,712
Total Transfers	<u>96,154</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,712</u>
Ending Fund Balance					
Employee Compensation Planning Reserve	0	76,500	0	0	32,284
Reserve for Encumbrances	39,358	37,321	39,358	39,358	39,358
Retiree Healthcare Solutions Reserve	0	0	85,000	85,000	85,000
Retirement Pre-Payment Reserve	26,020	0	0	0	0
Unrestricted	1,477,226	1,250,437	1,986,970	1,852,709	1,323,096

PUBLIC WORKS PROGRAM SUPPORT FUND (150)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Ending Fund Balance					
Total Ending Fund Balance	<u>1,542,604</u>	<u>1,364,258</u>	<u>2,111,328</u>	<u>1,977,067</u>	<u>1,479,738</u>
TOTAL USE OF FUNDS	<u>14,647,912</u>	<u>16,151,348</u>	<u>16,499,918</u>	<u>16,110,404</u>	<u>16,560,067</u>

SAN JOSE ARENA CAPITAL RESERVE FUND (459)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Previously Approved Repairs Reserve	0	187,982	187,982	187,982	1,156
Unrestricted	0	1,841,770	1,842,531	1,842,531	529,531
Total Beginning Fund Balance	0	2,029,752	2,030,513	2,030,513	530,687
Revenues					
Interest	0	5,000	5,000	10,000	5,000
San José Arena Management	0	550,000	550,000	550,000	550,000
Total Revenues	0	555,000	555,000	560,000	555,000
Transfers					
General Fund (Arena Revenue)	0	250,000	250,000	250,000	250,000
Total Transfers	0	250,000	250,000	250,000	250,000
TOTAL SOURCE OF FUNDS	0	2,834,752	2,835,513	2,840,513	1,335,687
USE OF FUNDS					
Expenditures					
Electrical Repairs	0	80,000	240,708	240,708	777,000
Mechanical Repairs	0	75,000	735,044	701,131	323,000
Miscellaneous Repairs	0	26,000	144,925	144,925	0
Structures Repairs	0	903,000	1,103,265	1,025,362	0
Unanticipated/Emergency Repairs	0	50,000	203,343	197,700	100,000
Total Expenditures	0	1,134,000	2,427,285	2,309,826	1,200,000
Ending Fund Balance					
Previously Approved Repairs Reserve	0	1,176,982	1,156	1,156	0
Unrestricted	0	523,770	407,072	529,531	135,687
Total Ending Fund Balance	0	1,700,752	408,228	530,687	135,687
TOTAL USE OF FUNDS	0	2,834,752	2,835,513	2,840,513	1,335,687

*Prior to 2013-2014, this fund was unbudgeted and expenditures were brought forward as part of the Manager's Budget Addenda process and subsequently authorized by the City Council as part of the final budget adoption.

SAN JOSE ARENA ENHANCEMENT FUND (301)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	2,585	3,000	629	629	24,800
Total Beginning Fund Balance	2,585	3,000	629	629	24,800
Revenues					
Comerica Naming Rights	87,500	0	47,720	47,720	0
Interest	4,725	4,400	5,400	5,400	2,200
Total Revenues	92,225	4,400	53,120	53,120	2,200
Transfers					
General Fund	2,502,646	2,015,278	1,991,358	1,991,358	1,000,000
Total Transfers	2,502,646	2,015,278	1,991,358	1,991,358	1,000,000
TOTAL SOURCE OF FUNDS	2,597,456	2,022,678	2,045,107	2,045,107	1,027,000
USE OF FUNDS					
Expenditures					
HP Improvements - Debt Service	2,596,827	2,022,678	2,020,307	2,020,307	1,027,000
Total Expenditures	2,596,827	2,022,678	2,020,307	2,020,307	1,027,000
Ending Fund Balance					
Unrestricted	629	0	24,800	24,800	0
Total Ending Fund Balance	629	0	24,800	24,800	0
TOTAL USE OF FUNDS	2,597,456	2,022,678	2,045,107	2,045,107	1,027,000

SAN JOSE DIRIDON DEVELOPMENT AUTHORITY FUND (482)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	3,645	0	0	0	0
Unrestricted	173,191	0	417,173	417,173	0
Total Beginning Fund Balance	<u>176,836</u>	<u>0</u>	<u>417,173</u>	<u>417,173</u>	<u>0</u>
Revenues					
Interest	421	0	0	0	0
Parking Facilities	268,816	0	0	0	0
Total Revenues	<u>269,237</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers					
General Fund	25,000	0	0	0	0
Total Transfers	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SOURCE OF FUNDS	<u>471,073</u>	<u>0</u>	<u>417,173</u>	<u>417,173</u>	<u>0</u>
USE OF FUNDS					
Expenditures					
Administration	39,665	0	0	0	0
OED Non-Pers/Equip	12,234	0	0	0	0
Transfer to Successor Agency	0	0	417,173	417,173	0
Total Expenditures	<u>51,899</u>	<u>0</u>	<u>417,173</u>	<u>417,173</u>	<u>0</u>
Transfers					
Downtown PBID	2,001	0	0	0	0
Total Transfers	<u>2,001</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance					
Unrestricted	417,173	0	0	0	0
Total Ending Fund Balance	<u>417,173</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL USE OF FUNDS	<u>471,073</u>	<u>0</u>	<u>417,173</u>	<u>417,173</u>	<u>0</u>

SAN JOSE MUNICIPAL STADIUM CAPITAL FUND (476)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	0	0	0	0	0
Total Beginning Fund Balance	0	0	0	0	0
Revenues					
Rent - Baseball Acquisition Company	31,064	30,000	33,234	33,234	35,000
Total Revenues	31,064	30,000	33,234	33,234	35,000
TOTAL SOURCE OF FUNDS	31,064	30,000	33,234	33,234	35,000
USE OF FUNDS					
Expenditures					
Capital Enhancements	31,064	30,000	33,234	33,234	35,000
Total Expenditures	31,064	30,000	33,234	33,234	35,000
Ending Fund Balance					
Unrestricted	0	0	0	0	0
Total Ending Fund Balance	0	0	0	0	0
TOTAL USE OF FUNDS	31,064	30,000	33,234	33,234	35,000

SAN JOSE/SANTA CLARA TREATMENT PLANT INCOME FUND (514)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted	28,344	28,627	28,424	28,424	28,524
Total Beginning Fund Balance	<u>28,344</u>	<u>28,627</u>	<u>28,424</u>	<u>28,424</u>	<u>28,524</u>
Revenues					
Interest	70	100	100	100	100
Rental	10	0	0	0	0
Total Revenues	<u>80</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
TOTAL SOURCE OF FUNDS	<u>28,424</u>	<u>28,727</u>	<u>28,524</u>	<u>28,524</u>	<u>28,624</u>
USE OF FUNDS					
Ending Fund Balance					
Unrestricted	28,424	28,727	28,524	28,524	28,624
Total Ending Fund Balance	<u>28,424</u>	<u>28,727</u>	<u>28,524</u>	<u>28,524</u>	<u>28,624</u>
TOTAL USE OF FUNDS	<u>28,424</u>	<u>28,727</u>	<u>28,524</u>	<u>28,524</u>	<u>28,624</u>

SAN JOSE/SANTA CLARA TREATMENT PLANT OPERATING FUND (513)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Operations and Maintenance Reserve	13,078,396	13,589,002	13,589,002	13,589,002	13,844,415
Reserve for Encumbrances	6,713,487	6,713,487	9,388,286	9,388,286	9,388,286
Retiree Healthcare Solutions Reserve	0	0	0	0	835,000
Retirement Pre-Payment Reserve	253,000	253,000	253,000	253,000	0
Unrestricted	12,265,774	13,942,804	16,461,981	16,461,980	9,828,972
Workers' Comp Claims Reserve	2,352,000	2,352,000	2,352,000	2,352,000	2,352,000
Total Beginning Fund Balance	34,662,657	36,850,293	42,044,269	42,044,268	36,248,673
Revenues					
Contributions - Other Agencies	15,507,046	16,170,998	16,170,998	16,061,962	17,284,452
Contributions - Santa Clara	9,862,328	10,154,876	10,154,876	10,879,655	11,076,462
Interest	57,522	121,606	121,606	90,000	126,870
Miscellaneous	389,043	340,000	340,000	350,000	340,000
Recycled Water	4,209,812	4,000,000	4,000,000	6,200,000	4,650,000
SCVWD Cost-Sharing Reimb	8,514	25,000	25,000	25,000	25,000
South Bay Dischargers Authority	108,650	65,000	65,000	65,000	65,000
Total Revenues	30,142,915	30,877,480	30,877,480	33,671,617	33,567,784
Transfers					
Sewer Svc & Use Charge Fund	49,000,000	41,000,000	41,000,000	41,000,000	52,000,000
Total Transfers	49,000,000	41,000,000	41,000,000	41,000,000	52,000,000
TOTAL SOURCE OF FUNDS	113,805,572	108,727,773	113,921,749	116,715,885	121,816,457
USE OF FUNDS					
Expenditures					
City Attny Non-Pers/Equip	31,098	0	50,000	50,000	0
City Attny Personal Services	112,740	96,164	111,929	96,929	126,532
City Auditor Personal Services	69,285	69,402	69,698	69,698	80,033
City Mgr Non-Pers/Equip	16,709	18,375	18,375	18,375	18,375
City Mgr Personal Services	20,034	20,793	21,179	21,179	22,683
ESD Non-Pers/Equip	23,955,591	28,567,518	29,497,518	28,000,000	31,337,798
ESD Personal Services	38,438,094	43,735,011	42,712,037	41,857,796	49,018,690
Finance Non-Pers/Equip	147	5,118	5,118	5,118	5,118
Finance Personal Services	193,389	523,041	521,042	300,000	491,429
HR Non-Pers/Equip	0	1,500	1,500	1,500	1,500
HR Personal Services	287,295	268,555	268,503	241,653	246,915
IT Personal Services	54,915	73,526	85,388	73,888	83,716
Inventory	344,934	400,000	400,000	300,000	400,000
OED Personal Services	41,038	44,244	44,096	44,096	39,079
Overhead	6,610,459	8,380,904	8,380,904	8,380,904	8,000,024
PW Non-Pers/Equip	10,630	22,000	22,000	22,000	17,948
PW Personal Services	214,897	223,321	223,385	120,000	212,862
Workers' Comp Claims	412,008	600,000	600,000	400,000	645,000

SAN JOSE/SANTA CLARA TREATMENT PLANT OPERATING FUND (513)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
USE OF FUNDS (CONT'D.)					
Expenditures					
Total Expenditures	70,813,263	83,049,472	83,032,672	80,003,136	90,747,702
Transfers					
City Hall Debt Service Fund	948,041	1,068,233	464,076	464,076	1,092,295
General Fund - Human Resources/Payroll Systems Upgrade	0	0	0	0	64,554
Total Transfers	948,041	1,068,233	464,076	464,076	1,156,849
Ending Fund Balance					
Employee Compensation Planning Reserve	0	791,700	0	0	461,583
Operations and Maintenance Reserve	13,589,002	13,998,590	13,844,414	13,844,415	15,176,000
Reserve for Encumbrances	9,388,286	6,713,487	9,388,286	9,388,286	9,388,286
Retiree Healthcare Solutions Reserve	0	0	835,000	835,000	835,000
Retirement Pre-Payment Reserve	253,000	0	0	0	0
Unrestricted	16,461,980	754,291	4,005,301	9,828,972	1,699,037
Workers' Comp Claims Reserve	2,352,000	2,352,000	2,352,000	2,352,000	2,352,000
Total Ending Fund Balance	42,044,268	24,610,068	30,425,001	36,248,673	29,911,906
TOTAL USE OF FUNDS	113,805,572	108,727,773	113,921,749	116,715,885	121,816,457

SEWAGE TREATMENT PLANT CONNECTION FEE FUND (539)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	38,702	38,702	95	95	95
Treatment Plant Expansion Reserve	6,011,230	7,142,974	7,409,386	7,409,386	10,396,837
Total Beginning Fund Balance	6,049,932	7,181,676	7,409,481	7,409,481	10,396,932
Revenues					
Connection Fees	2,281,559	1,700,000	1,700,000	6,000,000	4,000,000
Interest	21,829	15,000	15,000	24,451	34,310
Metcalf Energy Center Repayment	0	313,000	313,000	313,000	313,000
Total Revenues	2,303,388	2,028,000	2,028,000	6,337,451	4,347,310
Transfers					
General Fund - Fiber Optics Fund Loan Repayment	2,242,744	0	0	0	0
General Fund - Former Redevelopment Agency SERAF Loan Repayment	0	0	0	0	5,095,000
Water Utility Cap Fnd Loan Repayment	175,707	0	0	0	0
Total Transfers	2,418,451	0	0	0	5,095,000
TOTAL SOURCE OF FUNDS	10,771,771	9,209,676	9,437,481	13,746,932	19,839,242
USE OF FUNDS					
Expenditures					
Collection Costs	233,683	260,000	260,000	260,000	273,000
Connection Fee Study	38,607	0	0	0	0
Total Expenditures	272,290	260,000	260,000	260,000	273,000
Transfers					
SJ-SC Treatment Plant Capital Fund	3,090,000	3,090,000	3,090,000	3,090,000	3,090,000
Total Transfers	3,090,000	3,090,000	3,090,000	3,090,000	3,090,000
Ending Fund Balance					
Reserve for Encumbrances	95	38,702	95	95	95
Treatment Plant Expansion Reserve	7,409,386	5,820,974	6,087,386	10,396,837	16,476,147
Total Ending Fund Balance	7,409,481	5,859,676	6,087,481	10,396,932	16,476,242
TOTAL USE OF FUNDS	10,771,771	9,209,676	9,437,481	13,746,932	19,839,242

SEWER SERVICE & USE CHARGE FUND (541)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013 Actual</u>	<u>2013-2014 Adopted</u>	<u>2013-2014 Modified</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Billing Transition Reserve	0	1,100,000	1,100,000	1,100,000	1,100,000
Capital Program Reserve	0	24,000,000	24,000,000	24,000,000	26,000,000
Debt Service Reserve	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Operations and Maintenance Reserve	4,181,312	4,288,977	4,288,977	4,288,977	4,716,299
Rate Stabilization Reserve	5,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reserve for Encumbrances	1,440,970	1,440,970	2,407,922	2,407,922	2,407,922
Retiree Healthcare Solutions Reserve	0	0	0	0	260,000
Retirement Pre-Payment Reserve	78,000	78,000	78,000	78,000	0
Unrestricted	22,243,184	4,749,247	8,446,445	8,446,445	12,617,436
Workers' Comp Claims Reserve	760,000	760,000	760,000	760,000	760,000
Total Beginning Fund Balance	39,703,466	44,417,194	49,081,344	49,081,344	55,861,657
Revenues					
Commercial	22,347,056	19,171,367	19,171,367	22,571,922	23,000,000
Industrial	4,110,264	4,000,000	4,000,000	4,200,000	4,200,000
Interest	155,139	145,422	145,422	145,422	184,316
Miscellaneous	0	1,300	1,300	1,300	1,300
Penalties	0	5,000	5,000	5,000	5,000
Residential	104,433,110	104,674,770	104,674,770	104,513,855	105,036,424
Sewer Installation	7,608	40,000	40,000	40,000	40,000
Total Revenues	131,053,177	128,037,859	128,037,859	131,477,499	132,467,040
Transfers					
Sewer Service Bond Payment Fund	0	0	227,200	227,200	0
Total Transfers	0	0	227,200	227,200	0
TOTAL SOURCE OF FUNDS	170,756,643	172,455,053	177,346,403	180,786,043	188,328,697
USE OF FUNDS					
Expenditures					
City Attny Personal Services	484,308	426,615	426,576	426,576	468,089
City Auditor Personal Services	8,527	8,542	8,701	8,542	9,850
City Mgr Non-Pers/Equip	5,460	6,125	6,125	6,125	6,125
City Mgr Personal Services	16,742	17,352	17,677	17,352	18,998
Clean Water Financing Audit	21,597	30,000	30,000	30,000	30,000
Collection Costs	367,312	380,000	380,000	380,000	380,000
Customer Information System Transition	0	0	13,200	0	1,086,800
DOT Non-Pers/Equip	4,016,143	6,400,516	6,400,516	4,400,516	6,981,407
DOT Personal Services	10,542,396	11,052,515	11,042,472	11,042,472	11,938,111
ESD Non-Pers/Equip	154,376	229,642	229,642	229,642	229,102
ESD Personal Services	801,394	742,965	742,860	742,860	700,211
Facilities Capital Repairs and Maintenance	0	40,000	40,000	40,000	40,000
Finance Non-Pers/Equip	2,151	16,750	16,750	16,750	16,750

SEWER SERVICE & USE CHARGE FUND (541)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Expenditures					
Finance Personal Services	452,520	498,883	498,650	498,650	513,396
HR Personal Services	23,206	25,228	25,662	25,662	24,660
IDC Disposal Contract	122,377	159,850	128,000	128,000	135,000
IT Non-Pers/Equip	123,357	148,468	148,468	148,468	153,011
IT Personal Services	375,797	374,679	374,498	374,498	359,956
Major Litigation - Attorney	150,000	600,000	600,000	0	600,000
Neighborhood Cleanups - Pharmaceutical Collections	5,803	11,500	11,500	11,500	11,500
Overhead	4,078,816	4,633,131	4,633,131	4,633,131	5,006,852
PBCE Personal Services	80,817	84,449	84,983	84,449	83,315
PW Non-Pers/Equip	280,503	460,460	460,460	250,000	437,937
PW Personal Services	1,659,397	1,758,166	1,758,415	1,758,415	1,788,682
Sanitary Sewer Claims	6,963	250,000	250,000	125,000	250,000
Workers' Comp Claims	173,059	140,000	240,000	190,000	254,250
Total Expenditures	<u>23,953,021</u>	<u>28,495,836</u>	<u>28,568,286</u>	<u>25,568,608</u>	<u>31,524,002</u>
Transfers					
City Hall Debt Svc Fund	410,278	413,821	179,778	179,778	416,424
General Fund - Human Resources/Payroll System Upgrade	0	0	0	0	22,968
SJ-SC Treatment Plant Cap Fund	23,312,000	34,576,000	34,576,000	34,576,000	48,000,000
SJ-SC Treatment Plant Opr Fund	49,000,000	41,000,000	41,000,000	41,000,000	52,000,000
SSUC Capital Fund	25,000,000	23,600,000	23,600,000	23,600,000	23,000,000
Total Transfers	<u>97,722,278</u>	<u>99,589,821</u>	<u>99,355,778</u>	<u>99,355,778</u>	<u>123,439,392</u>
Ending Fund Balance					
Billing Transition Reserve	1,100,000	1,100,000	1,100,000	1,100,000	13,200
Capital Program Reserve	24,000,000	26,000,000	26,000,000	26,000,000	12,000,000
Debt Service Reserve	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Employee Compensation Planning Reserve	0	251,100	0	0	91,312
Operations and Maintenance Reserve	4,288,977	4,244,263	4,716,299	4,716,299	4,662,000
Rate Stabilization Reserve	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reserve for Encumbrances	2,407,922	1,440,970	2,407,922	2,407,922	2,407,922
Retiree Healthcare Solutions Reserve	0	0	260,000	260,000	260,000
Retirement Pre-Payment Reserve	78,000	0	0	0	0
Unrestricted	8,446,445	2,573,063	6,178,118	12,617,436	5,170,869
Workers' Comp Claims Reserve	760,000	760,000	760,000	760,000	760,000
Total Ending Fund Balance	<u>49,081,344</u>	<u>44,369,396</u>	<u>49,422,339</u>	<u>55,861,657</u>	<u>33,365,303</u>
TOTAL USE OF FUNDS	<u><u>170,756,643</u></u>	<u><u>172,455,053</u></u>	<u><u>177,346,403</u></u>	<u><u>180,786,043</u></u>	<u><u>188,328,697</u></u>

STATE DRUG FORFEITURE FUND (417)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Police Substation FF&E	500,000	500,000	500,000	500,000	0
Unrestricted	1,071,711	401,066	514,152	514,152	473,357
Total Beginning Fund Balance	1,571,711	901,066	1,014,152	1,014,152	473,357
Revenues					
Interest	3,572	3,000	3,000	5,000	5,000
State Revenue	113,574	50,000	50,000	200,000	200,000
Total Revenues	117,146	53,000	53,000	205,000	205,000
TOTAL SOURCE OF FUNDS	1,688,857	954,066	1,067,152	1,219,152	678,357
USE OF FUNDS					
Expenditures					
Police Personal Services	374,742	745,795	745,795	745,795	139,067
Total Expenditures	374,742	745,795	745,795	745,795	139,067
Transfers					
Federal Drug Forfeiture Fund	299,963	0	0	0	0
Total Transfers	299,963	0	0	0	0
Ending Fund Balance					
Reserve for Police Substation FF&E	500,000	0	0	0	0
Unrestricted	514,152	208,271	321,357	473,357	539,290
Total Ending Fund Balance	1,014,152	208,271	321,357	473,357	539,290
TOTAL USE OF FUNDS	1,688,857	954,066	1,067,152	1,219,152	678,357

STORES FUND (551)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Retirement Pre-Payment Reserve	4,474	0	0	0	0
Unrestricted	277,676	0	176,420	176,420	0
Total Beginning Fund Balance	282,150	0	176,420	176,420	0
Revenues					
Hydrant Sales	18,795	0	0	0	0
Total Revenues	18,795	0	0	0	0
Transfers					
Dept. Chrg - Invent Req	9,150	0	0	0	0
Dept. Chrg - Postage	152,368	0	0	0	0
Total Transfers	161,518	0	0	0	0
TOTAL SOURCE OF FUNDS	462,463	0	176,420	176,420	0
USE OF FUNDS					
Expenditures					
Finance Non-Pers/Equip	(1,261)	0	0	0	0
Finance Personal Services	(10,846)	0	0	0	0
Total Expenditures	(12,107)	0	0	0	0
Transfers					
General Fund	298,150	0	176,420	176,420	0
Total Transfers	298,150	0	176,420	176,420	0
Ending Fund Balance					
Unrestricted	176,420	0	0	0	0
Total Ending Fund Balance	176,420	0	0	0	0
TOTAL USE OF FUNDS	462,463	0	176,420	176,420	0

STORM SEWER OPERATING FUND (446)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Billing Transition Reserve	0	1,000,000	1,000,000	1,000,000	1,000,000
Capital Program Reserve	0	12,000,000	12,000,000	12,000,000	0
Grant Match Reserve	0	500,000	500,000	500,000	500,000
Operations and Maintenance Reserve	5,294,545	3,769,759	3,769,759	3,769,759	6,783,999
Permit Implementation Reserve	4,010,000	2,000,000	2,000,000	2,000,000	1,000,000
Reserve for Encumbrances	2,012,408	2,012,408	975,468	975,468	975,468
Retiree Healthcare Solutions Reserve	0	0	0	0	235,000
Retirement Pre-Payment Reserve	58,000	58,000	58,000	58,000	0
Unrestricted	9,360,089	4,319,262	5,344,235	5,344,235	6,727,346
Total Beginning Fund Balance	20,735,042	25,659,429	25,647,462	25,647,462	17,221,813
Revenues					
Assessments	32,072,221	32,025,494	32,025,494	32,101,123	32,100,000
Interest	43,347	82,917	82,917	56,200	54,343
Miscellaneous	379,958	0	0	111,534	0
Penalties	8,730	500	500	9,487	9,000
Total Revenues	32,504,256	32,108,911	32,108,911	32,278,344	32,163,343
TOTAL SOURCE OF FUNDS	53,239,298	57,768,340	57,756,373	57,925,806	49,385,156
USE OF FUNDS					
Expenditures					
City Auditor Personal Services	10,659	10,677	10,875	10,875	12,313
Collection Fees	92,479	96,076	96,076	96,076	96,303
Customer Information System Transition	0	0	9,350	0	990,650
DOT Non-Pers/Equip	2,149,345	2,992,503	2,992,503	2,792,503	2,374,003
DOT Personal Services	5,350,517	5,506,550	5,510,029	5,510,029	6,118,209
ESD Non-Pers/Equip	3,085,837	2,662,783	2,662,783	2,662,783	2,685,738
ESD Personal Services	4,756,164	6,325,613	6,323,304	5,323,304	6,282,455
Finance Personal Services	26,787	50,402	50,307	50,307	51,988
HR Personal Services	28,790	45,385	45,215	45,215	41,878
IDC Contract	122,140	128,000	128,000	128,000	138,000
IT Non-Pers/Equip	123,269	143,862	143,862	143,862	148,374
IT Personal Services	235,007	236,456	236,784	236,784	232,199
Overhead	2,420,149	2,224,627	2,224,627	2,224,627	2,470,356
PBCE Non-Pers/Equip	0	4,435	4,435	4,435	4,460
PBCE Personal Services	81,523	90,705	90,373	90,373	79,038
PRNS Non-Pers/Equip	32,829	52,871	52,871	52,871	52,871
PRNS Personal Services	139,901	159,567	159,263	159,263	178,976
PW Non-Pers/Equip	53,968	62,000	62,000	62,000	58,312
PW Personal Services	769,658	643,433	643,338	643,338	676,295
Workers' Comp Claims	48,866	80,000	80,000	80,000	86,000
Yard Trimmings/Street Sweeping	1,911,880	2,095,858	2,095,858	2,095,858	2,158,734
Total Expenditures	21,439,768	23,611,803	23,621,853	22,412,503	24,937,152

STORM SEWER OPERATING FUND (446)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Transfers					
City Hall Debt Service Fund	519,829	596,756	259,251	259,251	565,781
Community Facilities District #13 (Guadalupe-Mines) Fund	10,121	10,121	10,121	10,121	10,121
General Fund - HR/Payroll System Upgrade	0	0	0	0	18,462
Maintenance District No. 15 Fund	22,118	22,118	22,118	22,118	22,118
Storm Sewer Capital Fund	5,600,000	18,000,000	18,000,000	18,000,000	11,930,000
Total Transfers	<u>6,152,068</u>	<u>18,628,995</u>	<u>18,291,490</u>	<u>18,291,490</u>	<u>12,546,482</u>
Ending Fund Balance					
Billing Transition Reserve	1,000,000	1,000,000	1,000,000	1,000,000	9,350
Capital Program Reserve	12,000,000	0	0	0	0
Employee Compensation Planning Reserve	0	235,700	0	0	91,409
Grant Match Reserve	500,000	500,000	500,000	500,000	1,000,000
Operations and Maintenance Reserve	3,769,759	6,925,633	6,964,527	6,783,999	6,038,000
Permit Implementation Reserve	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Reserve for Encumbrances	975,468	2,012,408	975,468	975,468	975,468
Retiree Healthcare Solutions Reserve	0	0	235,000	235,000	235,000
Retirement Pre-Payment Reserve	58,000	0	0	0	0
Unrestricted	5,344,235	3,853,801	5,168,035	6,727,346	2,552,295
Total Ending Fund Balance	<u>25,647,462</u>	<u>15,527,542</u>	<u>15,843,030</u>	<u>17,221,813</u>	<u>11,901,522</u>
TOTAL USE OF FUNDS	<u>53,239,298</u>	<u>57,768,340</u>	<u>57,756,373</u>	<u>57,925,806</u>	<u>49,385,156</u>

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (414)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	1,229,247	1,229,247	458,343	458,343	458,343
Unrestricted	775,436	1,176,691	942,066	942,066	1,081,842
Total Beginning Fund Balance	2,004,683	2,405,938	1,400,409	1,400,409	1,540,185
Revenues					
Interest	4,834	0	5,377	5,377	0
State Revenue	1,684,746	0	1,733,954	1,733,954	0
Total Revenues	1,689,580	0	1,739,331	1,739,331	0
TOTAL SOURCE OF FUNDS	3,694,263	2,405,938	3,139,740	3,139,740	1,540,185
USE OF FUNDS					
Expenditures					
SLES 2009-2011	702,111	2,912	2,468	2,468	0
SLES 2010-2012	428,127	1,108	1,611	317	1,294
SLES 2011-2013	1,155,384	229,567	4,038	3,018	1,020
SLES 2012-2014	8,232	943,104	1,631,394	1,593,752	37,642
SLES 2013-2015	0	0	468,354	0	1,041,886
Total Expenditures	2,293,854	1,176,691	2,107,865	1,599,555	1,081,842
Ending Fund Balance					
Reserve for Encumbrances	458,343	1,229,247	458,343	458,343	458,343
Unrestricted	942,066	0	573,532	1,081,842	0
Total Ending Fund Balance	1,400,409	1,229,247	1,031,875	1,540,185	458,343
TOTAL USE OF FUNDS	3,694,263	2,405,938	3,139,740	3,139,740	1,540,185

TRANSIENT OCCUPANCY TAX FUND (461)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Future Distribution Reserve	0	1,500,000	1,500,000	1,500,000	0
Reserve for Encumbrances	116,301	116,301	119,512	119,512	119,512
Unrestricted	4,298,903	2,433,570	3,229,486	3,229,486	2,805,593
Total Beginning Fund Balance	4,415,204	4,049,871	4,848,998	4,848,998	2,925,105
Revenues					
Interest	8,095	6,000	6,000	15,000	10,000
Miscellaneous Revenue	25,026	0	0	90,000	0
OCA Special Event Permits	0	0	0	0	23,000
TOT Compliance	35,291	0	0	340,000	0
Transient Occupancy Tax	15,119,785	15,900,000	17,800,000	16,795,000	17,625,000
Total Revenues	15,188,197	15,906,000	17,806,000	17,240,000	17,658,000
TOTAL SOURCE OF FUNDS	19,603,401	19,955,871	22,654,998	22,088,998	20,583,105
USE OF FUNDS					
Expenditures					
Cultural Grants	2,713,033	4,245,439	5,017,874	5,017,873	3,388,064
Cultural Grants Administration	1,078,164	1,263,019	1,263,019	1,263,019	1,561,821
SJ Conv/Visitors Bureau	3,783,250	4,415,750	4,423,212	4,423,212	4,803,250
Total Expenditures	7,574,447	9,924,208	10,704,105	10,704,104	9,753,135
Transfers					
Convention/Cultural Affairs Fund	7,179,956	8,444,865	8,459,789	8,459,789	9,219,864
Total Transfers	7,179,956	8,444,865	8,459,789	8,459,789	9,219,864
Ending Fund Balance					
Future Distribution Reserve	1,500,000	0	0	0	0
Reserve for Encumbrances	119,512	116,301	119,512	119,512	119,512
Unrestricted	3,229,486	1,470,497	3,371,592	2,805,593	1,490,594
Total Ending Fund Balance	4,848,998	1,586,798	3,491,104	2,925,105	1,610,106
TOTAL USE OF FUNDS	19,603,401	19,955,871	22,654,998	22,088,998	20,583,105

VEHICLE MAINTENANCE AND OPERATIONS FUND (552)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances	1,283,447	1,283,447	842,120	842,120	842,120
Retiree Healthcare Solutions Reserve	0	0	0	0	125,000
Retirement Pre-Payment Reserve	46,653	46,653	46,653	46,653	0
Unrestricted	572,947	391,436	1,385,555	1,385,555	807,502
Total Beginning Fund Balance	1,903,047	1,721,536	2,274,328	2,274,328	1,774,622
Revenues					
Interest	1,952	1,000	8,000	7,000	2,500
Miscellaneous	47	1,000	1,000	0	1,000
Total Revenues	1,999	2,000	9,000	7,000	3,500
Transfers					
Departmental Charges (M&O)	15,827,671	18,884,080	17,634,080	16,683,750	18,813,250
Replacement Chgs: General Fleet	800,000	800,000	800,000	800,000	1,000,000
Replacement Chgs: Police	2,675,154	3,866,807	4,116,807	4,116,807	2,900,000
Total Transfers	19,302,825	23,550,887	22,550,887	21,600,557	22,713,250
TOTAL SOURCE OF FUNDS	21,207,871	25,274,423	24,834,215	23,881,885	24,491,372
USE OF FUNDS					
Expenditures					
Compensated Absence Liability	225,856	121,000	121,000	121,000	121,000
Diesel Retrofit Program	101,183	0	380,000	0	350,000
Electric Vehicle Lease Program	0	0	0	0	81,000
HR Personal Services	36,553	66,849	68,117	68,117	73,351
Inventory Purchases	7,526,019	9,385,000	8,050,000	7,800,000	8,670,000
Overhead	359,416	571,078	571,078	571,078	566,049
PW Non-Pers/Equip	1,058,306	1,142,527	1,502,527	1,050,277	1,224,579
PW Personal Services	6,657,144	7,292,352	6,587,271	6,720,000	7,748,550
Vehicle Replacement-General Fleet	800,000	800,000	800,000	800,000	1,000,000
Vehicle Replacement-Police	1,957,634	3,866,807	4,834,327	4,834,327	2,900,000
Workers' Comp Claims	157,643	225,000	225,000	100,000	200,000
Total Expenditures	18,879,754	23,470,613	23,139,320	22,064,799	22,934,529
Transfers					
City Hall Debt Service Fund	51,853	85,087	36,964	36,964	94,731
General Fund	1,936	1,000	8,000	5,500	2,500
Total Transfers	53,789	86,087	44,964	42,464	97,231
Ending Fund Balance					
Employee Compensation Planning Reserve	0	121,187	0	0	33,828
Reserve for Encumbrances	842,120	1,283,447	842,120	842,120	842,120
Retiree Healthcare Solutions Reserve	0	0	125,000	125,000	125,000

VEHICLE MAINTENANCE AND OPERATIONS FUND (552)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
USE OF FUNDS (CONT'D.)					
Ending Fund Balance					
Retirement Pre-Payment Reserve	46,653	0	0	0	0
Unrestricted	1,385,555	313,089	682,811	807,502	458,664
Total Ending Fund Balance	2,274,328	1,717,723	1,649,931	1,774,622	1,459,612
TOTAL USE OF FUNDS	21,207,871	25,274,423	24,834,215	23,881,885	24,491,372

WATER UTILITY FUND (515)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Billing Transition Reserve	0	750,000	750,000	750,000	750,000
Operations and Maintenance Reserve	4,653,459	3,709,059	3,709,059	3,709,059	5,344,871
Rate Stabilization Reserve	1,280,000	1,351,000	1,351,000	1,351,000	1,476,000
Reserve for Encumbrances	638,074	638,074	525,530	525,530	525,530
Retiree Healthcare Solutions Reserve	0	0	0	0	75,000
Retirement Pre-Payment Reserve	24,000	24,000	24,000	24,000	0
Unrestricted	1,249,402	1,823,636	3,285,782	3,285,782	1,267,121
Workers' Comp Claims Reserve	50,000	50,000	50,000	50,000	50,000
Total Beginning Fund Balance	7,894,935	8,345,769	9,695,371	9,695,371	9,488,522
Revenues					
Interest	20,655	14,000	14,000	20,000	25,000
Late Fees	307,334	275,000	275,000	300,000	275,000
Operating	31,537,835	31,437,000	33,437,000	33,171,981	36,594,260
Total Revenues	31,865,824	31,726,000	33,726,000	33,491,981	36,894,260
TOTAL SOURCE OF FUNDS	39,760,759	40,071,769	43,421,371	43,187,352	46,382,782
USE OF FUNDS					
Expenditures					
City Auditor Personal Services	6,396	6,407	6,525	6,525	7,386
City Manager Personal Services	(67)	0	0	0	0
Customer Information System Transition	0	0	9,900	0	740,100
ESD Non-Pers/Equip	22,223,620	23,029,009	24,629,009	24,629,009	26,677,860
ESD Personal Services	3,347,915	3,793,965	3,790,971	3,790,971	4,379,813
Finance Personal Services	186,460	277,599	277,691	277,691	294,814
Human Resources Personal Services	8,877	12,785	13,020	13,020	12,234
IBS Comm Paper Repayment	146,917	168,000	518,000	518,000	0
IT Non-Pers/Equip	15,283	22,128	22,128	22,128	22,792
IT Personal Services	249,114	258,002	258,651	258,651	257,300
Overhead	894,770	753,104	753,104	753,104	1,168,204
Public Works Non-Pers/Equip	32,184	32,184	32,184	32,184	33,135
Workers' Comp Claims	27,512	74,000	74,000	74,000	74,000
Total Expenditures	27,138,981	28,427,183	30,385,183	30,375,283	33,667,638
Transfers					
City Hall Debt Service Fund	101,407	111,747	48,547	48,547	122,923
General Fund (Late Fees)	225,000	275,000	275,000	275,000	275,000
General Fund - Human Resources/Payroll System Upgrade	0	0	0	0	6,668
Water Utility Capital Fund	2,600,000	3,000,000	3,000,000	3,000,000	3,500,000
Total Transfers	2,926,407	3,386,747	3,323,547	3,323,547	3,904,591

WATER UTILITY FUND (515)

STATEMENT OF SOURCE AND USE OF FUNDS

	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Adopted</u>	<u>2013-2014</u> <u>Modified</u>	<u>2013-2014</u> <u>Estimate</u>	<u>2014-2015</u> <u>Adopted</u>
USE OF FUNDS (CONT'D.)					
Ending Fund Balance					
Billing Transition Reserve	750,000	750,000	750,000	750,000	9,900
Employee Compensation Planning Reserve	0	73,100	0	0	40,176
Operations and Maintenance Reserve	3,709,059	4,700,000	5,344,871	5,344,871	6,000,000
Rate Stabilization Reserve	1,351,000	1,476,000	1,476,000	1,476,000	1,672,000
Reserve for Encumbrances	525,530	638,074	525,530	525,530	525,530
Retiree Healthcare Solutions Reserve	0	0	75,000	75,000	75,000
Retirement Pre-Payment Reserve	24,000	0	0	0	0
Unrestricted	3,285,782	570,665	1,491,240	1,267,121	437,947
Workers' Comp Claims Reserve	50,000	50,000	50,000	50,000	50,000
Total Ending Fund Balance	<u>9,695,371</u>	<u>8,257,839</u>	<u>9,712,641</u>	<u>9,488,522</u>	<u>8,810,553</u>
TOTAL USE OF FUNDS	<u>39,760,759</u>	<u>40,071,769</u>	<u>43,421,371</u>	<u>43,187,352</u>	<u>46,382,782</u>

WORKFORCE INVESTMENT ACT FUND (290)

STATEMENT OF SOURCE AND USE OF FUNDS

	2012-2013 Actual	2013-2014 Adopted	2013-2014 Modified	2013-2014 Estimate	2014-2015 Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Program Allocation Reserve	788,819	812,599	812,599	812,599	812,599
Reserve for Encumbrances	19,356	19,356	5	5	5
Unrestricted	220,327	170,310	272,247	272,247	272,247
Total Beginning Fund Balance	1,028,502	1,002,265	1,084,851	1,084,851	1,084,851
Revenues					
Grants	12,995,375	10,060,036	13,983,676	13,300,001	9,117,359
Total Revenues	12,995,375	10,060,036	13,983,676	13,300,001	9,117,359
TOTAL SOURCE OF FUNDS	14,023,877	11,062,301	15,068,527	14,384,852	10,202,210
USE OF FUNDS					
Expenditures					
Administration	903,476	756,731	803,951	803,951	680,276
Adult Workers Program	3,522,185	2,624,532	3,321,425	3,321,425	2,452,676
BusinessOwnerSpace.com Network	4,789	32,763	11,623	11,623	20,000
CA Workforce Assoc	0	5,000	0	0	5,000
Cisco Systems Layoff Award Grant	1,041,142	0	0	0	0
City Attorney Administration	175,151	171,063	171,063	171,063	187,530
Dislocated Workers Program	2,290,899	3,087,998	4,913,728	4,913,728	2,703,197
Minority Small Business Initiative	172,436	31,650	28,742	121	0
National Emergency Grant Dislocated Workers - NUMMI	287,600	0	0	0	0
Rapid Response Grant	678,443	610,718	529,514	529,514	535,436
Solyndra Project	886,208	0	0	0	0
Youth Workers Program	2,976,697	2,777,344	3,548,576	3,548,576	2,588,949
Total Expenditures	12,939,026	10,097,799	13,328,622	13,300,001	9,173,064
Ending Fund Balance					
Program Allocation Reserve	812,599	698,874	1,391,691	812,599	552,567
Reserve for Encumbrances	5	19,356	5	5	5
Unrestricted	272,247	246,272	348,209	272,247	476,574
Total Ending Fund Balance	1,084,851	964,502	1,739,905	1,084,851	1,029,146
TOTAL USE OF FUNDS	14,023,877	11,062,301	15,068,527	14,384,852	10,202,210

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