

CITY OF SAN JOSE
2014-2015 ADOPTED OPERATING BUDGET

SUMMARY OF FUND ACTIVITY

	<u>Beginning Fund Balance 07/01/2014</u>	<u>Revenue and Transfers</u>	<u>Estimated Sources Available</u>	<u>Expenses and Transfers</u>	<u>Ending Fund Balance 06/30/2015</u>	<u>Estimated Uses Available</u>	<u>*</u>
General Fund							
001 General Fund	272,717,814	859,963,023	1,132,680,837	1,113,030,537	19,650,300	1,132,680,837	1
Special Funds							
519 Airport Customer Facility And Transportation Fee Fund	7,424,469	19,857,141	27,281,610	19,884,223	7,397,387	27,281,610	
525 Airport Fiscal Agent Fund	85,936,657	97,673,541	183,610,198	97,647,588	85,962,610	183,610,198	
523 Airport Maintenance And Operation Fund	33,579,712	77,997,931	111,577,643	75,166,171	36,411,472	111,577,643	
521 Airport Revenue Fund	59,925,234	123,705,020	183,630,254	131,481,151	52,149,103	183,630,254	5
524 Airport Surplus Revenue Fund	12,684,513	10,479,968	23,164,481	7,179,968	15,984,513	23,164,481	5
160 Benefit Funds - Benefit Fund	969,861	58,777,000	59,746,861	59,214,900	531,961	59,746,861	4
155 Benefit Funds - Dental Insurance Fund	4,365,937	11,155,000	15,520,937	11,663,871	3,857,066	15,520,937	1
156 Benefit Funds - Life Insurance Fund	114,934	1,021,400	1,136,334	1,033,981	102,353	1,136,334	1
157 Benefit Funds - Unemployment Insurance Fund	3,902,454	14,000	3,916,454	1,215,606	2,700,848	3,916,454	1
351 Business Improvement District Fund	1,047,586	3,791,479	4,839,065	3,791,479	1,047,586	4,839,065	
002 Cash Reserve Fund	5,585	22	5,607	0	5,607	5,607	
210 City Hall Debt Service Fund	160,705	23,734,795	23,895,500	23,895,000	500	23,895,500	3
441 Community Development Block Grant Fund	6,452,817	9,266,778	15,719,595	10,283,957	5,435,638	15,719,595	3
371 Community Facilities Dist #1 (Capitol Auto Mall) Fund	561,162	152,500	713,662	231,470	482,192	713,662	3
369 Community Facilities Dist #2 (Aborn-Murillo) and #3 (Silverland-Capriana) Fund	1,872,980	1,452,800	3,325,780	1,507,196	1,818,584	3,325,780	
373 Community Facilities Dist #8 (Communications Hill) Fund	3,534,624	440,600	3,975,224	793,936	3,181,288	3,975,224	3
374 Community Facilities Dist #11 (Adeline-Mary Helen) Fund	254,150	54,200	308,350	70,767	237,583	308,350	
376 Community Facilities Dist #12 (Basking Ridge) Fund	1,420,680	195,300	1,615,980	243,678	1,372,302	1,615,980	
310 Community Facilities Dist #13 (Guadalupe Mines) Fund	50,415	66,721	117,136	71,846	45,290	117,136	3
379 Community Facilities Dist #14 (Raleigh-Charlotte) Fund	423,982	512,200	936,182	509,694	426,488	936,182	
422 Community Facilities Revenue Fund	1,903,642	8,090,759	9,994,401	9,472,759	521,642	9,994,401	3
536 Convention & Cultural Affairs Fund	5,456,483	9,227,864	14,684,347	9,440,601	5,243,746	14,684,347	
791 Convention Center Facilities District Revenue Fund	23,202,127	11,088,000	34,290,127	11,776,388	22,513,739	34,290,127	
302 Downtown Property & Bus. Improvement District Fund	1,081,557	2,643,943	3,725,500	2,635,000	1,090,500	3,725,500	
444 Economic Development Administration Loan Fund	73,064	6,100	79,164	60,000	19,164	79,164	5
474 Edward Byrne Memorial Justice Assist. Grant Trust Fund	310,028	0	310,028	235,897	74,131	310,028	2

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Special Funds							
406 Emergency Reserve Fund	3,381,532	13,500	3,395,032	13,500	3,381,532	3,395,032	
419 Federal Drug Forfeiture Fund	3,227,093	265,000	3,492,093	653,848	2,838,245	3,492,093	3
409 Gas Tax Maintenance And Construction Fund - 1943	0	7,200,000	7,200,000	7,200,000	0	7,200,000	
410 Gas Tax Maintenance And Construction Fund - 1964	0	3,400,000	3,400,000	3,400,000	0	3,400,000	
411 Gas Tax Maintenance And Construction Fund - 1990	0	4,400,000	4,400,000	4,400,000	0	4,400,000	
533 General Purpose Parking Fund	14,670,124	17,333,151	32,003,275	14,729,195	17,274,080	32,003,275	3, 5
139 Gift Trust Fund	3,956,997	0	3,956,997	3,921,342	35,655	3,956,997	2
445 Home Investment Partnership Program Trust Fund	2,288,435	13,088,017	15,376,452	12,388,377	2,988,075	15,376,452	5
440 Housing Trust Fund	2,055,756	1,117,000	3,172,756	1,975,973	1,196,783	3,172,756	3
432 Ice Centre Revenue Fund	5,454,498	5,240,717	10,695,215	2,663,717	8,031,498	10,695,215	5
423 Integrated Waste Management Fund	18,976,591	126,265,511	145,242,102	130,456,854	14,785,248	145,242,102	2
418 Library Parcel Tax Fund	8,537,297	8,125,000	16,662,297	8,107,419	8,554,878	16,662,297	
352 Maintenance Dist #1 (Los Paseos) Fund	675,220	206,700	881,920	592,889	289,031	881,920	3
354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.) Fund	85,550	75,908	161,458	70,641	90,817	161,458	
357 Maintenance Dist #5 (Orchard Prkwy-Plumeria Dr) Fund	327,838	61,500	389,338	118,529	270,809	389,338	3
361 Maintenance Dist #8 (Zanker-Montague) Fund	313,738	80,753	394,491	240,850	153,641	394,491	3
362 Maintenance Dist #9 (Santa Teresa-Great Oaks) Fund	319,586	147,480	467,066	163,622	303,444	467,066	
364 Maintenance Dist #11 (Brokaw Rd. From Junction Ave. To Old Oakland Rd.) Fund	230,847	72,154	303,001	63,756	239,245	303,001	
366 Maintenance Dist #13 (Karina-O'Nel) Fund	66,435	47,100	113,535	43,004	70,531	113,535	
368 Maintenance Dist #15 (Silver Creek Valley) Fund	4,454,586	998,654	5,453,240	1,357,739	4,095,501	5,453,240	
372 Maintenance Dist #18 (The Meadowlands) Fund	56,882	92,100	148,982	112,652	36,330	148,982	3
359 Maintenance Dist #19 (River Oaks Area Landscaping Fund	247,053	48,095	295,148	138,000	157,148	295,148	3
365 Maintenance Dist #20 (Renaissance-N. First Landscaping) Fund	348,757	62,361	411,118	77,575	333,543	411,118	
356 Maintenance Dist #21 (Gateway Pl-Airport Prkwy) Fund	225,305	96,996	322,301	102,491	219,810	322,301	
367 Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley Rd.) Fund	207,034	86,023	293,057	198,019	95,038	293,057	3

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Special Funds							
346 Low and Moderate Income Housing Asset Fund	17,460,042	16,701,620	34,161,662	24,190,919	9,970,743	34,161,662	3
448 Multi-Source Housing Fund	10,110,968	16,805,130	26,916,098	23,494,040	3,422,058	26,916,098	3
518 Municipal Golf Course Fund	583,707	2,167,000	2,750,707	2,437,000	313,707	2,750,707	5
150 Public Works Program Support Fund	1,977,067	14,583,000	16,560,067	15,080,329	1,479,738	16,560,067	5
459 San Jose Arena Capital Reserve Fund	530,687	805,000	1,335,687	1,200,000	135,687	1,335,687	3
301 San José Arena Enhancement Fund	24,800	1,002,200	1,027,000	1,027,000	0	1,027,000	3
476 San José Municipal Stadium Capital Fund	0	35,000	35,000	35,000	0	35,000	
514 San José/Santa Clara Treatment Plant Income Fund	28,524	100	28,624	0	28,624	28,624	
513 San José/Santa Clara Treatment Plant Operating Fund	36,248,673	85,567,784	121,816,457	91,904,551	29,911,906	121,816,457	5
539 Sewage Treatment Plant Connection Fee Fund	10,396,932	9,442,310	19,839,242	3,363,000	16,476,242	19,839,242	5
541 Sewer Service & Use Charge Fund	55,861,657	132,467,040	188,328,697	154,963,394	33,365,303	188,328,697	1
417 State Drug Forfeiture Fund	473,357	205,000	678,357	139,067	539,290	678,357	5
446 Storm Sewer Operating Fund	17,221,813	32,163,343	49,385,156	37,483,634	11,901,522	49,385,156	5
414 Supplemental Law Enforcement Services Fund	1,540,185	0	1,540,185	1,081,842	458,343	1,540,185	3
461 Transient Occupancy Tax Fund	2,925,105	17,658,000	20,583,105	18,972,999	1,610,106	20,583,105	3
552 Vehicle Maintenance And Operations Fund	1,774,622	22,716,750	24,491,372	23,031,760	1,459,612	24,491,372	4
515 Water Utility Fund	9,488,522	36,894,260	46,382,782	37,572,229	8,810,553	46,382,782	
290 Workforce Investment Act Fund	1,084,851	9,117,359	10,202,210	9,173,064	1,029,146	10,202,210	
Capital Improvement Program Funds							
520 Airport Capital Improvement Fund	3,599,337	3,712,000	7,311,337	3,692,000	3,619,337	7,311,337	
529 Airport Passenger Facility Charge Fund	25,242,644	18,575,000	43,817,644	25,763,000	18,054,644	43,817,644	4
527 Airport Renewal And Replacement Fund	11,025,716	4,149,000	15,174,716	5,185,000	9,989,716	15,174,716	
526 Airport Revenue Bond Improvement Fund	66,909,657	72,000	66,981,657	23,444,000	43,537,657	66,981,657	2
472 Branch Libraries Bond Projects Fund	8,730,684	6,606,000	15,336,684	15,336,684	0	15,336,684	3
429 Building And Structure Construction Tax Fund	25,527,524	28,806,000	54,333,524	53,009,000	1,324,524	54,333,524	2
397 C & C Tax Fund - Communications	1,642,658	1,569,500	3,212,158	1,939,000	1,273,158	3,212,158	3
392 C & C Tax Fund - Fire	3,344,852	3,290,000	6,634,852	6,451,000	183,852	6,634,852	3

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Capital Improvement Program Funds							
393 C & C Tax Fund - Library	11,976,356	7,422,000	19,398,356	10,161,000	9,237,356	19,398,356	3
398 C & C Tax Fund - Park Yards Maintenance	3,430,282	479,000	3,909,282	3,433,000	476,282	3,909,282	2
390 C & C Tax Fund - Parks Central	4,635,358	25,303,000	29,938,358	26,709,000	3,229,358	29,938,358	2
391 C & C Tax Fund - Parks City Wide	9,583,724	4,773,000	14,356,724	13,015,000	1,341,724	14,356,724	2
377 C & C Tax Fund - Parks District 1	4,996,021	866,000	5,862,021	3,210,000	2,652,021	5,862,021	2
378 C & C Tax Fund - Parks District 2	1,626,140	639,000	2,265,140	1,854,000	411,140	2,265,140	2
380 C & C Tax Fund - Parks District 3	1,292,441	995,000	2,287,441	1,616,000	671,441	2,287,441	2
381 C & C Tax Fund - Parks District 4	4,105,877	677,000	4,782,877	4,244,000	538,877	4,782,877	2
382 C & C Tax Fund - Parks District 5	4,565,535	1,224,000	5,789,535	4,637,000	1,152,535	5,789,535	2
384 C & C Tax Fund - Parks District 6	3,575,265	1,025,000	4,600,265	2,972,000	1,628,265	4,600,265	2
385 C & C Tax Fund - Parks District 7	3,963,460	1,146,000	5,109,460	4,708,000	401,460	5,109,460	2
386 C & C Tax Fund - Parks District 8	4,839,890	675,000	5,514,890	3,080,000	2,434,890	5,514,890	2
388 C & C Tax Fund - Parks District 9	3,039,799	1,086,000	4,125,799	3,027,000	1,098,799	4,125,799	2
389 C & C Tax Fund - Parks District 10	3,038,772	712,000	3,750,772	2,921,000	829,772	3,750,772	2
395 C & C Tax Fund - Service Yards	2,416,742	3,431,000	5,847,742	4,265,000	1,582,742	5,847,742	3
425 Civic Center Construction Fund							
465 Construction Excise Tax Fund	59,510,974	70,461,000	129,971,974	128,599,986	1,371,988	129,971,974	2
634 Contingent Lien District Fund	3,724,291	0	3,724,291	3,664,291	60,000	3,724,291	3
131 Emma Prusch Fund	365,659	82,000	447,659	168,000	279,659	447,659	2
599 Improvement District Fund	2,953,000	2,000	2,955,000	2,000,000	955,000	2,955,000	3
462 Lake Cunningham Fund	1,054,339	814,000	1,868,339	1,219,000	649,339	1,868,339	2
421 Major Collectors And Arterial Fund	929,095	4,000	933,095	52,000	881,095	933,095	
502 Major Facilities Fund	4,224,211	12,000	4,236,211	1,790,000	2,446,211	4,236,211	5
475 Neighborhood Security Act Bond Fund	790,730	3,345,000	4,135,730	3,686,730	449,000	4,135,730	3
375 Park Trust Fund	68,694,646	3,060,000	71,754,646	71,754,646	0	71,754,646	2
471 Parks And Recreation Bond Projects Fund	19,993,256	20,000	20,013,256	19,762,256	251,000	20,013,256	2
420 Residential Construction Tax Contribution Fund	1,105,505	229,000	1,334,505	240,000	1,094,505	1,334,505	3
512 San José/Santa Clara Treatment Plant Capital Fund	105,386,697	76,229,000	181,615,697	121,132,000	60,483,697	181,615,697	2
540 Sanitary Sewer Connection Fee Fund	11,252,795	1,211,000	12,463,795	8,452,000	4,011,795	12,463,795	3
545 Sewer Service And Use Charge Capital Improvement Fund	60,907,696	24,065,000	84,972,696	84,581,000	391,696	84,972,696	3
413 Storm Drainage Fee Fund	243,121	157,000	400,121	261,000	139,121	400,121	3

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Capital Improvement Program Funds							
469 Storm Sewer Capital Fund	18,963,794	13,759,000	32,722,794	31,958,000	764,794	32,722,794	5
416 Underground Utility Fund	3,211,501	811,000	4,022,501	2,097,000	1,925,501	4,022,501	3
500 Water Utility Capital Fund	3,359,143	3,659,000	7,018,143	6,132,000	886,143	7,018,143	5
TOTAL CITY FUNDS	<u>\$ 1,347,051,025</u>	<u>\$ 2,233,375,201</u>	<u>\$ 3,580,426,226</u>	<u>\$ 2,943,099,077</u>	<u>\$ 637,327,149</u>	<u>\$ 3,580,426,226</u>	

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

Reasons for Change Between 2014-2015 Beginning Fund Balance and 2014-2015 Ending Fund Balance at Greater than 10%

Beginning Fund Balance primarily contains funds to support prior year activities. Also surplus revenues and/or expenditure savings were accumulated in the prior year and then utilized for budget balancing purposes.

- 1 Once the rebudgeting of prior year's one-time activities has been removed from the Beginning Fund Balance, change in fund balance is within the 10% change.
- 3 Surplus revenues/and or expenditure savings were accumulated and then used for various one-time uses.
- 4 Fund balances are volatile. Funds utilize expenditure projections based on fees and charges estimates that support planned changes in cost recovery rates.
- 5 Ending Fund Balance is being accumulated to support uses in future years.
- 6 Planned elimination/establishment of fund.