

**CITY OF SAN JOSE**  
**2020-2021 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

	Beginning Fund Balance <u>07/01/2020</u>	Revenue and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance <u>07/30/2021</u>	Estimated Uses Available	*
<b>General Fund</b>							
001 General Fund	392,891,077	1,154,798,152	1,547,689,229	1,286,656,707	261,032,522	1,547,689,229	1
<b>Special Funds</b>							
519 Airport Customer Facility And Transportation Fee Fund	9,802,248	20,141,379	29,943,627	21,778,716	8,164,911	29,943,627	3
525 Airport Fiscal Agent Fund	83,825,582	95,158,680	178,984,262	94,506,680	84,477,582	178,984,262	
523 Airport Maintenance And Operation Fund	35,135,879	112,785,947	147,921,826	110,240,605	37,681,221	147,921,826	
521 Airport Revenue Fund	67,772,113	194,537,246	262,309,359	180,067,907	82,241,452	262,309,359	3
524 Airport Surplus Revenue Fund	765,320	15,321,000	16,086,320	15,321,000	765,320	16,086,320	
160 Benefit Funds - Benefit Fund	949,782	78,961,217	79,910,999	79,371,797	539,202	79,910,999	3
155 Benefit Funds - Dental Insurance Fund	3,969,453	12,795,000	16,764,453	12,409,792	4,354,661	16,764,453	
156 Benefit Funds - Life Insurance Fund	154,714	1,769,000	1,923,714	1,720,385	203,329	1,923,714	5
157 Benefit Funds - Unemployment Insurance Fund	1,003,242	420,000	1,423,242	765,086	658,156	1,423,242	4
158 Benefit Funds - Self-Insured Medical Fund	780,288	0	780,288	615,271	165,017	780,288	4
237 Building Development Fee Program Fund	0	49,005,375	49,005,375	39,456,517	9,548,858	49,005,375	6
351 Business Improvement District Fund	25,188	3,623,322	3,648,510	3,628,119	20,391	3,648,510	3
002 Cash Reserve Fund	6,005	100	6,105	0	6,105	6,105	
210 City Hall Debt Service Fund	788,252	26,410,748	27,199,000	27,195,000	4,000	27,199,000	3
239 Citywide Planning Fee Program Fund	0	4,784,123	4,784,123	4,548,716	235,407	4,784,123	6
441 Community Development Block Grant Fund	4,590,877	14,610,733	19,201,610	16,751,171	2,450,439	19,201,610	3
371 Community Facilities Dist #1 (Capitol Auto Mall) Fund	527,002	186,500	713,502	291,822	421,680	713,502	5
369 Community Facilities Dist #2 (Aborn-Murillo) and #3 (Silverland-Capriana) Fund	1,632,878	1,750,400	3,383,278	2,024,800	1,358,478	3,383,278	5
373 Community Facilities Dist #8 (Communications Hill) Fund	1,007,529	567,000	1,574,529	1,474,422	100,107	1,574,529	5
374 Community Facilities Dist #11 (Adeline-Mary Helen) Fund	193,823	55,300	249,123	194,097	55,026	249,123	5
376 Community Facilities Dist #12 (Basking Ridge) Fund	662,925	168,100	831,025	520,282	310,743	831,025	5
310 Community Facilities Dist #13 (Guadalupe Mines) Fund	368,406	76,421	444,827	93,931	350,896	444,827	
379 Community Facilities Dist #14 (Raleigh-Charlotte) Fund	610,958	609,800	1,220,758	648,243	572,515	1,220,758	5
370 Community Facilities Dist #15 (Berryessa-Sierra)	546,456	132,820	679,276	266,771	412,505	679,276	
344 Community Facilities Dist #16 (Raleigh-Coronado)	753,979	417,800	1,171,779	338,375	833,404	1,171,779	5
496 Community Facilities District No. 17 (Capitol Expy - Evergreen Place)	51,300	53,000	104,300	0	104,300	104,300	6

**CITY OF SAN JOSE**  
**2020-2021 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

	Beginning Fund Balance <u>07/01/2020</u>	Revenue and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance <u>07/30/2021</u>	Estimated Uses Available	*
<b>Special Funds</b>							
422 Community Facilities Revenue Fund	2,079,396	0	2,079,396	1,500,000	579,396	2,079,396	3
536 Convention & Cultural Affairs Fund	1,009,402	9,494,865	10,504,267	9,241,965	1,262,302	10,504,267	4
791 Convention Center Facilities District Revenue Fund	24,935,130	10,500,000	35,435,130	14,079,000	21,356,130	35,435,130	4
401 Coronavirus Relief Funds	99,045,248	0	99,045,248	97,750,000	1,295,248	99,045,248	6
302 Downtown Property & Bus. Improvement District Fund	1,597,972	3,482,208	5,080,180	3,422,289	1,657,891	5,080,180	
444 Economic Development Administration Loan Fund	6,960	100	7,060	0	7,060	7,060	
474 Edward Byrne Memorial Justice Assist. Grant Trust Fund	0	842,197	842,197	842,197	0	842,197	
406 Emergency Reserve Fund	815,655	5,022,000	5,837,655	5,022,000	815,655	5,837,655	
419 Federal Drug Forfeiture Fund	221,896	0	221,896	215,000	6,896	221,896	3
240 Fire Development Fee Program Fund	0	12,448,506	12,448,506	10,465,983	1,982,523	12,448,506	6
409 Gas Tax Maintenance And Construction Fund - 1943	0	6,600,000	6,600,000	6,600,000	0	6,600,000	
410 Gas Tax Maintenance And Construction Fund - 1964	0	3,200,000	3,200,000	3,200,000	0	3,200,000	
411 Gas Tax Maintenance And Construction Fund - 1990	0	5,200,000	5,200,000	5,200,000	0	5,200,000	
533 General Purpose Parking Fund	3,771,026	14,323,000	18,094,026	15,270,129	2,823,897	18,094,026	5
139 Gift Trust Fund	2,293,072	537,251	2,830,323	2,344,670	485,653	2,830,323	2
445 Home Investment Partnership Program Trust Fund	9,046,590	4,419,683	13,466,273	2,300,296	11,165,977	13,466,273	5
440 Housing Trust Fund	2,641,914	1,063,000	3,704,914	2,625,107	1,079,807	3,704,914	5
432 Ice Centre Revenue Fund	81,471	3,530,097	3,611,568	3,432,928	178,640	3,611,568	3
451 Inclusionary Fee Fund	25,513,763	5,699,760	31,213,523	381,077	30,832,446	31,213,523	4
423 Integrated Waste Management Fund	24,686,385	160,472,811	185,159,196	166,441,952	18,717,244	185,159,196	1
418 Library Parcel Tax Fund	5,397,800	9,842,670	15,240,470	11,699,423	3,541,047	15,240,470	3
346 Low and Moderate Income Housing Asset Fund	126,239,920	17,000,000	143,239,920	62,765,647	80,474,273	143,239,920	3
352 Maintenance Dist #1 (Los Paseos) Fund	220,476	341,900	562,376	303,255	259,121	562,376	5
354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.) Fund	163,892	92,408	256,300	46,000	210,300	256,300	5
357 Maintenance Dist #5 (Orchard Prkwy-Plumeria Dr) Fund	129,707	93,700	223,407	82,527	140,880	223,407	
361 Maintenance Dist #8 (Zanker-Montague) Fund	254,743	119,853	374,596	144,670	229,926	374,596	5
362 Maintenance Dist #9 (Santa Teresa-Great Oaks) Fund	264,123	205,780	469,903	179,435	290,468	469,903	
364 Maintenance Dist #11 (Brokaw Rd. From Junction Ave. To Old Oakland Rd.) Fund	169,109	83,954	253,063	160,651	92,412	253,063	5
366 Maintenance Dist #13 (Karina-O'Nel) Fund	149,191	58,200	207,391	36,898	170,493	207,391	5
368 Maintenance Dist #15 (Silver Creek Valley) Fund	515,512	1,291,554	1,807,066	1,554,423	252,643	1,807,066	5

**CITY OF SAN JOSE**  
**2020-2021 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

	Beginning Fund Balance <u>07/01/2020</u>	Revenue and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance <u>07/30/2021</u>	Estimated Uses Available	*
<b>Special Funds</b>							
372	Maintenance Dist #18 (The Meadowlands) Fund	141,721	91,300	233,021	108,083	124,938	233,021 5
359	Maintenance Dist #19 (River Oaks Area Landscaping) Fund	222,443	183,495	405,938	148,433	257,505	405,938 5
356	Maintenance Dist #21 (Gateway Pl-Airport Prkwy) Fund	138,165	114,896	253,061	93,827	159,234	253,061 5
367	Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley Rd.) Fund	159,737	112,023	271,760	198,018	73,742	271,760 5
448	Multi-Source Housing Fund	70,841,978	9,150,187	79,992,165	39,709,900	40,282,265	79,992,165 3
518	Municipal Golf Course Fund	725,152	10,013,000	10,738,152	10,271,000	467,152	10,738,152 5
238	Planning Development Fee Program Fund	0	7,991,284	7,991,284	7,191,627	799,657	7,991,284 6
241	Public Works Development Fee Program Fund	0	15,312,684	15,312,684	13,754,765	1,557,919	15,312,684 6
150	Public Works Program Support Fund	1,289,818	20,200,000	21,489,818	20,272,776	1,217,042	21,489,818
450	Rental Stabilization Program Fee Fund	1,692,375	4,005,000	5,697,375	4,073,286	1,624,089	5,697,375
459	San José Arena Capital Reserve Fund	4,121,631	4,085,000	8,206,631	4,000,000	4,206,631	8,206,631
501	San José Arena Clean Energy Operating Fund	47,439,219	332,750,000	380,189,219	305,637,759	74,551,460	380,189,219 4
476	San José Municipal Stadium Capital Fund	0	39,000	39,000	39,000	0	39,000
514	San José/Santa Clara Treatment Plant Income Fund	431,354	108,410	539,764	0	539,764	539,764 5
513	San José/Santa Clara Treatment Plant Operating Fund	40,589,500	131,070,000	171,659,500	146,378,114	25,281,386	171,659,500 1
539	Sewage Treatment Plant Connection Fee Fund	18,330,536	2,811,819	21,142,355	623,676	20,518,679	21,142,355 4
541	Sewer Service & Use Charge Fund	79,777,351	173,488,344	253,265,695	193,072,286	60,193,409	253,265,695 1
242	Small Cell Permitting Fee Program Fund	0	4,420,413	4,420,413	3,699,000	721,413	4,420,413 6
570	South Bay Water Recycling Operating Fund	2,483,242	14,235,691	16,718,933	10,925,553	5,793,380	16,718,933 3
345	St. James Park Management District Fund	2,589,848	20,809	2,610,657	653,131	1,957,526	2,610,657 5
417	State Drug Forfeiture Fund	715,281	0	715,281	485,000	230,281	715,281 3
446	Storm Sewer Operating Fund	18,951,498	34,161,042	53,112,540	35,279,557	17,832,983	53,112,540
414	Supplemental Law Enforcement Services Fund	4,499,871	0	4,499,871	1,981,545	2,518,326	4,499,871 3
461	Transient Occupancy Tax Fund	3,035,056	13,605,000	16,640,056	15,000,001	1,640,055	16,640,056 4
552	Vehicle Maintenance And Operations Fund	3,339,798	25,430,570	28,770,368	25,500,694	3,269,674	28,770,368
515	Water Utility Fund	17,496,311	52,781,318	70,277,629	55,806,973	14,470,656	70,277,629 4
290	Workforce Development Fund	1,177,342	10,142,460	11,319,802	10,152,723	1,167,079	11,319,802

**CITY OF SAN JOSE**  
**2020-2021 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

	Beginning Fund Balance <u>07/01/2020</u>	Revenue and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance <u>07/30/2021</u>	Estimated Uses Available	*
<b>Capital Improvement Program Funds</b>							
520 Airport Capital Improvement Fund	6,443,399	60,522,022	66,965,421	59,915,000	7,050,421	66,965,421	
529 Airport Passenger Facility Charge Fund	23,275,686	10,618,000	33,893,686	22,527,000	11,366,686	33,893,686	4
527 Airport Renewal And Replacement Fund	35,667,314	13,638,000	49,305,314	45,596,000	3,709,314	49,305,314	3
526 Airport Revenue Bond Improvement Fund	268,303	0	268,303	0	268,303	268,303	
472 Branch Libraries Bond Projects Fund	6,832,574	5,000	6,837,574	4,293,000	2,544,574	6,837,574	3
429 Building And Structure Construction Tax Fund	72,626,302	62,797,000	135,423,302	128,807,500	6,615,802	135,423,302	5
397 C & C Tax Fund - Communications	887,402	2,328,000	3,215,402	2,841,000	374,402	3,215,402	3
392 C & C Tax Fund - Fire	8,693,829	2,663,000	11,356,829	10,901,000	455,829	11,356,829	3
393 C & C Tax Fund - Library	7,551,971	4,508,000	12,059,971	7,989,632	4,070,339	12,059,971	3
398 C & C Tax Fund - Park Yards Maintenance	3,841,366	380,000	4,221,366	3,604,000	617,366	4,221,366	3
390 C & C Tax Fund - Parks Central	767,700	20,313,000	21,080,700	20,575,000	505,700	21,080,700	3
391 C & C Tax Fund - Parks City Wide	10,917,706	12,299,088	23,216,794	22,803,000	413,794	23,216,794	3
377 C & C Tax Fund - Parks District 1	3,980,458	398,000	4,378,458	2,567,000	1,811,458	4,378,458	3
378 C & C Tax Fund - Parks District 2	2,462,968	181,000	2,643,968	1,614,000	1,029,968	2,643,968	3
380 C & C Tax Fund - Parks District 3	1,933,413	165,000	2,098,413	1,272,000	826,413	2,098,413	3
381 C & C Tax Fund - Parks District 4	1,930,701	135,000	2,065,701	1,387,000	678,701	2,065,701	3
382 C & C Tax Fund - Parks District 5	5,668,490	417,000	6,085,490	3,873,000	2,212,490	6,085,490	3
384 C & C Tax Fund - Parks District 6	3,500,183	375,000	3,875,183	1,922,000	1,953,183	3,875,183	3
385 C & C Tax Fund - Parks District 7	5,128,970	482,000	5,610,970	4,422,000	1,188,970	5,610,970	3
386 C & C Tax Fund - Parks District 8	3,644,853	264,000	3,908,853	2,025,000	1,883,853	3,908,853	3
388 C & C Tax Fund - Parks District 9	3,199,398	288,000	3,487,398	2,175,000	1,312,398	3,487,398	3
389 C & C Tax Fund - Parks District 10	1,925,721	121,000	2,046,721	1,584,000	462,721	2,046,721	3
395 C & C Tax Fund - Service Yards	3,464,091	3,283,000	6,747,091	5,021,500	1,725,591	6,747,091	3
465 Construction Excise Tax Fund	99,813,755	106,237,220	206,050,975	198,361,790	7,689,185	206,050,975	3
634 Contingent Lien District Fund	3,003,108	0	3,003,108	2,887,108	116,000	3,003,108	5
560 Convention and Cultural Affairs Capital Fund	3,197,872	105,000	3,302,872	3,046,000	256,872	3,302,872	3
798 Convention Center Facilities District Capital Fund	2,410,079	10,600	2,420,679	2,379,000	41,679	2,420,679	3
131 Emma Prusch Fund	396,765	100,000	496,765	395,000	101,765	496,765	3
559 General Purpose Parking Capital Fund	36,290,140	754,000	37,044,140	36,414,000	630,140	37,044,140	5
599 Improvement District Fund	87,302	0	87,302	0	87,302	87,302	
462 Lake Cunningham Fund	1,874,621	650,000	2,524,621	1,709,000	815,621	2,524,621	3

**CITY OF SAN JOSE**  
**2020-2021 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

	Beginning Fund Balance <u>07/01/2020</u>	Revenue and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance <u>07/30/2021</u>	Estimated Uses Available	*
<b>Capital Improvement Program Funds</b>							
483 Library Parcel Tax Capital Fund	190,859	1,939,141	2,130,000	2,130,000	0	2,130,000	
421 Major Collectors And Arterial Fund	1,712,134	28,000	1,740,134	5,000	1,735,134	1,740,134	
502 Major Facilities Fund	5,727,992	112,000	5,839,992	3,536,000	2,303,992	5,839,992	4
475 Neighborhood Security Act Bond Fund	3,542,499	5,000	3,547,499	3,547,499	0	3,547,499	2
375 Park Trust Fund	61,555,187	0	61,555,187	61,555,187	0	61,555,187	3
471 Parks And Recreation Bond Projects Fund	19,317,454	250,000	19,567,454	19,567,454	0	19,567,454	3
498 Public Safety and Infrastructure Bond Fund	179,833,000	0	179,833,000	168,788,000	11,045,000	179,833,000	5
420 Residential Construction Tax Contribution Fund	2,152,748	245,000	2,397,748	429,000	1,968,748	2,397,748	
512 San Jose/Santa Clara Treatment Plant Capital Fund	111,308,292	190,451,000	301,759,292	299,898,000	1,861,292	301,759,292	1
540 Sanitary Sewer Connection Fee Fund	2,099,262	681,000	2,780,262	1,340,000	1,440,262	2,780,262	4
545 Sewer Service And Use Charge Capital Improvement Fund	17,536,270	36,339,000	53,875,270	44,123,000	9,752,270	53,875,270	3
571 South Bay Water Recycling Capital Fund	3,888,975	67,000	3,955,975	3,691,000	264,975	3,955,975	3
413 Storm Drainage Fee Fund	643,953	227,000	870,953	261,000	609,953	870,953	
469 Storm Sewer Capital Fund	13,059,867	9,515,000	22,574,867	22,505,000	69,867	22,574,867	4
416 Underground Utility Fund	9,531,583	482,000	10,013,583	3,126,000	6,887,583	10,013,583	5
500 Water Utility Capital Fund	6,316,483	7,508,000	13,824,483	13,537,000	287,483	13,824,483	4
<b>TOTAL CITY FUNDS</b>	<b>\$ 2,060,357,854</b>	<b>\$ 3,483,314,476</b>	<b>\$ 5,543,672,330</b>	<b>\$ 4,484,196,130</b>	<b>\$ 1,059,476,199</b>	<b>\$ 5,543,672,330</b>	

NOTE: The total in the Summary of Fund Activity schedule is higher than the net total presented in the Total City Source and Use of Funds schedule due to the Summary of Fund Activity schedule including all interfund transfers, loans, and contributions, but excluding all capital-related expenditures in the General Fund to avoid double counting.

**\* Reasons for Change Between 2020-2021 Beginning Fund Balance and 2020-2021 Ending Fund Balance at Greater than 10%**

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