



SAN JOSE BUDGETED FUNDS GUIDE

Office of the City Manager

June 2013

Memorandum

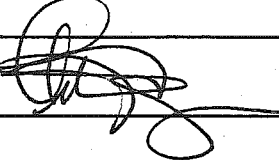
TO: HONORABLE MAYOR
AND CITY COUNCIL

FROM: Jennifer Maguire

**SUBJECT: SAN JOSE BUDGETED FUNDS
GUIDE**

DATE: June 12, 2013

Approved



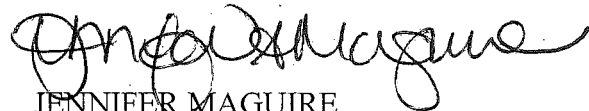
Date

6/12/13

We are pleased to present to you an update to the San José Budgeted Funds Guide. This reference document, which was produced with the assistance of the Office of the City Attorney, the Finance Department, and various other staff throughout the entire organization, provides consolidated budgetary and financial information on each budgeted City fund. We hope that the information presented in this document will serve as a useful tool for the City Council when considering funding sources for future projects or for closing future budget shortfalls.

The San José Budgeted Funds Guide provides information for each budgeted fund including the purpose, authority, common revenue sources, and Proposition 218 and other use of funds restrictions. Information is also included that is intended to be helpful to departmental staff, such as each fund's designation in the Comprehensive Annual Financial Report (CAFR) and reference location in the Funding Sources Resolution and Appropriation Ordinance.

Due to the fact that new budgeted funds are not frequently created or existing budgeted funds closed out, it is anticipated that this document will be revised and released every three to four years. This document will be posted on the City's internet website (visit the Budget Office webpage and click on Other Publications).



JENNIFER MAGUIRE
Budget Director

San José Budgeted Funds Guide

TABLE OF CONTENTS

	<u>Fund</u>	<u>Page</u>
Document Overview		I - 1
 <u>Title of Fund</u>		
Airport Capital Improvement Fund	520	II - 1
Airport Customer Facility and Transportation Fee Fund	519	II - 3
Airport Fiscal Agent Fund	525	II - 5
Airport Maintenance and Operation Fund	523	II - 7
Airport Passenger Facility Charge Fund	529	II - 9
Airport Renewal and Replacement Fund	527	II - 11
Airport Revenue Bond Improvement Fund	526	II - 13
Airport Revenue Fund	521	II - 15
Airport Surplus Revenue Fund	524	II - 18
Benefit Funds – Benefit Fund	160	II - 20
Benefit Funds – Dental Insurance Fund	155	II - 22
Benefit Funds – Life Insurance Fund	156	II - 24
Benefit Funds - Self-Insured Medical Fund	158	II - 26
Benefit Funds - Unemployment Insurance Fund	157	II - 28
Branch Libraries Bond Projects Fund	472	II - 30
Building and Structure Construction Tax Fund	429	II - 31
Building Development Fee Program Fund	237	II - 33
Business Improvement District Fund	351	II - 34
Cash Reserve Fund	002	II - 37
City Hall Debt Service Fund	210	II - 39
Citywide Planning Fee Program Fund	239	II - 40
Community Development Block Grant Fund	441	II - 41
Community Facilities District No. 1 (Capitol Auto Mall) Fund	371	II - 43
Community Facilities District No. 2 (Aborn – Murillo) and Community Facilities District No. 3 (Silverland – Capriana) Fund	369	II - 46
Community Facilities District No. 8 (Communications Hill) Fund	373	II - 49
Community Facilities District No. 11 (Adeline - Mary Helen) Fund	374	II - 52
Community Facilities District No. 12 (Basking Ridge) Fund	376	II - 54
Community Facilities District No. 13 (Guadalupe Mines) Fund	310	II - 56
Community Facilities District No. 14 (Raleigh - Charlotte) Fund	379	II - 58
Community Facilities District No. 15 (Berryessa - Sierra)	370	II - 60
Community Facilities District No. 16 (Raleigh - Coronado)	344	II - 61
Community Facilities District No. 17 (Capitol Expy - Evergreen Place)	496	II - 63
Community Facilities Revenue Fund	422	II - 65
Construction Excise Tax Fund	465	II - 66
Construction Tax and Property Conveyance Tax Fund: City-Wide Parks Purposes	391	II - 68
Construction Tax and Property Conveyance Tax Fund: Communications Purposes	397	II - 70
Construction Tax and Property Conveyance Tax Fund: Fire Protection Purposes	392	II - 72
Construction Tax and Property Conveyance Tax Fund: Library Purposes	393	II - 74
Construction Tax and Property Conveyance Tax Fund: Park Yards Purposes	398	II - 76
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund	390	II - 78
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #1	377	II - 82

San José Budgeted Funds Guide

TABLE OF CONTENTS

	<u>Fund</u>	<u>Page</u>
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #2	378	II - 84
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #3	380	II - 86
 <u>Title of Fund</u>		
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #4	381	II - 88
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #5	382	II - 90
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #6	384	II - 92
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #7	385	II - 94
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #8	386	II - 96
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #9	388	II - 98
Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #10	389	II - 100
Construction Tax and Property Conveyance Tax Fund: Service Yards Purposes	395	II - 102
Contingent Lien District Fund	634	II - 104
Convention and Cultural Affairs Fund	536	II - 106
Convention and Cultural Affairs Capital Fund	560	II - 107
Convention Center Facilities District Capital Fund	798	II - 109
Convention Center Facilities District Revenue Fund	791	II - 111
Coronavirus Relief Fund	401	II - 113
Downtown Property and Business Improvement District Fund	302	II - 115
Economic Development Administration Loan Fund	444	II - 117
Edward Byrne Memorial Justice Assistance Grant Trust Fund	474	II - 119
Emergency Reserve Fund	406	II - 121
Emma Prusch Memorial Park Fund	131	II - 123
Federal Drug Forfeiture Fund	419	II - 125
Federated Retiree Health Care Trust Fund	124	II - 126
Federated Retirement Fund	134	II - 127
Fire Development Fee Program Fund	240	II - 128
Fire Retiree Health Care Trust Fund	126	II - 130
Gas Tax Maintenance and Construction Fund – 1943	409	II - 131
Gas Tax Maintenance and Construction Fund – 1964	410	II - 132
Gas Tax Maintenance and Construction Fund – 1990	411	II - 133
General Fund	001	II - 134
General Purpose Parking Capital Fund	559	II - 136
General Purpose Parking Fund	533	II - 138
Gift Trust Fund	139	II - 140
Home Investment Partnership Program Trust Fund	445	II - 142
Housing Trust Fund	440	II - 144
Ice Centre Revenue Fund	432	II - 146

San José Budgeted Funds Guide

TABLE OF CONTENTS

	<u>Fund</u>	<u>Page</u>
Improvement District Fund	599	II - 147
Inclusionary Fee Fund	451	II - 149
Integrated Waste Management Fund	423	II - 151
Lake Cunningham Fund	462	II - 153
Library Parcel Tax Capital Fund	483	II - 155
Library Parcel Tax Fund	418	II - 156
Low and Moderate Income Housing Asset Fund	346	II - 158
Maintenance District No. 1 (Los Paseos) Fund	352	II - 160
Maintenance District No. 2 (Trade Zone Blvd. – Lundy Ave.) Fund	354	II - 162
Maintenance District No. 5 (Orchard Parkway – Plumeria Drive) Fund	357	II - 164
Maintenance District No. 8 (Zanker – Montague) Fund	361	II - 166
<u>Title of Fund</u>		
Maintenance District No. 9 (Santa Teresa – Great Oaks) Fund	362	II - 168
Maintenance District No. 11 (Brokaw Rd. from Junction Avenue to Old Oakland Road)	364	II - 170
Maintenance District No. 13 (Karina – O'Nel) Fund	366	II - 172
Maintenance District No. 15 (Silver Creek Valley) Fund	368	II - 174
Maintenance District No. 18 (The Meadowlands) Fund	372	II - 176
Maintenance District No. 19 (River Oaks Area Landscaping) Fund	359	II - 178
Maintenance District No. 20 (Renaissance – N. First Landscaping) Fund	365	II - 180
Maintenance District No. 21 (Gateway Place – Airport Parkway) Fund	356	II - 182
Maintenance District No. 22 (Hellyer Ave. – Silver Creek Valley Rd.) Fund	367	II - 184
Major Collectors and Arterials Fund	421	II - 186
Major Facilities Fund	502	II - 188
Multi-Source Housing Fund	448	II - 189
Municipal Golf Course Fund	518	II - 191
Neighborhood Security Act Bond Fund	475	II - 192
Parks and Recreation Bond Projects Fund	471	II - 193
Planning Development Fee Program Fund	238	II - 195
Police and Fire Retirement Fund	135	II - 196
Police Retiree Health Care Trust Fund	125	II - 197
Public Safety and Infrastructure Bond Fund	498	II - 198
Public Works Development Fee Program Fund	241	II - 200
Public Works Program Support Fund	150	II - 201
Public Works Small Cell Permitting Fee Program Fund	242	II - 203
Rental Stabilization Program Fee Fund	450	II - 204
Residential Construction Tax Contribution Fund	420	II - 206
San José Arena Capital Reserve Fund	459	II - 208
San José Clean Energy Operating Fund	501	II - 209
San José Municipal Stadium Capital Fund	476	II - 210
San José/Santa Clara Treatment Plant Capital Fund	512	II - 211
San José/Santa Clara Treatment Plant Income Fund	514	II - 213
San José/Santa Clara Treatment Plant Operating Fund	513	II - 214
Sanitary Sewer Connection Fee Fund	540	II - 216
Sewage Treatment Plant Connection Fee Fund	539	II - 217
Sewer Service and Use Charge Capital Improvement Fund	545	II - 219
Sewer Service and Use Charge Fund	541	II - 221
South Bay Water Recycling Capital Fund	571	II - 222

San José Budgeted Funds Guide

TABLE OF CONTENTS

	<u>Fund</u>	<u>Page</u>
South Bay Water Recycling Operating Fund	570	II - 224
St. James Park Management District Fund	345	II - 226
State Drug Forfeiture Fund	417	II - 228
Storm Drainage Fee Fund	413	II - 229
Storm Sewer Capital Fund	469	II - 231
Storm Sewer Operating Fund	446	II - 232
Subdivision Park Trust Fund	375	II - 233
Supplemental Law Enforcement Services Fund	414	II - 234
Transient Occupancy Tax Fund	461	II - 236
Underground Utility Fund	416	II - 238
Vehicle Maintenance and Operations Fund	552	II - 240
Water Utility Capital Fund	500	II - 242
Water Utility Fund	515	II - 243
Workforce Investment Act Fund	290	II - 244

SAN JOSE BUDGETED FUNDS GUIDE

Document Overview

SAN JOSÉ BUDGETED FUNDS GUIDE

DOCUMENT OVERVIEW

The San José Budgeted Funds Guide has been created in order to give the residents of the City of San José, elected officials, and City departmental staff an overview of each budgeted City fund. This document was produced by the City Manager's Budget Office in coordination with the Office of the City Attorney, Finance Department, and departmental staff. The summary for each fund does not intend to capture every operational detail of every fund, but rather provides basic information as well as high level points that would be useful when considering funding sources for future projects or for closing future budget shortfalls. The document also details restrictions on the use of each fund and provides fund reference locations for various other City documents such as the Municipal Code or City Charter.

A wide variety of sources were used in gathering the information included in this document such as the San José City Charter, San José Municipal Code, and the Comprehensive Annual Financial Report (CAFR) which is prepared annually by the Finance Department.

Each fund summary in this document includes the following information:

PURPOSE OF THE FUND:

This section identifies a description of the moneys accounted for in the fund, the common use of such moneys, and may describe other relevant information.

AUTHORITY FOR THE FUND:

This section identifies the relevant sections of the City Charter or Municipal Code which authorizes the fund. For a few funds not included in those documents, the funds were approved by the City Council as part of the approval of or amendments to the annual appropriation ordinance.

SOURCE OF FUNDS:

This section identifies the primary, regular funding sources for the fund. While it is understood that many of the funds can receive funding from a wide variety of sources in any given year, one-time sources generally are not included in this section.

FUND RESTRICTIONS:

This section describes any restrictions on the use of moneys accounted for in a fund, including those imposed by Proposition 218. Proposition 218, which was passed by the voters in 1996, extended the two-thirds majority vote requirement for any new user fees or new taxes to be levied at the local level; imposes restrictions upon the usage of certain funds collected from various fees and taxes; and stipulates that assessments, fees, and charges must be submitted to property owners for approval or rejection, after notice and public hearing.

LEAD RESPONSIBILITY:

This section identifies the department that is responsible for the administration of the fund.

SAN JOSÉ BUDGETED FUNDS GUIDE

DOCUMENT OVERVIEW

FINANCIAL INFORMATION AND LOCATION:

This section includes the Comprehensive Annual Financial Report (CAFR) Designation, Budget Location, and Funding Sources Resolution and Appropriation Ordinance Location. Specific details of each category are listed below.

Comprehensive Annual Financial Report (CAFR) Designation:

This section refers to the City's Comprehensive Annual Financial Report (CAFR), which contains year end financial statements for each fund. Funds are grouped into three broad classifications: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds are typically used to account for governmental activities. Governmental Funds include the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds.

Proprietary Funds are used to account for services charged to external or internal customers through fees. Proprietary Funds are classified as either Enterprise Funds or Internal Service Funds. The City accounts for its airport, wastewater treatment, water supply, and parking management operations as Enterprise Funds. The City uses the Internal Service Funds to account for the employee benefits, cost for operating a vehicle maintenance facility, and the public works support program.

Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units, and/or other funds. Fiduciary Funds are classified as Pension Trust Funds, Private-Purpose Trust Funds, and Agency Funds.

Budget Location:

The Budget Location indicates which budget document (Operating or Capital) contains information for the fund. Source and Use information for the General Fund can be found in the Summary Information section of the Operating Budget document. Spending plans for all other budgeted operating funds can be found in the Source and Use of Funds Statements section of the Operating Budget document. The Capital Budget is organized by program, rather than fund, therefore Source and Use statements for the 14 capital programs included in the Capital Budget document often reflect information for multiple funds, all related to the projects in a specific area.

Funding Sources Resolution and Appropriation Ordinance Location:

This section documents the section of the Funding Sources Resolution and Appropriation Ordinance where the fund can be located. The Funding Sources Resolution lists the most current Beginning Fund Balance, budgeted revenue estimates, and budgeted estimates for transfers into a fund as approved by the City Council. The Appropriation Ordinance lists the most current appropriation totals within a fund, as approved by the City Council.

SAN JOSE BUDGETED FUNDS GUIDE

Fund Descriptions

Airport Capital Improvement Fund**Fund 520****PURPOSE OF THE FUND:**

The Airport Capital Improvement Fund accounts for proceeds and expenses related to capital improvements at the Airport including inter-fund transfers and federal grants administered by the Federal Aviation Administration, or other agencies, under its Airport Improvement Program (AIP). For AIP grant projects, the grant must be awarded before the project begins, and the Airport must front the initial partial payments, but can immediately apply for reimbursement for costs as they are incurred. Most grants provide an 80% reimbursement. The Airport's 20% share is primarily funded by the Airport Passenger Facility Charge Fund or the Airport Renewal and Replacement Fund.

Airport Capital Improvement moneys may be spent for:

1. Acquisitions of land and interest in land for Airport purposes;
2. Payment of relocation expenses for persons displaced by reason of such land acquisition;
3. Construction and installation of Airport improvements;
4. Engineering and planning studies for the expansion of existing airports and for new airports; and
5. Costs of litigation incurred in connection with claims against the City involving the Airport.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.040. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Grant revenue
- Transfers
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Legal restrictions placed on this fund are subject to provisions of the Master Trust Agreement dated July 1, 2001, as supplemented and amended. Federal regulations prohibit the use and/or transfer of Airport funds to any other funds for non-airport related costs and/or projects. For further information regarding the flow of Airport funds into the Airport Capital Improvement Fund, please refer to the Flow and Priority of Funds chart following the Airport Revenue Fund summary.

Airport Capital Improvement Fund

Fund 520

LEAD RESPONSIBILITY:

Airport Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Airport Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 9.03

Airport Customer Facility and Transportation Fee Fund Fund 519

PURPOSE OF THE FUND:

The Airport Customer Facility and Transportation Fee Fund was established for the purpose of collecting and accounting for all moneys received from the imposition of Airport Customer Facilities Fees and Airport Customer Transportation Fees as provided in California Government Code §50474.1 – 50474.3.

The activity and expenditures in the fund, as currently described in California Government Code §50474.1 – 50474.3, facilitate the imposition and collection of the fees from customers of rental car companies doing business at the Airport for the following purposes:

1. Providing a common use busing system between the terminals and the rental car facility; and
2. Financing, designing, and constructing the consolidated rental car facility and a permanent transportation system between the terminals and consolidated rental car facility.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.070. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Customer transportation (rental car) fees
- Contributions from rental car companies
- Interest earnings
- Grant funding

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Interest is restricted to the same purposes as other funds and contributions within this fund.

This fund's fees, revenues, and uses are restricted by California Government Code §50474.1 – 50474.3. Revenue or equity cannot be transferred from this fund unless for the purposes of reimbursing for expenses as described above.

LEAD RESPONSIBILITY:

Airport Department

Airport Customer Facility and Transportation Fee Fund	Fund 519
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FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 9.09

Airport Fiscal Agent Fund**Fund 525****PURPOSE OF THE FUND:**

The Airport Fiscal Agent Fund accounts for the activity of the Airport's Trustee, who manages the administrative aspects of outstanding bonds issued by the Norman Y. Mineta San José International Airport. These activities include the collection of bond proceeds and the interest earned from those proceeds, as well as the payment of principal and interest on outstanding bond issuances. Revenues transferred into the Airport Fiscal Agent Fund from the Airport Revenue Fund are expended for bond principal and interest payments, as well as for other bond-related requirements.

The Airport Trustee must comply fully with various agreements as called for under the Airport Master Trust Agreement as supplemented, and the Issuing and Paying Agreement as amended and restated.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.010. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Bond proceeds
- Investment/interest income
- Transfers from the Airport Revenue Fund and other Airport Funds

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Legal restrictions placed on this fund are subject to provisions of the Master Trust Agreement dated July 1, 2001, as supplemented and amended. Federal regulations prohibit the use and/or transfer of airport funds to any other funds for non-airport related costs and/or projects. Investments are made as permitted in the Master Trust Agreement, and as allowed in the Tax Certificate related to each individual bond issue. There are no interest earnings restrictions in the Airport Revenue Fund. For further information regarding the flow of Airport Funds into the Airport Fiscal Agent Fund please refer to the Flow and Priority of Funds chart following the Airport Revenue Fund summary.

LEAD RESPONSIBILITY:

Airport Department

Airport Fiscal Agent Fund

Fund 525

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 9.06

Airport Maintenance and Operation Fund**Fund 523****PURPOSE OF THE FUND:**

Per the terms of the Master Trust Agreement between the Trustee and the Norman Y. Mineta San José International Airport, dated July 1, 2001, as supplemented and amended (“Master Trust Agreement”), the Airport Maintenance and Operation Fund accounts for transfers from the Airport Revenue Fund (Fund 521) and expenditures incurred for the maintenance and operation of the Norman Y. Mineta San José International Airport.

Once revenues are received via transfers from the Airport Revenue Fund, they are expended for maintenance and operation expenses such as:

1. Personal services costs;
2. Non-personal/equipment costs (including supplies, utilities, and overhead);
3. Payments for police and aircraft rescue and fire-fighting services; and
4. Participating airline net revenue sharing, recorded as a nonoperating expense.

In addition, a number of reserves are held in this fund, for items such as workers’ compensation and contingencies.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.010. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Airport Revenue Fund

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Legal restrictions placed on this fund are subject to provisions of the Master Trust Agreement dated July 1, 2001, as supplemented and amended. Federal regulations prohibit the use and/or transfer of Airport funds to any other funds for non-airport related costs and/or projects. For further information regarding the flow of Airport funds into the Airport Maintenance and Operation Fund, please refer to the Flow and Priority of Funds chart following the Airport Revenue Fund summary.

LEAD RESPONSIBILITY:

Airport Department

Airport Maintenance and Operation Fund	Fund 523
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FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 9.02

Airport Passenger Facility Charge Fund**Fund 529****PURPOSE OF THE FUND:**

The Airport Passenger Facility Charge Fund accounts for Passenger Facility Charge funds (PFCs) deposited for use on eligible capital projects approved by the Federal Aviation Administration (FAA). Those projects, by statute:

1. Preserve or enhance the safety, capacity, or security of the national air transportation system;
2. Reduce airport noise or mitigate airport noise impacts; or
3. Enhance competition among air carriers.

Passenger facility charges are a fee charged by air carriers to departing passengers. The air carriers remit the passenger facility charges to the Airport for deposit directly into the Airport Passenger Facility Charge Fund. The revenues are to be used solely for projects that meet the above criteria, are part of a collaborative decision with the airlines that utilize the Airport facilities and must be approved by the FAA.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.060. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Passenger facility charges, collected by the air carriers and remitted to the Airport on a monthly basis
- Investment/interest income

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Federal regulations prohibit the use and/or transfer of airport funds to any other funds for non-airport related costs and/or projects. Also, interest income in this fund can only be used for FAA-approved projects.

LEAD RESPONSIBILITY:

Airport Department

Airport Passenger Facility Charge Fund

Fund 529

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Airport Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 9.07

Airport Renewal and Replacement Fund**Fund 527****PURPOSE OF THE FUND:**

The Airport Renewal and Replacement Fund accounts for funds expended for Airport capital maintenance and improvements as described below. The source of this fund are operational revenues that are budgeted in the annual maintenance and operating budget, included in the calculation of the annual rates, and transferred to this fund via the Airport Surplus Revenue Fund. Projects in this fund include:

1. Capital maintenance of existing facilities;
2. Construction and installation of Airport Improvements;
3. Environmental/planning work; and
4. Major projects that have not received – or are ineligible for – funding approval under the Airport Improvement Program or Airport Passenger Facility Charge Program.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.050. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Airport Surplus Revenue Fund
- Investment/interest income

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Legal restrictions placed on this fund are subject to provisions of the Master Trust Agreement dated July 1, 2001, as supplemented and amended. Federal regulations prohibit the use and/or transfer of Airport funds to any other funds for non-airport related costs and/or projects. For further information regarding the flow of Airport funds into the Airport Renewal and Replacement Fund, please refer to the Flow and Priority of Funds chart following the Airport Revenue Fund summary.

LEAD RESPONSIBILITY:

Airport Department

Airport Renewal and Replacement Fund

Fund 527

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Airport Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 9.04

Airport Revenue Bond Improvement Fund	Fund 526
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PURPOSE OF THE FUND:

The Airport Revenue Bond Improvement Fund accounts for proceeds and expenses related to the issuance of commercial paper notes and Airport revenue bonds. Revenues earned as a result of prior issuance of bonds shall be applied, used, withdrawn, and transferred only for purposes authorized and in accordance with, and as provided in, each such bond issuance supplemental resolution. Typically, major capital projects financed by bond issuances and other debt instruments are funded in the Airport Revenue Bond Improvement Fund.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.020. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Bond proceeds
- Investment/interest income
- Commercial paper proceeds

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Legal restrictions placed on this fund are subject to provisions of the Master Trust Agreement dated July 1, 2001, as supplemented and amended. Federal regulations prohibit the use and/or transfer of Airport funds to any other funds for non-airport related costs and/or projects. For further information regarding the flow of Airport funds into the Airport Revenue Bond Improvement Fund, please refer to the Flow and Priority of Funds chart following the Airport Revenue Fund summary.

LEAD RESPONSIBILITY:

Airport Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Airport Capital Program)

Airport Revenue Bond Improvement Fund	Fund 526
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FINANCIAL INFORMATION AND LOCATION:

Funding Sources Resolution and Appropriation Ordinance Location:

Section 9.08

NOTES:

The Airport Revenue Bond Improvement Fund is the legal fund for the following memo fund:

- Terminal Expansion 2018 (Fund 582)

Airport Revenue Fund**Fund 521****PURPOSE OF THE FUND:**

Per the terms of the Master Trust Agreement between the Trustee and the Norman Y. Mineta San José International Airport, dated July 1, 2001, as supplemented and amended (“Master Trust Agreement”), the Airport Revenue Fund accounts for all “General Airport Revenues” generated by the Airport. The Master Trust Agreement defines General Airport Revenues as revenues, income, receipts, and money received by the City from the operation of the Airport. This fund serves as a holding fund for General Airport Revenues as well as other Airport revenues prior to their transfer to other Airport funds for specific purposes.

General Airport Revenues paid into this fund are to be allocated in the following priority:

1. Transfer to the Airport Maintenance and Operation Fund to fund the current fiscal year’s operating costs as budgeted;
2. Transfer to the Airport Fiscal Agent Fund (for interest and principal payments) managed by the Trustee as specified in the Master Trust Agreement;
3. Transfer to the bond reserve fund managed by the Trustee as specified in the Master Trust Agreement; and
4. Transfer to the Surplus Revenue Fund for deposits to special accounts within the Surplus Revenue Fund as specified in the Master Trust Agreement.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.030. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fees and charges for services
- Rental income
- Concession income
- Fines/penalties
- Reimbursements
- Transfers-in from other Airport funds
- Interest earnings

Airport Revenue Fund**Fund 521****FUND RESTRICTIONS:**

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Legal restrictions placed on this fund are subject to provisions of the Master Trust Agreement dated July 1, 2001, as supplemented and amended. Federal regulations prohibit the use and/or transfer of Airport funds to any other funds for non-airport related costs and/or projects. For further information regarding the flow of Airport funds into the Airport Revenue Fund, please refer to the Flow and Priority of Funds chart which immediately follows this fund summary.

LEAD RESPONSIBILITY:

Airport Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

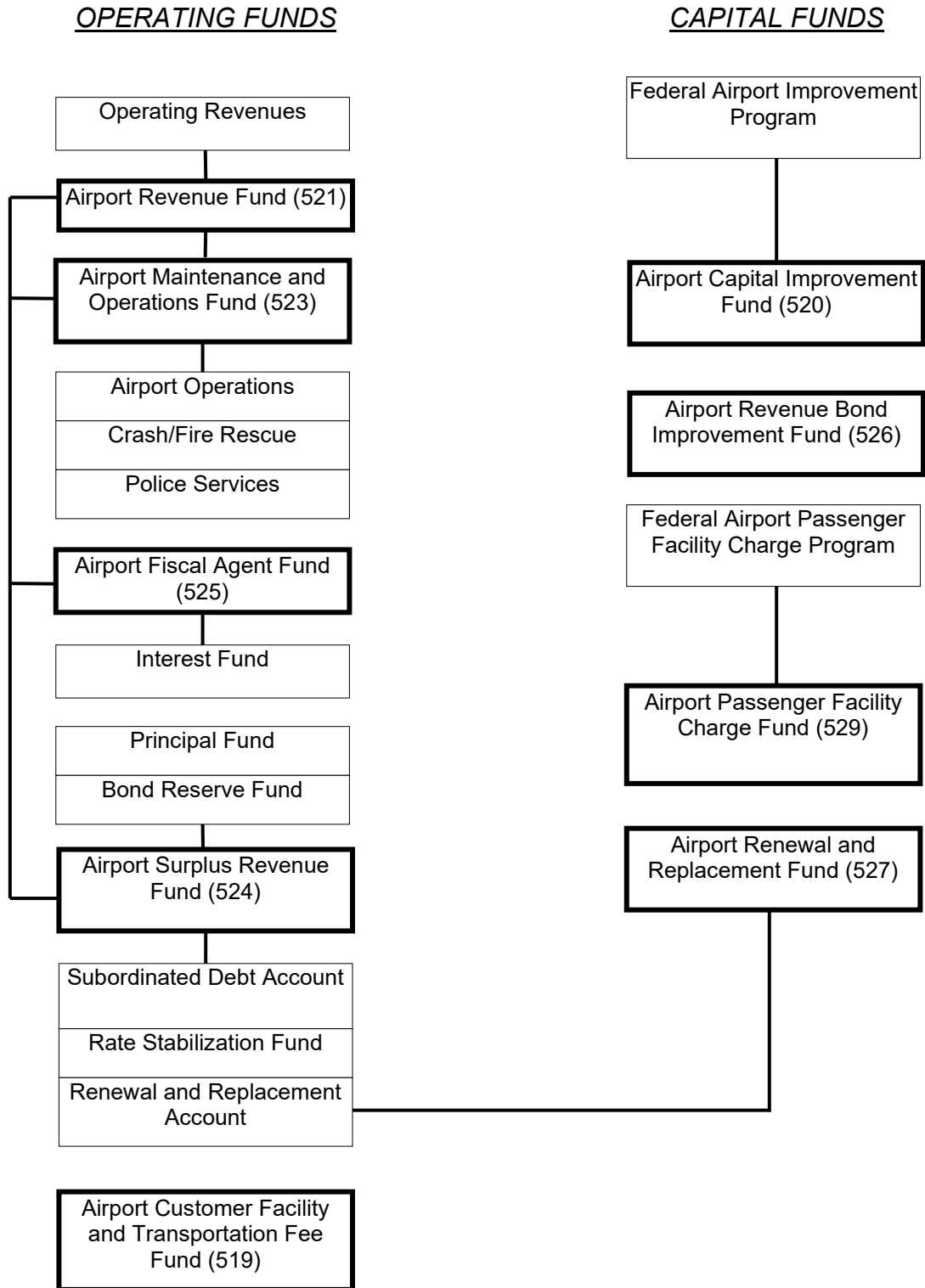
Funding Sources Resolution and Appropriation Ordinance Location:

Section 9.01

NOTES:

This fund does not contain either operating or capital expenditures. Instead, funds are transferred to other operating funds to charge airport-related expenditures.

NORMAN Y. MINETA SAN JOSE INTERNATIONAL AIRPORT FLOW AND PRIORITY OF FUNDS



Airport Surplus Revenue Fund**Fund 524****PURPOSE OF THE FUND:**

The Airport Surplus Revenue Fund accounts for excess moneys from the Airport Revenue Fund, after the setting aside and transferring of all of the amounts required to be set aside or transferred as specified by the provisions of the Master Trust Agreement, dated July 1, 2001, as supplemented and amended (“Master Trust Agreement”).

Activity in this fund – as described in the Master Trust Agreement and Airline-Airport Lease and Operating Agreement – specify that excess funds that are transferred from the Airport Revenue Fund to the Airport Surplus Revenue Fund are deposited in the following respective special accounts within the Surplus Revenue Fund and in the following priority:

1. Subordinated Debt Account;
2. Rate Stabilization Fund; and
3. Renewal and Replacement Account.

The Subordinated Debt Account is specifically for the payment of subordinated debt. The Renewal and Replacement account is an established fund – the Airport Renewal and Replacement Fund – for capital projects such as repair and renovation of capital facilities and Airport equipment purchases.

Any funds, in excess of the required debt service coverage amounts and the Airport Surplus Revenue Fund deposits described above, may stay in the Airport Revenue Fund to be distributed to the Airport and the airlines in accordance with the revenue sharing provisions of the current Airline-Airport Lease and Operating Agreement.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.010. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers come from the Airport Revenue Fund, the Airport Fiscal Agent Fund, and other Airport funds.

Airport Surplus Revenue Fund**Fund 524****FUND RESTRICTIONS:**

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Legal restrictions placed on this fund are subject to provisions of the Master Trust Agreement dated July 1, 2001, as supplemented and amended. Federal regulations prohibit the use and/or transfer of Airport funds to any other funds for non-airport related costs and/or projects. For further information regarding the flow of Airport funds into the Airport Surplus Revenue Fund, please refer to the Flow and Priority of Funds chart following the Airport Revenue Fund summary.

LEAD RESPONSIBILITY:

Airport Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 9.05

NOTES:

This fund does not contain either operating or capital expenditures. Instead, funds are transferred to and from this fund for airport-related expenditures.

Benefit Funds - Benefit Fund**Fund 160****BENEFIT FUND OVERVIEW:**

San José Municipal Code section 4.80.2000 establishes the “Benefit Fund” for the deposit and accounting of moneys related to the provision and financing of benefits to City employees and retirees and their dependents, as applicable. To account for the moneys related to the provision and financing of specific benefits, the City established the following benefit funds: Dental Insurance Fund (Fund 155), Life Insurance Fund (Fund 156), Unemployment Insurance Fund (Fund 157), Self-Funded Medical (Fund 158) and Benefit Fund (Fund 160). Fund 158 will close at the end of June, 2020 once the claims runout period is over.

PURPOSE OF THE FUND:

The Benefit Fund (Fund 160) accounts for the costs associated with the City’s portion of various employee benefits, except for dental, life, and unemployment insurance coverage. Any contributions required to be made by the City for the various health insurance premiums or other benefits (outlined below) for City employees, City Councilmembers, and dependents as required by applicable resolutions, ordinances, or contracts are deposited into this fund. The Benefits Administrative fees paid by the City, Employees and the Retirement trusts are also deposited into this fund.

Moneys in the Benefit Fund must be used for expenses to provide for the various benefits accounted for within this fund as described below. Revenue collected from City contributions are deposited into Fund 160. Revenue collected from employee contributions are not credited to Fund 160, but are deposited into the Employee Health Fund (Fund 161), which is a memo fund to Fund 160.

Benefits accounted for in Fund 160 include, but are not limited to:

1. Municipal Employees’ Federation Legal Trust Fund;
2. 457 Deferred Compensation Plan for part-time and temporary employees;
3. 401(a) (Tier 3) Retirement fund;
4. Vision;
5. Health;
6. Federal Insurance Contributions Act (FICA) Medical Payments; and,
7. Employee Assistance Program

AUTHORITY FOR THE FUND:

San José Municipal Code sections 4.80.2000 through 4.80.2030. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

Benefit Funds - Benefit Fund**Fund 160****SOURCE OF FUNDS:**

- Transfers from other funds
- Employees', Retirees', and City's benefits administrative fee contributions
- Interest earnings
- Performance Guarantee Penalties from benefit vendors

FUND RESTRICTIONS:

Contributions from employees and retirees deposited within this fund may only be expended for the purpose for which they were collected. Changes in amounts to be deposited in the fund are not subject to the requirements of Proposition 218.

LEAD RESPONSIBILITY:

Human Resources Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Internal Service Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 16.06

Benefit Funds - Dental Insurance Fund**Fund 155****BENEFIT FUND OVERVIEW:**

San José Municipal Code section 4.80.2000 establishes the “Benefit Fund” for the deposit and accounting of moneys related to the provision and financing of benefits to City employees and retirees and their dependents, as applicable. To account for the moneys related to the provision and financing of specific benefits, the City established the following benefit funds: Dental Insurance Fund (Fund 155), Life Insurance Fund (Fund 156), Unemployment Insurance Fund (Fund 157), Self-Funded Medical (Fund 158) and Benefit Fund (Fund 160). Fund 158 will close at the end of June, 2020 once the claims runout period is over.

PURPOSE OF THE FUND:

The Dental Insurance Fund (Fund 155) accounts for the costs of dental benefits for City employees, City Councilmembers, retirees, and dependents as required by applicable resolutions, ordinances, or contracts. Currently, the City offers a choice of two dental insurance plans: a fully-insured HMO plan and a self-insured PPO Plan. A Dental-in-Lieu Plan is available for employees who have alternative coverage through another group dental plan. Any contributions made by City employees, retirees, and the City for dental benefits must be deposited into this fund.

Moneys in the Dental Insurance Fund must be used for expenses to provide for dental insurance. Revenue is collected from City contributions and employees. The fund also receives transfers from the retirement funds to pay for dental benefits provided by the City’s Retirement Plans to retirees.

Reserves in this fund are calculated and validated every year by an actuary and are maintained in amounts sufficient to cover any anomalous claims activity within the self-insured plan and meet the outstanding claim and administrative liabilities, if ever the City were to stop being self-insured for this benefit. The reserve target is 1.5 months of claims.

AUTHORITY FOR THE FUND:

San José Municipal Code sections 4.80.2000 through 4.80.2030. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Employee contributions
- Transfers from City and Retirement Funds
- Interest earnings

Benefit Funds - Dental Insurance Fund**Fund 155****FUND RESTRICTIONS:**

Contributions from employees and retirees deposited within this fund may only be expended for the purpose for which they were collected. Increases in contribution are not subject to the requirements of Proposition 218.

LEAD RESPONSIBILITY:

Human Resources Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Internal Service Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 16.03

Benefit Funds - Life Insurance Fund**Fund 156****BENEFIT FUND OVERVIEW:**

San José Municipal Code section 4.80.2000 establishes the “Benefit Fund” for the deposit and accounting of moneys related to the provision and financing of benefits to City employees, City councilmembers and retirees and their dependents, as applicable. To account for the moneys related to the provision and financing of specific benefits, the City established the following benefit funds: Dental Insurance Fund (Fund 155), Life Insurance Fund (Fund 156), Unemployment Insurance Fund (Fund 157), Self-Funded Medical (Fund 158) and Benefit Fund (Fund 160). Fund 158 will close at the end of June, 2020 once the claims runout period is over.

PURPOSE OF THE FUND:

The Life Insurance Fund (Fund 156) accounts for the costs of life insurance benefits for City employees, City councilmembers, retirees, and dependents as required by applicable resolutions, ordinance, or contracts. Any contributions for life insurance are deposited into the fund from the City, employees and retirees.

Basic, Additional, and Dependent life insurance coverage, including Accidental Death & Dismemberment coverage (AD&D), is provided through the City's group policy with an insurance company. The City provides life insurance coverage for non-management and management employees in accordance with the various Memoranda of Agreement with the City's bargaining units. Eligible employees, councilmembers, and retirees, based upon medical underwriting approval as determined by the insurer, may elect to purchase additional and dependent life insurance through regular payroll deductions. Retirees may purchase additional and dependent life insurance through monthly payment collection to Retirement Services, which is then transferred to the life insurance fund.

Moneys in the Life Insurance Fund must be used for expenses to provide basic, additional, and dependent life insurance. Revenue is from the premiums collected and administrative fees jointly determined by the City's Human Resources Department and City Manager's Budget Office.

AUTHORITY FOR THE FUND:

San José Municipal Code sections 4.80.2000 through 4.80.2030. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Employee contributions
- City contributions
- City administrative fees
- Employee and dependent life administrative fees
- Transfers from City and Retirement Funds
- Interest earnings

Benefit Funds - Life Insurance Fund**Fund 156****FUND RESTRICTIONS:**

Contributions from employees and retirees deposited within this fund may only be expended for the purpose for which they were collected. Changes in contribution rates are not subject to the requirements of Proposition 218.

LEAD RESPONSIBILITY:

Human Resources Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Internal Service Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 16.04

Benefit Funds – Self-Insured Medical Fund

Fund 158

BENEFIT FUND OVERVIEW:

San José Municipal Code section 4.80.2000 establishes the “Benefit Fund” for the deposit and accounting of moneys related to the provision and financing of benefits to City employees, City councilmembers and retirees and their dependents, as applicable. To account for the moneys related to the provision and financing of specific benefits, the City established the following benefit funds: Dental Insurance Fund (Fund 155), Life Insurance Fund (Fund 156), Unemployment Insurance Fund (Fund 157), Self-Funded Medical (Fund 158) and Benefit Fund (Fund 160). Fund 158 will close at the end of June, 2020 once the claims runout period is over.

PURPOSE OF THE FUND:

The Self-Insured Medical Fund accounts for the costs of medical benefits for City employees, City councilmembers, retirees, and dependents in the self-insured Preferred Provider Organization (PPO). The City currently offers only one self-insured PPO which will be discontinued as of December 31, 2019. Any contributions made by City employees, councilmembers, retirees, and the City for this medical benefit is accounted for in this fund. The fund will close June 30, 2020.

Moneys in the Self-Insured Medical fund must be used for expenses to provide for medical insurance. Expenses include the cost of claims, stop loss premiums, actuarial services, and other administrative costs.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.2010 and 4.80.2020. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance.

SOURCE OF FUNDS:

- Employee contributions
- Transfers from City and Retirement funds
- Stop Loss reimbursements
- Interest earnings

FUND RESTRICTIONS:

Contributions from employees and retirees deposited into this fund may only be expended for the purpose for which they were collected. Changes in contribution rates are not subject to the requirements of Proposition 218.

**Benefit Funds – Self-Insured
Medical Fund**

Fund 158

LEAD RESPONSIBILITY:

Human Resources Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Internal Service Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 16.07

Benefit Funds - Unemployment Insurance Fund

Fund 157

BENEFIT FUND OVERVIEW:

San José Municipal Code section 4.80.2000 establishes the “Benefit Fund” for the deposit and accounting of moneys related to the provision and financing of benefits to City employees and retirees and their dependents, as applicable. To account for the moneys related to the provision and financing of specific benefits, the City established the following benefit funds: Dental Insurance Fund (Fund 155), Life Insurance Fund (Fund 156), Unemployment Insurance Fund (Fund 157), Self-Funded Medical (Fund 158) and Benefit Fund (Fund 160). Fund 158 will close at the end of June, 2020 once the claims runout period is over.

PURPOSE OF THE FUND:

The Unemployment Insurance Fund (Fund 157) accounts for the costs of unemployment compensation paid to eligible terminated employees. Any contributions required to be made by the City for the self-funded direct reimbursable unemployment insurance program are deposited into this fund.

Moneys in the Unemployment Insurance Fund must be expended for the operation of the City’s self-funded direct reimbursable unemployment insurance program including:

1. Wages, salaries, and fringe benefits of City employees charged with the management and administration of the program;
2. Payments of unemployment insurance claims; and
3. Contractual and professional services necessary to operate the program.

Revenues are credited each pay period by multiplying the number of eligible employees by the City’s contribution rate, as jointly determined by the Human Resources Department and the City Manager’s Budget Office. The rate is calculated based on the amount of revenue needed to cover the Fund’s operating expenditures and to establish a reserve for claims for the fiscal year.

The Human Resources Department has developed standards for establishing reserves based on the analysis of the time required to pay claims as well as on generally accepted industry standards. The Reserve for Claims is set at a level equivalent to at least one year of claims payments.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.2000 through 4.80.2030. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance.

SOURCE OF FUNDS:

- City paid contribution
- Interest earnings

**Benefit Funds - Unemployment
Insurance Fund****Fund 157****FUND RESTRICTIONS:**

The City Council may at its discretion transfer funds from the Unemployment Insurance Fund to any other fund to the extent that the transferred amounts are not from employee contributions and City obligations are met. Changes in contribution rates are not subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

Human Resources Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Internal Service Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 16.05

Branch Libraries Bond Projects Fund**Fund 472****PURPOSE OF THE FUND:**

The Branch Libraries Bond Projects Fund accounts for general obligation bond proceeds approved by voters on the November 2000 ballot. 75.8% of San José voters approved a \$212 million Library bond measure (San José Neighborhood Libraries Bond Measure: Measure O). The general obligation bonds have been used to expand and improve aging branch libraries, add parking, add space for more books and computers, and build new libraries in neighborhoods throughout the City. Necessary improvements identified in the Branch Facilities Master Plan included the reconstruction or replacement of 14 of the 17 existing Library branches, and construction of six (6) additional branches in unserved neighborhoods.

AUTHORITY FOR THE FUND:

This fund was established by the City Council on January 30, 2001. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Bond proceeds
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Moneys in this fund, including interest, may not be transferred to other funds, as they must be used for the purposes described in the San José Neighborhood Libraries Bond Measure (Measure O).

LEAD RESPONSIBILITY:

Library Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Capital Project Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Library Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 31.02

Building and Structure Construction Tax Fund

Fund 429

PURPOSE OF THE FUND:

The Building and Structure Construction Tax Fund accounts for all Building and Structure Construction taxes collected and shall be used for the purposes and in the manner set forth in the San José Municipal Code.

All taxes shall be expended for the acquisition of lands, and interest in land, for and the construction, reconstruction, replacement, widening, modification, and alteration (but not maintenance and repair) of existing and proposed City streets shown as arterials and major collectors on the Land Use/Transportation Diagram of the General Plan dated December, 1975 and as amended, including (but not limited to) separation structures, bridges, culverts, and traffic control lighting systems for such streets.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.46.010 through 4.46.090. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Building and Structure Construction Tax: According to San José Municipal Code Section 4.46.040, a tax is imposed upon every person who constructs, erects, enlarges, alters, repairs, moves, improves, converts, or causes to be constructed, any building or structure, or portion thereof, in the City, in which said person has an equity, title, or other interest either as owner, lessee, or otherwise, where such construction requires the issuance of a building permit under Chapter 17.04 of the San José Municipal Code.
- Interest earnings.
- Grant funds deposited in this fund are subject to the restrictions of the particular grant.

FUND RESTRICTIONS:

Increases to the Building and Structure Construction Tax Fund, as well as significant changes to the use of moneys within the fund, are subject to voter approval.

All Building and Structure Construction taxes collected under the San José Municipal Code Sections 4.46.010 through 4.46.090 shall be placed in the “Building and Structure Construction Tax Fund” and shall be used for the purposes detailed in the San José Municipal Code.

The interest earned must stay within the fund and be used according to the intended purposes of the fund.

**Building and Structure Construction
Tax Fund**

Fund 429

LEAD RESPONSIBILITY:

- Public Works Department
- Transportation Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Traffic Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 6.05

Building Development Fee Program Fund	Fund 237
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PURPOSE OF THE FUND:

The Building Development Fee Program Fund accounts for all fiscal activity related to services that are allocated to the Planning Development Fee.

Monies in the Building Development Fee Program Fund are used to pay for the cost of administration and enforcement of permits issued and services provided under Titles 24 of the San José Municipal Code.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.4410 through 4.80.4440. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fees paid for permits and approvals issued and the services provided under Title 24 of the San José Municipal Code.

FUND RESTRICTIONS:

This fund and any interest earnings in the fund may only be used for payment of costs related to services that are allocated to the Building Development Fee.

LEAD RESPONSIBILITY:

Planning, Building, and Code Enforcement Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 41.04

NOTES:

Business Improvement District Fund**Fund 351****PURPOSE OF THE FUND:**

The Business Improvement District Fund accounts for assessments involving Business Improvement District activities. State law allows the establishment of a parking and business improvement district. Within the district, an assessment is imposed by the City for the general promotion of business activities in the district and improvement to the district. These assessments are added to and collected with the annual business tax.

Moneys collected in the Business Improvement District Fund may only be used for the following activities:

1. Acquisition, construction, or maintenance of parking facilities, benches, trash receptacles, street lighting, decorations, parks, fountains for the benefit in the area;
2. Promotion of tourism in the area;
3. Promotion of public events which are to take place on or in public places in the area;
4. Furnishing of music in any place in the area; and
5. Activities which benefit businesses located and operating in the area.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.2100 through 4.80.2120. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fees from businesses in the various Business Improvement Districts
- Interest earnings are distributed to each district based on the district's cash balance

All moneys are received from businesses and individuals, as a result of assessment billings pursuant to a business improvement district established by an act of the San José City Council pursuant to State law authorizing such districts. The Director of Finance shall establish and keep separate accounts for each district within the business improvement district fund, as may be necessary to account separately for the deposits and withdrawals of said assessment amounts.

FUND RESTRICTIONS:

Moneys in the Business Improvement District Fund shall be disbursed in accordance with the provisions of the contract between the City of San José and each individual organization which has agreed to operate a business improvement district.

This is not an assessment as defined by Proposition 218 and should be distinguished from the Downtown Property and Business Improvement District, which is assessed under Proposition 218. The agreements

Business Improvement District Fund**Fund 351****FUND RESTRICTIONS:**

with the Business Improvement Districts require that assessments and interest be transferred to the Business Improvement Districts on a quarterly basis.

LEAD RESPONSIBILITY:

Office of Economic Development

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 25.01

NOTES:**Location of Districts:**

1. Downtown Business Improvement District: Numerous businesses within the boundaries of Interstate 280, State Route 87 to W. San Fernando Street, south side of W. San Fernando Street to CalTrain tracks to W. Julian Street, south side of W. Julian Street to Montgomery Street, west side of Montgomery Street to the Guadalupe River, east side of the Guadalupe River to the western most set of UP Railroad tracks, northeast side of UP Railroad tracks to W. Taylor Street, south side of W. Taylor Street to Coleman Avenue, southwest side of Coleman Avenue to Highway 87, to W. Julian Street, both sides of W. Julian Street to First Street, south side of E. Julian Street to Fourth Street, and both sides of Fourth Street back to I-280.
2. Japantown Business Improvement District: Numerous businesses along Jackson, E. Taylor, N. First, N. Second, N. Third, N. Fourth, N. Fifth, N. Sixth, and N. Seventh Streets.
3. Hotel Business Improvement District: All hotels with 80 or more guest rooms located within the city limits. Zone A – hotel businesses within a one-mile radius of the San José McEnery Convention Center, Zone B – hotel businesses located one to three miles from the San José McEnery Convention Center, and Zone C – hotels located outside the three-mile radius of the San José McEnery Convention Center.
4. Willow Glen Community Benefit District: Numerous businesses within the boundaries of the core of downtown Willow Glen, which consists of Lincoln Avenue between Minnesota Avenue and

Business Improvement District Fund**Fund 351****NOTES:**

Broadway Avenue on the east and between Minnesota Avenue and Lester Avenue on the west; and some properties on Willow Street, Brace Avenue and Minnesota Avenue. The City Council approved establishment of the Willow Glen Community Benefit District (CBD) on December 16, 2008 (Resolution No. 74747). The CBD replaced the Willow Glen Business Improvement District. Funds for the CBD are collected and distributed from this fund.

Cash Reserve Fund**Fund 002****PURPOSE OF THE FUND:**

The Cash Reserve Fund was established as a revolving fund to meet any authorized expenditures of the City for any fiscal year that become due and payable prior to the receipt of taxes and other revenues for such fiscal year.

This reserve is built up from any available sources other than restricted sources in an amount that the City Council deems sufficient to meet authorized expenditures. If necessary, tax revenue anticipation notes may be issued, subject to the requirements of State law, for the purpose of funding the Cash Reserve Fund. Transfers may be approved by the City Council to any other fund(s) of such sum(s) of money that may be required to keep such other fund(s) from incurring a negative cash balance. All funds transferred to any other fund(s) must be returned to the Cash Reserve Fund before the end of the fiscal year the transfer(s) was/were made. The balance in the Cash Reserve Fund shall be carried forward to the next fiscal year provided, however, to the extent the amount of money in the Cash Reserve Fund exceeds the amount the Council deems desirable for purposes of this Cash Reserve Fund, the Council may transfer such excesses to any other fund(s) for any purposes(s).

AUTHORITY FOR THE FUND:

City Charter, Section 1212. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Interest earnings
- Transfers from other funds

FUND RESTRICTIONS:

This fund is not subject to Proposition 218 requirements. To the extent the amount of money in the Cash Reserve Fund exceeds the amount the Council deems desirable, the Council may transfer excess funds to any other fund for any purpose. Restrictions may be imposed in the fund to the extent revenue comes from tax revenue anticipation notes.

LEAD RESPONSIBILITY:

Finance Department

Cash Reserve Fund

Fund 002

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-General Fund

Budget Location:

Adopted Operating Budget

Funding Sources and Appropriation Ordinance Location:

Section 21.02

NOTES:

The Cash Reserve Fund is a memo fund to the General Fund.

City Hall Debt Service Fund**Fund 210****PURPOSE OF THE FUND:**

The City Hall Debt Service Fund accounts for transfers from the General Fund, Special Funds, and Capital Funds to cover debt service for financing the construction of City Hall, the City Hall off-site employee parking garage, and the City Hall furniture, fixtures and equipment. Each fund's share of costs transfer is determined annually by the Finance Department based on a fair-share allocation of square footage.

AUTHORITY FOR THE FUND:

This fund was established as part of the 2006-2007 Adopted Operating Budget. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from other funds (General Fund, Special Funds, Capital Funds)
- Interest earnings

FUND RESTRICTIONS:

Moneys transferred into this fund shall be used for the repayment of debt service obligations resulting from the financing of City Hall, the City Hall off-site employee parking garage, related furniture, fixtures, and equipment.

LEAD RESPONSIBILITY:

Finance Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Debt Service Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 32.02

Citywide Planning Fee Program Fund**Fund 239****PURPOSE OF THE FUND:**

The Citywide Planning Fee Program Fund accounts for all fiscal activity related to services that are allocated to the Citywide Planning Development Fee.

Monies in the Citywide Planning Fee Program Fund are used to pay for the cost of maintaining an updated General Plan, San José Zoning Code, GIS/data analytics, urban design, historic preservation, and other citywide plans and policies to allow development and new construction to occur consistent with the City's development policies and community objectives.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.4490 through 4.80.4510. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fees paid for permits and approvals issued and the services provided under Titles 13, 18, 19, 20, 21, and 23 of the San José Municipal Code that is allocated to the Citywide Planning Fee as specified in the resolution of the City Council.

FUND RESTRICTIONS:

This fund and any interest earnings in the fund may only be used for payment of costs related to services that are allocated to the Citywide Planning Fee.

LEAD RESPONSIBILITY:

Planning, Building, and Code Enforcement Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 41.04

NOTES:

Community Development Block Grant Fund Fund 441

PURPOSE OF THE FUND:

The Community Development Block Grant (CDBG) Fund accounts for federal grant moneys received from the U.S. Department of Housing and Urban Development authorized under Title I of the Housing and Community Development Act of 1974, Public Law 93-383, as amended; 42 U.S.C.-5301 et seq. The program provides annual grants on a formula basis to entitled cities and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

CDBG entitlement funds are used for nonprofit partners, activities, and City departments that implement City priorities consistent with the Annual Action Plan. This may include carrying out a wide range of community development activities that revitalize targeted neighborhoods, economic development, and provide improved community facilities and services, with priority given to activities which benefit low- and moderate-income persons. Other eligible activities include the prevention or elimination of slums or blight and activities that address conditions, which pose a serious and immediate threat to the health or welfare of the community, and where other financial resources are not available to meet such needs.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.200 through 4.80.220. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Community Development Block Grant funding from the federal government in accordance with Title I of the Housing and Community Development Act of 1974
- Interest earnings
- Interest and principal payments on loan receivables

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Moneys in the CDBG Fund are only to be expended for purposes authorized by the Housing and Community Development Act of 1974 and The Office of Management and Budget Circulars, in particular Circulars A-85, A-87, A-122, and A-133. Expenditures are subject to restrictions detailed within the Act and the Circulars.

Up to 20% of the annual allocation (plus program income) can be used to fund administration, fair housing and planning activities. Up to 15% of CDBG entitlement funds may be used for public service activities, which may include public services to seniors, the homeless, youth, and the disabled. Other

Community Development Block Grant Fund Fund 441**FUND RESTRICTIONS:**

eligible activities not subject to a cap include the acquisition of real property, rehabilitation of residential and non-residential structures, construction of public facilities and improvements, activities relating to energy conservation and renewable energy resources, and assistance to businesses to carry out economic development and job creation/retention activities.

Interest earnings and principal repayments from outstanding loans are retained in the fund for future eligible activities.

LEAD RESPONSIBILITY:

Housing Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 13.01

Community Facilities District No. 1 (Capitol Auto Mall) Fund

Fund 371

PURPOSE OF THE FUND:

The Community Facilities District No. 1 (Capitol Auto Mall) Fund accounts for special taxes to finance certain public capital facilities through the issuance of bonds and services within such districts.

The budget for the Community Facilities District No. 1 (Capitol Auto Mall) Fund may include the cost of providing capital facilities, services, and debt service payments for the repayment of bonds:

1. The design, acquisition, and construction of the following improvements:
 - a. Capitol Expressway Auto Mall from State Route 87 to Almaden Expressway including resurfacing, signing, striping new signalization at assessors parcel numbers 459-05-014 and 459-06-039, medians, curbs, gutters, driveway modifications, median and parkway landscaping, irrigation systems, special signing/monumentation, street lighting, and other improvements associated with the enhancement of Capitol Expressway Auto Mall.
 - b. Storm drainage system improvements in the vicinity of Capitol Expressway and Almaden Expressway to eliminate existing street flooding conditions during heavy rain, and work required to eliminate costs to the City associated with the acceptance of Capitol Expressway Auto Mall from the County.
 - c. Additional improvements required to complete the project in accordance with the City requirements to upgrade the roadway condition to City standards for the Auto Mall enhancement project.
2. The acquisition of land, easements, and right-of-way and necessary acceptances to complete and use the above described improvements. All public rights-of-way will be dedicated to the City of San José or County of Santa Clara as appropriate for public use.
3. The maintenance of all facilities and improvements set forth above.

AUTHORITY FOR THE FUND:

San José Municipal Code Chapter 14.27, which incorporates by reference many of the provisions of the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 *et seq.*). Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

Community Facilities District No. 1 (Capitol Auto Mall) Fund

Fund 371

SOURCE OF FUNDS:

- Special tax receipts
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for community facilities districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the Facilities District was created.

Special tax increases and changes to the usage of funds which are deposited in the Community Facilities District No. 1 (Capitol Auto Mall) Fund are subject to Proposition 218 and Chapter 14.27 of the San José Municipal Code, which incorporates by reference many of the provisions of the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 *et seq.*).

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.17

NOTES:

**Community Facilities District No. 1
(Capitol Auto Mall) Fund****Fund 371****Location of District:**

The boundary of Community Facilities District No. 1 is generally described as the area bounded roughly by:

1. Hillsdale Avenue on the North;
2. State Route 87 on the West;
3. Lewiston Drive on the South; and
4. Almaden Expressway on the East.

Community Facilities District No. 2 (Aborn-Murillo) and Community Facilities District No. 3 (Silverland-Capriana) Fund	Fund 369
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PURPOSE OF THE FUND:

The Community Facilities District No. 2 (Aborn-Murillo) and Community Facilities District No. 3 (Silverland-Capriana) Fund accounts for the revenues collected and expenses related to services provided for the Community Facilities District.

The budget for the Community Facilities District No. 2 (Aborn-Murillo) and Community Facilities District No. 3 (Silverland-Capriana) Fund may include the cost of providing the following services:

1. The maintenance of the following improvements:
 - a. Perimeter landscaping and lakes and water features including lake aeration jets and pump/filter systems;
 - b. Landscaping and trails along the corridors of Quimby and Fowler Creeks;
 - c. Median island landscaping along Aborn Road, Murillo Avenue, Ruby Avenue, Yerba Buena Road, Classico Avenue, Altamara Avenue, Michelangelo Drive, and Voltaire Street;
 - d. Parkway landscaping in all public streets (area strips within the right-of-way between and/or behind curbs and sidewalks);
 - e. Benches, bollards, special lighting, hardscape, landscaping, gazebos, trellises, play equipment, monuments, focal art, fountains, and other amenities;
 - f. Internal trails and pedestrian walkways in the District ;
 - g. Structural pruning of all street trees and tree replacement as required (excludes repair of damage to concrete sidewalks, curb and gutters, driveways or pavement that may be caused by the trees which remains the responsibility of private property owners);
 - h. Landscaping around two debris basins located near the upstream limits of Quimby and Fowler Creeks (excludes normal maintenance by Santa Clara Valley Water District); and
 - i. Litter and graffiti removal on soundwalls and other amenities within public rights-of-way (such as Aborn Rd., Murillo Ave., Quimby Rd., Yerba Buena Rd., Classico Ave.) plus normal painting as required.

2. Maintenance of the improvements above may include but will not be limited to necessary repairs, replacements, equipment, supplies, water, fuel, power, electricity, supervision, and all other items needed for safe and proper maintenance.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.27.010 through 14.27.180. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

Community Facilities District No. 2 (Aborn-Murillo) and Community Facilities District No. 3 (Silverland-Capriana) Fund	Fund 369
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SOURCE OF FUNDS:

- Special tax receipts
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for community facilities districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the Facilities District was created.

Special tax increases and changes to the usage of funds which are deposited in the Community Facilities District No. 2 (Aborn – Murillo) and Community Facilities District No. 3 (Silverland – Capriana) Fund are subject to Proposition 218 and Chapter 14.27 of the San José Municipal Code, which incorporates by reference many of the provisions of the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 *et seq.*).

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:
Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.15

Community Facilities District No. 2 (Aborn-Murillo) and Community Facilities District No. 3 (Silverland-Capriana) Fund	Fund 369
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NOTES:**Location of District:**

The boundary of Community Facilities District No. 2 is generally described as the area bounded roughly by:

1. Quimby Road on the North;
2. Ruby Avenue on the West;
3. Falls Creek Drive on the South; and
4. Yerba Buena Road on the East.

The boundary of Community Facilities District No. 3 is generally described as the area bounded roughly by:

1. Aborn Road on the North;
2. Haddon Court on the West;
3. Classico Avenue on the South; and
4. Alessandro Drive on the East.

Community Facilities District No. 8 (Communications Hill) Fund

Fund 373

PURPOSE OF THE FUND:

The Community Facilities District No. 8 (Communications Hill) Fund accounts for the revenues collected and expenses related to services provided for the Community Facilities District.

The budget for the Community Facilities District No. 8 (Communications Hill) Fund may include the cost of providing the following services:

1. The maintenance of the following improvements:
 - a. Median island landscaping;
 - b. Backup landscaping;
 - c. Park strip landscaping;
 - d. Street trees;
 - e. Pavers/decorative pavement;
 - f. Special entrances/gateways;
 - g. Separated sidewalks and associated landscaping;
 - h. Maintenance access roads;
 - i. Bike paths;
 - j. Stairways;
 - k. Stairway lighting and landscaping;
 - l. Retaining walls;
 - m. Graffiti removal and normal painting on sound walls within right-of-way;
 - n. Trails/paved pathways;
 - o. Open spaces;
 - p. Slopes;
 - q. Drainage ditches/swales;
 - r. Terraces;
 - s. Biological mitigation/conservation areas;
 - t. Plazas;
 - u. Storm water detention ponds; and
 - v. Decorative street lighting.

2. Maintenance of the improvements above may include, but will not be limited to, necessary repairs, replacements, equipment, supplies, water, fuel, power, electricity, supervision, and all other items needed for safe and proper maintenance.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.27.010 through 14.27.180. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

Community Facilities District No. 8 (Communications Hill) Fund

Fund 373

SOURCE OF FUNDS:

- Special tax receipts
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for community facilities districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the Facilities District was created.

Special tax increases and changes to the usage of funds which are deposited in the Community Facilities District No. 8 (Communications Hill) Fund are subject to Proposition 218 and Chapter 14.27 of the San José Municipal Code, which incorporates by reference many of the provisions of the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 *et seq.*).

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.19

**Community Facilities District No. 8
(Communications Hill) Fund****Fund 373****NOTES:****Location of District:**

The boundary of Community Facilities District No. 8 is generally described as the area bounded roughly by:

1. Curtner Avenue on the North;
2. State Route 87 on the West;
3. Hillsdale Avenue on the South; and
4. Monterey Highway on the East.

Community Facilities District No. 11 (Adeline – Mary Helen on Communications Hill) Fund

Fund 374

PURPOSE OF THE FUND:

The Community Facilities District No. 11 (Adeline – Mary Helen on Communications Hill) Fund accounts for the revenues collected and expenses related to services provided for the Community Facilities District.

The budget for the Community Facilities District No. 11 (Adeline – Mary Helen on Communications Hill) Fund may include the cost of providing the following services:

1. The maintenance of the following improvements:
 - a. Sanitary sewer pump station;
 - b. Storm water pump station;
 - c. Storm water detention pond;
 - d. Electrical pedestal and generator that support the storm and sanitary sewer pump stations;
 - e. Force mains;
 - f. Storm and sanitary sewer mains;
 - g. Weed abatement around the pump station facilities and detention pond;
 - h. Retaining wall;
 - i. Landscaping and irrigation;
 - j. Fencing and gates;
 - k. Drainage ditches; and
 - l. Site lighting.
2. Maintenance of the improvements above may include but will not be limited to necessary repairs, replacements, equipment, supplies, water, fuel, power, electricity, supervision, and all other items needed for safe and proper maintenance.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.27.010 through 14.27.180. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Special tax receipts
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for community facilities districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners

Community Facilities District No. 11 (Adeline – Mary Helen on Communications Hill) Fund	Fund 374
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SOURCE OF FUNDS:

within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the Facilities District was created.

Special tax increases and changes to the usage of funds which are deposited in the Community Facilities District No. 11 (Adeline – Mary Helen on Communications Hill) Fund are subject to Proposition 218 and Chapter 14.27 of the San José Municipal Code, which incorporates by reference many of the provisions of the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 *et seq.*).

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.20

NOTES:**Location of District:**

The boundary of Community Facilities District No. 11 is generally described as the area bounded roughly by:

1. Donnici Street on the North;
2. Adeline Avenue on the West;
3. Senhorina Street on the South; and
4. Altino Boulevard on the East.

Community Facilities District No. 12 (Basking Ridge) Fund

Fund 376

PURPOSE OF THE FUND:

The Community Facilities District No. 12 (Basking Ridge) Fund accounts for the revenues collected and expenses related to services provided for the Community Facilities District.

The budget for the Community Facilities District No. 12 (Basking Ridge) Fund may include the cost of providing the following services:

1. The maintenance of the following improvements:
 - a. Open spaces and slopes;
 - b. Non-urban storm system;
 - c. Storm water detention pond/basins;
 - d. Drainage swales/ditches;
 - e. Emergency vehicle access roadway;
 - f. Maintenance access roadways;
 - g. Screening trees;
 - h. Trails and paved pathways;
 - i. Sanitary sewer pump station;
 - j. Retaining walls;
 - k. Landscaping and irrigation;
 - l. Weed abatement around the pump station facilities and detention pond;
 - m. Litter and graffiti removal at pump station facilities and retaining wall; and
 - n. Surface treatments to the six bioretention areas.

2. Maintenance of the improvements above may include but will not be limited to necessary repairs, replacements, equipment, supplies, water, fuel, power, electricity, supervision, and all other items needed for safe and proper maintenance.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.27.010 through 14.27.180. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Special tax receipts
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for community facilities districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property

Community Facilities District No. 12 (Basking Ridge) Fund

Fund 376

SOURCE OF FUNDS:

owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the Facilities District was created.

Special tax increases and changes to the usage of funds which are deposited in the Community Facilities District No. 12 (Basking Ridge) Fund are subject to Proposition 218 and Chapter 14.27 of the San José Municipal Code, which incorporates by reference many of the provisions of the Mello-Roos Community Facilities Act of 1982 (Government Code section 53311 *et seq.*).

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.21

NOTES:

Location of District:

The boundary of Community Facilities District No. 12 is generally described as the area bounded roughly by:

1. Dana Court on the West;
2. Highway 101 on the South; and
3. Metcalf Road on the East.

Community Facilities District No. 13 (Guadalupe Mines) Fund

Fund 310

PURPOSE OF THE FUND:

The Community Facilities District No. 13 (Guadalupe Mines) Fund accounts for the revenues collected and expenses related to services provided for the Community Facilities District.

The budget for the Community Facilities District No. 13 (Guadalupe Mines) Fund may include the cost of providing the following services:

1. The maintenance of the following improvements;
 - a. Six bioretention areas along the west side of Sycamore Creek (public) from Aspen Creek to Sycamore Creek (private);
 - b. Surface treatments to the six bioretention areas;
 - c. Sanitary sewer pump station;
 - d. Fence maintenance and repair surrounding the pump station facility; and
 - e. Litter and graffiti removal at the pump station facility.
2. Maintenance of the improvements above may include but will not be limited to necessary repairs, replacements, equipment, supplies, water, fuel, power, electricity, supervision, and all other items needed for safe and proper maintenance.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.27.010 through 14.27.180. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Special tax
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for community facilities districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

Community Facilities District No. 13 (Guadalupe Mines) Fund

Fund 310

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the Facilities District was created.

Special tax increases and changes to the usage of funds which are deposited in the Community Facilities District No. 13 (Guadalupe Mines) Fund are subject to Proposition 218 and Chapter 14.27 of the San José Municipal Code, which incorporates by reference many of the provisions of the Mello-Roos Community Facilities Act of 1982 (Government Code section 53311 *et seq.*).

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.23

NOTES:

Location of District:

The boundary of Community Facilities District No. 13 is generally described as the area bounded roughly by:

1. Approximately 465 feet south of Via Campagna on the North;
2. Guadalupe Creek on the West;
3. Approximately 62 feet south of the terminus of Guadalupe Mines Road on the South; and
4. Guadalupe Mines Road on the East.

Community Facilities District No. 14 (Raleigh-Charlotte) Fund

Fund 379

PURPOSE OF THE FUND:

The Community Facilities District No. 14 (Raleigh-Charlotte) Fund accounts for the revenues collected and expenses related to services provided for the Community Facilities District.

The budget for the Community Facilities District No. 14 (Raleigh-Charlotte) Fund may include the cost of providing the following services:

1. The maintenance of the following improvements:
 - a. Three public parks; a roughly ten-acre site located at the northeast corner of Charlotte Drive and Lexington Avenue, a roughly five acre linear site on the easterly side of Raleigh Road, and an approximate one acre site at the southern bend of Charlotte Road;
 - b. Stormwater detention basins within two of the parks including associated pipelines and structures;
 - c. Median island landscaping on Raleigh Road at the intersection of Charlotte Road;
 - d. Median island landscaping along Great Oaks Parkway between Charlotte and the border of the campus industrial parcel and the City of San Jose Police substation;
 - e. Street trees along the easterly side of Cottle Road between SR 85 and Great Oaks Parkway; and
 - f. Tree trimming, trash removal, and weed control on the parcel designated as Lot H at the intersection of Endicott and Great Oaks Parkway.
2. Maintenance of the improvements above may include but will not be limited to necessary repairs, replacements, equipment, supplies, water, fuel, power, electricity, supervision, and all other items needed for safe and proper maintenance.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.27.010 through 14.27.180. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Special tax receipts
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for community facilities districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners

Community Facilities District No. 14 (Raleigh-Charlotte) Fund

Fund 379

SOURCE OF FUNDS:

within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the Facilities District was created.

Special tax increases and changes to the usage of funds which are deposited in the Community Facilities District No. 14 (Raleigh-Charlotte) Fund are subject to Proposition 218 and Chapter 14.27 of the San José Municipal Code, which incorporates by reference many of the provisions of the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 *et seq.*).

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.22

NOTES:

Location of District:

The boundary of Community Facilities District No. 14 is generally described as the area bounded roughly by:

1. Monterey Highway on the North;
2. Cottle Road on the West;
3. State Route 85 on the South; and
4. Little Avenue on the East.

**Community Facilities District No. 15
(Berryessa – Sierra) Fund**

Fund 370

PURPOSE OF THE FUND:

XXX

AUTHORITY FOR THE FUND:

San José Municipal Code Sections X through X. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

➤ X

FUND RESTRICTIONS:

XXX

LEAD RESPONSIBILITY:

XXX

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:
Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section XX

NOTES:

XXX

The following funds are memo funds to the X:

➤ XXX

**Community Facilities District No. 16
(Raleigh – Coronado) Fund**

Fund 344

PURPOSE OF THE FUND:

XXX

AUTHORITY FOR THE FUND:

San José Municipal Code Sections X through X. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

➤ X

FUND RESTRICTIONS:

XXX

LEAD RESPONSIBILITY:

XXX

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section XX

NOTES:

XXX

The following funds are memo funds to the X:

**Community Facilities District No. 16
(Raleigh – Coronado) Fund**

Fund 344

➤ XXX

Community Facilities District No. 17 (Capitol Expy – Evergreen Place) Fund	Fund 496
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PURPOSE OF THE FUND:

XXX

AUTHORITY FOR THE FUND:

San José Municipal Code Sections X through X. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

➤ X

FUND RESTRICTIONS:

XXX

LEAD RESPONSIBILITY:

XXX

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section XX

NOTES:

XXX

The following funds are memo funds to the X:

Community Facilities District No. 17 (Capitol Expy – Evergreen Place) Fund	Fund 496
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➤ XXX

Community Facilities Revenue Fund**Fund 422****PURPOSE OF THE FUND:**

The Community Facilities Revenue Fund accounts for the revenues received from Hayes Mansion operations and provides for the accumulation and transfer of funds to reimburse the City for related administrative costs.

AUTHORITY FOR THE FUND:

The Community Facilities Revenue Fund was established as part of the FY 1994-1995 Budget process. Revenue and expenditure estimates are budgeted via City Council funding source resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Revenues from the operation of the Hayes Mansion paid to the City by the operator of the Hayes Mansion and transfers from the General Fund to cover operating shortfalls
- Interest earnings

FUND RESTRICTIONS:

Fee increases and changes to the usage of funds in the Community Facilities Revenue Fund are not subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

Finance Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 10.06

NOTES:

The Hayes Mansion property was sold during FY 2018-2019 and outstanding debt obligations were satisfied. Current activity is limited to final close-out costs.

Construction Excise Tax Fund**Fund 465****PURPOSE OF THE FUND:**

The Construction Excise Tax Fund accounts for revenue collected from the Commercial-Residential-Mobile Home Park Building Tax, which is imposed on residential, commercial, or mobile home lot development in the City of San José. Mobile home, mobile home lot, and mobile home park are terms as defined in Chapter 4.54 of the San José Municipal Code. The Construction Excise Tax Fund is a general purpose fund; however, this fund is typically discussed in the context of the Traffic Capital Program as the majority of proceeds have historically been allocated for traffic infrastructure improvements.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.47.010 through 4.47.097. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Commercial-Residential-Mobile Home Park Building Tax: This tax is imposed upon every person who constructs, erects, enlarges, alters, repairs, moves, improves, converts, or causes to be constructed any building, structure, or portion thereof or any mobile home lot in the City of San José where such construction requires the issuance of a building permit or the issuance of a permit for the construction and installation of electrical or plumbing equipment to service a mobile home lot (whichever permit is issued first).
- Interest earnings.
- Grant funds deposited in this fund are subject to the restrictions of the particular grant.

FUND RESTRICTIONS:

Increases to the Commercial-Residential-Mobile Home Park Building Tax are subject to voter approval. As this is a general purpose fund, the use of moneys within this fund is not subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Construction Excise Tax Fund**Fund 465****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Capital Project Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Traffic Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 2.40

NOTES:

The following funds are memo funds to the Construction Excise Tax Fund:

- Measure B - Pavement Maintenance Fund (Fund 309)
- Route 101/Oakland/Mabury Traffic Impact Fee Fund (Fund 348)
- North San José Traffic Impact Fee Fund (Fund 349)
- Evergreen Traffic Impact Fee Fund (Fund 479)
- Gas Tax Pavement Maintenance Fund (Fund 480)

Construction Tax and Property Conveyance	Fund 391
Tax Fund: City-Wide Parks Purposes	

CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A, 4.55.300B.3, and 4.55.420D. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurnishing and capital maintenance of City public parks, recreation areas, and facilities located within the City of San José and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties where the City is given a right to use the same for public playground or recreation purposes, for natural open spaces area intended to be left in a natural state, or for the Family Camp at Yosemite, which is located in Tuolumne County, California.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the City-Wide portion of C&C Tax revenues.
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

FUND RESTRICTIONS:

The fund is to be expended as outlined above. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited into this fund are subject to the restrictions of the particular grant.

Construction Tax and Property Conveyance Tax Fund: City-Wide Parks Purposes	Fund 391
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FUND RESTRICTIONS:

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.12

Construction Tax and Property Conveyance	Fund 397
Tax Fund: Communications Purposes	

CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

Chapter 4.55 of the San José Municipal Code provides for the allocation and expenditure of C&C revenues. At least 64% of the revenues are allocated for the purposes of Park Improvements. For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund. No more than 36% of the C&C revenues are allocated for other municipal improvements, including communication purposes. Historically, the City Council has annually appropriated 3.4% of the C&C revenues for communications purposes.

Generally, the expenditures in this fund are limited to the purposes as provided in San José Municipal Code Sections 4.55.300A and 4.55300B.6. These include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing and refurbishing and capital maintenance of communication facilities, including land and interests in land, buildings, structures, radio and other equipment, streets, and sidewalks adjacent to City communication facilities, and other works, properties, or structures necessary or convenient for the communication facilities of the City.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Construction Tax (San José Municipal Code Chapter 4.54): An excise tax imposed at the rates set forth in San José Municipal Code Chapter 4.54 on every person who constructs, or causes to be constructed, any building, or portion thereof, or any mobile home lot in the City in which said person has an equity or title or other interest either as owner, lessee or otherwise.
- Real Property Conveyance Tax (San José Municipal Code Chapter 4.58): A tax imposed on each transfer, by deed, instrument or writing by which any lands, tenements, or other real property sold, located in the City, or is granted, assigned, transferred or otherwise conveyed to, or vested in, a purchaser or purchasers thereof, or any person or persons at or by the direction of said purchaser or purchasers, when the value of the consideration exceeds one hundred dollars. The tax is imposed at the rate of one dollar and sixty-five cents for each five hundred dollars, or fractional part of five hundred dollars, of the value of the consideration.

Construction Tax and Property Conveyance	Fund 397
Tax Fund: Communications Purposes	

SOURCE OF FUNDS:

- Interest earnings
- Grants (by City Council practice, grants for communication purposes are budgeted in this fund)

FUND RESTRICTIONS:

The fund is to be expended as outlined above. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Public Works Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Communications Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.60

NOTES:

When the Construction and Conveyance Tax revenues are received each month, they are deposited into the Construction and Conveyance Revenue Distribution Memo Fund (Fund 396). After the funds are deposited, they are distributed according to San José Municipal Code Chapter 4.55 and the Council approved distribution formula to the following C&C Tax Funds: Fire (8.40%); Park Yards (1.20%); Library (14.22%); Parks (64.0%); Service Yards (8.78%); and Communications (3.4%).

Construction Tax and Property Conveyance Tax Fund: Fire Protection Services

Fund 392

CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

Chapter 4.55 of the San José Municipal Code provides for the allocation and expenditure of C&C revenues. At least 64% of the revenues are allocated for the purposes of Park Improvements. For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund. No more than 36% of the C&C revenues are allocated for other municipal improvements, including fire protection facilities purposes. Historically, the City Council has annually appropriated 8.4% of the C&C revenues for fire protection purposes.

Generally, the expenditures in this fund are limited to the purposes as provided in San José Municipal Code Sections 4.55.300A and 4.55.300B.2. These include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing and refurnishing and capital maintenance of the City fire protection facilities, including land and interests in land, fire stations, fire engines and trucks, other motorized and nonmotorized firefighting equipment, streets and sidewalks adjacent to the City fire protection facilities, and other works, properties, structures, and facilities necessary or convenient for the fire protection of the City. Expenditures may be made for these improvements which are located outside of the City except that expenditures for public streets and sidewalks may be made only for public streets and sidewalks situated in the City.

Additionally, the City Council may appropriate up to ten percent (10%) of the allocation for fire protection facilities for certain operating maintenance costs (as defined in Municipal Code section 4.55.440) for fire protection facilities.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Construction Tax (San José Municipal Code Chapter 4.54): An excise tax imposed at the rate set forth in San José Municipal Code Chapter 4.54 on every person who constructs, or causes to be constructed, any building, or portion thereof, or any mobile home lot in the City in which said person has an equity or title or other interest either as owner, lessee or otherwise.

Construction Tax and Property Conveyance Tax Fund: Fire Protection Services

Fund 392

SOURCE OF FUNDS:

- Real Property Conveyance Tax (San José Municipal Code Chapter 4.58): An excise tax imposed on each transfer, by deed, instrument or writing by which any lands, tenements, or other real property sold, located in the City, or is granted, assigned, transferred or otherwise conveyed to, or vested in, a purchaser or purchasers thereof, or any person or persons at or by the direction of said purchaser or purchasers, when the value of the consideration exceeds one hundred dollars. The tax is imposed at the rate of one dollar and sixty-five cents for each five hundred dollars, or fractional part of five hundred dollars, of the value of the consideration.
- Interest earnings (see Fund Restrictions)
- Grants (by City Council practice, grants for fire protection purposes are budgeted in this fund)

FUND RESTRICTIONS:

The fund is to be expended as outlined above. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Fire Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Public Safety Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.30

NOTES:

When the Construction and Conveyance Tax revenues are received each month, they are deposited into the Construction and Conveyance Revenue Distribution Memo Fund (Fund 396). After the funds are deposited, they are distributed according to San José Municipal Code Chapter 4.55 and the Council approved distribution formula to the following C&C Tax Funds: Fire (8.40%); Park Yards (1.20%); Library (14.22%); Parks (64.0%); Service Yards (8.78%); and Communications (3.40%).

Construction Tax and Property Conveyance	Fund 393
Tax Fund: Library Purposes	

CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

Chapter 4.55 of the San José Municipal Code provides for the allocation and expenditure of C&C revenues. At least 64% of the revenues are allocated for the purposes of Park Improvements. For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund. No more than 36% of the C&C revenues are allocated for other municipal improvements, including library purposes. By City Council practice, the City Council historically has annually appropriated 14.22% of the C&C revenues for library purposes.

Generally, the expenditures in this fund are limited to the purposes as provided in San José Municipal Code Sections 4.55.300A and 4.55.300B.1. These include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing and refurnishing and capital maintenance of City public library facilities, equipment and materials, including land and interests in land, library buildings, furniture, books, circulating or reference non-book library materials, furnishings, equipment, parking areas, streets and sidewalks adjacent to City public library facilities, and other works, properties, structures, and facilities necessary or convenient for the public library system of the City. Expenditure may also be made for the leasing, renting and processing of books.

Additionally, the City Council may appropriate up to 10% of the allocation for library purposes for certain operating maintenance costs (as defined in Municipal Code Section 4.55.440) for library facilities.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Construction Tax (San José Municipal Code Chapter 4.54): An excise tax imposed at the rates set forth in San José Municipal Code Chapter 4.54 on every person who constructs, or causes to be constructed, any building, or portion thereof, or any mobile home lot in the City in which said person has an equity or title or other interest either as owner, lessee or otherwise.
- Real Property Conveyance Tax (San José Municipal Code Chapter 4.58): An excise tax imposed on each transfer, by deed, instrument or writing by which any lands, tenements, or other real property

Construction Tax and Property Conveyance	Fund 393
Tax Fund: Library Purposes	

SOURCE OF FUNDS:

sold, located in the City, or is granted, assigned, transferred, or otherwise conveyed to, or vested in, a purchaser or purchasers thereof, or any person or persons at or by the direction of said purchaser or purchasers, when the value of the consideration exceeds one hundred dollars. The tax is imposed at the rate of one dollar and sixty-five cents for each five hundred dollars, or fractional part of five hundred dollars, of the value of the consideration.

- Interest earnings (see Fund Restrictions)
- Grants (by City Council practice, grants for library capital purposes are budgeted in this fund).

FUND RESTRICTIONS:

The fund is to be expended as outlined above. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Library Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Library Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.40

NOTES:

When the Construction and Conveyance Tax revenues are received each month, they are deposited into the Construction and Conveyance Revenue Distribution Memo Fund (Fund 396). After the funds are deposited, they are distributed according to San José Municipal Code chapter 4.55 and the Council approved distribution formula to the following C&C Tax Funds: Fire (8.40%); Park Yards (1.20%); Library (14.22%); Parks (64.0%); Service Yards (8.78%); and Communications (3.4%).

Construction Tax and Property Conveyance Tax Fund: Park Yards Purposes

Fund 398

CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

Chapter 4.55 of the San José Municipal Code provides for the allocation and expenditure of C&C revenues. At least 64% of the revenues are allocated for the purposes of Park Improvements. For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund. No more than 36% of the C&C revenues are allocated for other municipal improvements, including parks yards. Historically, the City Council has annually appropriated 1.2% of the C&C revenues for parks yards purposes.

Generally, the expenditures in this fund are limited to the purposes as provided in San José Municipal Code Sections 4.55.300A and 4.55.300B.4. These include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing and refurnishing and capital maintenance of City maintenance yards for park, playground and recreation facilities, including land and interests in land, buildings, streets, and sidewalks adjacent to City maintenance yards for park playground and recreation facilities, and other structures or works necessary or convenient for the maintenance of the City park, playground, and recreation facilities.

Additionally, the City Council may appropriate up to 15% of the allocation for parks yard purposes to the General Fund for park maintenance costs as defined in Chapter 4.54.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Construction Tax (San José Municipal Code Chapter 4.54): An excise tax imposed at the rates set forth in San José Municipal Code Chapter 4.54 on every person who constructs, or causes to be constructed, any building, or portion thereof, or any mobile home lot in the City in which said person has an equity or title or other interest either as owner, leasee or otherwise.

Construction Tax and Property Conveyance	Fund 398
Tax Fund: Park Yards Purposes	

SOURCE OF FUNDS:

- Real Property Conveyance Tax (San José Municipal Code Chapter 4.58): An excise tax imposed on each transfer, by deed, instrument or writing by which any lands, tenements, or other real property sold, located in the City, or is granted, assigned, transferred or otherwise conveyed to, or vested in, a purchaser or purchasers thereof, or any person or persons at or by the direction of said purchaser or purchasers, when the value of the consideration exceeds one hundred dollars. The tax is imposed at the rate of one dollar and sixty-five cents for each five hundred dollars, or fractional part of five hundred dollars, of the value of the consideration.
- Interest earnings (see Fund Restrictions)
- Grants (by City Council practice, grants for park purposes are budgeted in this fund)

FUND RESTRICTIONS:

The fund is to be expended as outlined above. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.20

NOTES:

When the Construction and Conveyance Tax revenues are received each month, they are deposited into the Construction and Conveyance Revenue Distribution Memo Fund (Fund 396). After the funds are deposited, they are distributed according to San José Municipal Code Chapter 4.55 and the Council approved distribution formula to the following C&C Tax Funds: Fire (8.40%); Park Yards (1.20%); Library (14.22%); Parks (64.0%); Service Yards (8.78%); and Communications (3.4%).

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund	Fund 390
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

Per Chapter 4.55 of the San José Municipal Code, C&C revenues are allocated for the costs associated with various capital improvements. At least 64% of the C&C revenues are considered to be the “Parks Allocation” for the costs of “Park Improvements”. Generally, these include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing and refurbishing and capital maintenance of City public park, recreation areas, and the facilities and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties where the City is given a right to use the same for public playground or recreation purposes.

The Parks allocation is to be deposited in the Parks Purposes Central Fund and then is to be distributed according to the following methodology as set forth in Municipal Code Section 4.55.420:

1. Up to 15% may be transferred to the General Fund for park maintenance purposes;
2. Then, funds in an amount determined by the City Council may be budgeted within the Central Fund or transferred to the General Fund for fixed costs, including capital equipment for maintenance, recreational hardware, preventative capital maintenance costs, and non-construction costs. These include capital support costs, such as the cost of facilities housing staff assigned to work on the park projects;
3. Then, up to 34% of the remainder may be transferred to the City-Wide Fund for park or recreational improvements located in any part of the City, for natural open space area intended to be left in a natural state, or for San José Family Camp; and
4. Then, of the remainder:
 - a. 20% must be allocated equally to each Council District for its “special needs for Park improvements”; and
 - b. The remaining 80% must be allocated to the Council Districts based on the needs assessment methodology for Park improvements set out in the Municipal Code.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund

Fund 390

SOURCE OF FUNDS:

- Construction Tax (San José Municipal Code Chapter 4.54): An excise tax imposed at the rates set forth in San José Municipal Code Chapter 4.54 on every person who constructs, or causes to be constructed, any building, or portion thereof, or any mobile home lot in the City in which said person has an equity or title or other interest either as owner, lessee or otherwise.
- Real Property Conveyance Tax (San José Municipal Code Chapter 4.58): A tax imposed on each transfer, by deed, instrument or writing by which any lands, tenements, or other real property sold, located in the City, or is granted, assigned, transferred or otherwise conveyed to, or vested in, a purchaser or purchasers thereof, or any person or persons at or by the direction of said purchaser or purchasers, when the value of the consideration exceeds one hundred dollars. The tax is imposed at the rate of one dollar and sixty-five cents for each five hundred dollars, or fractional part of five hundred dollars, of the value of the consideration.
- Interest earnings (see Fund Restrictions)

FUND RESTRICTIONS:

The fund is to be expended as outlined above. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited into this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

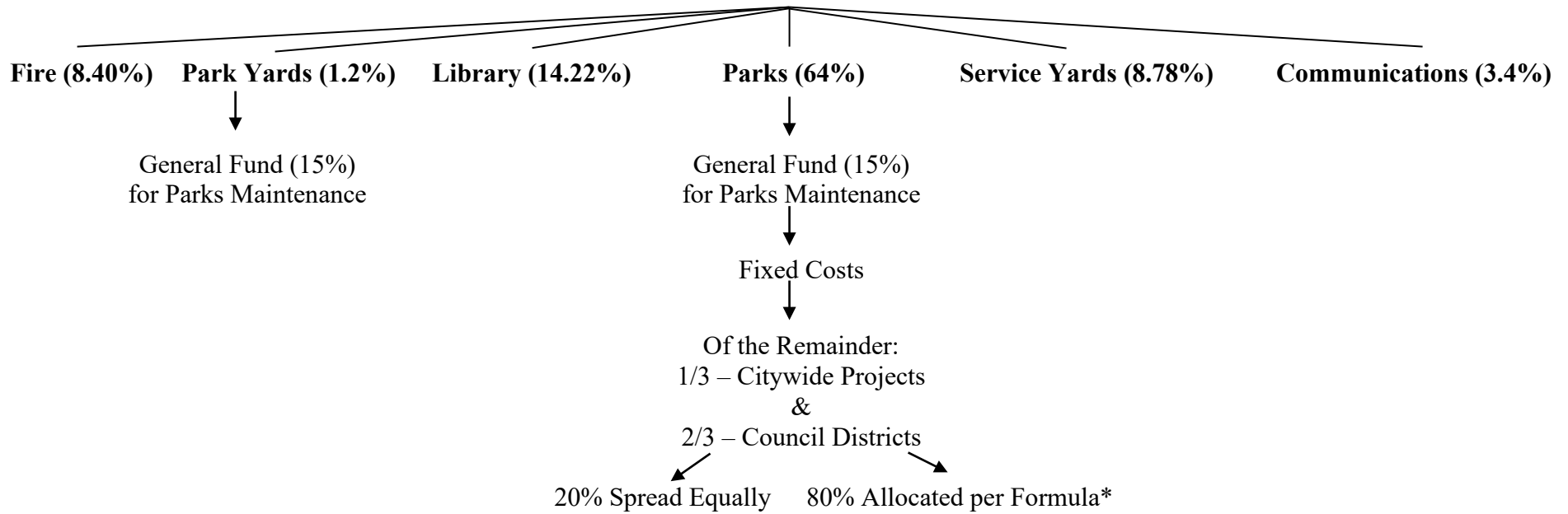
Section 12.11

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund	Fund 390
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NOTES:

When the Construction and Conveyance Tax revenues are received each month, they are deposited into the Construction and Conveyance Revenue Distribution Memo Fund (Fund 396). After the funds are deposited, they are distributed according to San José Municipal Code Chapter 4.55 and the Council approved distribution formula to the following C&C Tax Funds: Fire (8.40%); Park Yards (1.20%); Library (14.22%); Parks (64.0%); Service Yards (8.78%); and Communications (3.4%). For a more detailed account of the distribution of Construction and Conveyance Tax revenues, please refer to the following chart.

CONSTRUCTION AND CONVEYANCE TAXES



* Distribution Criteria:

- Neighborhood and community-serving park acres per 1,000 population
- Developed neighborhood and community-serving park acres per 1,000 population
- Square feet of neighborhood and community serving center space per 1,000 population
- Developed park acres and facilities in good condition

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #1	Fund 377
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A and 4.55.300B.3. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurbishing and capital maintenance of City public parks, recreation areas, and facilities located within the boundaries of Council District 1 and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties located within the boundaries of Council District 1 where the City is given a right to use the same for public playground or recreation purposes.

Per Section 4.55.420F, the City Council may appropriate up to 5% of the amount appropriated to this fund for the purpose of park maintenance costs of the parks improvements located in Council District 1.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the District 1 portion of C&C Tax revenues
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance	Fund 377
Tax Fund: Parks Purposes Council District #1	

FUND RESTRICTIONS:

The fund is to be expended as outlined above. However, in appropriate cases, funds may be appropriated for the purpose of funding neighborhood or community serving park or recreational improvements located outside the boundaries of the Council District that will provide benefit to the Council District's residents. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:
Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.01

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #2	Fund 378
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A and 4.55.300B.3. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurbishing and capital maintenance of City public parks, recreation areas, and facilities located within the boundaries of Council District 2 and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties located within the boundaries of Council District 2 where the City is given a right to use the same for public playground or recreation purposes.

Per Section 4.55.420F, the City Council may appropriate up to 5% of the amount appropriated to this fund for the purpose of park maintenance costs of the parks improvements located in Council District 2.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the District 2 portion of C&C Tax revenues
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance Fund 378 Tax Fund: Parks Purposes Council District #2
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FUND RESTRICTIONS:

The fund is to be expended as outlined above. However, in appropriate cases, funds may be appropriated for the purpose of funding neighborhood or community serving park or recreational improvements located outside the boundaries of the Council District that will provide benefit to the Council District's residents. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:
Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Appropriation Ordinance Location:

12.02

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #3	Fund 380
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A and 4.55.300B.3. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurbishing and capital maintenance of City public parks, recreation areas, and facilities located within the boundaries of Council District 3 and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties located within the boundaries of Council District 3 where the City is given a right to use the same for public playground or recreation purposes.

Per Section 4.55.420F, the City Council may appropriate up to 5% of the amount appropriated to this fund for the purpose of park maintenance costs of the parks improvements located in Council District 3.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the District 3 portion of C&C Tax revenues
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance	Fund 380
Tax Fund: Parks Purposes Council District #3	

FUND RESTRICTIONS:

The fund is to be expended as outlined above. However, in appropriate cases, funds may be appropriated for the purpose of funding neighborhood or community serving park or recreational improvements located outside the boundaries of the Council District that will provide benefit to the Council District's residents. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:
Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Appropriation Ordinance Location:

12.03

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #4	Fund 381
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A and 4.55.300B.3. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurbishing and capital maintenance of City public parks, recreation areas, and facilities located within the boundaries of Council District 4 and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties located within the boundaries of Council District 4 where the City is given a right to use the same for public playground or recreation purposes.

Per Section 4.55.420F, the City Council may appropriate up to 5% of the amount appropriated to this fund for the purpose of park maintenance costs of the parks improvements located in Council District 4.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.800.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the District 4 portion of C&C Tax revenues
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance	Fund 381
Tax Fund: Parks Purposes Council District #4	

FUND RESTRICTIONS:

The fund is to be expended as outlined above. However, in appropriate cases, funds may be appropriated for the purpose of funding neighborhood or community serving park or recreational improvements located outside the boundaries of the Council District that will provide benefit to the Council District's residents. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.04

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #5	Fund 382
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A and 4.55.300B.3. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurbishing and capital maintenance of City public parks, recreation areas, and facilities located within the boundaries of Council District 5 and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties located within the boundaries of Council District 5 where the City is given a right to use the same for public playground or recreation purposes.

Per Section 4.55.420F, the City Council may appropriate up to 5% of the amount appropriated to this fund for the purpose of park maintenance costs of the parks improvements located in Council District 5.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the District 5 portion of C&C Tax revenues
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance	Fund 382
Tax Fund: Parks Purposes Council District #5	

FUND RESTRICTIONS:

The fund is to be expended as outlined above. However, in appropriate cases, funds may be appropriated for the purpose of funding neighborhood or community serving park or recreational improvements located outside the boundaries of the Council District that will provide benefit to the Council District's residents. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:
Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.05

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #6	Fund 384
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A and 4.55.300B.3. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurbishing and capital maintenance of City public parks, recreation areas, and facilities located within the boundaries of Council District 6 and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties located within the boundaries of Council District 6 where the City is given a right to use the same for public playground or recreation purposes.

Per section 4.55.420F, the City Council may appropriate up to 5% of the amount appropriated to this fund for the purpose of park maintenance costs of the parks improvements located in Council District 6.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the District 6 portion of C&C Tax revenues
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance	Fund 384
Tax Fund: Parks Purposes Council District #6	

FUND RESTRICTIONS:

The fund is to be expended as outlined above. However, in appropriate cases, funds may be appropriated for the purpose of funding neighborhood or community serving park or recreational improvements located outside the boundaries of the Council District that will provide benefit to the Council District's residents. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:
Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.06

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #7	Fund 385
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A and 4.55.300B.3. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurbishing and capital maintenance of City public parks, recreation areas, and facilities located within the boundaries of Council District 7 and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties located within the boundaries of Council District 7 where the City is given a right to use the same for public playground or recreation purposes.

Per Section 4.55.420F, the City Council may appropriate up to 5% of the amount appropriated to this fund for the purpose of park maintenance costs of the parks improvements located in Council District 7.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the District 7 portion of C&C Tax revenues
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance	Fund 385
Tax Fund: Parks Purposes Council District #7	

FUND RESTRICTIONS:

The fund is to be expended as outlined above. However, in appropriate cases, funds may be appropriated for the purpose of funding neighborhood or community serving park or recreational improvements located outside the boundaries of the Council District that will provide benefit to the Council District's residents. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:
Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.07

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #8	Fund 386
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A and 4.55.300B.3. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurbishing and capital maintenance of City public parks, recreation areas, and facilities located within the boundaries of Council District 8 and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties located within the boundaries of Council District 8 where the City is given a right to use the same for public playground or recreation purposes.

Per Section 4.55.420F, the City Council may appropriate up to 5% of the amount appropriated to this fund for the purpose of park maintenance costs of the parks improvements located in Council District 8.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the District 8 portion of C&C Tax revenues
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance	Fund 386
Tax Fund: Parks Purposes Council District #8	

FUND RESTRICTIONS:

The fund is to be expended as outlined above. However, in appropriate cases, funds may be appropriated for the purpose of funding neighborhood or community serving park or recreational improvements located outside the boundaries of the Council District that will provide benefit to the Council District's residents. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.08

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #9	Fund 388
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A and 4.55.300B.3. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurbishing and capital maintenance of City public parks, recreation areas, and facilities located within the boundaries of Council District 9 and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties located within the boundaries of Council District 9 where the City is given a right to use the same for public playground or recreation purposes.

Per Section 4.55.420F, the City Council may appropriate up to 5% of the amount appropriated to this fund for the purpose of park maintenance costs of the parks improvements located in Council District 9.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the District 9 portion of C&C Tax revenues
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance	Fund 388
Tax Fund: Parks Purposes Council District #9	

FUND RESTRICTIONS:

The fund is to be expended as outlined above. However, in appropriate cases, funds may be appropriated for the purpose of funding neighborhood or community serving park or recreational improvements located outside the boundaries of the Council District that will provide benefit to the Council District's residents. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:
Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.09

Construction Tax and Property Conveyance Tax Fund: Parks Purposes Council District #10	Fund 389
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CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund.

C&C revenues allocated to this fund from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund are limited to the purposes as provided in the San José Municipal Code Sections 4.55.300A and 4.55.300B.3. Generally, these purposes include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing or refurbishing and capital maintenance of City public parks, recreation areas, and facilities located within the boundaries of Council District 10 and park or recreational facilities constructed or installed within or upon any public school grounds or other public properties located within the boundaries of Council District 10 where the City is given a right to use the same for public playground or recreation purposes.

Per Section 4.55.420F, the City Council may appropriate up to 5% of the amount appropriated to this fund for the purpose of park maintenance costs of the parks improvements located in Council District 10.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund for the District 10 portion of C&C Tax revenues
- Grants (by City Council practice, grants for park purposes may be budgeted in this fund)
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance Fund 389 Tax Fund: Parks Purposes Council District #10

FUND RESTRICTIONS:

The fund is to be expended as outlined above. However, in appropriate cases, funds may be appropriated for the purpose of funding neighborhood or community serving park or recreational improvements located outside the boundaries of the Council District that will provide benefit to the Council District's residents. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund. Grant funds deposited in this fund are subject to the restrictions of the particular grant.

The sources of funding for this fund include special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:
Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.10

Construction Tax and Property Conveyance	Fund 395
Tax Fund: Service Yards Purposes	

CONSTRUCTION TAX AND PROPERTY CONVEYANCE TAX FUND OVERVIEW:

San José Municipal Code Section 4.80.300 establishes a single fund, the “Construction Tax and Property Conveyance Tax Fund”, for the deposit and accounting of the Construction Tax and the Property Conveyance Tax (“C&C revenues”). The various “funds” to which C&C revenues are allocated are accounted for within the Construction Tax and Property Conveyance Tax Fund.

PURPOSE OF THE FUND:

Chapter 4.55 of the San José Municipal Code provides for the allocation and expenditure of C&C revenues. At least 64% of the revenues are allocated for the purposes of Park Improvements. For additional information on the collection and allocation of C&C revenues, please refer to the Construction Tax and Property Conveyance Tax Fund: Parks Purposes Central Fund. No more than 36% of the C&C revenues are allocated for other municipal improvements, including service yards purposes. Historically, the City Council has annually appropriated 8.78% of the C&C revenues for service yards purposes.

Generally, the expenditures in this fund are limited to the purposes as provided in San José Municipal Code Sections 4.55.300A and 4.55.300B.5. These include the acquisition, construction, reconstruction, replacement, remodeling, modification, alteration, enlargement, renovation, furnishing and refurnishing and capital maintenance of City public works maintenance facilities, including land and interests in land, buildings, streets, and sidewalks adjacent to City public works maintenance facilities, and other structures and works necessary or convenient for the maintenance of the City’s public works.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.300 through 4.80.320. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Construction Tax (San José Municipal Code Chapter 4.54): An excise tax imposed at the rates set forth in San José Municipal Code Chapter 4.54 on every person who constructs, or causes to be constructed, any building, or portion thereof, or any mobile home lot in the City in which said person has an equity or title or other interest either as owner, lessee or otherwise.
- Real Property Conveyance Tax (San José Municipal Code Chapter 4.58): An excise tax imposed on each transfer, by deed, instrument or writing by which any lands, tenements, or other real property sold, located in the City, or is granted, assigned, transferred or otherwise conveyed to, or vested in, a purchaser or purchasers thereof, or any person or persons at or by the direction of said purchaser or purchasers, when the value of the consideration exceeds one hundred dollars. The tax is imposed at the rate of one dollar and sixty-five cents for each five hundred dollars, or fractional part of five hundred dollars, of the value of the consideration.
- Interest earnings (see Fund Restrictions)

Construction Tax and Property Conveyance	Fund 395
Tax Fund: Service Yards Purposes	

FUND RESTRICTIONS:

The fund is to be expended as outlined above. Per Section 4.55.310 of the San José Municipal Code, the City Council may transfer interest earnings in this fund into any special fund or the General Fund.

The sources of funding for this fund included special taxes. Increases to the tax rate or significant changes to the use of these taxes are subject to voter approval.

LEAD RESPONSIBILITY:

Public Works Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Service Yards Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 12.50

NOTES:

When the Construction and Conveyance Tax revenues are received each month, they are deposited into the Construction and Conveyance Revenue Distribution Memo Fund (Fund 396). After the funds are deposited, they are distributed according to San José Municipal Code Chapter 4.55 and the Council approved distribution formula to the following C&C Tax Funds: Fire (8.40%); Park Yards (1.20%); Library (14.22%); Parks (64.0%); Service Yards (8.78%); and Communications (3.4%).

Contingent Lien District Fund**Fund 634****PURPOSE OF THE FUND:**

The Contingent Lien District Fund accounts for assessments paid to the City by the owners of real property within each district established by the City for expenditures related to the construction of public improvements for which each contingent lien assessment district was formed. A separate account will be established within this fund for each contingent lien assessment district. Currently, the City Council has approved the following Contingent Lien Assessment Districts:

- Evergreen Creek District
- Shea Homes Advance Assessment District
- Silicon Valley Bridge District
- Evergreen Specific Plan District
- Silver Creek Development District

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3550 through 4.80.3570. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Contingent lien assessments
- Interest earnings

FUND RESTRICTIONS:

All assessments, including interest earnings, are restricted to the purposes for which the Contingent Lien Assessment District was created.

LEAD RESPONSIBILITY:

Public Works Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Government Fund-Special Assessment Districts Major Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Developer Assisted Projects Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 37.02

Contingent Lien District Fund**Fund 634****NOTES:**

The following funds are memo funds to the Contingent Lien District Fund:

- Evergreen Creek Assessment District Fund (Fund 685)
- Shea Homes Advance Assessment District Fund (Fund 695)
- Silicon Valley Bridge Assessment District Fund (Fund 698)
- Evergreen Benefit Assessment District Fund (Fund 699)
- Silver Creek Assessment District Fund (Fund 795)

Convention and Cultural Affairs Fund**Fund 536****PURPOSE OF THE FUND:**

The Convention and Cultural Affairs Fund accounts for the deposit of revenues and payment of expenses related to the activities of the Civic Auditorium, California Theatre, Parkside Hall, Montgomery Theater, Center for the Performing Arts, San José McEnery Convention Center, and their related facilities and grounds.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.400 through 4.80.430. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Facility rentals, services, utilities, and concession income
- Transfers from other funds, which depending on the source of the transfer, may be restricted once they are deposited in this fund
- Interest earnings

FUND RESTRICTIONS:

The use of interest earnings or revenues earned from facility rentals, services, utilities, and concessions are not subject to Proposition 218. Transfers from other funds, such as Transient Occupancy Tax, may be restricted once they are deposited into this fund.

According to Municipal Code Section 4.80.410, interest earned in the Convention and Cultural Affairs Fund shall be credited to and deposited in this fund. The City Council may transfer unrestricted funds from the Convention and Cultural Affairs Fund to any other fund.

LEAD RESPONSIBILITY:

Office of Economic Development

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 18.01

Convention and Cultural Affairs Capital Fund

Fund 560

PURPOSE OF THE FUND:

The Convention and Cultural Affairs Capital Fund accounts for the deposit of revenues, primarily from transfers from the Convention and Cultural Affairs Fund, and payment of expenses related to capital improvements to the Civic Auditorium, California Theatre, Parkside Hall, Montgomery Theater, Center for the Performing Arts, San José McEnery Convention Center, and their related facilities and grounds.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.400 through 4.80.430. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from other funds, which depending on the source of the transfer, may be restricted once they are deposited in this fund
- Interest earnings

FUND RESTRICTIONS:

The use of interest earnings or revenues earned from facility rentals, services, utilities, and concessions, as transferred from the Convention and Cultural Affairs Fund, are not subject to Proposition 218. Transfers from other funds may be restricted once they are deposited into this fund.

According to Municipal Code Section 4.80.430, interest earned in the Convention and Cultural Affairs Capital Fund shall be credited to and deposited in this fund. The City Council may transfer unrestricted funds from the Convention and Cultural Affairs Capital Fund to any other fund.

LEAD RESPONSIBILITY:

Public Works Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 18.02

**Convention and Cultural Affairs
Capital Fund****Fund 560****NOTES:**

The Convention and Cultural Affairs Capital Fund was established during the 2017-2018 Mid-Year Budget Review to distinguish funding for capital improvements and significant maintenance/rehabilitation activities from operating and maintenance requirements for the convention and cultural facilities.

Convention Center Facility District Capital Fund

Fund 798

PURPOSE OF THE FUND:

This fund accounts for transfers from the Convention Center Facilities District Revenue Fund (the “CCFD”) that are not otherwise required for debt service payments and administration of the CCFD to finance the acquisition, construction, reconstruction, rehabilitation, replacement or upgrade of Convention Center facilities, including incidental expenses comprising the costs of planning and designing the facilities, environment evaluations, and related expenses.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.32.010 through 14.32.730. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from other funds, which depending on the source of the transfer, may be restricted once they are deposited in this fund
- Interest earnings

FUND RESTRICTIONS:

According to Municipal Code Section 14.32.300, interest earned in the Convention Center Facility District Capital Fund shall be credited to and deposited in this fund.

Funds transferred from the Convention Center Facilities District Revenue Fund that are derived from special tax increases or decreases, and changes to the usage of funds are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

Finance Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund- Special Assessment Districts Major Fund

Budget Location:

Adopted Capital Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 19.03

**Convention Center Facility District
Capital Fund****Fund 798****NOTES:**

The Convention Center Facility District Capital Fund was established during the 2017-2018 Mid-Year Budget Review to distinguish funding for capital improvements and significant maintenance/rehabilitation activities from debt service requirements and the costs of collecting and administering the Special Tax revenues collected by the City on behalf of the Convention Center Facilities District No. 2008-1 (the “CCFD”).

Convention Center Facility District Revenue Fund

Fund 791

PURPOSE OF THE FUND:

This fund accounts for Special Tax revenues collected by the City on behalf of the Convention Center Facilities District No. 2008-1 (the “CCFD”).

This fund may serve as the source of payment for any expenditure authorized under the Resolution of Intention (No. 74783) and the Resolution of Formation (No. 74826). The authorization to finance the acquisition, construction, reconstruction, rehabilitation, replacement or upgrade of Convention Center facilities includes incidental expenses comprising the costs of planning and designing the facilities, environment evaluations, and all costs associated with the Convention Center Facilities District, such as the issuance of debt, the determination of the amount of any Special Taxes, the collection of any Special Taxes and costs otherwise incurred in order to carry out the authorized purposes of the CCFD.

Additionally, the CCFD Revenue Fund reports on funds held by the Trustee for the Revenue Stabilization Reserve described in the Rate and Method of Apportionment of Special Tax for the CCFD. Funds in the Revenue Stabilization Reserve shall be available for transfer to the funds or accounts established in Bond Documents for the payment of debt service on Bonds secured by the CCFD Special Tax, in the event that Special Tax collections, at any time, are not sufficient to make scheduled payments of principal or interest on the Bonds.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.32.010 through 14.32.730. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Convention Center Facilities District Special Tax receipts
- Interest earnings

FUND RESTRICTIONS:

Disbursements must fall within the authorizations described above, and interest earned in the fund must be expended for services within the District.

Special tax increases or decreases and changes to the usage of funds which are deposited in the Convention Center Facility District Revenue Fund are subject to Proposition 218 requirements.

**Convention Center Facility District
Revenue Fund****Fund 791****LEAD RESPONSIBILITY:**

Finance Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 19.02

NOTES:

The Convention Center Facilities District consists of hotel property parcels located within the City of San José that were included in the formation of the District in 2009. Hotels constructed or annexed into the City after the formation of the District must elect to annex into the District before being subject to the Special Tax.

Coronavirus Relief Fund

Fund 401

PURPOSE OF THE FUND:

XXX

AUTHORITY FOR THE FUND:

XXX

SOURCE OF FUNDS:

➤ X

FUND RESTRICTIONS:

XXX

LEAD RESPONSIBILITY:

XXX

FINANCIAL INFORMATION AND LOCATION:

XXX

NOTES:

XXX

The following funds are memo funds to the X:

➤ XXX

Coronavirus Relief Fund

Fund 401

XXX

Downtown Property and Business Improvement District Fund

Fund 302**PURPOSE OF THE FUND:**

The Downtown Property and Business Improvement District (PBID) Fund accounts for the revenue collected and expenses related to providing special benefits to the properties located within the PBID, including enhanced maintenance and cleaning of sidewalk areas, information and safety services, beautification activities, and business retention and growth programs, which are payable from annual assessments apportioned based upon special benefits received among the parcels or property within the PBID.

The PBID Property Owners Association shall prepare an Annual Assessment District Report and Annual Financial Report for City Council review and approval. The Annual Assessment District Report shall comply with Section 36650 of the PBID State Law outlining, among other things, the budget for the next year's services and the proposed method and basis for levying the next year's assessment.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3650 through 4.80.3670. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, the Downtown PBID Owners Association and San José Downtown Association, which manages the PBID, determine the assessment revenue needed to fund the services specified in the approved City Engineer's Report. The City Engineer's Report provides the assessment rates, which may increase by a maximum of 5% per year. The Downtown PBID Owners Association and San José Downtown Association will forward the proposed assessment to City Council for review and approval.

FUND RESTRICTIONS:

Disbursements must fall under the guidelines described above and interest earned in the district must be expended for services within the district.

Revenues are subject to Proposition 218 requirements.

Downtown Property and Business Improvement District Fund

Fund 302

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 6.50

NOTES:

Location of District:

The boundary of the Downtown Property and Business Improvement District (PBID) is generally described as the core of the Downtown area bounded roughly by:

1. 4th Street, including the San Jose State University campus, the City Hall complex and S. 5th Street, to the East;
2. St. James and Devine Streets to the North;
3. Highway 87 and the Arena complex to the West, including the “Little Italy” district (N. Almaden Ave from St. John to Julian); and
4. Market and First Streets to Reed Street to the South.

Zones of Benefit:

The PBID is comprised of two zones of benefit within the Downtown area described as:

1. Premium zone of benefit encompasses the core of Downtown and is bounded roughly by St. John to the North, Almaden to the West, Reed Street to the South, and 4th Street to the East.
2. Basic zone of benefit includes the remainder of the Downtown area to the west of Almaden Blvd, the Arena area, the area north of St. John Street, and the City Hall complex. The basic service zone receives approximately half the level of service of the premium zone.

Economic Development Administration Loan Fund

Fund 444

PURPOSE OF THE FUND:

The Economic Development Administration Loan Fund accounts for moneys received from the United States Department of Commerce, Economic Development Administration, for the City of San José economic development administration program (Section 4.80.2410). Also deposited into the fund are any moneys which constitute repayments of loans and/or the interest accruing thereon.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.2400 through 4.80.2430. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Interest earnings
- Loan Repayments
- Moneys received from the United States Department of Commerce, Economic Development Administration, for the City of San José economic development administration program

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Subject to the provisions of Municipal Code Section 4.80.2430, moneys in the Economic Development Administration Loan Fund shall be expended only for:

1. Loans to small businesses for business expansion, remodeling, working capital, equipment, or other specified uses with the goal of generating additional employment opportunities.
2. Expenses for the administration of the Economic Development Administrative Loan Fund. Such expenses include, but are not limited to, the following: purchase of supplies and materials necessary to conduct the program; auditing and actuarial services; contractual services to accomplish the administration of the fund; and any other expenses, both direct and indirect, of administration of the fund.

The City Council may transfer at any time moneys which constitute repayment of loans made pursuant to Municipal Code Section 4.80.2420A, and/or interest accrued thereon, from the Economic Development Administration Loan Fund to any other fund, provided the transfer is consistent with applicable federal regulations.

**Economic Development Administration
Loan Fund**

Fund 444

LEAD RESPONSIBILITY:

Housing Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 24.01

Edward Byrne Memorial Justice Assistance Grant Trust Fund

Fund 474

PURPOSE OF THE FUND:

The Edward Byrne Memorial Justice Assistance Grant (JAG) Trust Fund accounts for the funding received from the federal government in support of the federal JAG Program. The funds are used to support a broad range of activities to prevent and control crime and to improve the criminal justice system.

Funds can be used for the following activities:

1. State and local initiatives to prevent and control crime and to improve the criminal justice system;
2. Training law enforcement officers and necessary support personnel;
3. Equipment, technology, and other materials directly related to basic law enforcement functions;
4. Contractual support and informational systems for prosecution, prevention and education, drug enforcement, and technology improvement programs;
5. Multi-jurisdictional task forces to prevent or control crime;
6. Crime prevention programs involving cooperation between the community and law enforcement personnel; and
7. School safety and school resource officer initiatives.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3450 through 4.80.3480. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- United States Department of Justice, Edward Byrne Memorial Justice Assistance Grants
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

All interest accrued must be deposited in this fund and can not be transferred to other funds. Moneys in this fund must be expended for law enforcement activities in accordance with federal guidelines, as summarized above.

**Edward Byrne Memorial Justice
Assistance Grant Trust Fund**

Fund 474

LEAD RESPONSIBILITY:

Police Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 33.02

Emergency Reserve Fund**Fund 406****PURPOSE OF THE FUND:**

The Emergency Reserve Fund was created in accordance with the City Charter for the purpose of meeting any public emergency involving or threatening the lives, property, or welfare of the people and/or property of the City.

In case of a public emergency involving or threatening the lives, property, or welfare of the people and/or the property of the City, the City Manager shall have the power, until the next City Council meeting, subject to the availability of funds and subject to such conditions, restrictions, and limitations as the Council may impose, to summon, organize, and direct the forces of any department of the City in any needed service, to summon, marshal, deputize, or otherwise employ other persons, or to do whatever else is deemed necessary for the purpose of addressing the emergency. To the extent that other moneys have not been appropriated or are otherwise unavailable, the City Manager may expend any unencumbered moneys in the Emergency Reserve Fund despite the fact that such moneys may not have been appropriated for such purpose. At the first City Council meeting following any such action, the City Manager shall present to the Council a full report of what has been done to meet the emergency.

AUTHORITY FOR THE FUND:

City Charter Section 1213, San José Municipal Code Section 4.12.145. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from non-restricted funding sources in any amount which the Council deems desirable

FUND RESTRICTIONS:

This fund is not subject to Proposition 218 requirements. To the extent that the amount of money in the Emergency Reserve Fund exceeds the amount the Council deems desirable, the Council may transfer excess funds for any other purpose. The City Council has approved the transfer of interest earnings in this fund to the General Fund, as the San José Municipal Code contains no restrictions on the disposition of interest earnings in this fund.

LEAD RESPONSIBILITY:

Finance Department

Emergency Reserve Fund**Fund 406****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-General Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 21.01

NOTES:

Funds are placed in the restricted fund balance in cases where the use of funds is still in negotiation with either the Federal or State government, or the original source of funding was restricted.

Emma Prusch Memorial Park Fund**Fund 131****PURPOSE OF THE FUND:**

The Emma Prusch Memorial Park Fund accounts for funds received by the City from the sale or rental of any portion of the property at Emma Prusch Farm Park. In 1962 Emma Prusch gifted a parcel of land to the City of San José at the northwest corner of King and Story Roads for the purpose of establishing, improving, and maintaining, a public park for the use and benefit of the people of the City of San José. Of the original gift, eleven acres became home to the Police Activities League (PAL) for youth sports and 47 acres were dedicated in 1962 as Emma Prusch Farm Park.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.550 through 4.80.570. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Interest earnings
- Rental income
- Moneys paid to the City from the State's acquisition of a portion of the property gifted to the City by Emma Prusch in 1962

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Moneys may only be used for development and improvements of the park pursuant to San José Municipal Code Section 4.80.570.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 10.02

Emma Prusch Memorial Park Fund

Fund 131

NOTES:

Emma Prusch Farm Park is located at 647 South King Road in San José.

Federal Drug Forfeiture Fund**Fund 419****PURPOSE OF THE FUND:**

The Federal Drug Forfeiture Fund accounts for all moneys received by the City from the federal government pursuant to the drug abuse prevention and control provisions of Title 21, Chapter 13 of the United States Code. Federal guidelines for this fund stipulate that seizure moneys are to be used for the financing of programs or costs required for the direct or indirect enhancement of narcotics-related enforcement activities.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.2800 through 4.80.2820. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- All moneys received by the City pursuant to United States drug abuse prevention and control provisions (United States Code, Title 21, Chapter 13)
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Moneys in this fund may only be used in accordance with guidelines promulgated by the U.S. Government. Seizure moneys are to be used for financing of programs or costs required for the direct or indirect enhancement of narcotics-related enforcement activities.

LEAD RESPONSIBILITY:

Police Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 13.02

NOTES:

The U.S Treasury Department Forfeiture Fund (Fund 487), and U.S. Department of Justice Forfeiture Fund (Fund 488) are memo funds to the Federal Drug Forfeiture Fund.

Federated Retiree Health Care Trust Fund

Fund 124

PURPOSE OF THE FUND:

The Federated Retiree Health Care Trust Fund accounts for all fiscal activity as it applies to the tracking and payment of Federated Employee retiree health care premiums.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 3.52 – Federated Retiree Health Care Trust Fund. Revenue and expenditure estimates are included in the City’s operating budget as display only

SOURCE OF FUNDS:

- Investment income
- City contributions
- Participant contributions

FUND RESTRICTIONS:

Restricted to payments Federated retiree health care premiums

LEAD RESPONSIBILITY:

Office of Retirement Services

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Fiduciary Fund-OPEB Trust Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Not applicable

NOTES:

Section 810 of the City Charter provides that the Federated Retirement Board shall annually adopt a budget approved by the City Council covering the entire aggregate expense of administration of the retirement plan

Federated Retirement Fund**Fund 134****PURPOSE OF THE FUND:**

The Federated Retirement Fund accounts for all fiscal activity as it applies to the tracking and payment of benefits and expenses for the Federated Employees Retirement Plan.

AUTHORITY FOR THE FUND:

San José Municipal Code Chapter 3.28 – 1975 Federated Employees Retirement Plan. Revenue and expenditure estimates are included in the City's operating budget as display only

SOURCE OF FUNDS:

- Investment income
- City contributions
- Participant contributions
- City's General Fund for cost of living adjustments

FUND RESTRICTIONS:

Restricted to payments of benefits and expenses for Federated City Employees' Retirement System

LEAD RESPONSIBILITY:

Office of Retirement Services

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Fiduciary Fund-Pension Trust Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Not applicable

NOTES:

Section 810 of the City Charter provides that the Federated Retirement Board shall annually adopt a budget approved by the City Council covering the entire aggregate expense of administration of the retirement plan

Fire Development Fee Program

Fund 240

PURPOSE OF THE FUND:

XXX

AUTHORITY FOR THE FUND:

XXX

SOURCE OF FUNDS:

➤ X

FUND RESTRICTIONS:

XXX

LEAD RESPONSIBILITY:

XXX

FINANCIAL INFORMATION AND LOCATION:

XXX

NOTES:

XXX

The following funds are memo funds to the X:

➤ XXX

Fire Development Fee Program

Fund 240

XXX

Fire Retiree Health Care Trust Fund

Fund 126

PURPOSE OF THE FUND:

The Fire Retiree Health Care Trust Fund accounts for all fiscal activity as it applies to the tracking and payment of Fire retiree health care premiums.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 3.56 – Fire Department Health Care Trust Fund. Revenue and expenditure estimates are included in the City’s operating budget as display only

SOURCE OF FUNDS:

- Investment returns
- City contributions

FUND RESTRICTIONS:

Restricted to payment of Fire retiree health care premiums

LEAD RESPONSIBILITY:

Office of Retirement Services

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Fiduciary Fund-OPEB Trust Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Not applicable

NOTES:

Section 810 of the City Charter provides that the Police and Fire Retirement Board shall annually adopt a budget approved by the City Council covering the entire aggregate expense of administration of the retirement plan

Gas Tax Maintenance and Construction Fund-1943

Fund 409

PURPOSE OF THE FUND:

The Gas Tax Maintenance and Construction Fund-1943 accounts for moneys received by the City from the State of California under the provisions of Streets and Highways Code Section 2107. Moneys are to be expended exclusively for the acquisition of real property or the construction, maintenance, or improvement of streets or highways, other than state highways.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.1550 through 4.80.1570. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Payments from the State of California under the provisions of the Streets and Highways code

FUND RESTRICTIONS:

Moneys are to be expended exclusively for the acquisition of real property or the construction, maintenance, or improvement of streets or highways, other than state highways.

The Municipal Code does not state whether revenues and/or equity can be legally transferred to other funds. However, the City Council authorizes, through City Council resolution, the transfer of moneys to the General Fund to reimburse expenditures related to projects qualified to use special gas tax improvement funds. Per City Council policy, all interest earnings in this fund are transferred to the General Fund.

LEAD RESPONSIBILITY:

- Finance Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:

CAFR Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 6.01

Gas Tax Maintenance and Construction Fund-1964

Fund 410

PURPOSE OF THE FUND:

The Gas Tax Maintenance and Construction Fund-1964 accounts for moneys received by the City from the State of California under the provisions of Streets and Highways Code Section 2106. Moneys are to be expended exclusively for the acquisition of real property or the construction, maintenance, or improvement of streets or highways, other than state highways.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.1550 through 4.80.1570. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Payments from the State of California under the provisions of the Streets and Highways code

FUND RESTRICTIONS:

Moneys are to be expended exclusively for the acquisition of real property or the construction, maintenance, or improvement of streets or highways, other than state highways.

The Municipal Code does not state whether revenues and/or equity can be legally transferred to other funds. However, the City Council authorizes, through City Council resolution, the transfer of moneys to the General Fund to reimburse expenditures related to projects qualified to use special gas tax improvement funds. Per City Council policy, all interest earnings in this fund are transferred to the General Fund.

LEAD RESPONSIBILITY:

- Finance Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:

CAFR Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 6.02

Gas Tax Maintenance and Construction Fund-1990

Fund 411

PURPOSE OF THE FUND:

The Gas Tax Maintenance and Construction Fund-1990 accounts for all moneys received by the City from the State of California under the provisions of Streets and Highways Code Section 2105. The moneys shall be used for the acquisition of real property or interests or the construction, maintenance, or improvement of streets or highways, other than State highways.

AUTHORITY FOR THE FUND:

This fund was authorized per San José Municipal Code Section 4.80.1550 through 4.80.1570. Revenue and expenditure estimates are budgeted via City Council sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Payments from the State of California under the provisions of the Streets and Highways code.

FUND RESTRICTIONS:

Moneys are to be expended exclusively for the acquisition of real property or the construction, maintenance, or improvement of streets or highways, other than State highways.

The Municipal Code does not state whether revenues and/or equity can be legally transferred to other funds. However, the City Council authorizes, through City Council resolution, the transfer of moneys to the General Fund to reimburse expenditures related to projects qualified to use special gas tax improvement funds. Per City Council policy, all interest earnings in this fund are transferred to the General Fund.

LEAD RESPONSIBILITY:

- Finance Department
- Department of Transportation

FINANCIAL INFORMATION AND LOCATION:

CAFR Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 6.03

General Fund**Fund 001****PURPOSE OF THE FUND:**

The General Fund is the chief operating fund of the City of San José and is used to account for all the revenues and expenditures of the City which are not related to special or capital funds. The General Fund is the primary funding source for public safety and neighborhood services.

AUTHORITY FOR THE FUND:

City Charter, Section 1211. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Property Tax
- Sales Tax
- Transient Occupancy Tax
- Telephone Line Tax
- Franchise Fees
- Utility Tax
- Business Taxes
- Licenses and Permits
- Fees, Rates, and Charges
- Fines, Forfeitures, and Penalties
- Revenue from Use of Money/Property
- Revenue from Local Agencies
- Revenue from State Government
- Revenue from Federal Government
- Other Revenue
- Transfers and Reimbursements

FUND RESTRICTIONS:

There are no general restrictions on the usage of funds in the General Fund. However, certain moneys in this fund associated with various grants, reimbursements, and cost-recovery fees and charges, are to be used for those specified purposes.

LEAD RESPONSIBILITY:

Office of the City Manager

General Fund**Fund 001****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-General Fund

Budget Location:

Adopted Capital Budget and Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

2.01 through 2.39; 2.41 through 2.49

NOTES:

By City Council policy, a contingency reserve is maintained in the General Fund for the purpose of meeting unexpected circumstances, such as a General Fund revenue shortfall. The Council policy requires that the contingency reserve be equal to or no less than 3% of the operating budget.

General Purpose Parking Capital Fund

Fund 559

PURPOSE OF THE FUND:

The General Purpose Parking Capital Fund accounts for the capital improvements of parking facilities, on-street parking meters, and parking-related traffic infrastructure in the Downtown area. Moneys in the General Purpose Parking Capital Fund shall be expended for the following purposes:

1. Acquisition of land and interests in land for public vehicular off-street parking facilities and costs of leasing lands for public vehicular off-street parking purposes;
2. Acquisition, construction and installation of improvements for public vehicular off-street parking facilities;
3. Cost of acquiring and installing parking meters on public ways outside City of San José Parking District No. 1.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.650 through 4.80.690. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

The following moneys shall be deposited in the General Purpose Parking Capital Fund:

- Moneys transferred by the City Council into the fund from the General Purpose Parking Fund or any other City fund which may be used for the purposes set forth in Section 4.80.670.
- Interest which accrues from moneys in the General Purpose Parking Capital Fund.

FUND RESTRICTIONS:

This fund is not subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

Department of Transportation

**General Purpose Parking
Capital Fund**

Fund 559

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parking Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 8.02

NOTES:

Not applicable

General Purpose Parking Fund**Fund 533****PURPOSE OF THE FUND:**

The General Purpose Parking Fund accounts for the parking operations of parking facilities and on-street parking meters.

Moneys within the General Purpose Parking Fund are restricted as described below. Historically, moneys in this fund have been expended for the following purposes:

1. Acquisition of land and interests for public vehicular off-street parking facilities and costs of leasing lands for public vehicular purposes;
2. Operation, repair, and maintenance expenses for off-street parking facilities and on-street parking meters;
3. Acquisition, construction, and installation of improvements for public vehicular off-street parking facilities;
4. Acquisition, installation, and upgrade of parking meters on public streets; and

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.650 through 4.80.690. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

The following moneys shall be deposited in the General Purpose Parking Fund:

- All moneys received by the City from off-street vehicular parking facilities owned, operated, or leased by the City, other than Airport Parking and parking at park facilities including Municipal Stadium;
- All moneys received by the City from on-street parking meters in public streets; and
- Moneys transferred by the City Council into the fund from the General Fund or any other City fund which may be used for the purposes set forth in Section 4.80.690.

FUND RESTRICTIONS:

This fund is not subject to Proposition 218 requirements. The City Council, at its discretion, may transfer money, including interest earned, deposited into the General Purpose Parking Fund, to any other fund (4.80.670B).

LEAD RESPONSIBILITY:

Department of Transportation

General Purpose Parking Fund

Fund 533

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 8.01

Gift Trust Fund**Fund 139****PURPOSE OF THE FUND:**

The Gift Trust Fund accounts for all moneys the City collects as bequests, donations, or gifts for special purposes. The City Manager is authorized to accept, on behalf of the City, any monetary or non-monetary bequest, donation, or gift for special purposes in an amount or value of \$100,000 or less. Gifts greater than \$100,000 must be accepted by the City Council.

Moneys in the Gift Trust Fund can be designated as either expendable or non-expendable.

Expendable – Each bequest, donation or gift deposited in the fund, together with interest of other moneys derived from its investment while in the fund, shall be expended only for purposes originally given and then only pursuant to appropriations in the fund, as established by the City Council.

Non-expendable – The original deposit and all subsequent deposits made into the fund must remain intact until such time as the gift/trust agreement expires. Any interest, or other moneys derived from its investment, however, may be expensed solely for purposes outlined in the gift/trust agreement. The non-expendable portion of the Gift Trust Fund must remain intact until such a time when the donor designates expenditures may be made.

AUTHORITY FOR THE FUND:

San José Municipal Code Section 4.80.700. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Donations and gifts received for special purposes
- Interest earned

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Interest earnings must be combined with the gift that generated the interest and expended according to the specific purpose of the gift.

LEAD RESPONSIBILITY:

City Manager's Budget Office

Gift Trust Fund**Fund 139****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 17.01

NOTES:

The Gift Trust Fund is appropriated on a cash balance basis. When the Proposed Operating Budget is developed, gifts and interest earned in the current year, along with any anticipated current year-end savings, are allocated for the upcoming year. Cash balances through February or March are generally used at this point. In the Annual Report, the appropriations are adjusted to reflect actual cash balances through the end of the previous fiscal year.

Home Investment Partnership Program Trust Fund

Fund 445

PURPOSE OF THE FUND:

The Home Investment Partnership Program Trust Fund accounts for all moneys allocated to the City of San José by the United States Department of Housing and Urban Development in accordance with the HOME Investment Partnerships Act (HOME); all matching contributions made in accordance with the requirements and regulations of the Act; all repayments of HOME funds; all interests payments or other return on investments of HOME funds; and other moneys that the City Council may transfer from other funds. The purpose of the fund is to create affordable housing for low income households. Consistent with the Code of Federal Regulations (24 CFR, Part 92) the objectives of this fund are:

1. To expand the supply of decent and affordable housing, particularly rental housing, for low and very low income households; and
2. To increase capacity of nonprofit developers in the production and operation of affordable housing.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.2850 through 4.80.2880. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Moneys allocated to the City of San José by the United States Department of Housing and Urban Development in accordance with HOME
- Matching contributions made in accordance with the requirements of HOME
- Moneys transferred from other funds as determined by the City Council
- Interest earnings
- Interest and principal payments on loan receivables

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Moneys in the Home Investment Partnership Program Trust Fund are to be used only in accordance with HOME and any applicable regulations. These funds should only be used for housing rehabilitation, tenant-based assistance, assistance to first-time home buyers, new construction when a jurisdiction is determined to need new rental housing production either by formula, or under neighborhood revitalization or special needs requirements. Funding may be used for other necessary and reasonable activities related to the development of non-luxury housing, such as site acquisition, site improvements, demolition, and relocation. Funds may not be used for programs, operating subsidies for rental housing,

**Home Investment Partnership Program
Trust Fund****Fund 445****FUND RESTRICTIONS:**

Annual Contributions Contracts, or activities under the Low Income Housing Preservation Act. (24 CFR, Part 92) (Municipal Code Section 4.80.2870).

All interest payments and all other returns on investment of moneys shall be deposited in and credited to the Home Investment Trust Fund and shall not be transferred to any other fund (Section 4.80.2880).

LEAD RESPONSIBILITY:

Housing Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Special Revenue

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 23.02

NOTES:

The Rental Rehabilitation Loan Fund (Fund 442) is a memo fund to the Home Investment Partnership Program Trust Fund.

Housing Trust Fund**Fund 440****PURPOSE OF THE FUND:**

The Housing Trust Fund accounts for moneys that provide funding for housing programs in accordance with the Housing Trust Fund Policy as adopted by the City Council: (1) programs operated by the City of San José; or (2) programs operated by nonprofit (501(C)(3)) organizations which meet certain federal requirements including being exempt from taxation. The fund may also be used to provide leverage for pivotal affordable housing projects by means of limited term predevelopment or bridge loans.

The Housing Trust Fund serves as a flexible funding source for addressing the housing and service needs of extremely low-, very low-, low-, and moderate-income persons and households with a priority on homeless individuals. These funds can be used to provide critical service and resource needs that are ineligible under other funding sources.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3000 through 4.80.3030. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Interest earnings
- Bond Administration Fees
- Tax Credit Application Review Fee Payments

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

All interest payments and all other returns on investments of moneys in the fund shall be deposited in and credited to the fund.

The City Council may, subject to any contractual or other legal limitations, transfer interest earnings and other returns on investments to the General Fund or to other City funds.

LEAD RESPONSIBILITY:

Housing Department

Housing Trust Fund**Fund 440****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 23.03

NOTES:

This fund was formally known as the Housing and Homeless Fund.

Ice Centre Revenue Fund**Fund 432****PURPOSE OF THE FUND:**

The Ice Centre Revenue Fund accounts for base rent and additional rent payments received from Sharks Ice, LLC from the operations at the Ice Centre at San Jose as defined in the Second Amended and Restated Lease and Management Agreement. Base rental payments are set to cover the City's debt service on the City of San Jose Financing Authority's Lease Revenue Bonds, Series 2020B and to cover the administrative expenses of the City. Additional rent accounts for property insurance for the Ice Centre and funds to cover the operating expenses of the Arena Authority. The Fund also provides for a capital rehabilitation reserve that will provide funds in the event City is required to pay for any extraordinary repair work of the facility, uninsured losses following a casualty.

AUTHORITY OF THE FUND:

This fund is required by the Second Amended and Restated Lease and Management Agreement between the City and Sharks Ice, LLC dated October xx, 2020. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE FOR FUNDS:

- Base rent and additional rental revenues received from operations at the Ice Centre at San Jose
- Interest earnings

FUND RESTRICTIONS:

Fee increases and changes to the usage of funds in the Ice Centre Revenue Fund are not subject to Proposition 218 requirements. Funds can only be used for expenditures in connection with the facility. Interest earned must remain in this fund.

LEAD RESPONSIBILITY:

City Manager's Office

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 10.07

Improvement District Fund**Fund 599****PURPOSE OF THE FUND:**

The Improvement District Fund accounts for revenues and expenditures related to the acquisition and construction of a variety of public infrastructure projects for which individual improvement districts were formed. A separate account will be established within this fund for each improvement district.

Currently, there is only one district, Hellyer-Piercy Improvement District, for which construction funds are to be programmed for expenditure of public improvement. In 2000, the City Council approved the formation of the Hellyer-Piercy Improvement District and, in June 2001, improvement district bonds were issued to fund street improvements, intersection signalization, and storm and sanitary improvements as identified in the approved Engineer's Report.

AUTHORITY OF THE FUND:

San José Municipal Code Sections 4.08.3650 through 4.08.3670. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Assessments and special taxes paid to the City by property owners within each Improvement District
- Interest earnings

FUND RESTRICTIONS:

All moneys, including interest earnings, may only be used for the projects and improvements identified in the formation of each Improvement District.

LEAD RESPONSIBILITY:

Department of Public Works

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Government Fund-Special Assessment Districts Major Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Traffic Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 37.01

Improvement District Fund

Fund 599

NOTES:

The following fund is a memo fund to the Improvement District Fund:

- Hellyer-Piercy Improvement District Fund (606)

Inclusionary Fee Fund**Fund 451****PURPOSE OF THE FUND:**

The Inclusionary Fee Fund accounts for funds related to the Inclusionary Housing Ordinance and the Inclusionary Housing Policy to be expended to provide affordable housing.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.4090 through 4.80.4120. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fee revenue from the City of San José Inclusionary Housing Ordinance and the Inclusionary Housing Policy
- Loan Repayments
- Interest

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Funds generated from Inclusionary Housing Ordinance Fees, the Inclusionary Housing Policy Fees, and related proceeds shall be expended exclusively to provide housing affordable to extremely low income, very low income, lower income, and moderate income households in the City of San José and administration and compliance monitoring consistent with the legislation..

LEAD RESPONSIBILITY:

Housing Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 23.06

Inclusionary Fee Fund

Fund 451

NOTES:

This fund has been referred to as the “Affordable Housing Fee Fund” in Chapter 5.08 of the City of San José Municipal Code.

Integrated Waste Management Fund**Fund 423****PURPOSE OF THE FUND:**

The Integrated Waste Management Fund accounts for the expenditures and revenues for solid-waste collection within the City, including sorting, recycling, outreach, and customer service.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3050 through 4.80.3080. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- All moneys received from residential solid waste generators as payments for services under the Recycle Plus Integrated Waste Management Program
- All source reduction and recycling (AB 939) fees, including unused revenue from the County for the Household Hazardous Waste Program
- All payments made to the City by the California Department of Conservation, Division of Recycling, under the City/County Payment Program established by Senate Bill 332 (Chapter 815, Statutes of 1999)
- All moneys received from the Construction and Demolition Diversion Deposit (CDDD) Program that are identified as deposits ineligible for refund
- Interest earnings
- Grants

FUND RESTRICTIONS:

All revenue in the Integrated Waste Management Fund is subject to Proposition 218 and SB 332 restrictions on how these funds can be spent with the exception of CDDD and late fees. The use of AB939 fees are restricted to source reduction, reuse, and recycling programs. Grant and tax credit funds must be used for the purposes for which they were received.

LEAD RESPONSIBILITY:

Environmental Services Department

Integrated Waste Management Fund

Fund 423

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 28.01

Lake Cunningham Fund**Fund 462****PURPOSE OF THE FUND:**

The Lake Cunningham Fund accounts for parking fees and lease payment revenues used for the purchase of equipment, maintenance, and operations at Lake Cunningham Park.

Moneys in the Lake Cunningham Fund may be expended for:

1. Improvements to Lake Cunningham Park;
2. Maintenance and operations at Lake Cunningham Park, and purchases and equipment attributable to or necessary for such maintenance and operations; and
3. Repayments of funds expended from other city funds for construction of parking facilities and ticket booth at Lake Cunningham Park.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.2300 through 4.80.2330. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Interest earnings
- Parking fees
- Lease and rental payments

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

All interest earned in the Lake Cunningham Fund must be credited to the fund.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

Lake Cunningham Fund**Fund 462****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

10.03

NOTES:

Lake Cunningham Park is located at 2305 South White Road in San José. Revenues from and expenditures associated with the operating and maintenance of Lake Cunningham Skate Park are accounted for in the General Fund.

Library Parcel Tax Capital Fund**Fund 483****PURPOSE OF THE FUND:**

The Library Parcel Tax Capital Fund accounts for the annual parcel tax revenues to be used for enhancing the City's library services and facilities. Under the authority of Chapter 4.79 of the Municipal Code, parcel tax on real property in San José is collected by the County of Santa Clara in two approximately equal installments in the same manner and on the same applicable dates as established by applicable law for the collection of ad valorem property taxes by the County. A portion of the parcel tax proceeds are transferred from the Library Parcel Tax Operating Fund (418) to Library Parcel Tax Capital Fund once per year. These proceeds may only be expended for Library purposes, including the following:

1. The acquisition of library books and materials and related costs to maintain Library collections at all Libraries;
2. The repair, equipping and staffing of Libraries.

AUTHORITY FOR THE FUND:

In November 2004, the voters of San José approved the imposition of a library parcel tax (Measure S) which enacted Chapter 4.79 of the Municipal Code. This fund was established pursuant to San José Municipal Code Section 4.79 as part of the 2017-2018 Mid-Year Budget Review. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively. The voter approved tax will be in effect until June 30, 2040.

SOURCE OF FUNDS:

- Parcel tax receipts transferred from Library Parcel Tax Operating Fund (418)
- Interest earnings

FUND RESTRICTIONS:

All revenues, including interest earned on tax proceeds, must be used on appropriate library expenditures as specified in Chapter 4.79 of the Municipal Code.

Any increase in the parcel tax, other than described below, is subject to the limitations in Proposition 218.

LEAD RESPONSIBILITY:

Library Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Capital Project Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Library Program)

Funding Sources Resolution and Appropriation Ordinance Location: Section 15.03

Library Parcel Tax Fund**Fund 418****PURPOSE OF THE FUND:**

The Library Parcel Tax Fund accounts for the annual parcel tax revenues to be used for enhancing the City's library services and facilities. Under the authority of Chapter 4.79 of the Municipal Code, parcel tax on real property in San José is collected by the County of Santa Clara in two approximately equal installments in the same manner and on the same applicable dates as established by applicable law for the collection of ad valorem property taxes by the County. The proceeds of the parcel tax are deposited twice per year into the Library Parcel Tax Fund. These proceeds may only be expended for Library purposes, including the following:

1. The acquisition of library books and materials and related costs to maintain Library collections at all Libraries;
2. The development and delivery of homework and educational programs for all age groups to support literacy and lifelong learning;
3. The repair, equipping and staffing of Libraries; and
4. The cost of collection and administration of the Library Parcel Tax.

AUTHORITY FOR THE FUND:

In November 2004, the voters of San José approved the imposition of a library parcel tax (Measure S) which enacted Chapter 4.79 of the Municipal Code. This fund was established pursuant to San José Municipal Code Section 4.79 as part of the 2005-2006 budget process. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively. The voter approved tax will be in effect until June 30, 2040.

SOURCE OF FUNDS:

- Parcel tax receipts
- Interest earnings

FUND RESTRICTIONS:

All revenues, including interest earned on tax proceeds, must be used on appropriate library expenditures as specified in Chapter 4.79 of the Municipal Code.

Any increase in the parcel tax, other than described below, is subject to the limitations in Proposition 218.

LEAD RESPONSIBILITY:

Library Department

Library Parcel Tax Fund**Fund 418****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital and Operating Budget and Capital Improvement Program (Library Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 15.02

NOTES:

City Council Resolution Number 72269 (A Resolution of the Council of the City of San José Stating Its Intent to Maintain Funding Support for the Library) was adopted by the City Council on August 3, 2004. This resolution stated the City Council's intention that the base General Fund contribution to the Library Department annual operating budget be not less than 3.79% of the total Departmental City General Fund annual operating budget. The intent of this resolution is to ensure the Library Parcel Tax Fund does not absorb costs previously funded by the General Fund.

Beginning with 2006-2007, the City Council has had the authority to increase the Library Parcel Tax rates if the City Council finds that the cost of living in the City of San José as shown on the Consumer Price Index (CPI) has increased over the preceding base period (which starting in 2007-2008, the base period is April 1 through March 31). The increase in the Library Parcel Tax rate may not exceed the increase in the CPI Index, and may never exceed 3%.

Low and Moderate Income Housing Asset Fund

Fund 346

PURPOSE OF THE FUND:

Effective February 1, 2012, all redevelopment agencies in California were dissolved pursuant to AB XI 26, which was signed by the Governor on June 28, 2011. As a result, the Low and Moderate Income Housing Fund was closed out and the Low and Moderate Income Housing Asset Fund was established effective February 1, 2012. As allowed under the legislation, the City elected to retain the housing assets and functions of the dissolved San Jose Redevelopment Agency and the eligible housing assets and liabilities were transferred to this fund.

This fund accounts for loan repayments and other program income collected from housing assets and will be used to provide funding for the administrative costs associated with managing the Successor Housing Agency assets and the continuation of affordable housing programs in accordance with the requirements of the California Redevelopment Law (CRL).

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.2200 through 4.80.2240. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Interest earnings on housing assets transferred by the former Redevelopment Agency to the City (“Housing Assets”)
- Interest, equity shares, and principal payments on loan receivables that are Housing Assets
- Proceeds from rent or sale of property that are Housing Assets
- Moneys which constitute repayments of loans that are Housing Assets

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Moneys in the Low and Moderate Income Housing Asset Fund should be used only for the purposes of increasing, improving, and preserving the community’s supply of low- and moderate-income housing in accordance with California Community Redevelopment Law (CRL), specifically, Health and Safety Code Section 33334.3.

LEAD RESPONSIBILITY:

**Low and Moderate Income Housing
Asset Fund****Fund 346**

Housing Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Housing Activities Major Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 23.09

NOTES:

This fund was formally known as the Affordable Housing Investment Fund when it was first established on February 1, 2012. However, as part of the passage of AB 1484, the fund name was changed to the Low and Moderate Income Housing Asset Fund on October 16, 2012.

Maintenance District No. 1 (Los Paseos) Fund Fund 352**PURPOSE OF THE FUND:**

The Maintenance District No. 1 (Los Paseos) Fund accounts for revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of pedestrian pathway landscaping within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 1 (Los Paseos) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 1 (Los Paseos) Fund Fund 352**FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.01

NOTES:**Location of District:**

The boundary of Maintenance District No. 1 is generally described as the area bounded roughly by:

- Bernal Road and rear lot lines of property fronting Sprucemont Place on the North;
- Santa Teresa Golf Course on the West;
- Santa Clara Valley Water District canal and rear lot lines of property fronting Avenida España on the South; and
- Monterey Highway on the East.

Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund	Fund 354
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PURPOSE OF THE FUND:

The Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund accounts for revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of street islands, mini-parks, and certain parcel frontages within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund	Fund 354
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FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.02

NOTES:**Location of District:**

The boundary of Maintenance District No. 2 is generally described as the area bounded roughly by:

- Trade Zone Boulevard on the North;
- Western Pacific Railroad and Capitol Avenue on the East;
- Southern Pacific Transportation Company on the West; and
- a line approximately 925 feet south of Concourse Drive on the South.

Maintenance District No. 5 (Orchard Parkway- Plumeria Dr.) Fund 357

PURPOSE OF THE FUND:

The Maintenance District No. 5 (Orchard Parkway-Plumeria Dr.) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of street islands within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 5 (Orchard Parkway-Plumeria Dr.) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 5 (Orchard Parkway- Plumeria Dr.) Fund 357

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.04

NOTES:

Location of District:

The boundary of Maintenance District No. 5 is generally described as the area bounded roughly by:

- Montague Expressway on the North;
- Guadalupe River on the West;
- Trimble Road on the South; and
- First Street on the East.

Maintenance District No. 8 (Zanker-Montague) Fund

Fund 361

PURPOSE OF THE FUND:

The Maintenance District No. 8 (Zanker-Montague) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of street islands, decorative brickwork at district entrances, and Montague Expressway southern shoulder within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 8 (Zanker-Montague) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 8 (Zanker-Montague) Fund**Fund 361****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.07

NOTES:**Location of District:**

The boundary of Maintenance District No. 8 is generally described as the area bounded roughly by:

- Montague Expressway on the North and East;
- North First Street on the West; and
- Trimble Road on the South.

Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund	Fund 362
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PURPOSE OF THE FUND:

The Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of street islands within the district boundaries, and street side frontage landscaping on the northern side of Santa Teresa Boulevard from Liska Lane to the western boundary of the George Page Park.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 9 (Santa Teresa- Great Oaks) Fund	Fund 362
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FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.08

NOTES:**Location of District:**

The boundary of Maintenance District No. 9 is generally described as the area bounded roughly by:

- A line approximately 320 feet west of Cottle Road on the West;
- Monterey Road on the Northeast;
- Santa Teresa Boulevard on the South; and
- Bernal Road on the Southeast.

Maintenance District No. 11 (Brokaw Rd. from Junction Ave. to Old Oakland Rd.) Fund	Fund 364
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PURPOSE OF THE FUND:

The Maintenance District No. 11 (Brokaw Road from Junction Avenue to Old Oakland Road) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of street islands within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 11 (Brokaw Road from Junction Avenue to Old Oakland Road) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 11 (Brokaw Rd. from Junction Ave. to Old Oakland Rd.) Fund	Fund 364
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FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.10

NOTES:

Location of District:

The boundary of Maintenance District No. 11 is generally described as the area bounded roughly by:

- Junction Avenue on the West;
- a line 550 feet west of Ringwood Avenue on the East;
- Coyote Creek on the South; and
- Fox Lane on the North.

Maintenance District No. 13 (Karina-O'Nel) Fund

Fund 366

PURPOSE OF THE FUND:

The Maintenance District No. 13 (Karina-O'Nel) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of street islands, special paving, and fountains within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 13 (Karina-O'Nel) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 13 (Karina-O'Nel) Fund**Fund 366****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.12

NOTES:**Location of District:**

The boundary of Maintenance District No. 13 is generally described as the area bounded roughly by:

- A triangle by Guadalupe Parkway on the North;
- Highway 101 on the South; and
- North First Street on the East.

**Maintenance District No. 15
(Silver Creek Valley) Fund****Fund 368****PURPOSE OF THE FUND:**

The Maintenance District No. 15 (Silver Creek Valley) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of certain street islands, park strips, sidewalks, open space trails, slopes, utility crossings, and vista point natural conservation areas within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 15 (Silver Creek Valley) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

**Maintenance District No. 15
(Silver Creek Valley) Fund****Fund 368****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.14

NOTES:**Location of District:**

The boundary of Maintenance District No. 15 is generally described as the area bounded roughly by:

- Casey Way on the North;
- Bayshore Freeway on the West;
- Hellyer Avenue on the South; and
- San Felipe Road on the East.

Maintenance District No. 18 (The Meadowlands) Fund

Fund 372

PURPOSE OF THE FUND:

The Maintenance District No. 18 (The Meadowlands) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of the landscaped entrance areas at three Thompson Creek bridges to the residential development referred to as “The Meadowlands.” Also included at the rear lot lines of six Meadowlands homes abutting San Felipe Road, is frontage landscape maintenance, the open space trail, and routine maintenance of the street side of the soundwall.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City’s acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 18 (The Meadowlands) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

**Maintenance District No. 18
(The Meadowlands) Fund****Fund 372****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Appropriation Ordinance Location:

7.18

NOTES:**Location of District:**

The boundary of Maintenance District No. 18 is generally described as the area bounded roughly by:

- The Villages planned residential development on the North;
- San Felipe Road on the West;
- California Oak Creek residential development on the South; and
- Richmond Ranch on the East.

Maintenance District No. 19 (River Oaks Area Landscaping) Fund	Fund 359
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PURPOSE OF THE FUND:

The Maintenance District No. 19 (River Oaks Area Landscaping) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of street islands and special paving within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 19 (River Oaks Area Landscaping) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 19 (River Oaks Area Landscaping) Fund	Fund 359
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FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.06

NOTES:**Location of District:**

The boundary of Maintenance District No. 19 is generally described as the area bounded roughly by:

- River Oaks Parkway and a line approximately 1,214 feet north of River Oaks Parkway on the North;
- North First Street on the West;
- Montague Expressway on the South; and
- Coyote River on the East.

Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund	Fund 365
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PURPOSE OF THE FUND:

The Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of street islands and Renaissance Square street-side landscaping fronting on Renaissance Drive within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 20 (Renaissance- N. First Landscaping) Fund	Fund 365
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FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.11

NOTES:**Location of District:**

The boundary of Maintenance District No. 20 is generally described as the area bounded roughly by:

- A line approximately 400 feet southeast of Rose Orchard Way on the East;
- Tasman Drive on the South;
- Guadalupe River on the West; and
- Nortech Parkway on the North.

Maintenance District No. 21 (Gateway Place- Airport Parkway) Fund	Fund 356
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PURPOSE OF THE FUND:

The Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of street islands within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 21 (Gateway Place- Airport Parkway) Fund	Fund 356
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FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.03

NOTES:**Location of District:**

The boundary of Maintenance District No. 21 is generally described as the area bounded roughly by:

- Bayshore Freeway on the North;
- Guadalupe Parkway on the West;
- Sonora Drive on the South; and
- North First Street on the East.

Maintenance District No. 22 (Hellyer Ave.- Silver Creek Valley Rd.) Fund	Fund 367
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PURPOSE OF THE FUND:

The Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund accounts for the revenues collected and expenses related to services provided for the Maintenance District.

The services include but are not limited to the maintenance and operation of street islands within the district boundaries.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.15.610 through 14.15.640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Benefit assessments
- Interest earnings

On an annual basis, staff determines the special tax requirement needed to fund the maintenance and operations of the District at the City's acceptable standard for maintenance districts. If expenditures for these services outpace the special tax revenue, staff will reach out to the affected property owners within the District to inform them of the funding shortfall and ask for their input. After District property owner outreach, staff may bring recommendations to the City Council and the property owners within the District for increasing the special tax and/or may revise the scope of services in the District, following the process specified in Chapter 14.27 of the Municipal Code.

FUND RESTRICTIONS:

All disbursements, including interest earnings, are restricted to the purposes for which the maintenance district was created.

Fee increases and changes to the usage of funds which are deposited in the Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Maintenance District No. 22 (Hellyer Ave.- Silver Creek Valley Rd.) Fund	Fund 367
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FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 7.13

NOTES:**Location of District:**

The boundary of Maintenance District No. 22 is generally described as the area bounded roughly by:

- Highway 101 on the North;
- Coyote Creek on the West;
- Southern properties adjacent to Silver Creek Valley Road on the South; and
- A line approximately 700 feet east of Hellyer Avenue on the East.

Major Collectors and Arterials Fund**Fund 421****PURPOSE OF THE FUND:**

The purpose of the Major Collectors and Arterials Fund is to promote and carry out the purposes and policies of the General Plan for the City of San José. In particular, the fund provides moneys for the proposed arterial and major collector streets called for in the plan which are essential for the orderly, environmentally alert development of a balanced community.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 14.13.010 through 14.13.120. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

Whenever the City advances the costs of rights-of-way or improvements for a portion of an arterial or major collector street, owners or developers of land abutting to a portion of an arterial or major collector street are required to repay such advanced costs to the City when and if such land is sought to be developed and a development permit is issued or approved.

- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Funds deposited in this fund are to be expended for the acquisition of rights-of-way for, the construction of, and the improvements as described in the San José Municipal Code Section 14.13.060 for existing and proposed arterial and major collector streets. The interest earned must stay within the fund.

LEAD RESPONSIBILITY:

- Public Works Department
- Department of Transportation

Major Collectors and Arterials Fund

Fund 421

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Traffic Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 6.06

Major Facilities Fund**Fund 502****PURPOSE OF THE FUND:**

The Major Facilities Fund accounts for fees associated with the connection and operation of municipal water facilities in the North San José, Evergreen, Alviso, Edenvale, and Coyote areas. Developer fees are paid into this fund for the future construction of large water mains, reservoirs, and other large projects.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 15.08.1100 through 15.08.1230. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Major Water Facilities Fee
- Interest earnings

FUND RESTRICTIONS:

Revenue and interest in this fund must be used pursuant to the provisions stated in the San José Municipal Code Section 15.08.1220.

Fee increases and changes to the usage of funds in the Major Facilities Fund are also subject to the requirements of Government Code Section 666013.

LEAD RESPONSIBILITY:

Environmental Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Water Utility System Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 11.03

Multi-Source Housing Fund**Fund 448****PURPOSE OF THE FUND:**

The Multi-Source Housing Fund accounts for federal, state, and local funds used to support a variety of housing and community development activities such as:

1. On-going federal entitlement awards to support affordable housing and homeless activities;
2. Impact fees to support the production of affordable housing;
3. One-time grant awards used to support housing including acquisition; rehabilitation and development; addressing homelessness; and/or neighborhood revitalization activities; and
4. Multi-Family Housing Fees related to the Multi-Family Affordable Housing Loan Portfolio.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3700 through 4.80.3720. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Federal entitlement funds such as the Emergency Shelter Grants (ESG) and Housing Opportunities for People with Aids (HOPWA)
- Competitive federal grants such as HOPWA Permanent Supportive Housing, HOPWA Violence Against Women Act, and Neighborhood Stabilization Funds; State competitive grants and awards such as Cal Home, and Building Equity and Growth in Neighborhoods (BEGIN)
- One-time State Grants such as the 2017 Coyote Creek Flood Recovery Grant, and Homeless Emergency Aid Program Grant
- Local funds such as the Negotiated Developer Agreements
- Settlement awards such as the Housing Authority Litigation Award and the Children's Shelter Award
- Fees such as Impact Fees from Inclusionary Requirements and Multi-Family Housing Fee Program
- Interest earning
- Loan repayments

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted. Grant funds deposited into this fund are subject to the restrictions of the grant.

The Multi-Source Housing Fund receives funding from a wide variety of sources, each with their own applicable programmatic restrictions. Moneys in this fund are only to be used for purposes as defined by each individual funding source.

Multi-Source Housing Fund**Fund 448****LEAD RESPONSIBILITY:**

Housing Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 23.04

NOTES:

The ARRA-Homeless Prevention/Rapid Re-Housing Fund (Fund 305), 1993 D Tax Exempt Bond Fund (Fund 447), Affordable Housing Impact Fee Fund (Fund 452), Housing Authority Litigation Award Fund (Fund 484), and Homeless Emergency Aid Program Fund (Fund 497) are memo funds to the Multi-Source Housing Fund.

Municipal Golf Course Fund**Fund 518****PURPOSE OF THE FUND:**

The Municipal Golf Course Fund accounts for all fiscal activity as it applies to the San José Municipal Golf Course, Los Lagos Golf Course, and Rancho del Pueblo Golf Course.

Moneys in the Municipal Golf Course Fund may be transferred to any other fund for any other purpose as the Municipal Golf Course Fund is a general purpose fund. Historically, expenses within this fund have included the cost of operations, repairs and maintenance, acquisition of property, supplies, materials, equipment, legal, administrative, debt service, environmental mitigation services, consultant services, and overhead expenses incurred related to City-owned golf courses.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.850 through 4.80.870. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Revenues from the operation of golf courses
- Agriculture use revenues
- Interest earnings

FUND RESTRICTIONS:

There are no legal restrictions on the use of these funds.

Fee increases and changes to the usage of funds in the Municipal Golf Course Fund are not subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Government Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 10.01

Neighborhood Security Act Bond Fund**Fund 475****PURPOSE OF THE FUND:**

The Neighborhood Security Act Bond Fund accounts for the general obligation bonds issued by the City pursuant to Measure O.

On March 5, 2002, San José voters approved Measure O, a \$159 million general obligation bond measure for public safety improvements. Measure O described the improvements to be funded by the general obligation bond proceeds as follows: “To improve San José’s fire, police and paramedic response times by: adding and improving fire stations and police stations, training facilities, and creating state-of-the-art 911 communication facilities.”

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.4210 through 4.80.4240. The Neighborhood Security Act Bond Fund was established as part of the 2002-2003 Adopted Capital Budget. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Bond proceeds
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Bond proceeds and interest must be used for purposes as described in Measure O.

LEAD RESPONSIBILITY:

- Fire Department
- Police Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Capital Project Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Public Safety Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 33.01

Parks and Recreation Bond Projects Fund**Fund 471****PURPOSE OF THE FUND:**

The Parks and Recreation Bond Projects Fund accounts for the general obligation bonds issued by the City pursuant to the San José Safe Neighborhood Parks and Recreation Bond Measure (Measure P).

On November 7, 2000, San José voters approved Measure P, a \$228,030,000 general obligation bond measure for park and recreational improvements. Measure P described the park and recreation improvements to be funded with the general obligation bond proceeds as follows: "... installing lighting; reconstructing deteriorating playgrounds and restrooms; preserving open space; constructing trails; constructing new recreational sports facilities; improving Community and Senior Centers; and constructing improvements to regional parks, like Happy Hollow Park and Zoo...". The City Council has identified various park and recreational projects to be funded by the Measure P bond proceeds including:

1. Renovating neighborhood park play areas;
2. Renovating or expanding community and senior centers;
3. Renovating park restrooms;
4. Building new sport complexes;
5. Expanding the City's trail system;
6. Enhancing regional park facilities; and
7. Implementing a number of improvements and renovations at Happy Hollow Park and Zoo.

AUTHORITY FOR THE FUND:

This fund was established by the City Council on January 30, 2001 and first appeared in the 2001-2002 Capital Budget. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Bond proceeds
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Bond proceeds and interest must be used for purposes as described in the San José Safe Neighborhood Parks and Recreation Bond Measure.

Parks and Recreation Bond Projects Fund	Fund 471
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LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Capital Project Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 31.01

Planning Development Fee Program Fund	Fund 238
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PURPOSE OF THE FUND:

The Planning Development Fee Program Fund accounts for all fiscal activity related to services that are allocated to the Planning Development Fee.

Monies in the Planning Development Fee Program Fund are used to pay for the cost of administration and enforcement of permits issued and services provided under Titles 13, 18, 19, 20, 21, and 23 of the San José Municipal Code.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.4450 through 4.80.4480. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fees paid for permits and approvals issued and the services provided under Title 13, 18, 19, 20, 21, and 23 of the San José Municipal Code.

FUND RESTRICTIONS:

This fund and any interest earnings in the fund may only be used for payment of costs related to services that are allocated to the Planning Development Fee.

LEAD RESPONSIBILITY:

Planning, Building, and Code Enforcement Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 41.04

NOTES:

Police and Fire Retirement Fund**Fund 135****PURPOSE OF THE FUND:**

The Police and Fire Retirement Fund accounts for all fiscal activity as it applies to the tracking and payment of benefits and expenses for the Police and Fire Department Retirement Plan.

AUTHORITY FOR THE FUND:

San José Municipal Code Chapter 3.36 – 1961 Police and Fire Department Retirement Plan. Revenue and expenditure estimates are included in the City’s operating budget as display only

SOURCE OF FUNDS:

- Investment income
- City contributions
- Participant contributions
- City’s General Fund for cost of living adjustments

FUND RESTRICTIONS:

Restricted to payments of benefits and expenses for Police and Fire Department Retirement Plan

LEAD RESPONSIBILITY:

Office of Retirement Services

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Fiduciary Fund-Pension Trust Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Not applicable

NOTES:

Section 810 of the City Charter provides that the Police and Fire Retirement Board shall annually adopt a budget approved by the City Council covering the entire aggregate expense of administration of the retirement plan

Police Retiree Health Care Trust Fund

Fund 125

PURPOSE OF THE FUND:

The Police Retiree Health Care Trust Fund accounts for all fiscal activity as it applies to the tracking and payment of Police retiree health care premiums.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 3.54 – Police Department Health Care Trust Fund. Revenue and expenditure estimates are included in the City’s operating budget as display only

SOURCE OF FUNDS:

- Investment returns
- City contributions

FUND RESTRICTIONS:

Restricted to payment of Police retiree health care premiums

LEAD RESPONSIBILITY:

Office of Retirement Services

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Fiduciary Fund-OPEB Trust Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Not applicable

NOTES:

Section 810 of the City Charter provides that the Police and Fire Retirement Board shall annually adopt a budget approved by the City Council covering the entire aggregate expense of administration of the retirement plan

Public Safety and Infrastructure Bond Fund Fund 498

PURPOSE OF THE FUND:

XXX

AUTHORITY FOR THE FUND:

XXX

SOURCE OF FUNDS:

➤ X

FUND RESTRICTIONS:

XXX

LEAD RESPONSIBILITY:

XXX

FINANCIAL INFORMATION AND LOCATION:

XXX

NOTES:

XXX

The following funds are memo funds to the X:

➤ XXX

Public Safety and Infrastructure Bond Fund **Fund 498**

XXX

Public Works Development Fee Program Fund Fund 241

PURPOSE OF THE FUND:

The Public Works Development Fee Program Fund accounts for fees paid by paid by developers for all new development and tenant improvements in the City of San José for permits and approvals issued and the services provided under Titles 13, 14, 15, 17, 19, 20, 21 and 27 of the San José Municipal Code. Revenues are received and allocated for activities related to private development activities including planning application review, plan revenue and inspection of public improvements, review of subdivision maps, grading permits, and revocable encroachment permits. Monies in the Fund shall be used to pay for the cost of planning application review, plan revenue and inspection of public improvements, review of subdivision maps, grading permits, and revocable encroachment permits.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.4570 through 4.80.4600. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fees, Rates, and Charges
- Interest earnings

FUND RESTRICTIONS:

Monies in the Public Works Development Fee Program Fund shall be used to pay for the cost of administration and enforcement of the permits and approvals issued and services provided under Titles 13, 14, 15, 17, 19, 20, 21 and 27 of the San José Municipal Code.

The Municipal Code states that interest which accrues from monies in the Public Works Development Fee Program Fund shall be credited to this Fund.

LEAD RESPONSIBILITY:

Public Works Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 41.05

Public Works Program Support Fund**Fund 150****PURPOSE OF THE FUND:**

The Public Works Program Support Fund accounts for Public Works administrative support costs associated with the capital improvement program, as well as compensated absence charges for the Department of Public Works associated with the capital improvement program and various capital funds that are not funded in the General Fund. Costs of major administrative support functions covered by this fund include the following:

1. Department management and implementation of Council policies;
2. Communication with the City Council and Council memorandum coordination;
3. Department fiscal, budget, and personnel management;
4. City-wide Capital project resource planning and cost estimation;
5. City-wide Capital project database management and GIS support; and
6. City-wide Capital project labor compliance.

An annual cost allocation plan determines fair share cost allocations at the project or fund level based on the level of service received by different capital programs. An annual compensated absence rate, which is applied to department labor charges, is developed based on annual paid absence hours (vacation, sick leave, executive leave, City holidays, etc.) and estimated direct salary charges.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3750 through 4.80.3770. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Service charges posted to benefited capital funds for the services and support received
- Revenue to support compensated absences generated by a calculated rate applied to Public Works direct salary charges
- Transfers from other funds
- Interest earnings

FUND RESTRICTIONS:

Portions of the proceeds in this fund come from restricted funding sources and must be expended within the limits of the funding source.

LEAD RESPONSIBILITY:

Public Works Department

Public Works Program Support Fund**Fund 150****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Internal Service Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 34.01

NOTES:

Revenue in this fund is largely dependent on expenditures in the capital programs that Public Works staff support. The rates assigned to capital programs are intended to recover each program's fair share allocation which is based on prior year actual expenditures rather than estimated expenditures for the current year. Because of this, rate adjustments may be required during the fiscal year if capital program activity changes significantly, with the goal to collect the equivalent of all expenditures made from this fund for capital program support services and compensated absences.

This fund was reclassified from a Governmental Fund-Special Revenue Fund to a Proprietary Fund-Internal Service Fund in the 2010-2011 Comprehensive Annual Financial Report (CAFR).

Public Works Small Cell Permitting Fee Program Fund

Fund 242

PURPOSE OF THE FUND:

The Public Works Small Cell Permitting Fee Program Fund accounts for fees paid to the City by telecommunication companies in connection with the Department of Public Works' review and approval of the installation of small cell and fiber optic telecommunication facilities on property owned by the City, including without limitation to, streetlights, traffic lights and rooftops.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.4610 through 4.80.4640. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fees, Rates, and Charges
- Interest earnings

FUND RESTRICTIONS:

Monies in the Public Works Small Cell Permitting Fee Program Fund shall be used to pay for the cost of review and approval of the plans and specifications and inspection of the installation of small cell and fiber optic telecommunication facilities on property owned by the City.

The Municipal Code states that interest which accrues from monies in the Public Works Small Cell Permitting Fee Program Fund shall be credited to this Fund.

LEAD RESPONSIBILITY:

Public Works Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 41.06

Rental Stabilization Program Fee Fund

Fund 450**PURPOSE OF THE FUND:**

The Rental Stabilization Program Fee Fund accounts for funds used to support activities related to the Apartment Rent Ordinance, Tenant Protection Ordinance, Ellis Act Ordinance, and Mobilehome Rent Ordinance, under Chapter 17.22 and Chapter 17.23 of the San José Municipal Code.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.4130 through 4.80.4160. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fee revenue from the City of San José Apartment Rent Ordinance, Tenant Protection Ordinance, Ellis Act Ordinance, and Mobilehome Rent Ordinance.
- Interest Earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Fees paid to the City pursuant to the Apartment Rent Ordinance, Ellis Act Ordinance, Tenant Protection Ordinance, and Mobilehome Rent Ordinance, and attributable interest, are deposited in separate accounts for the respective ordinances. Funds may support the direct and indirect costs associated with: the administrative hearing process for mobilehome parks established under the Mobilehome Rent Ordinance; services related to the administration of the Apartment Rent Ordinance for rent-controlled and non-rent-controlled units; services related to the administration of the Tenant Protection Ordinance for non-rent-controlled units; and, administration of the Ellis Act Ordinance, which primarily includes City-incurred costs for relocation assistance.

LEAD RESPONSIBILITY:

Housing Department

**Rental Stabilization Program
Fee Fund**

Fund 450

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 23.05

Residential Construction Tax Contribution Fund

Fund 420**PURPOSE OF THE FUND:**

The Residential Construction Tax Contribution Fund accounts for taxes imposed upon the construction of single-family dwelling units or any mobile home lots in the City. The Residential Construction Tax is collected and placed in the Residential Construction Tax Contribution Fund and is used to reimburse developers who have constructed that portion of an arterial street that is wider than what is normally required in connection with residential development. The funds are also used to construct median island landscaping and other street improvements.

The San José Municipal Code regulates the expenditures and the reimbursement of revenues to individuals who incur expenditures to construct or maintain, at their own expense, city streets, highways, etc. If the taxes in the fund are insufficient to make a full reimbursement, available funding should be used, with the remainder of the reimbursement to be processed once additional taxes are received.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.64.090 through 4.64.100. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Residential Construction Tax collections
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

The Municipal Code allows for short-term loans from this fund to any other fund, upon approval by the City Council. Interest earnings in this fund can be transferred to the General Fund, as the San José Municipal Code contains no restrictions on the disposition of interest earnings in this fund.

LEAD RESPONSIBILITY:

Public Works Department

**Residential Construction Tax
Contribution Fund**

Fund 420

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Developer Assisted Projects Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 6.04

San José Arena Capital Reserve Fund**Fund 459****PURPOSE OF THE FUND:**

The San José Arena Capital Reserve Fund accounts for the revenue and expenditures specified in the Amended and Restated San José Arena Management Agreement between the City of San José and San José Arena Management. Expenditures are primarily related to repair and replacement of capital items including, but not limited to, fixtures, machinery, and equipment.

AUTHORITY OF THE FUND:

San José Municipal Code Sections 4.80.3500 through 4.80.3520. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Revenues generated from the operation and management of the facility.
- Interest earnings

FUND RESTRICTIONS:

All moneys, including interest earnings, may only be used for the capital repair and replacement to maintain San José Arena as described in the Amended and Restated Agreement between the City and San José Arena Management.

LEAD RESPONSIBILITY:

Office of Economic Development

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Agency Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 38.01

San José Clean Energy Operating Fund

Fund 501

PURPOSE OF THE FUND:

The San José Clean Energy Operating Fund accounts for revenues collected from customers enrolled in the San José Clean Energy Program that offers clean, reasonably priced, and reliable electricity to residents and businesses in San José.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.4050 through 4.80.4080. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Revenue from fees for sale of electricity to residents and businesses
- Interest earnings
- Payments from other entities
- Financing proceeds

FUND RESTRICTIONS:

San José Municipal Code Section 4.80.4070 provides that all monies shall be expended for energy procurement costs, staffing and administration costs, energy programs, payment of required debt service, loan repayments, the establishment of reserves, and for expenses incurred in the General Fund for San José Clean Energy Program operations.

LEAD RESPONSIBILITY:

Community Energy Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 39.01

San José Municipal Stadium Capital Fund**Fund 476****PURPOSE OF THE FUND:**

The San José Municipal Stadium Capital Fund accounts for revenues that are received pursuant to the agreement with Baseball Acquisition Company, Inc. for the use, operation, and management of the San José Municipal Stadium.

AUTHORITY FOR THE FUND:

This fund was established by the City Council on November 6, 2007. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Naming rights, Enhanced Video Board revenues, and City percentage of base gross revenues
- Baseball Acquisition Company, Inc. Annual Fees

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, moneys deposited in this fund, including interest earnings, are restricted by the City's agreement with Baseball Acquisition Company, Inc.

LEAD RESPONSIBILITY:

City Manager's Office

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Capital Project Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

36.01

NOTES:

San José Municipal Stadium is located at 588 East Alma Avenue in San José.

San José-Santa Clara Treatment Plant Capital Fund

Fund 512**PURPOSE OF THE FUND:**

The San José-Santa Clara Treatment Plant Capital Fund accounts for capital projects related to the San José-Santa Clara Water Pollution Control Plant (WPCP), and is governed by the March 30, 1959 Treatment Plant Master Agreement between the City of San José and the City of Santa Clara and Master Agreements with each of the Plant tributary agencies. The moneys deposited in this fund shall be used to pay the costs and expenses incurred in connection with the acquisition, construction, or development of any future capital assets at the WPCP. Furthermore, the funding/fund balance of this fund is based on each participating agency's proportional share of the budget for capital costs for the WPCP as apportioned to treatment parameters and as recommended by the Treatment Plant Advisory Committee (TPAC) and approved by the City of San José, the administering agency.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3850 through 4.80.3870. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Sewer Service and Use Charge Fund (541)
- Contributions from the City of Santa Clara and tributary agencies
- Interest earnings
- Transfers from other funds
- Grants
- Financing proceeds

FUND RESTRICTIONS:

Funds received by transfers from the Sewer Service and Use Charge fund are subject to Proposition 218 requirements.

These funds are subject to the restrictions stated in the 1959 Treatment Plant Master Agreement and tributary agency Master Agreements.

LEAD RESPONSIBILITY:

Environmental Services Department

**San José-Santa Clara Treatment
Plant Capital Fund****Fund 512****FINANCIAL INFORMATION AND LOCATION:****Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Water Pollution Control Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 3.02

NOTES:

This fund also contains a reserve for renewal and replacement of equipment as legally required by the Bond Covenant for the current outstanding bonds. This money may not be used for future capital costs.

The following funds are memo funds to the San José-Santa Clara Treatment Plant Capital Fund:

- Treatment Plant Renewal and Replacement Reserve Fund (Fund 531)

San José-Santa Clara Treatment Plant Income Fund

Fund 514

PURPOSE OF THE FUND:

The San José-Santa Clara Treatment Plant Income Fund accounts for revenues and expenditures not related to the day-to-day operations and maintenance of the San José-Santa Clara Water Pollution Control Plant (WPCP). Revenues generated by sale, lease or rental of WPCP lands, and associated legal settlements, are deposited into this fund. Per the Treatment Plant Master Agreement, as amended, and agreements with tributary agencies, revenue received into this fund and interest earned is shared among all Treatment Plant agencies.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3850 through 4.80.3870. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Revenue from WPCP land related activities
- Legal settlements
- Interest earnings

FUND RESTRICTIONS:

Funds in the San José-Santa Clara Treatment Plant Income Fund are subject to the restrictions stated in the Treatment Plant Master Agreement.

LEAD RESPONSIBILITY:

Environmental Services Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 3.05

San José-Santa Clara Treatment Plant Operating Fund

Fund 513**PURPOSE OF THE FUND:**

The San José-Santa Clara Treatment Plant Operating Fund accounts for the revenues and expenditures required for operation and maintenance of the San José-Santa Clara Water Pollution Control Plant and associated regulatory compliance activities. This fund is governed by the March 30, 1959 Sewage Treatment Plant Master Agreement between the City of San José and the City of Santa Clara and Master Agreements with each of the Plant tributary agencies. The funding/fund balance of this fund is based on each participating agency's proportional share of the operations and maintenance budget as apportioned to treatment parameters and as recommended by the Treatment Plant Advisory Committee (TPAC) and approved by the City of San José, the administering agency.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3850 through 4.80.3870. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the Sewer Service and Use Charge Fund (541)
- Contributions from the City of Santa Clara and tributary agencies
- Interest earnings
- Transfers from other funds

FUND RESTRICTIONS:

Funds received by transfers from the Sewer Service and Use Charge fund are subject to Proposition 218 requirements.

Funds in the San José-Santa Clara Treatment Plant Operating Fund are subject to the restrictions stated in the 1959 Treatment Plant Master Agreement and tributary agency Master Agreements.

LEAD RESPONSIBILITY:

Environmental Services Department

**San José-Santa Clara Treatment
Plant Operating Fund**

Fund 513

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 3.01

Sanitary Sewer Connection Fee Fund**Fund 540****PURPOSE OF THE FUND:**

The Sanitary Sewer Connection Fee Fund accounts for sewer connection fee revenues and joint participation revenue, which are to be used for the planning, design, construction, reconstruction, and acquisition of land for the City's sanitary sewer system.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 15.16.500 through 15.16.710. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Sanitary Sewer Connection Fee
- Interest earnings
- Joint participation revenues

FUND RESTRICTIONS:

Funds in the Sanitary Sewer Connection Fee Fund are to be used only for planning, design, construction and reconstruction of Sanitary Sewer Collection System and acquisition of land for such purposes. Fee increases and usage of fee revenues are subject to Government Code Section 66013 requirements.

LEAD RESPONSIBILITY:

Public Works Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Sanitary Sewer System Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 4.01

FINANCIAL INFORMATION AND LOCATION:

The Sanitary Sewer Connection Fee Capital Fund (Fund 549) is a memo fund to the Sanitary Sewer Connection Fee Fund.

Sewage Treatment Plant Connection Fee Fund

Fund 539**PURPOSE OF THE FUND:**

The Sewage Treatment Plant Connection Fee Fund accounts for revenues from new residential, commercial, and industrial connections to the San José-Santa Clara Water Pollution Control Plant. These revenues are used to pay San José's share of the costs of the acquisition, construction, reconstruction, or enlargement of the Water Pollution Control Plant, including principal and interest on any bonds or state or federal loans. Connection fees may not be used to fund equipment and other capital assets that need to be replaced as part of the normal operating and maintenance expenses of the Plant.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 15.16.720 through 15.16.850. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Revenue from Sewage Treatment Plant Connection Fees
- Interest earnings

FUND RESTRICTIONS:

Funding in this fund may be used only to effectuate an authorized expenditure, or for a City Council approved loan if the criteria set forth in Government Code Section 66013 are met. Interest earned in the fund must accrue to the fund. Loans made from the fund must provide for a reasonable rate of return to the fund.

Fee increases and changes to the usage of funds related to capacity charges in the Sewage Treatment Plant Connection Fee Fund are subject to Government Code Section 66013.

LEAD RESPONSIBILITY:

Environmental Services Department

**Sewage Treatment Plant Connection
Fee Fund**

Fund 539

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 3.03

NOTES:

The Sewage Treatment Plant Connecting Fee Capital Fund (Fund 550) is a memo fund to the Sewage Treatment Plant Connection Fee Fund.

Sewer Service and Use Charge Capital Improvement Fund

Fund 545**PURPOSE OF THE FUND:**

The Sewer Service and Use Charge Capital Improvement Fund accounts for Sewer Service and Use Charge Fees for the planning, design, construction, rehabilitation, and maintenance of the sewage treatment system of the City of San José.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 15.12.640 and 15.12.450. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fees paid by residents and businesses to the City for services and facilities furnished by the City in connection with its sewage collection and treatment system to or for each premises which is benefited directly or indirectly. The revenue is deposited in the Sewer Service and Use Charge Fund (Fund 541) and transferred into this fund annually
- Interest earnings

FUND RESTRICTIONS:

Fee increases and changes to the usage of Sewer Service and Use Charge revenue that is deposited to this fund are subject to Proposition 218 requirements.

All moneys, including interest earnings, should be used only for the planning, design, acquisition, construction, reconstruction and maintenance and operation of the sanitary sewer system of the City of San José, to repay principal and interest on any bonds or to repay federal or state loans or advances made to the City for the construction or reconstruction of sanitary sewerage facilities; provided no such revenue be used for the acquisition or construction of new local street sewers or laterals as distinguished from main trunk interceptor and outfall sewers.

LEAD RESPONSIBILITY:

Public Works Department

**Sewer Service and Use Charge Capital
Improvement Fund**

Fund 545

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Sanitary Sewer System Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 4.02

Sewer Service and Use Charge Fund**Fund 541****PURPOSE OF THE FUND:**

The Sewer Service and Use Charge Fund accounts for Sewer Service and Use Charges used for the financing, construction, operation, and maintenance of the City's sewage collection system and for San José's share of the San José-Santa Clara Water Pollution Control Plant.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 15.12.450 through 15.12.670. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Revenue from fees for San José's Sewer Service and Use Charge paid by residential, commercial, and industrial users of the sanitary sewer system
- Interest earnings

FUND RESTRICTIONS:

San José Municipal Code Section 15.12.640 provides that all revenues, including interest earnings, may only be used for the purpose specified in Section 15.12.450, and for no other purpose.

Fee increases and use of Sewer Service and Use Charge funds are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

Environmental Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 3.04

South Bay Water Recycling Capital Fund

Fund 571**PURPOSE OF THE FUND:**

The South Bay Water Recycling Capital Fund accounts for capital projects related to the San José-Santa Clara Water Pollution Control Plant's South Bay Water Recycling system and is governed by the March 30, 1959 Treatment Plant Master Agreement between the City of San José and the City of Santa Clara and Master Agreements with each of the Plant tributary agencies. The moneys deposited in this fund shall be used to pay the costs and expenses incurred in connection with the acquisition, construction, or development of any future capital assets of the system. Furthermore, the funding/fund balance of this fund is based on each participating agency's proportional share of the budget for capital costs for the system as apportioned to flow parameters and as recommended by the Treatment Plant Advisory Committee (TPAC) and approved by the City of San José, the administering agency.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3850 through 4.80.3870. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the San José-Santa Clara Treatment Plant Capital Fund (512)
- Interest earnings
- Grants

FUND RESTRICTIONS:

Funds received by transfers originating from the Sewer Service and Use Charge fund are subject to Proposition 218 requirements.

These funds are subject to the restrictions stated in the 1959 Treatment Plant Master Agreement and tributary agency Master Agreements.

LEAD RESPONSIBILITY:

Environmental Services Department

**South Bay Water Recycling
Capital Fund**

Fund 571

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Water Pollution Control Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 3.09

South Bay Water Recycling Operating Fund

Fund 570**PURPOSE OF THE FUND:**

The South Bay Water Recycling (SBWR) Fund accounts for the revenues and expenditures required for operation and maintenance of the South Bay Water Recycling System and associated regulatory compliance activities.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3850 through 4.80.3870. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the San Jose-Santa Clara Treatment Plant Operating Fund (513)
- Revenues from the sale of wholesale recycled water
- Interest earnings

FUND RESTRICTIONS:

Funds received by transfers originating from the Sewer Service and Use Charge fund are subject to Proposition 218 requirements.

These funds are subject to the restrictions stated in the 1959 Treatment Plant Master Agreement and tributary agency Master Agreements.

The funding/fund balance of this fund is based on the monies received from the sale of wholesale recycled water produced by the SBWR system, as well as each participating agency's proportional share of the operations and maintenance budget as apportioned to flow parameters and as recommended by the Treatment Plant Advisory Committee (TPAC) and approved by the City of San José, the administering agency.

LEAD RESPONSIBILITY:

Environmental Services Department

**South Bay Water Recycling
Operating Fund**

Fund 570

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 3.08

St. James Park Management District Fund

Fund 345

PURPOSE OF THE FUND:

The St. James Park Management District Fund accounts for all fiscal activity as it applies to Saint James Park.

Moneys in the St. James Park Management District Fund may be transferred to any other fund for any other purpose as the St. James Park Management District Fund is a general purpose fund. Historically, expenses within this fund have included the cost of activation, operations and maintenance at St. James Park; including activities such as enhanced maintenance, specialty contract services (trees, power washing, etc.), security, hospitality or docent services, supplies, equipment and vehicles, park activation and events planning.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.4000 through 4.80.4030. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Interest earnings
- Developer Contributions

FUND RESTRICTIONS:

There are no legal restrictions on the use of these funds.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 10.05

**St. James Park Management
District Fund**

Fund 345

NOTES:

XXX

The following funds are memo funds to the X:

- XXX

State Drug Forfeiture Fund**Fund 417****PURPOSE OF THE FUND:**

The State Drug Forfeiture Fund accounts for all moneys received by the City from the State pursuant to the California Health and Safety Code, Section 11489. This fund accounts for State drug forfeiture moneys received whenever the Police Department is involved in asset seizures from convicted drug law violators. Moneys deposited in this fund shall be expended or disbursed for use by the Police Department for equipment and programs designed to combat drug abuse and reduce gang activity.

AUTHORITY OF THE FUND:

San José Municipal Code Sections 4.80.2700 through 4.80.2720. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- All moneys received by the City pursuant to California Health and Safety Code Section 11489
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

California Health and Safety Code guidelines for this Fund stipulate that seizure moneys are to be used for financing of programs or costs required for the direct or indirect enhancement of narcotics-related enforcement activities.

LEAD RESPONSIBILITY:

Police Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 14.01

Storm Drainage Fee Fund**Fund 413****PURPOSE OF THE FUND:**

The Storm Drainage Fee Fund accounts for all storm drainage fees collected from developers. Revenue deposited in the fund may be used for the construction and reconstruction of the storm drainage system and for the acquisition of land for the system or for other purposes; provided, however, that the amount of funds used for maintenance purposes in a fiscal year shall not exceed five percent of the storm drainage fees collected during that year.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 15.16.900 through 15.16.1170. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Storm Drainage Fee
- Interest earnings
- Joint participation revenue (City of Cupertino)

FUND RESTRICTIONS:

Fee increases and changes to the usage of funds in the Storm Drainage Fee Fund are subject to Government Code Section 66013 requirements.

Funds may only be used for construction and reconstruction of the storm drainage system and acquisition of land for such system.

LEAD RESPONSIBILITY:

Public Works Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Storm Sewer System Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 5.01

Storm Drainage Fee Fund

Fund 413

NOTES:

The following fund is a memo fund to the Storm Drainage Fee Fund:

- Memo Fund to Fund 413 (Fund 427)

Storm Sewer Capital Fund**Fund 469****PURPOSE OF THE FUND:**

The Storm Sewer Capital Fund accounts for Storm Drainage Service User Fee Charges used for the construction, reconstruction, and maintenance of the storm drainage system of the City of San José.

AUTHORITY OF THE FUND:

San José Municipal Code Sections 15.16.1300 through 15.16.1530. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fees paid by residents and businesses to the City for services and facilities furnished by the City in connection with its storm drainage system to or for each premises which is benefited directly or indirectly
- Interest earnings

FUND RESTRICTIONS:

All moneys, including interest earnings, may only be used for the construction, reconstruction, and maintenance of the storm drainage system.

Fee increases and changes to the usage of Storm Sewer Service Charge funds which are deposited in the Storm Sewer Capital Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

Public Works Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Government Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Storm Sewer System Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 3.07

Storm Sewer Operating Fund**Fund 446****PURPOSE OF THE FUND:**

The Storm Sewer Operating Fund accounts for revenues collected from owners of properties that benefit from the storm drainage system. Funds may be used for the maintenance and operation of the storm drainage system and regulatory compliance activities associated with maintenance and operation of the storm sewer system.

AUTHORITY OF THE FUND:

San José Municipal Code Sections 15.16.1300 through 15.16.1530. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Fees paid by residents and businesses to the City for services and facilities furnished by the City in connection with its storm drainage system to or for each premise which benefits directly or indirectly
- Interest earnings

FUND RESTRICTIONS:

All moneys, including interest earnings, may only be used for the construction, reconstruction, and maintenance of the storm drainage system including regulatory compliance activities associated with maintenance and operation of storm sewer system.

Fee increases for City residents and changes to the usage of fee revenue in the Storm Sewer Operating Fund are subject to Proposition 218 requirements.

LEAD RESPONSIBILITY:

Environmental Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Government Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 3.06

Subdivision Park Trust Fund**Fund 375****PURPOSE OF THE FUND:**

The Subdivision Park Trust Fund accounts for payments of fees in lieu of dedication of land for park and recreation purposes in residential subdivisions. Moneys in the fund, including accrued interest, may be expended solely for the acquisition, development, or renovation of park facilities, recreation facilities, or park or recreation facilities on public agency property pursuant to a Joint Use Agreement to serve or benefit the residential project for which the fees were paid.

AUTHORITY FOR THE FUND:

San José Municipal Code Chapters 14.25 and 19.38. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Parkland Dedication Fees
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

All moneys, including accrued interest, shall only be expended for the acquisition, development, or improvement of park or recreational facilities to serve the residential project for which the fees were paid in accordance with the provisions of Chapter 14.25 or 19.38 of the Municipal Code, as applicable.

LEAD RESPONSIBILITY:

Parks, Recreation and Neighborhood Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Parks and Community Facilities Development Capital Program)

Appropriation Ordinance Location:

10.04

Supplemental Law Enforcement Services Fund

Fund 414

PURPOSE OF THE FUND:

The Supplemental Law Enforcement Services (SLES) Fund accounts for all financial transactions from the State for front line law enforcement services, pursuant to State Assembly Bill 3229. Assembly Bill 3229 requires that all moneys allocated to local agencies for the purpose of front line law enforcement services be deposited in a separate fund. The money shall be expended exclusively to provide front line law enforcement services, which includes, but is not limited to, intervention, anti-gang, and community crime prevention activities. The City annually reports on spending plans and corresponding expenditures of the allocated moneys to the Santa Clara County Oversight Committee (SCCOC), which consists of a Santa Clara County Executive, City Manager, District Attorney, and Sheriff. The SCCOC is required to provide an audit report to the State Controller before July 30 each year.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3900 through 4.80.3920. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- The State allocates funds in accordance with the proportionate share of the State's total population that resides in the City, as determined by the most recent estimate developed by the State's Department of Finance
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted by other policies and guidelines, which are described below.

The SLES Fund shall be expended exclusively to provide front line law enforcement services, and in no event shall any money be expended for the following:

1. Administrative overhead costs in excess of 0.5 percent of the City allocated moneys for that year; and
2. The costs of any capital project that do not directly support front line law enforcement services

**Supplemental Law Enforcement
Services Fund**

Fund 414

LEAD RESPONSIBILITY:

Police Department

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 14.02

Transient Occupancy Tax Fund**Fund 461****PURPOSE OF THE FUND:**

The Transient Occupancy Tax Fund accounts for all taxes collected from transient occupancy. The revenue in this fund is to be used to fund the cultural development program, a convention and visitors bureau, and to support the convention and cultural facilities of the City of San José.

The City's Transient Occupancy Tax ("TOT"), sometimes referred to as the "hotel tax," imposes a tax of 10% of the rent charged by the hotel operator to the transient for occupying a hotel room. A "transient" is defined as any person who exercises occupancy or is entitled to occupancy for a period of 30 consecutive calendar days or less.

The City's hotel tax consists of a General Fund and a special fund tax. Chapter 4.74 authorizes the collection of a 4% tax which is deposited into the City's General Fund. Chapter 4.72 of the San José Municipal Code authorizes the collection of a 6% tax which is deposited into this special fund for expenditure on specified art, cultural, and convention purposes.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.1900 through 4.80.1920 and 4.72.010 through 4.72.160. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- All revenues derived from the collection of transient occupancy tax
- Interest earnings

FUND RESTRICTIONS:

According to San José Municipal Code Sections 4.72.060 and 4.72.065, moneys from the special Transient Occupancy Tax shall be expended as follows:

1. Funding for the Convention and Visitors Bureau (approximately 25%).
2. Funding for the cultural grant program and fine arts division programs, including funding of cultural grants and expenses of the fine arts division, including, but not limited to, personal and non-personal/equipment expenses, fringe benefits, and overhead (approximately 25%).
3. Funding for the City's operating subsidy to the convention and cultural facilities of the City of San José (approximately 50%).

LEAD RESPONSIBILITY:

City Manager's Office
Finance Department

Transient Occupancy Tax Fund

Fund 461

FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Government Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Appropriation Ordinance Location:

19.01

Underground Utility Fund**Fund 416****PURPOSE OF THE FUND:**

The Underground Utility Fund accounts for fees collected from developers in lieu of the developer placing utility facilities underground at the time of development. The fund is then used to establish California Public Utility Code Electric Rule 20B Underground Utility Districts. These districts combine several smaller undergrounding projects into one large project so as to minimize the piecemeal undergrounding of utility facilities throughout the City. The Underground Utility Program as set forth in San José Municipal Code Chapter (SJMC) Chapter 15.24 (Rule 20A projects described further below) and SJMC 15.26 (through which the Underground Utility Fund is funded), implements the City's General Plan goals and policies, which state that the City should encourage the undergrounding of existing overhead utilities.

The Underground Utility Fund is also used for:

1. Payment to utility companies subject to Cal. PUC Rule 20, Tariff Schedule Cal. PUC No. A.2. or the City's cable franchise for the costs of converting their existing overhead facilities underground;
2. Reimbursement of project applicant costs of converting existing overhead facilities to underground facilities;
3. Costs to convert City overhead utilities to underground facilities; and
4. Payment of City expenses for staff, equipment, supplies, and overhead associated with the establishment and administration of undergrounding projects eligible for funding under San José Municipal Code Chapter 15.24 (Rule 20A projects) or under Chapter 15.26 (Rule 20B projects), among other things. City administrative expenses include, without limitations, the formation of utility underground districts, hosting community meetings, reviewing and coordinating the respective utilities responsibilities during the design and construction phases of the project, and construction inspection.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.1950 through 4.80.1980. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- All revenues received as assessment and fees for the City's costs and expenses related to undergrounding overhead utilities underground (Underground Utility Fees).

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund are restricted, as described below.

Underground Utility Fund**Fund 416****FUND RESTRICTIONS:**

This fund and any interest earnings in the fund may only be used for the direct payment of or reimbursement to the General Fund for the costs and expenses related to the performance of work necessary to place certain utility facilities underground.

LEAD RESPONSIBILITY:

Public Works Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Developer Assisted Projects Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 26.01

NOTES:

Through Rule 20A, the California Public Utilities Commission requires Pacific Gas and Electric (PG&E) to annually set aside funds to finance the undergrounding of overhead facilities located on public streets within the City of San José. AT&T and Comcast also budget funds to participate in projects in which PG&E Rule 20A funds are programmed. City staff oversees the underground utility districts, reviews plans and designs, and coordinates and inspects undergrounding projects.

Vehicle Maintenance and Operations Fund Fund 552

PURPOSE OF THE FUND:

The Vehicle Maintenance and Operations Fund is an Internal Service Fund that accounts for the operation, maintenance, and replacement costs of City vehicles and equipment. All related expenditures are made from the Vehicle Maintenance and Operations Fund, with the fund being reimbursed by transfers from the funding source which benefited from the expenditure.

Surcharges are applied to parts and fuel costs to recover associated staffing and other related expenses for providing fuel and parts. An internal labor rate is charged to departments for services rendered in order to recover staffing and associated costs.

AUTHORITY OF THE FUND:

San José Municipal Code Sections 4.80.1600 through 4.80.1620. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfers from the General Fund for vehicle replacement (except for fire engines)
- Charges to user departments for the goods and services they receive
- Grants
- Moneys received from other agencies as reimbursement for maintenance and repair of non-City owned vehicles and equipment
- Interest earnings

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

The City Council may transfer or appropriate funding to the Vehicle Maintenance and Operations Fund for the purpose of purchasing and acquiring city motor vehicles or may transfer moneys from the fund to any other fund. The City Council has approved the transfer of interest earnings in this fund to the General Fund, as the San José Municipal Code contains no restrictions on the disposition of interest earnings in this fund.

LEAD RESPONSIBILITY:

Public Works Department

Vehicle Maintenance and Operations Fund	Fund 552
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FINANCIAL INFORMATION AND LOCATION:

Comprehensive Annual Financial Report (CAFR) Designation:

Proprietary Fund-Internal Service Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 16.02

NOTES:

This fund was reclassified from a Governmental Fund-Special Revenue Fund to a Proprietary Fund-Internal Service Fund in the 2010-2011 Comprehensive Annual Financial Report (CAFR).

Water Utility Capital Fund**Fund 500****PURPOSE OF THE FUND:**

The Water Utility Capital Fund accounts for the acquisition, construction, and installation of water system capital improvements.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.600 through 4.80.630. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Transfer from Water Utility Fund
- Developer fees
- Interest earnings

FUND RESTRICTIONS:

The restrictions on the revenue that is transferred from the Water Utility Fund to the Water Utility Capital Fund are set forth in Part 12 of Chapter 4.80 of Title 4 of the San José Municipal Code.

Use of developer fee revenue that is credited to the Water Utility Capital Fund is subject to the limitations of Government Code Section 66013, including the requirement that interest earned on such fee revenue shall be credited to and expended for the uses for which the fees were collected.

LEAD RESPONSIBILITY:

Environmental Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Capital Budget and Capital Improvement Program (Water Utility System Capital Program)

Funding Sources Resolution and Appropriation Ordinance Location:

Section 11.02

Water Utility Fund**Fund 515****PURPOSE OF THE FUND:**

The Water Utility Fund accounts for revenues derived from operations conducted in the Consolidated Potable Water Service Area which includes areas in Edenvale, Evergreen, Coyote, Alviso, and North San José.

Moneys in the Water Utility Fund shall be expended for the costs of water system operations, including, but not limited to, payment of required debt service, repair, ongoing capital improvements, maintenance, and for the purchase of supplies, materials, and equipment attributable to or necessary for the operation, improvement, and maintenance of the potable water system.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.600 through 4.80.630. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Revenue associated with operations within the Consolidated Potable Water Service Area
- Interest earnings
- Late fees and charges

FUND RESTRICTIONS:

Fee increases and changes to the usage of funds in the Water Utility Fund are subject to Proposition 218 requirements. As there are no restrictions on their use, late fees and charges received into the Water Utility Fund are transferred to the General Fund.

LEAD RESPONSIBILITY:

Environmental Services Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Major Enterprise Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 11.01

Workforce Investment Act Fund**Fund 290****PURPOSE OF THE FUND:**

The Workforce Investment Act Fund accounts for the administration of a federal program that provides primary employment and training services to dislocated and low-income residents.

AUTHORITY FOR THE FUND:

San José Municipal Code Sections 4.80.3600 through 4.80.3620. Revenue and expenditure estimates are budgeted via City Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Federal grants

FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted, as described below.

Funds awarded to the City pursuant to the Workforce Investment Act are restricted to the purposes specified in the grant award. Interest earnings are retained in the fund and are used to fund activities for the programs supported by the fund.

LEAD RESPONSIBILITY:

Office of Economic Development

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Non-Major Special Revenue Fund

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 29.01

Workforce Investment Act Fund**Fund 290****NOTES:**

The Workforce Investment Act approved by Congress in August 1998 replaces the Job Training Partnership Act (JTPA) as the program for administering federal funds for training and placement of dislocated and economically disadvantaged workers.

The following funds are memo funds to the Workforce Investment Act Fund:

- Workforce Investment Act Fund (Fund 298)