

CITY OF SAN JOSE
2012-2013 ADOPTED OPERATING BUDGET

SUMMARY OF FUND ACTIVITY

	Beginning Fund Balance 07/01/2012	Revenue and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance 06/30/2013	Estimated Uses Available	*
General Fund							
001 General Fund	176,347,919	790,342,661	966,690,580	945,809,698	20,880,882	966,690,580	1
Special Funds							
346 Affordable Housing Investment Fund	19,786,719	6,552,000	26,338,719	19,434,205	6,904,514	26,338,719	3
519 Airport Customer Facility And Transportation Fee Fund	5,191,848	16,089,740	21,281,588	16,108,112	5,173,476	21,281,588	
525 Airport Fiscal Agent Fund	103,640,741	87,084,851	190,725,592	90,577,125	100,148,467	190,725,592	
523 Airport Maintenance And Operation Fund	25,504,590	74,195,122	99,699,712	70,265,236	29,434,476	99,699,712	3
521 Airport Revenue Fund	55,219,809	115,609,261	170,829,070	137,157,347	33,671,723	170,829,070	1
524 Airport Surplus Revenue Fund	4,104,746	12,088,974	16,193,720	6,562,947	9,630,773	16,193,720	5
160 Benefit Funds - Benefit Fund	2,334,103	57,720,000	60,054,103	57,429,275	2,624,828	60,054,103	4
155 Benefit Funds - Dental Insurance Fund	4,197,212	11,903,000	16,100,212	12,366,950	3,733,262	16,100,212	1
156 Benefit Funds - Life Insurance Fund	136,147	988,300	1,124,447	1,012,627	111,820	1,124,447	4
157 Benefit Funds - Unemployment Insurance Fund	6,635,196	12,000	6,647,196	2,768,948	3,878,248	6,647,196	1
351 Business Improvement District Fund	327,556	2,683,166	3,010,722	2,683,166	327,556	3,010,722	
002 Cash Reserve Fund	5,549	18	5,567	0	5,567	5,567	
210 City Hall Debt Service Fund	1,591,009	21,141,556	22,732,565	21,711,250	1,021,315	22,732,565	3
441 Community Development Block Grant Fund	6,303,999	8,793,001	15,097,000	10,941,878	4,155,122	15,097,000	3
371 Community Facilities Dist #1 (Capitol Auto Mall) Fund	394,231	152,300	546,531	163,728	382,803	546,531	
369 Community Facilities Dist #2 (Aborn-Murillo) and #3 (Silverland-Capriana) Fund	1,831,930	1,321,800	3,153,730	1,295,133	1,858,597	3,153,730	
373 Community Facilities Dist #8 (Communications Hill) Fund	3,260,188	536,000	3,796,188	472,852	3,323,336	3,796,188	
374 Community Facilities Dist #11 (Adeline-Mary Helen) Fund	211,239	54,250	265,489	75,685	189,804	265,489	5
376 Community Facilities Dist #12 (Basking Ridge) Fund	1,082,207	258,600	1,340,807	196,970	1,143,837	1,340,807	
379 Community Facilities Dist #14 (Raleigh-Charlotte) Fund	185,113	489,700	674,813	488,700	186,113	674,813	
422 Community Facilities Revenue Fund	1,419,722	9,141,543	10,561,265	9,851,043	710,222	10,561,265	1
536 Convention & Cultural Affairs Fund	8,148,999	27,825,691	35,974,690	31,338,095	4,636,595	35,974,690	3
791 Convention Center Facilities District Revenue Fund	19,453,214	8,846,400	28,299,614	8,351,250	19,948,364	28,299,614	
302 Downtown Property & Bus. Improvement District Fund	1,046,804	2,482,904	3,529,708	2,415,448	1,114,260	3,529,708	
444 Economic Development Administration Loan Fund	66,545	6,500	73,045	60,000	13,045	73,045	5
439 Economic Development Enhancement Fund	650,737	0	650,737	200,000	450,737	650,737	5

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Special Funds							
474 Edward Byrne Memorial Justice Assist. Grant Trust Fund	348,933	0	348,933	86,551	262,382	348,933	2
406 Emergency Reserve Fund	3,381,532	16,000	3,397,532	16,000	3,381,532	3,397,532	
419 Federal Drug Forfeiture Fund	2,416,980	10,000	2,426,980	527,017	1,899,963	2,426,980	3
007 Fiber Optics Development Fund	28,987	2,250,013	2,279,000	2,279,000	0	2,279,000	6
409 Gas Tax Maintenance And Construction Fund - 1943	0	6,950,000	6,950,000	6,950,000	0	6,950,000	
410 Gas Tax Maintenance And Construction Fund - 1964	0	3,350,000	3,350,000	3,350,000	0	3,350,000	
411 Gas Tax Maintenance And Construction Fund - 1990	0	4,700,000	4,700,000	4,700,000	0	4,700,000	
533 General Purpose Parking Fund	12,529,186	10,456,000	22,985,186	14,850,948	8,134,238	22,985,186	3
139 Gift Trust Fund	3,785,566	0	3,785,566	3,784,285	1,281	3,785,566	2
445 Home Investment Partnership Program Trust Fund	672,317	14,005,044	14,677,361	14,180,044	497,317	14,677,361	3
440 Housing Trust Fund	1,481,421	885,000	2,366,421	1,266,040	1,100,381	2,366,421	3
432 Ice Centre Revenue Fund	3,164,302	2,945,454	6,109,756	2,361,324	3,748,432	6,109,756	5
423 Integrated Waste Management Fund	10,291,516	130,811,389	141,102,905	128,556,053	12,546,852	141,102,905	4
418 Library Parcel Tax Fund	5,928,418	7,517,000	13,445,418	7,673,787	5,771,631	13,445,418	
443 Low And Moderate Income Housing Fund	19,560,248	0	19,560,248	0	19,560,248	19,560,248	
352 Maintenance Dist #1 (Los Paseos) Fund	770,999	207,500	978,499	280,720	697,779	978,499	
354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.) Fund	81,601	73,408	155,009	69,354	85,655	155,009	
357 Maintenance Dist #5 (Orchard Prkwy-Plumeria Dr) Fund	347,700	66,700	414,400	76,353	338,047	414,400	
361 Maintenance Dist #8 (Zanker-Montague) Fund	268,903	82,053	350,956	101,553	249,403	350,956	
362 Maintenance Dist #9 (Santa Teresa-Great Oaks) Fund	420,239	145,380	565,619	135,007	430,612	565,619	
364 Maintenance Dist #11 (Brokaw Rd. From Junction Ave. To Old Oakland Rd.) Fund	209,205	69,454	278,659	62,469	216,190	278,659	
366 Maintenance Dist #13 (Karina-O'Nel) Fund	53,683	44,950	98,633	42,475	56,158	98,633	
368 Maintenance Dist #15 (Silver Creek Valley) Fund	4,563,014	977,136	5,540,150	1,234,064	4,306,086	5,540,150	
372 Maintenance Dist #18 (The Meadowlands) Fund	51,606	92,150	143,756	110,649	33,107	143,756	5
359 Maintenance Dist #19 (River Oaks Area Landscaping) Fund	296,969	50,595	347,564	85,220	262,344	347,564	5
365 Maintenance Dist #20 (Renaissance-N. First Landscaping) Fund	351,390	62,461	413,851	76,288	337,563	413,851	
356 Maintenance Dist #21 (Gateway Pl-Airport Prkwy) Fund	276,644	81,196	357,840	104,755	253,085	357,840	
367 Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley Rd.) Fund	294,865	86,223	381,088	111,732	269,356	381,088	

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Special Funds							
448 Multi-Source Housing Fund	4,550,067	22,802,985	27,353,052	23,242,446	4,110,606	27,353,052	
518 Municipal Golf Course Fund	334,731	2,374,500	2,709,231	2,272,000	437,231	2,709,231	5
150 Public Works Program Support Fund	1,635,530	14,322,031	15,957,561	13,303,290	2,654,271	15,957,561	5
301 San José Arena Enhancement Fund	2,828	2,594,427	2,597,255	2,597,255	0	2,597,255	3
482 San José Diridon Development Authority Fund	155,800	236,900	392,700	161,503	231,197	392,700	5
476 San José Municipal Stadium Capital Fund	0	29,000	29,000	29,000	0	29,000	
514 San José/Santa Clara Treatment Plant Income Fund	28,318	0	28,318	0	28,318	28,318	
513 San José/Santa Clara Treatment Plant Operating Fund	29,939,619	76,371,000	106,310,619	82,395,654	23,914,965	106,310,619	3
539 Sewage Treatment Plant Connection Fee Fund	6,098,855	4,793,000	10,891,855	3,325,000	7,566,855	10,891,855	3
541 Sewer Service & Use Charge Fund	38,907,861	127,421,300	166,329,161	124,702,851	41,626,310	166,329,161	
417 State Drug Forfeiture Fund	1,574,749	6,000	1,580,749	0	1,580,749	1,580,749	
551 Stores Fund	249,009	0	249,009	200,000	49,009	249,009	6
446 Storm Sewer Operating Fund	18,976,895	32,111,500	51,088,395	29,610,843	21,477,552	51,088,395	4
414 Supplemental Law Enforcement Services Fund	1,713,515	0	1,713,515	768,906	944,609	1,713,515	2
461 Transient Occupancy Tax Fund	2,381,659	13,081,000	15,462,659	13,824,000	1,638,659	15,462,659	3
552 Vehicle Maintenance And Operations Fund	1,207,468	21,473,509	22,680,977	21,656,669	1,024,308	22,680,977	4
515 Water Utility Fund	6,301,754	29,021,000	35,322,754	30,000,092	5,322,662	35,322,754	4
290 Workforce Investment Act Fund	1,306,928	14,028,084	15,335,012	14,263,084	1,071,928	15,335,012	3
Capital Improvement Program Funds							
520 Airport Capital Improvement Fund	1,447,385	14,317,000	15,764,385	14,295,000	1,469,385	15,764,385	
529 Airport Passenger Facility Charge Fund	38,460,052	16,816,000	55,276,052	22,128,000	33,148,052	55,276,052	3
527 Airport Renewal And Replacement Fund	11,325,454	4,164,000	15,489,454	6,499,000	8,990,454	15,489,454	3
526 Airport Revenue Bond Improvement Fund	127,820,279	12,000	127,832,279	27,070,000	100,762,279	127,832,279	3
472 Branch Libraries Bond Projects Fund	11,550,671	7,989,000	19,539,671	9,137,671	10,402,000	19,539,671	
429 Building And Structure Construction Tax Fund	11,596,895	20,073,000	31,669,895	30,205,000	1,464,895	31,669,895	3
397 C & C Tax Fund - Communications	2,576,190	760,500	3,336,690	2,890,000	446,690	3,336,690	3
392 C & C Tax Fund - Fire	1,543,107	2,023,000	3,566,107	3,356,000	210,107	3,566,107	3

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Capital Improvement Program Funds							
393 C & C Tax Fund - Library	11,907,719	3,028,000	14,935,719	11,130,000	3,805,719	14,935,719	1
398 C & C Tax Fund - Park Yards Maintenance	2,230,341	261,000	2,491,341	2,320,000	171,341	2,491,341	3
390 C & C Tax Fund - Parks Central	3,150,647	13,628,000	16,778,647	14,633,000	2,145,647	16,778,647	3
391 C & C Tax Fund - Parks City Wide	3,342,074	1,691,000	5,033,074	4,791,000	242,074	5,033,074	3
377 C & C Tax Fund - Parks District 1	4,579,409	310,000	4,889,409	2,659,000	2,230,409	4,889,409	3
378 C & C Tax Fund - Parks District 2	698,170	274,000	972,170	274,000	698,170	972,170	
380 C & C Tax Fund - Parks District 3	803,790	180,000	983,790	574,000	409,790	983,790	3
381 C & C Tax Fund - Parks District 4	1,719,493	884,000	2,603,493	1,085,000	1,518,493	2,603,493	3
382 C & C Tax Fund - Parks District 5	2,070,879	313,000	2,383,879	1,319,000	1,064,879	2,383,879	3
384 C & C Tax Fund - Parks District 6	1,660,261	1,191,000	2,851,261	1,987,000	864,261	2,851,261	3
385 C & C Tax Fund - Parks District 7	6,120,761	297,000	6,417,761	5,971,000	446,761	6,417,761	3
386 C & C Tax Fund - Parks District 8	3,260,790	254,000	3,514,790	1,639,000	1,875,790	3,514,790	3
388 C & C Tax Fund - Parks District 9	1,753,712	268,000	2,021,712	1,035,000	986,712	2,021,712	3
389 C & C Tax Fund - Parks District 10	4,288,519	135,000	4,423,519	3,050,000	1,373,519	4,423,519	3
395 C & C Tax Fund - Service Yards	847,074	1,848,000	2,695,074	1,959,000	736,074	2,695,074	3
425 Civic Center Construction Fund	5,697	0	5,697	5,697	0	5,697	6
465 Construction Excise Tax Fund	35,268,321	42,294,000	77,562,321	74,532,376	3,029,945	77,562,321	3
691 Convention Center Facilities District Project Fund	14,663,154	0	14,663,154	14,663,154	0	14,663,154	6
131 Emma Prusch Fund	321,596	80,000	401,596	122,000	279,596	401,596	3
462 Lake Cunningham Fund	660,431	692,000	1,352,431	1,060,000	292,431	1,352,431	3
421 Major Collectors And Arterial Fund	1,010,500	2,000	1,012,500	218,000	794,500	1,012,500	3
502 Major Facilities Fund	2,946,315	12,000	2,958,315	1,615,000	1,343,315	2,958,315	3
475 Neighborhood Security Act Bond Fund	7,080,184	3,615,000	10,695,184	9,976,184	719,000	10,695,184	3
375 Park Trust Fund	67,996,205	2,730,000	70,726,205	70,726,205	0	70,726,205	3
471 Parks And Recreation Bond Projects Fund	34,343,765	113,000	34,456,765	34,155,765	301,000	34,456,765	3
420 Residential Construction Tax Contribution Fund	1,073,765	102,000	1,175,765	859,000	316,765	1,175,765	3
512 San José/Santa Clara Treatment Plant Capital Fund	104,635,097	39,703,000	144,338,097	124,247,000	20,091,097	144,338,097	3
540 Sanitary Sewer Connection Fee Fund	8,121,982	1,801,000	9,922,982	5,746,000	4,176,982	9,922,982	3
545 Sewer Service And Use Charge Capital Improvement Fund	67,012,471	25,094,000	92,106,471	82,647,000	9,459,471	92,106,471	3
413 Storm Drainage Fee Fund	312,227	147,000	459,227	132,000	327,227	459,227	

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Capital Improvement Program Funds							
469 Storm Sewer Capital Fund	9,092,624	5,626,000	14,718,624	14,632,000	86,624	14,718,624	3
416 Underground Utility Fund	2,213,446	755,000	2,968,446	1,951,000	1,017,446	2,968,446	3
500 Water Utility Capital Fund	4,828,575	2,770,000	7,598,575	6,924,000	674,575	7,598,575	3
TOTAL CITY FUNDS	<u>\$ 1,252,359,909</u>	<u>\$ 2,019,173,180</u>	<u>\$ 3,271,533,089</u>	<u>\$ 2,619,381,001</u>	<u>\$ 652,152,088</u>	<u>\$ 3,271,533,089</u>	

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

Reasons for Change Between 2012-2013 Beginning Fund Balance and 2012-2013 Ending Fund Balance at Greater than 10%

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