

**CITY OF SAN JOSE
2022-2023 ADOPTED OPERATING BUDGET**

SUMMARY OF FUND ACTIVITY

	Beginning Fund Balance 07/01/2021	Revenue and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance 07/30/2022	Estimated Uses Available	*
General Fund							
001 General Fund	564,161,451	1,352,528,025	1,916,689,476	1,438,265,267	478,424,209	1,916,689,476	1
Special Funds							
452 Affordable Housing Impact Fee Fund	10,363,489	6,040,000	16,403,489	234,022	16,169,467	16,403,489	5
519 Airport Customer Facility And Transportation Fee Fund	9,076,067	15,304,545	24,380,612	11,384,798	12,995,814	24,380,612	5
525 Airport Fiscal Agent Fund	73,218,375	47,932,639	121,151,014	47,723,369	73,427,645	121,151,014	
523 Airport Maintenance And Operation Fund	34,666,816	121,070,145	155,736,961	115,884,394	39,852,567	155,736,961	5
521 Airport Revenue Fund	79,872,709	208,145,673	288,018,382	229,048,075	58,970,307	288,018,382	3
524 Airport Surplus Revenue Fund	1,151,771	82,553,000	83,704,771	82,553,000	1,151,771	83,704,771	
402 American Rescue Plan Fund	31,718,633	57,135,669	88,854,302	88,634,000	220,302	88,854,302	2
160 Benefit Funds - Benefit Fund	1,018,211	86,342,000	87,360,211	87,134,393	225,818	87,360,211	4
155 Benefit Funds - Dental Insurance Fund	6,406,817	12,985,230	19,392,047	12,847,478	6,544,569	19,392,047	
156 Benefit Funds - Life Insurance Fund	233,960	1,853,045	2,087,005	1,800,786	286,219	2,087,005	4
157 Benefit Funds - Unemployment Insurance Fund	0	0	0	0	0	0	
158 Benefit Funds - Self-Insured Medical Fund	2,176,150	1,520,000	3,696,150	726,139	2,970,011	3,696,150	4
237 Building Development Fee Program Fund	31,152,604	33,966,338	65,118,942	43,124,874	21,994,068	65,118,942	3
351 Business Improvement District Fund	22,095	3,099,611	3,121,706	3,099,028	22,678	3,121,706	
002 Cash Reserve Fund	6,217	100	6,317	0	6,317	6,317	
210 City Hall Debt Service Fund	248,262	25,405,000	25,653,262	25,205,000	448,262	25,653,262	3
239 Citywide Planning Fee Program Fund	4,302,953	3,331,000	7,633,953	4,837,872	2,796,081	7,633,953	3
441 Community Development Block Grant Fund	7,605,908	16,236,228	23,842,136	18,592,080	5,250,056	23,842,136	3
371 Community Facilities Dist #1 (Capitol Auto Mall) Fund	458,069	199,500	657,569	209,239	448,330	657,569	
369 Community Facilities Dist #2 (Aborn-Murillo) and #3 (Silverland-Capriana) Fund	1,148,038	1,815,600	2,963,638	2,304,448	659,190	2,963,638	3
373 Community Facilities Dist #8 (Communications Hill) Fund	363,825	1,054,000	1,417,825	1,268,221	149,604	1,417,825	3
374 Community Facilities Dist #11 (Adeline-Mary Helen) Fund	92,814	52,400	145,214	119,400	25,814	145,214	3
376 Community Facilities Dist #12 (Basking Ridge) Fund	250,732	257,500	508,232	479,306	28,926	508,232	3
310 Community Facilities Dist #13 (Guadalupe Mines) Fund	359,362	73,921	433,283	101,208	332,075	433,283	
379 Community Facilities Dist #14 (Raleigh-Charlotte) Fund	922,556	633,000	1,555,556	614,449	941,107	1,555,556	
370 Community Facilities Dist #15 (Berryessa-Sierra)	581,503	132,020	713,523	175,936	537,587	713,523	
344 Community Facilities Dist #16 (Raleigh-Coronado)	739,904	437,800	1,177,704	301,480	876,224	1,177,704	5
496 Community Facilities District No. 17 (Capitol Expy - Evergreen Place)	153,811	94,000	247,811	145,693	102,118	247,811	3

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Special Funds							
422 Community Facilities Revenue Fund	0	0	0	0	0	0	
536 Convention & Cultural Affairs Fund	1,240,413	12,082,364	13,322,777	13,132,327	190,450	13,322,777	4
791 Convention Center Facilities District Revenue Fund	21,358,925	10,600,000	31,958,925	8,902,500	23,056,425	31,958,925	
401 Coronavirus Relief Fund	0	0	0	0	0	0	
302 Downtown Property & Bus. Improvement District Fund	1,736,137	5,066,217	6,802,354	4,421,283	2,381,071	6,802,354	5
444 Economic Development Administration Loan Fund	7,270	125	7,395	0	7,395	7,395	
474 Edward Byrne Memorial Justice Assist. Grant Trust Fund	-77,839	1,202,173	1,124,334	1,093,584	30,750	1,124,334	2
406 Emergency Reserve Fund	-27,779,629	41,235,335	13,455,706	985,335	12,470,371	13,455,706	2
419 Federal Drug Forfeiture Fund	9,416	0	9,416	0	9,416	9,416	
240 Fire Development Fee Program Fund	3,154,304	7,892,700	11,047,004	10,174,954	872,050	11,047,004	3
409 Gas Tax Maintenance And Construction Fund - 1943	0	6,300,000	6,300,000	6,300,000	0	6,300,000	
410 Gas Tax Maintenance And Construction Fund - 1964	0	3,400,000	3,400,000	3,400,000	0	3,400,000	
411 Gas Tax Maintenance And Construction Fund - 1990	0	5,800,000	5,800,000	5,800,000	0	5,800,000	
533 General Purpose Parking Fund	5,290,262	13,913,200	19,203,462	15,220,506	3,982,956	19,203,462	1
139 Gift Trust Fund	1,680,584	0	1,680,584	1,578,000	102,584	1,680,584	2
445 Home Investment Partnership Program Trust Fund	4,219,872	16,409,009	20,628,881	14,440,096	6,188,785	20,628,881	5
454 Homeless Housing, Assistance, and Prevention Fund	12,285,546	23,395,196	35,680,742	31,252,120	4,428,622	35,680,742	3
440 Housing Trust Fund	7,239,102	1,418,000	8,657,102	5,900,049	2,757,053	8,657,102	3
432 Ice Centre Revenue Fund	644,712	5,597,908	6,242,620	5,556,286	686,334	6,242,620	
451 Inclusionary Fee Fund	37,942,691	7,670,000	45,612,691	588,856	45,023,835	45,612,691	5
423 Integrated Waste Management Fund	27,103,947	194,400,776	221,504,723	198,346,583	23,158,140	221,504,723	1
418 Library Parcel Tax Fund	4,363,931	10,355,999	14,719,930	12,077,601	2,642,329	14,719,930	3
346 Low and Moderate Income Housing Asset Fund	128,935,335	17,000,000	145,935,335	39,612,530	106,322,805	145,935,335	3
352 Maintenance Dist #1 (Los Paseos) Fund	385,427	371,000	756,427	473,357	283,070	756,427	3
354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.) Fund	233,714	95,808	329,522	107,138	222,384	329,522	
357 Maintenance Dist #5 (Orchard Prkwy-Plumeria Dr) Fund	154,551	96,100	250,651	89,199	161,452	250,651	
361 Maintenance Dist #8 (Zanker-Montague) Fund	74,273	121,353	195,626	173,161	22,465	195,626	3
362 Maintenance Dist #9 (Santa Teresa-Great Oaks) Fund	283,656	212,580	496,236	219,594	276,642	496,236	
364 Maintenance Dist #11 (Brokaw Rd. From Junction Ave. To Old Oakland Rd.) Fund	151,312	89,454	240,766	124,828	115,938	240,766	3
366 Maintenance Dist #13 (Karina-O'Nel) Fund	174,145	60,200	234,345	40,928	193,417	234,345	5
368 Maintenance Dist #15 (Silver Creek Valley) Fund	188,423	1,536,554	1,724,977	1,688,732	36,245	1,724,977	3

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Special Funds							
372 Maintenance Dist #18 (The Meadowlands) Fund	157,560	95,600	253,160	75,811	177,349	253,160	5
359 Maintenance Dist #19 (River Oaks Area Landscaping) Fund	163,733	189,595	353,328	197,961	155,367	353,328	
365 Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund	92,281	89,961	182,242	130,847	51,395	182,242	3
356 Maintenance Dist #21 (Gateway Pl-Airport Prkwy) Fund	184,600	119,796	304,396	96,715	207,681	304,396	5
367 Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley Rd.) Fund	76,990	114,023	191,013	110,202	80,811	191,013	
448 Multi-Source Housing Fund	48,086,874	5,821,949	53,908,823	28,164,588	25,744,235	53,908,823	3
518 Municipal Golf Course Fund	2,354,976	720,000	3,074,976	450,000	2,624,976	3,074,976	4
238 Planning Development Fee Program Fund	4,038,403	8,341,858	12,380,261	8,240,412	4,139,849	12,380,261	
241 Public Works Development Fee Program Fund	6,008,037	13,875,000	19,883,037	15,116,102	4,766,935	19,883,037	3
150 Public Works Program Support Fund	1,096,664	22,494,000	23,590,664	21,993,507	1,597,157	23,590,664	5
242 Small Cell Permitting Fee Program Fund	347,683	2,780,000	3,127,683	3,116,112	11,571	3,127,683	3
450 Rental Stabilization Program Fee Fund	1,913,106	3,812,815	5,725,921	4,976,353	749,568	5,725,921	3
459 San José Arena Capital Reserve Fund	4,803,654	3,805,000	8,608,654	3,720,000	4,888,654	8,608,654	
501 San José Arena Clean Energy Operating Fund	96,781,394	416,808,000	513,589,394	325,651,187	187,938,207	513,589,394	5
476 San José Municipal Stadium Capital Fund	0	0	0	0	0	0	
514 San José/Santa Clara Treatment Plant Income Fund	749,572	108,410	857,982	0	857,982	857,982	5
513 San José/Santa Clara Treatment Plant Operating Fund	52,111,503	122,420,603	174,532,106	143,055,205	31,476,901	174,532,106	5
539 Sewage Treatment Plant Connection Fee Fund	21,550,235	2,664,000	24,214,235	647,841	23,566,394	24,214,235	
541 Sewer Service & Use Charge Fund	93,535,270	188,002,616	281,537,886	206,970,846	74,567,040	281,537,886	3
570 South Bay Water Recycling Operating Fund	5,375,427	17,717,664	23,093,091	18,238,156	4,854,935	23,093,091	
345 St. James Park Management District Fund	4,982,684	36,000	5,018,684	734,456	4,284,228	5,018,684	3
417 State Drug Forfeiture Fund	435,523	0	435,523	29,300	406,223	435,523	
446 Storm Sewer Operating Fund	16,886,372	34,330,845	51,217,217	32,053,365	19,163,852	51,217,217	3
414 Supplemental Law Enforcement Services Fund	2,452,116	3,381,051	5,833,167	2,699,991	3,133,176	5,833,167	5
461 Transient Occupancy Tax Fund	4,018,848	16,555,000	20,573,848	19,231,431	1,342,417	20,573,848	4
552 Vehicle Maintenance And Operations Fund	2,602,071	30,568,250	33,170,321	31,011,476	2,158,845	33,170,321	3
515 Water Utility Fund	16,247,161	64,043,637	80,290,798	64,261,098	16,029,700	80,290,798	
290 Workforce Development Fund	1,305,306	10,859,811	12,165,117	10,989,265	1,175,852	12,165,117	

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Capital Improvement Program Funds							
520 Airport Capital Improvement Fund	8,605,941	28,756,000	37,361,941	28,688,000	8,673,941	37,361,941	
529 Airport Passenger Facility Charge Fund	11,448,114	21,386,000	32,834,114	13,060,000	19,774,114	32,834,114	5
527 Airport Renewal And Replacement Fund	19,830,857	68,228,000	88,058,857	87,404,000	654,857	88,058,857	3
526 Airport Revenue Bond Improvement Fund	0	23,000,000	23,000,000	23,000,000	0	23,000,000	
472 Branch Libraries Bond Projects Fund	5,330,517	20,000	5,350,517	5,118,000	232,517	5,350,517	3
429 Building And Structure Construction Tax Fund	94,604,165	88,048,000	182,652,165	170,197,250	12,454,915	182,652,165	3
397 C & C Tax Fund - Communications	2,617,799	5,708,000	8,325,799	6,966,000	1,359,799	8,325,799	3
392 C & C Tax Fund - Fire	10,320,094	4,349,000	14,669,094	12,559,000	2,110,094	14,669,094	3
393 C & C Tax Fund - Library	11,490,684	7,269,000	18,759,684	12,646,364	6,113,320	18,759,684	3
398 C & C Tax Fund - Park Yards Maintenance	4,938,341	642,000	5,580,341	2,742,000	2,838,341	5,580,341	3
390 C & C Tax Fund - Parks Central	2,555,865	32,720,000	35,275,865	34,108,000	1,167,865	35,275,865	3
391 C & C Tax Fund - Parks City Wide	18,706,185	12,092,000	30,798,185	30,522,000	276,185	30,798,185	3
377 C & C Tax Fund - Parks District 1	5,875,821	1,212,000	7,087,821	5,175,000	1,912,821	7,087,821	3
378 C & C Tax Fund - Parks District 2	2,078,534	704,000	2,782,534	2,023,000	759,534	2,782,534	3
380 C & C Tax Fund - Parks District 3	2,287,454	587,000	2,874,454	2,436,000	438,454	2,874,454	3
381 C & C Tax Fund - Parks District 4	2,348,865	1,866,000	4,214,865	3,038,000	1,176,865	4,214,865	3
382 C & C Tax Fund - Parks District 5	6,616,829	1,144,000	7,760,829	6,485,000	1,275,829	7,760,829	3
384 C & C Tax Fund - Parks District 6	5,671,428	686,000	6,357,428	5,581,000	776,428	6,357,428	3
385 C & C Tax Fund - Parks District 7	6,312,111	1,894,000	8,206,111	7,352,000	854,111	8,206,111	3
386 C & C Tax Fund - Parks District 8	4,079,057	667,000	4,746,057	3,849,000	897,057	4,746,057	3
388 C & C Tax Fund - Parks District 9	5,869,219	851,000	6,720,219	5,245,000	1,475,219	6,720,219	3
389 C & C Tax Fund - Parks District 10	1,807,313	382,000	2,189,313	1,174,000	1,015,313	2,189,313	3
395 C & C Tax Fund - Service Yards	13,847,168	4,453,000	18,300,168	15,918,000	2,382,168	18,300,168	3
465 Construction Excise Tax Fund	99,051,514	89,212,632	188,264,146	181,418,993	6,845,153	188,264,146	3
634 Contingent Lien District Fund	2,184,621	0	2,184,621	2,064,621	120,000	2,184,621	3
560 Convention and Cultural Affairs Capital Fund	823,527	100,000	923,527	919,000	4,527	923,527	3
798 Convention Center Facilities District Capital Fund	292,248	1,119,500	1,411,748	1,398,500	13,248	1,411,748	3
131 Emma Prusch Fund	515,639	108,000	623,639	537,000	86,639	623,639	3
559 General Purpose Parking Capital Fund	25,478,210	1,770,000	27,248,210	19,909,000	7,339,210	27,248,210	3
490 Ice Center Expansion Bond Fund	17,688,620	0	17,688,620	17,557,000	131,620	17,688,620	3
599 Improvement District Fund	189	-	189	-	189	189	
462 Lake Cunningham Fund	880,849	593,000	1,473,849	1,069,000	404,849	1,473,849	3

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Capital Improvement Program Funds							
483 Library Parcel Tax Capital Fund	800,636	1,000,000	1,800,636	1,800,636	0	1,800,636	3
421 Major Collectors And Arterial Fund	1,483,998	29,000	1,512,998	0	1,512,998	1,512,998	
502 Major Facilities Fund	6,322,455	49,000	6,371,455	4,037,000	2,334,455	6,371,455	3
475 Neighborhood Security Act Bond Fund	0	0	0	0	0	0	6
375 Park Trust Fund	95,710,573	-	95,710,573	95,710,574	0	95,710,574	3
471 Parks And Recreation Bond Projects Fund	16,924,019	100,000	17,024,019	17,024,019	0	17,024,019	3
498 Public Safety and Infrastructure Bond Fund	218,698,710	-	218,698,710	178,863,000	39,835,710	218,698,710	3
420 Residential Construction Tax Contribution Fund	2,536,935	224,000	2,760,935	420,000	2,340,935	2,760,935	
512 San Jose/Santa Clara Treatment Plant Capital Fund	88,536,987	530,993,000	619,529,987	490,009,000	129,520,987	619,529,987	5
540 Sanitary Sewer Connection Fee Fund	2,352,506	667,000	3,019,506	1,132,000	1,887,506	3,019,506	4
545 Sewer Service And Use Charge Capital Improvement Fund	45,196,087	37,395,000	82,591,087	75,931,000	6,660,087	82,591,087	3
571 South Bay Water Recycling Capital Fund	3,911,914	56,000	3,967,914	3,691,000	276,914	3,967,914	3
413 Storm Drainage Fee Fund	484,167	223,240	707,407	266,000	441,407	707,407	
469 Storm Sewer Capital Fund	22,078,055	2,247,550	24,325,605	23,372,000	953,605	24,325,605	4
416 Underground Utility Fund	8,664,429	909,000	9,573,429	2,814,000	6,759,429	9,573,429	4
500 Water Utility Capital Fund	7,701,783	7,947,000	15,648,783	14,377,000	1,271,783	15,648,783	4
TOTAL CITY FUNDS	\$ 2,397,392,657	\$ 4,417,682,446	\$ 6,815,075,103	\$ 5,160,082,686	\$ 1,654,992,418	\$ 6,815,075,104	

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

*** Reasons for Change Between 2021-2022 Beginning Fund Balance and 2021-2022 Ending Fund Balance at Greater than 10%**

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