

# Memorandum

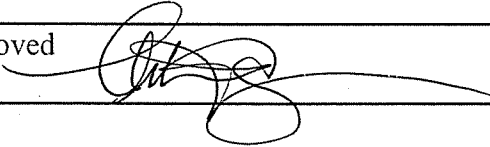
**TO:** HONORABLE MAYOR  
AND CITY COUNCIL

**FROM:** Larry D. Lisenbee

**SUBJECT:** San José Budgeted Funds Guide

**DATE:** 1-22-08

Approved



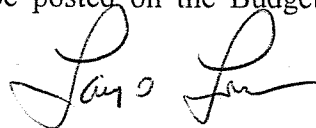
Date

1/22/08

We are pleased to present to you the first edition of the San José Budgeted Funds Guide. During the 2007-2008 Budget process, the City Council expressed an interest in a document containing summary information for each budgeted fund and the uses and restrictions of each fund. This 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, was created to respond to that request by consolidating summary level budgetary and financial information on each budgeted City fund in one location. 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 deficits.

The San José Budgeted Funds Guide document provides information for each budgeted fund including the purpose of the fund and common revenue sources of the fund, as well as provides information that prior to the release of this document has never before been consolidated in one place, such as interest earnings and Proposition 218 restrictions, and authority for the fund. Information is also included that is intended to be helpful for departmental staff, such as each fund's designation in the Comprehensive Annual Financial Report (CAFR), and each fund's location in the Funding Sources Resolution and Appropriation Ordinance.

Due to the fact that new budgeted funds are not frequently created, it is not anticipated that this document will be revised and released on an annual basis, but rather every other year or every three years. The Budget Office will internally keep the document current however, whenever a new fund is created. If and when circumstances dictate an update, a revised document will be produced. It is also anticipated that the contents of this document, and any subsequent updates, will be posted on the Budget Office intranet website.



LARRY D. LISENBEE  
Budget Director