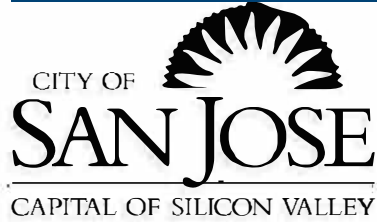


V. FINANCIAL STATEMENTS



FINANCE DEPARTMENT Monthly Financial Report

Financial Results for the Month Ended June 30, 2023
Fiscal Year 2022-2023
(UNAUDITED)

Finance Department, City of San José
Monthly Financial Report
Financial Results for the Month Ended June 30, 2023
Fiscal Year 2022-2023
(UNAUDITED)

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Finance Department, City of San José
Monthly Financial Report
Financial Results for the Month Ended June 30, 2023
Fiscal Year 2022-2023
(UNAUDITED)

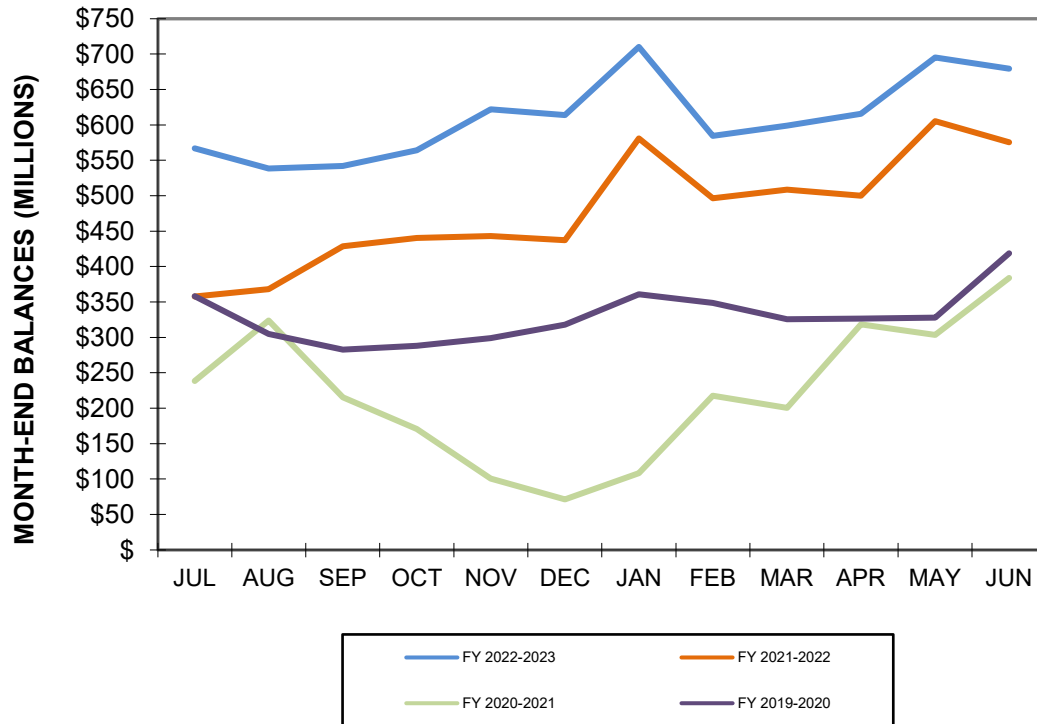
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Submitted by:

RICK BRUNEAU
Director of Finance

GENERAL FUND Comparison of Cash Balances vs. Prior Year's Balance



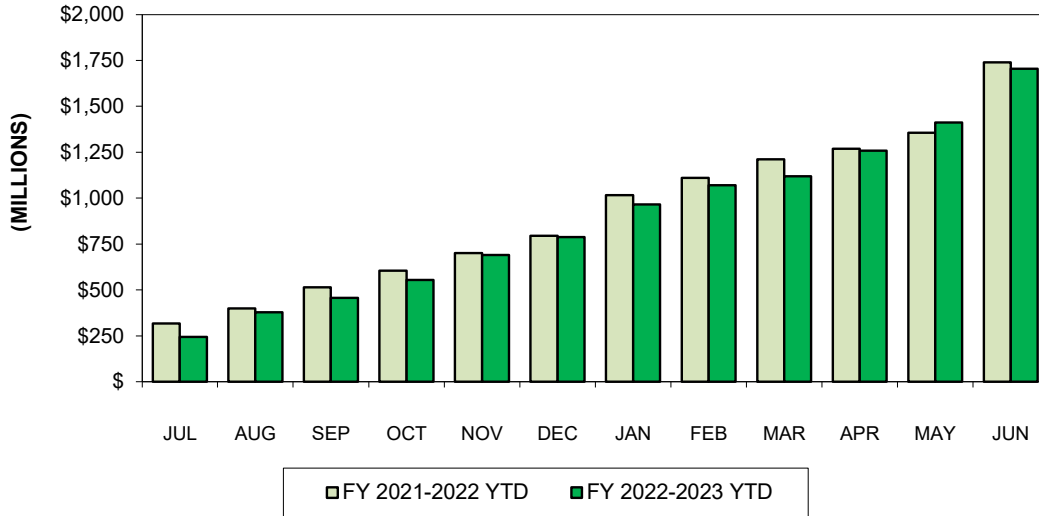
GENERAL FUND MONTHLY CASH BALANCES

MONTH	FY 2022-2023	FY 2021-2022	FY 2020-2021	FY 2019-2020
JULY	\$ 566,915,115	\$ 358,124,221	\$ 238,661,153	\$ 358,057,314
AUGUST	538,605,518	367,985,840	323,738,458	304,849,235
SEPTEMBER	542,042,503	428,548,372	215,370,108	283,092,234
OCTOBER	564,251,170	440,238,436	170,467,897	288,196,905
NOVEMBER	622,142,937	442,957,719	100,622,899	299,006,136
DECEMBER	613,707,115	437,194,188	71,502,262	317,868,572
JANUARY ⁽¹⁾	710,351,741	580,885,854	108,130,590	360,969,681
FEBRUARY ⁽²⁾	584,487,275	496,453,999	217,629,193	348,806,133
MARCH	599,096,267	508,488,546	200,717,737	325,495,352
APRIL	615,840,435	500,240,167	318,260,683	326,537,038
MAY ⁽¹⁾	695,301,954	605,557,239	303,297,059	327,914,999
JUNE	679,263,084	575,342,891	384,019,042	419,046,570

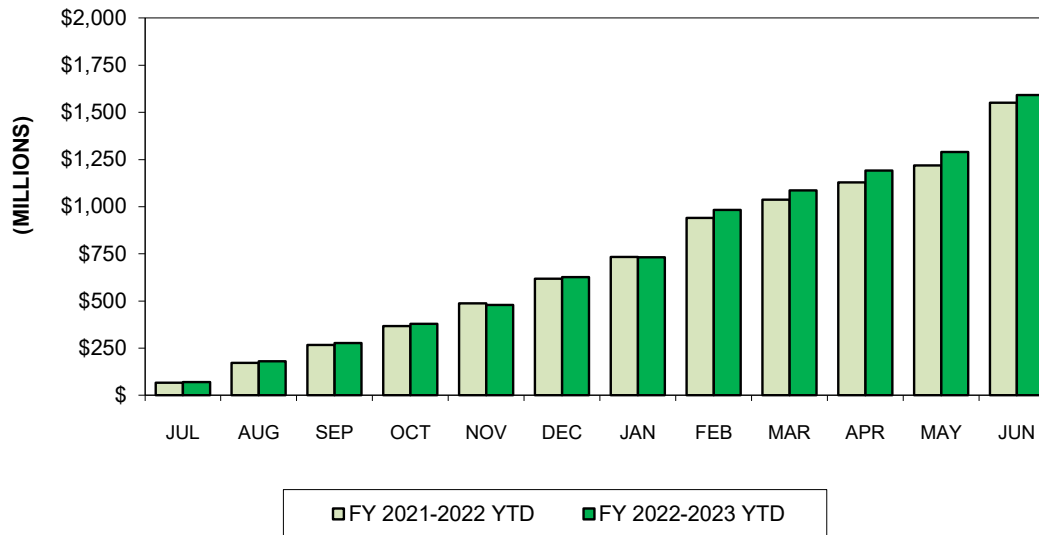
(1) The General Fund cash balance typically experiences increases in January and May each year, primarily due to the bi-annual receipt of property taxes from Santa Clara County.

(2) In February, there was a decrease in cash balance due to a repayment of \$140.3 million on the Tax and Revenue Anticipation Note (TRAN).

**GENERAL FUND
Comparison of YTD Revenues vs. Prior YTD Revenues
Actual**

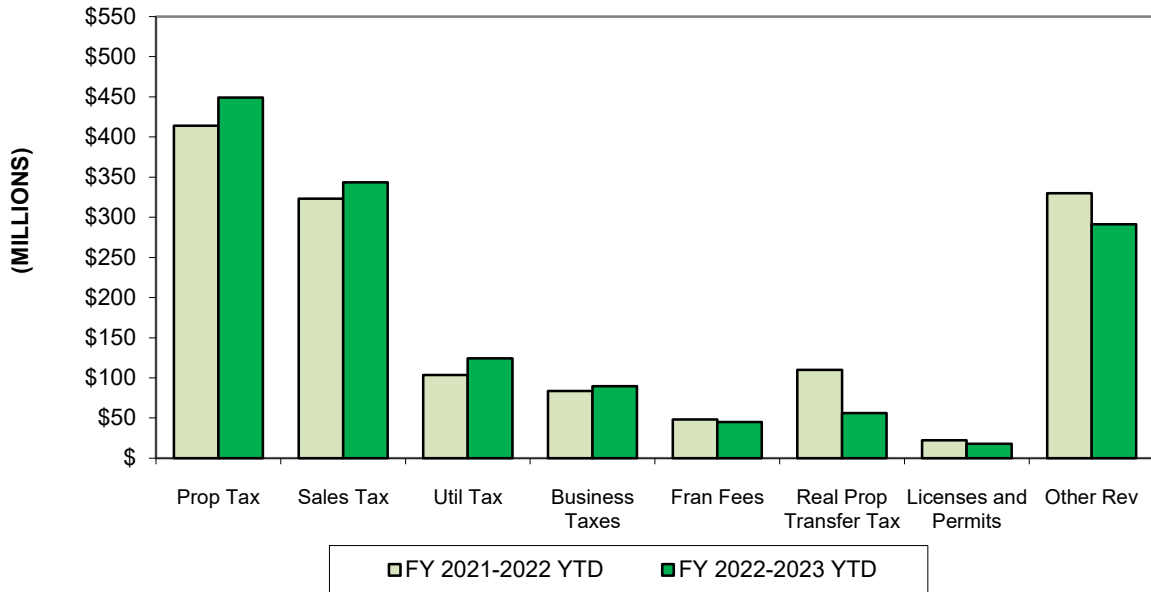


**GENERAL FUND
Comparison of YTD Expenditures vs. Prior YTD Expenditures
Actual**

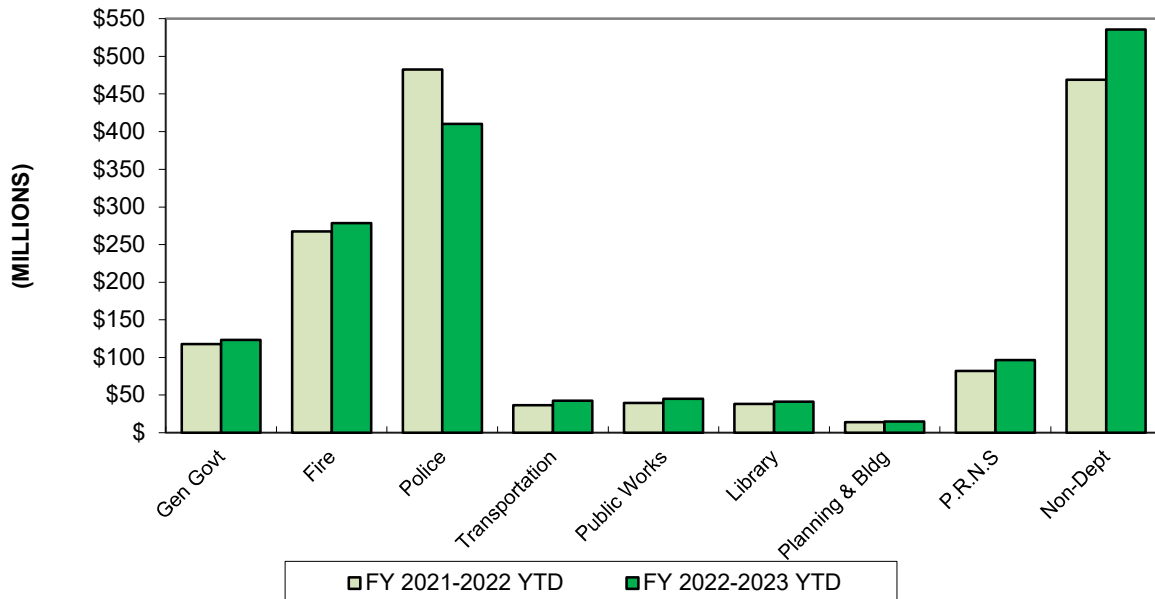


Note: 1) Decrease in revenues can be attributed to two main factors: a reduction from \$285.0 million in FY 2022 to \$275.0 million in FY 2023 in TRAN proceeds, and a \$53.7 million decrease in real property transfer tax revenue, which resulted from a decline in property transfers subject to the tax.
 2) The substantial increase in revenues in June 2023 can be primarily attributed to two factors: increased collection and timing differences in posting property tax receipts.

GENERAL FUND MAJOR REVENUES Comparison of YTD Actual vs. Prior YTD Actual



GENERAL FUND MAJOR EXPENDITURES Comparison of YTD Actual vs. Prior YTD Actual



- Note: 1) The year-over-year increase in property tax revenue of \$34.9 million is a result of higher assessed property values.
- 2) The \$53.7 million decrease in real property transfer tax revenue can be attributed to a reduction in property transfers subject to the tax.
- 3) The decrease in Other Revenue is primarily due to \$275.0 million received in TRAN proceeds in FY 2023 compared to \$285.0 million received in TRAN proceeds in FY 2022.
- 4) The decrease in Police expenditures reflects the reallocation of police costs from the General Fund to the American Rescue Plan Fund. Police personal services were allocated to the American Rescue Plan as an eligible government service cost under the programs revenue loss replacement category.

CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS
FOR THE MONTHS ENDED JUNE 30, 2023
(UNAUDITED)
(\$000's)

	ADOPTED FY 2022-2023 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2022-2023 BUDGET	CUR YTD ACTUAL (*)	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL (*)	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END ACTUAL (*)	CUR YTD LESS PRIOR YTD ACTUAL	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
Fund Balance											
Prior Year Encumbrances	-	-	63,818	63,818	63,818	100.00%	56,415	100.00%	56,415	7,403	13.12%
Available Balance	507,134	51,853	-	558,987	558,987	100.00%	369,180	100.00%	369,180	189,807	51.41%
Total Fund Balance	507,134	51,853	63,818	622,805	622,805	100.00%	425,595	100.00%	425,595	197,210	46.34%
General Revenues											
Property Tax	427,000	20,000	-	447,000	449,014	100.45%	414,124	100.00%	414,124	34,890	8.43%
Sales Tax	331,000	6,200	-	337,200	343,472	101.86%	323,144	100.00%	323,144	20,328	6.29%
Telephone Line Tax	20,000	-	-	20,000	21,094	105.47%	21,314	100.00%	21,314	(220)	-1.03%
Transient Occupancy Tax	11,000	4,000	-	15,000	14,937	99.58%	10,515	100.00%	10,515	4,422	42.05%
Franchise Fees	49,168	(4,200)	-	44,968	44,824	99.68%	48,378	100.00%	48,378	(3,554)	-7.35%
Utility Tax	107,450	13,500	-	120,950	124,267	102.74%	103,592	100.00%	103,592	20,675	19.96%
Business Taxes	86,000	1,000	-	87,000	89,627	103.02%	83,704	100.00%	83,704	5,923	7.08%
Real Property Transfer Tax	65,000	-	-	65,000	56,280	86.58%	110,015	100.00%	110,015	(53,735)	-48.84%
Licenses and Permits	20,993	(215)	-	20,778	17,757	85.46%	22,354	100.00%	22,354	(4,597)	-20.56%
Fines, Forfeits and Penalties	12,232	-	-	12,232	17,353	141.87%	15,174	100.00%	15,174	2,179	14.36%
Use of Money and Property	8,779	7,000	-	15,779	19,158	121.41%	9,136	100.00%	9,136	10,022	109.70%
Revenue from Local Agencies	17,108	6,738	-	23,846	25,497	106.92%	24,896	100.00%	24,896	601	2.41%
Revenue from State of CA	26,890	7,646	-	34,536	19,913	57.66%	23,988	100.00%	23,988	(4,075)	-16.99%
Revenue from Federal Government	7,111	4,367	-	11,478	4,962	43.23%	5,215	100.00%	5,215	(253)	-4.85%
Fees, Rates and Charges	23,914	(1,789)	-	22,125	23,595	106.64%	21,901	100.00%	21,901	1,694	7.73%
Other Revenues	16,824	275,338	-	292,162	291,249	99.69%	329,934	100.00%	329,934	(38,685)	-11.73%
Total General Revenues	1,230,469	339,586	-	1,570,055	1,562,999	99.55%	1,567,384	100.00%	1,567,384	(4,385)	-0.28%
Transfers & Reimbursements											
Overhead Reimbursements	73,801	735	-	74,536	75,800	101.70%	53,651	100.00%	53,651	22,149	41.28%
Transfers from Other Funds	31,962	3,676	-	35,638	47,176	132.38%	83,419	100.00%	83,419	(36,243)	-43.45%
Reimbursements for Services	16,296	2,300	-	18,596	17,772	95.57%	34,395	100.00%	34,395	(16,623)	-48.33%
Total Transfers & Reimbursements	122,059	6,711	-	128,770	140,748	109.30%	171,465	100.00%	171,465	(30,717)	-17.91%
Total Sources	1,859,662	398,150	63,818	2,321,630	2,326,552	100.21%	2,164,444	100.00%	2,164,444	162,108	7.49%

(*) - Current YTD Actual, Prior YTD Actual and Prior Year-End Actual are based on the Generally Accepted Accounting Principles (GAAP) basis in the United States. This results in some variances from the budgetary basis as certain transactions are recognized as revenues or expenditures on a budgetary basis but not on a GAAP basis.

Note: Figures may not total due to rounding.

CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
EXPENDITURES
FOR THE MONTHS ENDED JUNE 30, 2023
(UNAUDITED)
(\$000's)

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END	CUR YTD LESS	% CHANGE
	FY 2022-2023	BUDGET		FY 2022-2023	ACTUAL (*)	ENCUMBR	ACTUAL %	YTD	OF PRIOR			
	BUDGET	AMENDMENTS		BUDGET	ACTUAL (*)	ENCUMBR	OF BUDGET	ACTUAL (1)(*)	YEAR-END			
General Government												
Mayor and Council	17,369	531	34	17,934	14,366	52	80.11%	15,494	100.00%	15,494	(1,128)	-7.28%
City Attorney	17,720	1,144	1,463	20,327	18,076	1,937	88.93%	17,741	100.00%	17,741	335	1.89%
City Auditor	2,776	27	5	2,808	2,497	4	88.93%	2,256	100.00%	2,256	241	10.68%
City Clerk	3,289	25	-	3,314	3,329	(20)	100.44%	3,465	100.00%	3,465	(136)	-3.92%
City Manager	22,022	641	1,454	24,117	20,613	1,489	85.47%	19,347	100.00%	19,347	1,266	6.54%
Finance	21,782	637	624	23,043	20,071	1,158	87.10%	19,690	100.00%	19,690	381	1.93%
Information Technology	29,768	6	3,726	33,500	24,953	4,548	74.49%	22,081	100.00%	22,081	2,872	13.01%
Human Resources	12,572	631	116	13,319	12,479	348	93.69%	10,792	100.00%	10,792	1,687	15.63%
Independent Police Auditor	1,600	16	-	1,616	1,203	-	74.45%	1,500	100.00%	1,500	(297)	-19.80%
Office of Economic Development	5,903	198	703	6,804	5,872	722	86.30%	5,425	100.00%	5,425	447	8.24%
Total General Government	134,801	3,856	8,125	146,782	123,459	10,238	84.11%	117,791	100.00%	117,791	5,668	4.81%
Public Safety												
Fire	271,114	10,028	1,524	282,666	278,490	2,760	98.52%	267,567	100.00%	267,567	10,923	4.08%
Police	486,732	(67,744)	3,575	422,563	410,220	3,318	97.08%	482,453	100.00%	482,453	(72,233)	-14.97%
Total Public Safety	757,846	(57,716)	5,099	705,229	688,710	6,078	97.66%	750,020	100.00%	750,020	(61,310)	-8.17%
Capital Maintenance												
Transportation	43,854	264	1,666	45,784	42,441	1,188	92.70%	36,455	100.00%	36,455	5,986	16.42%
Public Works	42,886	4,165	1,259	48,310	45,040	3,175	93.23%	39,366	100.00%	39,366	5,674	14.41%
Total Capital Maintenance	86,740	4,429	2,925	94,094	87,481	4,363	92.97%	75,821	100.00%	75,821	11,660	15.38%
Community Service												
Housing	618	5	140	763	516	126	67.59%	429	100.00%	429	87	20.28%
Library	40,946	678	1,675	43,299	41,200	1,948	95.15%	38,348	100.00%	38,348	2,852	7.44%
Planning, Bldg & Code Enf.	17,642	(58)	413	17,997	14,884	672	82.70%	13,881	100.00%	13,881	1,003	7.23%
Parks, Rec & Neigh Svcs	104,522	(73)	1,109	105,558	96,475	1,836	91.40%	82,132	100.00%	82,132	14,343	17.46%
Environmental Services	5,337	187	328	5,852	4,061	621	69.40%	2,824	100.00%	2,824	1,237	43.80%
Total Community Services	169,065	740	3,665	173,470	157,136	5,203	90.58%	137,614	100.00%	137,614	19,522	14.19%
Total Dept. Expenditures	1,148,452	(48,692)	19,814	1,119,574	1,056,786	25,882	94.39%	1,081,246	100.00%	1,081,246	(24,460)	-2.26%

(*) - Current YTD Actual, Prior YTD Actual and Prior Year-End Actual are based on the Generally Accepted Accounting Principles (GAAP) basis in the United States. This results in some variances from the budgetary basis as certain transactions are recognized as revenues or expenditures on a budgetary basis but not on a GAAP basis.

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
EXPENDITURES
FOR THE MONTHS ENDED JUNE 30, 2023
(UNAUDITED)
(\$000's)**

	ADOPTED	YTD	C/O ENCUMBR	REVISED	YEAR-TO-DATE		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END ACTUAL (1)(*)	CUR YTD LESS	% CHANGE	
	FY 2022-2023	BUDGET		FY 2022-2023	ACTUAL (*)	ENCUMBR	ACTUAL %	YTD	OF PRIOR		PRIOR YEAR-END	PRIOR YTD	CUR YTD ACTUAL
	BUDGET	AMENDMENTS		BUDGET			OF BUDGET	ACTUAL (1)(*)	ACTUAL		ACTUAL (1)(*)	ACTUAL (1)	LESS PRIOR YTD ACTUAL
Non-Dept Expenditures													
City-wide Expenditures:													
Econ & Neighborhood Develop.	92,239	151,617	15,382	259,238	66,605	32,896	25.69%	37,322	100.00%	37,322	29,283	78.46%	
Environmental & Utility Services	1,347	885	179	2,411	1,859	299	77.10%	1,757	100.00%	1,757	102	5.81%	
Public Safety	28,786	8,599	581	37,966	26,987	1,214	71.08%	24,860	100.00%	24,860	2,127	8.56%	
Recreation & Cultural Services	26,711	42,028	5,375	74,114	51,733	8,211	69.80%	17,867	100.00%	17,867	33,866	189.54%	
Transportation Services	5,174	1,368	7	6,549	3,833	9	58.53%	4,246	100.00%	4,246	(413)	-9.73%	
Strategic Support	59,156	304,731	4,545	368,432	319,307	5,628	86.67%	316,809	100.00%	316,809	2,498	0.79%	
Total City-wide Expenditures	213,413	509,228	26,069	748,710	470,324	48,257	62.82%	402,861	100.00%	402,861	67,463	16.75%	
Other Non-Dept Expenditures:													
Capital Improvements	50,933	4,747	17,935	73,615	27,331	10,334	37.13%	37,729	100.00%	37,729	(10,398)	-27.56%	
Transfers to Other Funds	25,469	12,342	-	37,811	37,811	-	100.00%	27,992	100.00%	27,992	9,819	35.08%	
Total Non-Dept Expenditures	289,815	526,316	44,004	860,135	535,466	58,591	62.25%	468,582	100.00%	468,582	66,884	14.27%	
Reserves													
Contingency Reserve	41,000	5,000	-	46,000	-	-	0.00%	-	0.00%	-	-	0.00%	
Earmarked Reserves	380,395	(84,475)	-	295,920	-	-	0.00%	1,275	100.00%	1,275	(1,275)	-100.00%	
Total Reserves	421,395	(79,475)	-	341,920	-	-	0.00%	1,275	100.00%	1,275	(1,275)	-100.00%	
Total Uses	1,859,662	398,150	63,818	2,321,630	1,592,252	84,473	68.58%	1,551,103	100.00%	1,551,103	41,149	2.65%	

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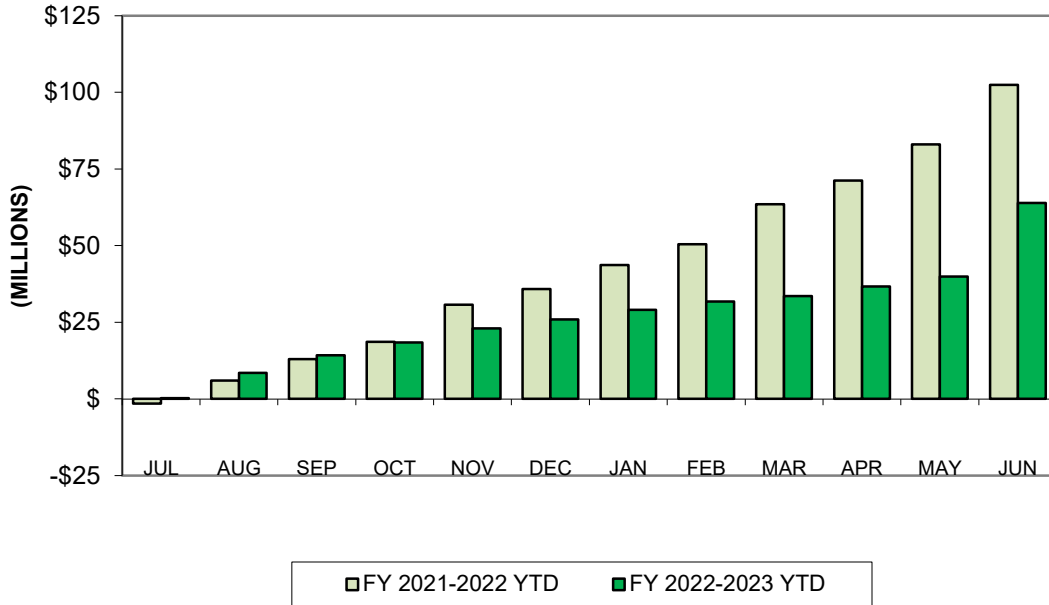
CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED JUNE 30, 2023
SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES
(UNAUDITED)
(\$000's)

	ADOPTED FY 2022-2023 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2022-2023 BUDGET	CUR YTD ACTUAL (*)	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL (*)	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END ACTUAL (*)	CUR YTD LESS PRIOR YTD ACTUAL	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
Police	1,032	211	-	1,243	1,178	94.77%	761	100.00%	761	417	54.80%
Public Works	-	-	-	-	-	-	-	0.00%	-	-	0.00%
Transportation	2,106	-	-	2,106	1,633	77.54%	1,566	100.00%	1,566	67	4.28%
Library	26	-	-	26	78	300.00%	42	100.00%	42	36	85.71%
Planning, Bldg & Code Enforcement	-	-	-	-	-	-	-	0.00%	-	-	0.00%
Parks Rec & Neigh Svcs	18,010	(2,000)	-	16,010	17,707	110.60%	16,046	100.00%	16,046	1,661	10.35%
Miscellaneous Dept Charges	2,740	-	-	2,740	2,999	109.45%	3,486	100.00%	3,486	(487)	-13.97%
Total Fees, Rates, and Charges	23,914	(1,789)	-	22,125	23,595	106.64%	21,901	100.00%	21,901	1,694	7.73%

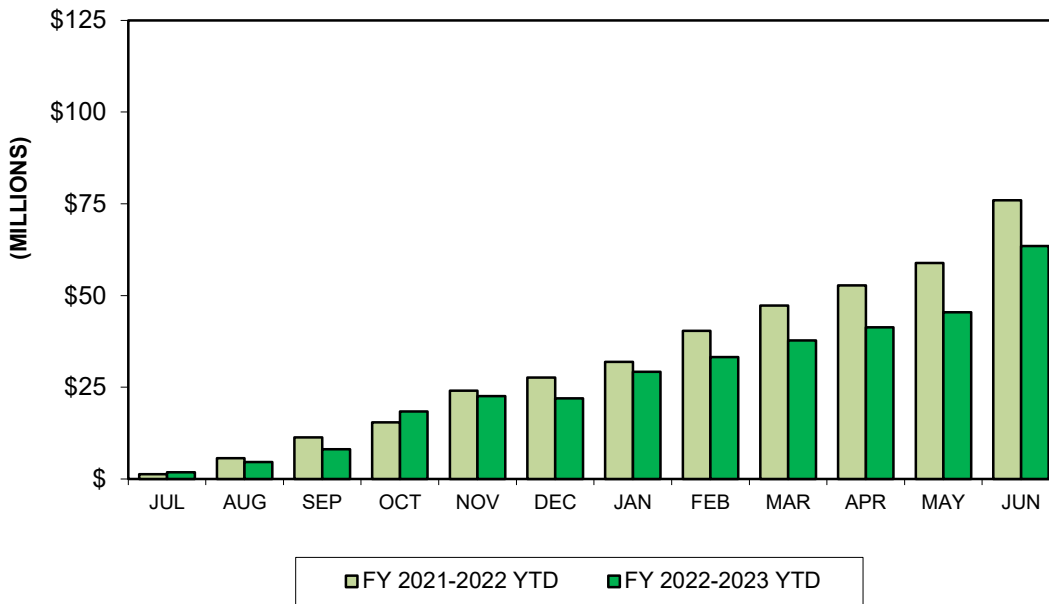
(*) - Current YTD Actual, Prior YTD Actual and Prior Year-End Actual are based on the Generally Accepted Accounting Principles (GAAP) basis in the United States. This results in some variances from the budgetary basis as certain transactions are recognized as revenues or expenditures on a budgetary basis but not on a GAAP basis.

Note: Figures may not total due to rounding.

**CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398
Comparison of YTD Revenues vs. Prior YTD Revenues**

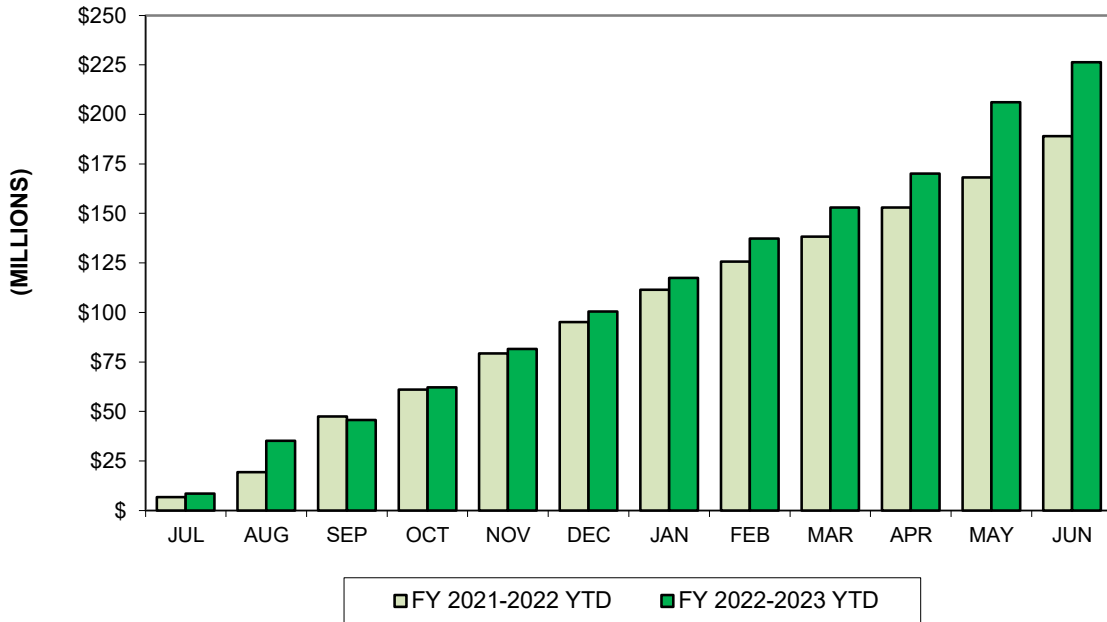


**CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398
Comparison of YTD Expenditures vs. Prior YTD Expenditures**

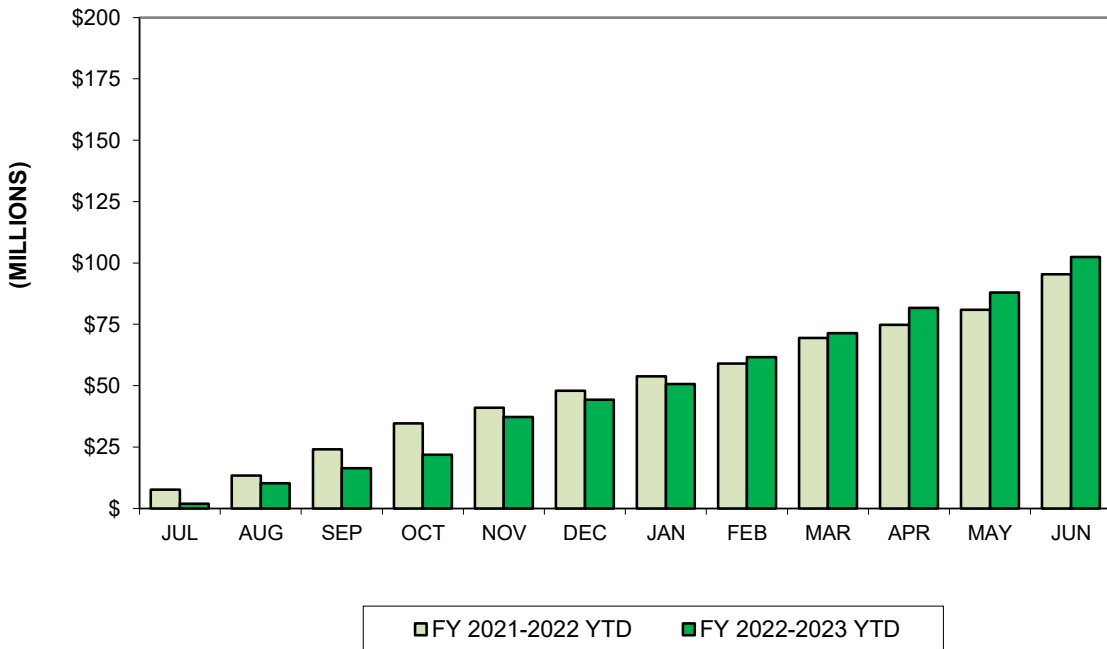


- Note:
- 1) Negative revenues in July 2021 is due to year-end adjustments (accrual reversals).
 - 2) The overall decrease in revenue is primarily a result of collecting \$63.9 million for conveyance taxes in FY 2023, compared to the \$102.4 million received in FY 2022. This decrease was mainly due to fewer property transfers occurring in FY 2023.

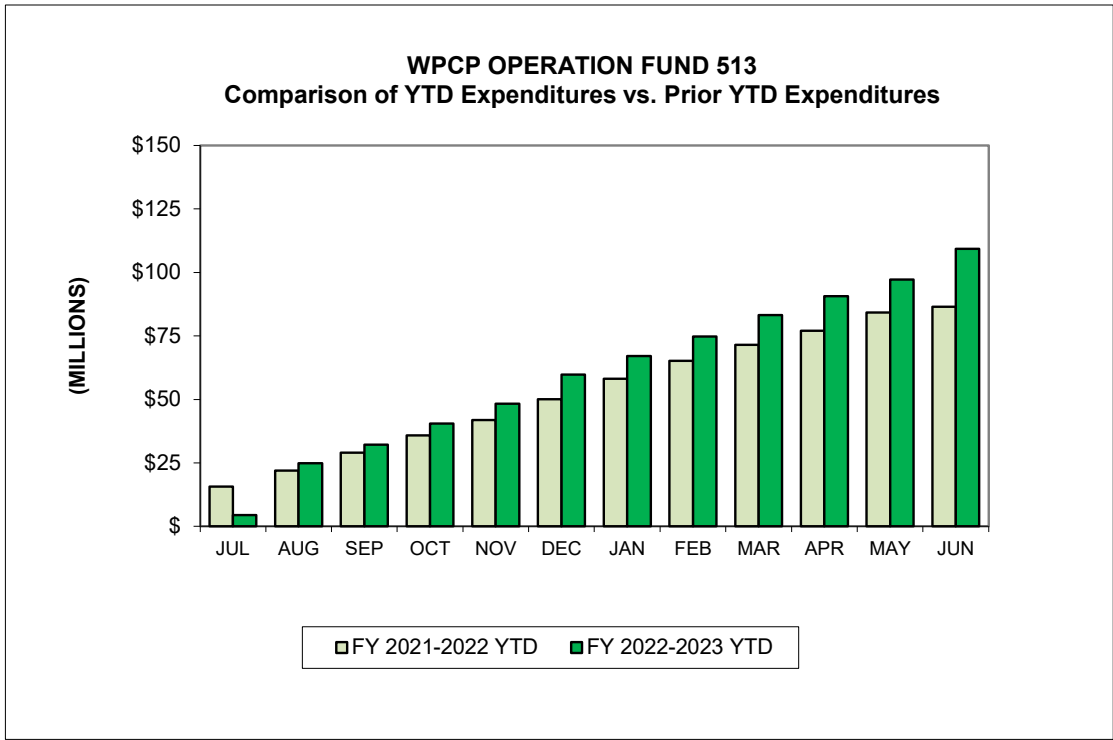
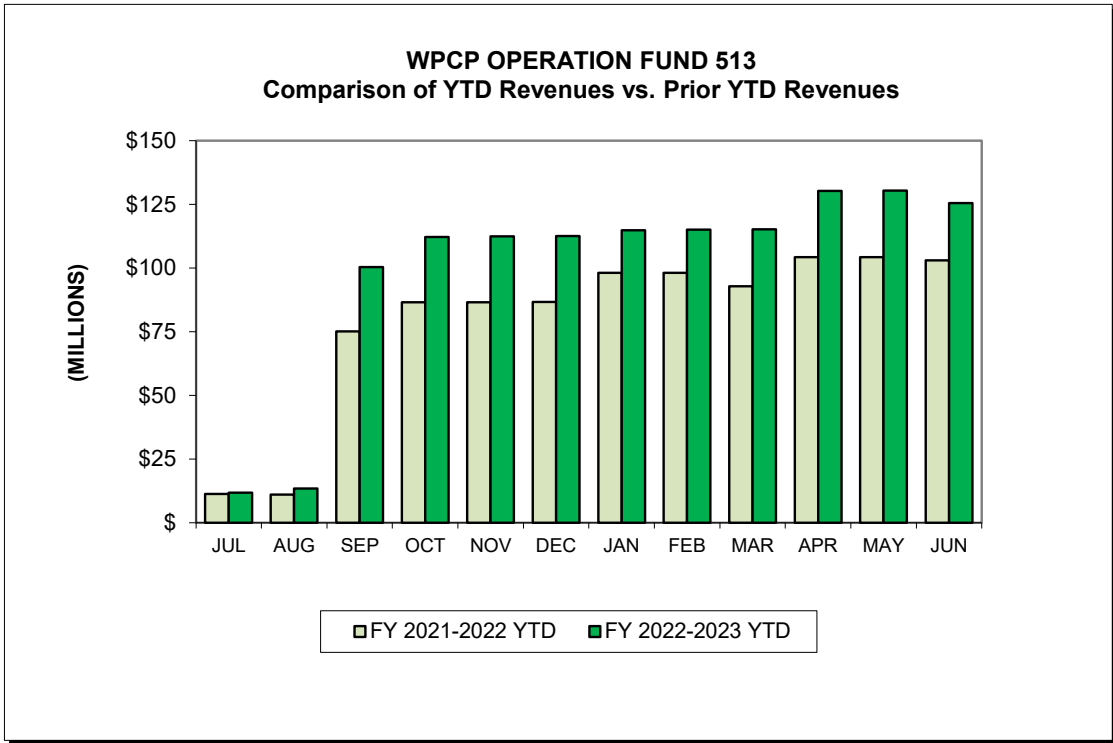
AIRPORT REVENUE FUND 521
Comparison of YTD Revenues vs. Prior YTD Revenues



AIRPORT MAINTENANCE & OPERATION FUND 523
Comparison of YTD Expenditures vs. Prior YTD Expenditures

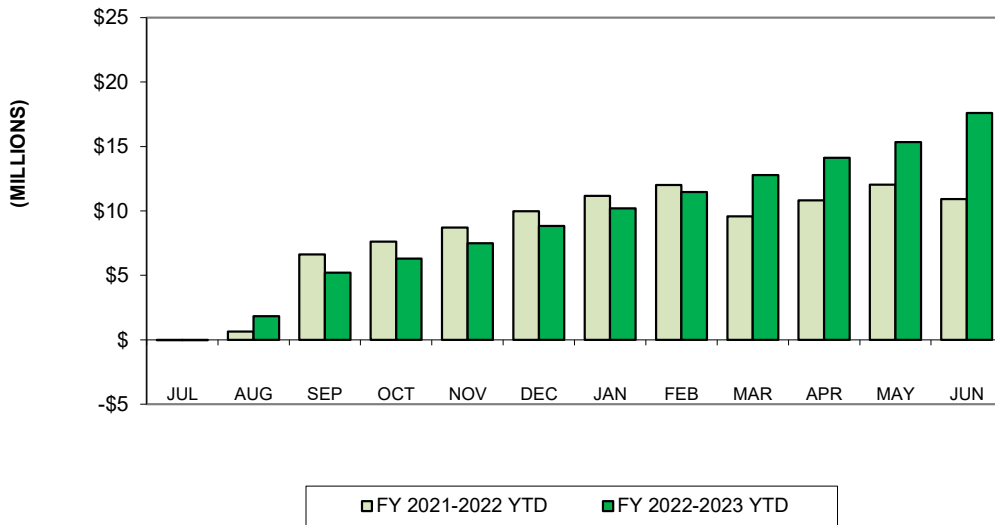


Note: 1) Increase in passenger activity led to an overall rise in revenues from rentals/concession income, parking, and landing fees.
 2) The Airport received Relief Supplemental Appropriations (CRRSA) Act Concessions of \$28.9 million in FY2023 compared to \$20.0 million in FY2022.

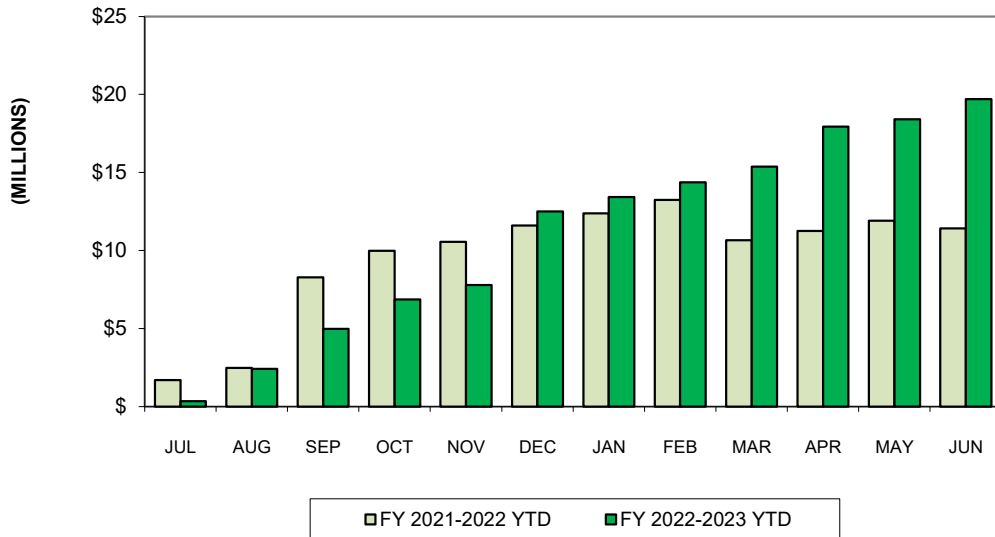


Note: 1) Increase in revenue in September 2022 was due to \$86.8 million transferred in from Sewer Service & Use Charge Fund (541); whereas \$64.0 million was transferred in September 2021.
 2) July 2022 expenditures were lower due to a timing difference in posting the indirect cost reimbursement from this fund to the general fund. The entry was completed in August 2022.

**GENERAL PURPOSE PARKING FUNDS 533 & 559
Comparison of YTD Revenues vs. Prior YTD Revenues**

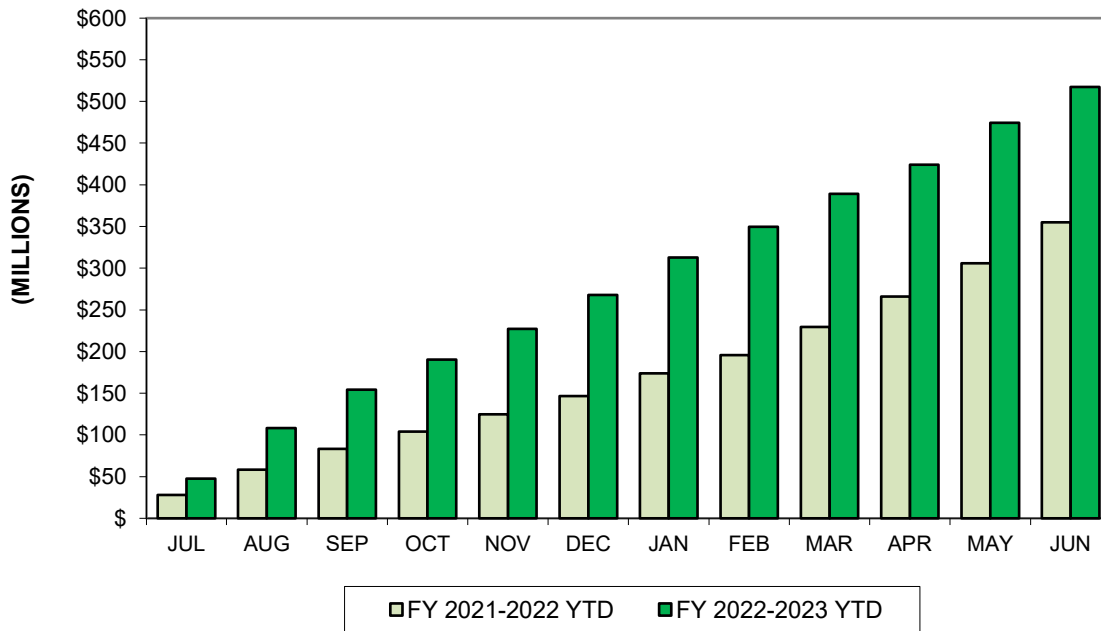


**GENERAL PURPOSE PARKING FUNDS 533 & 559
Comparison of YTD Expenditures vs. Prior YTD Expenditures**

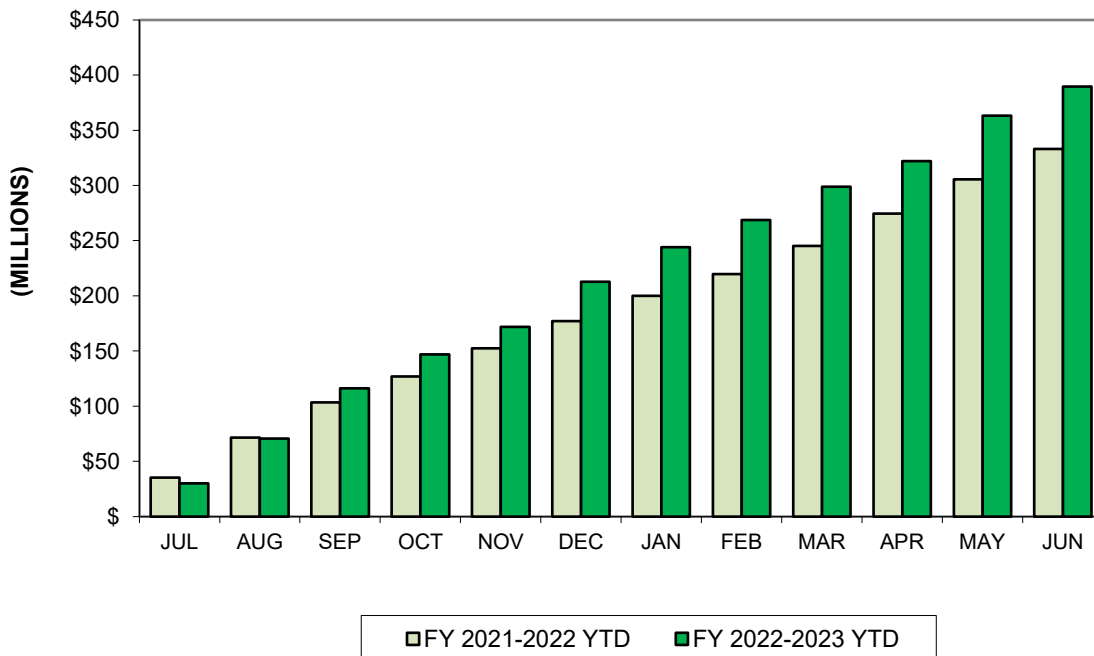


- Note: 1) July 2022 expenditures were lower due to a timing difference in posting the indirect cost reimbursement from this fund to the general fund. The entry was completed in August 2022.
- 2) Increase in revenue as of June 2023 is primarily due to higher parking income received from Convention Center and Market & San Pedro Square Garage.
- 3) Increase in expenditures can be attributed to two main factors: (1) \$3.8 million was spent on the Parking Access Revenue Control Systems as of June 2023, compared to \$0.2 million spent in June 2022, (2) \$2.2 million was expended on the Greater Downtown Parking Inventory project as of June 2023, compared to \$0.2 million spent in June 2022.

**CLEAN ENERGY FUND 501
Comparison of YTD Revenues vs. Prior YTD Revenues**



**CLEAN ENERGY FUND 501
Comparison of YTD Expenditures vs. Prior YTD Expenditures**



Note: 1) Increase in Clean Energy revenue is due to three rate changes that have been implemented in the past 12 months. These increases were implemented to align with PG&E rate increases.

**CITY OF SAN JOSE
SPECIAL FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED JUNE 30, 2023
(UNAUDITED)
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2022-2023	BUDGET		FY 2022-2023	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
Construction/Conveyance Tax							
Prior Year Encumbrance	-	-	9,400	9,400	9,400	-	7,745
Beginning Fund Balance	107,423	14,834	-	122,257	122,257	-	99,303
Revenues	77,226	(3,585)	-	73,641	59,648	-	102,404
Total Sources	184,649	11,249	9,400	205,298	191,305	-	209,452
Total Uses	184,649	11,249	9,400	205,298	63,506	10,977	75,945
Airport							
Prior Year Encumbrance	-	-	27,304	27,304	27,304	-	22,130
Beginning Fund Balance	230,050	27,221	-	257,271	257,271	-	232,666
Revenues	616,376	55,803	-	672,179	606,420	-	440,271
Total Sources	846,426	83,024	27,304	956,754	890,995	-	695,067
Total Uses	846,426	83,024	27,304	956,754	500,720	44,579	374,871
Waste Water Treatment							
Prior Year Encumbrance	-	-	268,001	268,001	268,001	-	260,725
Beginning Fund Balance	307,060	(125,857)	-	181,203	181,203	-	147,536
Revenues	900,024	164,439	-	1,064,463	752,812	-	432,863
Total Sources	1,207,084	38,582	268,001	1,513,667	1,202,016	-	841,124
Total Uses	1,207,084	38,582	268,001	1,513,667	499,563	189,222	457,216
Parking							
Prior Year Encumbrance	-	-	7,501	7,501	7,501	-	8,355
Beginning Fund Balance	28,170	9,909	-	38,079	38,079	-	35,597
Revenues	15,683	-	-	15,683	17,592	-	10,920
Total Sources	43,853	9,909	7,501	61,263	63,172	-	54,872
Total Uses	43,853	9,909	7,501	61,263	19,696	4,144	11,405
Municipal Water							
Prior Year Encumbrance	-	-	7,756	7,756	7,756	-	4,089
Beginning Fund Balance	28,677	2,961	-	31,638	31,638	-	33,781
Revenues	72,040	(2,300)	-	69,740	69,628	-	64,173
Total Sources	100,717	661	7,756	109,134	109,022	-	102,043
Total Uses	100,717	661	7,756	109,134	66,015	5,300	61,300

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE
SPECIAL FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED JUNE 30, 2023
(UNAUDITED)
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2022-2023	BUDGET		FY 2022-2023	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
Community Energy							
Prior Year Encumbrance	-	-	5,217	5,217	5,217	-	11,076
Beginning Fund Balance	85,706	14,908	-	100,614	100,614	-	28,124
Revenues	416,808	85,363	-	502,171	517,479	-	355,137
Total Sources	502,514	100,271	5,217	608,002	623,310	-	394,337
Total Uses	502,514	120,271	5,217	628,002	389,561	22,761	333,145
Gas Tax							
Revenues	15,500	2,300	-	17,800	17,187	-	15,803
Total Sources	15,500	2,300	-	17,800	17,187	-	15,803
Total Uses	15,500	2,300	-	17,800	17,187	-	15,803
Building and Structures							
Prior Year Encumbrance	-	-	3,840	3,840	3,840	-	4,062
Beginning Fund Balance	94,604	4,738	-	99,342	99,342	-	97,455
Revenues	88,048	7,555	-	95,603	29,978	-	26,496
Total Sources	182,652	12,293	3,840	198,785	133,160	-	128,013
Total Uses	182,652	12,293	3,840	198,785	31,149	22,093	25,492
Residential Construction							
Beginning Fund Balance	2,537	354	-	2,891	2,891	-	2,728
Revenues	224	46	-	270	277	-	229
Total Sources	2,761	400	-	3,161	3,168	-	2,957
Total Uses	2,761	400	-	3,161	99	-	66
Transient Occupancy Tax							
Prior Year Encumbrance	-	-	675	675	675	-	949
Beginning Fund Balance	3,069	2,306	-	5,375	5,375	-	2,069
Revenues	16,555	6,000	-	22,555	22,437	-	15,792
Total Sources	19,624	8,306	675	28,605	28,487	-	18,810
Total Uses	19,624	8,306	675	28,605	22,744	775	12,760
Conventions, Arts & Entertainment							
Prior Year Encumbrance	-	-	64	64	64	-	125
Beginning Fund Balance	1,898	1,607	-	3,505	3,505	-	3,169
Revenues	12,182	2,725	-	14,907	58,626	-	40,066
Total Sources	14,080	4,332	64	18,476	62,195	-	43,360
Total Uses	14,080	4,332	64	18,476	11,566	311	10,344

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE
SPECIAL FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED JUNE 30, 2023
(UNAUDITED)
(\$'000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2022-2023	BUDGET		FY 2022-2023	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
Golf							
Beginning Fund Balance	2,355	394	-	2,749	2,749	-	1,970
Revenues	720	-	-	720	500	-	1,041
Total Sources	3,075	394	-	3,469	3,249	-	3,011
Total Uses	3,075	394	-	3,469	450	-	262
American Rescue Plan Act							
Prior Year Encumbrance	-	-	-	-	-	-	216
Beginning Fund Balance	31,502	(43,728)	-	(12,226)	(12,226)	-	128,529
Revenues	57,136	49,429	-	106,565	109,846	-	102,307
Total Sources	88,638	5,701	-	94,339	97,620	-	231,052
Total Uses	88,638	5,701	-	94,339	106,464	-	104,639
Emergency Reserve							
Prior Year Encumbrance	-	-	3,638	3,638	3,638	-	-
Beginning Fund Balance	(40,221)	8,509	-	(31,712)	(31,712)	-	(34,654)
Revenues	41,235	(2,925)	-	38,310	7,149	-	26,520
Total Sources	1,015	5,584	3,638	10,236	(20,925)	-	(8,134)
Total Uses	1,015	5,583	3,638	10,236	3,660	2,551	32,269
Low and Moderate Income Housing Asset							
Prior Year Encumbrance	-	-	53,627	53,627	53,627	-	-
Beginning Fund Balance	106,444	12,229	-	118,673	118,673	-	155,182
Revenues	17,000	-	-	17,000	13,067	-	15,069
Total Sources	123,444	12,229	53,627	189,300	185,367	-	170,249
Total Uses	123,444	12,229	53,627	189,300	18,219	42,837	18,378
Other Special Revenue Funds							
Prior Year Encumbrance	-	-	51,319	51,319	51,319	-	76,338
Beginning Fund Balance	358,667	30,102	-	388,769	388,769	-	343,789
Revenues	600,284	65,256	-	665,540	630,875	-	666,120
Total Sources	958,951	95,358	51,319	1,105,628	1,070,963	-	1,086,247
Total Uses	958,951	95,358	51,319	1,105,628	624,282	53,310	588,465

Note: Figures may not total due to rounding.

CITY OF SAN JOSE
CAPITAL PROJECT FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED JUNE 30, 2023
(UNAUDITED)
(\$000's)

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2022-2023	BUDGET		FY 2022-2023	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
Construction Excise							
Prior Year Encumbrance	-	-	22,140	22,140	22,140	-	58,622
Beginning Fund Balance	99,052	(1,048)	-	98,004	98,004	-	185,105
Revenues	89,213	48,052	-	137,265	85,574	-	288,963
Total Sources	188,265	47,004	22,140	257,409	205,718	-	532,690
Total Uses	188,265	47,004	22,140	257,409	174,508	50,771	101,760
Other Capital Funds							
Prior Year Encumbrance	-	-	1,102	1,102	1,102	-	837
Beginning Fund Balance	258,642	(214,904)	-	43,738	43,738	-	99,539
Revenues	120	219,294	-	219,414	519	-	71
Total Sources	258,762	4,390	1,102	264,254	45,359	-	100,447
Total Uses	258,762	4,390	1,102	264,254	20,590	942	37,131

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE
OTHER FUND TYPES
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED JUNE 30, 2023
(UNAUDITED)
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2022-2023	BUDGET		FY 2022-2023	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
Trust and Agency							
Prior Year Encumbrance	-	-	430	430	102	-	102
Beginning Fund Balance	6,897	4,427	-	11,324	11,699	-	11,699
Revenues	3,913	584	-	4,497	4,811	-	4,956
Total Sources	<u>10,810</u>	<u>5,011</u>	<u>430</u>	<u>16,251</u>	<u>16,612</u>	<u>-</u>	<u>16,757</u>
Total Uses	<u>10,810</u>	<u>5,011</u>	<u>430</u>	<u>16,251</u>	<u>6,829</u>	<u>379</u>	<u>4,250</u>

Note: Figures may not total due to rounding.