

**2014-2015**

**ANNUAL**

**REPORT**

---

**V. FINANCIAL  
STATEMENTS**



## **FINANCE DEPARTMENT**

### Monthly Financial Report

Financial Results for the Twelve Months Ended June 30, 2015

Fiscal Year 2014-2015

*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Twelve Months Ended June 30, 2015**  
**Fiscal Year 2014-2015**  
*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Twelve Months Ended June 30, 2015**  
**Fiscal Year 2014-2015**  
*(UNAUDITED)*

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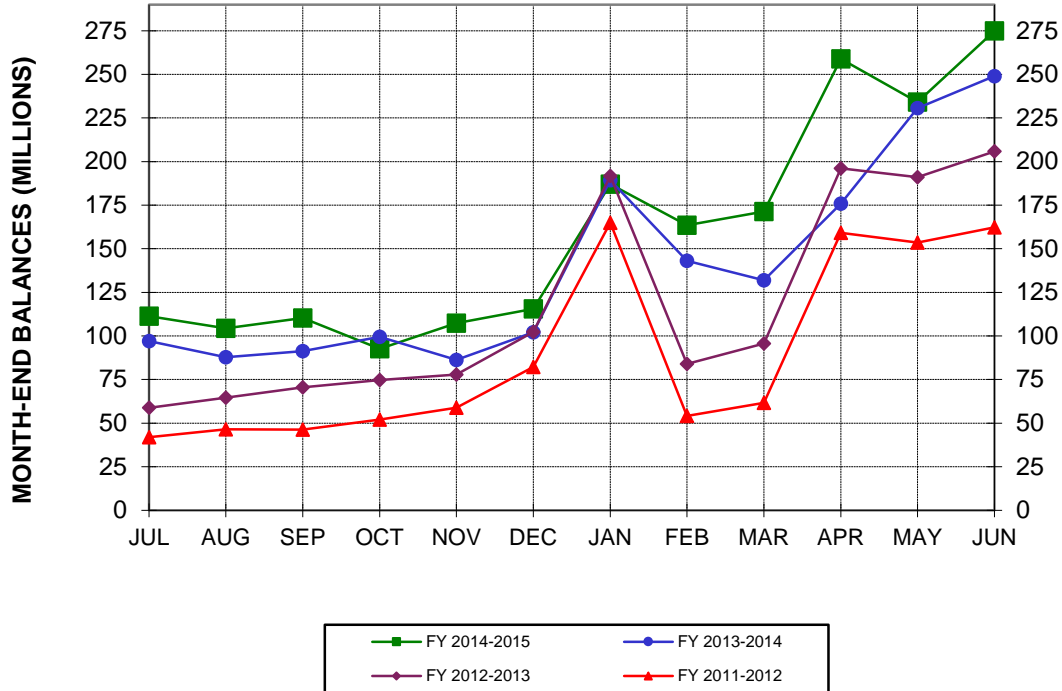
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Submitted by:



JULIA H. COOPER  
Director, Finance Department

## GENERAL FUND Comparison of Cash Balances



### GENERAL FUND MONTHLY CASH BALANCES

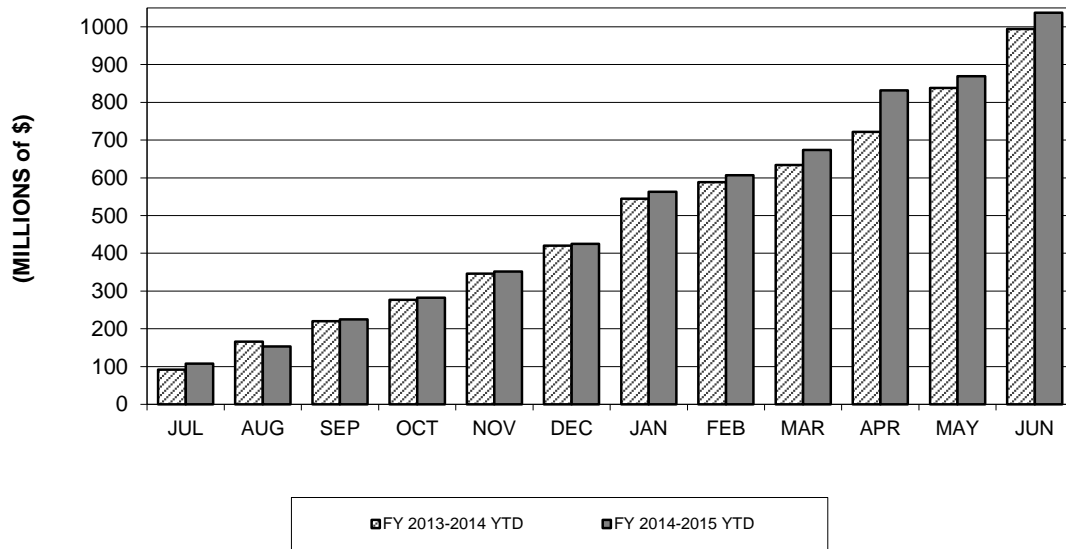
MONTH	FY 2014-2015	FY 2013-2014	FY 2012-2013	FY 2011-2012
JULY (1)	\$ 111,318,585	\$ 97,000,280	\$ 58,791,632	\$ 41,946,493
AUGUST	104,337,113	87,887,607	64,647,700	46,502,235
SEPTEMBER	110,248,937	91,326,643	70,484,194	46,218,737
OCTOBER	92,649,862	99,449,689	74,756,262	52,097,481
NOVEMBER	107,339,933	86,285,372	77,861,880	58,833,627
DECEMBER	115,544,081	102,057,315	102,312,730	82,304,186
JANUARY	187,078,566	189,299,222	191,822,297	164,958,541
FEBRUARY (2)	163,468,559	143,098,965	84,006,185	54,118,810
MARCH	171,379,481	131,881,129	95,600,850	61,586,562
APRIL (3)	258,939,637	175,838,186	196,073,222	159,137,277
MAY	234,171,050	230,678,939	191,101,640	153,526,766
JUNE	274,909,173	249,043,058	205,823,965	162,325,519

Note: (1) The General Fund cash balance decreases each July mainly due to the Council's direction to annually pre-fund the employer share of retirement contributions in a lump-sum to achieve budgetary savings to the City.

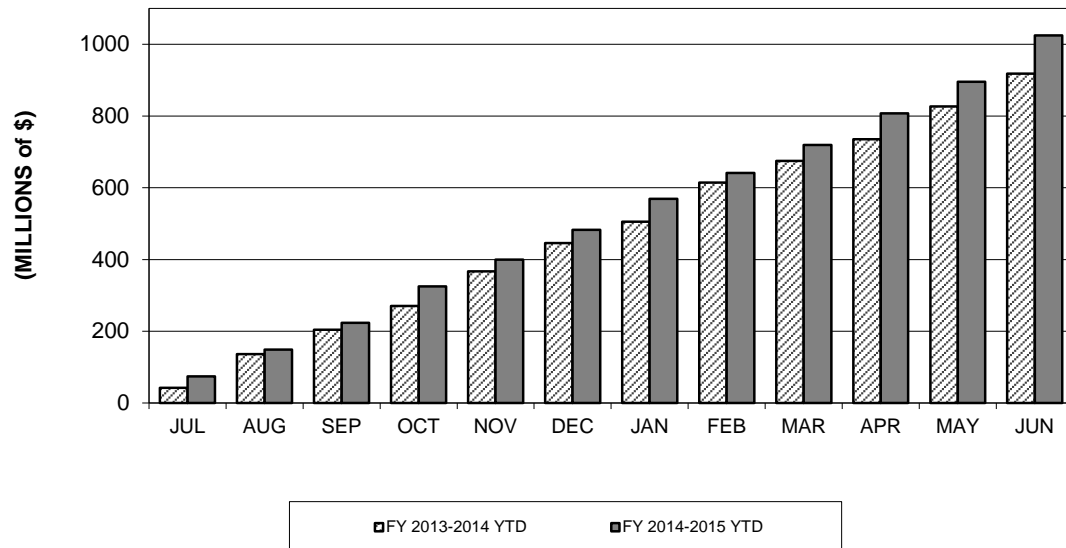
Note: (2) The General Fund cash balance decreased in the month of February for FY 2011-2012 and FY 2012-2013 mainly due to the repayment of the Tax and Revenue Anticipation Notes (TRANS) in the amount of \$100 million. Starting from FY 2013-2014, the repayments of TRANS are spread over the second half of the fiscal year.

Note: (3) The General Fund cash balance increases in April, or May of every year mainly due to the receipt of the second annual installment of property taxes from Santa Clara County.

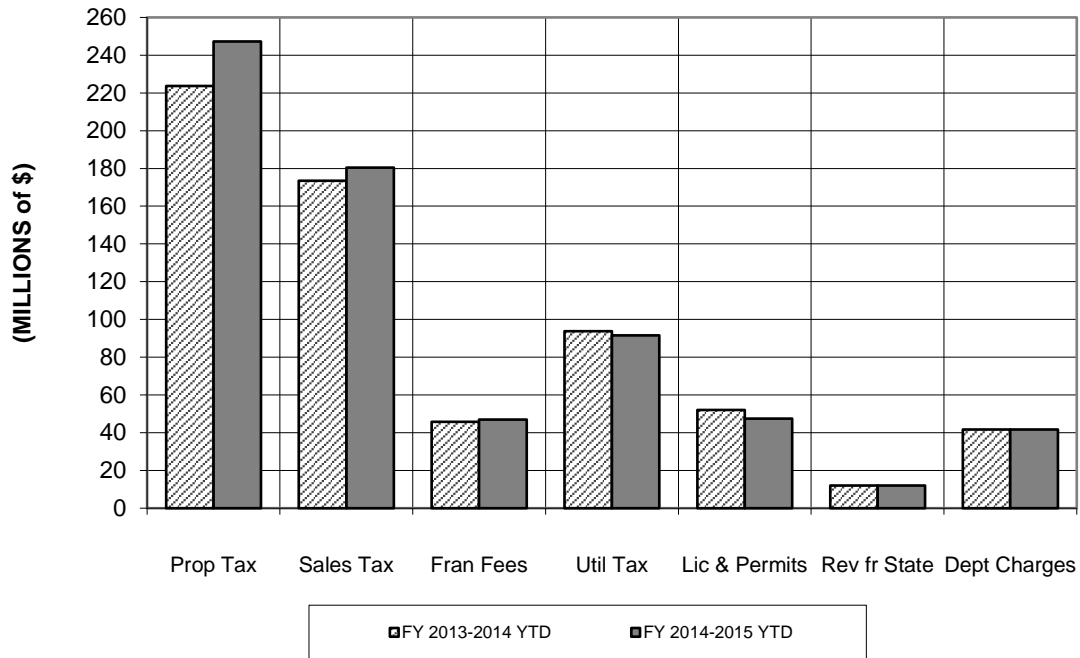
**GENERAL FUND  
Comparison of YTD Revenues  
Actual**



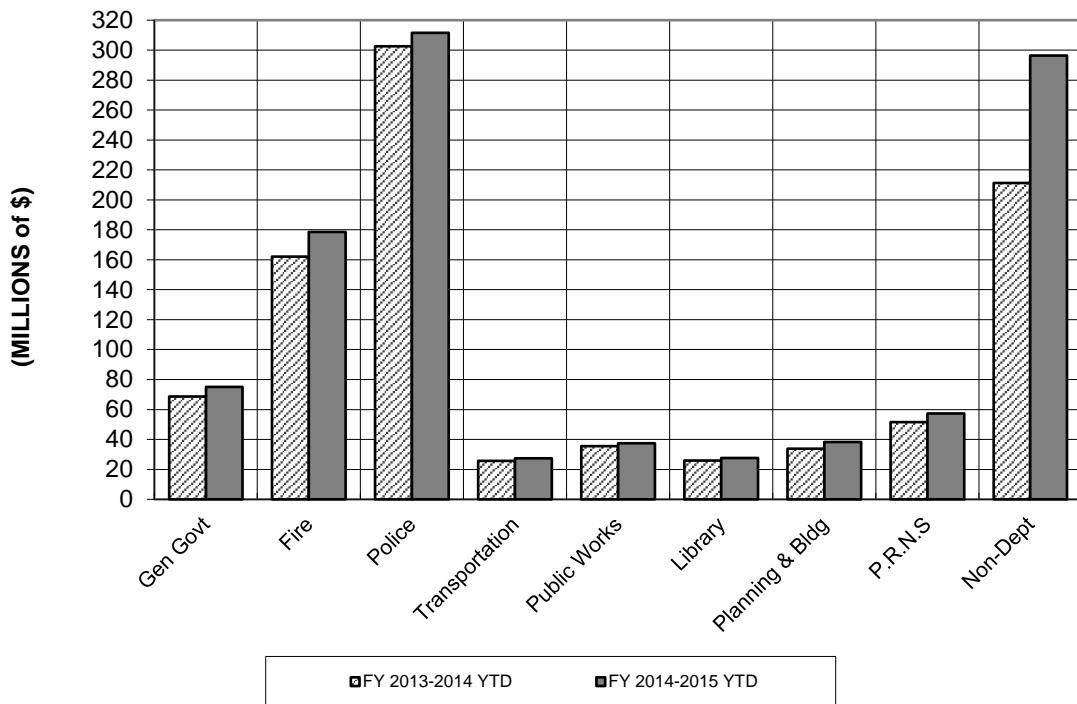
**GENERAL FUND  
Comparison of YTD Expenditures  
Actual**



**GENERAL FUND MAJOR REVENUES**  
**Comparison of YTD Actual vs. Prior YTD Actual**  
**For the Months Ended June 30, 2015**



**GENERAL FUND MAJOR EXPENDITURES**  
**Comparison of YTD Actual vs. Prior YTD Actual**  
**For the Months Ended June 30, 2015**



**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS**  
**FOR THE TEN MONTHS ENDED JUNE 30, 2015**  
*(UNAUDITED)*  
*(\$'000's)*

	ADOPTED FY 2014-2015 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2014-2015 BUDGET	CUR YTD 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
<b>Fund Balance</b>											
Prior Year Encumbrances	-	-	39,409	39,409	39,409	100.00%	18,179	100.00%	18,179	21,230	116.78%
Liquidation of c/o Encumbrance	-	-	-	-	-	-	-	-	-	-	-
Available Balance	253,068	17,569	-	270,637	270,637	100.00%	215,181	100.00%	215,181	55,456	25.77%
<b>Total Fund Balance</b>	<b>253,068</b>	<b>17,569</b>	<b>39,409</b>	<b>310,046</b>	<b>310,046</b>	<b>100.00%</b>	<b>233,360</b>	<b>100.00%</b>	<b>233,360</b>	<b>76,686</b>	<b>32.86%</b>
<b>General Revenues</b>											
Property Tax	233,973	13,600	-	247,573	247,258	99.87%	223,645	100.00%	223,645	23,613	10.56%
Sales Tax (1)	180,024	-	-	180,024	180,407	100.21%	173,412	100.00%	173,412	6,995	4.03%
Telephone Line Tax	20,700	-	-	20,700	21,097	101.92%	20,692	100.00%	20,692	405	1.96%
Transient Occupancy Tax	11,750	2,435	-	14,185	14,735	103.88%	11,873	100.00%	11,873	2,862	24.11%
Franchise Fees	45,347	1,250	-	46,597	46,909	100.67%	45,749	100.00%	45,749	1,160	2.54%
Utility Tax	94,825	(1,400)	-	93,425	91,548	97.99%	93,794	100.00%	93,794	(2,246)	-2.39%
Business Taxes	43,700	2,650	-	46,350	47,345	102.15%	45,478	100.00%	45,478	1,867	4.11%
Licenses and Permits	46,375	2,520	-	48,895	47,509	97.17%	52,014	100.00%	52,014	(4,505)	-8.66%
Fines, Forfeits and Penalties	14,205	1	-	14,206	14,491	102.01%	14,835	100.00%	14,835	(344)	-2.32%
Use of Money and Property	2,847	67	-	2,914	3,581	122.89%	3,473	100.00%	3,473	108	3.11%
Revenue from Local Agencies	22,612	17,003	-	39,615	27,332	68.99%	35,228	100.00%	35,228	(7,896)	-22.41%
Revenue from State of Cal.	11,195	1,343	-	12,538	12,024	95.90%	12,086	100.00%	12,086	(62)	-0.51%
Revenue from Federal Government	4,171	13,274	-	17,445	10,627	60.92%	13,344	100.00%	13,344	(2,717)	-20.36%
Departmental Charges	39,164	2,202	-	41,366	41,705	100.82%	41,683	100.00%	41,683	22	0.05%
Other Revenues	15,161	150,800	-	165,961	154,599	93.15%	135,479	100.00%	135,479	19,120	14.11%
<b>Total General Revenues</b>	<b>786,049</b>	<b>205,746</b>	<b>-</b>	<b>991,795</b>	<b>961,167</b>	<b>96.91%</b>	<b>922,785</b>	<b>100.00%</b>	<b>922,785</b>	<b>38,382</b>	<b>4.16%</b>
<b>Transfers &amp; Reimbursements</b>											
Overhead Reimbursements	39,000	(1,159)	-	37,841	37,492	99.08%	36,445	100.00%	36,445	1,047	2.87%
Transfers from Other Funds	19,138	(22)	-	19,116	19,045	99.63%	16,926	100.00%	16,926	2,119	12.52%
Reimbursements for Services	15,776	2,350	-	18,126	18,450	101.79%	18,481	100.00%	18,481	(31)	-0.17%
<b>Total Transfers &amp; Reimburse</b>	<b>73,914</b>	<b>1,169</b>	<b>-</b>	<b>75,083</b>	<b>74,987</b>	<b>99.87%</b>	<b>71,852</b>	<b>100.00%</b>	<b>71,852</b>	<b>3,135</b>	<b>4.36%</b>
<b>Total Sources</b>	<b>1,113,031</b>	<b>224,484</b>	<b>39,409</b>	<b>1,376,924</b>	<b>1,346,200</b>	<b>97.77%</b>	<b>1,227,997</b>	<b>100.00%</b>	<b>1,227,997</b>	<b>118,203</b>	<b>9.63%</b>

(1) - State Budget Balancing actions resulted in the "Triple Flip", which suspended a portion of local governments' Sales and Use Tax and Motor Vehicle License Fee revenues and replaced them with local property tax revenues. The 2014-2015 cumulative impact through June 2015 is approximately \$6.8 million.

(\*) - 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.



**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE TEN MONTHS ENDED JUNE 30, 2015**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END	CUR YTD LESS	% CHANGE
	FY 2014-2015	BUDGET		FY 2014-2015	ACTUAL(*)	ENCUMBR	ACTUAL %	YTD	OF PRIOR		ACTUAL (1)(*)	PRIOR YTD
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			OF BUDGET	ACTUAL (1)(*)	ACTUAL	ACTUAL (1)(*)	ACTUAL (1)	ACTUAL
<b>General Government</b>												
Mayor and Council	11,281	299	58	11,638	8,772	93	75.37%	8,505	100.00%	8,505	267	3.14%
City Attorney	13,295	131	359	13,785	12,975	522	94.12%	11,859	100.00%	11,859	1,116	9.41%
City Auditor	2,290	-	13	2,303	2,115	13	91.84%	1,906	100.00%	1,906	209	10.97%
City Clerk	2,512	(33)	-	2,479	1,975	26	79.67%	1,946	100.00%	1,946	29	1.49%
City Manager	12,482	(359)	516	12,639	11,512	670	91.08%	9,727	100.00%	9,727	1,785	18.35%
Finance	14,024	(130)	220	14,114	13,316	355	94.35%	12,064	100.00%	12,064	1,252	10.38%
Information Technology	15,402	227	1,687	17,316	13,496	1,817	77.94%	12,203	100.00%	12,203	1,293	10.60%
Human Resources	7,226	(207)	66	7,085	5,985	138	84.47%	5,356	100.00%	5,356	629	11.74%
Independent Police Auditor	1,177	24	-	1,201	1,196	-	99.58%	1,115	100.00%	1,115	81	7.26%
Office of Economic Development	4,297	(93)	141	4,345	3,777	221	86.93%	3,991	100.00%	3,991	(214)	-5.36%
Total General Government	83,986	(141)	3,060	86,905	75,119	3,855	86.44%	68,672	100.00%	68,672	6,447	9.39%
					0							
<b>Public Safety</b>												
Fire	174,283	7,373	816	182,472	178,609	1,298	97.88%	162,151	100.00%	162,151	16,458	10.15%
Police	326,289	(8,133)	1,160	319,316	311,643	1,751	97.60%	302,670	100.00%	302,670	8,973	2.96%
Total Public Safety	500,572	(760)	1,976	501,788	490,252	3,049	97.70%	464,821	100.00%	464,821	25,431	5.47%
<b>Capital Maintenance</b>												
Transportation	28,344	(49)	1,159	29,454	27,395	1,061	93.01%	25,652	100.00%	25,652	1,743	6.79%
Public Works	36,838	1,806	256	38,900	37,483	436	96.36%	35,467	100.00%	35,467	2,016	5.68%
Total Capital Maintenance	65,182	1,757	1,415	68,354	64,878	1,497	94.91%	61,119	100.00%	61,119	3,759	6.15%
<b>Community Service</b>												
Housing	238	1	-	239	230	4	96.23%	175	100.00%	175	55	31.43%
Library	27,664	68	65	27,797	27,545	93	99.09%	25,898	100.00%	25,898	1,647	6.36%
Planning, Bldg & Code Enf.	42,578	532	742	43,852	38,284	1,097	87.30%	33,755	100.00%	33,755	4,529	13.42%
Park, Rec & Neigh Svcs	56,066	1,887	458	58,411	57,277	703	98.06%	51,553	100.00%	51,553	5,724	11.10%
Environmental Services	703	10	12	725	285	3	39.31%	705	100.00%	705	(420)	-59.57%
Total Community Services	127,249	2,498	1,277	131,024	123,621	1,900	94.35%	112,086	100.00%	112,086	11,535	10.29%
Total Dept. Expenditures	776,989	3,354	7,728	788,071	753,870	10,301	95.66%	706,698	100.00%	706,698	47,172	6.67%

(1) Does not include encumbrance balance.

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**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE TEN MONTHS ENDED JUNE 30, 2015**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED FY 2014-2015 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2014-2015 BUDGET	YEAR-TO-DATE		CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL (1)(*)	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END ACTUAL (1)(*)	CUR YTD LESS PRIOR YTD ACTUAL (1)	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
					ACTUAL(*)	ENCUMBR						
<b>Non-Dept Expenditures</b>												
City-wide Expenditures:												
Econ & Neighborhood Develop.	30,127	3,054	1,552	34,733	26,694	3,613	76.85%	24,328	100.00%	24,328	2,366	9.73%
Environmental & Utility Services	1,089	1,167	310	2,566	1,202	741	46.84%	1,105	100.00%	1,105	97	8.78%
Public Safety	19,467	1,747	251	21,465	17,422	362	81.16%	18,792	100.00%	18,792	(1,370)	-7.29%
Recreation & Cultural Services	9,165	459	609	10,233	7,314	894	71.47%	8,373	100.00%	8,373	(1,059)	-12.65%
Transportation Services	5,903	804	345	7,052	6,091	281	86.37%	5,520	100.00%	5,520	571	10.34%
Strategic Support	38,039	160,363	24,473	222,875	182,352	17,207	81.82%	125,113	100.00%	125,113	57,239	45.75%
<b>Total City-wide Expenditures</b>	<b>103,790</b>	<b>167,594</b>	<b>27,540</b>	<b>298,924</b>	<b>241,075</b>	<b>23,098</b>	<b>80.65%</b>	<b>183,231</b>	<b>100.00%</b>	<b>183,231</b>	<b>57,844</b>	<b>31.57%</b>
Other Non-Dept Expenditures:												
Capital Improvements	34,624	22,070	4,141	60,835	18,557	10,913	30.50%	3,267	100.00%	3,267	15,290	468.01%
Transfers to Other Funds	35,917	890	-	36,807	36,756	-	99.86%	24,882	100.00%	24,882	11,874	47.72%
<b>Total Non-Dept Expenditures</b>	<b>174,331</b>	<b>190,554</b>	<b>31,681</b>	<b>396,566</b>	<b>296,388</b>	<b>34,011</b>	<b>74.74%</b>	<b>211,380</b>	<b>100.00%</b>	<b>211,380</b>	<b>85,008</b>	<b>40.22%</b>
<b>Reserves</b>												
Contingency Reserves	32,500	1,100	-	33,600	-	-	0.00%	-	0.00%	-	-	0.00%
Earmarked Reserves	129,211	29,476	-	158,687	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Reserves</b>	<b>161,711</b>	<b>30,576</b>	<b>-</b>	<b>192,287</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Uses</b>	<b>1,113,031</b>	<b>224,484</b>	<b>39,409</b>	<b>1,376,924</b>	<b>1,050,258</b>	<b>44,312</b>	<b>76.28%</b>	<b>918,078</b>	<b>100.00%</b>	<b>918,078</b>	<b>132,180</b>	<b>14.40%</b>

(1) Does not include encumbrance balance.

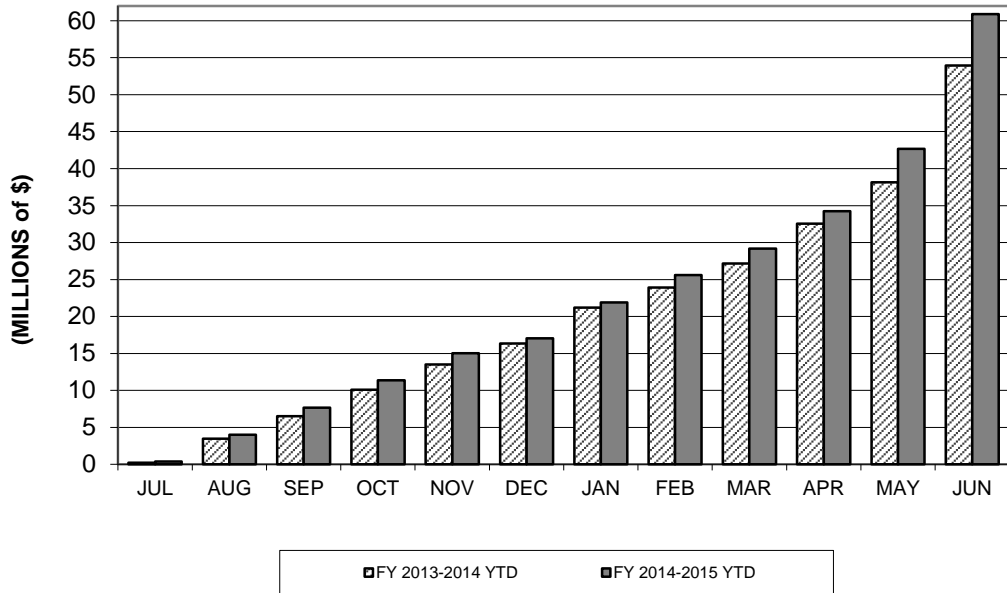
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**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FOR THE TEN MONTHS ENDED JUNE 30, 2015**  
**SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES**  
(UNAUDITED)  
(\$000's)

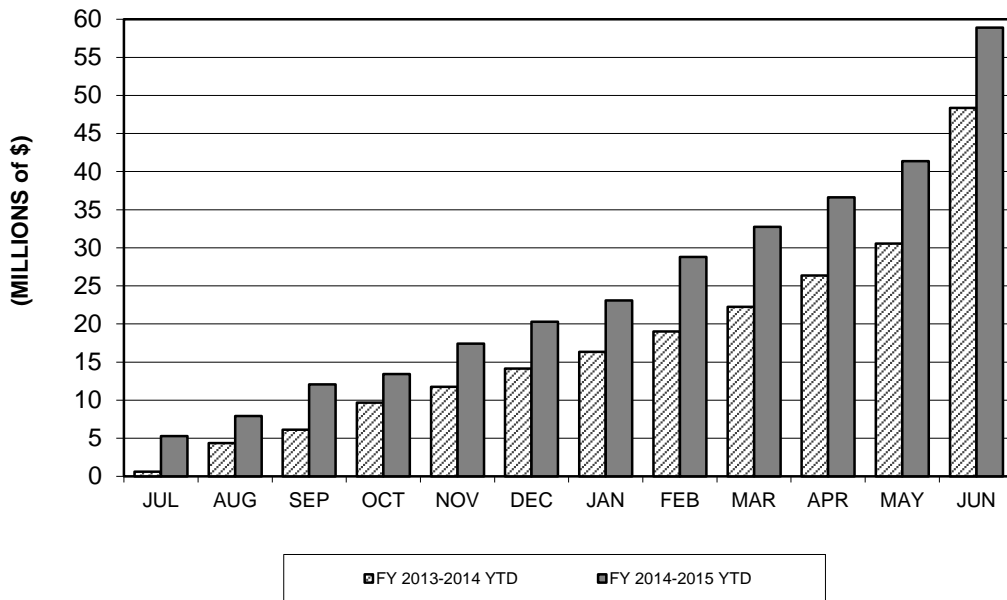
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Police	1,182	-	-	1,182	1,101	93.15%	1,204	100.00%	1,204	(103)	-8.55%
Public Works	9,604	-	-	9,604	9,332	97.17%	9,734	100.00%	9,734	(402)	-4.13%
Transportation	1,464	(1)	-	1,463	1,067	72.93%	1,203	100.00%	1,203	(136)	-11.31%
Library	1,050	-	-	1,050	979	93.24%	1,069	100.00%	1,069	(90)	-8.42%
Planning, Bldg & Code Enf	3,600	1,000	-	4,600	4,937	107.33%	4,739	100.00%	4,739	198	4.18%
Parks Rec & Neigh Svcs	16,523	973	-	17,496	18,015	102.97%	16,625	100.00%	16,625	1,390	8.36%
Miscellaneous Dept Charges	5,741	230	-	5,971	6,274	105.07%	7,109	100.00%	7,109	(835)	-11.75%
<b>Total Departmental Revenues</b>	<b>39,164</b>	<b>2,202</b>	<b>-</b>	<b>41,366</b>	<b>41,705</b>	<b>100.82%</b>	<b>41,683</b>	<b>100.00%</b>	<b>41,683</b>	<b>22</b>	<b>0.05%</b>

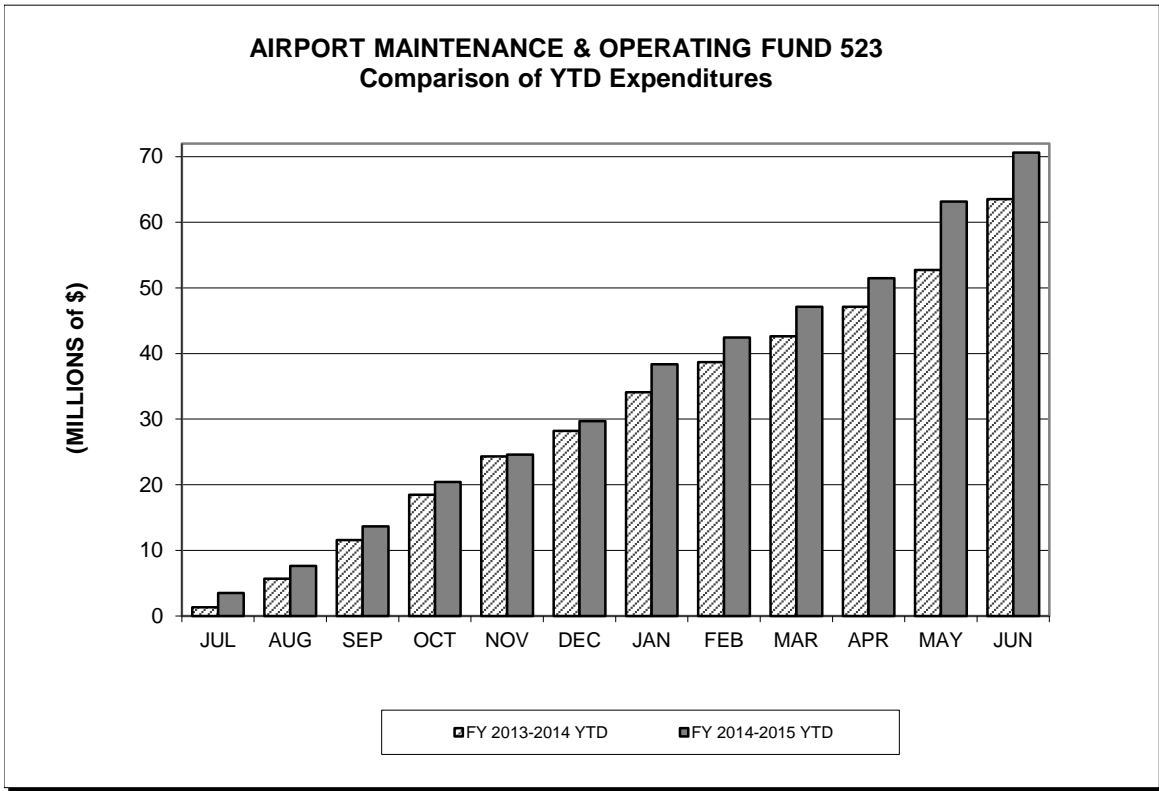
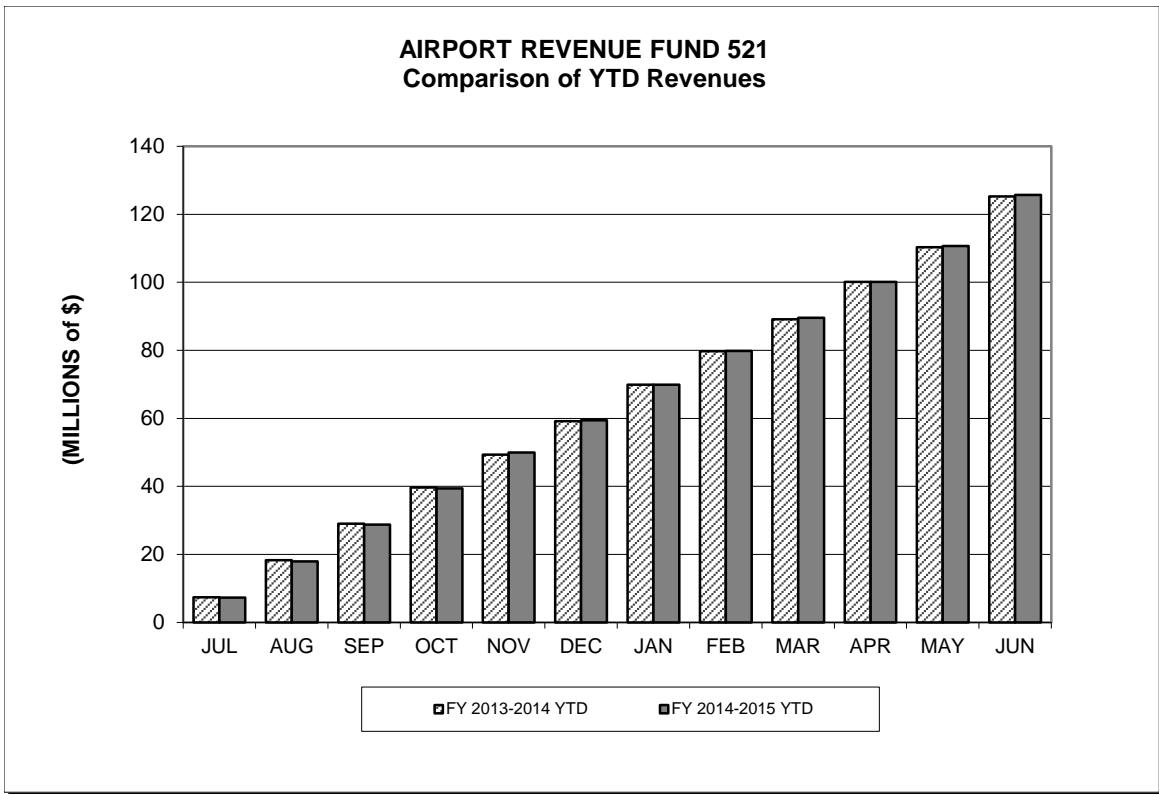
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**CONSTRUCTION & CONVEYANCE TAX FUNDS  
Comparison of YTD Revenues**



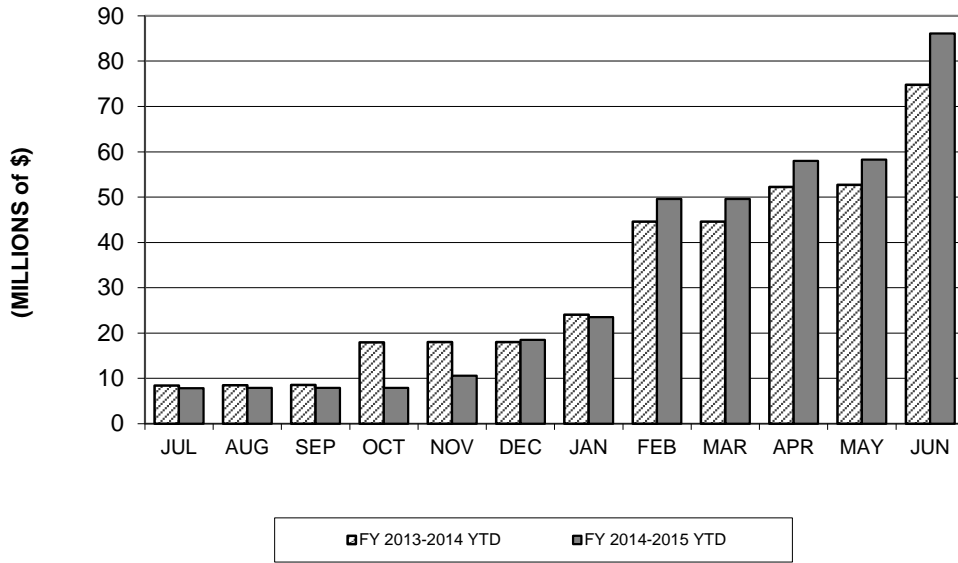
**CONSTRUCTION & CONVEYANCE TAX FUNDS  
Comparison of YTD Expenditures**





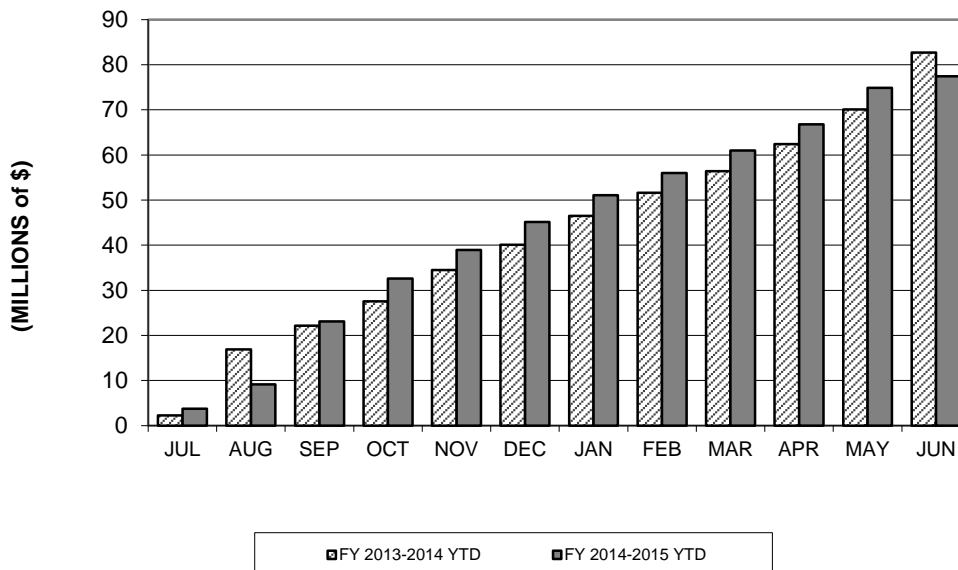
Note: The graphs above include the airport revenue fund (521) and operating fund (523) only.

**WPCP OPERATING FUND 513  
Comparison of YTD Revenues**



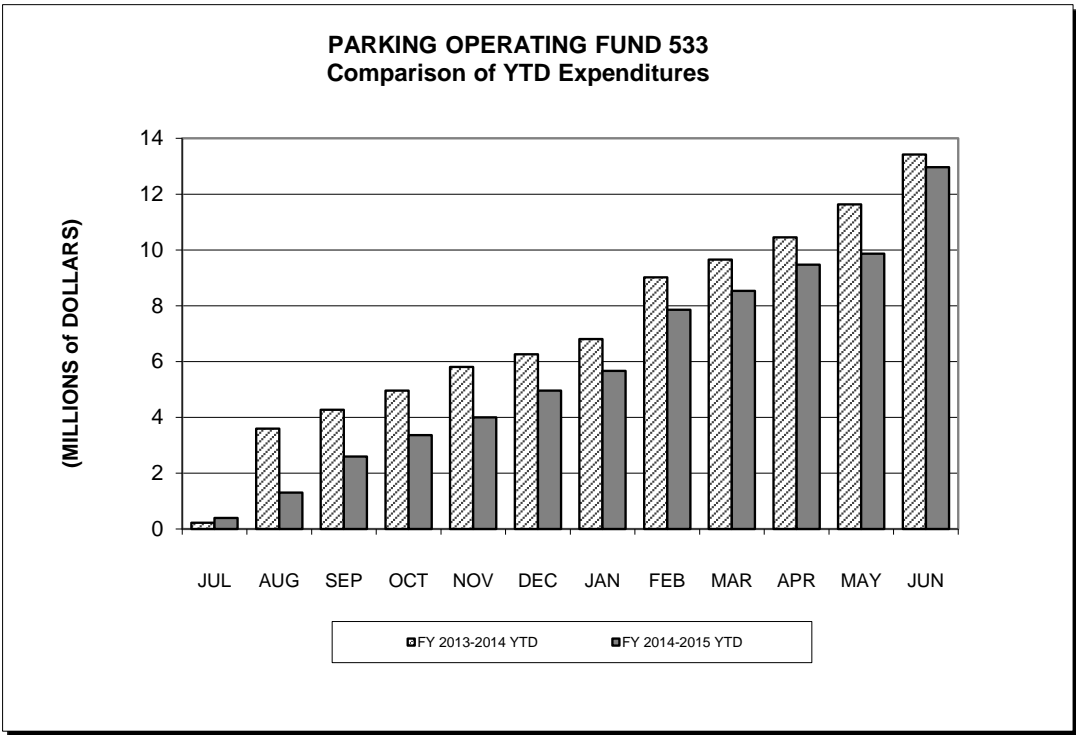
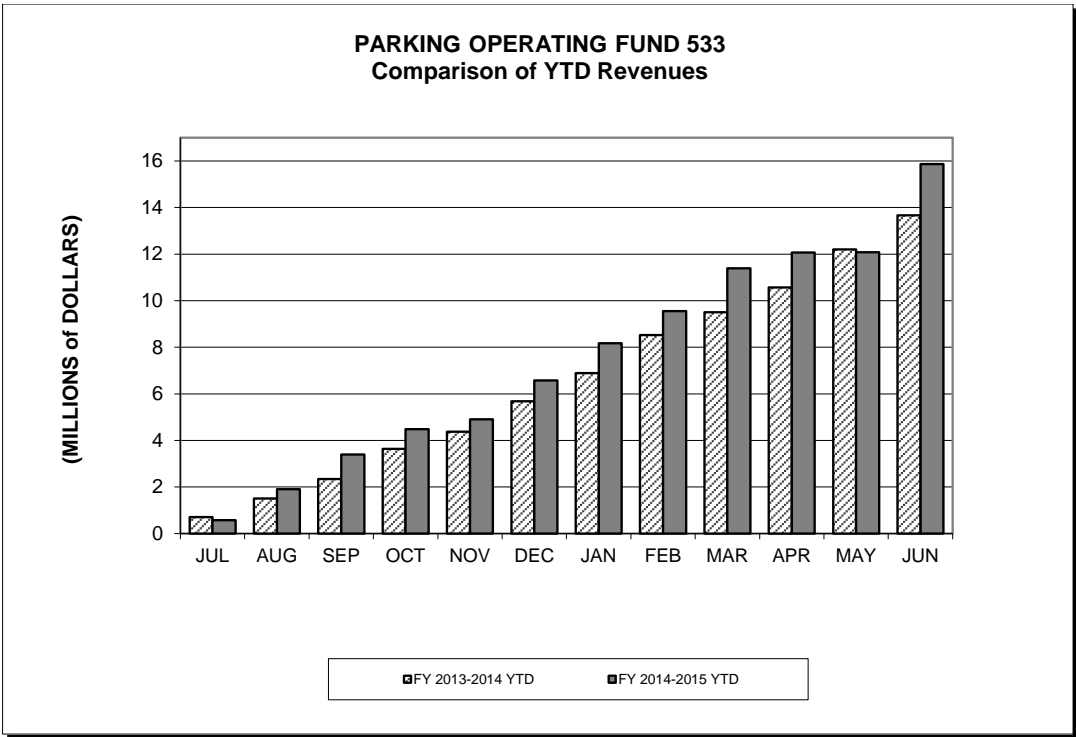
FY 2013-2014 YTD
  FY 2014-2015 YTD

**WPCP OPERATING FUND 513  
Comparison of YTD Expenditures**



FY 2013-2014 YTD
  FY 2014-2015 YTD

Note: The graphs above are only for the WPCP operating fund (513).



Note: The graphs above are only for the Parking operating fund (533).

**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE TEN MONTHS ENDED JUNE 30, 2015  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2014-2015	BUDGET		FY 2014-2015	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Construction/Conveyance Tax</b>							
Prior Year Encumbrance	-	-	7,098	7,098	7,098	-	2,125
Beginning Fund Balance	72,073	6,112	-	78,185	78,185	-	78,699
Revenues	55,313	2,467	-	57,780	60,914	-	53,965
<b>Total Sources</b>	<b>127,386</b>	<b>8,579</b>	<b>7,098</b>	<b>143,063</b>	<b>146,197</b>	<b>-</b>	<b>134,789</b>
<b>Total Uses</b>	<b>127,386</b>	<b>8,579</b>	<b>7,098</b>	<b>143,063</b>	<b>58,895</b>	<b>4,967</b>	<b>48,345</b>
<b>Airport</b>							
Prior Year Encumbrance	-	-	6,427	6,427	6,427	-	5,851
Beginning Fund Balance	303,449	10,025	-	313,474	313,474	-	327,855
Revenues	356,222	145,417	-	501,639	356,375	-	355,585
<b>Total Sources</b>	<b>659,671</b>	<b>155,442</b>	<b>6,427</b>	<b>821,540</b>	<b>676,276</b>	<b>-</b>	<b>689,291</b>
<b>Total Uses</b>	<b>659,671</b>	<b>155,442</b>	<b>6,427</b>	<b>821,540</b>	<b>336,909</b>	<b>8,254</b>	<b>347,192</b>
<b>Waste Water Treatment</b>							
Prior Year Encumbrance	-	-	88,889	88,889	88,889	-	41,043
Beginning Fund Balance	268,287	31,145	-	299,432	299,432	-	306,847
Revenues	328,982	200	-	329,182	325,107	-	307,262
<b>Total Sources</b>	<b>597,269</b>	<b>31,345</b>	<b>88,889</b>	<b>717,503</b>	<b>713,428</b>	<b>-</b>	<b>655,152</b>
<b>Total Uses</b>	<b>597,269</b>	<b>31,345</b>	<b>88,889</b>	<b>717,503</b>	<b>312,263</b>	<b>77,218</b>	<b>268,055</b>
<b>Parking</b>							
Prior Year Encumbrance	-	-	1,004	1,004	1,004	-	1,032
Beginning Fund Balance	13,492	631	-	14,123	14,123	-	13,066
Revenues	17,333	275	-	17,608	15,863	-	13,680
<b>Total Sources</b>	<b>30,825</b>	<b>906</b>	<b>1,004</b>	<b>32,735</b>	<b>30,990</b>	<b>-</b>	<b>27,778</b>
<b>Total Uses</b>	<b>30,825</b>	<b>906</b>	<b>1,004</b>	<b>32,735</b>	<b>12,980</b>	<b>794</b>	<b>13,415</b>
<b>Municipal Water</b>							
Prior Year Encumbrance	-	-	2,369	2,369	2,369	-	975
Beginning Fund Balance	16,546	2,887	-	19,433	19,433	-	18,424
Revenues	40,565	-	-	40,565	40,920	-	38,522
<b>Total Sources</b>	<b>57,111</b>	<b>2,887</b>	<b>2,369</b>	<b>62,367</b>	<b>62,722</b>	<b>-</b>	<b>57,921</b>
<b>Total Uses</b>	<b>57,111</b>	<b>2,887</b>	<b>2,369</b>	<b>62,367</b>	<b>36,758</b>	<b>3,136</b>	<b>36,818</b>



**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE TEN MONTHS ENDED JUNE 30, 2015  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2014-2015	BUDGET		FY 2014-2015	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Gas Tax</b>							
Revenues	15,000	2,350	-	17,350	18,130	-	17,796
<b>Total Sources</b>	<b>15,000</b>	<b>2,350</b>	<b>-</b>	<b>17,350</b>	<b>18,130</b>	<b>-</b>	<b>17,796</b>
<b>Total Uses</b>	<b>15,000</b>	<b>2,350</b>	<b>-</b>	<b>17,350</b>	<b>17,838</b>	<b>-</b>	<b>17,796</b>
<b>Building and Structures</b>							
Prior Year Encumbrance	-	-	4,290	4,290	4,290	-	7,493
Beginning Fund Balance	25,528	5,389	-	30,917	30,917	-	16,215
Revenues	28,806	628	-	29,434	19,636	-	26,494
<b>Total Sources</b>	<b>54,334</b>	<b>6,017</b>	<b>4,290</b>	<b>64,641</b>	<b>54,843</b>	<b>-</b>	<b>50,202</b>
<b>Total Uses</b>	<b>54,334</b>	<b>6,017</b>	<b>4,290</b>	<b>64,641</b>	<b>14,189</b>	<b>6,969</b>	<b>14,739</b>
<b>Residential Construction</b>							
Beginning Fund Balance	1,106	324	-	1,430	1,430	-	986
Revenues	229	3	-	232	273	-	473
<b>Total Sources</b>	<b>1,335</b>	<b>327</b>	<b>-</b>	<b>1,662</b>	<b>1,703</b>	<b>-</b>	<b>1,459</b>
<b>Total Uses</b>	<b>1,335</b>	<b>327</b>	<b>-</b>	<b>1,662</b>	<b>31</b>	<b>-</b>	<b>28</b>
<b>Transient Occupancy Tax</b>							
Prior Year Encumbrance	-	-	163	163	163	-	61
Beginning Fund Balance	2,806	2,741	-	5,547	5,547	-	4,729
Revenues	17,658	3,865	-	21,523	22,420	-	17,910
<b>Total Sources</b>	<b>20,464</b>	<b>6,606</b>	<b>163</b>	<b>27,233</b>	<b>28,130</b>	<b>-</b>	<b>22,700</b>
<b>Total Uses</b>	<b>20,464</b>	<b>6,606</b>	<b>163</b>	<b>27,233</b>	<b>19,011</b>	<b>335</b>	<b>17,049</b>
<b>Conventions, Arts &amp; Entertainment</b>							
Prior Year Encumbrance	-	-	17	17	17	-	389
Beginning Fund Balance	4,774	1,219	-	5,993	5,993	-	6,606
Revenues	9,228	395	-	9,623	48,520	-	47,041
<b>Total Sources</b>	<b>14,002</b>	<b>1,614</b>	<b>17</b>	<b>15,633</b>	<b>54,530</b>	<b>-</b>	<b>54,036</b>
<b>Total Uses</b>	<b>14,002</b>	<b>1,614</b>	<b>17</b>	<b>15,633</b>	<b>47,577</b>	<b>36</b>	<b>48,319</b>

**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE TEN MONTHS ENDED JUNE 30, 2015  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2014-2015	BUDGET		FY 2014-2015	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Golf</b>							
Beginning Fund Balance	584	(42)	-	542	542	-	460
Revenues	2,167	520	-	2,687	2,664	-	2,517
<b>Total Sources</b>	<b>2,751</b>	<b>478</b>	<b>-</b>	<b>3,229</b>	<b>3,206</b>	<b>-</b>	<b>2,977</b>
<b>Total Uses</b>	<b>2,751</b>	<b>478</b>	<b>-</b>	<b>3,229</b>	<b>2,784</b>	<b>-</b>	<b>2,434</b>
<b>Other Funds</b>							
Prior Year Encumbrance	-	-	16,098	16,098	16,098	-	14,758
Beginning Fund Balance	214,051	48,171	-	262,222	262,222	-	248,746
Revenues	385,731	10,668	-	396,399	435,128	-	396,943
<b>Total Sources</b>	<b>599,782</b>	<b>58,839</b>	<b>16,098</b>	<b>674,719</b>	<b>713,448</b>	<b>-</b>	<b>660,447</b>
<b>Total Uses</b>	<b>599,782</b>	<b>58,839</b>	<b>16,098</b>	<b>674,719</b>	<b>419,537</b>	<b>24,187</b>	<b>389,563</b>

**CITY OF SAN JOSE**  
**CAPITAL PROJECT FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE TEN MONTHS ENDED JUNE 30, 2015**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2014-2015	BUDGET		FY 2014-2015	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Construction Excise</b>							
Prior Year Encumbrance	-	-	27,144	27,144	27,144	-	8,077
Beginning Fund Balance	59,511	14,363	-	73,874	73,874	-	61,383
Revenues	70,461	9,654	-	80,115	55,927	-	66,750
<b>Total Sources</b>	<b>129,972</b>	<b>24,017</b>	<b>27,144</b>	<b>181,133</b>	<b>156,945</b>	<b>-</b>	<b>136,210</b>
<b>Total Uses</b>	<b>129,972</b>	<b>24,017</b>	<b>27,144</b>	<b>181,133</b>	<b>48,873</b>	<b>33,023</b>	<b>35,301</b>
<b>Other</b>							
Prior Year Encumbrance	-	-	16,839	16,839	16,839	-	13,260
Beginning Fund Balance	29,515	1,109	-	30,624	30,624	-	38,923
Revenues	10,006	(8,060)	-	1,946	1,629	-	1,620
<b>Total Sources</b>	<b>39,521</b>	<b>(6,951)</b>	<b>16,839</b>	<b>49,409</b>	<b>49,092</b>	<b>-</b>	<b>53,803</b>
<b>Total Uses</b>	<b>39,521</b>	<b>(6,951)</b>	<b>16,839</b>	<b>49,409</b>	<b>12,717</b>	<b>13,138</b>	<b>6,102</b>

**CITY OF SAN JOSE  
OTHER FUND TYPES  
SOURCE AND USE OF FUNDS  
FOR THE TEN MONTHS ENDED JUNE 30, 2015  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2014-2015 BUDGET	BUDGET AMENDMENTS		FY 2014-2015 BUDGET	ACTUAL	ENCUMBR	Y-T-D ACTUAL
<b>Trust and Agency</b>							
Prior Year Encumbrance	-	-	13	13	13	-	29
Beginning Fund Balance	4,818	303	-	5,121	5,121	-	6,504
Revenues	887	3,575	-	4,462	4,801	-	1,238
<b>Total Sources</b>	<u>5,705</u>	<u>3,878</u>	13	<u>9,596</u>	<u>9,935</u>	-	<u>7,771</u>
<b>Total Uses</b>	<u>5,705</u>	<u>3,878</u>	13	<u>9,596</u>	904	66	<u>2,901</u>

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