

2014-2015

MID-YEAR  
BUDGET  
REVIEW



SECTION  
IV

APPENDIX







## **FINANCE DEPARTMENT**

### Monthly Financial Report

Financial Results for the Six Months Ended December 31, 2014  
Fiscal Year 2014-2015  
*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Six Months Ended December 31, 2014**  
**Fiscal Year 2014-2015**  
*(UNAUDITED)*

***Table of Contents***

	<i>Page Reference</i>
<b>General Fund</b>	
Comparison of Current Year's Monthly Cash Balance vs. Prior Year's Balance.....	1
Comparison of Current Year-to-Date Revenues vs. Prior Year-to-Date Revenues.....	2
Comparison of Current Year-to-Date Expenditures vs. Prior Year-to-Date Expenditures.....	2
Comparison of Current Year-to-Date Revenues for Major Revenue Sources vs. Prior Year-to-Date Revenues.....	3
Comparison of Current Year-to-Date Expenditures by Type vs. Prior Year-to-Date Expenditures.....	3
Source and Use of Funds.....	4
Supplemental Schedule of Departmental Revenues.....	7
<b>Other Funds</b>	
<i>Special Funds</i>	
Comparison of Current Year-to-Date Construction & Conveyance Tax Revenues vs. Prior Year-to-Date Revenues.....	8
Comparison of Current Year-to-Date Construction & Conveyance Tax Expenditures vs. Prior Year-to-Date Expenditures.....	8
Comparison of Year-to-Date Revenues and YTD Expenditures vs. Prior Year-to-Date Revenue and Expenditures for:	
Airport Revenue Fund 521 and Airport Maintenance & Operating Fund 523.....	9
WPCP Operating Fund 513.....	10
Parking Operations Fund 533.....	11
Source and Use of Funds .....	12

**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Six Months Ended December 31, 2014**  
**Fiscal Year 2014-2015**  
**(UNAUDITED)**

***Table of Contents***

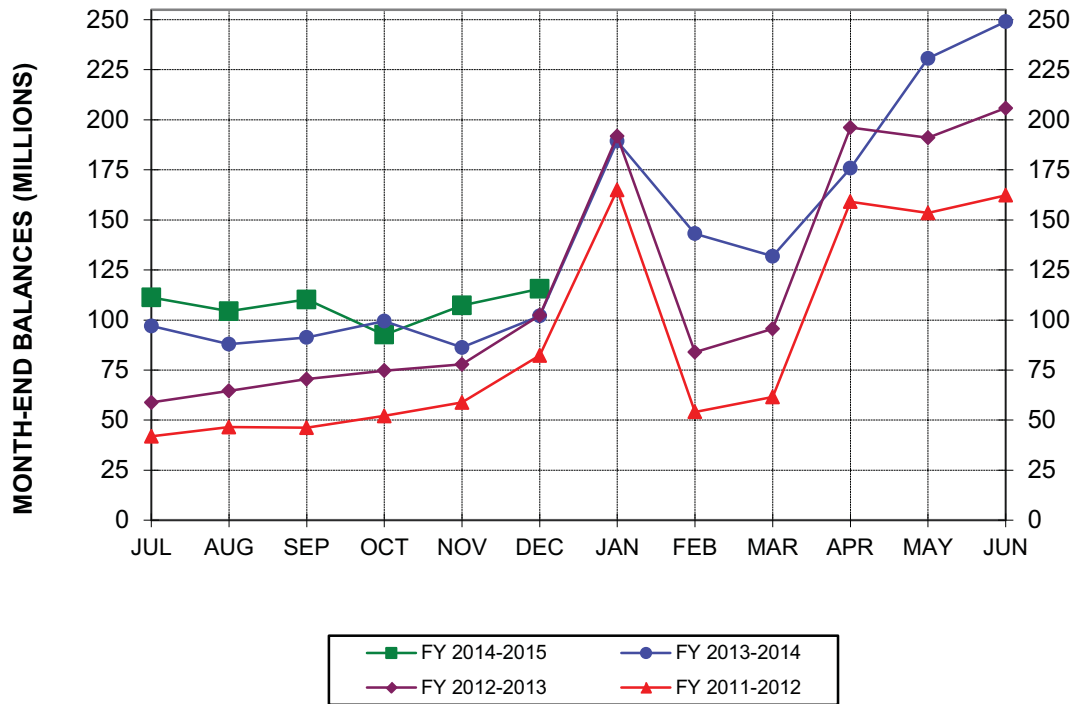
	<i>Page Reference</i>
<b>Other Funds (Cont'd)</b>	
<i>Capital Project Funds</i>	
Source and Use of Funds.....	15
<i>Other Fund Types</i>	
Source and Use of Funds.....	16

Submitted by:



JULIA H. COOPER  
Director, Finance Department

## GENERAL FUND Comparison of Cash Balances



## GENERAL FUND MONTHLY CASH BALANCES

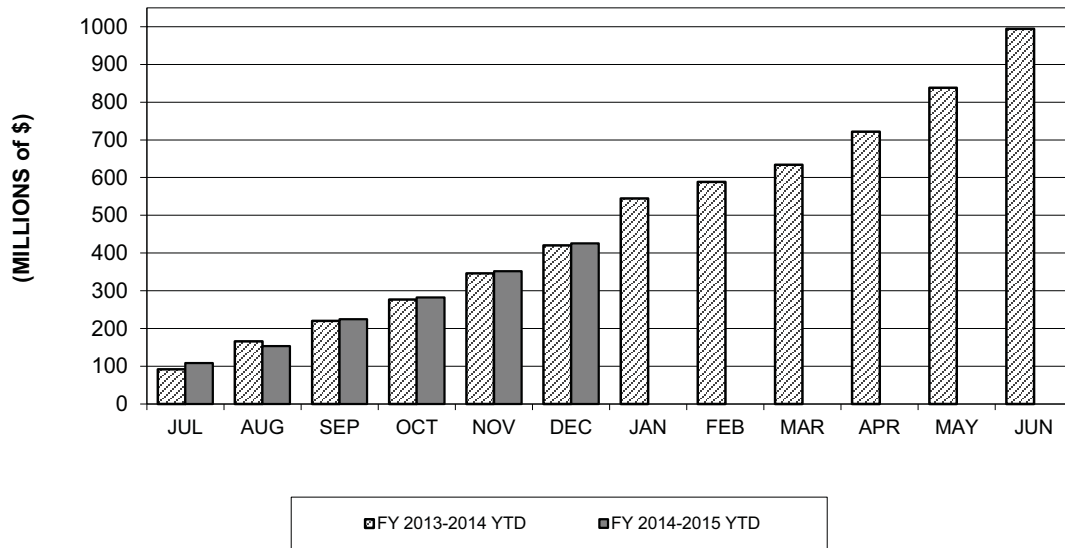
MONTH	FY 2014-2015	FY 2013-2014	FY 2012-2013	FY 2011-2012
JULY (1)	\$ 111,318,585	\$ 97,000,280	\$ 58,791,632	\$ 41,946,493
AUGUST	104,337,113	87,887,607	64,647,700	46,502,235
SEPTEMBER	110,248,937	91,326,643	70,484,194	46,218,737
OCTOBER	92,649,862	99,449,689	74,756,262	52,097,481
NOVEMBER	107,339,933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

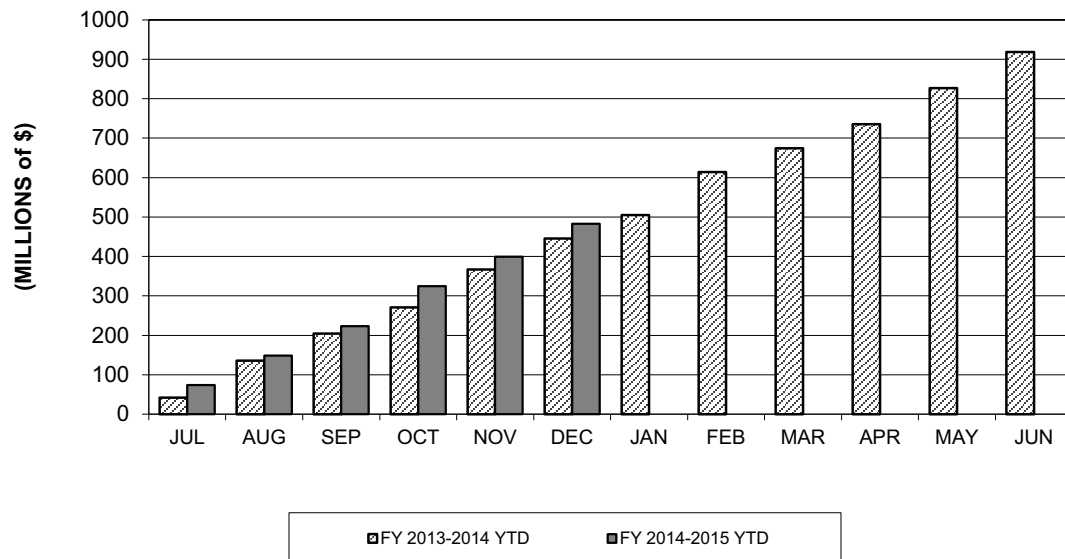
Note: (2) The General Fund cash balance decreases each February mainly due to the repayment of the Tax and Revenue Anticipation Notes (TRANS) in the amount of \$100 million.

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

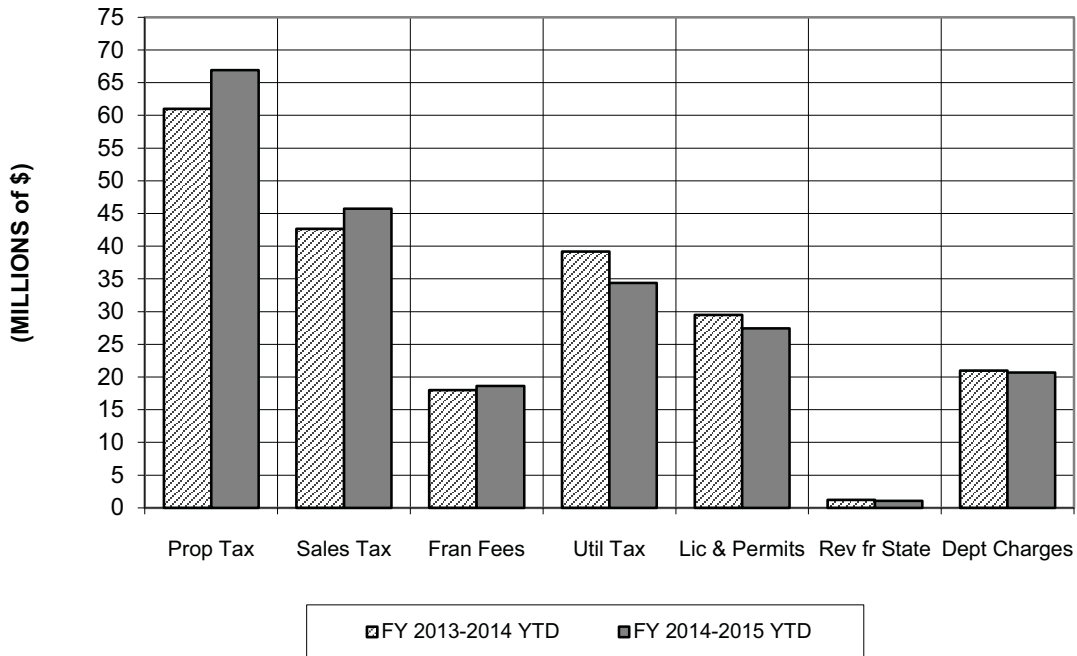
**GENERAL FUND  
Comparison of YTD Revenues  
Actual**



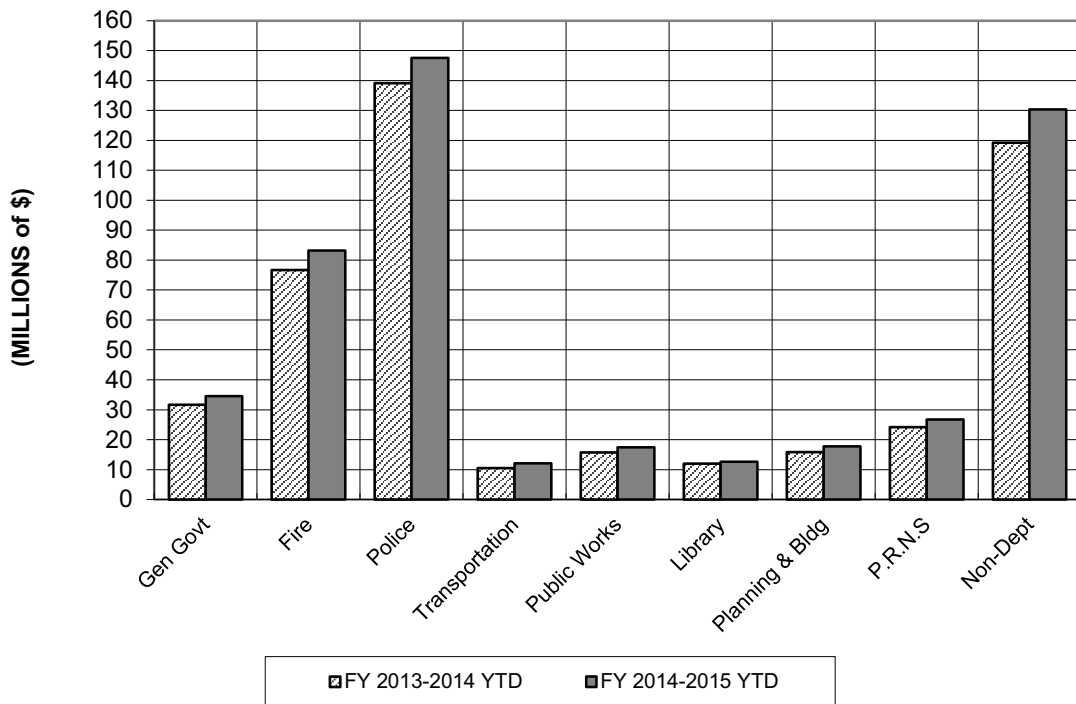
**GENERAL FUND  
Comparison of YTD Expenditures  
Actual**



**GENERAL FUND MAJOR REVENUES**  
**Comparison of YTD Actual vs. Prior YTD Actual**  
**For the Month Ended December 31, 2014**



**GENERAL FUND MAJOR EXPENDITURES**  
**Comparison of YTD Actual vs. Prior YTD Actual**  
**For the Month Ended December 31, 2014**





**CITY OF SAN JOSE  
GENERAL FUND SOURCE AND USE OF FUNDS  
FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2014**

(UNAUDITED)

( \$000's )

	ADOPTED FY 2014-2015 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR(**)	REVISED FY 2014-2015 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
<b>Fund Balance</b>											
Prior Year Encumbrances	-	-	48,580	48,580	48,580	100.00%	18,795	103.38%	18,181	21,982	116.96%
Liquidation of c/o Encumbrance	-	-	-	-	-	-	-	-	-	-	-
Available Balance	253,068	17,559	-	270,627	270,627	100.00%	215,181	100.00%	215,181	55,446	25.77%
<b>Total Fund Balance</b>	<b>253,068</b>	<b>17,559</b>	<b>48,580</b>	<b>319,207</b>	<b>319,207</b>	<b>100.00%</b>	<b>233,976</b>	<b>100.26%</b>	<b>233,362</b>	<b>77,428</b>	<b>33.09%</b>
<b>General Revenues</b>											
Property Tax	233,973	-	-	233,973	66,912	28.60%	60,979	27.27%	223,645	5,933	9.73%
Sales Tax (1)	180,024	-	-	180,024	45,745	25.41%	42,656	24.60%	173,412	3,089	7.24%
Telephone Line Tax	20,700	-	-	20,700	7,533	36.39%	7,346	35.50%	20,692	187	2.55%
Transient Occupancy Tax	11,750	-	-	11,750	5,748	48.92%	4,312	36.32%	11,873	1,436	33.30%
Franchise Fees	45,347	-	-	45,347	18,641	41.11%	18,006	39.36%	45,749	635	3.53%
Utility Tax	94,825	-	-	94,825	34,404	36.28%	39,204	41.80%	93,794	(4,800)	-12.24%
Business Taxes	43,700	-	-	43,700	22,248	50.91%	21,207	46.63%	45,478	1,041	4.91%
Licenses and Permits	46,375	80	-	46,455	27,441	59.07%	29,514	56.74%	52,014	(2,073)	-7.02%
Fines, Forfeits and Penalties	14,205	-	-	14,205	7,292	51.33%	6,177	41.64%	14,835	1,115	18.05%
Use of Money and Property	2,847	67	-	2,914	2,125	72.92%	1,886	54.30%	3,473	239	12.67%
Revenue from Local Agencies	22,612	3,849	-	26,461	3,753	14.18%	4,018	11.41%	35,228	(265)	-6.60%
Revenue from State of Cal.	11,195	731	-	11,926	1,090	9.14%	1,223	10.12%	12,086	(133)	-10.87%
Revenue from Federal Government	4,171	6,848	-	11,019	2,797	25.38%	6,514	48.82%	13,344	(3,717)	-57.06%
Departmental Charges (2)	39,164	-	-	39,164	20,680	52.80%	20,991	50.36%	41,683	(311)	-1.48%
Other Revenues	15,161	148,238	-	163,399	112,801	69.03%	110,495	81.56%	135,479	2,306	2.09%
<b>Total General Revenues</b>	<b>786,049</b>	<b>159,813</b>	<b>-</b>	<b>945,862</b>	<b>379,210</b>	<b>40.09%</b>	<b>374,528</b>	<b>40.59%</b>	<b>922,785</b>	<b>4,682</b>	<b>1.25%</b>
<b>Transfers &amp; Reimbursements</b>											
Overhead Reimbursements	39,000	(668)	-	38,332	29,377	76.64%	29,014	79.61%	36,445	363	1.25%
Transfers from Other Funds	19,138	-	-	19,138	8,726	45.60%	10,088	59.60%	16,926	(1,362)	-13.50%
Reimbursements for Services	15,776	-	-	15,776	8,083	51.24%	6,809	36.84%	18,481	1,274	18.71%
<b>Total Transfers &amp; Reimburse</b>	<b>73,914</b>	<b>(668)</b>	<b>-</b>	<b>73,246</b>	<b>46,186</b>	<b>63.06%</b>	<b>45,911</b>	<b>63.90%</b>	<b>71,852</b>	<b>275</b>	<b>0.60%</b>
<b>Total Sources</b>	<b>1,113,031</b>	<b>176,704</b>	<b>48,580</b>	<b>1,338,315</b>	<b>744,603</b>	<b>55.38%</b>	<b>654,415</b>	<b>53.29%</b>	<b>1,227,999</b>	<b>82,385</b>	<b>12.59%</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 negatively cumulative impact through December 2014 is approximately \$18.8 million.

(2) - See Supplemental Schedules on Page 7.

(\*) - 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.

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**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE SIX MONTHS ENDED DECEMBER 31, 2014**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END ACTUAL (1)(*)	CUR YTD LESS PRIOR YTD ACTUAL (1)	% CHANGE
	FY 2014-2015	BUDGET		FY 2014-2015	ACTUAL(*)	ENCUMBR(**)	ACTUAL %	YTD	OF PRIOR			% CHANGE
	BUDGET	AMENDMENTS		ENCUMBR(**)	BUDGET	ACTUAL(*)	ENCUMBR(**)	OF BUDGET	ACTUAL (1)(*)			ACTUAL
<b>General Government</b>												
Mayor and Council	11,281	194	58	11,533	4,219	26	36.58%	3,954	46.49%	8,505	265	6.70%
City Attorney	13,295	24	359	13,678	6,213	560	45.42%	5,450	45.96%	11,859	763	14.00%
City Auditor	2,290	(31)	13	2,272	1,094	13	48.15%	899	47.17%	1,906	195	21.69%
City Clerk	2,512	(30)	-	2,482	865	51	34.85%	872	44.81%	1,946	(7)	-0.80%
City Manager	12,482	(188)	536	12,830	5,197	857	40.51%	4,357	44.79%	9,727	840	19.28%
Finance	14,024	48	288	14,360	6,045	637	42.10%	5,774	47.86%	12,064	271	4.69%
Information Technology	15,402	376	1,741	17,519	5,680	1,899	32.42%	5,317	43.57%	12,203	363	6.83%
Human Resources	7,226	(90)	190	7,326	2,763	1,079	37.71%	2,677	49.98%	5,356	86	3.21%
Independent Police Auditor	1,177	(10)	-	1,167	568	-	48.67%	516	46.28%	1,115	52	10.08%
Office of Economic Development	4,297	(169)	152	4,280	1,946	107	45.47%	1,820	45.60%	3,991	126	6.92%
<b>Total General Government</b>	<b>83,986</b>	<b>124</b>	<b>3,337</b>	<b>87,447</b>	<b>34,590</b>	<b>5,229</b>	<b>39.56%</b>	<b>31,636</b>	<b>46.07%</b>	<b>68,672</b>	<b>2,954</b>	<b>9.34%</b>
<b>Public Safety</b>												
Fire	174,283	3,068	816	178,167	83,197	1,625	46.70%	76,703	47.30%	162,151	6,494	8.47%
Police	326,289	1,573	1,424	329,286	147,508	3,425	44.80%	139,101	45.96%	302,670	8,407	6.04%
<b>Total Public Safety</b>	<b>500,572</b>	<b>4,641</b>	<b>2,240</b>	<b>507,453</b>	<b>230,705</b>	<b>5,050</b>	<b>45.46%</b>	<b>215,804</b>	<b>46.43%</b>	<b>464,821</b>	<b>14,901</b>	<b>6.90%</b>
<b>Capital Maintenance</b>												
Transportation	28,344	(16)	1,226	29,554	12,095	1,783	40.93%	10,503	40.94%	25,652	1,592	15.16%
Public Works	36,838	(16)	256	37,078	17,451	2,511	47.07%	15,778	44.49%	35,467	1,673	10.60%
<b>Total Capital Maintenance</b>	<b>65,182</b>	<b>(32)</b>	<b>1,482</b>	<b>66,632</b>	<b>29,546</b>	<b>4,294</b>	<b>44.34%</b>	<b>26,281</b>	<b>43.00%</b>	<b>61,119</b>	<b>3,265</b>	<b>12.42%</b>
<b>Community Service</b>												
Housing	238	(1)	-	237	101	5	42.62%	81	46.29%	175	20	24.69%
Library	27,664	(10)	73	27,727	12,616	445	45.50%	11,946	46.13%	25,898	670	5.61%
Planning, Bldg & Code Enf.	42,578	1,287	756	44,621	17,794	1,369	39.88%	15,823	46.88%	33,755	1,971	12.46%
Park, Rec & Neigh Svcs	56,066	51	664	56,781	26,782	2,282	47.17%	24,149	46.84%	51,553	2,633	10.90%
Environmental Services	703	9	18	730	292	17	40.00%	632	89.65%	705	(340)	-53.80%
<b>Total Community Services</b>	<b>127,249</b>	<b>1,336</b>	<b>1,511</b>	<b>130,096</b>	<b>57,585</b>	<b>4,118</b>	<b>44.26%</b>	<b>52,631</b>	<b>46.96%</b>	<b>112,086</b>	<b>4,954</b>	<b>9.41%</b>
<b>Total Dept. Expenditures</b>	<b>776,989</b>	<b>6,069</b>	<b>8,570</b>	<b>791,628</b>	<b>352,426</b>	<b>18,691</b>	<b>44.52%</b>	<b>326,352</b>	<b>46.18%</b>	<b>706,698</b>	<b>26,074</b>	<b>7.99%</b>

(1) Does not include encumbrance balance.

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**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE SIX MONTHS ENDED DECEMBER 31, 2014**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END	PRIOR YEAR-END	CUR YTD LESS	% CHANGE
	FY 2014-2015	BUDGET		FY 2014-2015	ACTUAL(*)	ENCUMBR(**)	ACTUAL %	YTD	OF PRIOR				LESS PRIOR YTD
	BUDGET	AMENDMENTS		BUDGET	ACTUAL(*)	ENCUMBR(**)	OF BUDGET	ACTUAL (1)(*)	ACTUAL				ACTUAL (1)(*)
<b>Non-Dept Expenditures</b>													
City-wide Expenditures:													
Econ & Neighborhood Develop.	30,127	2,678	1,542	34,347	17,247	7,182	50.21%	16,672	68.53%	24,328	575	3.45%	
Environmental & Utility Services	1,089	968	310	2,367	970	166	40.98%	825	74.66%	1,105	145	17.58%	
Public Safety	19,467	602	251	20,320	9,055	320	44.56%	5,460	29.05%	18,792	3,595	65.84%	
Recreation & Cultural Services	9,165	73	620	9,858	3,013	1,948	30.56%	2,922	34.90%	8,373	91	3.11%	
Transportation Services	5,903	4	345	6,252	2,616	779	41.84%	2,515	45.56%	5,520	101	4.02%	
Strategic Support	38,039	153,185	32,688	223,912	59,660	33,204	26.64%	64,549	51.59%	125,113	(4,889)	-7.57%	
<b>Total City-wide Expenditures</b>	<b>103,790</b>	<b>157,510</b>	<b>35,782</b>	<b>297,082</b>	<b>92,561</b>	<b>43,599</b>	<b>31.16%</b>	<b>92,943</b>	<b>50.72%</b>	<b>183,231</b>	<b>(382)</b>	<b>-0.41%</b>	
Other Non-Dept Expenditures:													
Capital Improvements	34,624	8,941	4,228	47,793	1,473	5,157	3.08%	1,370	41.93%	3,267	103	7.52%	
Transfers to Other Funds	35,917	425	-	36,342	36,342	-	100.00%	24,873	99.96%	24,882	11,469	46.11%	
<b>Total Non-Dept Expenditures</b>	<b>174,331</b>	<b>166,876</b>	<b>40,010</b>	<b>381,217</b>	<b>130,376</b>	<b>48,756</b>	<b>34.20%</b>	<b>119,194</b>	<b>56.39%</b>	<b>211,380</b>	<b>11,182</b>	<b>9.38%</b>	
<b>Reserves</b>													
Contingency Reserves	32,500	200	-	32,700	-	-	0.00%	-	0.00%	-	-	0.00%	
Earmarked Reserves	129,211	3,559	-	132,770	-	-	0.00%	-	0.00%	-	-	0.00%	
<b>Total Reserves</b>	<b>161,711</b>	<b>3,759</b>	<b>-</b>	<b>165,470</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>176,704</b>	<b>48,580</b>	<b>1,338,315</b>	<b>482,802</b>	<b>67,447</b>	<b>36.08%</b>	<b>445,546</b>	<b>48.53%</b>	<b>918,078</b>	<b>37,256</b>	<b>8.36%</b>	

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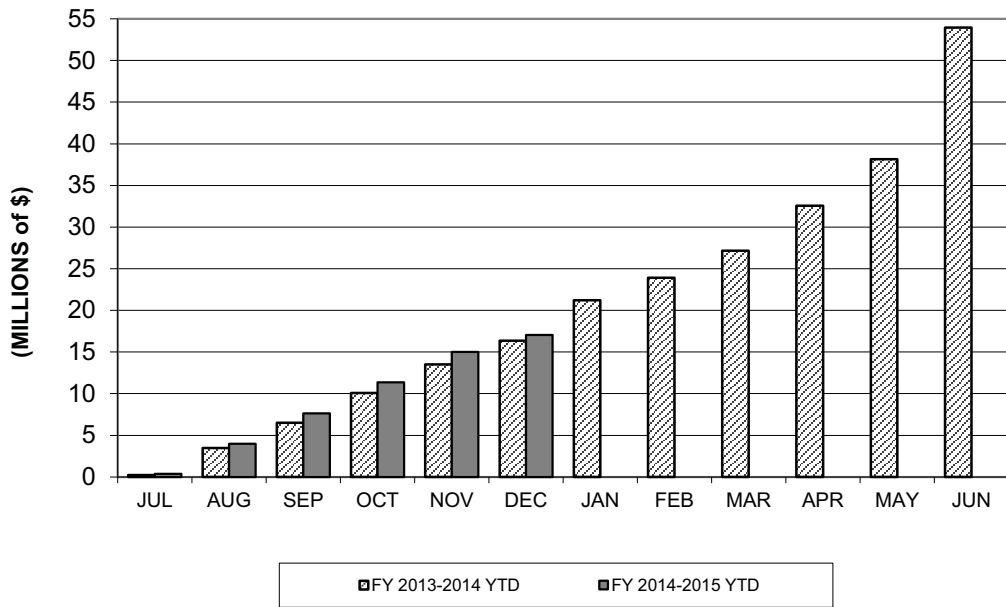
**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FOR THE SIX MONTHS ENDED DECEMBER 31, 2014**  
**SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES**  
(UNAUDITED)  
(\$000's)

	ADOPTED FY 2014-2015 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2014-2015 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	1,182	-	-	1,182	550	46.53%	713	59.22%	1,204	(163)	-22.86%
Public Works	9,604	-	-	9,604	4,543	47.30%	5,121	52.61%	9,734	(578)	-11.29%
Transportation	1,464	(1)	-	1,463	958	65.48%	733	60.93%	1,203	225	30.70%
Library	1,050	-	-	1,050	305	29.05%	382	35.73%	1,069	(77)	-20.16%
Planning, Bldg & Code Enf	3,600	-	-	3,600	2,193	60.92%	2,516	53.09%	4,739	(323)	-12.84%
Parks Rec & Neigh Svcs	16,523	31	-	16,554	9,084	54.87%	8,300	49.92%	16,625	784	9.45%
Miscellaneous Dept Charges	5,741	(30)	-	5,711	3,047	53.35%	3,226	45.38%	7,109	(179)	-5.55%
<b>Total Departmental Revenues</b>	<b>39,164</b>	<b>-</b>	<b>-</b>	<b>39,164</b>	<b>20,680</b>	<b>52.80%</b>	<b>20,991</b>	<b>50.36%</b>	<b>41,683</b>	<b>(311)</b>	<b>-1.48%</b>

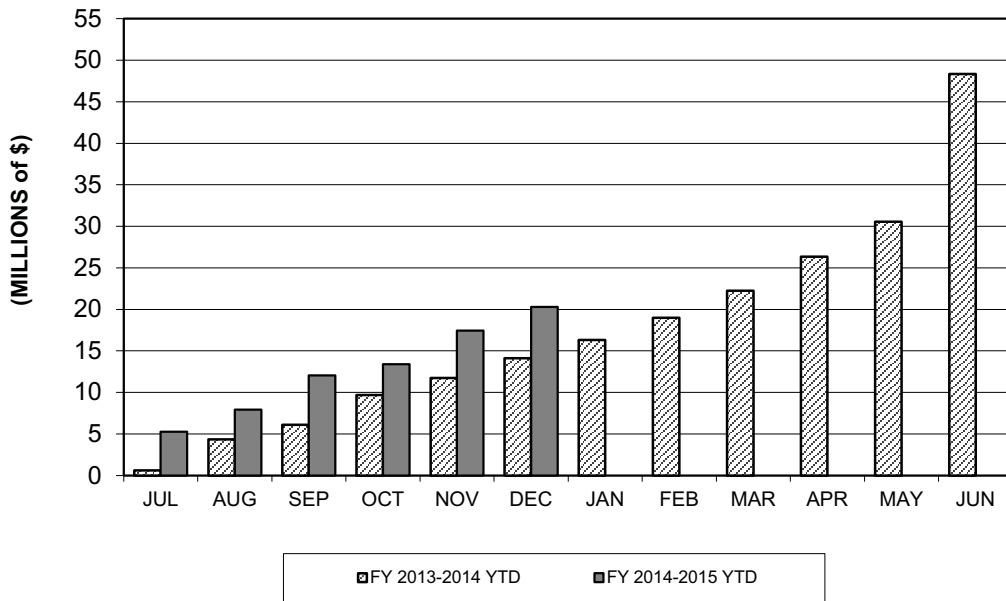
(\*) - Current YTD Actual, Prior YTD Actual and Prior Year-End Actual are based on the Generally Accepted Accounting Principles (GAAP) basis in the United States. This results in some variances from the budgetary basis as certain transactions are recognized as revenues or expenditures on a budgetary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

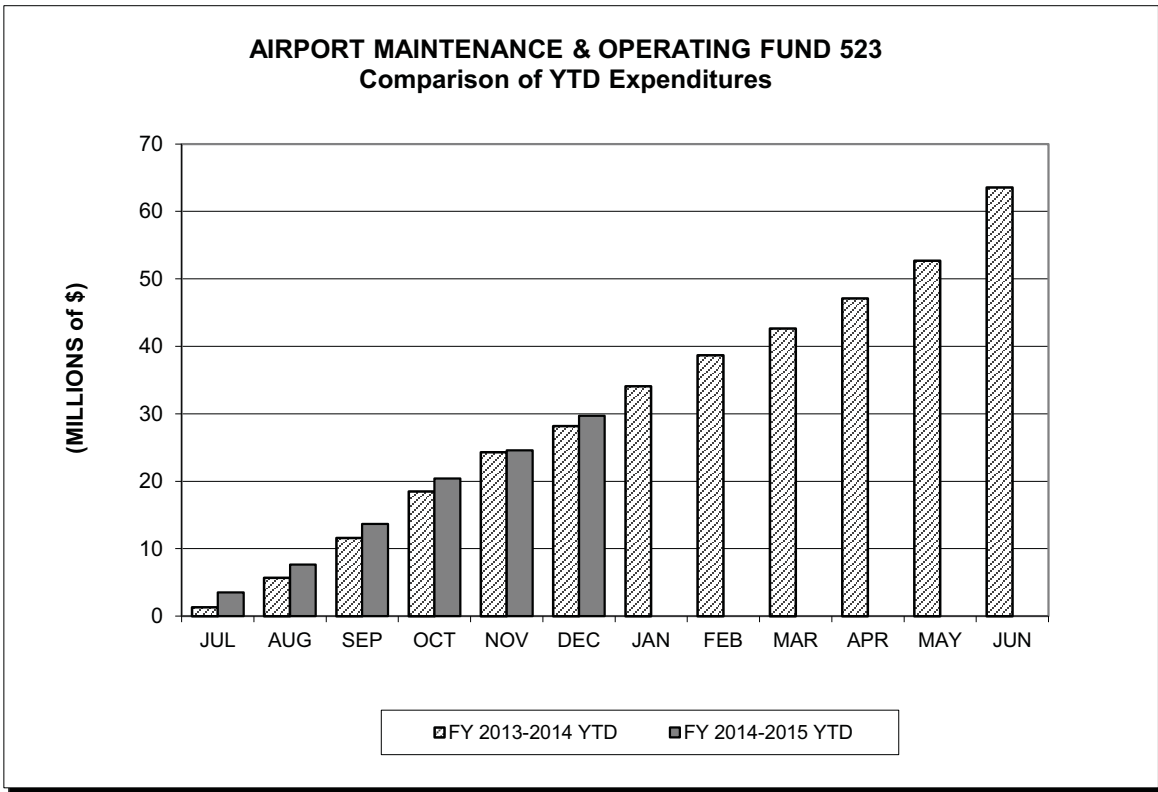
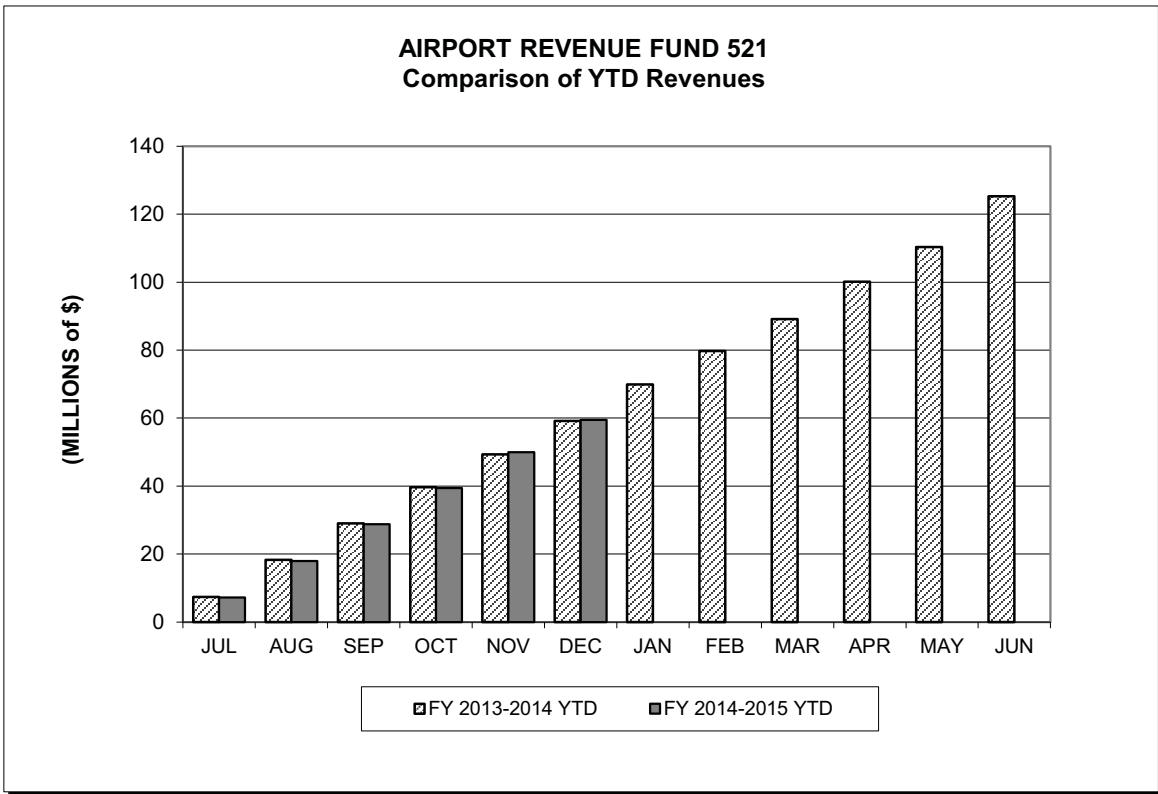
(\*\*) - Encumbrance figures will be adjusted to reflect final 2013-2014 audited financials after the printing of this document.

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



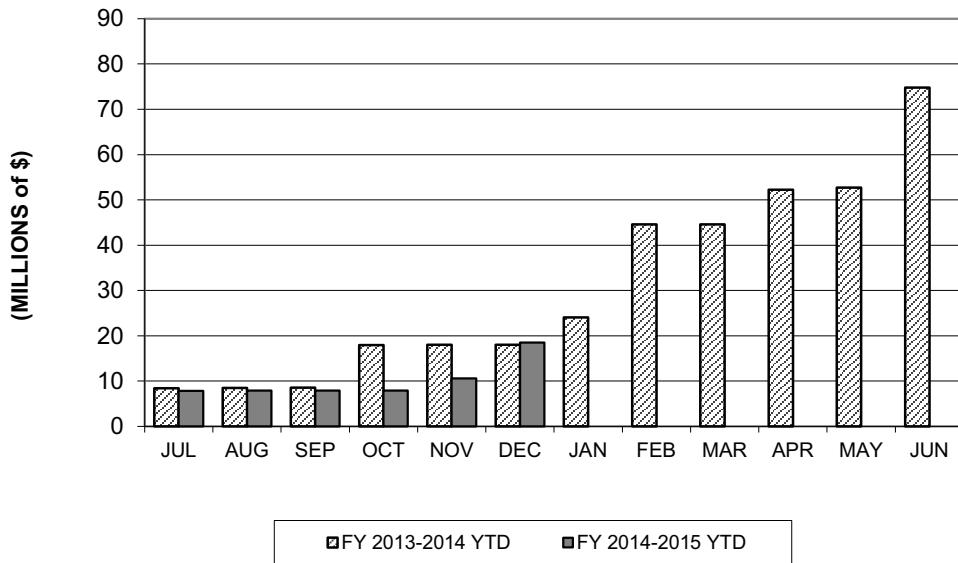
**CONSTRUCTION & CONVEYANCE TAX FUNDS  
Comparison of YTD Expenditures**





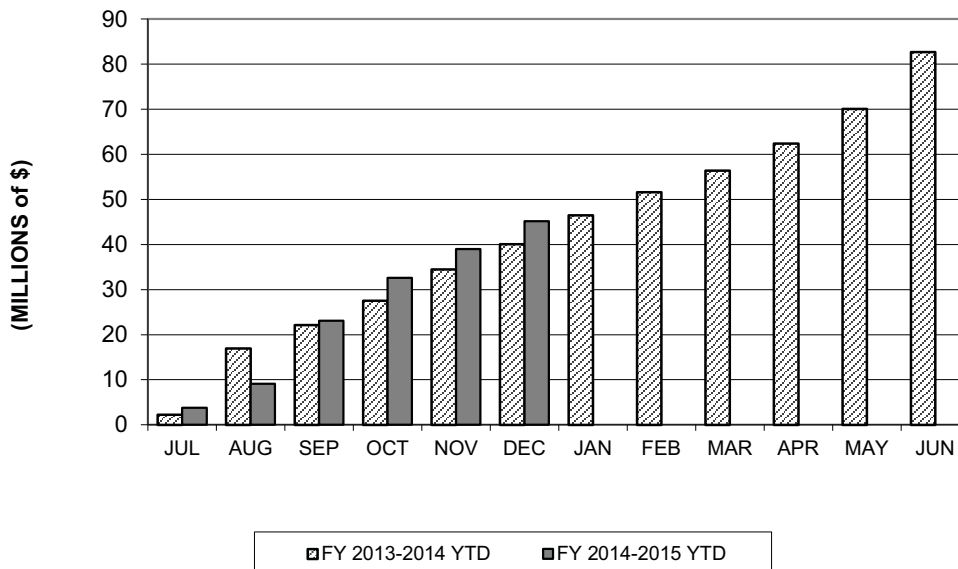
Note: The graphs above include the airport revenue fund (521) and operating fund (523) only.

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



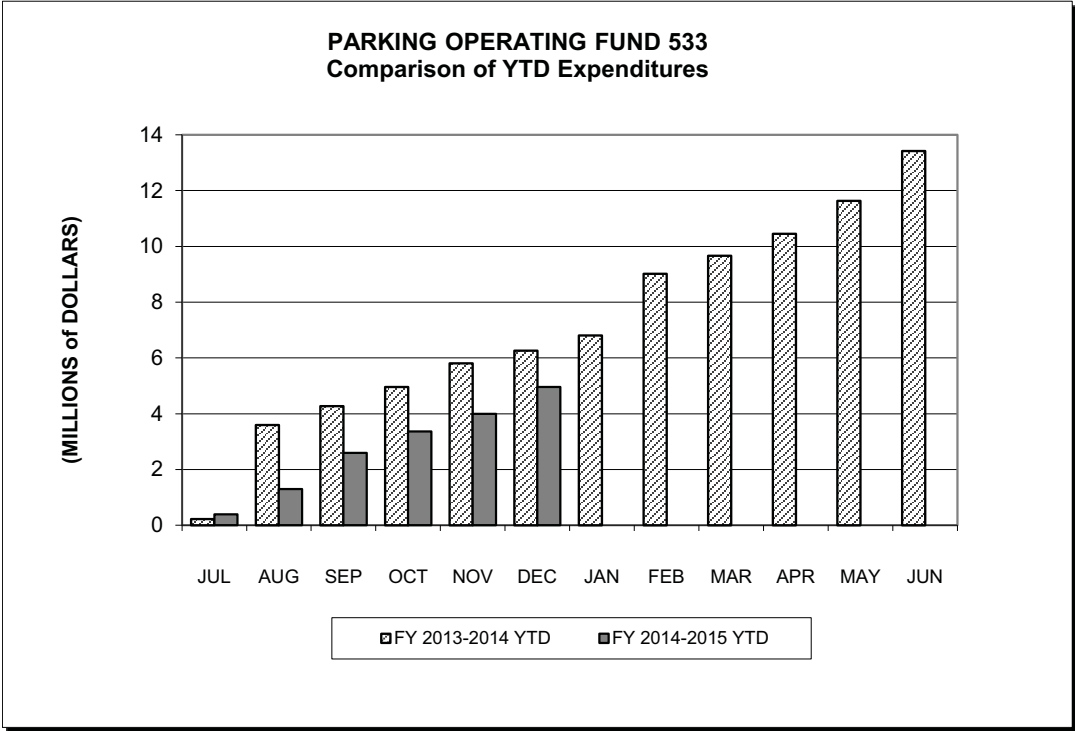
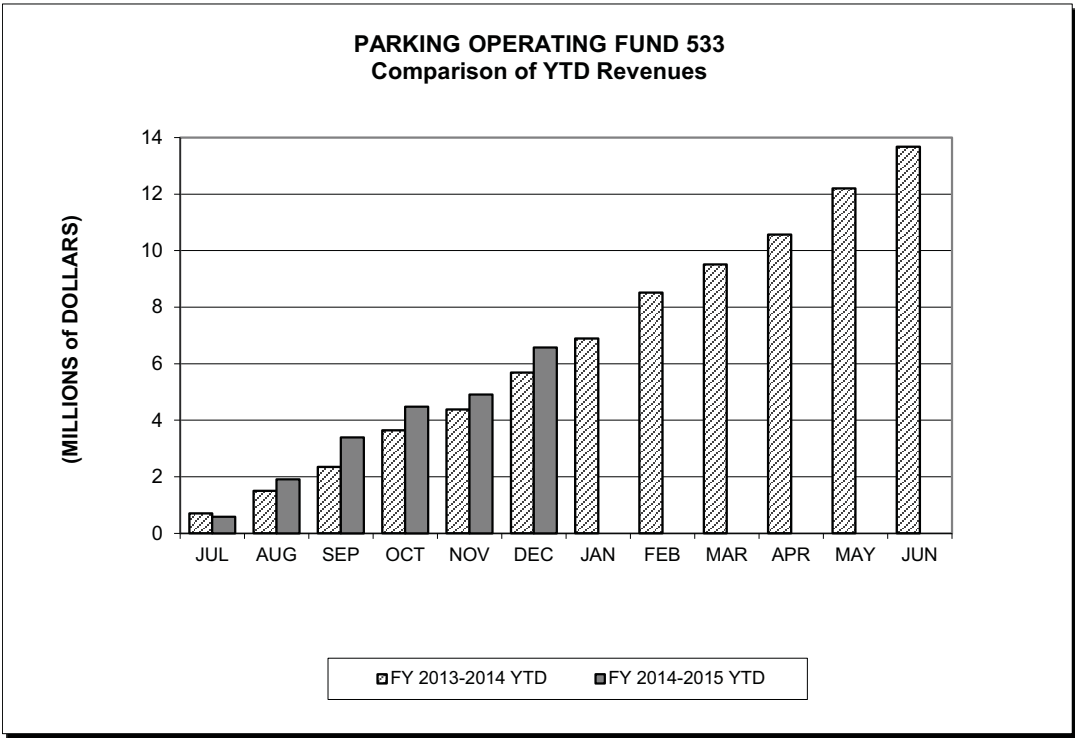
FY 2013-2014 YTD
  FY 2014-2015 YTD

**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 SIX MONTHS ENDED DECEMBER 31, 2014  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2013-2014	BUDGET		FY 2013-2014	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Construction/Conveyance Tax</b>							
Prior Year Encumbrance	-	-	7,316	7,316	7,316	-	2,842
Beginning Fund Balance	72,073	6,119	-	78,192	78,192	-	78,699
Revenues	55,313	2,533	-	57,846	17,040	-	16,346
<b>Total Sources</b>	<b>127,386</b>	<b>8,652</b>	<b>7,316</b>	<b>143,354</b>	<b>102,548</b>	<b>-</b>	<b>97,887</b>
<b>Total Uses</b>	<b>127,386</b>	<b>8,652</b>	<b>7,316</b>	<b>143,354</b>	<b>20,309</b>	<b>8,038</b>	<b>14,138</b>
<b>Airport</b>							
Prior Year Encumbrance	-	-	6,778	6,778	6,778	-	7,578
Beginning Fund Balance	303,449	10,025	-	313,474	313,474	-	327,855
Revenues	356,222	-	-	356,222	156,367	-	120,667
<b>Total Sources</b>	<b>659,671</b>	<b>10,025</b>	<b>6,778</b>	<b>676,474</b>	<b>476,619</b>	<b>-</b>	<b>456,100</b>
<b>Total Uses</b>	<b>659,671</b>	<b>10,025</b>	<b>6,778</b>	<b>676,474</b>	<b>127,358</b>	<b>17,051</b>	<b>95,519</b>
<b>Waste Water Treatment</b>							
Prior Year Encumbrance	-	-	92,286	92,286	92,286	-	43,025
Beginning Fund Balance	268,287	31,115	-	299,402	299,402	-	306,189
Revenues	328,982	200	-	329,182	181,994	-	178,290
<b>Total Sources</b>	<b>597,269</b>	<b>31,315</b>	<b>92,286</b>	<b>720,870</b>	<b>573,682</b>	<b>-</b>	<b>527,504</b>
<b>Total Uses</b>	<b>597,269</b>	<b>31,315</b>	<b>92,286</b>	<b>720,870</b>	<b>101,451</b>	<b>113,138</b>	<b>93,175</b>
<b>Parking</b>							
Prior Year Encumbrance	-	-	1,163	1,163	1,163	-	1,032
Beginning Fund Balance	13,492	631	-	14,123	14,123	-	13,066
Revenues	17,333	-	-	17,333	6,574	-	5,685
<b>Total Sources</b>	<b>30,825</b>	<b>631</b>	<b>1,163</b>	<b>32,619</b>	<b>21,860</b>	<b>-</b>	<b>19,783</b>
<b>Total Uses</b>	<b>30,825</b>	<b>631</b>	<b>1,163</b>	<b>32,619</b>	<b>4,959</b>	<b>3,574</b>	<b>6,263</b>
<b>Municipal Water</b>							
Prior Year Encumbrance	-	-	2,399	2,399	2,399	-	1,061
Beginning Fund Balance	16,546	2,871	-	19,417	19,417	-	18,424
Revenues	40,565	-	-	40,565	23,004	-	22,770
<b>Total Sources</b>	<b>57,111</b>	<b>2,871</b>	<b>2,399</b>	<b>62,381</b>	<b>44,820</b>	<b>-</b>	<b>42,255</b>
<b>Total Uses</b>	<b>57,111</b>	<b>2,871</b>	<b>2,399</b>	<b>62,381</b>	<b>19,229</b>	<b>3,089</b>	<b>17,781</b>

**CITY OF SAN JOSE**  
**SPECIAL FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE SIX MONTHS ENDED DECEMBER 31, 2014**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2013-2014	BUDGET		FY 2013-2014	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Gas Tax</b>							
Revenues	15,000	-	-	15,000	7,943	-	6,671
<b>Total Sources</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>7,943</b>	<b>-</b>	<b>6,671</b>
<b>Total Uses</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>7,943</b>	<b>-</b>	<b>6,671</b>
<b>Building and Structures</b>							
Prior Year Encumbrance	-	-	4,582	4,582	4,582	-	7,531
Beginning Fund Balance	25,528	5,389	-	30,917	30,917	-	16,215
Revenues	28,806	1,314	-	30,120	9,809	-	14,408
<b>Total Sources</b>	<b>54,334</b>	<b>6,703</b>	<b>4,582</b>	<b>65,619</b>	<b>45,308</b>	<b>-</b>	<b>38,154</b>
<b>Total Uses</b>	<b>54,334</b>	<b>6,703</b>	<b>4,582</b>	<b>65,619</b>	<b>6,888</b>	<b>4,833</b>	<b>6,182</b>
<b>Residential Construction</b>							
Beginning Fund Balance	1,106	324	-	1,430	1,430	-	986
Revenues	229	-	-	229	168	-	191
<b>Total Sources</b>	<b>1,335</b>	<b>324</b>	<b>-</b>	<b>1,659</b>	<b>1,598</b>	<b>-</b>	<b>1,177</b>
<b>Total Uses</b>	<b>1,335</b>	<b>324</b>	<b>-</b>	<b>1,659</b>	<b>4</b>	<b>-</b>	<b>24</b>
<b>Transient Occupancy Tax</b>							
Prior Year Encumbrance	-	-	163	163	163	-	120
Beginning Fund Balance	2,806	2,741	-	5,547	5,547	-	4,729
Revenues	17,658	-	-	17,658	8,929	-	6,549
<b>Total Sources</b>	<b>20,464</b>	<b>2,741</b>	<b>163</b>	<b>23,368</b>	<b>14,639</b>	<b>-</b>	<b>11,398</b>
<b>Total Uses</b>	<b>20,464</b>	<b>2,741</b>	<b>163</b>	<b>23,368</b>	<b>7,882</b>	<b>2,833</b>	<b>7,227</b>
<b>Conventions, Arts &amp; Entertainment</b>							
Prior Year Encumbrance	-	-	17	17	17	-	698
Beginning Fund Balance	4,774	1,219	-	5,993	5,993	-	6,606
Revenues	9,228	395	-	9,623	17,011	-	15,723
<b>Total Sources</b>	<b>14,002</b>	<b>1,614</b>	<b>17</b>	<b>15,633</b>	<b>23,021</b>	<b>-</b>	<b>23,027</b>
<b>Total Uses</b>	<b>14,002</b>	<b>1,614</b>	<b>17</b>	<b>15,633</b>	<b>23,861</b>	<b>1,375</b>	<b>28,352</b>

**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2014  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2013-2014	BUDGET		FY 2013-2014	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	270	-	2,437	2,170	-	2,302
<b>Total Sources</b>	<b>2,751</b>	<b>228</b>	<b>-</b>	<b>2,979</b>	<b>2,712</b>	<b>-</b>	<b>2,762</b>
<b>Total Uses</b>	<b>2,751</b>	<b>228</b>	<b>-</b>	<b>2,979</b>	<b>1,890</b>	<b>-</b>	<b>1,608</b>
<b>Other Funds</b>							
Prior Year Encumbrance	-	-	18,420	18,420	18,420	-	18,668
Beginning Fund Balance	214,051	47,762	-	261,813	261,813	-	248,430
Revenues	385,731	3,622	-	389,353	220,225	-	206,991
<b>Total Sources</b>	<b>599,782</b>	<b>51,384</b>	<b>18,420</b>	<b>669,586</b>	<b>500,458</b>	<b>-</b>	<b>474,089</b>
<b>Total Uses</b>	<b>599,782</b>	<b>51,384</b>	<b>18,420</b>	<b>669,586</b>	<b>167,141</b>	<b>106,814</b>	<b>167,000</b>

**CITY OF SAN JOSE**  
**CAPITAL PROJECT FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE SIX MONTHS ENDED DECEMBER 31, 2014**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2013-2014	BUDGET		FY 2013-2014	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Construction Excise</b>							
Prior Year Encumbrance	-	-	27,196	27,196	27,196	-	8,077
Beginning Fund Balance	59,511	14,363	-	73,874	73,874	-	61,383
Revenues	70,461	2,811	-	73,272	31,510	-	38,601
<b>Total Sources</b>	<b>129,972</b>	<b>17,174</b>	<b>27,196</b>	<b>174,342</b>	<b>132,580</b>	<b>-</b>	<b>108,061</b>
<b>Total Uses</b>	<b>129,972</b>	<b>17,174</b>	<b>27,196</b>	<b>174,342</b>	<b>30,228</b>	<b>17,522</b>	<b>23,130</b>
<b>Other</b>							
Prior Year Encumbrance	-	-	17,125	17,125	17,125	-	13,289
Beginning Fund Balance	29,515	1,109	-	30,624	30,624	-	38,923
Revenues	10,006	-	-	10,006	1,009	-	319
<b>Total Sources</b>	<b>39,521</b>	<b>1,109</b>	<b>17,125</b>	<b>57,755</b>	<b>48,758</b>	<b>-</b>	<b>52,531</b>
<b>Total Uses</b>	<b>39,521</b>	<b>1,109</b>	<b>17,125</b>	<b>57,755</b>	<b>4,380</b>	<b>22,406</b>	<b>2,086</b>

**CITY OF SAN JOSE  
OTHER FUND TYPES  
SOURCE AND USE OF FUNDS  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2014  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2013-2014	BUDGET		FY 2013-2014	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			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	14	-	901	541	-	858
<b>Total Sources</b>	<b>5,705</b>	<b>317</b>	<b>13</b>	<b>6,035</b>	<b>5,675</b>	<b>-</b>	<b>7,391</b>
<b>Total Uses</b>	<b>5,705</b>	<b>317</b>	<b>13</b>	<b>6,035</b>	<b>269</b>	<b>50</b>	<b>1,211</b>

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