

IV. APPENDIX - FINANCIAL RESULTS



FINANCE DEPARTMENT

Monthly Financial Report

Financial Results for the Month Ended December 31, 2022

Fiscal Year 2022-2023

(UNAUDITED)

Finance Department, City of San José
Monthly Financial Report
Financial Results for the Month Ended December 31, 2022
Fiscal Year 2022-2023
(UNAUDITED)

Table of Contents

	<i>Page Reference</i>
General Fund	
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
Other Funds	
<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 & Operation Fund 523.....	9
WPCP Operation Fund 513.....	10
General Purpose Parking Fund 533 & 559.....	11
Clean Energy Fund 501.....	12
Source and Use of Funds	13

Finance Department, City of San José
Monthly Financial Report
Financial Results for the Month Ended December 31, 2022
Fiscal Year 2022-2023
(UNAUDITED)

Table of Contents

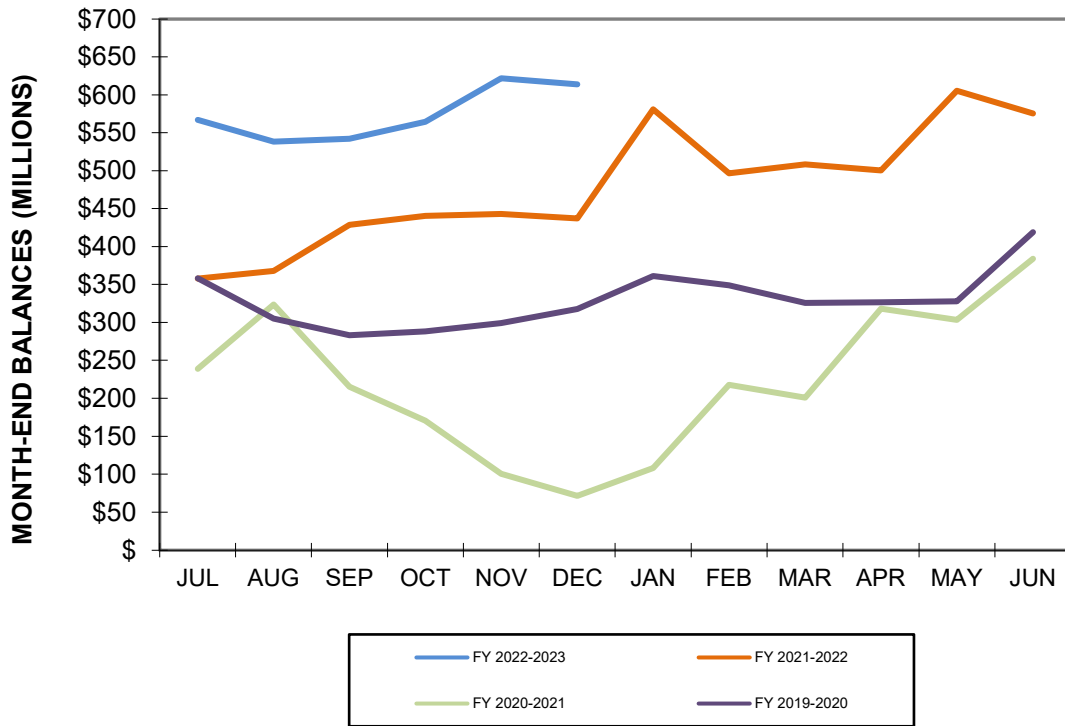
	<i>Page Reference</i>
Other Funds (Cont'd)	
<i>Capital Project Funds</i>	
Source and Use of Funds.....	16
<i>Other Fund Types</i>	
Source and Use of Funds.....	17

Submitted by:

/s/

JULIA H. COOPER
Director of Finance

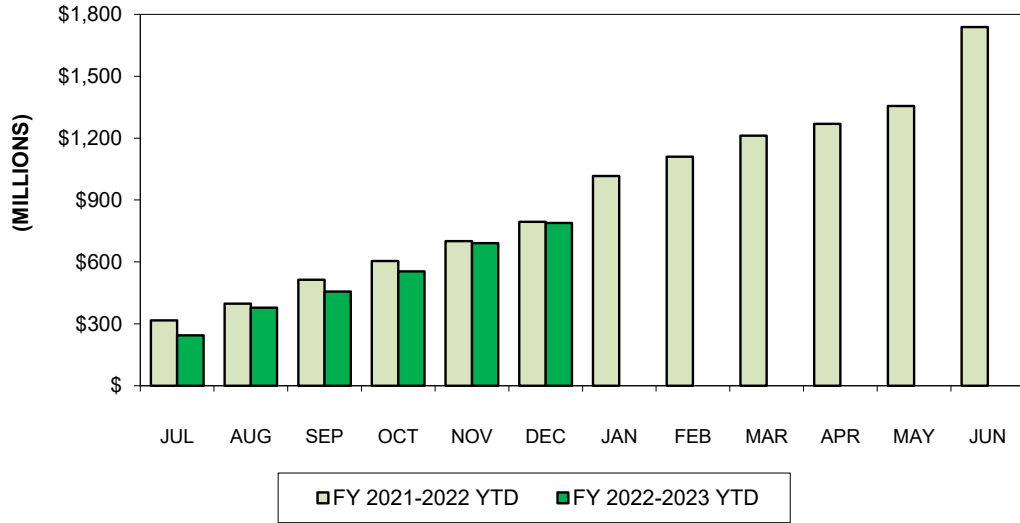
**GENERAL FUND
Comparison of Cash Balances vs. Prior Year's Balance**



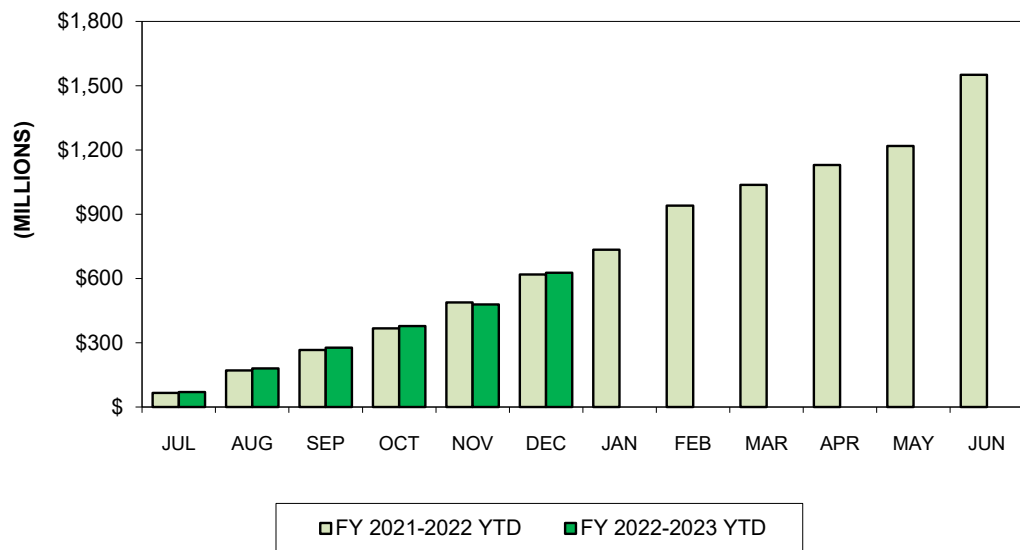
GENERAL FUND MONTHLY CASH BALANCES

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	-	580,885,854	108,130,590	360,969,681
FEBRUARY	-	496,453,999	217,629,193	348,806,133
MARCH	-	508,488,546	200,717,737	325,495,352
APRIL	-	500,240,167	318,260,683	326,537,038
MAY	-	605,557,239	303,297,059	327,914,999
JUNE	-	575,342,891	384,019,042	419,046,570

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

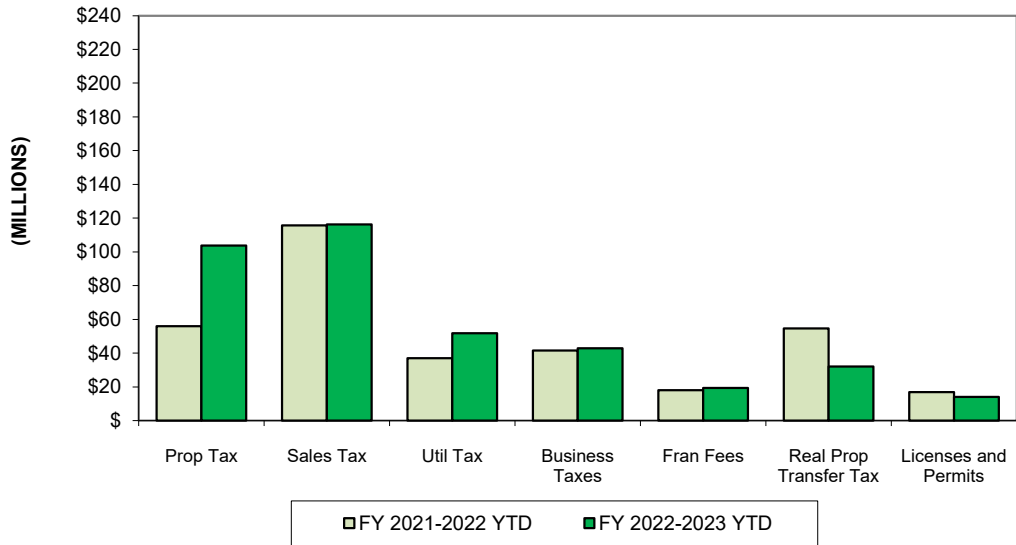


GENERAL FUND
Comparison of YTD Expenditures vs. Prior YTD Expenditures
Actual

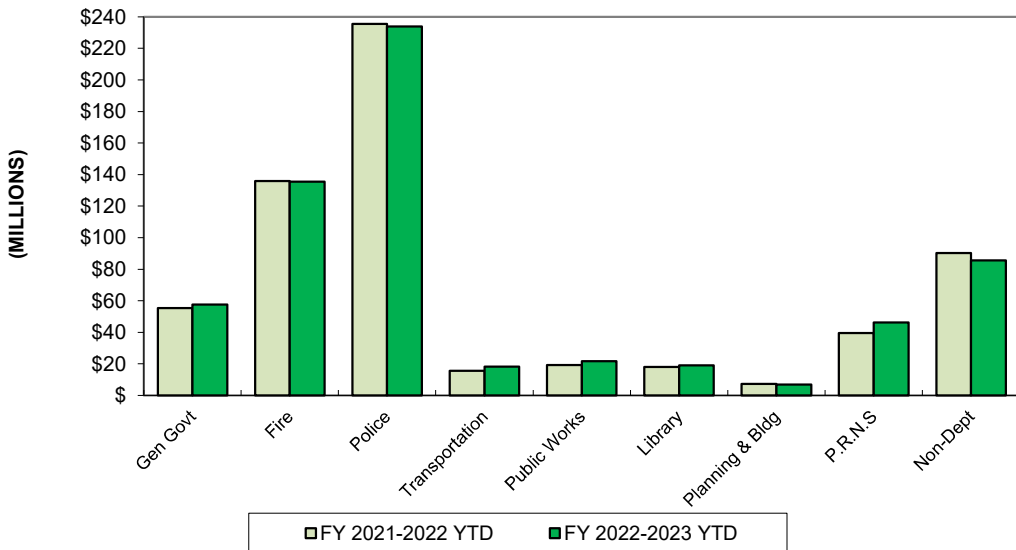


- Note: 1) Decrease in revenues is due to \$275.0 million received in TRAN proceeds in FY 2023 compared to \$285.0 million in FY 2022.
- 2) The General Fund received a transfer of \$45.0 million from the American Rescue Plan Fund for revenue loss replacement as of December 2021 compared to \$3.9 million as of December 2022.

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 Other Revenue category was removed from the General Fund Major Revenues chart because inclusion of it would cause the y-axis to extend to \$300 million. This caused the other categories to be illegible. The FY 2023 YTD actuals were \$283.4 million compared to \$300.9 million in FY 2022. Decrease in Other Revenue is primarily due to \$275.0 million received in TRAN proceeds in FY 2023 compared to \$285.0 million in FY 2022.

2) Year-over year increase in property tax revenues of \$47.7 million is due to timing differences in posting property tax receipts. Property tax receipts for FY 2023 were posted in December whereas receipts for FY 2022 were posted in January. The timing differences will be resolved with the next bi-monthly financial report.

3) Real property transfer tax revenue decreased \$22.4 million due to a decline in property transfers subject to the tax.

4) Utility User Tax revenues grew from prior year due to increases in the underlying utility rates charged to customers.

CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS
FOR THE MONTHS ENDED DECEMBER 31, 2022
(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	-	-	53,332	53,332	53,332	100.00%	57,030	101.09%	56,415	(3,698)	-6.48%
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	53,332	612,319	612,319	100.00%	426,210	100.14%	425,595	186,109	43.67%
General Revenues											
Property Tax	427,000	-	-	427,000	103,746	24.30%	56,031	13.53%	414,124	47,715	85.16%
Sales Tax	331,000	-	-	331,000	116,212	35.11%	115,643	35.79%	323,144	569	0.49%
Telephone Line Tax	20,000	-	-	20,000	7,260	36.30%	7,066	33.15%	21,314	194	2.75%
Transient Occupancy Tax	11,000	-	-	11,000	5,841	53.10%	3,291	31.30%	10,515	2,550	77.48%
Franchise Fees	49,168	-	-	49,168	19,316	39.29%	18,007	37.22%	48,378	1,309	7.27%
Utility Tax	107,450	-	-	107,450	51,794	48.20%	37,035	35.75%	103,592	14,759	39.85%
Business Taxes	86,000	-	-	86,000	42,892	49.87%	41,528	49.61%	83,704	1,364	3.28%
Real Property Transfer Tax	65,000	-	-	65,000	32,136	49.44%	54,573	49.61%	110,015	(22,437)	-41.11%
Licenses and Permits	20,993	(215)	-	20,778	14,044	67.59%	17,015	76.12%	22,354	(2,971)	-17.46%
Fines, Forfeits and Penalties	12,232	-	-	12,232	7,616	62.26%	6,566	43.27%	15,174	1,050	15.99%
Use of Money and Property	8,779	-	-	8,779	6,574	74.88%	3,588	39.27%	9,136	2,986	83.22%
Revenue from Local Agencies	17,108	2,878	-	19,986	4,169	20.86%	3,696	14.85%	24,896	473	12.80%
Revenue from State of CA	26,890	3,596	-	30,486	2,005	6.58%	2,727	11.37%	23,988	(722)	-26.48%
Revenue from Federal Government	7,111	3,907	-	11,018	844	7.66%	(1,401)	-26.86%	5,215	2,245	-160.24%
Fees, Rates and Charges	23,914	-	-	23,914	9,438	39.47%	10,579	48.30%	21,901	(1,141)	-10.79%
Other Revenues	16,824	360,385	-	377,209	283,369	75.12%	300,961	91.22%	329,934	(17,592)	-5.85%
Total General Revenues	1,230,469	370,552	-	1,601,021	707,256	44.18%	676,905	43.19%	1,567,384	30,351	4.48%
Transfers & Reimbursements											
Overhead Reimbursements	73,801	786	-	74,587	45,103	60.47%	45,064	83.99%	53,651	39	0.09%
Transfers from Other Funds	31,962	-	-	31,962	22,519	70.46%	58,334	69.93%	83,419	(35,815)	-61.40%
Reimbursements for Services	16,296	-	-	16,296	13,750	84.38%	14,312	41.61%	34,395	(562)	-3.93%
Total Transfers & Reimbursements	122,059	786	-	122,845	81,372	66.24%	117,710	68.65%	171,465	(36,338)	-30.87%
Total Sources	1,859,662	423,191	53,332	2,336,185	1,400,947	59.97%	1,220,825	56.40%	2,164,444	180,122	14.75%

(*) - 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 DECEMBER 31, 2022
(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 2022-2023	BUDGET		FY 2022-2023	ACTUAL (*)	ENCUMBR	ACTUAL %	YTD	OF PRIOR				
	BUDGET	AMENDMENTS		BUDGET	ENCUMBR	ENCUMBR	OF BUDGET	ACTUAL (1)(*)	YEAR-END				
General Government													
Mayor and Council	17,369	434	92	17,895	7,098	81	39.66%	7,524	48.56%	15,494	(426)	-5.66%	
City Attorney	17,720	305	1,463	19,488	8,928	1,808	45.81%	8,507	47.95%	17,741	421	4.95%	
City Auditor	2,776	27	5	2,808	1,141	4	40.63%	1,144	50.71%	2,256	(3)	-0.26%	
City Clerk	3,289	26	10	3,325	1,403	158	42.20%	1,725	49.78%	3,465	(322)	-18.67%	
City Manager	22,022	412	1,459	23,893	10,398	2,205	43.52%	8,702	44.98%	19,347	1,696	19.49%	
Finance	21,782	212	624	22,618	9,752	959	43.12%	9,227	46.86%	19,690	525	5.69%	
Information Technology	29,768	254	3,726	33,748	10,202	3,736	30.23%	9,865	44.68%	22,081	337	3.42%	
Human Resources	12,572	256	222	13,050	5,300	3,177	40.61%	5,491	50.88%	10,792	(191)	-3.48%	
Independent Police Auditor	1,600	16	-	1,616	601	-	37.19%	714	47.60%	1,500	(113)	-15.83%	
Office of Economic Development	5,903	198	703	6,804	2,776	780	40.80%	2,514	46.34%	5,425	262	10.42%	
Total General Government	134,801	2,140	8,304	145,245	57,599	12,908	39.66%	55,413	47.04%	117,791	2,186	3.94%	
Public Safety													
Fire	271,114	1,745	1,524	274,383	135,482	2,069	49.38%	136,009	50.83%	267,567	(527)	-0.39%	
Police	486,732	3,177	3,756	493,665	233,858	4,181	47.37%	235,433	48.80%	482,453	(1,575)	-0.67%	
Total Public Safety	757,846	4,922	5,280	768,048	369,340	6,250	48.09%	371,442	49.52%	750,020	(2,102)	-0.57%	
Capital Maintenance													
Transportation	43,854	289	1,545	45,688	18,279	2,058	40.01%	15,680	43.01%	36,455	2,599	16.58%	
Public Works	42,886	287	1,258	44,431	21,622	2,953	48.66%	19,178	48.72%	39,366	2,444	12.74%	
Total Capital Maintenance	86,740	576	2,803	90,119	39,901	5,011	44.28%	34,858	45.97%	75,821	5,043	14.47%	
Community Service													
Housing	618	5	140	763	148	135	19.40%	145	33.80%	429	3	2.07%	
Library	40,946	335	1,726	43,007	19,055	4,848	44.31%	18,146	47.32%	38,348	909	5.01%	
Planning, Bldg & Code Enf.	17,642	145	414	18,201	6,875	507	37.77%	7,300	52.59%	13,881	(425)	-5.82%	
Parks, Rec & Neigh Svcs	104,522	889	1,729	107,140	46,308	10,847	43.22%	39,481	48.07%	82,132	6,827	17.29%	
Environmental Services	5,337	19	340	5,696	1,934	1,210	33.95%	1,260	44.62%	2,824	674	53.49%	
Total Community Services	169,065	1,393	4,349	174,807	74,320	17,547	42.52%	66,332	48.20%	137,614	7,988	12.04%	
Total Dept. Expenditures	1,148,452	9,031	20,736	1,178,219	541,160	41,716	45.93%	528,045	48.84%	1,081,246	13,115	2.48%	

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Note: Figures may not total due to rounding.

CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
EXPENDITURES
FOR THE MONTHS ENDED DECEMBER 31, 2022
(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 CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
	FY 2022-2023	BUDGET		FY 2022-2023	ACTUAL (*)	ENCUMBR	ACTUAL %	YTD	OF PRIOR			
	BUDGET	AMENDMENTS		BUDGET	ENCUMBR	ENCUMBR	OF BUDGET	ACTUAL (1)(*)	YEAR-END ACTUAL			
Non-Dept Expenditures												
City-wide Expenditures:												
Econ & Neighborhood Develop.	92,239	58,709	7,685	158,633	6,102	18,753	3.85%	11,256	30.16%	37,322	(5,154)	-45.79%
Environmental & Utility Services	1,347	353	173	1,873	380	280	20.29%	1,121	63.80%	1,757	(741)	-66.10%
Public Safety	28,786	4,869	584	34,239	12,694	2,092	37.07%	11,342	45.62%	24,860	1,352	11.92%
Recreation & Cultural Services	26,711	5,724	1,910	34,345	7,550	3,216	21.98%	6,345	35.51%	17,867	1,205	18.99%
Transportation Services	5,174	802	7	5,983	1,156	10	19.32%	2,005	47.22%	4,246	(849)	-42.34%
Strategic Support	59,156	371,216	4,295	434,667	14,812	5,277	3.41%	17,352	5.48%	316,809	(2,540)	-14.64%
Total City-wide Expenditures	213,413	441,673	14,654	669,740	42,694	29,628	6.37%	49,421	12.27%	402,861	(6,727)	-13.61%
Other Non-Dept Expenditures:												
Capital Improvements	50,933	6,058	17,192	74,183	13,297	11,656	17.92%	12,662	33.56%	37,729	635	5.02%
Transfers to Other Funds	25,469	4,182	-	29,651	29,651	-	100.00%	28,092	100.36%	27,992	1,559	5.55%
Total Non-Dept Expenditures	289,815	451,913	31,846	773,574	85,642	41,284	11.07%	90,175	19.24%	468,582	(4,533)	-5.03%
Reserves												
Contingency Reserve	41,000	5,000	-	46,000	-	-	0.00%	-	0.00%	-	-	0.00%
Earmarked Reserves	380,395	(42,753)	750	338,392	587	233	0.17%	-	0.00%	1,275	587	0.00%
Total Reserves	421,395	(37,753)	750	384,392	587	233	0.15%	-	0.00%	1,275	587	0.00%
Total Uses	1,859,662	423,191	53,332	2,336,185	627,389	83,233	26.86%	618,220	39.86%	1,551,103	9,169	1.48%

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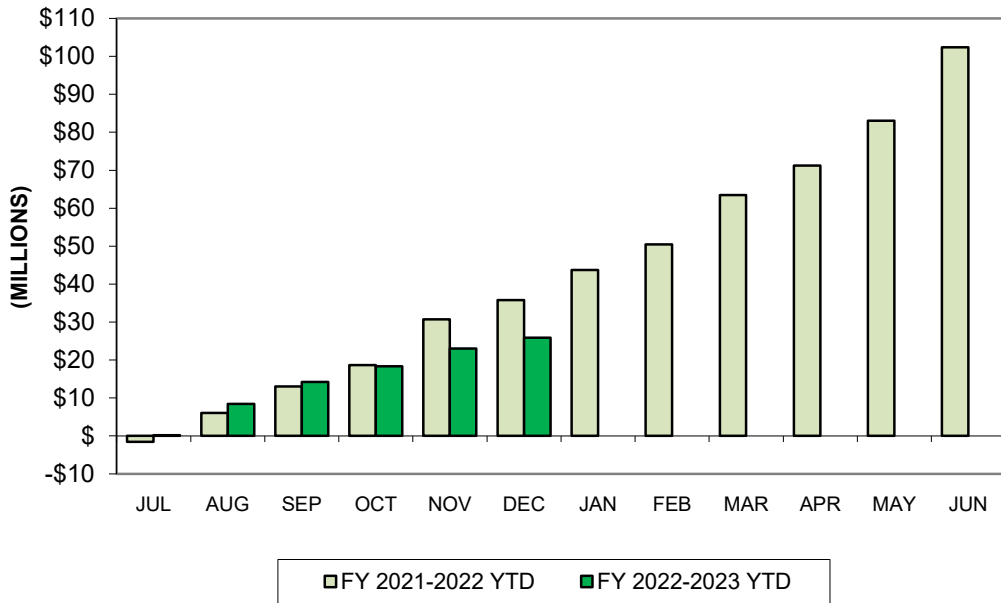
CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED DECEMBER 31, 2022
SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES
(UNAUDITED)
(\$000's)

	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	-	-	1,032	417	40.41%	277	36.40%	761	140	50.54%
Public Works	-	-	-	-	1	-	3	0.00%	-	(2)	-66.67%
Transportation	2,106	-	-	2,106	1,054	50.05%	740	47.25%	1,566	314	42.43%
Library	26	-	-	26	28	107.69%	16	38.10%	42	12	75.00%
Planning, Bldg & Code Enforcement	-	-	-	-	3	-	-	0.00%	-	3	N/A
Parks Rec & Neigh Svcs	18,010	-	-	18,010	6,147	34.13%	7,716	48.09%	16,046	(1,569)	-20.33%
Miscellaneous Dept Charges	2,740	-	-	2,740	1,788	65.26%	1,827	52.41%	3,486	(39)	-2.13%
Total Fees, Rates, and Charges	23,914	-	-	23,914	9,438	39.47%	10,579	48.30%	21,901	(1,141)	-10.79%

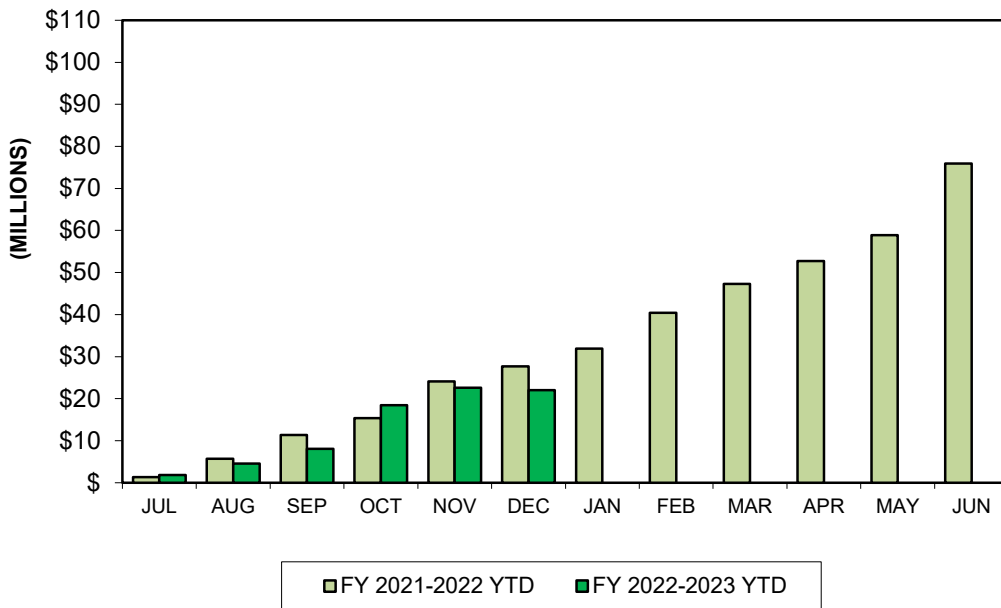
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CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398
Comparison of YTD Revenues vs. Prior YTD Revenues

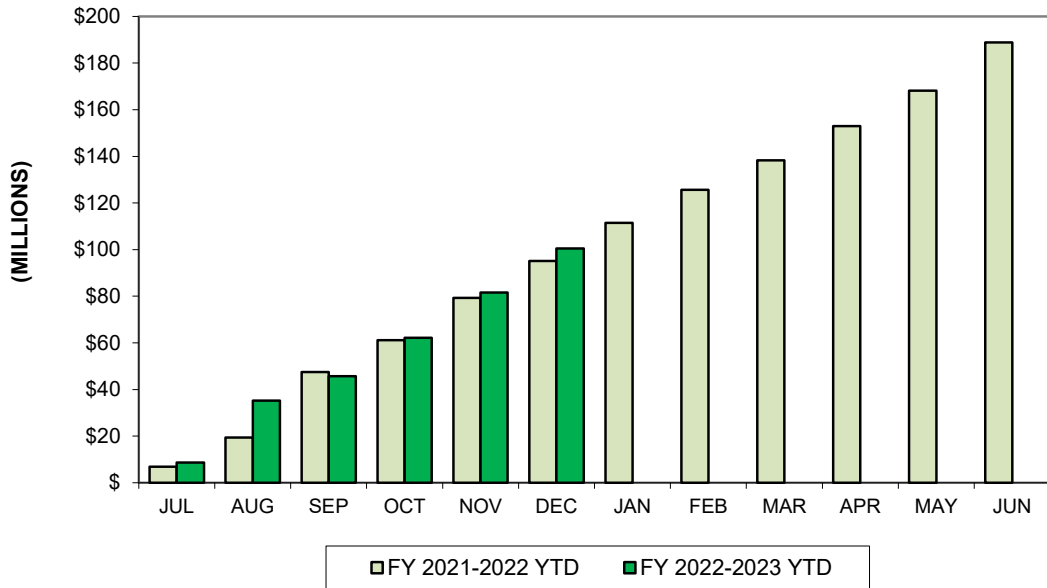


CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398
Comparison of YTD Expenditures vs. Prior YTD Expenditures

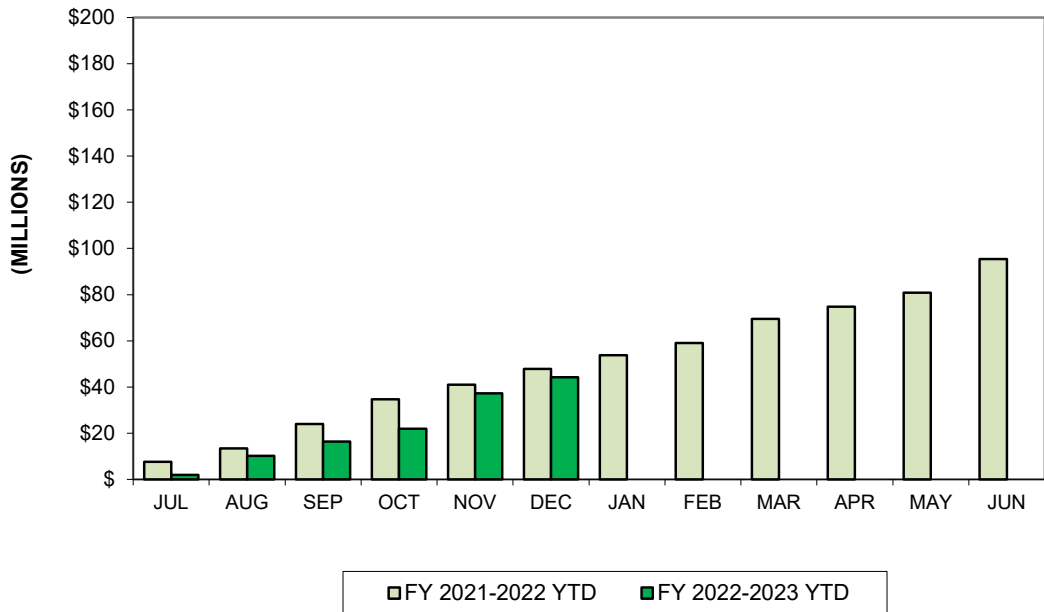


Note: 1) Negative revenues in July 2021 is due to year-end adjustments (accrual reversals).
 2) Decrease in revenue is due to \$18.8 million collected for conveyance taxes as of December 2022 whereas \$29.6 million was received as of December 2021.

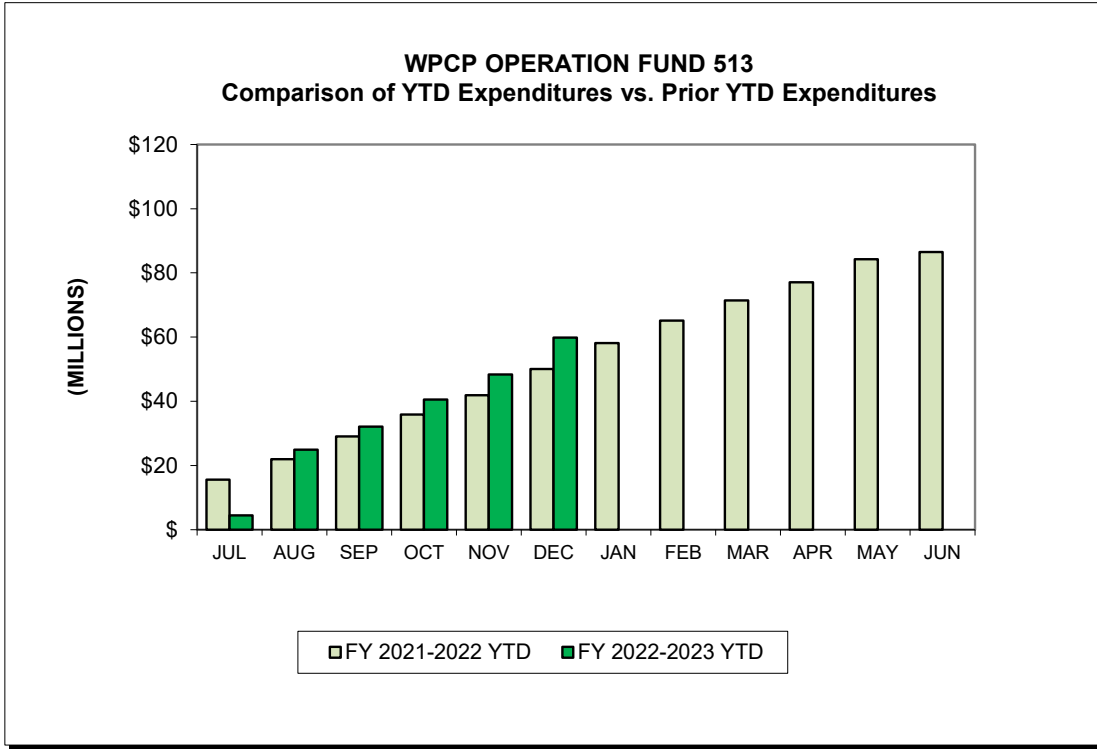
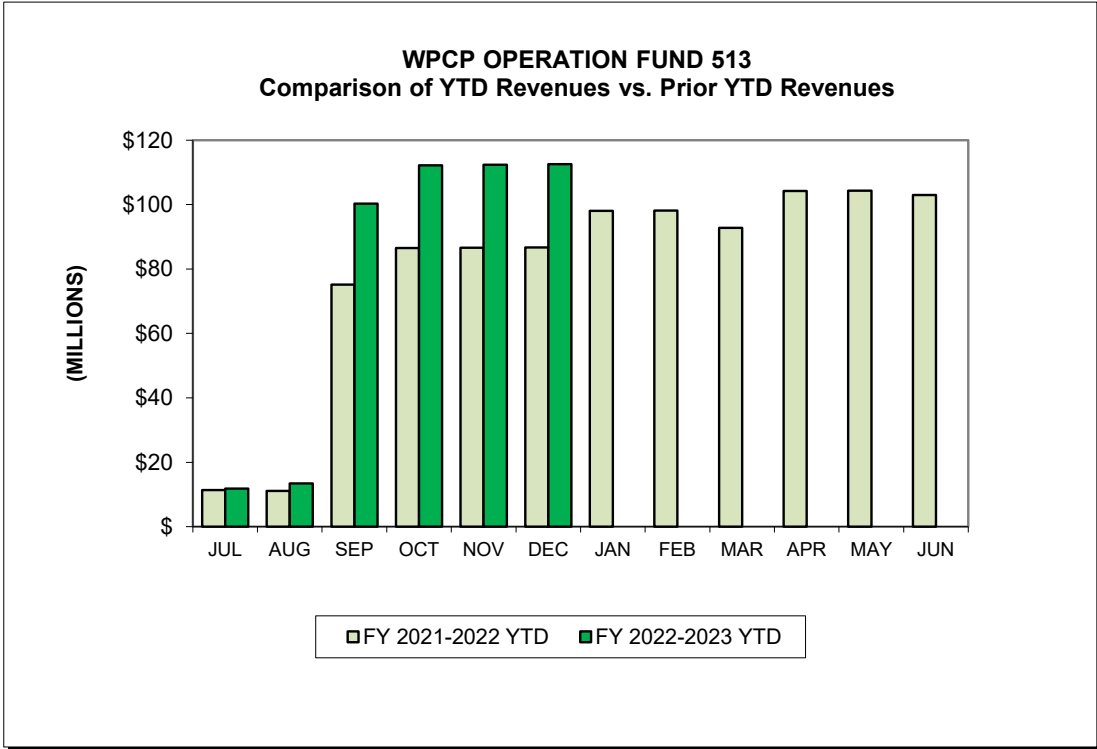
**AIRPORT REVENUE FUND 521
Comparison of YTD Revenues vs. Prior YTD Revenues**



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



Note: 1) Increase in passenger activity resulted in an overall increase in rentals/concession income, parking and landing fees' revenues.

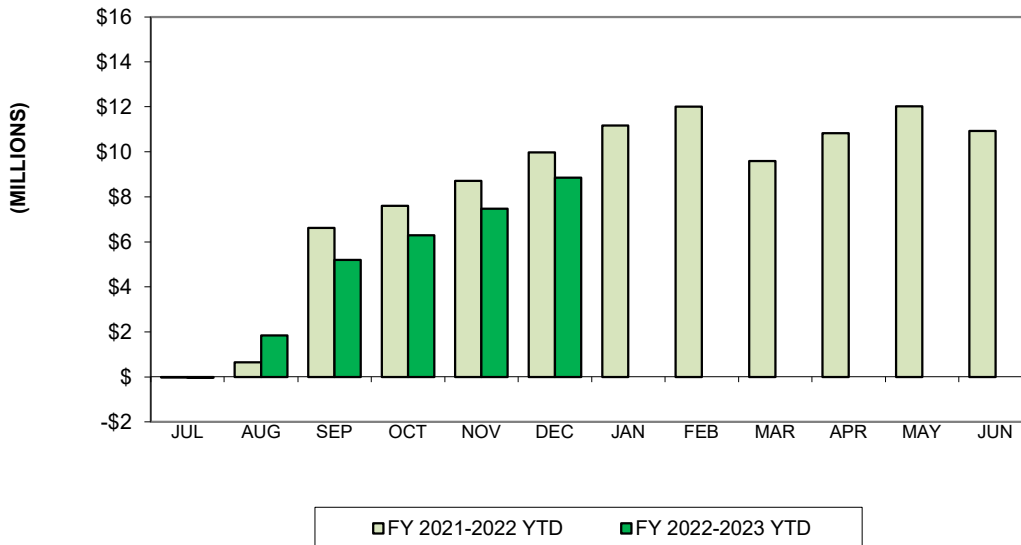


Note: 1) Increase in revenue in September 2022 was due to \$86.8 million transferred in from Sewer Service & Use Charge Fund (541); whereas \$64.0 million was transferred in September 2021.

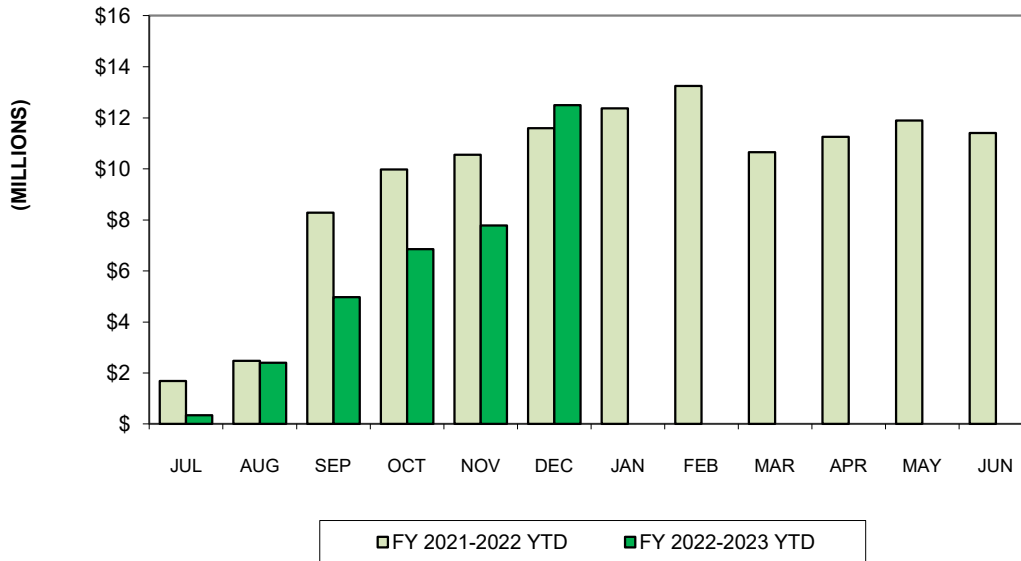
2) July 2022 expenditures were lower due to a timing difference in posting the indirect cost reimbursement from this fund to the general fund. The entry was completed in August 2022.

3) Increase in expenditures as of December 2022 were primarily due to \$1.7 million increase of the Biosolid Haul Away service in professional consultant service, the sharp increase of \$2.2 million in pricing of chemicals utilized at the plant, and the purchase of \$1.5 million fleet vehicles.

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



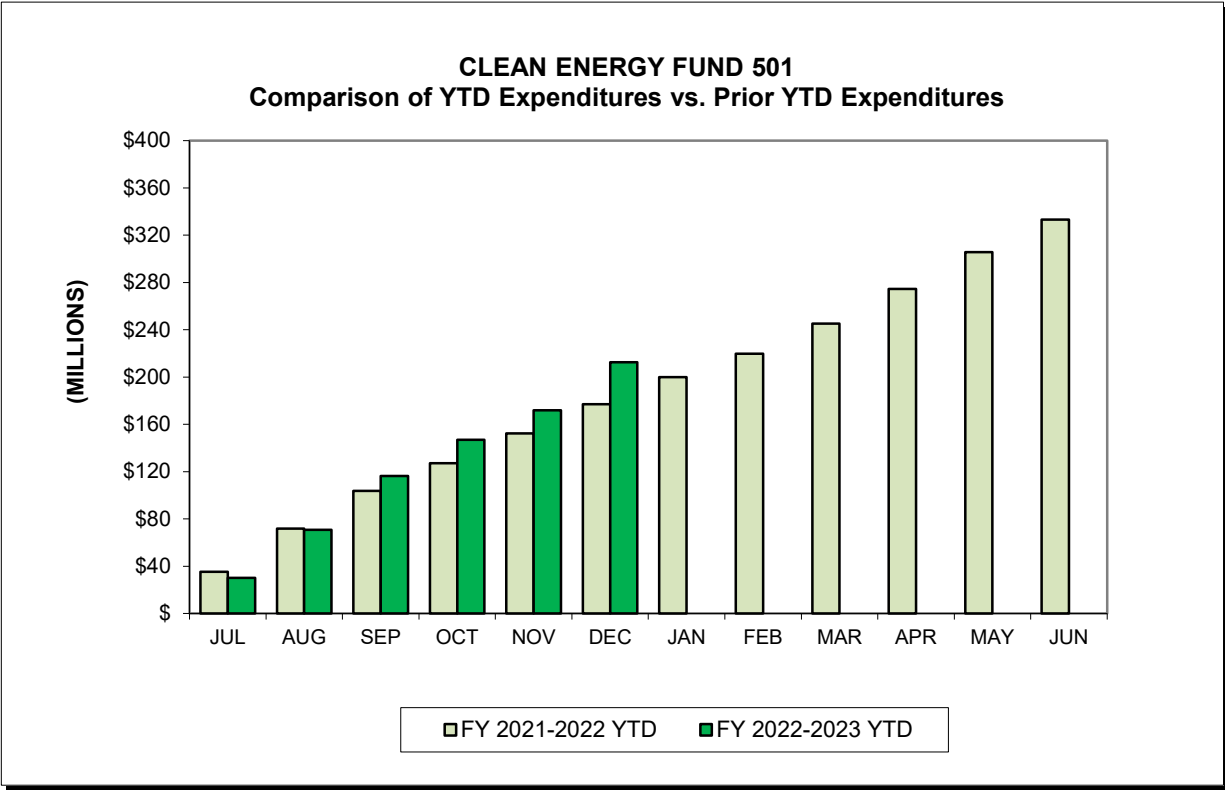
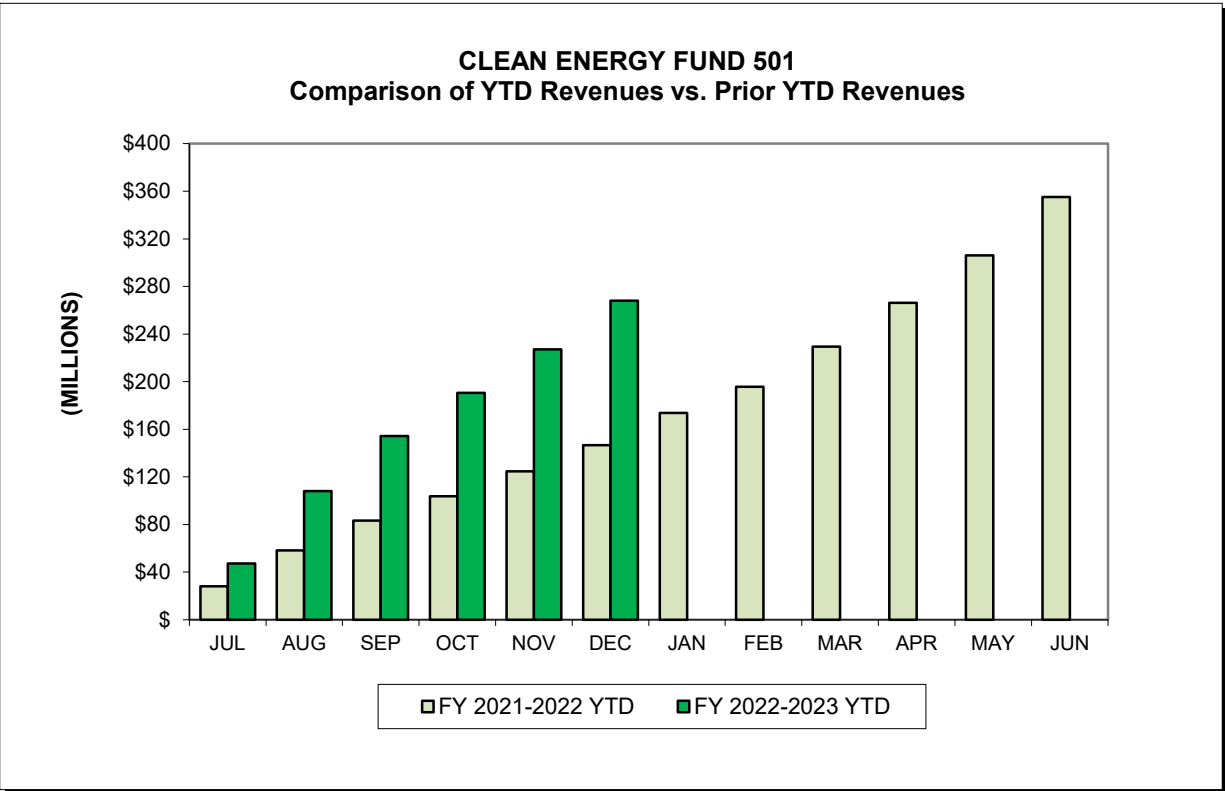
**GENERAL PURPOSE PARKING FUNDS 533 & 559
Comparison of YTD Expenditures vs. Prior YTD Expenditures**



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) Year-to-year decrease in revenue as of December 2022 is primarily due to a decrease in transfers of funds between the General Purpose Parking Capital Fund (559) and the General Purpose Parking Operating Fund (533).

3) Increase in expenditures were due to \$3.8 million spent on Parking Access Revenue Control Systems in December 2022 compared to \$0.8 million spent in December 2021.



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 DECEMBER 31, 2022
(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	-	-	9,867	9,867	9,867	-	7,770
Beginning Fund Balance	107,423	14,831	-	122,254	122,254	-	106,619
Revenues	77,226	534	-	77,760	25,905	-	35,825
Total Sources	184,649	15,365	9,867	209,881	158,026	-	150,214
Total Uses	184,649	15,365	9,867	209,881	22,014	15,439	27,655
Airport							
Prior Year Encumbrance	-	-	31,448	31,448	31,448	-	23,511
Beginning Fund Balance	230,050	27,221	-	257,271	257,271	-	232,666
Revenues	616,376	10,903	-	627,279	253,126	-	200,299
Total Sources	846,426	38,124	31,448	915,998	541,845	-	456,476
Total Uses	846,426	38,324	31,448	916,198	200,735	43,988	157,253
Waste Water Treatment							
Prior Year Encumbrance	-	-	276,775	276,775	276,775	-	264,703
Beginning Fund Balance	307,060	(125,857)	-	181,203	181,203	-	147,536
Revenues	900,024	164,285	-	1,064,309	394,774	-	388,883
Total Sources	1,207,084	38,428	276,775	1,522,287	852,752	-	801,122
Total Uses	1,207,084	38,428	276,775	1,522,287	290,778	279,356	258,062
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	8,841	-	9,964
Total Sources	43,853	9,909	7,501	61,263	54,421	-	53,916
Total Uses	43,853	9,909	7,501	61,263	12,498	6,761	11,594
Municipal Water							
Prior Year Encumbrance	-	-	8,372	8,372	8,372	-	5,407
Beginning Fund Balance	28,677	2,961	-	31,638	31,638	-	31,176
Revenues	72,040	-	-	72,040	38,690	-	33,255
Total Sources	100,717	2,961	8,372	112,050	78,700	-	69,838
Total Uses	100,717	2,961	8,372	112,050	34,833	9,470	32,553

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE
SPECIAL FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED DECEMBER 31, 2022
(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	-	-	4,793	4,793	4,793	-	11,076
Beginning Fund Balance	85,706	14,908	-	100,614	100,614	-	28,124
Revenues	416,808	(11)	-	416,797	267,907	-	146,624
Total Sources	502,514	14,897	4,793	522,204	373,314	-	185,824
Total Uses	502,514	14,897	4,793	522,204	212,603	102,623	177,044
Gas Tax							
Revenues	15,500	-	-	15,500	5,903	-	6,450
Total Sources	15,500	-	-	15,500	5,903	-	6,450
Total Uses	15,500	-	-	15,500	4,416	-	5,166
Building and Structures							
Prior Year Encumbrance	-	-	3,874	3,874	3,874	-	4,757
Beginning Fund Balance	94,604	4,738	-	99,342	99,342	-	97,455
Revenues	88,048	7,005	-	95,053	19,596	-	8,385
Total Sources	182,652	11,743	3,874	198,269	122,812	-	110,597
Total Uses	182,652	11,743	3,874	198,269	13,123	11,606	11,126
Residential Construction							
Beginning Fund Balance	2,537	354	-	2,891	2,891	-	2,728
Revenues	224	-	-	224	107	-	64
Total Sources	2,761	354	-	3,115	2,998	-	2,792
Total Uses	2,761	354	-	3,115	23	-	54
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	-	-	16,555	8,789	-	4,945
Total Sources	19,624	2,306	675	22,605	14,839	-	7,963
Total Uses	19,624	2,306	675	22,605	13,371	3,008	11,217
Conventions, Arts & Entertainment							
Prior Year Encumbrance	-	-	64	64	64	-	125
Beginning Fund Balance	1,898	1,607	-	3,505	3,505	-	3,776
Revenues	12,182	(375)	-	11,807	12,859	-	10,643
Total Sources	14,080	1,232	64	15,376	16,428	-	14,544
Total Uses	14,080	1,232	64	15,376	9,946	3,310	7,966

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE
SPECIAL FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED DECEMBER 31, 2022
(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	313	-	336
Total Sources	3,075	394	-	3,469	3,062	-	2,306
Total Uses	3,075	394	-	3,469	110	-	49
American Rescue Plan Act							
Prior Year Encumbrance	-	-	12,843	12,843	12,843	-	216
Beginning Fund Balance	31,502	(43,728)	-	(12,226)	(12,226)	-	128,529
Revenues	57,136	49,429	-	106,565	3,008	-	(252)
Total Sources	88,638	5,701	12,843	107,182	3,625	-	128,493
Total Uses	88,638	5,701	12,843	107,182	27,840	23,467	65,495
Emergency Reserve							
Beginning Fund Balance	(40,221)	8,509	-	(31,712)	(31,712)	-	(34,613)
Revenues	41,235	(435)	-	40,800	-	-	30,307
Total Sources	1,015	8,074	-	9,088	(31,712)	-	(4,306)
Total Uses	1,015	8,074	-	9,088	997	2,902	5,464
Low and Moderate Income Housing Asset							
Beginning Fund Balance	106,444	12,224	-	118,668	118,668	-	155,182
Revenues	17,000	-	-	17,000	8,435	-	24,988
Total Sources	123,444	12,224	-	135,668	127,103	-	180,170
Total Uses	123,444	12,224	-	135,668	15,820	66,942	24,663
Other Funds							
Prior Year Encumbrance	-	-	108,996	108,996	108,996	-	76,647
Beginning Fund Balance	358,667	128,948	-	487,616	487,616	-	356,781
Revenues	600,284	181,683	-	781,967	346,525	-	359,512
Total Sources	958,951	310,632	108,996	1,378,579	943,137	-	792,940
Total Uses	958,951	310,632	108,996	1,378,579	239,616	197,599	234,284

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE
CAPITAL PROJECT FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED DECEMBER 31, 2022
(UNAUDITED)
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2022-2023 BUDGET	BUDGET AMENDMENTS		FY 2022-2023 BUDGET	ACTUAL	ENCUMBR	Y-T-D ACTUAL
Construction Excise							
Prior Year Encumbrance	-	-	65,653	65,653	65,653	-	60,717
Beginning Fund Balance	317,750	(92,506)	-	225,244	225,244	-	196,949
Revenues	89,213	(48,566)	-	40,647	21,679	-	232,567
Total Sources	406,963	(141,072)	65,653	331,544	312,576	-	490,233
Total Uses	406,963	(141,072)	65,653	331,544	73,445	85,888	60,666
Other							
Prior Year Encumbrance	-	-	1,102	1,102	1,102	-	837
Beginning Fund Balance	22,255	21,483	-	43,738	43,738	-	103,218
Revenues	120	-	-	120	102	-	42
Total Sources	22,375	21,483	1,102	44,960	44,942	-	104,097
Total Uses	22,375	21,483	1,102	44,960	12,526	1,098	362

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE
OTHER FUND TYPES
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED DECEMBER 31, 2022
(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	430	-	103
Beginning Fund Balance	6,897	5,096	-	11,993	11,993	-	11,699
Revenues	3,913	-	-	3,913	4,095	-	4,108
Total Sources	10,810	5,096	430	16,336	16,518	-	15,910
Total Uses	10,810	5,096	430	16,336	361	607	327

Note: Figures may not total due to rounding.

