

Affordable Housing Impact Fee Fund (452)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Housing Project Reserve (Source)	0	5,000,000	5,000,000	2,800,000	0
Unrestricted Beginning Fund Balance (Source)	0	5,363,489	11,637,045	11,637,045	4,778,254
Total Beginning Fund Balance	0	10,363,489	16,637,045	14,437,045	4,778,254
Revenue from the Use of Money/Property					
Interest	128,969	40,000	40,000	200,000	40,000
Total Revenue from the Use of Money/Property	128,969	40,000	40,000	200,000	40,000
Fees, Rates, and Charges					
Affordable Housing Impact Fee	8,830,505	6,000,000	6,000,000	6,000,000	1,000,000
Total Fees, Rates, and Charges	8,830,505	6,000,000	6,000,000	6,000,000	1,000,000
Transfers					
Multi-Source Housing Fund	7,855,263	0	0	0	0
Total Transfers	7,855,263	0	0	0	0
TOTAL SOURCE OF FUNDS	16,814,737	16,403,489	22,677,045	20,637,045	5,818,254
USE OF FUNDS					
Expenditures					
Housing Loans and Grants	2,200,000	0	15,623,101	15,623,101	0
Housing Personal Services	151,865	177,964	179,632	179,632	189,859
Overhead	25,827	56,058	56,058	56,058	24,317
Total Expenditures	2,377,692	234,022	15,858,791	15,858,791	214,176
Transfers					
Transfer to the City Hall Debt Service Fund	0	0	0	0	5,290
Total Transfers	0	0	0	0	5,290
Ending Fund Balance					
Housing Project Reserve (Use)	2,800,000	15,000,000	0	0	5,000,000
Unrestricted Ending Fund Balance (Use)	11,637,045	1,169,467	6,818,254	4,778,254	598,788
Total Ending Fund Balance	14,437,045	16,169,467	6,818,254	4,778,254	5,598,788
TOTAL USE OF FUNDS	16,814,737	16,403,489	22,677,045	20,637,045	5,818,254

* Actuals may not subtotal due to rounding.

Airport Customer Facility And Transportation Fee Fund (519)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Debt Service Coverage Reserve (Source)	4,854,680	1,999,890	1,991,666	1,991,666	2,249,427
Future Debt Service Reserve (Source)	947,298	6,489,286	7,769,994	7,769,994	12,445,979
Reserve for Encumbrances (Source)	586,891	586,891	697,887	697,887	697,886
Total Beginning Fund Balance	6,388,869	9,076,067	10,459,547	10,459,547	15,393,292
Revenue from the Use of Money/Property					
Interest	59,930	76,198	76,198	171,429	217,849
Total Revenue from the Use of Money/Property	59,930	76,198	76,198	171,429	217,849
Fees, Rates, and Charges					
Customer Transport Fee	13,655,694	15,228,347	15,228,347	16,147,114	17,306,765
Total Fees, Rates, and Charges	13,655,694	15,228,347	15,228,347	16,147,114	17,306,765
Other Revenue					
Miscellaneous	9,218	0	0	0	0
Total Other Revenue	9,218	0	0	0	0
TOTAL SOURCE OF FUNDS	20,113,711	24,380,612	25,764,092	26,778,090	32,917,906
USE OF FUNDS					
Expenditures					
Airport Non-Personal/Equipment	1,683,140	2,275,589	2,275,589	2,275,589	2,229,460
CFC Audit	4,358	11,500	11,500	11,500	11,500
Operations Contingency	0	100,000	100,000	100,000	100,000
Total Expenditures	1,687,498	2,387,089	2,387,089	2,387,089	2,340,960
Transfers					
Transfer to the Airport Fiscal Agent Fund	7,966,665	8,997,709	8,997,709	8,997,709	9,995,121
Total Transfers	7,966,665	8,997,709	8,997,709	8,997,709	9,995,121
Ending Fund Balance					
Debt Service Coverage Reserve (Use)	1,991,666	2,249,427	2,249,427	2,249,427	2,498,780
Future Debt Service Reserve (Use)	7,769,994	10,159,496	11,431,980	12,445,979	17,385,159
Reserve for Encumbrances (Use)	697,887	586,891	697,887	697,886	697,886
Total Ending Fund Balance	10,459,547	12,995,814	14,379,294	15,393,292	20,581,825
TOTAL USE OF FUNDS	20,113,711	24,380,612	25,764,092	26,778,090	32,917,906

* Actuals may not subtotal due to rounding.

Airport Fiscal Agent Fund (525)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Debt Service Reserve (Source)	72,932,202	73,218,375	72,157,356	72,157,356	74,322,626
Total Beginning Fund Balance	<u>72,932,202</u>	<u>73,218,375</u>	<u>72,157,356</u>	<u>72,157,356</u>	<u>74,322,626</u>
Revenue from the Use of Money/Property					
Interest	337,177	450,000	450,000	1,800,000	2,500,000
Total Revenue from the Use of Money/Property	<u>337,177</u>	<u>450,000</u>	<u>450,000</u>	<u>1,800,000</u>	<u>2,500,000</u>
Transfers					
Airport Customer Facility and Transportation Fee Fund	7,966,665	8,997,709	8,997,709	8,997,709	9,995,121
Airport Passenger Facility Charge Fund	12,419,827	13,060,000	13,641,000	13,641,000	23,072,000
Airport Revenue Fund	25,257,686	25,424,930	25,208,930	25,208,930	36,338,083
Total Transfers	<u>45,644,178</u>	<u>47,482,639</u>	<u>47,847,639</u>	<u>47,847,639</u>	<u>69,405,204</u>
TOTAL SOURCE OF FUNDS	<u>118,913,557</u>	<u>121,151,014</u>	<u>120,454,995</u>	<u>121,804,995</u>	<u>146,227,830</u>
USE OF FUNDS					
Expenditures					
Principal and Interest Payments	46,669,603	47,482,369	47,482,369	47,482,369	69,404,781
Total Expenditures	<u>46,669,603</u>	<u>47,482,369</u>	<u>47,482,369</u>	<u>47,482,369</u>	<u>69,404,781</u>
Transfers					
Transfer to the Airport Revenue Fund	86,598	241,000	241,000	0	500,000
Total Transfers	<u>86,598</u>	<u>241,000</u>	<u>241,000</u>	<u>0</u>	<u>500,000</u>
Ending Fund Balance					
Debt Service Reserve (Use)	72,157,356	73,427,645	72,731,626	74,322,626	76,323,049
Total Ending Fund Balance	<u>72,157,356</u>	<u>73,427,645</u>	<u>72,731,626</u>	<u>74,322,626</u>	<u>76,323,049</u>
TOTAL USE OF FUNDS	<u>118,913,557</u>	<u>121,151,014</u>	<u>120,454,995</u>	<u>121,804,995</u>	<u>146,227,830</u>

* Actuals may not subtotal due to rounding.

Airport Maintenance And Operation Fund (523)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Master Trust Agreement Reserve (Source)	27,144,435	24,957,995	20,825,576	20,825,576	26,011,327
Reserve for Encumbrances (Source)	7,234,054	7,234,054	13,352,540	13,352,540	13,352,540
Workers' Compensation Claims Reserve (Source)	2,474,767	2,474,767	2,288,883	2,288,883	2,288,883
Total Beginning Fund Balance	36,853,256	34,666,816	36,466,999	36,466,999	41,652,750
Other Revenue					
Miscellaneous Revenue	5,980	0	0	0	0
Total Other Revenue	5,980	0	0	0	0
Transfers					
Airport Revenue Fund	122,874,068	121,070,145	121,070,145	121,070,145	127,240,797
Total Transfers	122,874,068	121,070,145	121,070,145	121,070,145	127,240,797
TOTAL SOURCE OF FUNDS	159,733,304	155,736,961	157,537,144	157,537,144	168,893,547
USE OF FUNDS					
Expenditures					
Airline Reserve Funds Distribution	27,395,809	0	0	0	0
Airport Non-Personal/Equipment	36,035,201	51,142,505	51,142,505	51,142,505	54,811,767
Airport Personal Services	34,807,458	39,023,166	39,420,985	39,420,985	41,118,941
Annual Audit	80,737	83,033	83,033	83,033	83,033
City Attorney Non-Personal/Equipment	3,908	4,000	4,000	4,000	4,000
City Attorney Personal Services	639,164	691,284	698,093	698,093	830,772
City Manager Non-Personal/Equipment	24,686	24,500	24,500	24,500	24,500
ITD Non-Personal/Equipment	7,686	7,686	7,686	7,686	7,686
ITD Personal Services	19,849	27,477	31,775	31,775	29,593
OED Personal Services	210,066	243,453	243,453	243,453	0
Operations Contingency	0	1,480,680	910,163	910,163	1,808,129
Overhead	5,478,618	3,622,387	3,622,387	3,622,387	5,205,653
PBCE Personal Services	81,961	89,863	90,800	90,800	75,203
Police Personal Services	117,446	110,627	111,761	111,761	112,868
PRNS Personal Services	0	71,158	71,811	71,811	60,102
PW Non-Personal/Equipment	9,973	14,000	14,000	14,000	14,000
PW Personal Services	146,872	189,467	191,406	191,406	192,105
Workers' Compensation Claims	177,668	633,500	633,500	633,500	633,500
Total Expenditures	105,237,102	97,458,786	97,301,858	97,301,858	105,011,852
Transfers					
Transfer to the General Fund	0	0	156,928	156,928	0
Transfer to the General Fund - Aircraft Rescue/Fire Fighting Services	8,083,082	8,286,269	8,286,269	8,286,269	8,911,639
Transfer to the General Fund - Police Services	9,946,122	10,139,339	10,139,339	10,139,339	10,872,016
Total Transfers	18,029,204	18,425,608	18,582,536	18,582,536	19,783,655
Ending Fund Balance					
Master Trust Agreement Reserve (Use)	20,825,576	30,143,746	26,011,327	26,011,327	28,456,617
Reserve for Encumbrances (Use)	13,352,540	7,234,054	13,352,540	13,352,540	13,352,540
Workers' Compensation Claim Reserve (Use)	2,288,883	2,474,767	2,288,883	2,288,883	2,288,883
Total Ending Fund Balance	36,466,999	39,852,567	41,652,750	41,652,750	44,098,040
TOTAL USE OF FUNDS	159,733,305	155,736,961	157,537,144	157,537,144	168,893,547

* Actuals may not subtotal due to rounding.

Airport Revenue Fund (521)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Airline Agreement Reserve (Source)	83,123,685	79,872,709	109,365,539	109,365,539	113,382,910
Total Beginning Fund Balance	83,123,685	79,872,709	109,365,539	109,365,539	113,382,910
Revenue from Federal Government					
American Rescue Plan Act	0	28,910,633	28,910,633	28,910,633	20,000,000
Coronavirus Aid, Relief, and Economic Security (CARES) Act	32,103,420	0	0	0	0
Total Revenue from Federal Government	32,103,420	28,910,633	28,910,633	28,910,633	20,000,000
Fees, Rates, and Charges					
Unassigned Viscodes	0	0	0	0	0
Airfield Area	5,059,452	5,663,394	5,663,394	6,173,596	4,291,292
Landing Fees	24,544,813	29,727,985	29,727,985	29,114,040	32,969,705
Miscellaneous	14,337,400	12,479,172	12,479,172	15,721,887	20,946,489
Parking and Roadway	47,023,412	48,916,500	48,916,500	59,331,630	63,575,276
Petroleum Products	2,452,926	2,984,483	2,984,483	3,008,370	387,225
Terminal Building	13,149,712	16,425,243	16,425,243	21,714,608	23,259,536
Terminal Rental	68,489,936	62,497,263	62,497,263	60,581,648	72,110,218
Total Fees, Rates, and Charges	175,057,650	178,694,040	178,694,040	195,645,779	217,539,741
Transfers					
Airport Fiscal Agent Fund	86,598	241,000	241,000	0	500,000
Airport Revenue Bond Improvement Fund	931,776	0	0	0	0
General Fund	300,000	300,000	702,034	702,034	400,000
Total Transfers	1,318,374	541,000	943,034	702,034	900,000
TOTAL SOURCE OF FUNDS	291,603,129	288,018,382	317,913,246	334,623,985	351,822,651
USE OF FUNDS					
Transfers					
Transfer to the Airport Fiscal Agent Fund	25,257,686	25,424,930	25,208,930	25,208,930	36,338,083
Transfer to the Airport Maintenance and Operation Fund	122,874,068	121,070,145	121,070,145	121,070,145	127,240,797
Transfer to the Airport Surplus Revenue Fund	33,772,000	82,553,000	74,962,000	74,962,000	42,042,000
Transfer to the General Fund	333,836	0	0	0	0
Total Transfers	182,237,590	229,048,075	221,241,075	221,241,075	205,620,880
Ending Fund Balance					
Airline Agreement Reserve (Use)	109,365,539	58,970,307	96,672,171	113,382,910	146,201,771
Total Ending Fund Balance	109,365,539	58,970,307	96,672,171	113,382,910	146,201,771
TOTAL USE OF FUNDS	291,603,129	288,018,382	317,913,246	334,623,985	351,822,651

* Actuals may not subtotal due to rounding.

Airport Surplus Revenue Fund (524)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Airline Agreement Reserve (Source)	1,108,819	1,151,771	1,127,475	1,127,475	1,155,811
Total Beginning Fund Balance	<u>1,108,819</u>	<u>1,151,771</u>	<u>1,127,475</u>	<u>1,127,475</u>	<u>1,155,811</u>
Revenue from the Use of Money/Property					
Interest	8,476	0	0	28,336	30,385
Total Revenue from the Use of Money/Property	<u>8,476</u>	<u>0</u>	<u>0</u>	<u>28,336</u>	<u>30,385</u>
Transfers					
Airport Revenue Bond Improvement Fund	1,928	0	0	0	0
Airport Revenue Fund	33,772,000	82,553,000	74,962,000	74,962,000	42,042,000
Total Transfers	<u>33,773,928</u>	<u>82,553,000</u>	<u>74,962,000</u>	<u>74,962,000</u>	<u>42,042,000</u>
TOTAL SOURCE OF FUNDS	<u><u>34,891,223</u></u>	<u><u>83,704,771</u></u>	<u><u>76,089,475</u></u>	<u><u>76,117,811</u></u>	<u><u>43,228,196</u></u>
USE OF FUNDS					
Expenditures					
Commercial Paper Principal and Interest	17,991,748	15,000,000	20,000,000	20,000,000	1,000,000
Total Expenditures	<u>17,991,748</u>	<u>15,000,000</u>	<u>20,000,000</u>	<u>20,000,000</u>	<u>1,000,000</u>
Transfers					
Transfer to the Airport Renewal and Replacement Fund	15,772,000	67,553,000	54,962,000	54,962,000	41,042,000
Total Transfers	<u>15,772,000</u>	<u>67,553,000</u>	<u>54,962,000</u>	<u>54,962,000</u>	<u>41,042,000</u>
Ending Fund Balance					
Airline Agreement Reserve (Use)	1,127,475	1,151,771	1,127,475	1,155,811	1,186,196
Total Ending Fund Balance	<u>1,127,475</u>	<u>1,151,771</u>	<u>1,127,475</u>	<u>1,155,811</u>	<u>1,186,196</u>
TOTAL USE OF FUNDS	<u><u>34,891,223</u></u>	<u><u>83,704,771</u></u>	<u><u>76,089,475</u></u>	<u><u>76,117,811</u></u>	<u><u>43,228,196</u></u>

* Actuals may not subtotal due to rounding.

American Rescue Plan Fund (402)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	216,383	216,383	12,843,432	12,843,432	12,843,432
Unrestricted Beginning Fund Balance (Source)	(83,133)	31,502,250	(12,226,287)	(12,226,287)	684,836
Total Beginning Fund Balance	133,250	31,718,633	617,145	617,145	13,528,268
Revenue from the Use of Money/Property					
Interest	483,896	515,000	643,318	643,318	0
Total Revenue from the Use of Money/Property	483,896	515,000	643,318	643,318	0
Revenue from Federal Government					
American Rescue Plan Act	104,681,996	56,620,669	105,921,827	105,921,827	0
Total Revenue from Federal Government	104,681,996	56,620,669	105,921,827	105,921,827	0
TOTAL SOURCE OF FUNDS	105,299,141	88,854,302	107,182,290	107,182,290	13,528,268
USE OF FUNDS					
Expenditures					
BeautifySJ and Encampment Waste Pick Up - San Jose Bridge Program	0	3,000,000	7,000,000	7,000,000	0
Build Back Better and COVID-19 Recovery - Community Engagement	995	700,000	1,199,000	1,199,000	0
Build Back Better and COVID-19 Recovery - COVID-19 Recovery Taskforce	26,533	2,000,000	2,469,000	2,469,000	0
Build Back Better and COVID-19 Recovery - Emergency Public Information	714,404	665,000	646,000	646,000	0
Child and Youth Services - Child and Youth Success	143,772	355,000	355,000	355,000	0
Child and Youth Services - Childcare Tenant Improvement	0	900,000	900,000	900,000	0
Child and Youth Services - Library	0	2,409,000	2,409,000	2,409,000	0
Child and Youth Services - PRNS (Programs, Experiences, and Scholarships)	484,692	4,316,000	4,316,000	4,316,000	0
Child and Youth Services - San Jose Learns	500,000	500,000	500,000	500,000	0
Child and Youth Services - Child and Youth Services Master Plan	0	3,119,000	3,119,000	3,119,000	0
Digital Equity - Community WiFi	1,921,671	726,000	699,000	699,000	0
Digital Equity - Device Access	678,051	1,140,000	1,317,000	1,317,000	0
Digital Equity - Digital Equity Communications, Outreach, + Education	293,640	623,000	656,000	656,000	0
Emergency Housing - Downtown Homeless Health Response and Support	49,257	300,000	300,000	300,000	0
Emergency Housing - Emergency Housing Construction and Operation	726,784	20,000,000	20,000,000	19,562,295	437,705
Emergency Housing - Sheltering and Enhanced Encampment Services	161,091	2,998,000	2,839,000	2,839,000	0
Encampment Services: BeautifySJ - Encampment Waste Pick Up and BeautifySJ	5,816,950	13,090,000	14,963,000	14,719,727	243,273
Energy Saving Retrofits	13,285	490,000	480,000	480,000	0
Food and Necessities Distribution - Food Services	12,627,493	3,670,000	4,143,000	4,143,000	0
Housing Stabilization - Eviction Help Center	1,222,941	2,000,000	1,813,000	1,813,000	0
Housing Stabilization - Hotel Sheltering Operations + Services	10,466	3,497,000	3,497,000	3,497,000	0

* Actuals may not subtotal due to rounding.

American Rescue Plan Fund (402)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Housing Stabilization - South Hall Demobilization + Housing Assistance Center	559,201	1,944,000	1,930,000	1,930,000	0
Recovery Foundation - Effective Teams	551,690	0	298,000	298,000	0
Recovery Foundation - Safe Workplace	41,576	0	186,000	186,000	0
Recovery Foundation and Drive to Digital - Recovery Mgmt, Coord & Compliance	2,009,213	1,762,000	2,109,000	2,109,000	0
Re-Employment & Workforce Dev - Gdalupe Rvr Prk + Coyote Crk Clean-Up Res Corps	771,761	0	0	0	0
Re-Employment and Workforce Development - Environment Resilience Corps	3,533,901	200,000	200,000	200,000	0
Re-Employment and Workforce Development - Food Distribution Resilience Corps	8,900,644	1,800,000	1,800,000	1,800,000	0
Re-Employment and Workforce Development - Learning Resilience Corps	1,307,210	0	0	0	0
Re-Employment and Workforce Development - Small Business Resilience Corps	686,089	148,000	310,000	310,000	0
San José Aspires Administrative Support	514,030	250,000	250,000	250,000	0
Small Business, Non-Profits, and Arts - Council District Outdoor Activation	272,329	289,000	168,000	168,000	0
Small Business, Non-Profits, and Arts - San José Abierto	3,193,597	1,400,000	1,228,000	1,228,000	0
Small Business Recovery - Downtown Outdoor Activities Marketing Campaign	200,000	200,000	200,000	200,000	0
Small Business Recovery - Quetzal Gardens Operations	137	75,000	75,000	75,000	0
Small Business Recovery - San Jose Al Fresco	131,275	1,050,000	719,000	719,000	0
Small Business Recovery - Shop Local Hub to Support Nghbrhd Business Districts	0	100,000	100,000	100,000	0
Small Business Recovery - Small Business + Manufacturing Recovery Initiative	62,748	956,000	637,000	637,000	0
Small Business Recovery - Small Business Displacement Index Study	0	60,000	60,000	60,000	0
Small Business Recovery - Small Business District Outrch (Spanish + Vietnamese)	102,895	230,000	197,000	197,000	0
Small Business Recovery - Small Business Grants	0	2,750,000	0	0	0
Small Business Recovery - Small Business Technical Assistance Revamp	8,164	117,000	117,000	117,000	0
Small Business Recovery - Storefront Activation Grants	39,574	0	160,000	160,000	0
Small Business Recovery - Supplemental Business Development Communications	25,460	100,000	375,000	375,000	0
Small Business Recovery - Supplemental Economic Dev Association Capacity Bldg	115,855	870,000	1,711,000	1,711,000	0
Small Business Recovery - Supplemental Legal Assistance for Tenant	0	150,000	300,000	300,000	0
Small Business Recovery - Underwrite Creation of New Property BIDs	0	0	1,000,000	1,000,000	0
Small Business Recovery - Virtual Accelerator Program for New Businesses	0	175,000	175,000	175,000	0
YIGBY Land Use Policy Development	6,622	0	0	0	0
Total Expenditures	48,425,996	81,124,000	87,925,000	87,244,022	680,978

* Actuals may not subtotal due to rounding.

American Rescue Plan Fund (402)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Transfers					
Transfer to the Convention and Cultural Affairs Fund	2,500,000	4,000,000	2,500,000	2,500,000	0
Transfer to the General Fund	53,756,000	3,510,000	3,910,000	3,910,000	0
Total Transfers	<u>56,256,000</u>	<u>7,510,000</u>	<u>6,410,000</u>	<u>6,410,000</u>	<u>0</u>
Ending Fund Balance					
Reserve for Encumbrances (Use)	12,843,432	216,383	12,843,432	12,843,432	12,843,432
Unrestricted Ending Fund Balance (Use)	<u>(12,226,287)</u>	<u>3,919</u>	<u>3,858</u>	<u>684,836</u>	<u>3,858</u>
Total Ending Fund Balance	<u>617,145</u>	<u>220,302</u>	<u>12,847,290</u>	<u>13,528,268</u>	<u>12,847,290</u>
TOTAL USE OF FUNDS	<u><u>105,299,141</u></u>	<u><u>88,854,302</u></u>	<u><u>107,182,290</u></u>	<u><u>107,182,290</u></u>	<u><u>13,528,268</u></u>

* Actuals may not subtotal due to rounding.

Benefits Funds - Benefit Fund (160)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	19,706	19,706	90,763	90,763	90,763
Unrestricted Beginning Fund Balance (Source)	1,254,244	998,505	949,762	949,762	1,101,811
Total Beginning Fund Balance	1,273,950	1,018,211	1,040,525	1,040,525	1,192,574
Revenue from the Use of Money/Property					
Interest-Demutualization Funds	0	5,000	5,000	5,000	5,000
Total Revenue from the Use of Money/Property	0	5,000	5,000	5,000	5,000
Other Revenue					
Flexible Spending Accounts Forfeitures	0	0	0	65,500	0
Miscellaneous Revenue	0	0	0	140,000	0
Contractual Performance Guarantee Penalties	127,392	0	0	212,857	0
Total Other Revenue	127,392	0	0	418,357	0
Transfers					
401(a) Defined Contribution Retirement Plan	275,307	294,000	294,000	291,126	300,000
Benefits Administration Fee	1,468,100	1,611,000	1,611,000	1,702,972	1,836,000
Employee Assistance Program	469,394	506,000	506,000	489,089	537,000
FICA - Medicare	10,760,831	11,923,000	11,958,000	12,012,466	12,735,000
General Employee Vision	343,650	360,000	360,000	356,000	380,000
General Purpose Parking Fund	2,263	0	0	2,303	2,000
Health Plans	64,311,569	70,000,000	70,000,000	65,900,000	74,191,000
MEF Legal	86,844	89,000	89,000	84,300	87,000
PTC 457	1,382,710	1,554,000	1,554,000	1,416,677	1,502,000
Total Transfers	79,100,668	86,337,000	86,372,000	82,254,933	91,570,000
TOTAL SOURCE OF FUNDS	80,502,010	87,360,211	87,417,525	83,718,815	92,767,574
USE OF FUNDS					
Expenditures					
401(a) Defined Contribution Retirement Plan	275,307	294,000	294,000	291,126	300,000
Benefits Consultant Fee	244,531	254,721	254,721	253,418	265,000
Employee Assistance Program	468,443	506,000	506,000	455,390	537,000
Employee Benefit Payout	0	77,000	77,000	30,000	47,000
FICA-Medicare	10,761,369	11,923,000	11,958,000	12,012,466	12,735,000
General Employee Vision	344,502	360,000	360,000	356,000	380,000
Health Plans	64,484,167	70,000,000	70,000,000	65,900,000	74,191,000
HR Non-Personal/Equipment	30,323	25,000	25,000	25,000	25,000
HR Personal Services	940,103	1,089,622	1,113,958	1,098,642	1,176,763
MEF Legal	79,492	89,000	89,000	84,300	87,000
Overhead	294,982	372,704	372,704	372,704	279,805
PTC 457	1,382,825	1,554,000	1,554,000	1,416,677	1,502,000
Wellness Program	99,844	530,000	530,000	187,539	342,461
Total Expenditures	79,405,888	87,075,047	87,134,383	82,483,262	91,868,029

* Actuals may not subtotal due to rounding.

Benefits Funds - Benefit Fund (160)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Transfers					
Transfer to the City Hall Debt Service Fund	55,597	59,346	38,549	38,549	49,283
Transfer to the General Fund	0	0	4,430	4,430	0
Total Transfers	<u>55,597</u>	<u>59,346</u>	<u>42,979</u>	<u>42,979</u>	<u>49,283</u>
Ending Fund Balance					
Reserve for Encumbrances (Use)	90,763	19,706	90,763	90,763	90,763
Unrestricted Ending Fund Balance (Use)	949,762	206,112	149,400	1,101,811	759,499
Total Ending Fund Balance	<u>1,040,525</u>	<u>225,818</u>	<u>240,163</u>	<u>1,192,574</u>	<u>850,262</u>
TOTAL USE OF FUNDS	<u>80,502,010</u>	<u>87,360,211</u>	<u>87,417,525</u>	<u>83,718,815</u>	<u>92,767,574</u>

* Actuals may not subtotal due to rounding.

Benefits Funds - Dental Insurance Fund (155)
STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Dental Claims Reserve (Source)	1,400,000	1,425,000	1,425,000	1,425,000	1,425,000
Reserve for Encumbrances (Source)	800	800	1,115	1,115	1,115
Unrestricted Beginning Fund Balance (Source)	5,359,791	4,981,017	3,711,305	3,711,305	1,700,926
Total Beginning Fund Balance	6,760,591	6,406,817	5,137,420	5,137,420	3,127,041
Revenue from the Use of Money/Property					
Interest	55,477	40,000	40,000	51,758	40,000
Total Revenue from the Use of Money/Property	55,477	40,000	40,000	51,758	40,000
Fees, Rates, and Charges					
Participant Contributions (Employees)	263,090	339,948	339,948	294,193	325,606
Total Fees, Rates, and Charges	263,090	339,948	339,948	294,193	325,606
Transfers					
COBRA Revenue	14,690	0	0	7,853	8,010
Reimbursement from City Funds	4,786,946	6,095,810	6,095,810	4,771,640	5,862,662
Reimbursement from Retirement Funds	5,265,063	6,509,472	6,509,472	5,247,080	6,507,310
Total Transfers	10,066,699	12,605,282	12,605,282	10,026,573	12,377,982
TOTAL SOURCE OF FUNDS	17,145,857	19,392,047	18,122,650	15,509,944	15,870,629
USE OF FUNDS					
Expenditures					
Dental HMO Plan	275,342	364,347	364,347	343,060	381,624
HR Non-Personal/Equipment	591,713	586,000	586,000	586,000	592,000
HR Personal Services	190,444	190,053	194,600	194,600	205,136
Overhead	59,158	66,203	66,203	66,203	48,088
Payment of Claims	10,879,679	11,628,000	11,628,000	11,184,646	11,882,000
Total Expenditures	11,996,336	12,834,603	12,839,150	12,374,509	13,108,848
Transfers					
Transfer to the City Hall Debt Service Fund	12,101	12,875	8,394	8,394	8,988
Total Transfers	12,101	12,875	8,394	8,394	8,988
Ending Fund Balance					
Dental Claims Reserve (Use)	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000
Reserve for Encumbrances (Use)	1,115	800	1,115	1,115	1,115
Unrestricted Ending Fund Balance (Use)	3,711,305	5,118,769	3,848,991	1,700,926	1,326,678
Total Ending Fund Balance	5,137,420	6,544,569	5,275,106	3,127,041	2,752,793
TOTAL USE OF FUNDS	17,145,857	19,392,047	18,122,650	15,509,944	15,870,629

* Actuals may not subtotal due to rounding.

Benefits Funds - Life Insurance Fund (156)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	195,183	233,960	245,680	245,680	355,805
Total Beginning Fund Balance	195,183	233,960	245,680	245,680	355,805
Revenue from the Use of Money/Property					
Interest	4,414	4,000	4,000	6,600	6,600
Total Revenue from the Use of Money/Property	4,414	4,000	4,000	6,600	6,600
Fees, Rates, and Charges					
Participant Contributions (Employees)	456,732	477,510	477,510	461,615	480,075
Total Fees, Rates, and Charges	456,732	477,510	477,510	461,615	480,075
Other Revenue					
Benefits Administration Fee	166,587	167,000	167,000	228,448	217,276
Participant Contributions (Retirees)	428,535	435,411	435,411	439,367	442,765
Total Other Revenue	595,122	602,411	602,411	667,815	660,041
Transfers					
Reimbursement from City Funds	754,282	769,124	794,124	825,788	838,572
Total Transfers	754,282	769,124	794,124	825,788	838,572
TOTAL SOURCE OF FUNDS	<u>2,005,733</u>	<u>2,087,005</u>	<u>2,123,725</u>	<u>2,207,498</u>	<u>2,341,093</u>
USE OF FUNDS					
HR Non-Personal/Equipment	0	2,140	2,140	2,140	2,140
HR Personal Services	84,893	82,499	97,568	88,839	87,275
Life Insurance Premiums	1,644,448	1,682,075	1,707,075	1,726,642	1,769,055
Overhead	25,821	28,888	28,888	28,888	20,664
Total Expenditures	1,755,162	1,795,602	1,835,671	1,846,509	1,879,134
Transfer to the City Hall Debt Service Fund	4,891	5,184	5,184	5,184	3,592
Total Transfers	4,891	5,184	5,184	5,184	3,592
Unrestricted Ending Fund Balance (Use)	245,680	286,219	282,870	355,805	458,367
Total Ending Fund Balance	245,680	286,219	282,870	355,805	458,367
TOTAL USE OF FUNDS	<u>2,005,733</u>	<u>2,087,005</u>	<u>2,123,725</u>	<u>2,207,498</u>	<u>2,341,093</u>

* Actuals may not subtotal due to rounding.

Benefits Funds - Self-Insured Medical Fund (158)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	800	0	0	0	0
Unrestricted Beginning Fund Balance (Source)	444,293	0	54,389	54,389	0
Total Beginning Fund Balance	445,093	0	54,389	54,389	0
Revenue from the Use of Money/Property					
Interest	2,633	0	0	0	0
Total Revenue from the Use of Money/Property	2,633	0	0	0	0
Transfers					
Reimbursement from Stop Loss	53,505	0	0	0	0
Total Transfers	53,505	0	0	0	0
TOTAL SOURCE OF FUNDS	501,231	0	54,389	54,389	0
USE OF FUNDS					
Transfer to the General Fund	446,842	0	54,389	54,389	0
Total Transfers	446,842	0	54,389	54,389	0
Unrestricted Ending Fund Balance (Use)	54,389	0	0	0	0
Total Ending Fund Balance	54,389	0	0	0	0
TOTAL USE OF FUNDS	501,231	0	54,389	54,389	0

* Actuals may not subtotal due to rounding.

Benefits Funds - Unemployment Insurance Fund (157)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	0	0	5,577	5,577	5,577
Unemployment Insurance Claims Reserve (Source)	0	500,000	500,000	500,000	500,000
Unrestricted Beginning Fund Balance (Source)	1,211,672	1,676,150	1,664,611	1,664,611	1,094,892
Total Beginning Fund Balance	1,211,672	2,176,150	2,170,188	2,170,188	1,600,469
Revenue from the Use of Money/Property					
Interest	16,492	20,000	20,000	25,717	20,000
Total Revenue from the Use of Money/Property	16,492	20,000	20,000	25,717	20,000
Transfers					
Reimbursement from City Funds	1,491,278	1,500,000	1,500,000	0	0
Total Transfers	1,491,278	1,500,000	1,500,000	0	0
TOTAL SOURCE OF FUNDS	2,719,442	3,696,150	3,690,188	2,195,905	1,620,469
USE OF FUNDS					
HR Non-Personal/Equipment	28,953	13,604	13,604	13,604	13,604
HR Personal Services	47,805	80,655	112,469	102,343	98,945
Overhead	25,085	24,834	24,834	24,834	21,953
Payment of Claims	440,670	600,000	600,000	450,000	600,000
Total Expenditures	542,513	719,093	750,907	590,781	734,502
Transfer to the City Hall Debt Service Fund	6,741	7,046	4,655	4,655	4,989
Total Transfers	6,741	7,046	4,655	4,655	4,989
Reserve for Encumbrances (Use)	5,577	0	5,577	5,577	5,577
Unemployment Insurance Claims Reserve (Use)	500,000	500,000	500,000	500,000	500,000
Unrestricted Ending Fund Balance (Use)	1,664,611	2,470,011	2,429,049	1,094,892	375,401
Total Ending Fund Balance	2,170,188	2,970,011	2,934,626	1,600,469	880,978
TOTAL USE OF FUNDS	2,719,442	3,696,150	3,690,188	2,195,905	1,620,469

* Actuals may not subtotal due to rounding.

Building Development Fee Program Fund (237)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	383,559	383,559	478,557	478,557	478,557
Unrestricted Beginning Fund Balance (Source)	32,538,827	30,769,045	34,026,542	34,026,542	32,854,196
Total Beginning Fund Balance	32,922,386	31,152,604	34,505,099	34,505,099	33,332,753
Licenses and Permits					
Building Development Program Fees	36,305,981	33,626,338	33,626,338	35,914,670	38,428,697
Total Licenses and Permits	36,305,981	33,626,338	33,626,338	35,914,670	38,428,697
Revenue from the Use of Money/Property					
Interest	269,283	340,000	340,000	600,000	600,000
Total Revenue from the Use of Money/Property	269,283	340,000	340,000	600,000	600,000
Transfers					
General Fund	96	0	0	0	0
Total Transfers	96	0	0	0	0
TOTAL SOURCE OF FUNDS	69,497,746	65,118,942	68,471,437	71,019,769	72,361,450
USE OF FUNDS					
Expenditures					
Building Development Fee Program - Non-Personal/Equipment (PBCE)	1,475,383	1,811,969	2,811,969	2,785,874	1,553,669
Building Development Fee Program - Personal Services (OED)	40,957	0	0	77,785	53,167
Building Development Fee Program - Personal Services (PBCE)	25,606,032	31,129,475	30,264,246	25,530,937	31,629,502
Building Development Fee Program - Personal Services (PW)	49,883	53,620	54,179	30,815	54,722
City Attorney Personal Services	0	64,027	64,027	75,447	68,409
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	70,679	59,975	227,125	217,975	62,665
Development Fee Program - Shared Resources Non-Personal/Equipment (PBCE)	199,680	459,024	459,024	448,371	624,024
Development Fee Program - Shared Resources Personal Services (Finance)	72,357	82,777	83,578	68,543	68,680
Development Fee Program - Shared Resources Personal Services (HR)	30,566	29,700	30,017	32,314	31,162
Development Fee Program - Shared Resources Personal Services (ITD)	1,287,586	1,683,821	1,528,579	1,133,967	1,605,866
Development Fee Program - Shared Resources Personal Services (PBCE)	773,663	731,578	738,585	700,976	729,198
OED Personal Services	75,153	130,921	133,808	127,725	80,649
Overhead	4,253,785	5,716,606	5,716,606	5,716,606	5,193,786
Total Expenditures	33,935,724	41,953,493	42,111,743	36,947,335	41,755,500

* Actuals may not subtotal due to rounding.

Building Development Fee Program Fund (237)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Transfers					
Transfer to the City Hall Debt Service Fund	1,056,923	1,171,381	605,449	605,449	947,656
Transfer to the General Fund	0	0	134,232	134,232	0
Total Transfers	1,056,923	1,171,381	739,681	739,681	947,656
Ending Fund Balance					
Reserve for Encumbrances (Use)	478,557	383,559	478,557	478,557	478,557
Unrestricted Ending Fund Balance (Use)	34,026,542	21,610,509	25,141,456	32,854,196	29,179,737
Total Ending Fund Balance	34,505,099	21,994,068	25,620,013	33,332,753	29,658,294
TOTAL USE OF FUNDS	69,497,746	65,118,942	68,471,437	71,019,769	72,361,450

* Actuals may not subtotal due to rounding.

Building Homes and Jobs Act Fund (456)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	0	4,305,646	20,231	20,231	70,231
Total Beginning Fund Balance	0	4,305,646	20,231	20,231	70,231
Revenue from the Use of Money/Property					
Interest	20,231	10,000	10,000	50,000	30,000
Total Revenue from the Use of Money/Property	20,231	10,000	10,000	50,000	30,000
Revenue from State of California					
Grant Revenue	61,978	6,759,142	6,759,142	4,091,214	6,876,063
Total Revenue from State of California	61,978	6,759,142	6,759,142	4,091,214	6,876,063
TOTAL SOURCE OF FUNDS	82,209	11,074,788	6,789,373	4,161,445	6,976,294
USE OF FUNDS					
Expenditures					
Housing Personal Services	61,978	80,214	80,214	80,214	67,232
Housing Shelter	0	4,248,646	4,248,646	4,011,000	6,808,831
Total Expenditures	61,978	4,328,860	4,328,860	4,091,214	6,876,063
Transfers					
Transfer to the City Hall Debt Service Fund	0	0	0	0	2,609
Total Transfers	0	0	0	0	2,609
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	20,231	6,745,928	2,460,513	70,231	97,622
Total Ending Fund Balance	20,231	6,745,928	2,460,513	70,231	97,622
TOTAL USE OF FUNDS	82,209	11,074,788	6,789,373	4,161,445	6,976,294

* Actuals may not subtotal due to rounding.

Business Improvement District Fund (351)
STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Downtown BID Reserve (Source)	221,651	0	245,091	245,091	0
Hotel BID Reserve (Source)	219,495	0	475,293	475,293	0
Japantown BID Reserve (Source)	9,243	0	14,306	14,306	0
Willow Glen CBID Reserve (Source)	22,095	22,095	19,673	19,673	19,673
Total Beginning Fund Balance	472,484	22,095	754,363	754,363	19,673
Revenue from the Use of Money/Property					
Interest	3,053	0	0	0	0
Total Revenue from the Use of Money/Property	3,053	0	0	0	0
Special Assessments					
Downtown BID Assessment	591,530	660,000	660,000	660,000	630,000
Hotel Benefit Assessment District	2,235,616	2,110,831	2,110,831	2,110,831	2,935,593
Japantown Benefit Assessment District	32,438	31,725	31,725	31,725	63,725
Willow Glen CBID Assessment	259,585	284,437	284,437	284,437	298,700
Total Special Assessments	3,119,170	3,086,993	3,086,993	3,086,993	3,928,018
Transfers					
General Fund	12,134	12,618	12,618	12,618	12,637
Total Transfers	12,134	12,618	12,618	12,618	12,637
TOTAL SOURCE OF FUNDS	3,606,840	3,121,706	3,853,974	3,853,974	3,960,328
USE OF FUNDS					
Administration Services	4,928	5,000	5,000	5,000	15,000
Downtown Business Improvement District	568,636	660,000	905,091	905,091	630,000
Hotel Business Improvement District	1,981,880	2,110,831	2,586,124	2,586,124	2,935,593
Japantown Business Improvement District	27,405	31,725	46,031	46,031	63,725
Willow Glen Community Benefit District	269,628	291,472	291,472	292,055	316,010
Total Expenditures	2,852,477	3,099,028	3,833,718	3,834,301	3,960,328
Downtown BID Reserve (Use)	245,091	0	0	0	0
Hotel BID Reserve (Use)	475,293	0	0	0	0
Japantown BID Reserve (Use)	14,306	0	0	0	0
Willow Glen CBID Reserve (Use)	19,673	22,678	20,256	19,673	0
Total Ending Fund Balance	754,363	22,678	20,256	19,673	0
TOTAL USE OF FUNDS	3,606,840	3,121,706	3,853,974	3,853,974	3,960,328

* Actuals may not subtotal due to rounding.

Cash Reserve Fund (002)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	6,131	6,217	6,184	6,184	6,284
Total Beginning Fund Balance	6,131	6,217	6,184	6,184	6,284
Revenue from the Use of Money/Property					
Interest	53	100	100	100	100
Total Revenue from the Use of Money/Property	53	100	100	100	100
TOTAL SOURCE OF FUNDS	6,184	6,317	6,284	6,284	6,384
USE OF FUNDS					
Unrestricted Ending Fund Balance (Use)	6,184	6,317	6,284	6,284	6,384
Total Ending Fund Balance	6,184	6,317	6,284	6,284	6,384
TOTAL USE OF FUNDS	6,184	6,317	6,284	6,284	6,384

* Actuals may not subtotal due to rounding.

Citywide Planning Fee Program Fund (239)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	218,345	218,345	207,046	207,046	207,046
Unrestricted Beginning Fund Balance (Source)	4,044,192	4,084,608	4,782,344	4,782,344	5,242,397
Total Beginning Fund Balance	4,262,537	4,302,953	4,989,390	4,989,390	5,449,443
Revenue from the Use of Money/Property					
Interest	37,369	31,000	31,000	90,000	90,000
Total Revenue from the Use of Money/Property	37,369	31,000	31,000	90,000	90,000
Fees, Rates, and Charges					
Citywide Planning Program Fees	3,402,356	3,300,000	3,300,000	3,596,459	3,776,281
Total Fees, Rates, and Charges	3,402,356	3,300,000	3,300,000	3,596,459	3,776,281
TOTAL SOURCE OF FUNDS	7,702,262	7,633,953	8,320,390	8,675,849	9,315,724
USE OF FUNDS					
Expenditures					
Citywide Planning Fee - Non-Personal/Equipment (PBCE)	260,815	1,369,057	1,369,057	810,000	814,267
Citywide Planning Fee - Personal Services (PBCE)	1,888,319	2,713,944	2,741,407	1,790,838	2,965,522
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	0	3,250	11,750	11,750	4,560
Development Fee Program - Shared Resources Non-Personal/Equipment (PBCE)	451	12,784	12,784	12,295	22,784
Development Fee Program - Shared Resources Personal Services (ITD)	6,562	40,175	31,748	10,067	45,755
Development Fee Program - Shared Resources Personal Services (PBCE)	64,036	63,694	64,344	48,719	65,445
Overhead	338,363	466,327	466,327	466,327	745,761
PW Personal Services	55,238	58,962	59,573	8,111	59,626
Total Expenditures	2,613,784	4,728,193	4,756,990	3,158,107	4,723,720
Transfers					
Transfer to the City Hall Debt Service Fund	99,088	109,679	56,840	56,840	85,873
Transfer to the General Fund	0	0	11,459	11,459	0
Total Transfers	99,088	109,679	68,299	68,299	85,873
Ending Fund Balance					
Reserve for Encumbrances (Use)	207,046	218,345	207,046	207,046	207,046
Unrestricted Ending Fund Balance (Use)	4,782,344	2,577,736	3,288,055	5,242,397	4,299,085
Total Ending Fund Balance	4,989,390	2,796,081	3,495,101	5,449,443	4,506,131
TOTAL USE OF FUNDS	7,702,262	7,633,953	8,320,390	8,675,849	9,315,724

* Actuals may not subtotal due to rounding.

City Hall Debt Service Fund (210)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	4,000	4,000	4,000	4,000	4,000
Unrestricted Beginning Fund Balance (Source)	1,201,562	244,262	214,563	214,563	413,063
Total Beginning Fund Balance	<u>1,205,562</u>	<u>248,262</u>	<u>218,563</u>	<u>218,563</u>	<u>417,063</u>
Revenue from the Use of Money/Property					
Interest	107,482	200,000	200,000	200,000	100,000
Total Revenue from the Use of Money/Property	<u>107,482</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>100,000</u>
Transfers					
Capital Funds	2,066,000	2,171,000	1,289,697	1,289,697	1,845,000
General Fund	16,419,642	16,188,376	19,967,691	19,967,691	17,693,420
Special Funds	5,616,961	6,845,624	3,947,612	3,947,612	5,157,517
Total Transfers	<u>24,102,603</u>	<u>25,205,000</u>	<u>25,205,000</u>	<u>25,205,000</u>	<u>24,695,937</u>
TOTAL SOURCE OF FUNDS	<u>25,415,647</u>	<u>25,653,262</u>	<u>25,623,563</u>	<u>25,623,563</u>	<u>25,213,000</u>
USE OF FUNDS					
Expenditures					
City Hall Debt Service	23,202,000	23,203,000	23,204,500	23,204,500	23,201,000
City Hall Garage Debt Service	1,995,084	2,002,000	2,002,000	2,002,000	2,008,000
Total Expenditures	<u>25,197,084</u>	<u>25,205,000</u>	<u>25,206,500</u>	<u>25,206,500</u>	<u>25,209,000</u>
Ending Fund Balance					
Reserve for Encumbrances (Use)	4,000	4,000	4,000	4,000	4,000
Unrestricted Ending Fund Balance (Use)	214,563	444,262	413,063	413,063	0
Total Ending Fund Balance	<u>218,563</u>	<u>448,262</u>	<u>417,063</u>	<u>417,063</u>	<u>4,000</u>
TOTAL USE OF FUNDS	<u>25,415,647</u>	<u>25,653,262</u>	<u>25,623,563</u>	<u>25,623,563</u>	<u>25,213,000</u>

* Actuals may not subtotal due to rounding.

Community Development Block Grant Fund (441)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	4,979,410	4,979,410	4,970,310	4,970,310	4,970,310
Unrestricted Beginning Fund Balance (Source)	3,873,611	2,626,498	2,774,434	2,783,534	2,920,060
Total Beginning Fund Balance	<u>8,853,021</u>	<u>7,605,908</u>	<u>7,744,744</u>	<u>7,753,844</u>	<u>7,890,370</u>
Revenue from the Use of Money/Property					
Housing Rehab Loan Repayments	179,105	300,000	300,000	100,000	100,000
Other Loan Repayments	50,571	100,000	100,000	50,000	50,000
Total Revenue from the Use of Money/Property	<u>229,676</u>	<u>400,000</u>	<u>400,000</u>	<u>150,000</u>	<u>150,000</u>
Revenue from Federal Government					
Coronavirus Aid, Relief, and Economic Security (CARES) Act	4,548,465	7,074,813	11,149,491	11,149,491	0
CDBG Grant Entitlement	8,890,526	8,761,415	8,761,415	8,454,606	8,350,201
Total Revenue from Federal Government	<u>13,438,991</u>	<u>15,836,228</u>	<u>19,910,906</u>	<u>19,604,097</u>	<u>8,350,201</u>
Transfers					
Low and Moderate Income Housing Asset Fund	0	0	584,220	584,220	0
Total Transfers	<u>0</u>	<u>0</u>	<u>584,220</u>	<u>584,220</u>	<u>0</u>
TOTAL SOURCE OF FUNDS	<u>22,521,688</u>	<u>23,842,136</u>	<u>28,639,870</u>	<u>28,092,161</u>	<u>16,390,571</u>
USE OF FUNDS					
Expenditures					
CARES Act	3,433,784	4,202,519	4,378,875	4,378,875	0
Childcare Services	628,334	100,000	0	0	0
Code Enforcement Operations	581,887	1,265,048	965,048	965,048	1,260,174
Community Development Block Grant CV3	1,888,102	2,872,294	6,770,616	6,770,616	0
Community Wireless Network Infrastructure	2,484,920	2,784,920	2,784,920	2,784,920	2,784,920
Contractual Community Services	1,339,548	2,175,191	940,708	940,708	1,252,530
Haven Rehabilitation	0	0	1,400,000	0	0
Housing Emergency and Minor Repair Program	1,648,329	1,650,000	1,650,000	1,300,000	1,650,000
Housing Program Development and Monitoring	1,205,243	1,437,599	1,774,238	1,774,238	1,468,478
Job Readiness Training Project	418,032	0	0	0	0
Legal Aid Fair Housing Program	107,884	100,000	475,115	475,115	200,000
Legal Services	19,900	21,597	21,597	21,597	21,451
Microenterprise Loans	21,055	0	0	0	0
Neighborhood Infrastructure Improvements	0	0	2,172,718	500,000	666,000
Planning Studies	32,055	91,930	91,930	91,930	89,085
Plaza Hotel Rehabilitation	0	1,000,000	0	0	0
Public Works Neighborhood Infrastructure Improvements	1,293,327	0	0	0	0
Rental Support Case Management	(136,287)	211,224	0	0	0
Soft Story Seismic	0	481,014	0	0	0
Transportation Neighborhood Infrastructure Improvements	0	198,744	198,744	198,744	185,993
Total Expenditures	<u>14,966,113</u>	<u>18,592,080</u>	<u>23,624,509</u>	<u>20,201,791</u>	<u>9,578,632</u>
Ending Fund Balance					
Reserve for Encumbrances (Use)	4,970,310	4,979,410	4,970,310	4,970,310	4,970,310
Unrestricted Ending Fund Balance (Use)	2,585,265	270,646	45,051	2,920,060	1,841,629
Total Ending Fund Balance	<u>7,555,575</u>	<u>5,250,056</u>	<u>5,015,361</u>	<u>7,890,370</u>	<u>6,811,939</u>
TOTAL USE OF FUNDS	<u>22,521,688</u>	<u>23,842,136</u>	<u>28,639,870</u>	<u>28,092,161</u>	<u>16,390,571</u>

* Actuals may not subtotal due to rounding.

** A detailed listing of projects funded by the Community Development Block Grant (CDBG) Fund in 2022-2023 can be found in the Appendices section of this document

Community Facilities District No. 1 (Capitol Auto Mall) Fund (371)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	1,460	1,460	27,596	27,596	27,596
Unrestricted Beginning Fund Balance (Source)	539,458	456,609	523,871	523,871	566,588
Total Beginning Fund Balance	540,918	458,069	551,467	551,467	594,184
Revenue from the Use of Money/Property					
Interest	4,518	4,200	4,200	9,600	10,000
Total Revenue from the Use of Money/Property	4,518	4,200	4,200	9,600	10,000
Special Assessments					
Special Assessments Revenue	182,825	195,300	195,300	195,300	212,800
Total Special Assessments	182,825	195,300	195,300	195,300	212,800
TOTAL SOURCE OF FUNDS	728,261	657,569	750,967	756,367	816,984
USE OF FUNDS					
DOT Non-Personal/Equipment	114,549	139,250	192,750	142,587	139,250
DOT Personal Services	47,155	54,739	55,141	4,346	67,716
Overhead	15,090	15,250	15,250	15,250	15,741
Total Expenditures	176,794	209,239	263,141	162,183	222,707
Reserve for Encumbrances (Use)	27,596	1,460	27,596	27,596	27,596
Unrestricted Ending Fund Balance (Use)	523,871	446,870	460,230	566,588	566,681
Total Ending Fund Balance	551,467	448,330	487,826	594,184	594,277
TOTAL USE OF FUNDS	728,261	657,569	750,967	756,367	816,984

* Actuals may not subtotal due to rounding.

Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund (369)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	1,510,737	1,148,038	1,324,059	1,324,059	1,297,108
Total Beginning Fund Balance	<u>1,510,737</u>	<u>1,148,038</u>	<u>1,324,059</u>	<u>1,324,059</u>	<u>1,297,108</u>
Revenue from the Use of Money/Property					
Interest	8,664	4,000	4,000	17,000	9,000
Total Revenue from the Use of Money/Property	<u>8,664</u>	<u>4,000</u>	<u>4,000</u>	<u>17,000</u>	<u>9,000</u>
Special Assessments					
Special Assessments Revenue	1,765,538	1,811,600	1,811,600	1,811,600	1,913,000
Total Special Assessments	<u>1,765,538</u>	<u>1,811,600</u>	<u>1,811,600</u>	<u>1,811,600</u>	<u>1,913,000</u>
TOTAL SOURCE OF FUNDS	<u>3,284,939</u>	<u>2,963,638</u>	<u>3,139,659</u>	<u>3,152,659</u>	<u>3,219,108</u>
USE OF FUNDS					
DOT Non-Personal/Equipment	1,501,446	1,770,800	1,913,800	1,468,922	1,798,800
DOT Personal Services	317,381	387,949	392,208	241,569	448,250
Overhead	140,437	142,006	142,006	142,006	135,219
Total Expenditures	<u>1,959,264</u>	<u>2,300,755</u>	<u>2,448,014</u>	<u>1,852,497</u>	<u>2,382,269</u>
Transfer to the City Hall Debt Service Fund	1,616	3,693	1,519	1,519	1,602
Transfer to the General Fund	0	0	1,535	1,535	0
Total Transfers	<u>1,616</u>	<u>3,693</u>	<u>3,054</u>	<u>3,054</u>	<u>1,602</u>
Unrestricted Ending Fund Balance (Use)	1,324,059	659,190	688,591	1,297,108	835,237
Total Ending Fund Balance	<u>1,324,059</u>	<u>659,190</u>	<u>688,591</u>	<u>1,297,108</u>	<u>835,237</u>
TOTAL USE OF FUNDS	<u>3,284,939</u>	<u>2,963,638</u>	<u>3,139,659</u>	<u>3,152,659</u>	<u>3,219,108</u>

* Actuals may not subtotal due to rounding.

Community Facilities District No. 8 (Communications Hill) Fund (373)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	73,794	73,794	21,788	21,788	21,788
Unrestricted Beginning Fund Balance (Source)	308,529	290,031	460,911	460,911	492,447
Total Beginning Fund Balance	382,323	363,825	482,699	482,699	514,235
Revenue from the Use of Money/Property					
Interest	1,760	500	500	6,700	7,000
Total Revenue from the Use of Money/Property	1,760	500	500	6,700	7,000
Special Assessments					
Special Assessments Revenue	959,799	1,053,500	1,053,500	1,053,500	1,260,000
Total Special Assessments	959,799	1,053,500	1,053,500	1,053,500	1,260,000
TOTAL SOURCE OF FUNDS	1,343,882	1,417,825	1,536,699	1,542,899	1,781,235
USE OF FUNDS					
DOT Non-Personal/Equipment	502,977	844,880	844,880	661,405	844,880
DOT Personal Services	226,922	234,652	236,963	179,976	288,351
Overhead	76,316	85,985	85,985	85,985	86,487
Security Services	52,007	100,000	100,000	100,000	100,000
Total Expenditures	858,222	1,265,517	1,267,828	1,027,366	1,319,718
Transfer to the City Hall Debt Service Fund	2,961	2,704	1,298	1,298	1,544
Total Transfers	2,961	2,704	1,298	1,298	1,544
Reserve for Encumbrances (Use)	21,788	73,794	21,788	21,788	21,788
Unrestricted Ending Fund Balance (Use)	460,911	75,810	245,785	492,447	438,185
Total Ending Fund Balance	482,699	149,604	267,573	514,235	459,973
TOTAL USE OF FUNDS	1,343,882	1,417,825	1,536,699	1,542,899	1,781,235

* Actuals may not subtotal due to rounding.

Community Facilities District No. 11 (Adeline-Mary Helen) Fund (374)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	89,914	92,814	37,797	37,797	30,961
Total Beginning Fund Balance	89,914	92,814	37,797	37,797	30,961
Revenue from the Use of Money/Property					
Interest	897	500	500	900	100
Total Revenue from the Use of Money/Property	897	500	500	900	100
Special Assessments					
Special Assessments Revenue	51,969	51,900	51,900	51,900	53,300
Total Special Assessments	51,969	51,900	51,900	51,900	53,300
TOTAL SOURCE OF FUNDS	142,780	145,214	90,197	90,597	84,361
USE OF FUNDS					
DOT Non-Personal/Equipment	104,983	119,400	78,000	59,636	40,400
DOT Personal Services	0	0	0	0	16,829
Overhead	0	0	0	0	4,693
Total Expenditures	104,983	119,400	78,000	59,636	61,922
Unrestricted Ending Fund Balance (Use)	37,797	25,814	12,197	30,961	22,439
Total Ending Fund Balance	37,797	25,814	12,197	30,961	22,439
TOTAL USE OF FUNDS	142,780	145,214	90,197	90,597	84,361

* Actuals may not subtotal due to rounding.

Community Facilities District No. 12 (Basking Ridge) Fund (376)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	21,656	21,656	6,102	6,102	6,102
Unrestricted Beginning Fund Balance (Source)	357,124	229,076	210,720	210,720	112,214
Total Beginning Fund Balance	378,780	250,732	216,822	216,822	118,316
Revenue from the Use of Money/Property					
Interest	1,177	500	500	1,200	700
Total Revenue from the Use of Money/Property	1,177	500	500	1,200	700
Special Assessments					
Special Assessments Revenue	233,008	257,000	257,000	257,000	257,200
Total Special Assessments	233,008	257,000	257,000	257,000	257,200
TOTAL SOURCE OF FUNDS	612,965	508,232	474,322	475,022	376,216
USE OF FUNDS					
DOT Non-Personal/Equipment	86,954	78,400	61,400	69,369	74,400
DOT Personal Services	192,220	289,847	293,101	177,046	168,037
Overhead	114,820	107,686	107,686	107,686	47,624
Total Expenditures	393,994	475,933	462,187	354,101	290,061
Transfer to the City Hall Debt Service Fund	2,149	3,373	1,494	1,494	1,485
Transfer to the General Fund	0	0	1,111	1,111	0
Total Transfers	2,149	3,373	2,605	2,605	1,485
Reserve for Encumbrances (Use)	6,102	21,656	6,102	6,102	6,102
Unrestricted Ending Fund Balance (Use)	210,720	7,270	3,428	112,214	78,568
Total Ending Fund Balance	216,822	28,926	9,530	118,316	84,670
TOTAL USE OF FUNDS	612,965	508,232	474,322	475,022	376,216

* Actuals may not subtotal due to rounding.

Community Facilities District No. 13 (Guadalupe Mines) Fund (310)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	358,913	359,362	359,864	359,864	355,466
Total Beginning Fund Balance	358,913	359,362	359,864	359,864	355,466
Revenue from the Use of Money/Property					
Interest	3,035	3,000	3,000	6,700	7,000
Total Revenue from the Use of Money/Property	3,035	3,000	3,000	6,700	7,000
Special Assessments					
Special Assessments Revenue	60,599	60,800	60,800	60,800	60,800
Total Special Assessments	60,599	60,800	60,800	60,800	60,800
Transfers					
Storm Sewer Operating Fund	10,121	10,121	10,121	10,121	10,121
Total Transfers	10,121	10,121	10,121	10,121	10,121
TOTAL SOURCE OF FUNDS	432,668	433,283	433,785	437,485	433,387
USE OF FUNDS					
DOT Non-Personal/Equipment	11,404	35,160	35,160	23,032	35,160
DOT Personal Services	44,957	47,746	48,240	40,685	17,251
Overhead	16,443	18,302	18,302	18,302	5,386
Total Expenditures	72,804	101,208	101,702	82,019	57,797
Unrestricted Ending Fund Balance (Use)	359,864	332,075	332,083	355,466	375,590
Total Ending Fund Balance	359,864	332,075	332,083	355,466	375,590
TOTAL USE OF FUNDS	432,668	433,283	433,785	437,485	433,387

* Actuals may not subtotal due to rounding.

Community Facilities District No. 14 (Raleigh-Charlotte) Fund (379)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	1,405	1,405	0	0	0
Unrestricted Beginning Fund Balance (Source)	909,550	921,151	1,114,699	1,114,699	1,204,432
Total Beginning Fund Balance	910,955	922,556	1,114,699	1,114,699	1,204,432
Revenue from the Use of Money/Property					
Interest	7,808	8,000	8,000	19,600	14,000
Total Revenue from the Use of Money/Property	7,808	8,000	8,000	19,600	14,000
Special Assessments					
Special Assessments Revenue	614,449	625,000	625,000	625,000	657,000
Total Special Assessments	614,449	625,000	625,000	625,000	657,000
TOTAL SOURCE OF FUNDS	1,533,212	1,555,556	1,747,699	1,759,299	1,875,432
USE OF FUNDS					
DOT Non-Personal/Equipment	55,182	87,700	87,700	117,041	103,700
DOT Personal Services	59,880	66,214	66,896	49,183	65,951
Overhead	33,144	36,387	36,387	36,387	28,495
PRNS Non-Personal/Equipment	239,631	392,214	392,214	320,000	411,214
PRNS Personal Services	30,676	31,096	31,418	31,418	32,326
Total Expenditures	418,513	613,611	614,615	554,029	641,686
Transfer to the City Hall Debt Service Fund	0	838	838	838	0
Total Transfers	0	838	838	838	0
Reserve for Encumbrances (Use)	0	1,405	0	0	0
Unrestricted Ending Fund Balance (Use)	1,114,699	939,702	1,132,246	1,204,432	1,233,746
Total Ending Fund Balance	1,114,699	941,107	1,132,246	1,204,432	1,233,746
TOTAL USE OF FUNDS	1,533,212	1,555,556	1,747,699	1,759,299	1,875,432

* Actuals may not subtotal due to rounding.

Community Facilities District No. 15 (Berryessa-Sierra) Fund (370)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	618,998	581,503	644,675	644,675	710,480
Total Beginning Fund Balance	618,998	581,503	644,675	644,675	710,480
Revenue from the Use of Money/Property					
Interest	5,703	5,500	5,500	13,000	13,000
Total Revenue from the Use of Money/Property	5,703	5,500	5,500	13,000	13,000
Special Assessments					
Special Assessments Revenue	99,847	99,600	99,600	99,600	99,600
Total Special Assessments	99,847	99,600	99,600	99,600	99,600
Transfers					
Storm Sewer Operating Fund	26,920	26,920	26,920	26,920	26,920
Total Transfers	26,920	26,920	26,920	26,920	26,920
TOTAL SOURCE OF FUNDS	751,468	713,523	776,695	784,195	850,000
USE OF FUNDS					
DOT Non-Personal/Equipment	92,182	157,000	157,000	57,418	166,000
DOT Personal Services	9,906	13,657	13,797	11,018	25,990
Overhead	4,705	5,279	5,279	5,279	7,346
Total Expenditures	106,793	175,936	176,076	73,715	199,336
Unrestricted Ending Fund Balance (Use)	644,675	537,587	600,619	710,480	650,664
Total Ending Fund Balance	644,675	537,587	600,619	710,480	650,664
TOTAL USE OF FUNDS	751,468	713,523	776,695	784,195	850,000

* Actuals may not subtotal due to rounding.

Community Facilities District No. 16 (Raleigh-Coronado) Fund (344)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	0	0	3,053	3,053	3,053
Unrestricted Beginning Fund Balance (Source)	888,388	739,904	988,347	988,347	1,232,775
Total Beginning Fund Balance	888,388	739,904	991,400	991,400	1,235,828
Revenue from the Use of Money/Property					
Interest	8,050	10,000	10,000	19,900	21,000
Total Revenue from the Use of Money/Property	8,050	10,000	10,000	19,900	21,000
Special Assessments					
Special Assessments Revenue	415,908	399,800	399,800	399,800	419,800
Total Special Assessments	415,908	399,800	399,800	399,800	419,800
Transfers					
Storm Sewer Operating Fund	28,000	28,000	28,000	28,000	28,000
Total Transfers	28,000	28,000	28,000	28,000	28,000
TOTAL SOURCE OF FUNDS	1,340,346	1,177,704	1,429,200	1,439,100	1,704,628
USE OF FUNDS					
DOT Non-Personal/Equipment	285,767	172,000	172,000	124,462	182,000
DOT Personal Services	50,930	50,483	50,988	49,714	72,924
Overhead	12,249	19,096	19,096	19,096	22,046
PRNS Non-Personal/Equipment	0	59,901	59,901	10,000	59,901
Total Expenditures	348,946	301,480	301,985	203,272	336,871
Reserve for Encumbrances (Use)	3,053	0	3,053	3,053	3,053
Unrestricted Ending Fund Balance (Use)	988,347	876,224	1,124,162	1,232,775	1,364,704
Total Ending Fund Balance	991,400	876,224	1,127,215	1,235,828	1,367,757
TOTAL USE OF FUNDS	1,340,346	1,177,704	1,429,200	1,439,100	1,704,628

* Actuals may not subtotal due to rounding.

Community Facilities District No. 17 (Capitol Expy – Evergreen Place) (496)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	114,311	153,811	196,822	196,822	293,322
Total Beginning Fund Balance	114,311	153,811	196,822	196,822	293,322
Revenue from the Use of Money/Property					
Unassigned Viscodes	531	0	0	0	0
Interest	0	1,600	1,600	4,100	4,500
Total Revenue from the Use of Money/Property	531	1,600	1,600	4,100	4,500
Special Assessments					
Special Assessments Revenue	88,444	92,400	92,400	92,400	96,800
Total Special Assessments	88,444	92,400	92,400	92,400	96,800
TOTAL SOURCE OF FUNDS	203,286	247,811	290,822	293,322	394,622
USE OF FUNDS					
Expenditures					
Community Facilities District No. 17 Feasibility Project	0	145,693	145,693	0	0
DOT Non-Personal/Equipment	6,464	0	0	0	110,500
DOT Personal Services	0	0	0	0	15,834
Total Expenditures	6,464	145,693	145,693	0	126,334
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	196,822	102,118	145,129	293,322	268,288
Total Ending Fund Balance	196,822	102,118	145,129	293,322	268,288
TOTAL USE OF FUNDS	203,286	247,811	290,822	293,322	394,622

* Actuals may not subtotal due to rounding.

Community Facilities Revenue Fund (422)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Hayes Close Out Costs Reserve (Source)	35,000	0	35,000	35,000	0
Reserve for Encumbrances (Source)	59	0	59	59	0
Unrestricted Beginning Fund Balance (Source)	293,114	0	295,998	295,998	0
Total Beginning Fund Balance	328,173	0	331,057	331,057	0
Revenue from the Use of Money/Property					
Interest	2,884	0	0	0	0
Total Revenue from the Use of Money/Property	2,884	0	0	0	0
TOTAL SOURCE OF FUNDS	331,057	0	331,057	331,057	0
USE OF FUNDS					
Transfer to the General Fund	0	0	330,998	331,057	0
Total Transfers	0	0	330,998	331,057	0
Hayes Close Out Costs Reserve (Use)	35,000	0	0	0	0
Reserve for Encumbrances (Use)	59	0	59	0	0
Unrestricted Ending Fund Balance (Use)	295,998	0	0	0	0
Total Ending Fund Balance	331,057	0	59	0	0
TOTAL USE OF FUNDS	331,057	0	331,057	331,057	0

* Actuals may not subtotal due to rounding.

Convention and Cultural Affairs Fund (536)
STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	166,419	166,419	117,151	117,151	117,151
Unrestricted Beginning Fund Balance (Source)	1,567,422	1,073,994	2,416,326	2,416,326	4,958,012
Total Beginning Fund Balance	<u>1,733,841</u>	<u>1,240,413</u>	<u>2,533,477</u>	<u>2,533,477</u>	<u>5,075,163</u>
Revenue from the Use of Money/Property					
Interest	24,871	75,000	75,000	75,000	50,000
Total Revenue from the Use of Money/Property	<u>24,871</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>50,000</u>
Other Revenue					
Miscellaneous	50,000	0	0	0	0
Total Other Revenue	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers					
American Rescue Plan Fund	2,500,000	4,000,000	2,500,000	2,500,000	0
Transient Occupancy Tax Fund	6,390,130	8,007,364	9,132,013	12,882,013	11,757,365
Total Transfers	<u>8,890,130</u>	<u>12,007,364</u>	<u>11,632,013</u>	<u>15,382,013</u>	<u>11,757,365</u>
TOTAL SOURCE OF FUNDS	<u>10,698,842</u>	<u>13,322,777</u>	<u>14,240,490</u>	<u>17,990,490</u>	<u>16,882,528</u>
USE OF FUNDS					
Expenditures					
City Facilities Safety Assessment	45,902	0	0	0	0
Convention Center City Free Use	18,295	25,000	75,000	75,000	75,000
Convention Facilities Industry Advisor	10,000	25,000	25,000	25,000	50,000
Convention Facilities Operations	5,486,008	9,175,000	9,175,000	10,108,000	12,630,000
CVB Marketing Services	0	1,300,000	1,300,000	0	0
Insurance Expenses	436,849	450,000	450,000	450,000	450,000
PW Non-Personal/Equipment	1,253	9,000	9,000	9,000	9,000
Team San José Incentive Fee	0	250,000	250,000	250,000	250,000
Team San José Management Fee	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Workers' Compensation Claims	0	50,000	50,000	50,000	50,000
Total Expenditures	<u>6,998,307</u>	<u>12,284,000</u>	<u>12,334,000</u>	<u>11,967,000</u>	<u>14,514,000</u>
Transfers					
Transfer to the Convention and Cultural Affairs Capital Fund	292,128	0	100,000	100,000	100,000
Transfer to the General Fund - Contract Oversight	269,505	286,578	286,578	286,578	186,596
Transfer to the General Fund - Overhead	535,925	492,249	492,249	492,249	538,613
Transfer to the General Fund- Cultural Facilities Cap. Maint. Cost Sharing	69,500	69,500	69,500	69,500	69,500
Total Transfers	<u>1,167,058</u>	<u>848,327</u>	<u>948,327</u>	<u>948,327</u>	<u>894,709</u>
Ending Fund Balance					
Reserve for Encumbrances (Use)	117,151	166,419	117,151	117,151	117,151
Unrestricted Ending Fund Balance (Use)	2,416,326	24,031	841,012	4,958,012	1,356,668
Total Ending Fund Balance	<u>2,533,477</u>	<u>190,450</u>	<u>958,163</u>	<u>5,075,163</u>	<u>1,473,819</u>
TOTAL USE OF FUNDS	<u>10,698,842</u>	<u>13,322,777</u>	<u>14,240,490</u>	<u>17,990,490</u>	<u>16,882,528</u>

* Actuals may not subtotal due to rounding.

Convention Center Facilities District Revenue Fund (791)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Debt Service Reserve (Source)	8,237,023	0	0	0	0
Revenue Stabilization Reserve (Source)	10,258,950	12,297,552	12,297,552	12,297,552	12,297,552
Unrestricted Beginning Fund Balance (Source)	6,576,218	9,061,373	9,083,326	9,083,326	15,680,826
Total Beginning Fund Balance	25,072,191	21,358,925	21,380,878	21,380,878	27,978,378
Revenue from the Use of Money/Property					
Interest	161,108	100,000	100,000	100,000	100,000
Total Revenue from the Use of Money/Property	161,108	100,000	100,000	100,000	100,000
Financing Proceeds					
Lease Revenue Refunding Bonds	87,966,109	0	0	0	0
Total Financing Proceeds	87,966,109	0	0	0	0
Convention Center Facilities District Special Tax					
Convention Center Facilities District Special Tax Revenue	8,511,087	10,500,000	10,500,000	15,500,000	15,500,000
Total Convention Center Facilities District Special Tax	8,511,087	10,500,000	10,500,000	15,500,000	15,500,000
TOTAL SOURCE OF FUNDS	121,710,495	31,958,925	31,980,878	36,980,878	43,578,378
USE OF FUNDS					
Expenditures					
Debt Service: Lease Revenue Bonds (Series 2022A)	0	7,673,000	7,673,000	7,673,000	10,162,000
Debt Service: Exhibit Hall Commercial Paper	55,546	0	0	0	0
Debt Service: Lease Revenue Bonds	740,569	0	0	0	0
Debt Service: Special Tax Bonds	99,134,219	0	0	0	0
South Hall Acquisition Debt Service	279,282	0	0	0	0
Total Expenditures	100,209,617	7,673,000	7,673,000	7,673,000	10,162,000
Transfers					
Transfer to the Convention Center Facilities District Capital Fund	0	1,109,500	1,209,500	1,209,500	150,000
Transfer to the General Fund	120,000	120,000	120,000	120,000	120,000
Total Transfers	120,000	1,229,500	1,329,500	1,329,500	270,000
Ending Fund Balance					
Revenue Stabilization Reserve (Use)	12,297,552	12,297,552	12,297,552	12,297,552	12,297,552
Unrestricted Ending Fund Balance (Use)	9,083,326	10,758,873	10,680,826	15,680,826	20,848,826
Total Ending Fund Balance	21,380,878	23,056,425	22,978,378	27,978,378	33,146,378
TOTAL USE OF FUNDS	121,710,495	31,958,925	31,980,878	36,980,878	43,578,378

* Actuals may not subtotal due to rounding.

Coronavirus Relief Fund (401)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	722,820	0	0	56,599	0
Unrestricted Beginning Fund Balance (Source)	865,659	0	29,032	(27,567)	0
Total Beginning Fund Balance	1,588,479	0	29,032	29,032	0
Revenue from the Use of Money/Property					
Interest	50,093	0	0	0	0
Total Revenue from the Use of Money/Property	50,093	0	0	0	0
Revenue from Federal Government					
CARES Act - Coronavirus Relief Funding	2,960,958	0	0	0	0
Total Revenue from Federal Government	2,960,958	0	0	0	0
TOTAL SOURCE OF FUNDS	4,599,530	0	29,032	29,032	0
USE OF FUNDS					
Communications and Translation Services	218,477	0	0	0	0
Consulting and Planning Support	(765,663)	0	0	0	0
COVID-19 Personal Services	9,699,632	0	0	29,032	0
Facilities Improvements	40,883	0	0	0	0
Food and Necessities	(1,304,150)	0	0	0	0
Food and Necessities Distribution - Food Services	4,343,517	0	0	0	0
Homeless Sheltering and Support	(1,486,199)	0	0	0	0
PPE & Janitorial Services	(676,000)	0	0	0	0
Testing, Tracing and Isolation	(5,500,000)	0	0	0	0
Total Expenditures	4,570,498	0	0	29,032	0
Reserve for Encumbrances (Use)	56,599	0	0	0	0
Unrestricted Ending Fund Balance (Use)	(27,567)	0	29,032	0	0
Total Ending Fund Balance	29,032	0	29,032	0	0
TOTAL USE OF FUNDS	4,599,530	0	29,032	29,032	0

* Actuals may not subtotal due to rounding.

Downtown Property And Business Improvement District Fund (302)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	126,470	126,470	76,699	76,699	76,699
Unrestricted Beginning Fund Balance (Source)	1,615,462	1,609,667	1,726,015	1,726,015	2,370,949
Total Beginning Fund Balance	1,741,932	1,736,137	1,802,714	1,802,714	2,447,648
Revenue from the Use of Money/Property					
Interest	6,861	7,000	7,000	17,000	18,000
Total Revenue from the Use of Money/Property	6,861	7,000	7,000	17,000	18,000
Special Assessments					
Special Assessments Revenue	2,699,379	3,936,916	3,936,916	3,936,916	4,072,524
Total Special Assessments	2,699,379	3,936,916	3,936,916	3,936,916	4,072,524
Transfers					
General Fund	876,571	1,044,854	1,044,854	1,044,854	1,252,305
General Purpose Parking Fund	77,447	77,447	77,447	77,447	77,447
Total Transfers	954,018	1,122,301	1,122,301	1,122,301	1,329,752
TOTAL SOURCE OF FUNDS	5,402,189	6,802,354	6,868,931	6,878,931	7,867,924
USE OF FUNDS					
Expenditures					
Additional Services	0	0	0	0	69,695
Downtown Property and Business Improvement District	3,194,476	3,939,683	3,939,683	3,939,683	4,653,168
Downtown Transit Mall	395,000	471,600	471,600	471,600	460,105
General Benefit Contribution	0	0	0	0	49,103
PW Personal Services	9,999	10,000	10,000	20,000	10,000
Total Expenditures	3,599,475	4,421,283	4,421,283	4,431,283	5,242,071
Ending Fund Balance					
Reserve for Encumbrances (Use)	76,699	126,470	76,699	76,699	76,699
Unrestricted Ending Fund Balance (Use)	1,726,015	2,254,601	2,370,949	2,370,949	2,549,154
Total Ending Fund Balance	1,802,714	2,381,071	2,447,648	2,447,648	2,625,853
TOTAL USE OF FUNDS	5,402,189	6,802,354	6,868,931	6,878,931	7,867,924

* Actuals may not subtotal due to rounding.

Economic Development Administration Loan Fund (444)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	7,170	7,270	7,233	7,233	7,358
Total Beginning Fund Balance	7,170	7,270	7,233	7,233	7,358
Revenue from the Use of Money/Property					
Interest	63	125	125	125	125
Total Revenue from the Use of Money/Property	63	125	125	125	125
TOTAL SOURCE OF FUNDS	7,233	7,395	7,358	7,358	7,483
USE OF FUNDS					
Unrestricted Ending Fund Balance (Use)	7,233	7,395	7,358	7,358	7,483
Total Ending Fund Balance	7,233	7,395	7,358	7,358	7,483
TOTAL USE OF FUNDS	7,233	7,395	7,358	7,358	7,483

* Actuals may not subtotal due to rounding.

Edward Byrne Memorial Justice Assistance Grant Trust Fund (474)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	30,750	30,750	229,733	229,733	229,733
Unrestricted Beginning Fund Balance (Source)	69,818	(108,589)	(129,023)	(129,023)	101,917
Total Beginning Fund Balance	100,568	(77,839)	100,710	100,710	331,650
Revenue from the Use of Money/Property					
Interest	142	0	0	0	0
Total Revenue from the Use of Money/Property	142	0	0	0	0
Revenue from Federal Government					
Federal Government Revenue	167,136	1,202,173	1,551,342	1,551,342	0
Total Revenue from Federal Government	167,136	1,202,173	1,551,342	1,551,342	0
TOTAL SOURCE OF FUNDS	267,846	1,124,334	1,652,052	1,652,052	331,650
USE OF FUNDS					
2017 Justice Assistance Grant	165,159	36,768	9,221	9,221	0
2018 Justice Assistance Grant	628	257,901	257,273	257,273	0
2019 Justice Assistance Grant	1,349	151,390	38,858	38,858	0
2020 Justice Assistance Grant	0	290,569	290,569	290,569	0
2021 Justice Assistance Grant	0	356,956	356,965	356,965	0
2022 Justice Assistance Grant	0	0	367,516	367,516	0
Total Expenditures	167,136	1,093,584	1,320,402	1,320,402	0
Reserve for Encumbrances (Use)	229,733	30,750	229,733	229,733	229,733
Unrestricted Ending Fund Balance (Use)	(129,023)	0	101,917	101,917	101,917
Total Ending Fund Balance	100,710	30,750	331,650	331,650	331,650
TOTAL USE OF FUNDS	267,846	1,124,334	1,652,052	1,652,052	331,650

* Actuals may not subtotal due to rounding.

Emergency Reserve Fund (406)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	12,441,045	12,441,045	3,896,820	3,896,820	3,896,820
Unrestricted Beginning Fund Balance (Source)	(34,653,616)	(40,220,674)	(31,711,616)	(31,711,616)	613,049
Total Beginning Fund Balance	(22,212,571)	(27,779,629)	(27,814,796)	(27,814,796)	4,509,869
Revenue from the Use of Money/Property					
Interest	76,418	100,000	100,000	0	20,000
Total Revenue from the Use of Money/Property	76,418	100,000	100,000	0	20,000
Revenue from Local Agencies					
Reimbursements	(3,773)	0	0	0	0
Total Revenue from Local Agencies	(3,773)	0	0	0	0
Revenue from State of California					
Emergency Rental Assistance	435,335	0	0	0	0
Total Revenue from State of California	435,335	0	0	0	0
Revenue from Federal Government					
Emergency Rental Assistance	26,158,947	435,335	0	0	0
Federal Emergency Management Agency (FEMA)	0	40,700,000	30,210,000	30,210,000	0
Total Revenue from Federal Government	26,158,947	41,135,335	30,210,000	30,210,000	0
Transfers					
General Fund	0	0	8,000,000	8,000,000	0
Total Transfers	0	0	8,000,000	8,000,000	0
TOTAL SOURCE OF FUNDS	4,454,355	13,455,706	10,495,204	10,395,204	4,529,869
USE OF FUNDS					
Expenditures					
2022-2023 Storm Response and Recovery	0	0	5,000,000	5,000,000	0
COVID-19 Emergency Response	3,260,347	450,000	450,000	450,000	0
Emergency Rental Assistance	26,158,947	0	0	0	0
Food and Necessities Distribution - Food Services	4,848,867	0	0	0	0
PPE & Janitorial Services	676,000	0	0	0	0
Resident Relief - Re-Employment and Workforce Development	1,957,363	0	0	0	0
Resident Relief - Rent Relief Program	0	435,335	435,335	435,335	0
Testing, Tracing and Isolation	(4,500,000)	0	0	0	0
Vaccination Outreach and Support	(208,791)	0	0	0	0
Total Expenditures	32,192,733	885,335	5,885,335	5,885,335	0
Transfers					
Transfer to the General Fund - Interest Income	76,418	100,000	100,000	0	20,000
Total Transfers	76,418	100,000	100,000	0	20,000
Ending Fund Balance					
Reserve for Encumbrances (Use)	3,896,820	12,441,045	3,896,820	3,896,820	3,896,820
Unrestricted Ending Fund Balance (Use)	(31,711,616)	29,326	613,049	613,049	613,049
Total Ending Fund Balance	(27,814,796)	12,470,371	4,509,869	4,509,869	4,509,869
TOTAL USE OF FUNDS	4,454,355	13,455,706	10,495,204	10,395,204	4,529,869

* Actuals may not subtotal due to rounding.

Federal Drug Forfeiture Fund (419)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	9,416	9,416	7,966	7,966	7,966
Total Beginning Fund Balance	<u>9,416</u>	<u>9,416</u>	<u>7,966</u>	<u>7,966</u>	<u>7,966</u>
Revenue from Federal Government					
Federal Revenue	(1,814)	0	0	0	0
Interest	364	0	0	0	0
Total Revenue from Federal Government	<u>(1,450)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers					
Federal Drug Forfeiture Fund (Memo)	215,000	0	0	0	0
Total Transfers	<u>215,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SOURCE OF FUNDS	<u><u>222,966</u></u>	<u><u>9,416</u></u>	<u><u>7,966</u></u>	<u><u>7,966</u></u>	<u><u>7,966</u></u>
USE OF FUNDS					
Transfer to Federal Drug Forfeiture Fund	215,000	0	0	0	0
Total Transfers	<u>215,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unrestricted Ending Fund Balance (Use)	7,966	9,416	7,966	7,966	7,966
Total Ending Fund Balance	<u>7,966</u>	<u>9,416</u>	<u>7,966</u>	<u>7,966</u>	<u>7,966</u>
TOTAL USE OF FUNDS	<u><u>222,966</u></u>	<u><u>9,416</u></u>	<u><u>7,966</u></u>	<u><u>7,966</u></u>	<u><u>7,966</u></u>

* Actuals may not subtotal due to rounding.

Federated Retiree Healthcare Trust Fund (124)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actual	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Claims (Source)	384,608,000	402,214,000	349,121,000	349,121,000	360,791,000
Total Beginning Fund Balance	384,608,000	402,214,000	349,121,000	349,121,000	360,791,000
Revenue from the Use of Money/Property					
Participant Income	9,865,000	8,805,000	8,805,000	8,805,000	8,578,000
Investment Income	(38,286,000)	19,586,000	19,586,000	16,403,000	16,873,000
Total Revenue from the Use of Money/Property	(28,421,000)	28,391,000	28,391,000	25,208,000	25,451,000
Transfers					
City Contributions	24,787,000	18,300,000	18,300,000	18,300,000	18,500,000
Total Transfers	24,787,000	18,300,000	18,300,000	18,300,000	18,500,000
TOTAL SOURCE OF FUNDS	380,974,000	448,905,000	395,812,000	392,629,000	404,742,000
USE OF FUNDS					
Expenditures					
Health Insurance	31,088,000	31,679,000	31,679,000	31,679,000	32,401,000
VEBA Transfers	0	10,000	0	0	0
Professional Fees	765,000	159,000	159,000	159,000	200,000
Total Expenditures	31,853,000	31,848,000	31,838,000	31,838,000	32,601,000
Ending Fund Balance					
Reserve for Claims (Use)	349,121,000	417,057,000	363,974,000	360,791,000	372,141,000
Total Ending Fund Balance	349,121,000	417,057,000	363,974,000	360,791,000	372,141,000
TOTAL USE OF FUNDS	380,974,000	448,905,000	395,812,000	392,629,000	404,742,000

This Statement of Source and Use is for display purposes only. The Federated City Employees Retirement Plan Board of Administration approved the annual administrative budget on 4/20/23.

Federated Retirement Fund (134)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actual	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Claims (Source)	2,884,345,000	3,004,624,900	2,707,262,000	2,707,262,000	2,807,237,000
Total Beginning Fund Balance	2,884,345,000	3,004,624,900	2,707,262,000	2,707,262,000	2,807,237,000
Revenue from the Use of Money/Property					
Participant Income	27,464,000	29,110,000	29,110,000	29,110,000	30,832,000
Investment Income	(169,129,000)	155,865,000	155,865,000	135,072,000	140,920,000
Total Revenue from the Use of Money/Property	(141,665,000)	184,975,000	184,975,000	164,182,000	171,752,000
Transfers					
City Contributions	207,598,000	206,015,000	206,015,000	184,423,000	216,118,000
1980 COLA	500	500	500	500	500
1990 COLA	16,100	16,000	16,000	7,000	7,000
Total Transfers	207,614,600	206,031,500	206,031,500	184,430,500	216,125,500
TOTAL SOURCE OF FUNDS	2,950,294,600	3,395,631,400	3,098,268,500	3,055,874,500	3,195,114,500
USE OF FUNDS					
Expenditures					
Retirement Personal Services	3,582,000	3,986,000	3,986,000	3,921,000	4,306,000
Retirement Non-Personal/Equipment	1,161,000	798,000	798,000	758,000	872,000
Benefits	237,273,000	244,321,000	244,321,000	243,125,000	255,466,000
Professional Fees	1,000,000	836,000	936,000	826,000	876,000
1980 COLA	500	500	500	500	500
1990 COLA	16,100	16,000	16,000	7,000	7,000
Total Expenditures	243,032,600	249,957,500	250,057,500	248,637,500	261,527,500
Ending Fund Balance					
Reserve for Claims (Use)	2,707,262,000	3,145,673,900	2,848,211,000	2,807,237,000	2,933,587,000
Total Ending Fund Balance	2,707,262,000	3,145,673,900	2,848,211,000	2,807,237,000	2,933,587,000
TOTAL USE OF FUNDS	2,950,294,600	3,395,631,400	3,098,268,500	3,055,874,500	3,195,114,500

This Statement of Source and Use is for display purposes only. The Federated City Employees' Retirement Plan Board of Administration approved the annual administrative budget on 4/20/23. It should be noted that the personal services costs reflected in this statement can vary from the amount presented to the Board due to revised salary, retirement, and benefit costs when compared to those that were projected in March.

Fire Development Fee Program Fund (240)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	406,399	406,399	403,685	403,685	403,685
Unrestricted Beginning Fund Balance (Source)	5,434,499	2,747,905	2,886,777	2,886,777	2,164,962
Total Beginning Fund Balance	5,840,898	3,154,304	3,290,462	3,290,462	2,568,647
Licenses and Permits					
Fire Development Program Fees	6,943,168	7,817,700	7,817,700	7,827,000	8,940,600
Total Licenses and Permits	6,943,168	7,817,700	7,817,700	7,827,000	8,940,600
Revenue from the Use of Money/Property					
Interest	31,426	75,000	75,000	29,000	35,000
Total Revenue from the Use of Money/Property	31,426	75,000	75,000	29,000	35,000
TOTAL SOURCE OF FUNDS	12,815,493	11,047,004	11,183,162	11,146,462	11,544,247
USE OF FUNDS					
Expenditures					
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	3,824	8,970	19,170	3,000	5,070
Development Fee Program - Shared Resources Personal Services (Finance)	6,178	7,176	7,246	6,000	6,008
Development Fee Program - Shared Resources Personal Services (ITD)	196,388	216,548	208,168	164,000	222,548
Fire Development Fee Program - Non-Personal/Equipment (Fire)	109,228	152,016	168,392	81,000	139,357
Fire Development Fee Program - Non-Personal/Equipment (PBCE)	49,635	79,917	79,917	43,000	107,917
Fire Development Fee Program - Personal Services (Fire)	7,687,314	7,821,023	7,886,781	6,812,000	8,012,108
Fire Development Fee Program - Personal Services (PBCE)	152,759	149,793	151,257	129,000	150,097
Fire Development Fee Program - Personal Services (PW)	9,716	12,070	12,198	15,000	12,454
Fire Inspection Improvements	0	174,818	174,818	28,000	146,818
Fire Non-Personal/Equipment	0	0	0	0	28,800
ITD Non-Personal/Equipment	0	0	0	0	51,000
OED Personal Services	22,536	23,249	23,492	26,000	23,043
Overhead	1,262,034	1,272,684	1,272,684	1,105,000	1,359,410
Total Expenditures	9,499,613	9,918,264	10,004,123	8,412,000	10,264,630
Transfers					
Transfer to the City Hall Debt Service Fund	25,418	256,690	130,398	130,398	206,892
Transfer to the General Fund	0	0	35,417	35,417	0
Total Transfers	25,418	256,690	165,815	165,815	206,892
Ending Fund Balance					
Reserve for Encumbrances (Use)	403,685	406,399	403,685	403,685	403,685
Unrestricted Ending Fund Balance (Use)	2,886,777	465,651	609,539	2,164,962	669,039
Total Ending Fund Balance	3,290,462	872,050	1,013,224	2,568,647	1,072,724
TOTAL USE OF FUNDS	12,815,493	11,047,004	11,183,162	11,146,462	11,544,247

* Actuals may not subtotal due to rounding.

Fire Retiree Healthcare Trust Fund (126)
STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actual	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Claims (Source)	95,113,000	113,317,000	92,783,000	92,783,000	106,254,000
Total Beginning Fund Balance	<u>95,113,000</u>	<u>113,317,000</u>	<u>92,783,000</u>	<u>92,783,000</u>	<u>106,254,000</u>
Revenue from the Use of Money/Property					
Investment Income	(9,663,000)	7,134,000	7,134,000	5,894,000	6,702,000
Total Revenue from the Use of Money/Property	<u>(9,663,000)</u>	<u>7,134,000</u>	<u>7,134,000</u>	<u>5,894,000</u>	<u>6,702,000</u>
Transfers					
City Contributions	10,767,000	11,200,000	11,200,000	10,972,000	10,926,000
Total Transfers	<u>10,767,000</u>	<u>11,200,000</u>	<u>11,200,000</u>	<u>10,972,000</u>	<u>10,926,000</u>
TOTAL SOURCE OF FUNDS	<u>96,217,000</u>	<u>131,651,000</u>	<u>111,117,000</u>	<u>109,649,000</u>	<u>123,882,000</u>
USE OF FUNDS					
Expenditures					
Health Insurance	3,392,000	0	3,284,000	3,336,000	3,297,000
Professional Fees	42,000	27,000	27,000	59,000	50,000
Total Expenditures	<u>3,434,000</u>	<u>27,000</u>	<u>3,311,000</u>	<u>3,395,000</u>	<u>3,347,000</u>
Ending Fund Balance					
Reserve for Claims (Use)	92,783,000	131,624,000	107,806,000	106,254,000	120,535,000
Total Ending Fund Balance	<u>92,783,000</u>	<u>131,624,000</u>	<u>107,806,000</u>	<u>106,254,000</u>	<u>120,535,000</u>
TOTAL USE OF FUNDS	<u>96,217,000</u>	<u>131,651,000</u>	<u>111,117,000</u>	<u>109,649,000</u>	<u>123,882,000</u>

This Statement of Source and Use is for display purposes only. The Police and Fire Retirement Plan Board of Administration approved the administrative budget on 4/6/23.

Gas Tax Maintenance And Construction Fund - 1943 (409)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Gas Tax					
Gas Tax Revenue	6,799,610	6,300,000	6,300,000	8,200,000	7,900,000
Total Gas Tax	<u>6,799,610</u>	<u>6,300,000</u>	<u>6,300,000</u>	<u>8,200,000</u>	<u>7,900,000</u>
TOTAL SOURCE OF FUNDS	<u>6,799,610</u>	<u>6,300,000</u>	<u>6,300,000</u>	<u>8,200,000</u>	<u>7,900,000</u>
USE OF FUNDS					
Transfers					
Street Maintenance on a monthly basis as available	6,799,610	6,300,000	6,300,000	8,200,000	7,900,000
Total Transfers	<u>6,799,610</u>	<u>6,300,000</u>	<u>6,300,000</u>	<u>8,200,000</u>	<u>7,900,000</u>
TOTAL USE OF FUNDS	<u>6,799,610</u>	<u>6,300,000</u>	<u>6,300,000</u>	<u>8,200,000</u>	<u>7,900,000</u>

* Actuals may not subtotal due to rounding.

Gas Tax Maintenance And Construction Fund - 1964 (410)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Gas Tax					
Gas Tax Revenue	3,326,036	3,400,000	3,400,000	3,400,000	3,300,000
Total Gas Tax	<u>3,326,036</u>	<u>3,400,000</u>	<u>3,400,000</u>	<u>3,400,000</u>	<u>3,300,000</u>
TOTAL SOURCE OF FUNDS	<u>3,326,036</u>	<u>3,400,000</u>	<u>3,400,000</u>	<u>3,400,000</u>	<u>3,300,000</u>
USE OF FUNDS					
Transfers					
Street Maintenance on a monthly basis as available	3,326,036	3,400,000	3,400,000	3,400,000	3,300,000
Total Transfers	<u>3,326,036</u>	<u>3,400,000</u>	<u>3,400,000</u>	<u>3,400,000</u>	<u>3,300,000</u>
TOTAL USE OF FUNDS	<u>3,326,036</u>	<u>3,400,000</u>	<u>3,400,000</u>	<u>3,400,000</u>	<u>3,300,000</u>

* Actuals may not subtotal due to rounding.

Gas Tax Maintenance And Construction Fund - 1990 (411)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Gas Tax					
Gas Tax Revenue	5,677,207	5,800,000	5,800,000	5,800,000	5,800,000
Total Gas Tax	<u>5,677,207</u>	<u>5,800,000</u>	<u>5,800,000</u>	<u>5,800,000</u>	<u>5,800,000</u>
TOTAL SOURCE OF FUNDS	<u>5,677,207</u>	<u>5,800,000</u>	<u>5,800,000</u>	<u>5,800,000</u>	<u>5,800,000</u>
USE OF FUNDS					
Transfers					
Street Maintenance on a monthly basis as available	5,677,207	5,800,000	5,800,000	5,800,000	5,800,000
Total Transfers	<u>5,677,207</u>	<u>5,800,000</u>	<u>5,800,000</u>	<u>5,800,000</u>	<u>5,800,000</u>
TOTAL USE OF FUNDS	<u>5,677,207</u>	<u>5,800,000</u>	<u>5,800,000</u>	<u>5,800,000</u>	<u>5,800,000</u>

* Actuals may not subtotal due to rounding.

General Purpose Parking Fund (533)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Emergency Repairs Reserve (Source)	700,000	700,000	700,000	700,000	700,000
Reserve for Encumbrances (Source)	2,598,648	2,598,648	1,473,081	1,473,081	1,473,081
Unrestricted Beginning Fund Balance (Source)	1,629,020	1,991,614	5,049,090	5,049,090	6,183,987
Total Beginning Fund Balance	4,927,668	5,290,262	7,222,171	7,222,171	8,357,068
Revenue from the Use of Money/Property					
Interest	60,142	50,000	50,000	90,000	50,000
Total Revenue from the Use of Money/Property	60,142	50,000	50,000	90,000	50,000
Fees, Rates, and Charges					
Parking Lots and Garages	10,018,851	10,888,200	10,888,200	12,000,000	11,866,700
Parking Meters	2,868,592	2,875,000	2,875,000	2,875,000	3,133,300
Total Fees, Rates, and Charges	12,887,443	13,763,200	13,763,200	14,875,000	15,000,000
Other Revenue					
Miscellaneous	106,315	100,000	100,000	100,000	100,000
Total Other Revenue	106,315	100,000	100,000	100,000	100,000
TOTAL SOURCE OF FUNDS	17,981,568	19,203,462	21,135,371	22,287,171	23,507,068
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	5,679,833	7,793,897	7,793,897	6,793,897	7,555,053
DOT Personal Services	2,144,002	2,683,124	2,710,319	2,483,124	2,698,686
Downtown Public Restrooms	28,288	0	0	0	0
ITD Non-Personal/Equipment	7,189	9,401	9,401	7,500	9,401
ITD Personal Services	7,382	7,859	8,942	8,859	7,952
Overhead	1,583,570	1,448,613	1,448,613	1,448,613	1,738,008
Police Garage Security Services	286,849	320,000	320,000	320,000	350,000
PW Non-Personal/Equipment	7,508	29,488	29,488	10,000	29,488
PW Personal Services	0	50,000	50,000	5,000	50,000
Workers' Compensation Claims	29,992	5,000	5,000	6,773	5,000
Total Expenditures	9,774,612	12,347,382	12,375,660	11,083,766	12,443,588
Transfers					
Transfer to the City Hall Debt Service Fund	87,549	99,204	61,652	61,652	75,065
Transfer to the Downtown Property and Business Improvement District Fund	77,447	77,447	77,447	77,447	77,447
Transfer to the General Fund	497,000	497,000	507,765	507,765	365,000
Transfer to the General Fund - San Jose Downtown Association	322,789	429,473	429,473	429,473	236,357
Transfer to the General Purpose Parking Capital Fund	0	1,770,000	1,770,000	1,770,000	4,000,000
Total Transfers	984,785	2,873,124	2,846,337	2,846,337	4,753,869
Ending Fund Balance					
Emergency Repairs Reserve (Use)	700,000	700,000	700,000	700,000	700,000
Parking Meter District Area Reserve (Use)	0	0	0	0	300,000
Reserve for Encumbrances (Use)	1,473,081	2,598,648	1,473,081	1,473,081	1,473,081
Unrestricted Ending Fund Balance (Use)	5,049,090	684,308	3,740,293	6,183,987	3,836,530
Total Ending Fund Balance	7,222,171	3,982,956	5,913,374	8,357,068	6,309,611
TOTAL USE OF FUNDS	17,981,568	19,203,462	21,135,371	22,287,171	23,507,068

* Actuals may not subtotal due to rounding.

Gift Trust Fund (139)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	102,584	102,584	662,954	662,954	662,954
Unrestricted Beginning Fund Balance (Source)	4,496,283	1,578,000	4,530,085	4,530,085	1,060,781
Total Beginning Fund Balance	4,598,867	1,680,584	5,193,039	5,193,039	1,723,735
Revenue from the Use of Money/Property					
Public Safety Purposes	45	0	0	0	0
Total Revenue from the Use of Money/Property	45	0	0	0	0
Other Revenue					
Clerk Purposes	149	0	0	0	0
DOT Purposes	214	0	0	0	0
Library Purposes	214,825	0	16,835	16,835	0
OED Purposes	1,227	0	0	0	0
Other Purposes	7,431	0	0	0	0
PRNS Purposes	371,343	0	0	0	0
Public Safety Purposes	2,437	0	0	0	0
PW Purposes	467,580	0	0	0	0
Total Other Revenue	1,065,206	0	16,835	16,835	0
TOTAL SOURCE OF FUNDS	5,664,118	1,680,584	5,209,874	5,209,874	1,723,735
USE OF FUNDS					
Expenditures					
Airport Military Lounge	0	0	604	604	0
Albino, Erminia and Alba Joyce Martini Memorial Fund	0	139,000	110,240	82,240	28,000
Almaden Lake Park	0	162,000	169,322	169,322	0
Almaden Lake Park Rangers	0	0	734	734	0
Almaden Winery Improvements	3,269	30,000	30,424	30,424	0
Alum Rock Park	0	0	28,845	28,845	0
Alviso Community Center	0	0	23,647	23,647	0
Alviso Recreation and Teen Program	0	0	1,968	1,968	0
Animal Adoption	0	0	4,652	4,652	0
Animal Services Donations	208,562	348,000	1,107,604	808,604	299,000
Annual District I Festival in the Park	0	0	1,725	1,725	0
Anti-Theft Car Campaign	0	0	4	4	0
Art + Technology Program	5,100	76,000	44,958	44,958	0
Art Work	0	0	9,642	9,642	0
Arts and Education Week	0	0	6,410	6,410	0
Berryessa Center Art Project	0	0	2,653	2,653	0
Books for Little Hands	0	0	6,281	6,281	0
CADPE - Drug Education	0	0	107	107	0
Calabazas BMX Park	0	0	3,183	3,183	0
Calabazas Branch Library	0	0	2,089	2,089	0
Camden Community Center Miscellaneous Gifts	527	4,000	4,422	4,422	0
Canine Unit	0	0	2,518	2,518	0
Castro School Landscaping	0	0	7,646	7,646	0
Child Safety Seats	0	0	277	277	0
Children's Interview Center	0	0	31,128	31,128	0
Coleman / Guadalupe Traffic Study and Mitigation	0	0	16,365	16,365	0
Combined Gifts	0	0	7,299	7,299	0

* Actuals may not subtotal due to rounding.

Gift Trust Fund (139)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Commodore Park Maintenance	(4,604)	0	16,262	16,262	0
Communications Facility Fitness Center	0	0	180	180	0
Community Cultural Council	0	0	4,098	4,098	0
CommUnity Resource Fair	0	0	23,923	23,923	0
Community Services Program	0	0	3,195	3,195	0
Crime Prevention Committee	0	0	925	925	0
Cultural Performance	0	0	142	142	0
Cybercadet Program	0	0	393	393	0
Dando Artwork Maintenance	0	63,000	25,570	25,570	0
Emma Prusch Farm Park	0	0	11,072	11,072	0
Enhanced Crosswalk at Hedding and Elm Streets	0	0	10,135	10,135	0
Facebook	0	100,000	390,525	183,161	207,364
Family Camp Camperships	0	0	6,112	6,112	0
Friends of Paul Moore Park	0	0	4,412	4,412	0
G.E.A.R. Program	0	0	20	20	0
Garbage Stickers	0	0	26,528	26,528	0
Go Girl Go BAWSI	0	0	1,026	1,026	0
Grace Community Center	0	0	43,180	43,180	0
Gullo Park Turf Irrigation	0	0	19,989	19,989	0
Heliport System Plan Study	0	0	31,166	31,166	0
Incubation Office Project	0	0	7,297	7,297	0
Internet Crimes Against Children	0	0	224	224	0
Investigative Enhancement	0	0	853	853	0
IPA's Teen Leadership Council	0	0	2,301	2,301	0
J. Ward Memorial Scholarship	0	0	1,289	1,289	0
Japanese Friendship Garden	0	0	17,064	17,064	0
Kinjo Gardens	0	0	5,990	5,990	0
Lake Cunningham Skate Park	0	0	7,366	7,366	0
Leland High School Tennis	0	0	2,669	2,669	0
Library Literacy Project	764	11,000	45,238	45,238	0
Library-General Gifts	232,560	144,000	538,090	427,090	111,000
Major Awards Banquet	0	0	94	94	0
Mayor's College Motivation Program	0	0	22,177	22,177	0
Mayor's Gang Prevention Task Force Clean Slate Program	1,065	5,000	4,266	4,266	0
Mayor's Safe Families	0	0	122	122	0
Miscellaneous Gifts under \$5,000	0	0	28,646	28,646	0
Miscellaneous Gifts Under \$1,000	0	0	19,977	19,977	0
Mise and Starbird Gift	0	13,000	51,424	38,424	13,000
N. San Pedro Area Park Maintenance	0	31,000	124,558	93,558	31,000
Newhall Park Maintenance	17,633	120,000	255,439	116,022	139,418
Nicolas Prusch Swimming	0	97,000	(983)	(983)	0
O'Donnell's Gardens Park	0	0	5,839	5,839	0
OED Miscellaneous Gifts	0	0	28	28	0
Our City Forest	0	0	10	10	0
Overfelt Gardens	0	0	1,768	1,768	0
Pedestrian Enhancements - International Circle and Hospital Parkway	0	0	2,376	2,376	0
Police & School Partnership Program	0	0	764	764	0
Police Educational Robot	0	0	180	180	0
Police Mounted Unit	0	0	18,655	18,655	0
Police Reserves Unit	6,617	2,000	6,547	6,547	0
Public Education Program	0	0	22,828	22,828	0
River Oaks Park Maintenance	(2,911)	0	93,290	70,290	23,000
Robbery Secret Witness	0	0	1,310	1,310	0

* Actuals may not subtotal due to rounding.

Gift Trust Fund (139)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Roosevelt Roller Hockey Rink Legacy Project 2018-2019	0	27,000	107,367	80,367	27,000
Rotary Playgarden Improvements	0	0	66,025	49,025	17,000
RP & CS General Gifts over \$1,000	0	15,000	58,235	43,235	15,000
S.A.V.E. Program	0	0	38,313	38,313	0
Safe Summer Initiative	0	0	25,248	25,248	0
San José Vietnam War Memorial	0	0	13,101	13,101	0
Scholastic Crime Stoppers	0	0	404	404	0
School Safety Gifts	0	0	78	78	0
Seven Trees Music Wish Book	0	0	35,807	35,807	0
Spay / Neuter Program	0	25,000	92,441	71,441	21,000
Sponsorship Gifts	0	0	190	190	0
St. James Park Landscaping	0	0	9,011	9,011	0
Trauma Kits	0	0	153	153	0
Vista Montana Park Maintenance	2,497	166,000	538,712	409,712	129,000
Volunteer Program	0	0	55	55	0
Willow Glen Founders Day	0	0	764	764	0
Willow Glen Senior Programming	0	0	10,136	10,136	0
Youth Commission	0	0	19,584	19,584	0
Total Expenditures	471,079	1,578,000	4,546,920	3,486,139	1,060,781
Ending Fund Balance					
Reserve for Encumbrances (Use)	662,954	102,584	662,954	662,954	662,954
Unrestricted Ending Fund Balance (Use)	4,530,085	0	0	1,060,781	0
Total Ending Fund Balance	5,193,039	102,584	662,954	1,723,735	662,954
TOTAL USE OF FUNDS	5,664,118	1,680,584	5,209,874	5,209,874	1,723,735

* Actuals may not subtotal due to rounding.

Home Investment Partnership Program Trust Fund (445)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	3,484,842	3,484,842	3,811,390	3,811,390	3,811,390
Unrestricted Beginning Fund Balance (Source)	(826,497)	735,030	736,126	736,126	1,961,748
Total Beginning Fund Balance	<u>2,658,345</u>	<u>4,219,872</u>	<u>4,547,516</u>	<u>4,547,516</u>	<u>5,773,138</u>
Revenue from the Use of Money/Property					
Interest	36,600	510,000	510,000	510,000	510,000
Loan Repayments	1,816,619	1,001,000	1,001,000	501,000	501,000
Total Revenue from the Use of Money/Property	<u>1,853,219</u>	<u>1,511,000</u>	<u>1,511,000</u>	<u>1,011,000</u>	<u>1,011,000</u>
Revenue from Federal Government					
American Rescue Plan Act	0	11,676,334	11,676,334	0	11,676,334
HOME Entitlement Grants	2,444,028	3,221,675	3,221,675	3,221,675	3,380,549
Total Revenue from Federal Government	<u>2,444,028</u>	<u>14,898,009</u>	<u>14,898,009</u>	<u>3,221,675</u>	<u>15,056,883</u>
TOTAL SOURCE OF FUNDS	<u>6,955,592</u>	<u>20,628,881</u>	<u>20,956,525</u>	<u>8,780,191</u>	<u>21,841,021</u>
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	6,823	15,672	15,672	15,672	10,157
Fair Housing	126,619	200,000	200,000	200,000	200,000
Housing Loans and Grants	583,954	2,252,235	2,252,235	2,252,235	0
Housing Non-Personal/Equipment	6,984	46,714	46,714	46,714	46,714
Housing Personal Services	14,839	177,491	179,272	179,272	177,450
Housing Shelter	0	11,676,334	11,676,334	0	11,676,334
Overhead	24,451	65,231	65,231	65,231	114,194
Tenant Based Rental Assistance	1,635,154	0	243,934	243,934	0
Total Expenditures	<u>2,398,824</u>	<u>14,433,677</u>	<u>14,679,392</u>	<u>3,003,058</u>	<u>12,224,849</u>
Transfers					
Transfer to the City Hall Debt Service Fund	9,252	6,419	3,995	3,995	5,195
Total Transfers	<u>9,252</u>	<u>6,419</u>	<u>3,995</u>	<u>3,995</u>	<u>5,195</u>
Ending Fund Balance					
Reserve for Encumbrances (Use)	3,811,390	3,484,842	3,811,390	3,811,390	3,811,390
Unrestricted Ending Fund Balance (Use)	736,126	2,703,943	2,461,748	1,961,748	5,799,587
Total Ending Fund Balance	<u>4,547,516</u>	<u>6,188,785</u>	<u>6,273,138</u>	<u>5,773,138</u>	<u>9,610,977</u>
TOTAL USE OF FUNDS	<u>6,955,592</u>	<u>20,628,881</u>	<u>20,956,525</u>	<u>8,780,191</u>	<u>21,841,021</u>

* Actuals may not subtotal due to rounding.

Homeless Housing, Assistance, and Prevention Fund (454)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	0	0	6,769,346	6,769,346	6,769,346
Unrestricted Beginning Fund Balance (Source)	0	12,285,546	(866,120)	(866,120)	866,008
Total Beginning Fund Balance	0	12,285,546	5,903,226	5,903,226	7,635,354
Revenue from the Use of Money/Property					
Interest	157,572	100,000	100,000	400,000	250,000
Total Revenue from the Use of Money/Property	157,572	100,000	100,000	400,000	250,000
Revenue from State of California					
Homeless Housing Assistance and Prevention Grant	2,252,649	23,295,196	36,795,196	30,000,000	26,922,855
Total Revenue from State of California	2,252,649	23,295,196	36,795,196	30,000,000	26,922,855
Transfers					
Multi-Source Housing Fund	7,639,913	0	0	0	0
Total Transfers	7,639,913	0	0	0	0
TOTAL SOURCE OF FUNDS	10,050,134	35,680,742	42,798,422	36,303,226	34,808,209
USE OF FUNDS					
Expenditures					
Destination: Home COVID-19	0	200,000	200,000	200,000	0
Emergency Shelters	3,276,872	20,000,000	20,000,000	14,336,613	20,663,387
Grant Administration	40,207	560,183	560,183	560,183	1,027,135
Homeless Youth	778,586	3,000,000	3,000,000	1,879,139	1,790,748
Homelessness Prevention System	0	7,000,000	9,000,000	9,000,000	3,349,433
Housing Loans and Grants	0	0	2,200,000	2,200,000	0
Loan Administration	22,424	241,699	241,699	241,699	81,399
Overhead	28,819	250,238	250,238	250,238	10,753
Total Expenditures	4,146,908	31,252,120	35,452,120	28,667,872	26,922,855
Transfers					
Transfer to the City Hall Debt Service Fund	0	0	0	0	27,224
Total Transfers	0	0	0	0	27,224
Ending Fund Balance					
Reserve for Encumbrances (Use)	6,769,346	0	6,769,346	6,769,346	6,769,346
Unrestricted Ending Fund Balance (Use)	(866,120)	4,428,622	576,956	866,008	1,088,784
Total Ending Fund Balance	5,903,226	4,428,622	7,346,302	7,635,354	7,858,130
TOTAL USE OF FUNDS	10,050,134	35,680,742	42,798,422	36,303,226	34,808,209

* Actuals may not subtotal due to rounding.

Housing Trust Fund (440)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	207,522	207,522	619,310	619,310	619,310
Unrestricted Beginning Fund Balance (Source)	5,889,699	7,031,580	5,893,991	5,893,991	3,006,366
Total Beginning Fund Balance	6,097,221	7,239,102	6,513,301	6,513,301	3,625,676
Revenue from the Use of Money/Property					
Interest	56,184	55,000	55,000	120,000	55,000
Total Revenue from the Use of Money/Property	56,184	55,000	55,000	120,000	55,000
Other Revenue					
Bond Administration Fees	2,399,819	1,200,000	1,200,000	1,200,000	1,200,000
Disaster Assistance	(63,000)	0	0	0	0
Land and Building Lease Revenue	189,000	63,000	63,000	63,000	63,000
Miscellaneous	114,591	100,000	100,000	100,000	100,000
Total Other Revenue	2,640,410	1,363,000	1,363,000	1,363,000	1,363,000
TOTAL SOURCE OF FUNDS	8,793,815	8,657,102	7,931,301	7,996,301	5,043,676
USE OF FUNDS					
City Attorney Personal Services	32,249	40,395	40,655	40,655	36,193
Disaster Assistance	4,140	248,000	248,000	0	311,000
Emergency Assistance	2,144	150,000	150,000	150,000	150,000
Employment Initiative Program	125,000	125,000	125,000	125,000	125,000
Homeless Response Team	0	35,000	35,000	0	0
Housing and Homeless Projects	1,587,910	4,027,000	4,465,000	2,755,755	1,200,000
Housing Non-Personal/Equipment	51,374	103,220	128,220	128,220	53,220
Housing Personal Services	389,613	870,413	879,044	879,044	888,639
Overhead	64,017	267,157	267,157	267,157	104,765
Total Expenditures	2,256,447	5,866,185	6,338,076	4,345,831	2,868,817
Transfer to the City Hall Debt Service Fund	24,067	33,864	21,215	21,215	24,240
Transfer to the General Fund	0	0	3,579	3,579	0
Total Transfers	24,067	33,864	24,794	24,794	24,240
Reserve for Encumbrances (Use)	619,310	207,522	619,310	619,310	619,310
Unrestricted Ending Fund Balance (Use)	5,893,991	2,549,531	949,121	3,006,366	1,531,309
Total Ending Fund Balance	6,513,301	2,757,053	1,568,431	3,625,676	2,150,619
TOTAL USE OF FUNDS	8,793,815	8,657,102	7,931,301	7,996,301	5,043,676

* Actuals may not subtotal due to rounding.

Ice Centre Revenue Fund (432)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Capital Rehabilitation Reserve (Source)	487,500	487,500	487,500	487,500	487,500
Reserve for Encumbrances (Source)	100,001	100,001	100,001	100,001	100,001
Unrestricted Beginning Fund Balance (Source)	(736,298)	57,211	965,674	965,674	993,174
Total Beginning Fund Balance	(148,797)	644,712	1,553,175	1,553,175	1,580,675
Revenue from the Use of Money/Property					
Interest	973	45,450	45,450	28,000	0
Ice Centre - Additional Rent	212,190	114,958	118,286	189,749	225,610
Ice Centre - Base Rent	1,605,509	5,437,500	5,437,500	5,437,500	7,375,000
Total Revenue from the Use of Money/Property	1,818,671	5,597,908	5,601,236	5,655,249	7,600,610
TOTAL SOURCE OF FUNDS	1,669,874	6,242,620	7,154,411	7,208,424	9,181,285
USE OF FUNDS					
Expenditures					
Ice Centre Debt Service Payment	1,800	5,438,000	5,438,000	5,438,000	7,375,000
Ice Centre Oversight Expenses	103,000	106,090	106,090	108,346	114,088
Total Expenditures	104,800	5,544,090	5,544,090	5,546,346	7,489,088
Transfers					
Transfer to the General Fund - Ice Centre Insurance Expenses	11,899	12,196	12,196	81,403	111,522
Total Transfers	11,899	12,196	12,196	81,403	111,522
Ending Fund Balance					
Capital Rehabilitation Reserve (Use)	487,500	487,500	487,500	487,500	1,187,500
Reserve for Encumbrances (Use)	100,001	100,001	100,001	100,001	100,001
Unrestricted Ending Fund Balance (Use)	965,674	98,833	1,010,624	993,174	293,174
Total Ending Fund Balance	1,553,175	686,334	1,598,125	1,580,675	1,580,675
TOTAL USE OF FUNDS	1,669,874	6,242,620	7,154,411	7,208,424	9,181,285

* Actuals may not subtotal due to rounding.

Inclusionary Fee Fund (451)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Housing Project Reserve (Source)	9,900,000	25,000,000	25,000,000	25,000,000	30,000,000
Missing Middle Affordable Housing Reserve (Source)	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Reserve for Encumbrances (Source)	62,795	62,795	626,039	626,039	626,039
Unrestricted Beginning Fund Balance (Source)	15,063,909	2,879,896	32,181,633	32,181,633	33,763,950
Total Beginning Fund Balance	35,026,704	37,942,691	67,807,672	67,807,672	74,389,989
Revenue from the Use of Money/Property					
Inclusionary Policy Loan Repayments	2,350,576	1,200,000	1,200,000	1,200,000	1,000,000
Interest	342,995	900,000	900,000	900,000	900,000
Loan Repayments	358,009	0	0	0	0
Total Revenue from the Use of Money/Property	3,051,580	2,100,000	2,100,000	2,100,000	1,900,000
Fees, Rates, and Charges					
Inclusionary In-Lieu Policy Fee	30,048,475	5,500,000	5,500,000	5,500,000	7,000,000
Inclusionary In-Lieu Ordinance Fee	82,761	70,000	70,000	70,000	70,000
Total Fees, Rates, and Charges	30,131,236	5,570,000	5,570,000	5,570,000	7,070,000
TOTAL SOURCE OF FUNDS	68,209,520	45,612,691	75,477,672	75,477,672	83,359,989
USE OF FUNDS					
Expenditures					
Housing Loans and Grants	0	0	0	500,000	0
Housing Non-Personal/Equipment	112,068	25,000	25,000	25,000	0
Housing Personal Services	223,072	392,164	395,990	395,990	379,418
Overhead	59,096	134,922	134,922	134,922	51,894
PBCE Personal Services	0	18,579	18,754	18,754	19,920
Total Expenditures	394,236	570,665	574,666	1,074,666	451,231
Transfers					
Transfer to the City Hall Debt Service Fund	7,612	18,191	11,488	11,488	12,612
Transfer to the General Fund	0	0	1,529	1,529	0
Total Transfers	7,612	18,191	13,017	13,017	12,612
Ending Fund Balance					
Housing Project Reserve (Use)	25,000,000	30,000,000	30,000,000	30,000,000	50,000,000
Missing Middle Affordable Housing Reserve	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Reserve for Encumbrances (Use)	626,039	62,795	626,039	626,039	626,039
Unrestricted Ending Fund Balance (Use)	32,181,633	4,961,040	34,263,950	33,763,950	22,270,107
Total Ending Fund Balance	67,807,672	45,023,835	74,889,989	74,389,989	82,896,146
TOTAL USE OF FUNDS	68,209,520	45,612,691	75,477,672	75,477,672	83,359,989

* Actuals may not subtotal due to rounding.

Integrated Waste Management Fund (423)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Environmental Innovation Center Reserve (Source)	74,000	74,000	74,000	74,000	74,000
Operations and Maintenance Reserve (Source)	14,036,417	13,280,063	13,280,063	13,280,063	16,462,128
Reserve for Encumbrances (Source)	2,885,297	2,885,297	7,155,108	7,155,108	7,155,108
Unrestricted Beginning Fund Balance (Source)	6,219,485	10,864,587	10,737,073	10,838,870	8,349,148
Total Beginning Fund Balance	23,215,199	27,103,947	31,246,244	31,348,041	32,040,384
Licenses and Permits					
Franchise Applications	920	858	858	27,456	27,456
Total Licenses and Permits	920	858	858	27,456	27,456
Fines, Forfeitures, and Penalties					
CDDD Ineligible Refunds	838,997	800,000	800,000	857,848	857,168
Lien-Related	1,011,595	593,170	593,170	1,253,915	1,253,809
Total Fines, Forfeitures, and Penalties	1,850,593	1,393,170	1,393,170	2,111,763	2,110,977
Revenue from the Use of Money/Property					
Interest	193,164	293,470	293,470	350,000	343,470
Las Plumas Tenant	459,401	511,733	511,733	548,267	551,796
Total Revenue from the Use of Money/Property	652,566	805,203	805,203	898,267	895,266
Revenue from Local Agencies					
Household Hazardous Waste Revenue from County	489,158	400,000	400,000	400,000	400,000
Total Revenue from Local Agencies	489,158	400,000	400,000	400,000	400,000
Revenue from State of California					
SB 1383 Revenue	1,452,288	0	0	0	0
SB 332 Revenue	256,604	253,851	253,851	253,851	250,000
Total Revenue from State of California	1,708,892	253,851	253,851	253,851	250,000
Fees, Rates, and Charges					
AB 939 Fees	3,826,771	4,744,649	4,744,649	4,831,846	4,831,548
Miscellaneous Solid Waste	10,500	1,000	1,000	27,544	27,544
Recycle Plus Collection Charges	174,606,188	186,587,896	186,587,896	187,214,177	193,995,370
Total Fees, Rates, and Charges	178,443,459	191,333,545	191,333,545	192,073,567	198,854,462
Other Revenue					
Miscellaneous Revenue	1,200	1,650	1,650	79,644	1,950
Miscellaneous Solid Waste	607,693	212,499	212,499	359,348	359,348
Surplus Property Sales	3,817,000	0	0	0	0
Total Other Revenue	4,425,893	214,149	214,149	438,992	361,298
Transfers					
General Fund	101,797	0	0	0	0
Total Transfers	101,797	0	0	0	0
TOTAL SOURCE OF FUNDS	210,888,476	221,504,723	225,647,020	227,551,937	234,939,843

* Actuals may not subtotal due to rounding.

Integrated Waste Management Fund (423)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
USE OF FUNDS					
Expenditures					
Banking Services	151,808	95,000	150,000	95,000	95,000
CalRecycle SB1383 Grant	0	0	1,452,288	600,000	0
City Attorney Personal Services	64,805	64,047	64,708	48,267	59,504
City Manager Personal Services	(4,068)	0	0	0	0
County Revenue Collection Fee	1,342,535	1,453,962	1,453,962	1,865,879	1,989,073
Delinquent Lien Releases	2,060	60,000	60,000	60,000	60,000
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	0	0	1,700	0	0
ESD Non-Personal/Equipment	2,547,957	3,926,270	3,926,270	2,871,531	4,752,239
ESD Personal Services	8,368,742	9,272,600	9,364,080	9,171,119	9,751,086
Finance Non-Personal/Equipment	101,112	215,500	215,500	105,896	112,500
Finance Personal Services	514,971	642,070	648,214	611,583	640,396
HR Personal Services	28,293	29,672	29,974	27,446	30,503
IDC Disposal Agreement	4,723,853	4,736,232	4,736,232	5,146,520	5,340,575
ITD Non-Personal/Equipment	13,355	65,527	65,527	15,852	107,877
ITD Personal Services	631,166	662,732	667,426	687,965	671,088
Multi-Family Recycle Plus	26,621,679	29,295,506	29,295,506	29,886,837	29,970,769
Overhead	2,755,910	2,247,645	2,247,645	2,247,645	2,482,432
PBCE Non-Personal/Equipment	15,813	14,585	14,585	14,585	18,585
PBCE Personal Services	258,393	233,647	235,147	213,325	214,746
PW Non-Personal/Equipment	41,388	124,703	124,703	124,703	124,703
PW Personal Services	417,956	437,611	454,918	515,943	475,894
Single Family Dwelling Processing	19,247,679	20,496,497	20,496,497	19,140,436	21,632,279
Single-Family Recycle Plus	81,457,794	91,511,798	91,511,798	91,511,798	92,881,566
Workers' Compensation Claims	137,045	125,000	175,000	173,768	125,000
Yard Trimming Collection/Processing	29,652,995	32,004,594	32,004,594	29,923,969	33,573,107
Total Expenditures	179,093,242	197,715,198	199,396,274	195,060,067	205,108,922
Transfers					
Transfer to the City Hall Debt Service Fund	447,193	631,385	406,788	406,788	504,861
Transfer to the General Fund	0	0	44,698	44,698	0
Total Transfers	447,193	631,385	451,486	451,486	504,861
Ending Fund Balance					
Environmental Innovation Center Reserve (Use)	74,000	74,000	74,000	74,000	74,000
Operations and Maintenance Reserve (Use)	13,280,063	16,462,128	16,462,128	16,462,128	17,134,481
Reserve for Encumbrances (Use)	7,155,108	2,885,297	7,155,108	7,155,108	7,155,108
Unrestricted Ending Fund Balance (Use)	10,838,870	3,736,715	2,108,024	8,349,148	4,962,471
Total Ending Fund Balance	31,348,041	23,158,140	25,799,260	32,040,384	29,326,060
TOTAL USE OF FUNDS	210,888,476	221,504,723	225,647,020	227,551,937	234,939,843

* Actuals may not subtotal due to rounding.

Library Parcel Tax Fund (418)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	353,806	353,806	201,186	201,186	201,186
Six Day Expansion Model Reserve (Source)	2,000,000	2,000,000	2,000,000	2,000,000	1,500,000
Unrestricted Beginning Fund Balance (Source)	3,449,484	2,010,125	2,536,456	2,536,456	1,109,444
Total Beginning Fund Balance	5,803,290	4,363,931	4,737,642	4,737,642	2,810,630
Revenue from the Use of Money/Property					
Interest	22,057	20,000	20,000	20,000	20,000
Total Revenue from the Use of Money/Property	22,057	20,000	20,000	20,000	20,000
Library Parcel Tax					
Library Parcel Tax Revenue	10,075,288	10,335,999	10,335,999	10,402,235	10,646,079
Total Library Parcel Tax	10,075,288	10,335,999	10,335,999	10,402,235	10,646,079
TOTAL SOURCE OF FUNDS	15,900,635	14,719,930	15,093,641	15,159,877	13,476,709
USE OF FUNDS					
Expenditures					
Annual Audit	14,315	17,000	17,000	17,000	17,000
HR Non-Personal/Equipment	12,640	12,000	12,000	12,000	12,000
HR Personal Services	80,492	83,596	84,425	84,425	79,772
Library Non-Personal/Equipment	1,806,799	2,116,348	2,249,348	2,249,348	2,151,348
Library Personal Services	7,746,868	8,837,880	8,936,185	8,936,185	8,838,907
Total Expenditures	9,661,114	11,066,824	11,298,958	11,298,958	11,099,027
Transfers					
Transfer to the City Hall Debt Service Fund	46,341	5,777	32,274	32,274	40,540
Transfer to the General Fund	0	5,000	32,176	32,176	0
Transfer to the Library Parcel Tax Capital Fund	1,455,538	1,000,000	985,839	985,839	0
Total Transfers	1,501,879	1,010,777	1,050,289	1,050,289	40,540
Ending Fund Balance					
Reserve for Encumbrances (Use)	201,186	353,806	201,186	201,186	201,186
Six Day Expansion Model Reserve (Use)	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Unrestricted Ending Fund Balance (Use)	2,536,456	788,523	1,043,208	1,109,444	635,956
Total Ending Fund Balance	4,737,642	2,642,329	2,744,394	2,810,630	2,337,142
TOTAL USE OF FUNDS	15,900,635	14,719,930	15,093,641	15,159,877	13,476,709

* Actuals may not subtotal due to rounding.

Low And Moderate Income Housing Asset Fund (346)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Affordable Housing Web Portal Reserve (Source)	0	386,352	386,352	386,352	0
Committed Projects Reserve (Source)	14,400,000	14,400,000	14,400,000	4,985,000	316,413
Housing Project Reserve (Source)	14,916,653	73,115,775	73,115,775	69,235,775	0
Reserve for Encumbrances (Source)	22,490,877	22,490,877	53,627,123	53,627,123	53,627,123
Revenue Stabilization Reserve (Source)	5,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Unrestricted Beginning Fund Balance (Source)	120,864,874	12,542,331	24,765,967	38,065,402	45,755,771
Total Beginning Fund Balance	<u>177,672,404</u>	<u>128,935,335</u>	<u>172,295,217</u>	<u>172,299,652</u>	<u>105,699,307</u>
Revenue from the Use of Money/Property					
Interest	1,475,046	3,000,000	3,000,000	4,500,000	4,500,000
Loan Repayments	43,136,688	14,000,000	14,000,000	10,000,000	10,000,000
Total Revenue from the Use of Money/Property	<u>44,611,734</u>	<u>17,000,000</u>	<u>17,000,000</u>	<u>14,500,000</u>	<u>14,500,000</u>
Revenue from Local Agencies					
Affordable Housing Web Portal	383,303	0	0	0	0
Total Revenue from Local Agencies	<u>383,303</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Revenue					
Miscellaneous	75	0	0	0	0
Total Other Revenue	<u>75</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SOURCE OF FUNDS	<u>222,667,516</u>	<u>145,935,335</u>	<u>189,295,217</u>	<u>186,799,652</u>	<u>120,199,307</u>
USE OF FUNDS					
Expenditures					
Affordable Housing Web Portal	1,453,902	406,352	556,352	556,352	264,930
Asset Management Services	601,193	1,750,000	1,750,000	1,750,000	1,750,000
City Attorney Non-Personal/Equipment	48,796	21,702	21,702	21,702	21,702
City Attorney Personal Services	953,072	1,239,894	1,249,380	1,249,380	1,201,501
City Manager Non-Personal/Equipment	18,516	18,375	18,375	18,375	18,375
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	0	0	3,400	3,400	0
Finance Personal Services	99,060	75,155	76,031	76,031	76,855
Homeless Services	250,000	250,000	250,000	250,000	250,000
Housing Loans and Grants	35,814,933	20,688,057	105,823,031	62,023,505	35,799,526
Housing Non-Personal/Equipment	869,870	2,500,248	2,500,248	2,500,248	1,699,058
Housing Personal Services	7,352,677	7,296,312	7,463,395	7,463,395	7,851,859
Housing Predevelopment Activity	386,382	2,000,000	2,000,000	2,000,000	1,000,000
HR Personal Services	40,893	42,547	42,943	42,943	33,496
ITD Non-Personal/Equipment	2,046	3,102	3,102	3,102	26,802
ITD Personal Services	136,243	140,830	138,170	138,170	146,882
OED Personal Services	166,956	360,824	363,171	363,171	408,443
Overhead	1,394,270	1,460,263	1,460,263	1,460,263	1,124,939
PBCE Non-Personal/Equipment	8,717	13,433	13,433	13,433	19,433
PBCE Personal Services	251,659	417,660	419,494	419,494	420,426
PW Non-Personal/Equipment	70,682	27,650	27,650	27,650	27,650
PW Personal Services	79,170	156,251	157,685	157,685	148,295
Successor Agency to the Redevelopment Agency	0	273,000	273,000	273,000	343,000
Workers' Compensation Claims	179	75,000	75,000	0	75,000
Total Expenditures	<u>49,999,216</u>	<u>39,216,655</u>	<u>124,685,825</u>	<u>80,811,299</u>	<u>52,708,172</u>

* Actuals may not subtotal due to rounding.

Low And Moderate Income Housing Asset Fund (346)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Transfers					
Transfer to the City Hall Debt Service Fund	368,648	395,875	250,098	250,098	322,398
Transfer to the General Fund	0	0	38,948	38,948	0
Total Transfers	<u>368,648</u>	<u>395,875</u>	<u>289,046</u>	<u>289,046</u>	<u>322,398</u>
Ending Fund Balance					
Affordable Housing Web Portal Reserve (Use)	386,352	0	0	0	0
Committed Projects Reserve (Use)	4,985,000	9,875,000	316,413	316,413	316,413
Housing Project Reserve (Use)	69,235,775	55,000,000	0	0	0
Reserve for Encumbrances (Use)	53,627,123	22,490,877	53,627,123	53,627,123	53,627,123
Revenue Stabilization Reserve (Use)	6,000,000	6,000,000	6,000,000	6,000,000	8,000,000
Unrestricted Ending Fund Balance (Use)	38,065,402	12,956,928	4,376,810	45,755,771	5,225,201
Total Ending Fund Balance	<u>172,299,652</u>	<u>106,322,805</u>	<u>64,320,346</u>	<u>105,699,307</u>	<u>67,168,737</u>
TOTAL USE OF FUNDS	<u><u>222,667,516</u></u>	<u><u>145,935,335</u></u>	<u><u>189,295,217</u></u>	<u><u>186,799,652</u></u>	<u><u>120,199,307</u></u>

* Actuals may not subtotal due to rounding.

Maintenance District No. 1 (Los Paseos) Fund (352)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	398,637	385,427	435,173	435,173	525,320
Total Beginning Fund Balance	398,637	385,427	435,173	435,173	525,320
Revenue from the Use of Money/Property					
Interest	3,287	2,700	2,700	7,700	8,000
Total Revenue from the Use of Money/Property	3,287	2,700	2,700	7,700	8,000
Special Assessments					
Special Assessments Revenue	399,345	368,300	368,300	368,300	373,500
Total Special Assessments	399,345	368,300	368,300	368,300	373,500
TOTAL SOURCE OF FUNDS	801,269	756,427	806,173	811,173	906,820
USE OF FUNDS					
DOT Non-Personal/Equipment	210,235	310,500	317,300	169,468	210,500
DOT Personal Services	116,840	119,034	120,209	72,562	107,225
Overhead	39,021	42,799	42,799	42,799	31,419
Total Expenditures	366,096	472,333	480,308	284,829	349,144
Transfer to the City Hall Debt Service Fund	0	1,024	1,024	1,024	0
Total Transfers	0	1,024	1,024	1,024	0
Unrestricted Ending Fund Balance (Use)	435,173	283,070	324,841	525,320	557,676
Total Ending Fund Balance	435,173	283,070	324,841	525,320	557,676
TOTAL USE OF FUNDS	801,269	756,427	806,173	811,173	906,820

* Actuals may not subtotal due to rounding.

Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	197,234	233,714	205,572	205,572	192,150
Total Beginning Fund Balance	<u>197,234</u>	<u>233,714</u>	<u>205,572</u>	<u>205,572</u>	<u>192,150</u>
Revenue from the Use of Money/Property					
Interest	1,715	1,700	1,700	3,700	4,000
Total Revenue from the Use of Money/Property	<u>1,715</u>	<u>1,700</u>	<u>1,700</u>	<u>3,700</u>	<u>4,000</u>
Revenue from Local Agencies					
Other Assessment Revenue	0	0	0	0	0
Total Revenue from Local Agencies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Assessments					
Special Assessments Revenue	88,941	91,700	91,700	91,700	96,900
Total Special Assessments	<u>88,941</u>	<u>91,700</u>	<u>91,700</u>	<u>91,700</u>	<u>96,900</u>
Transfers					
General Fund	2,408	2,408	2,408	2,408	2,408
Total Transfers	<u>2,408</u>	<u>2,408</u>	<u>2,408</u>	<u>2,408</u>	<u>2,408</u>
TOTAL SOURCE OF FUNDS	<u>290,298</u>	<u>329,522</u>	<u>301,380</u>	<u>303,380</u>	<u>295,458</u>
USE OF FUNDS					
DOT Non-Personal/Equipment	67,044	84,500	84,500	88,424	62,500
DOT Personal Services	12,286	16,307	16,475	16,475	53,316
Overhead	5,396	6,331	6,331	6,331	15,726
Total Expenditures	<u>84,726</u>	<u>107,138</u>	<u>107,306</u>	<u>111,230</u>	<u>131,542</u>
Unrestricted Ending Fund Balance (Use)	205,572	222,384	194,074	192,150	163,916
Total Ending Fund Balance	<u>205,572</u>	<u>222,384</u>	<u>194,074</u>	<u>192,150</u>	<u>163,916</u>
TOTAL USE OF FUNDS	<u>290,298</u>	<u>329,522</u>	<u>301,380</u>	<u>303,380</u>	<u>295,458</u>

* Actuals may not subtotal due to rounding.

Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	141,531	154,551	148,209	148,209	166,659
Total Beginning Fund Balance	<u>141,531</u>	<u>154,551</u>	<u>148,209</u>	<u>148,209</u>	<u>166,659</u>
Revenue from the Use of Money/Property					
Interest	1,064	1,000	1,000	2,600	2,000
Total Revenue from the Use of Money/Property	<u>1,064</u>	<u>1,000</u>	<u>1,000</u>	<u>2,600</u>	<u>2,000</u>
Special Assessments					
Special Assessments Revenue	93,627	95,100	95,100	95,100	102,000
Total Special Assessments	<u>93,627</u>	<u>95,100</u>	<u>95,100</u>	<u>95,100</u>	<u>102,000</u>
TOTAL SOURCE OF FUNDS	<u>236,222</u>	<u>250,651</u>	<u>244,309</u>	<u>245,909</u>	<u>270,659</u>
USE OF FUNDS					
DOT Non-Personal/Equipment	52,761	54,100	54,100	51,656	65,100
DOT Personal Services	26,077	25,837	26,084	18,332	66,731
Overhead	9,174	9,262	9,262	9,262	19,897
Total Expenditures	<u>88,013</u>	<u>89,199</u>	<u>89,446</u>	<u>79,250</u>	<u>151,728</u>
Unrestricted Ending Fund Balance (Use)	148,209	161,452	154,863	166,659	118,931
Total Ending Fund Balance	<u>148,209</u>	<u>161,452</u>	<u>154,863</u>	<u>166,659</u>	<u>118,931</u>
TOTAL USE OF FUNDS	<u>236,222</u>	<u>250,651</u>	<u>244,309</u>	<u>245,909</u>	<u>270,659</u>

* Actuals may not subtotal due to rounding.

Maintenance District No. 8 (Zanker-Montague) Fund (361)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	2,789	2,789	5,217	5,217	5,217
Unrestricted Beginning Fund Balance (Source)	113,951	71,484	145,263	73,779	28,480
Total Beginning Fund Balance	116,740	74,273	150,480	78,996	33,697
Revenue from the Use of Money/Property					
Interest	540	500	500	400	1,000
Total Revenue from the Use of Money/Property	540	500	500	400	1,000
Special Assessments					
Special Assessments Revenue	113,907	118,500	118,500	118,500	125,100
Total Special Assessments	113,907	118,500	118,500	118,500	125,100
Transfers					
General Fund	2,353	2,353	2,353	2,353	2,353
Total Transfers	2,353	2,353	2,353	2,353	2,353
TOTAL SOURCE OF FUNDS	233,540	195,626	271,833	200,249	162,150
USE OF FUNDS					
DOT Non-Personal/Equipment	53,493	67,600	67,600	64,512	72,200
DOT Personal Services	74,106	75,662	76,409	72,141	36,419
Overhead	25,477	28,182	28,182	28,182	10,855
Total Expenditures	153,076	171,444	172,191	164,835	119,474
Transfer to the City Hall Debt Service Fund	1,468	1,717	1,717	1,717	1,175
Total Transfers	1,468	1,717	1,717	1,717	1,175
Reserve for Encumbrances (Use)	5,217	2,789	5,217	5,217	5,217
Unrestricted Ending Fund Balance (Use)	73,779	19,676	92,708	28,480	36,284
Total Ending Fund Balance	78,996	22,465	97,925	33,697	41,501
TOTAL USE OF FUNDS	233,540	195,626	271,833	200,249	162,150

* Actuals may not subtotal due to rounding.

Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	256,395	283,656	254,487	254,487	230,293
Total Beginning Fund Balance	256,395	283,656	254,487	254,487	230,293
Revenue from the Use of Money/Property					
Interest	1,961	2,000	2,000	4,100	4,000
Total Revenue from the Use of Money/Property	1,961	2,000	2,000	4,100	4,000
Special Assessments					
Special Assessments Revenue	175,527	187,100	187,100	187,100	197,500
Total Special Assessments	175,527	187,100	187,100	187,100	197,500
Transfers					
General Fund	23,480	23,480	23,480	23,480	23,480
Total Transfers	23,480	23,480	23,480	23,480	23,480
TOTAL SOURCE OF FUNDS	457,363	496,236	467,067	469,167	455,273
USE OF FUNDS					
DOT Non-Personal/Equipment	134,170	147,800	147,800	166,552	168,800
DOT Personal Services	51,022	51,815	52,343	52,343	62,732
Overhead	17,684	19,979	19,979	19,979	18,444
Total Expenditures	202,876	219,594	220,122	238,874	249,976
Unrestricted Ending Fund Balance (Use)	254,487	276,642	246,945	230,293	205,297
Total Ending Fund Balance	254,487	276,642	246,945	230,293	205,297
TOTAL USE OF FUNDS	457,363	496,236	467,067	469,167	455,273

* Actuals may not subtotal due to rounding.

Maintenance District No. 11 (Brokaw Rd/Junction Ave/Old Oakland Rd) Fund (364)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	181,937	151,312	174,793	174,793	180,003
Total Beginning Fund Balance	181,937	151,312	174,793	174,793	180,003
Revenue from the Use of Money/Property					
Interest	1,512	1,500	1,500	3,100	3,000
Total Revenue from the Use of Money/Property	1,512	1,500	1,500	3,100	3,000
Special Assessments					
Special Assessments Revenue	79,168	81,600	81,600	81,600	86,200
Total Special Assessments	79,168	81,600	81,600	81,600	86,200
Transfers					
General Fund	6,354	6,354	6,354	6,354	6,354
Total Transfers	6,354	6,354	6,354	6,354	6,354
TOTAL SOURCE OF FUNDS	268,971	240,766	264,247	265,847	275,557
USE OF FUNDS					
DOT Non-Personal/Equipment	68,235	97,850	97,850	60,907	100,850
DOT Personal Services	18,622	19,722	19,915	17,681	27,650
Overhead	7,321	7,256	7,256	7,256	7,993
Total Expenditures	94,178	124,828	125,021	85,844	136,493
Unrestricted Ending Fund Balance (Use)	174,793	115,938	139,226	180,003	139,064
Total Ending Fund Balance	174,793	115,938	139,226	180,003	139,064
TOTAL USE OF FUNDS	268,971	240,766	264,247	265,847	275,557

* Actuals may not subtotal due to rounding.

Maintenance District No. 13 (Karina-O'Nel) Fund (366)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	156,278	174,145	171,170	171,170	186,546
Total Beginning Fund Balance	156,278	174,145	171,170	171,170	186,546
Revenue from the Use of Money/Property					
Interest	1,349	1,500	1,500	3,300	4,000
Total Revenue from the Use of Money/Property	1,349	1,500	1,500	3,300	4,000
Special Assessments					
Special Assessments Revenue	56,962	58,700	58,700	58,700	62,000
Total Special Assessments	56,962	58,700	58,700	58,700	62,000
TOTAL SOURCE OF FUNDS	214,589	234,345	231,370	233,170	252,546
USE OF FUNDS					
DOT Non-Personal/Equipment	33,347	31,250	31,250	36,877	32,250
DOT Personal Services	7,415	7,107	7,176	7,176	7,099
Overhead	2,657	2,571	2,571	2,571	2,186
Total Expenditures	43,419	40,928	40,997	46,624	41,535
Unrestricted Ending Fund Balance (Use)	171,170	193,417	190,373	186,546	211,011
Total Ending Fund Balance	171,170	193,417	190,373	186,546	211,011
TOTAL USE OF FUNDS	214,589	234,345	231,370	233,170	252,546

* Actuals may not subtotal due to rounding.

Maintenance District No. 15 (Silver Creek Valley) Fund (368)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	311,655	188,423	204,196	204,196	259,508
Total Beginning Fund Balance	<u>311,655</u>	<u>188,423</u>	<u>204,196</u>	<u>204,196</u>	<u>259,508</u>
Revenue from the Use of Money/Property					
Interest	911	700	700	900	2,000
Total Revenue from the Use of Money/Property	<u>911</u>	<u>700</u>	<u>700</u>	<u>900</u>	<u>2,000</u>
Special Assessments					
Special Assessments Revenue	1,371,567	1,497,100	1,497,100	1,497,100	1,683,800
Total Special Assessments	<u>1,371,567</u>	<u>1,497,100</u>	<u>1,497,100</u>	<u>1,497,100</u>	<u>1,683,800</u>
Transfers					
General Fund	16,636	16,636	16,636	16,636	16,636
Storm Sewer Operating Fund	22,118	22,118	22,118	22,118	22,118
Total Transfers	<u>38,754</u>	<u>38,754</u>	<u>38,754</u>	<u>38,754</u>	<u>38,754</u>
TOTAL SOURCE OF FUNDS	<u><u>1,722,887</u></u>	<u><u>1,724,977</u></u>	<u><u>1,740,750</u></u>	<u><u>1,740,950</u></u>	<u><u>1,984,062</u></u>
USE OF FUNDS					
DOT Non-Personal/Equipment	888,732	996,200	996,200	960,626	1,016,200
DOT Personal Services	434,747	504,919	510,643	334,643	367,809
Overhead	190,753	181,128	181,128	181,128	107,956
Total Expenditures	<u>1,514,232</u>	<u>1,682,247</u>	<u>1,687,971</u>	<u>1,476,397</u>	<u>1,491,965</u>
Transfer to the City Hall Debt Service Fund	4,459	6,485	3,066	3,066	3,236
Transfer to the General Fund	0	0	1,979	1,979	0
Total Transfers	<u>4,459</u>	<u>6,485</u>	<u>5,045</u>	<u>5,045</u>	<u>3,236</u>
Unrestricted Ending Fund Balance (Use)	204,196	36,245	47,734	259,508	488,861
Total Ending Fund Balance	<u>204,196</u>	<u>36,245</u>	<u>47,734</u>	<u>259,508</u>	<u>488,861</u>
TOTAL USE OF FUNDS	<u><u>1,722,887</u></u>	<u><u>1,724,977</u></u>	<u><u>1,740,750</u></u>	<u><u>1,740,950</u></u>	<u><u>1,984,062</u></u>

* Actuals may not subtotal due to rounding.

Maintenance District No. 18 (The Meadowlands) Fund (372)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	170,038	157,560	179,011	179,011	199,496
Total Beginning Fund Balance	170,038	157,560	179,011	179,011	199,496
Revenue from the Use of Money/Property					
Interest	1,440	1,600	1,600	3,300	4,000
Total Revenue from the Use of Money/Property	1,440	1,600	1,600	3,300	4,000
Special Assessments					
Special Assessments Revenue	91,086	94,000	94,000	94,000	101,900
Total Special Assessments	91,086	94,000	94,000	94,000	101,900
TOTAL SOURCE OF FUNDS	262,563	253,160	274,611	276,311	305,396
USE OF FUNDS					
DOT Non-Personal/Equipment	52,728	40,850	65,250	51,552	40,850
DOT Personal Services	22,006	25,347	25,609	15,649	13,452
Overhead	8,818	9,614	9,614	9,614	3,621
Total Expenditures	83,552	75,811	100,473	76,815	57,923
Unrestricted Ending Fund Balance (Use)	179,011	177,349	174,138	199,496	247,473
Total Ending Fund Balance	179,011	177,349	174,138	199,496	247,473
TOTAL USE OF FUNDS	262,563	253,160	274,611	276,311	305,396

* Actuals may not subtotal due to rounding.

Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	258,096	163,733	178,390	178,390	199,777
Total Beginning Fund Balance	258,096	163,733	178,390	178,390	199,777
Revenue from the Use of Money/Property					
Interest	1,998	1,900	1,900	2,800	3,000
Total Revenue from the Use of Money/Property	1,998	1,900	1,900	2,800	3,000
Special Assessments					
Special Assessments Revenue	174,299	181,500	181,500	181,500	191,700
Total Special Assessments	174,299	181,500	181,500	181,500	191,700
Transfers					
General Fund	6,195	6,195	6,195	6,195	6,195
Total Transfers	6,195	6,195	6,195	6,195	6,195
TOTAL SOURCE OF FUNDS	440,588	353,328	367,985	368,885	400,672
USE OF FUNDS					
DOT Non-Personal/Equipment	189,802	118,950	141,250	115,004	123,950
DOT Personal Services	52,689	58,060	58,635	33,153	36,423
Overhead	19,707	20,951	20,951	20,951	10,442
Total Expenditures	262,198	197,961	220,836	169,108	170,815
Unrestricted Ending Fund Balance (Use)	178,390	155,367	147,149	199,777	229,857
Total Ending Fund Balance	178,390	155,367	147,149	199,777	229,857
TOTAL USE OF FUNDS	440,588	353,328	367,985	368,885	400,672

* Actuals may not subtotal due to rounding.

Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund (365)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	121,374	92,281	90,013	90,013	51,903
Total Beginning Fund Balance	121,374	92,281	90,013	90,013	51,903
Revenue from the Use of Money/Property					
Interest	964	500	500	1,400	1,000
Total Revenue from the Use of Money/Property	964	500	500	1,400	1,000
Special Assessments					
Special Assessments Revenue	65,141	68,000	68,000	68,000	71,800
Total Special Assessments	65,141	68,000	68,000	68,000	71,800
Transfers					
General Fund	21,461	21,461	21,461	21,461	21,461
Total Transfers	21,461	21,461	21,461	21,461	21,461
TOTAL SOURCE OF FUNDS	208,940	182,242	179,974	180,874	146,164
USE OF FUNDS					
DOT Non-Personal/Equipment	103,056	113,550	113,550	113,833	98,350
DOT Personal Services	11,207	12,612	12,737	10,453	28,395
Overhead	4,664	4,685	4,685	4,685	8,743
Total Expenditures	118,927	130,847	130,972	128,971	135,488
Unrestricted Ending Fund Balance (Use)	90,013	51,395	49,002	51,903	10,676
Total Ending Fund Balance	90,013	51,395	49,002	51,903	10,676
TOTAL USE OF FUNDS	208,940	182,242	179,974	180,874	146,164

* Actuals may not subtotal due to rounding.

Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	157,523	184,600	181,082	181,082	214,748
Total Beginning Fund Balance	157,523	184,600	181,082	181,082	214,748
Revenue from the Use of Money/Property					
Interest	1,346	1,700	1,700	3,400	9,000
Total Revenue from the Use of Money/Property	1,346	1,700	1,700	3,400	9,000
Special Assessments					
Special Assessments Revenue	105,757	109,100	109,100	109,100	115,200
Total Special Assessments	105,757	109,100	109,100	109,100	115,200
Transfers					
General Fund	8,996	8,996	8,996	8,996	8,996
Total Transfers	8,996	8,996	8,996	8,996	8,996
TOTAL SOURCE OF FUNDS	273,622	304,396	300,878	302,578	347,944
USE OF FUNDS					
DOT Non-Personal/Equipment	49,121	54,900	54,900	45,718	56,900
DOT Personal Services	32,568	30,487	30,784	30,784	36,423
Overhead	10,851	11,328	11,328	11,328	10,442
Total Expenditures	92,540	96,715	97,012	87,830	103,765
Unrestricted Ending Fund Balance (Use)	181,082	207,681	203,866	214,748	244,179
Total Ending Fund Balance	181,082	207,681	203,866	214,748	244,179
TOTAL USE OF FUNDS	273,622	304,396	300,878	302,578	347,944

* Actuals may not subtotal due to rounding.

Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	155,814	76,990	52,912	52,912	44,414
Total Beginning Fund Balance	<u>155,814</u>	<u>76,990</u>	<u>52,912</u>	<u>52,912</u>	<u>44,414</u>
Revenue from the Use of Money/Property					
Interest	1,118	1,300	1,300	1,100	1,000
Total Revenue from the Use of Money/Property	<u>1,118</u>	<u>1,300</u>	<u>1,300</u>	<u>1,100</u>	<u>1,000</u>
Special Assessments					
Special Assessments Revenue	75,183	77,500	77,500	77,500	81,800
Total Special Assessments	<u>75,183</u>	<u>77,500</u>	<u>77,500</u>	<u>77,500</u>	<u>81,800</u>
Transfers					
General Fund	35,223	35,223	35,223	35,223	35,223
Total Transfers	<u>35,223</u>	<u>35,223</u>	<u>35,223</u>	<u>35,223</u>	<u>35,223</u>
TOTAL SOURCE OF FUNDS	<u>267,338</u>	<u>191,013</u>	<u>166,935</u>	<u>166,735</u>	<u>162,437</u>
USE OF FUNDS					
DOT Non-Personal/Equipment	195,099	89,500	89,500	101,682	94,400
DOT Personal Services	14,130	14,940	15,094	14,877	28,401
Overhead	5,197	5,762	5,762	5,762	8,201
Total Expenditures	<u>214,426</u>	<u>110,202</u>	<u>110,356</u>	<u>122,321</u>	<u>131,002</u>
Unrestricted Ending Fund Balance (Use)	52,912	80,811	56,579	44,414	31,435
Total Ending Fund Balance	<u>52,912</u>	<u>80,811</u>	<u>56,579</u>	<u>44,414</u>	<u>31,435</u>
TOTAL USE OF FUNDS	<u>267,338</u>	<u>191,013</u>	<u>166,935</u>	<u>166,735</u>	<u>162,437</u>

* Actuals may not subtotal due to rounding.

Multi-Source Housing Fund (448)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
City Housing Authority Reserve (Source)	5,878,502	2,478,502	2,478,502	2,478,502	2,478,502
Housing Project Reserve (Source)	8,000,000	0	0	0	0
Reserve for Encumbrances (Source)	13,906,653	13,906,653	13,019,826	13,019,826	13,019,826
Reserve for Encumbrances (Source)	176,310	0	0	0	0
Unrestricted Beginning Fund Balance (Source)	8,608,297	31,701,719	27,200,378	27,200,378	26,744,146
Total Beginning Fund Balance	36,569,762	48,086,874	42,698,706	42,698,706	42,242,474
Revenue from the Use of Money/Property					
Interest	774,609	504,000	504,000	378,000	269,000
Loan Repayments	1,860,879	1,010,000	1,010,000	1,005,000	1,005,000
Recovery Act - Neighborhood Stabilization Program 2	97,883	150,000	250,000	100,000	75,000
Total Revenue from the Use of Money/Property	2,733,371	1,664,000	1,764,000	1,483,000	1,349,000
Revenue from State of California					
Encampment Resolution Fund	0	0	2,085,216	2,085,216	0
Project HomeKey Grant	592,292	0	36,091,036	36,091,036	0
Total Revenue from State of California	592,292	0	38,176,252	38,176,252	0
Revenue from Federal Government					
Emergency Shelter Grants	23,920,457	566,165	566,165	566,165	0
HOPWA Grants	2,168,873	2,782,443	3,103,840	3,103,840	2,782,443
Total Revenue from Federal Government	26,089,330	3,348,608	3,670,005	3,670,005	2,782,443
Fees, Rates, and Charges					
Commercial Linkage Fee	679,853	0	0	0	0
Miscellaneous	757	75,000	75,000	75,000	75,000
Multi-Family Housing Fees and Charges	287,365	680,000	680,000	680,000	680,000
Total Fees, Rates, and Charges	967,975	755,000	755,000	755,000	755,000
Other Revenue					
All Home Grant	0	0	500,000	500,000	0
Miscellaneous Revenue	3,225,000	0	0	0	0
Total Other Revenue	3,225,000	0	500,000	500,000	0
Transfers					
Emergency Reserve Fund	20,273,692	0	0	0	0
Homless Emergency Aid Program Fund	0	54,341	54,341	0	0
Multi-Source Housing Fund	558,157	0	0	0	0
Total Transfers	20,831,849	54,341	54,341	0	0
TOTAL SOURCE OF FUNDS	91,009,578	53,908,823	87,618,304	87,282,963	47,128,917
USE OF FUNDS					
Expenditures					
2017 Coyote Creek Flood Recovery Efforts	(14,817)	388,827	388,827	0	388,827
All Home Grant	0	0	500,000	500,000	0
Bridge Housing Communities	1,700,000	0	0	0	0
CalHome (BEGIN) Program	0	0	350,000	350,000	0
CalHome (Homebuyer) Program	0	0	20,000	20,000	0
CalHome (Rehabilitation) Program	240,222	0	395,358	395,358	0

* Actuals may not subtotal due to rounding.

Multi-Source Housing Fund (448)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
CARES Emergency Shelter Grants	440,172	850,431	850,431	0	850,431
CARES HOPWA Grants	43,281	0	0	0	0
City Attorney Personal Services	0	93,606	94,587	94,587	104,080
Crisis Response Interventions	83,144	0	0	0	0
Emergency Shelter Grants	870,629	887,636	887,636	0	889,203
Emergency Shelters	0	3,000,000	3,000,000	0	3,000,000
Encampment Resolution Funding Grant	0	0	2,085,216	2,085,216	0
ESG CARES II Grant	681,707	795,517	795,517	181,048	614,469
Homeless Rapid Rehousing	2,863,869	4,660,355	4,660,355	0	4,660,355
Homeless Outreach Services	63,861	0	269,847	0	0
HOPWA GRANTS	1,384,844	29,863	63,171	63,171	29,863
HOPWA PSH	334,463	1,318,389	1,606,478	10,087	1,318,389
HOPWA VAWA	(8,655)	538,044	538,044	0	538,044
Housing Loans and Grants	0	2,158,002	2,158,002	0	2,158,002
Housing Non-Personal/Equipment	(4,019)	34,547	34,547	34,547	34,547
Housing Personal Services	53,030	1,213,015	1,223,283	1,223,283	1,003,597
Housing Shelter	16,811,841	3,852,621	3,852,621	3,852,621	3,852,621
Hygiene/Infection Control	1,254,576	2,200,000	2,200,000	2,200,000	2,200,000
Job Readiness Training Project	0	0	900,000	450,000	0
Loan Administration	205,616	311,000	311,000	311,000	300,868
Overhead	303,415	592,088	592,088	592,088	206,068
PBCE Personal Services	0	24,226	24,473	24,473	24,603
Plaza Hotel Operations	291,485	0	0	0	0
Project HomeKey	1,182,442	0	0	0	0
Project HomeKey 2.0	0	0	36,091,036	30,292,202	0
Recovery Act - Neighborhood Stabilization Program 2	368,702	150,000	250,000	100,000	100,000
Rock Springs Landlord Incentive	0	0	97,050	97,050	0
SB89 COVID-19 Emergency	2,708,260	0	0	0	0
Street Outreach and Support Services	0	3,403,982	3,403,982	0	3,403,982
Survivors of Violence Housing Assistance	41,363	0	0	0	0
VA Rental Subsidy Program	280,105	1,500,000	1,500,000	1,500,000	0
Total Expenditures	32,179,538	28,002,149	69,143,549	44,376,731	25,677,949
Transfers					
Transfer to the Affordable Housing Impact Fee Fund	7,855,263	0	0	0	0
Transfer to the City Hall Debt Service Fund	78,001	108,098	72,373	72,373	64,336
Transfer to the Community Development Block Grant Fund	0	0	584,220	584,220	0
Transfer to the General Fund	0	0	7,165	7,165	0
Transfer to the Homeless Emergency Aid Program Fund	558,157	0	0	0	0
Transfer to the Homeless Housing Assistance and Prevention Fund	7,639,913	0	0	0	0
Transfer to the Multi-Source Housing Fund	0	54,341	54,341	0	0
Total Transfers	16,131,334	162,439	718,099	663,758	64,336
Ending Fund Balance					
City Housing Authority Reserve (Use)	2,478,502	2,478,502	2,478,502	2,478,502	0
Reserve for Encumbrances (Use)	13,019,826	13,906,653	13,019,826	13,019,826	13,019,826
Unrestricted Ending Fund Balance (Use)	27,200,378	9,359,080	2,258,328	26,744,146	8,366,806
Total Ending Fund Balance	42,698,706	25,744,235	17,756,656	42,242,474	21,386,632
TOTAL USE OF FUNDS	91,009,578	53,908,823	87,618,304	87,282,963	47,128,917

* Actuals may not subtotal due to rounding.

Municipal Golf Course Fund (518)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
San Jose Financing Authority Loan Write Off Reserve (Source)	0	0	0	0	2,500,000
Unrestricted Beginning Fund Balance (Source)	1,969,976	2,354,976	2,749,493	2,749,493	146,493
Total Beginning Fund Balance	1,969,976	2,354,976	2,749,493	2,749,493	2,646,493
Revenue from the Use of Money/Property					
Interest	19,697	20,000	20,000	38,000	20,000
San Jose Golf Courses	1,021,592	700,000	700,000	309,000	800,000
Total Revenue from the Use of Money/Property	1,041,289	720,000	720,000	347,000	820,000
TOTAL SOURCE OF FUNDS	3,011,265	3,074,976	3,469,493	3,096,493	3,466,493
USE OF FUNDS					
Expenditures					
Los Lagos Golf Course	14,033	100,000	100,000	100,000	0
Rancho del Pueblo Golf Course	247,739	350,000	350,000	350,000	0
Total Expenditures	261,772	450,000	450,000	450,000	0
Ending Fund Balance					
San Jose Financing Authority Loan Write Off Reserve (Use)	0	0	2,500,000	2,500,000	3,300,000
Unrestricted Ending Fund Balance (Use)	2,749,493	2,624,976	519,493	146,493	166,493
Total Ending Fund Balance	2,749,493	2,624,976	3,019,493	2,646,493	3,466,493
TOTAL USE OF FUNDS	3,011,265	3,074,976	3,469,493	3,096,493	3,466,493

* Actuals may not subtotal due to rounding.

Planning Development Fee Program Fund (238)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	23,926	23,926	7,790	7,790	7,790
Unrestricted Beginning Fund Balance (Source)	3,372,115	4,014,477	4,335,249	4,335,249	4,023,386
Total Beginning Fund Balance	<u>3,396,041</u>	<u>4,038,403</u>	<u>4,343,039</u>	<u>4,343,039</u>	<u>4,031,176</u>
Revenue from the Use of Money/Property					
Interest	32,593	31,000	31,000	100,000	50,000
Total Revenue from the Use of Money/Property	<u>32,593</u>	<u>31,000</u>	<u>31,000</u>	<u>100,000</u>	<u>50,000</u>
Fees, Rates, and Charges					
Planning Development Program Fees	8,197,644	8,310,858	8,310,858	7,352,526	7,720,152
Total Fees, Rates, and Charges	<u>8,197,644</u>	<u>8,310,858</u>	<u>8,310,858</u>	<u>7,352,526</u>	<u>7,720,152</u>
Other Revenue					
Miscellaneous	17,706	0	0	0	0
Total Other Revenue	<u>17,706</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SOURCE OF FUNDS	<u>11,643,984</u>	<u>12,380,261</u>	<u>12,684,897</u>	<u>11,795,565</u>	<u>11,801,328</u>
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	0	332,716	332,716	387,220	362,730
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	2,107	10,072	18,572	18,000	15,182
Development Fee Program - Shared Resources Non-Personal/Equipment (PBCE)	65,340	110,171	110,171	95,000	150,171
Development Fee Program - Shared Resources Personal Services (Finance)	26,110	30,084	30,375	24,963	25,107
Development Fee Program - Shared Resources Personal Services (HR)	20,377	19,800	20,012	21,542	20,775
Development Fee Program - Shared Resources Personal Services (ITD)	348,343	328,012	326,223	280,192	331,657
Development Fee Program - Shared Resources Personal Services (PBCE)	218,688	227,260	229,541	185,560	230,432
OED Personal Services	75,970	81,368	83,762	60,352	80,649
Overhead	921,699	1,023,638	1,023,638	1,023,638	1,073,459
Planning Development Fee Program - Non-Personal/Equipment (PBCE)	288,917	166,723	166,723	240,000	302,123
Planning Development Fee Program - Personal Services (PBCE)	5,066,655	5,622,323	5,673,582	5,255,125	5,958,582
Planning Development Fee Program - Personal Services (PW)	39,993	41,549	41,982	17,144	42,267
Total Expenditures	<u>7,074,198</u>	<u>7,993,716</u>	<u>8,057,297</u>	<u>7,608,736</u>	<u>8,593,134</u>

* Actuals may not subtotal due to rounding.

Planning Development Fee Program Fund (238)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Transfers					
Transfer to the City Hall Debt Service Fund	226,747	246,696	129,568	129,568	222,247
Transfer to the General Fund	0	0	26,085	26,085	0
Total Transfers	226,747	246,696	155,653	155,653	222,247
Ending Fund Balance					
Reserve for Encumbrances (Use)	7,790	23,926	7,790	7,790	7,790
Unrestricted Ending Fund Balance (Use)	4,335,249	4,115,923	4,464,157	4,023,386	2,978,157
Total Ending Fund Balance	4,343,039	4,139,849	4,471,947	4,031,176	2,985,947
TOTAL USE OF FUNDS	11,643,984	12,380,261	12,684,897	11,795,565	11,801,328

* Actuals may not subtotal due to rounding.

Police Retiree Healthcare Trust Fund (125)
STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actual	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Claims (Source)	154,276,000	181,129,000	155,037,000	155,037,000	182,321,000
Total Beginning Fund Balance	<u>154,276,000</u>	<u>181,129,000</u>	<u>155,037,000</u>	<u>155,037,000</u>	<u>182,321,000</u>
Revenue from the Use of Money/Property					
Investment Income	(15,906,000)	11,406,000	11,406,000	9,826,000	11,460,000
Total Revenue from the Use of Money/Property	<u>(15,906,000)</u>	<u>11,406,000</u>	<u>11,406,000</u>	<u>9,826,000</u>	<u>11,460,000</u>
Transfers					
City Contributions	16,735,000	18,000,000	18,000,000	17,503,000	17,428,000
Total Transfers	<u>16,735,000</u>	<u>18,000,000</u>	<u>18,000,000</u>	<u>17,503,000</u>	<u>17,428,000</u>
TOTAL SOURCE OF FUNDS	<u>155,105,000</u>	<u>210,535,000</u>	<u>184,443,000</u>	<u>182,366,000</u>	<u>211,209,000</u>
USE OF FUNDS					
Expenditures					
Professional Fees	68,000	45,000	45,000	45,000	81,000
Total Expenditures	<u>68,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>81,000</u>
Ending Fund Balance					
Reserve for Claims (Use)	155,037,000	210,490,000	184,398,000	182,321,000	211,128,000
Total Ending Fund Balance	<u>155,037,000</u>	<u>210,490,000</u>	<u>184,398,000</u>	<u>182,321,000</u>	<u>211,128,000</u>
TOTAL USE OF FUNDS	<u>155,105,000</u>	<u>210,535,000</u>	<u>184,443,000</u>	<u>182,366,000</u>	<u>211,209,000</u>

This Statement of Source and Use is for display purposes only. The Police and Fire Retirement Plan Board of Administration a administrative budget on 4/6/23.

Police and Fire Retirement Fund (135)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actual	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Claims (Source)	4,753,564,000	4,990,044,000	4,427,322,000	4,427,322,000	4,624,117,000
Total Beginning Fund Balance	4,753,564,000	4,990,044,000	4,427,322,000	4,427,322,000	4,624,117,000
Revenue from the Use of Money/Property					
Participant Income	43,769,000	45,141,000	45,141,000	45,151,000	45,644,000
Investment Income	(296,281,000)	279,249,000	279,249,000	242,110,000	251,364,000
Total Revenue from the Use of Money/Property	(252,512,000)	324,390,000	324,390,000	287,261,000	297,008,000
Transfers					
City Contributions	215,307,000	205,908,000	205,908,000	206,746,000	201,766,000
1970 COLA	500	1,000	1,000	500	1,000
1980 COLA	6,000	7,000	7,000	5,000	7,000
1990 COLA	4,000	4,000	4,000	4,000	4,000
Total Transfers	215,317,500	205,920,000	205,920,000	206,755,500	201,778,000
TOTAL SOURCE OF FUNDS	4,716,369,500	5,520,354,000	4,957,632,000	4,921,338,500	5,122,903,000
USE OF FUNDS					
Expenditures					
Retirement Personal Services	3,937,000	4,463,000	4,463,000	4,435,000	4,792,000
Retirement Non-Personal/Equipment	1,121,000	795,000	795,000	718,000	859,000
Benefits	259,876,000	265,735,000	265,735,000	268,263,000	282,656,000
Health Insurance	23,066,000	25,618,000	22,334,000	22,687,000	22,422,000
Professional Fees	1,037,000	996,000	996,000	1,109,000	1,042,000
1970 COLA	500	1,000	1,000	500	1,000
1980 COLA	6,000	7,000	7,000	5,000	7,000
1990 COLA	4,000	4,000	4,000	4,000	4,000
Total Expenditures	289,047,500	297,619,000	294,335,000	297,221,500	311,783,000
Ending Fund Balance					
Reserve for Claims (Use)	4,427,322,000	5,222,735,000	4,663,297,000	4,624,117,000	4,811,120,000
Total Ending Fund Balance	4,427,322,000	5,222,735,000	4,663,297,000	4,624,117,000	4,811,120,000
TOTAL USE OF FUNDS	4,716,369,500	5,520,354,000	4,957,632,000	4,921,338,500	5,122,903,000

This Statement of Source and Use is for display purposes only. The Police and Fire Retirement Plan Board of Administration approved the annual administrative budget on 4/6/23. It should be noted that the personal services costs reflected in this statement can vary from the budget presented to the Board due to salary, retirement, and benefit costs when compared to those that were projected in March.

Public Works Development Fee Program Fund (241)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	65,719	65,719	59,855	59,855	59,855
Unrestricted Beginning Fund Balance (Source)	7,093,527	5,942,318	6,723,983	6,723,983	5,408,438
Total Beginning Fund Balance	7,159,246	6,008,037	6,783,838	6,783,838	5,468,293
Revenue from the Use of Money/Property					
Interest	46,706	125,000	125,000	125,000	125,000
Total Revenue from the Use of Money/Property	46,706	125,000	125,000	125,000	125,000
Fees, Rates, and Charges					
Public Works Development Program Fees	7,890,759	8,349,000	8,349,000	7,224,454	8,600,000
Public Works Utility Program Fees	6,544,953	5,401,000	5,401,000	7,366,568	6,700,000
Total Fees, Rates, and Charges	14,435,712	13,750,000	13,750,000	14,591,022	15,300,000
TOTAL SOURCE OF FUNDS	21,641,663	19,883,037	20,658,838	21,499,860	20,893,293
USE OF FUNDS					
Expenditures					
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	1,295	12,711	33,111	33,111	4,911
Development Fee Program - Shared Resources Personal Services (Finance)	14,990	17,108	17,272	17,272	14,166
Development Fee Program - Shared Resources Personal Services (ITD)	257,459	297,271	279,114	279,114	307,741
ITD Non-Personal/Equipment	0	0	0	0	18,000
Overhead	2,021,400	2,341,278	2,341,278	2,341,278	2,889,564
Public Works Development Fee Program - Non-Personal/Equipment (PBCE)	47,632	70,320	70,320	70,320	128,320
Public Works Development Fee Program - Non-Personal/Equipment (PW)	208,771	291,907	291,907	291,907	291,907
Public Works Development Fee Program - Personal Services (OED)	102,885	110,127	113,415	113,415	114,334
Public Works Development Fee Program - Personal Services (PBCE)	142,125	144,442	145,912	145,912	145,567
Public Works Development Fee Program - Personal Services (PW)	11,866,343	11,453,504	11,849,637	12,500,000	12,697,974
Total Expenditures	14,662,901	14,738,668	15,141,966	15,792,329	16,612,484
Transfers					
Transfer to the City Hall Debt Service Fund	194,925	377,434	191,829	191,829	224,174
Transfer to the General Fund	0	0	47,409	47,409	0
Total Transfers	194,925	377,434	239,238	239,238	224,174
Ending Fund Balance					
Reserve for Encumbrances (Use)	59,855	65,719	59,855	59,855	59,855
Unrestricted Ending Fund Balance (Use)	6,723,983	4,701,216	5,217,779	5,408,438	3,996,780
Total Ending Fund Balance	6,783,838	4,766,935	5,277,634	5,468,293	4,056,635
TOTAL USE OF FUNDS	21,641,664	19,883,037	20,658,838	21,499,860	20,893,293

* Actuals may not subtotal due to rounding.

Public Works Program Support Fund (150)
STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	32,067	32,067	74,620	74,620	74,620
Unrestricted Beginning Fund Balance (Source)	2,562,004	1,064,597	1,493,732	1,493,732	1,464,314
Total Beginning Fund Balance	<u>2,594,072</u>	<u>1,096,664</u>	<u>1,568,352</u>	<u>1,568,352</u>	<u>1,538,934</u>
Revenue from the Use of Money/Property					
Interest	19,772	25,000	25,000	25,000	25,000
Total Revenue from the Use of Money/Property	<u>19,772</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Other Revenue					
Miscellaneous	409	0	0	0	0
Total Other Revenue	<u>409</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers					
Capital Program Support	2,430,701	2,500,000	2,500,000	2,500,000	2,655,000
Compensated Absence	10,706,664	11,630,000	11,630,000	11,630,000	11,630,000
Public Works Program Support	6,680,568	8,339,000	8,339,000	8,339,000	9,100,000
Total Transfers	<u>19,817,934</u>	<u>22,469,000</u>	<u>22,469,000</u>	<u>22,469,000</u>	<u>23,385,000</u>
TOTAL SOURCE OF FUNDS	<u>22,432,186</u>	<u>23,590,664</u>	<u>24,062,352</u>	<u>24,062,352</u>	<u>24,948,934</u>
USE OF FUNDS					
Expenditures					
Capital Program Staff Training	17,834	50,000	50,000	50,000	50,000
Capital Support Vehicle Program	119,480	250,000	250,000	250,000	250,000
Compensated Time Off	11,187,971	11,630,000	11,630,000	11,630,000	11,630,000
Finance Non-Personal/Equipment	15,845	20,000	20,000	20,000	20,000
HR Personal Services	159,827	191,589	193,601	193,601	193,546
ITD Non-Personal/Equipment	2,980	3,654	3,654	3,654	51,654
ITD Personal Services	83,612	77,429	78,192	78,192	65,897
Overhead	1,236,203	1,479,095	1,479,095	1,479,095	1,689,186
PW Non-Personal/Equipment	831,245	704,767	969,767	1,089,767	720,596
PW Personal Services	6,979,662	7,586,973	7,757,212	7,697,212	7,889,119
Total Expenditures	<u>20,634,658</u>	<u>21,993,507</u>	<u>22,431,521</u>	<u>22,491,521</u>	<u>22,559,998</u>
Transfers					
Transfer to the City Hall Debt Service Fund	229,175	0	0	0	0
Transfer to the General Fund	0	0	31,897	31,897	0
Total Transfers	<u>229,175</u>	<u>0</u>	<u>31,897</u>	<u>31,897</u>	<u>0</u>
Ending Fund Balance					
Reserve for Encumbrances (Use)	74,620	32,067	74,620	74,620	74,620
Unrestricted Ending Fund Balance (Use)	1,493,732	1,565,090	1,524,314	1,464,314	2,314,316
Total Ending Fund Balance	<u>1,568,353</u>	<u>1,597,157</u>	<u>1,598,934</u>	<u>1,538,934</u>	<u>2,388,936</u>
TOTAL USE OF FUNDS	<u>22,432,186</u>	<u>23,590,664</u>	<u>24,062,352</u>	<u>24,062,352</u>	<u>24,948,934</u>

* Actuals may not subtotal due to rounding.

Public Works Small Cell Permitting Fee Program Fund (242)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	1,476,370	347,683	259,388	259,388	89,519
Total Beginning Fund Balance	1,476,370	347,683	259,388	259,388	89,519
Revenue from the Use of Money/Property					
Interest	1,218	5,000	5,000	5,000	5,000
Total Revenue from the Use of Money/Property	1,218	5,000	5,000	5,000	5,000
Fees, Rates, and Charges					
Public Works Small Cell Permitting Program Fees	2,886,645	2,775,000	2,775,000	2,705,000	766,000
Total Fees, Rates, and Charges	2,886,645	2,775,000	2,775,000	2,705,000	766,000
TOTAL SOURCE OF FUNDS	4,364,233	3,127,683	3,039,388	2,969,388	860,519
USE OF FUNDS					
Expenditures					
Overhead	481,457	490,507	490,507	460,606	122,782
Public Works Small Cell Permitting - Non-Personal/Equipment (PW)	31,449	41,000	41,000	30,000	10,000
Public Works Small Cell Permitting - Personal Services (PW)	3,533,501	2,452,004	2,367,143	2,311,413	548,689
Total Expenditures	4,046,408	2,983,511	2,898,650	2,802,019	681,471
Transfers					
Transfer to the City Hall Debt Service Fund	58,437	132,601	67,906	67,906	34,719
Transfer to the General Fund	0	0	9,944	9,944	0
Total Transfers	58,437	132,601	77,850	77,850	34,719
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	259,388	11,571	62,888	89,519	144,329
Total Ending Fund Balance	259,388	11,571	62,888	89,519	144,329
TOTAL USE OF FUNDS	4,364,233	3,127,683	3,039,388	2,969,388	860,519

* Actuals may not subtotal due to rounding.

Rental Stabilization Program Fee Fund (450)
STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	462,279	462,279	322,708	322,708	322,708
Unrestricted Beginning Fund Balance (Source)	2,000,028	1,450,827	1,303,532	1,303,532	271,734
Total Beginning Fund Balance	2,462,307	1,913,106	1,626,240	1,626,240	594,442
Revenue from the Use of Money/Property					
Interest	3,895	10,000	10,000	8,000	10,000
Total Revenue from the Use of Money/Property	3,895	10,000	10,000	8,000	10,000
Fees, Rates, and Charges					
Apartment Rent Ordinance Fee	2,222,716	2,497,365	2,497,365	2,591,895	2,766,312
Ellis Act Fee	2,464	0	0	27,539	0
Mobilehome Ordinance Fee	212,140	322,050	322,050	319,260	354,255
Tenant Protection Ordinance Fee	251,000	983,400	983,400	713,519	1,617,448
Total Fees, Rates, and Charges	2,688,320	3,802,815	3,802,815	3,652,213	4,738,015
TOTAL SOURCE OF FUNDS	5,154,522	5,725,921	5,439,055	5,286,453	5,342,457
USE OF FUNDS					
City Attorney Personal Services	575,009	441,707	447,728	384,000	466,458
Housing Non-Personal/Equipment	275,207	353,515	503,515	503,515	353,515
Housing Personal Services	1,997,283	2,861,339	2,739,742	2,539,742	3,096,821
Overhead	494,479	1,097,275	1,097,275	1,097,275	457,895
PBCE Personal Services	28,069	30,936	31,219	31,219	31,211
Total Expenditures	3,370,047	4,784,772	4,819,479	4,555,751	4,405,900
Transfer to the City Hall Debt Service Fund	158,235	191,581	123,502	123,502	125,987
Transfer to the General Fund	0	0	12,758	12,758	0
Total Transfers	158,235	191,581	136,260	136,260	125,987
Reserve for Encumbrances (Use)	322,708	462,279	322,708	322,708	322,708
Unrestricted Ending Fund Balance (Use)	1,303,532	287,289	160,608	271,734	487,862
Total Ending Fund Balance	1,626,240	749,568	483,316	594,442	810,570
TOTAL USE OF FUNDS	5,154,522	5,725,921	5,439,055	5,286,453	5,342,457

* Actuals may not subtotal due to rounding.

San José Arena Capital Reserve Fund (459)
STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Previously Approved Repairs Reserve (Source)	1,804,547	3,969,942	3,969,942	3,969,942	2,107,807
Unrestricted Beginning Fund Balance (Source)	4,911,712	833,712	2,824,387	2,824,387	920,522
Total Beginning Fund Balance	<u>6,716,259</u>	<u>4,803,654</u>	<u>6,794,329</u>	<u>6,794,329</u>	<u>3,028,329</u>
Revenue from the Use of Money/Property					
Interest	66,810	85,000	85,000	105,000	85,000
San Jose Arena Management	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000
Total Revenue from the Use of Money/Property	<u>1,486,810</u>	<u>1,505,000</u>	<u>1,505,000</u>	<u>1,525,000</u>	<u>1,505,000</u>
Transfers					
General Fund (Arena Revenue)	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Total Transfers	<u>2,300,000</u>	<u>2,300,000</u>	<u>2,300,000</u>	<u>2,300,000</u>	<u>2,300,000</u>
TOTAL SOURCE OF FUNDS	<u>10,503,069</u>	<u>8,608,654</u>	<u>10,599,329</u>	<u>10,619,329</u>	<u>6,833,329</u>
USE OF FUNDS					
Expenditures					
Electrical Repairs	787,846	1,010,000	1,010,000	1,865,000	255,000
Mechanical Repairs	2,711,831	2,030,000	2,030,000	4,685,000	1,024,000
Miscellaneous Repairs	25,000	30,000	30,000	30,000	121,000
Structures Repairs	31,561	450,000	450,000	784,000	2,120,000
Unanticipated / Emergency Repairs	152,504	200,000	200,000	227,000	200,000
Total Expenditures	<u>3,708,740</u>	<u>3,720,000</u>	<u>3,720,000</u>	<u>7,591,000</u>	<u>3,720,000</u>
Ending Fund Balance					
Previously Approved Repairs Reserve (Use)	3,969,942	3,969,942	5,978,807	2,107,807	2,107,807
Unrestricted Ending Fund Balance (Use)	2,824,387	918,712	900,522	920,522	1,005,522
Total Ending Fund Balance	<u>6,794,329</u>	<u>4,888,654</u>	<u>6,879,329</u>	<u>3,028,329</u>	<u>3,113,329</u>
TOTAL USE OF FUNDS	<u>10,503,069</u>	<u>8,608,654</u>	<u>10,599,329</u>	<u>10,619,329</u>	<u>6,833,329</u>

* Actuals may not subtotal due to rounding.

San José Clean Energy Operating Fund (501)
STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Operations and Maintenance Reserve (Source)	20,000,000	20,000,000	20,000,000	20,000,000	0
Reserve for Encumbrances (Source)	11,075,059	11,075,059	4,792,712	4,792,712	4,792,712
Unrestricted Beginning Fund Balance (Source)	8,123,714	65,706,335	80,614,102	80,614,102	177,030,449
Total Beginning Fund Balance	39,198,773	96,781,394	105,406,814	105,406,814	181,823,161
Revenue from the Use of Money/Property					
Interest	98,362	700,000	700,000	2,000,000	2,000,000
Total Revenue from the Use of Money/Property	98,362	700,000	700,000	2,000,000	2,000,000
Revenue from State of California					
State Energy Grants	220,508	4,208,000	4,971,039	1,924,821	1,666,776
Total Revenue from State of California	220,508	4,208,000	4,971,039	1,924,821	1,666,776
Fees, Rates, and Charges					
Energy Sales	355,472,888	411,900,000	505,900,000	516,500,000	517,500,000
Total Fees, Rates, and Charges	355,472,888	411,900,000	505,900,000	516,500,000	517,500,000
Financing Proceeds					
Commercial Paper Proceeds	45,000,000	0	0	0	0
Total Financing Proceeds	45,000,000	0	0	0	0
TOTAL SOURCE OF FUNDS	439,990,531	513,589,394	616,977,853	625,831,635	702,989,937
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	833,952	1,063,332	1,074,648	700,000	1,040,674
City Manager Personal Services	75,758	154,711	154,711	154,000	190,436
Community Energy Non-Personal/Equipment	7,455,438	9,146,801	12,146,801	8,500,000	9,416,487
Community Energy Personal Services	6,036,390	8,198,635	8,278,640	6,900,000	11,033,169
Cost of Energy	313,292,162	293,300,000	365,000,000	376,500,000	421,500,000
Debt Service - Interest - CP	642,748	2,526,000	3,380,000	2,900,000	1,000,000
Debt Service - Interest - Revolver	61,667	200,000	200,000	0	200,000
Debt Service - Principal - CP	0	0	20,000,000	40,000,000	20,000,000
Disadvantaged Communities - Green Tariff	260,548	918,000	1,713,312	1,012,548	0
Energy Efficient Programs	142,273	3,290,000	3,257,727	912,273	1,666,776
Finance Non-Personal/Equipment	23,974	24,000	24,000	24,000	26,500
Finance Personal Services	139,892	296,391	298,026	250,000	378,812
ITD Non-Personal/Equipment	0	0	0	0	12,000
ITD Personal Services	0	0	0	0	159,427
Letter of Credit Fees	923,505	1,200,000	3,700,000	1,000,000	2,500,000
Overhead	3,001,190	3,117,222	3,117,222	3,117,222	2,508,965
Pacific Gas & Electric Security Fees	1,413,733	1,512,000	1,512,000	1,500,000	1,516,000
PW Personal Services	0	123,242	123,242	120,000	175,800
San Jose Clean Energy Audits	60,038	130,650	130,650	130,650	130,650
Total Expenditures	334,363,267	325,200,984	424,110,979	443,720,693	473,455,696

* Actuals may not subtotal due to rounding.

San José Clean Energy Operating Fund (501)
STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Transfers					
Transfer to the City Hall Debt Service Fund	220,450	450,203	287,781	287,781	363,160
Transfer to the General Fund	0	0	37,891	0	0
Total Transfers	<u>220,450</u>	<u>450,203</u>	<u>325,672</u>	<u>287,781</u>	<u>363,160</u>
Ending Fund Balance					
Operations and Maintenance Reserve (Use)	20,000,000	20,000,000	20,000,000	0	136,000,000
Reserve for Encumbrances (Use)	4,792,712	11,075,059	4,792,712	4,792,712	4,792,712
Unrestricted Ending Fund Balance (Use)	80,614,102	156,863,148	167,748,490	177,030,449	88,378,369
Total Ending Fund Balance	<u>105,406,814</u>	<u>187,938,207</u>	<u>192,541,202</u>	<u>181,823,161</u>	<u>229,171,081</u>
TOTAL USE OF FUNDS	<u><u>439,990,531</u></u>	<u><u>513,589,394</u></u>	<u><u>616,977,853</u></u>	<u><u>625,831,635</u></u>	<u><u>702,989,937</u></u>

* Actuals may not subtotal due to rounding.

San José-Santa Clara Treatment Plant Income Fund (514)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	641,162	749,572	893,705	893,705	1,004,705
Total Beginning Fund Balance	<u>641,162</u>	<u>749,572</u>	<u>893,705</u>	<u>893,705</u>	<u>1,004,705</u>
Revenue from the Use of Money/Property					
Interest	5,579	8,410	8,410	11,000	12,000
Rental	246,965	100,000	100,000	100,000	100,000
Total Revenue from the Use of Money/Property	<u>252,543</u>	<u>108,410</u>	<u>108,410</u>	<u>111,000</u>	<u>112,000</u>
TOTAL SOURCE OF FUNDS	<u>893,705</u>	<u>857,982</u>	<u>1,002,115</u>	<u>1,004,705</u>	<u>1,116,705</u>
USE OF FUNDS					
Unrestricted Ending Fund Balance (Use)	893,705	857,982	1,002,115	1,004,705	1,116,705
Total Ending Fund Balance	<u>893,705</u>	<u>857,982</u>	<u>1,002,115</u>	<u>1,004,705</u>	<u>1,116,705</u>
TOTAL USE OF FUNDS	<u>893,705</u>	<u>857,982</u>	<u>1,002,115</u>	<u>1,004,705</u>	<u>1,116,705</u>

* Actuals may not subtotal due to rounding.

San José-Santa Clara Treatment Plant Operating Fund (513)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Operations and Maintenance Reserve (Source)	16,705,000	18,683,919	18,683,919	18,683,919	18,638,137
Reserve for Encumbrances (Source)	7,710,754	7,710,754	11,771,558	11,771,558	11,771,558
Unrestricted Beginning Fund Balance (Source)	19,920,830	23,364,830	22,332,052	22,484,636	34,478,786
Workers' Compensation Claims Reserve (Source)	2,352,000	2,352,000	2,352,000	2,352,000	2,352,000
Total Beginning Fund Balance	46,688,584	52,111,503	55,139,529	55,292,113	67,240,481
Revenue from the Use of Money/Property					
Interest	559,573	349,627	349,627	1,400,000	340,236
Total Revenue from the Use of Money/Property	559,573	349,627	349,627	1,400,000	340,236
Revenue from Local Agencies					
Contributions - Other Agencies	22,586,131	20,447,988	27,676,884	27,676,886	29,711,780
Contributions - Santa Clara	17,343,579	14,460,990	19,567,920	19,567,920	21,506,620
Total Revenue from Local Agencies	39,929,710	34,908,978	47,244,804	47,244,806	51,218,400
Other Revenue					
Miscellaneous	272,412	340,000	340,000	340,000	340,000
South Bay Dischargers Authority	70,408	0	0	0	0
Total Other Revenue	342,820	340,000	340,000	340,000	340,000
Transfers					
Sewer Service and Use Charge Fund	64,000,000	86,821,998	86,821,998	86,821,998	94,912,601
Total Transfers	64,000,000	86,821,998	86,821,998	86,821,998	94,912,601
TOTAL SOURCE OF FUNDS	151,520,687	174,532,106	189,895,958	191,098,917	214,051,718
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	69,428	73,371	74,146	40,000	61,273
City Manager Non-Personal/Equipment	18,516	18,375	18,375	18,375	18,375
ESD Non-Personal/Equipment	27,445,764	37,280,941	38,660,941	38,660,941	37,784,545
ESD Personal Services	54,006,036	61,594,245	62,043,886	57,010,000	65,162,608
Finance Non-Personal/Equipment	75	2,958	2,958	2,958	2,958
Finance Personal Services	119,193	113,662	116,785	130,000	130,478
HR Non-Personal/Equipment	0	1,500	1,500	1,500	1,500
HR Personal Services	322,267	347,998	351,453	270,000	355,097
Inventory	539,494	600,000	600,000	600,000	600,000
ITD Non-Personal/Equipment	8,158	14,604	14,604	14,604	155,604
ITD Personal Services	83,232	105,703	106,779	106,779	112,403
Legacy Lagoons Remediation	0	27,736,040	27,736,040	2,500,000	2,500,000
Overhead	12,280,237	13,185,608	13,185,608	13,185,608	13,056,388
PBCE Personal Services	0	124,398	124,398	84,300	131,170
Prior Fiscal Year Agency Payment	0	0	12,335,826	9,827,689	9,063,704
PW Non-Personal/Equipment	2,978	7,000	7,000	7,000	7,000
PW Personal Services	43,857	114,958	116,140	141,000	118,618
Workers' Compensation Claims	257,063	700,000	700,000	444,750	600,000
Total Expenditures	95,196,297	142,021,361	156,196,439	123,045,504	129,861,719

* Actuals may not subtotal due to rounding.

San José-Santa Clara Treatment Plant Operating Fund (513)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Transfers					
Transfer to the City Hall Debt Service Fund	1,032,277	1,033,844	563,819	563,819	738,351
Transfer to the General Fund	0	0	249,113	249,113	0
Transfer to the South Bay Water Recycling Operating Fund - Other Agencies	0	0	0	0	4,153,859
Transfer to the South Bay Water Recycling Operating Fund - San Jose	0	0	0	0	12,150,829
Transfer to the South Bay Water Recycling Operating Fund - Santa Clara	0	0	0	0	2,936,833
Total Transfers	<u>1,032,277</u>	<u>1,033,844</u>	<u>812,932</u>	<u>812,932</u>	<u>19,979,872</u>
Ending Fund Balance					
City of San Jose Legacy Lagoons Remediation Project II Reserve (Use)	0	0	0	0	25,236,040
Operations and Maintenance Reserve (Use)	18,683,919	18,638,137	18,638,137	18,638,137	17,090,521
Reserve for Encumbrances (Use)	11,771,558	7,710,754	11,771,558	11,771,558	11,771,558
Unrestricted Ending Fund Balance (Use)	22,484,636	2,776,010	124,892	34,478,786	7,760,008
Workers' Compensation Claim Reserve (Use)	<u>2,352,000</u>	<u>2,352,000</u>	<u>2,352,000</u>	<u>2,352,000</u>	<u>2,352,000</u>
Total Ending Fund Balance	<u>55,292,113</u>	<u>31,476,901</u>	<u>32,886,587</u>	<u>67,240,481</u>	<u>64,210,127</u>
TOTAL USE OF FUNDS	<u><u>151,520,687</u></u>	<u><u>174,532,106</u></u>	<u><u>189,895,958</u></u>	<u><u>191,098,917</u></u>	<u><u>214,051,718</u></u>

* Actuals may not subtotal due to rounding.

Sewage Treatment Plant Connection Fee Fund (539)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Treatment Plant Expansion Reserve (Source)	19,632,730	21,550,235	20,519,049	20,519,049	22,426,914
Total Beginning Fund Balance	<u>19,632,730</u>	<u>21,550,235</u>	<u>20,519,049</u>	<u>20,519,049</u>	<u>22,426,914</u>
Revenue from the Use of Money/Property					
Interest	175,287	151,000	151,000	40,000	151,000
Total Revenue from the Use of Money/Property	<u>175,287</u>	<u>151,000</u>	<u>151,000</u>	<u>40,000</u>	<u>151,000</u>
Fees, Rates, and Charges					
Connection Fees	1,341,778	2,513,000	2,513,000	2,513,000	2,513,000
Total Fees, Rates, and Charges	<u>1,341,778</u>	<u>2,513,000</u>	<u>2,513,000</u>	<u>2,513,000</u>	<u>2,513,000</u>
TOTAL SOURCE OF FUNDS	<u>21,149,795</u>	<u>24,214,235</u>	<u>23,183,049</u>	<u>23,072,049</u>	<u>25,090,914</u>
USE OF FUNDS					
Expenditures					
Collection Costs	622,960	640,351	640,351	640,351	640,351
Total Expenditures	<u>622,960</u>	<u>640,351</u>	<u>640,351</u>	<u>640,351</u>	<u>640,351</u>
Transfers					
Transfer to the City Hall Debt Service Fund	7,786	7,490	4,784	4,784	6,633
Total Transfers	<u>7,786</u>	<u>7,490</u>	<u>4,784</u>	<u>4,784</u>	<u>6,633</u>
Ending Fund Balance					
Treatment Plant Expansion Reserve (Use)	20,519,049	23,566,394	22,537,914	22,426,914	24,443,930
Total Ending Fund Balance	<u>20,519,049</u>	<u>23,566,394</u>	<u>22,537,914</u>	<u>22,426,914</u>	<u>24,443,930</u>
TOTAL USE OF FUNDS	<u>21,149,795</u>	<u>24,214,235</u>	<u>23,183,049</u>	<u>23,072,049</u>	<u>25,090,914</u>

* Actuals may not subtotal due to rounding.

Sewer Service And Use Charge Fund (541)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Capital Program-Financing Reserve (Source)	42,000,000	50,000,000	50,000,000	50,000,000	50,000,000
Debt Service Reserve (Source)	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Operations and Maintenance Reserve (Source)	6,002,000	6,050,000	6,050,000	6,050,000	6,170,000
Rate Stabilization Reserve (Source)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reserve for Encumbrances (Source)	1,740,951	1,740,951	3,732,010	3,732,010	3,732,010
Unrestricted Beginning Fund Balance (Source)	30,775,226	26,984,319	25,394,619	25,395,795	8,507,127
Workers' Compensation Claims Reserve (Source)	760,000	760,000	760,000	760,000	760,000
Total Beginning Fund Balance	89,278,177	93,535,270	93,936,629	93,937,805	77,169,137
Revenue from the Use of Money/Property					
Interest	337,605	754,000	754,000	250,000	754,000
Total Revenue from the Use of Money/Property	337,605	754,000	754,000	250,000	754,000
Revenue from Local Agencies					
Unassigned Viscodes	0	0	0	0	0
Total Revenue from Local Agencies	0	0	0	0	0
Fees, Rates, and Charges					
Commercial	21,320,595	27,371,256	27,371,256	26,823,832	27,371,257
Industrial	4,756,308	5,781,360	5,781,360	4,914,156	5,781,360
Residential	143,210,757	153,036,000	153,036,000	156,096,720	153,036,000
Sewer Installation	252,926	60,000	60,000	60,000	60,000
Total Fees, Rates, and Charges	169,540,585	186,248,616	186,248,616	187,894,708	186,248,617
Other Revenue					
Miscellaneous	128,930	0	0	0	0
Total Other Revenue	128,930	0	0	0	0
Transfers					
South Bay Water Recycling Operating Fund (Source)	464,265	1,000,000	1,000,000	1,000,000	19,241,521
Total Transfers	464,265	1,000,000	1,000,000	1,000,000	19,241,521
TOTAL SOURCE OF FUNDS	<u>259,749,563</u>	<u>281,537,886</u>	<u>281,939,245</u>	<u>283,082,513</u>	<u>283,413,275</u>

* Actuals may not subtotal due to rounding.

Sewer Service And Use Charge Fund (541)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
USE OF FUNDS					
Expenditures					
City Attorney Non-Personal/Equipment	0	200,000	200,000	200,000	0
City Attorney Personal Services	830,471	1,245,162	1,258,225	1,132,403	1,294,816
City Manager Non-Personal/Equipment	6,173	6,125	6,125	6,125	6,125
Clean Water Financing Authority Audit	26,408	32,272	32,272	32,272	32,272
Collection Costs	478,954	517,000	517,000	517,000	517,000
DOT Non-Personal/Equipment	5,353,217	7,195,931	7,705,895	7,205,895	9,651,346
DOT Personal Services	15,572,485	16,057,977	16,911,235	16,170,000	18,255,259
ESD Non-Personal/Equipment	400,721	525,992	525,992	447,100	797,797
ESD Personal Services	1,847,478	1,909,693	1,928,764	1,857,000	2,149,542
Facilities Capital Repairs and Maintenance	15,016	40,000	40,000	40,000	40,000
Finance Non-Personal/Equipment	29	16,750	16,750	16,750	16,750
Finance Personal Services	273,948	299,265	302,259	248,000	296,928
HR Personal Services	40,865	41,955	42,355	37,000	35,107
IDC Disposal Contract	127,353	150,000	150,000	150,000	150,000
ITD Non-Personal/Equipment	4,748	17,683	17,683	17,683	20,683
ITD Personal Services	123,194	134,488	138,061	120,000	135,885
Major Litigation Costs	231,919	1,500,000	1,500,000	1,275,000	1,500,000
Overhead	5,348,438	6,283,478	6,283,478	6,283,478	6,090,278
PBCE Personal Services	85,093	118,317	119,504	113,529	104,936
PW Non-Personal/Equipment	209,270	307,460	307,460	307,460	304,460
PW Personal Services	1,826,460	2,326,952	2,354,217	1,874,000	2,488,149
Sanitary Sewer Claims	8,857	175,000	175,000	175,000	175,000
Workers' Compensation Claims	178,756	204,000	204,000	148,440	204,000
Total Expenditures	32,989,854	39,305,500	40,736,275	38,374,135	44,266,333
Transfers					
Transfer to the City Hall Debt Service Fund	399,904	505,348	295,158	295,158	349,583
Transfer to the General Fund	0	0	84,085	84,085	0
Transfer to the San Jose-Santa Clara Treatment Plant Capital Fund	33,422,000	45,338,000	45,338,000	45,338,000	47,577,000
Transfer to the San Jose-Santa Clara Treatment Plant Operating Fund	64,000,000	86,821,998	86,821,998	86,821,998	94,912,601
Transfer to the Sewer Service and Use Charge Capital Improvement Fund	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000
Total Transfers	132,821,904	167,665,346	167,539,241	167,539,241	177,839,184
Ending Fund Balance					
Capital Program/Financing Reserve (Use)	50,000,000	50,000,000	50,000,000	50,000,000	37,000,000
Debt Service Reserve (Use)	6,000,000	6,000,000	6,000,000	6,000,000	0
Operations and Maintenance Reserve (Use)	6,050,000	6,170,000	6,170,000	6,170,000	7,290,000
Rate Stabilization Reserve (Use)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reserve for Encumbrances (Use)	3,732,010	1,740,951	3,732,010	3,732,010	3,732,010
Unrestricted Ending Fund Balance (Use)	25,395,795	7,896,089	5,001,719	8,507,127	10,525,748
Workers' Compensation Claim Reserve (Use)	760,000	760,000	760,000	760,000	760,000
Total Ending Fund Balance	93,937,805	74,567,040	73,663,729	77,169,137	61,307,758
TOTAL USE OF FUNDS	<u>259,749,563</u>	<u>281,537,886</u>	<u>281,939,245</u>	<u>283,082,513</u>	<u>283,413,275</u>

* Actuals may not subtotal due to rounding.

South Bay Water Recycling Operating Fund (570)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Operations and Maintenance Reserve (Source)	1,467,432	1,054,552	1,054,552	1,054,552	1,559,259
Reserve for Encumbrances (Source)	614,854	614,854	264,912	264,912	264,912
Unrestricted Beginning Fund Balance (Source)	676,388	3,706,021	3,986,284	3,986,284	3,909,884
Total Beginning Fund Balance	2,758,674	5,375,427	5,305,748	5,305,748	5,734,055
Revenue from the Use of Money/Property					
Interest	47,318	51,818	51,818	180,000	55,622
Total Revenue from the Use of Money/Property	47,318	51,818	51,818	180,000	55,622
Fees, Rates, and Charges					
Recycled Water Sales - Santa Clara	4,850,888	5,105,339	5,105,339	4,950,094	5,863,386
Recycled Water Sales - San Jose Water Company	3,811,860	4,050,622	4,050,622	3,685,736	4,365,754
Recycled Water Sales - Milpitas	1,451,969	1,758,145	1,758,145	1,285,268	1,522,400
Recycled Water Sales - San Jose Municipal Water System	5,660,386	6,751,740	6,751,740	5,368,294	6,358,744
Total Fees, Rates, and Charges	15,775,103	17,665,846	17,665,846	15,289,392	18,110,284
Transfers					
San Jose-Santa Clara Treatment Plant Operating Fund - Local Agency Contributions	0	0	0	0	4,153,859
San Jose-Santa Clara Treatment Plant Operating Fund - Santa Clara	0	0	0	0	2,936,833
San Jose-Santa Clara Treatment Plant Operating Fund - San Jose	0	0	0	0	12,150,829
Total Transfers	0	0	0	0	19,241,521
TOTAL SOURCE OF FUNDS	18,581,095	23,093,091	23,023,412	20,775,140	43,141,482
USE OF FUNDS					
Expenditures					
ESD Non-Personal/Equipment	3,009,194	6,431,263	9,231,263	4,231,263	8,221,940
ESD Personal Services	4,327,883	5,957,393	6,026,966	4,970,000	6,449,100
ITD Non-Personal/Equipment	725	521	521	521	7,521
Overhead	765,107	785,816	785,816	785,816	683,310
Prior Fiscal Year Agency Payment	0	0	0	0	739,750
SCVWD - Advanced Water Treatment	4,634,532	4,000,000	4,000,000	4,000,000	4,000,000
Total Expenditures	12,737,441	17,174,993	20,044,566	13,987,600	20,101,621
Transfers					
Transfer to the City Hall Debt Service Fund	73,641	63,163	29,264	29,264	36,736
Transfer to the General Fund	0	0	24,221	24,221	0
Transfer to the Sewer Service and Use Charge Fund	464,265	1,000,000	1,000,000	1,000,000	19,241,521
Total Transfers	537,906	1,063,163	1,053,485	1,053,485	19,278,257
Ending Fund Balance					
Operations and Maintenance Reserve (Use)	1,054,552	1,559,259	1,559,259	1,559,259	1,824,958
Reserve for Encumbrances (Use)	264,912	614,854	264,912	264,912	264,912
Unrestricted Ending Fund Balance (Use)	3,986,284	2,680,822	101,190	3,909,884	1,671,734
Total Ending Fund Balance	5,305,748	4,854,935	1,925,361	5,734,055	3,761,604
TOTAL USE OF FUNDS	18,581,095	23,093,091	23,023,412	20,775,140	43,141,482

* Actuals may not subtotal due to rounding.

St. James Park Management District Fund (345)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	50,000	50,000	53,830	53,830	53,830
Unrestricted Beginning Fund Balance (Source)	5,463,692	4,932,684	4,990,428	4,990,428	4,444,024
Total Beginning Fund Balance	5,513,692	4,982,684	5,044,258	5,044,258	4,497,854
Revenue from the Use of Money/Property					
Interest	45,285	36,000	36,000	70,000	36,000
Total Revenue from the Use of Money/Property	45,285	36,000	36,000	70,000	36,000
TOTAL SOURCE OF FUNDS	5,558,977	5,018,684	5,080,258	5,114,258	4,533,854
USE OF FUNDS					
Overhead	117,966	127,717	127,717	127,717	106,977
PRNS Non-Personal/Equipment	146,730	255,000	255,000	255,000	249,000
PRNS Personal Services	242,981	344,188	347,596	228,000	365,011
Total Expenditures	507,677	726,905	730,313	610,717	720,988
Transfer to the City Hall Debt Service Fund	7,042	7,551	4,369	4,369	5,721
Transfer to the General Fund	0	0	1,318	1,318	0
Total Transfers	7,042	7,551	5,687	5,687	5,721
Reserve for Encumbrances (Use)	53,830	50,000	53,830	53,830	53,830
Unrestricted Ending Fund Balance (Use)	4,990,428	4,234,228	4,290,428	4,444,024	3,753,315
Total Ending Fund Balance	5,044,258	4,284,228	4,344,258	4,497,854	3,807,145
TOTAL USE OF FUNDS	5,558,977	5,018,684	5,080,258	5,114,258	4,533,854

* Actuals may not subtotal due to rounding.

State Drug Forfeiture Fund (417)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	556,223	435,523	1,049,207	1,049,207	1,048,907
Total Beginning Fund Balance	<u>556,223</u>	<u>435,523</u>	<u>1,049,207</u>	<u>1,049,207</u>	<u>1,048,907</u>
Revenue from the Use of Money/Property					
Interest	1,784	0	0	0	0
Total Revenue from the Use of Money/Property	<u>1,784</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenue from State of California					
State Revenue	641,123	0	0	0	0
Total Revenue from State of California	<u>641,123</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SOURCE OF FUNDS	<u>1,199,129</u>	<u>435,523</u>	<u>1,049,207</u>	<u>1,049,207</u>	<u>1,048,907</u>
USE OF FUNDS					
Police Non-Personal/Equipment	149,922	29,300	300	300	0
Total Expenditures	<u>149,922</u>	<u>29,300</u>	<u>300</u>	<u>300</u>	<u>0</u>
Unrestricted Ending Fund Balance (Use)	1,049,207	406,223	1,048,907	1,048,907	1,048,907
Total Ending Fund Balance	<u>1,049,207</u>	<u>406,223</u>	<u>1,048,907</u>	<u>1,048,907</u>	<u>1,048,907</u>
TOTAL USE OF FUNDS	<u>1,199,129</u>	<u>435,523</u>	<u>1,049,207</u>	<u>1,049,207</u>	<u>1,048,907</u>

* Actuals may not subtotal due to rounding.

Storm Sewer Operating Fund (446)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Capital Program Reserve (Source)	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Grant Match Reserve (Source)	500,000	500,000	500,000	500,000	500,000
Operations and Maintenance Reserve (Source)	4,458,885	4,654,209	4,654,209	4,654,209	5,108,751
Permit Implementation Reserve (Source)	500,000	500,000	500,000	500,000	500,000
Reserve for Encumbrances (Source)	500,601	500,601	1,107,680	1,107,680	1,107,680
Unrestricted Beginning Fund Balance (Source)	8,862,046	3,731,562	4,737,115	4,737,115	6,099,137
Total Beginning Fund Balance	<u>21,821,532</u>	<u>16,886,372</u>	<u>18,499,004</u>	<u>18,499,004</u>	<u>20,315,568</u>
Fines, Forfeitures, and Penalties					
Penalties	0	9,000	9,000	9,000	9,000
Total Fines, Forfeitures, and Penalties	<u>0</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
Revenue from the Use of Money/Property					
Interest	59,120	183,000	183,000	147,000	250,000
Total Revenue from the Use of Money/Property	<u>59,120</u>	<u>183,000</u>	<u>183,000</u>	<u>147,000</u>	<u>250,000</u>
Other Revenue					
Caltrans LTC Reimbursement	100,100	0	0	0	0
Total Other Revenue	<u>100,100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Assessments					
Assessments	33,853,448	34,138,845	34,138,845	34,138,846	33,969,000
Total Special Assessments	<u>33,853,448</u>	<u>34,138,845</u>	<u>34,138,845</u>	<u>34,138,846</u>	<u>33,969,000</u>
TOTAL SOURCE OF FUNDS	<u>55,834,199</u>	<u>51,217,217</u>	<u>52,829,849</u>	<u>52,793,850</u>	<u>54,543,568</u>
USE OF FUNDS					
Expenditures					
Collection Fees	97,446	100,000	100,000	161,638	100,000
DOT Non-Personal/Equipment	1,884,143	3,303,461	3,303,461	3,365,099	2,330,961
DOT Personal Services	6,191,661	6,434,803	6,733,240	6,733,240	7,298,549
ESD Non-Personal/Equipment	1,927,451	3,180,562	3,180,562	3,242,200	2,825,179
ESD Personal Services	7,659,925	8,117,061	8,199,194	8,199,194	8,349,120
Finance Personal Services	70,808	81,709	82,530	82,530	95,052
Fire Non-Personal/Equipment	77,206	175,000	175,000	175,000	175,000
HR Personal Services	56,926	61,104	61,703	61,703	60,379
IDC Contract	101,573	153,979	153,979	153,979	153,979
ITD Non-Personal/Equipment	3,895	17,113	17,113	17,113	32,113
ITD Personal Services	118,141	127,704	129,010	129,010	129,852
Overhead	3,558,270	4,273,507	4,273,507	4,273,507	4,177,480
PBCE Personal Services	108,248	120,214	121,461	121,461	95,444
PW Non-Personal/Equipment	17,749	48,000	48,000	48,000	48,000
PW Personal Services	751,238	802,279	811,613	811,613	718,621
Workers' Compensation Claims	91,300	100,000	100,000	99,696	100,000
Yard Trimming Collection/Processing	2,724,240	2,800,021	2,900,021	2,800,021	3,064,021
Total Expenditures	<u>25,440,218</u>	<u>29,896,517</u>	<u>30,390,394</u>	<u>30,475,004</u>	<u>29,753,750</u>

* Actuals may not subtotal due to rounding.

Storm Sewer Operating Fund (446)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Transfers					
Transfer to the City Hall Debt Service Fund	307,818	569,689	354,378	354,378	442,965
Transfer to the Community Facilities Dist No. 13 (Guadalupe Mines) Fund	10,121	10,121	10,121	10,121	10,121
Transfer to the Community Facilities Dist No. 15 (Berryessa - Sierra) Fund	26,920	26,920	26,920	26,920	26,920
Transfer to the Community Facilities District No. 16 (Raleigh - Coronado) Fund	28,000	28,000	28,000	28,000	28,000
Transfer to the General Fund	0	0	61,741	61,741	0
Transfer to the Maintenance District No. 15 Fund	22,118	22,118	22,118	22,118	22,118
Transfer to the Storm Sewer Capital Fund	11,500,000	1,500,000	1,500,000	1,500,000	6,000,000
Total Transfers	11,894,977	2,156,848	2,003,278	2,003,278	6,530,124
Ending Fund Balance					
Capital Program Reserve (Use)	7,000,000	7,000,000	7,000,000	7,000,000	0
Grant Match Reserve (Use)	500,000	500,000	500,000	500,000	0
Operations and Maintenance Reserve (Use)	4,654,209	5,108,751	5,108,751	5,108,751	5,108,751
Permit Implementation Reserve (Use)	500,000	500,000	500,000	500,000	0
Reserve for Encumbrances (Use)	1,107,680	500,601	1,107,680	1,107,680	1,107,680
Unrestricted Ending Fund Balance (Use)	4,737,115	5,554,500	6,219,746	6,099,137	12,043,263
Total Ending Fund Balance	18,499,004	19,163,852	20,436,177	20,315,568	18,259,694
TOTAL USE OF FUNDS	55,834,199	51,217,217	52,829,849	52,793,850	54,543,568

* Actuals may not subtotal due to rounding.

Supplemental Law Enforcement Services Fund (414)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	201,744	201,744	872,339	872,339	872,339
Unrestricted Beginning Fund Balance (Source)	2,747,858	2,250,372	2,110,452	2,110,452	2,818,695
Total Beginning Fund Balance	2,949,602	2,452,116	2,982,791	2,982,791	3,691,034
Revenue from the Use of Money/Property					
Interest	30,093	0	0	0	0
Total Revenue from the Use of Money/Property	30,093	0	0	0	0
Revenue from State of California					
State Revenue	2,037,714	3,381,051	5,052,731	5,052,731	0
Total Revenue from State of California	2,037,714	3,381,051	5,052,731	5,052,731	0
TOTAL SOURCE OF FUNDS	5,017,408	5,833,167	8,035,522	8,035,522	3,691,034
USE OF FUNDS					
SLES Grant 2016-2018	4,188	53,941	53,941	53,941	0
SLES Grant 2017-2019	8,398	32,073	53,074	53,074	0
SLES Grant 2018-2020	97,732	168,129	195,217	195,217	0
SLES Grant 2019-2021	346,404	316,534	287,869	287,869	0
SLES Grant 2020-2022	1,531,906	804,578	674,190	674,190	0
SLES Grant 2021-2023	45,990	1,324,736	2,330,197	2,330,197	0
SLES Grant 2022-2024	0	0	750,000	750,000	0
Total Expenditures	2,034,617	2,699,991	4,344,488	4,344,488	0
Reserve for Encumbrances (Use)	872,339	201,744	872,339	872,339	872,339
Unrestricted Ending Fund Balance (Use)	2,110,452	2,931,432	2,818,695	2,818,695	2,818,695
Total Ending Fund Balance	2,982,791	3,133,176	3,691,034	3,691,034	3,691,034
TOTAL USE OF FUNDS	5,017,408	5,833,167	8,035,522	8,035,522	3,691,034

* Actuals may not subtotal due to rounding.

Transient Occupancy Tax Fund (461)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Cultural Grants Reserve (Source)	0	1,476,431	1,476,431	1,476,431	4,125,000
Reserve for Encumbrances (Source)	949,389	949,389	674,984	674,984	674,984
Unrestricted Beginning Fund Balance (Source)	2,068,607	1,593,028	3,898,624	3,898,624	393,028
Total Beginning Fund Balance	3,017,996	4,018,848	6,050,039	6,050,039	5,193,012
Transient Occupancy Tax					
Transient Occupancy Tax Revenue	15,768,509	16,500,000	16,500,000	24,000,000	24,000,000
Total Transient Occupancy Tax	15,768,509	16,500,000	16,500,000	24,000,000	24,000,000
Licenses and Permits					
OCA Special Event Permits	18,064	30,000	30,000	30,000	30,000
Total Licenses and Permits	18,064	30,000	30,000	30,000	30,000
Revenue from the Use of Money/Property					
Interest	5,788	25,000	25,000	25,000	25,000
Total Revenue from the Use of Money/Property	5,788	25,000	25,000	25,000	25,000
TOTAL SOURCE OF FUNDS	18,810,357	20,573,848	22,605,039	30,105,039	29,248,012
USE OF FUNDS					
Expenditures					
Cultural Grants	2,253,801	4,701,820	5,320,443	3,070,443	5,439,105
Cultural Grants Administration	1,728,005	2,325,247	2,325,247	2,325,247	2,411,531
San José Convention and Visitors Bureau	2,388,382	4,197,000	4,759,324	6,634,324	6,072,000
Total Expenditures	6,370,188	11,224,067	12,405,014	12,030,014	13,922,636
Transfers					
Transfer to the Convention and Cultural Affairs Fund	6,390,130	8,007,364	9,132,013	12,882,013	11,757,365
Total Transfers	6,390,130	8,007,364	9,132,013	12,882,013	11,757,365
Ending Fund Balance					
Cultural Grants Reserve (Use)	1,476,431	0	0	4,125,000	2,500,000
Reserve for Encumbrances (Use)	674,984	949,389	674,984	674,984	674,984
Unrestricted Ending Fund Balance (Use)	3,898,624	393,028	393,028	393,028	393,027
Total Ending Fund Balance	6,050,039	1,342,417	1,068,012	5,193,012	3,568,011
TOTAL USE OF FUNDS	18,810,357	20,573,848	22,605,039	30,105,039	29,248,012

* Actuals may not subtotal due to rounding.

Vehicle Maintenance And Operations Fund (552)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Fuel Usage Reserve (Source)	300,000	0	0	0	0
Reserve for Encumbrances (Source)	1,250,386	1,250,386	1,191,784	1,191,784	1,191,784
Unrestricted Beginning Fund Balance (Source)	1,730,321	1,351,685	2,966,649	2,966,649	608,883
Total Beginning Fund Balance	3,280,707	2,602,071	4,158,433	4,158,433	1,800,667
Revenue from the Use of Money/Property					
Interest	24,568	12,000	40,000	12,000	72,000
Total Revenue from the Use of Money/Property	24,568	12,000	40,000	12,000	72,000
Other Revenue					
Miscellaneous	48,686	40,000	40,000	40,000	40,000
Total Other Revenue	48,686	40,000	40,000	40,000	40,000
Transfers					
Departmental Charges (M&O)	21,595,532	22,501,000	22,501,000	22,501,000	23,946,980
Replacement Charges	4,565,721	8,015,250	11,125,250	11,125,250	12,497,486
Total Transfers	26,161,253	30,516,250	33,626,250	33,626,250	36,444,466
TOTAL SOURCE OF FUNDS	29,515,214	33,170,321	37,864,683	37,836,683	38,357,133
USE OF FUNDS					
Expenditures					
HR Personal Services (Vehicle M&O)	96,703	91,333	93,403	93,403	103,938
Inventory Purchases	9,133,142	8,913,000	10,163,000	10,163,000	8,913,000
ITD Non-Personal/Equipment	877	630	630	630	66,630
Overhead	796,927	956,397	956,397	956,397	1,094,657
Police Vehicle Replacements	0	6,515,250	9,465,250	9,465,250	6,515,250
PW Non-Personal/Equipment	2,267,038	2,720,166	2,780,166	2,780,166	3,041,166
PW Personal Services	8,735,949	9,623,727	9,714,259	9,714,259	10,295,404
Vehicle Replacements	4,021,749	1,982,236	2,668,850	2,668,850	5,982,236
Workers' Compensation Claims	202,829	100,000	100,000	100,000	100,000
Total Expenditures	25,255,213	30,902,739	35,941,955	35,941,955	36,112,281
Transfers					
Transfer to the City Hall Debt Service Fund	77,062	96,737	43,939	43,939	55,149
Transfer to the General Fund	0	0	38,122	38,122	0
Transfer to the General Fund - Interest Income	24,505	12,000	40,000	12,000	72,000
Total Transfers	101,567	108,737	122,061	94,061	127,149
Ending Fund Balance					
Fuel Usage Reserve (Use)	0	350,000	0	0	500,000
Reserve for Encumbrances (Use)	1,191,784	1,250,386	1,191,784	1,191,784	1,191,784
Unrestricted Ending Fund Balance (Use)	2,966,649	558,459	608,883	608,883	425,919
Total Ending Fund Balance	4,158,434	2,158,845	1,800,667	1,800,667	2,117,703
TOTAL USE OF FUNDS	29,515,214	33,170,321	37,864,683	37,836,683	38,357,133

* Actuals may not subtotal due to rounding.

Water Utility Fund (515)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Rate Stabilization Reserve (Source)	1,558,394	1,400,000	1,400,000	1,400,000	1,400,000
Muni Water Recycled Water Expansion Reserve (Source)	1,000,000	1,300,000	1,300,000	1,300,000	1,300,000
Operations and Maintenance Reserve (Source)	8,395,492	8,389,213	8,389,213	8,389,213	8,389,213
Reserve for Encumbrances (Source)	1,593,978	1,593,978	1,266,032	1,266,032	1,266,032
Unrestricted Beginning Fund Balance (Source)	5,020,175	3,513,970	2,783,764	2,783,764	2,180,318
Workers' Compensation Claims Reserve (Source)	50,000	50,000	50,000	50,000	50,000
Total Beginning Fund Balance	17,618,039	16,247,161	15,189,009	15,189,009	14,585,563
Revenue from the Use of Money/Property					
Interest	56,784	133,254	133,254	55,000	133,254
Total Revenue from the Use of Money/Property	56,784	133,254	133,254	55,000	133,254
Fees, Rates, and Charges					
Operating - Water Sales	54,380,652	63,510,383	63,510,383	64,111,433	73,230,440
Total Fees, Rates, and Charges	54,380,652	63,510,383	63,510,383	64,111,433	73,230,440
Other Revenue					
Late Fees	957,198	300,000	300,000	951,000	300,000
Operating - Miscellaneous	711,789	100,000	100,000	100,000	100,000
Total Other Revenue	1,668,987	400,000	400,000	1,051,000	400,000
TOTAL SOURCE OF FUNDS	73,724,463	80,290,798	79,232,646	80,406,442	88,349,257
USE OF FUNDS					
Expenditures					
Banking Services	247,688	170,000	240,000	247,688	247,688
City Attorney Personal Services	113,492	132,172	133,603	113,491	139,083
Customer Information System Transition	4,883	150,000	150,000	4,883	150,000
ESD Non-Personal/Equipment	37,955,535	43,799,019	43,799,019	43,799,019	45,566,632
ESD Personal Services	8,580,436	8,319,627	8,485,036	10,088,054	8,642,741
Finance Personal Services	405,725	503,058	508,132	405,725	514,987
HR Personal Services	5,237	16,617	16,785	15,753	17,056
ITD Non-Personal/Equipment	23,763	141,051	141,051	141,051	160,051
ITD Personal Services	550,663	584,693	619,406	619,406	595,418
Overhead	1,745,871	2,067,875	2,067,875	2,067,875	1,914,958
PW Non-Personal/Equipment	39,274	39,547	39,547	39,274	39,547
Workers' Compensation Claims	16,500	15,000	15,000	8,982	15,000
Total Expenditures	49,689,067	55,938,659	56,215,454	57,551,201	58,003,161
Transfers					
Transfer to the City Hall Debt Service Fund	246,387	222,439	131,007	131,007	151,408
Transfer to the General Fund	0	0	38,671	38,671	0
Transfer to the General Fund - Late Fees	800,000	300,000	300,000	300,000	0
Transfer to the Water Utility Capital Fund	7,800,000	7,800,000	7,800,000	7,800,000	8,800,000
Total Transfers	8,846,387	8,322,439	8,269,678	8,269,678	8,951,408

* Actuals may not subtotal due to rounding.

Water Utility Fund (515)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Ending Fund Balance					
Muni Water Recycled Water Expansion Reserve (Use)	1,300,000	1,300,000	1,300,000	1,300,000	1,600,000
Operations and Maintenance Reserve (Use)	8,389,213	8,389,213	8,389,213	8,389,213	9,304,731
Rate Stabilization Reserve (Use)	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Reserve for Encumbrances (Use)	1,266,032	1,593,978	1,266,032	1,266,032	1,266,032
Unrestricted Ending Fund Balance (Use)	2,783,764	3,296,509	2,342,269	2,180,318	7,773,925
Workers' Compensation Claim Reserve (Use)	50,000	50,000	50,000	50,000	50,000
Total Ending Fund Balance	<u>15,189,009</u>	<u>16,029,700</u>	<u>14,747,514</u>	<u>14,585,563</u>	<u>21,394,688</u>
TOTAL USE OF FUNDS	<u>73,724,463</u>	<u>80,290,798</u>	<u>79,232,646</u>	<u>80,406,442</u>	<u>88,349,257</u>

* Actuals may not subtotal due to rounding.

Workforce Development Fund (290)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	213,191	213,191	46,002	46,002	46,002
Unrestricted Beginning Fund Balance (Source)	317,469	337,314	509,448	509,448	501,610
work2future Board Mandated Reserve (Source)	754,801	754,801	754,801	754,801	754,801
Total Beginning Fund Balance	1,285,461	1,305,306	1,310,251	1,310,251	1,302,413
Revenue from Local Agencies					
Grants	418,634	21,160	0	0	0
Total Revenue from Local Agencies	418,634	21,160	0	0	0
Revenue from Federal Government					
Grants	6,735,594	10,661,985	12,024,764	8,882,744	10,368,581
Total Revenue from Federal Government	6,735,594	10,661,985	12,024,764	8,882,744	10,368,581
Other Revenue					
Grants	200,250	176,666	314,066	451,183	57,175
Total Other Revenue	200,250	176,666	314,066	451,183	57,175
TOTAL SOURCE OF FUNDS	8,639,938	12,165,117	13,649,081	10,644,178	11,728,169
USE OF FUNDS					
Expenditures					
Administration	445,704	526,214	692,238	445,340	492,412
Adult Workers	2,208,241	2,279,968	2,989,577	2,234,076	2,718,593
BusinessOwnerSpace.com Network	1,062	7,912	7,838	7,838	0
CA Workforce Association	0	4,042	4,042	4,042	0
Career National Dislocated Workers Grant (NDWG)	25,816	410,856	410,856	291,253	119,603
Cities for Financial Empowerment	25,000	30,000	37,500	30,325	57,175
City Attorney Administrative Costs	87,883	117,970	117,970	93,177	129,199
Dislocated Workers	1,368,564	2,952,648	3,372,862	2,444,845	3,258,729
Dislocated Workers - COVID-19	334,734	220,981	158,691	158,691	0
Emerging Needs - Local Assistance Funds to work2future	0	5,000	5,000	5,000	0
HVAC Technician & Green Technology Program	0	0	100,000	100,000	0
Prison to Employment Implementation Grant	412,961	0	0	0	0
Rapid Response Grant	398,189	880,239	873,959	873,959	512,371
SJ Works (Amazon)	0	100,000	100,000	100,000	0
SJ Works (Bank of America)	55,250	55,000	84,900	84,900	0
SJ Works (EDP Renewable)	91,667	91,666	91,666	91,666	0
SJ Works (Flagship)	0	5,000	5,000	5,000	0
SJ Works (Shipt)	0	0	0	22,750	0
SJ Works (Wells Fargo)	7,500	7,500	7,500	7,500	0
Sling Shot 2.0 Regional Plan Implementation	653	21,160	24,232	24,232	0
Veterans' Employment - Related Assistance Program	509	55,164	56,691	56,691	0
Workforce Accelerator Fund	36,999	217,428	213,001	213,001	0
Youth Workers	1,828,954	3,000,517	3,114,687	2,047,479	3,137,673
Total Expenditures	7,329,687	10,989,265	12,468,210	9,341,765	10,425,756

* Actuals may not subtotal due to rounding.

Workforce Development Fund (290)

STATEMENT OF SOURCE AND USE OF FUNDS

	2021-2022 Actuals *	2022-2023 Adopted	2022-2023 Modified	2022-2023 Estimate	2023-2024 Proposed
Ending Fund Balance					
Reserve for Encumbrances (Use)	46,002	213,191	46,002	46,002	46,002
Unrestricted Ending Fund Balance (Use)	509,448	207,860	380,068	501,610	402,890
work2future Board Mandated Reserve (Use)	754,801	754,801	754,801	754,801	853,521
Total Ending Fund Balance	1,310,251	1,175,852	1,180,871	1,302,413	1,302,413
TOTAL USE OF FUNDS	8,639,938	12,165,117	13,649,081	10,644,178	11,728,169

* Actuals may not subtotal due to rounding.