

**FINANCE DEPARTMENT**  
Monthly Financial Report

Financial Results for the Month Ended August 31, 2024  
Fiscal Year 2024-2025  
*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Month Ended August 31, 2024**  
**Fiscal Year 2024-2025**  
*(UNAUDITED)*

***Table of Contents***

	<i>Page Reference</i>
<b>General Fund</b>	
Comparison of Current Year's Monthly Cash Balance vs. Prior Year's Balance.....	1
Comparison of Current Year-to-Date Revenues vs. Prior Year-to-Date Revenues.....	2
Comparison of Current Year-to-Date Expenditures vs. Prior Year-to-Date Expenditures.....	2
Comparison of Current Year-to-Date Revenues for Major Revenue Sources vs. Prior Year-to-Date Revenues.....	3
Comparison of Current Year-to-Date Expenditures by Type vs. Prior Year-to-Date Expenditures .....	3
Source and Use of Funds.....	4
Supplemental Schedule of Departmental Revenues.....	7
<b>Other Funds</b>	
<i>Special Funds</i>	
Comparison of Current Year-to-Date Construction & Conveyance Tax Revenues vs. Prior Year-to-Date Revenues.....	8
Comparison of Current Year-to-Date Construction & Conveyance Tax Expenditures vs. Prior Year-to-Date Expenditures.....	8
Comparison of Year-to-Date Revenues and YTD Expenditures vs. Prior Year-to-Date Revenue and Expenditures for:	
Airport Revenue Fund 521 and Airport Maintenance & Operation Fund 523.....	9
WPCP Operation Fund 513.....	10
General Purpose Parking Fund 533 & 559.....	11
Clean Energy Fund 501.....	12
Source and Use of Funds .....	13

**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Month Ended August 31, 2024**  
**Fiscal Year 2024-2025**  
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***Table of Contents***

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

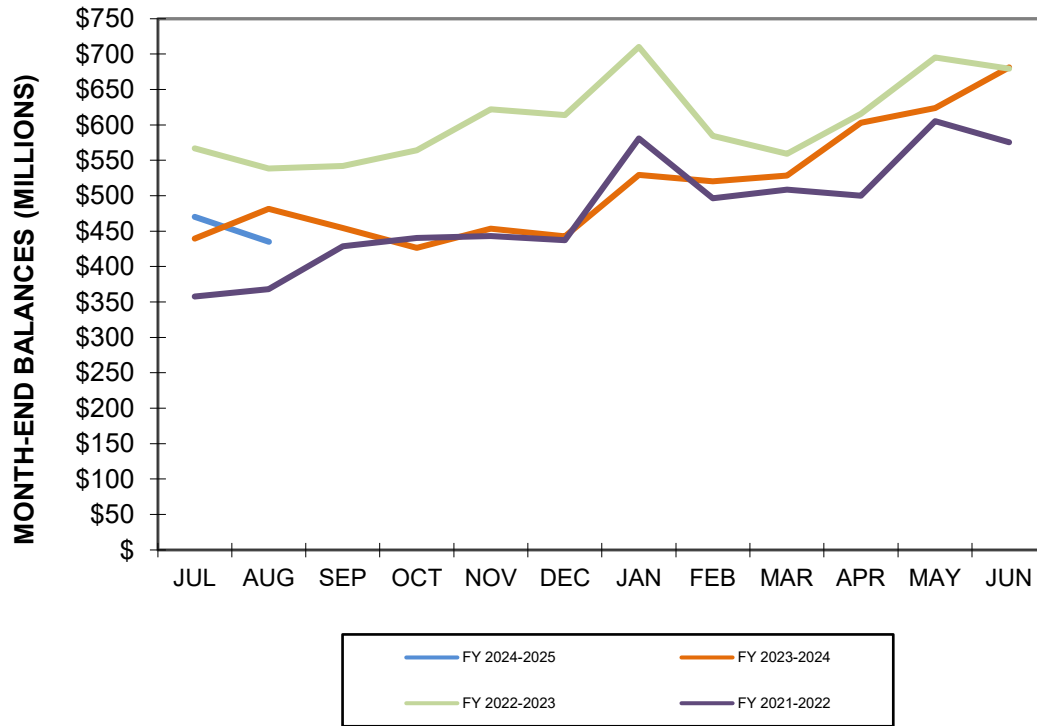
Submitted by:

DREW CORBETT

*Drew Corbett*

Director of Finance (Acting)

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

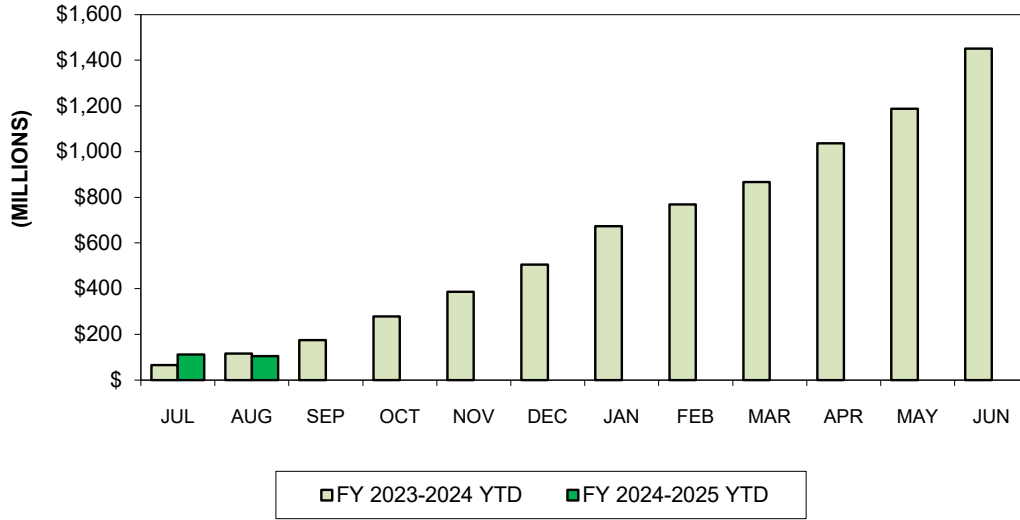


### GENERAL FUND MONTHLY CASH BALANCES

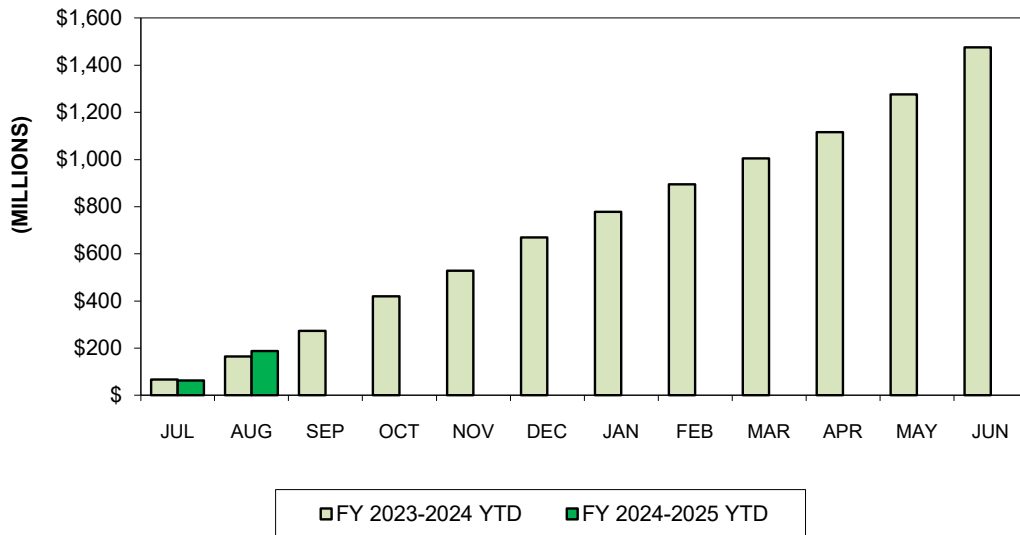
MONTH	FY 2024-2025	FY 2023-2024	FY 2022-2023	FY 2021-2022
JULY <sup>(1)</sup>	\$ 470,628,926	\$ 439,558,442	\$ 566,915,115	\$ 358,124,221
AUGUST	435,081,404	481,331,154	538,605,518	367,985,840
SEPTEMBER	-	454,215,277	542,042,503	428,548,372
OCTOBER	-	426,618,323	564,251,170	440,238,436
NOVEMBER	-	453,578,125	622,142,937	442,957,719
DECEMBER	-	442,840,961	613,707,115	437,194,188
JANUARY	-	529,348,366	710,351,741	580,885,854
FEBRUARY	-	520,153,859	584,487,275	496,453,999
MARCH	-	528,642,315	559,096,267	508,488,546
APRIL	-	603,219,478	615,840,435	500,240,167
MAY	-	623,943,677	695,301,954	605,557,239
JUNE	-	681,274,128	679,263,084	575,342,891

(1) The General Fund cash balance decreased in July as part of the annual lump-sum pre-funding of a portion of the employer's share of retirement contributions to achieve budgetary savings. In 2024-2025, the City pre-funded with \$220 million cash.

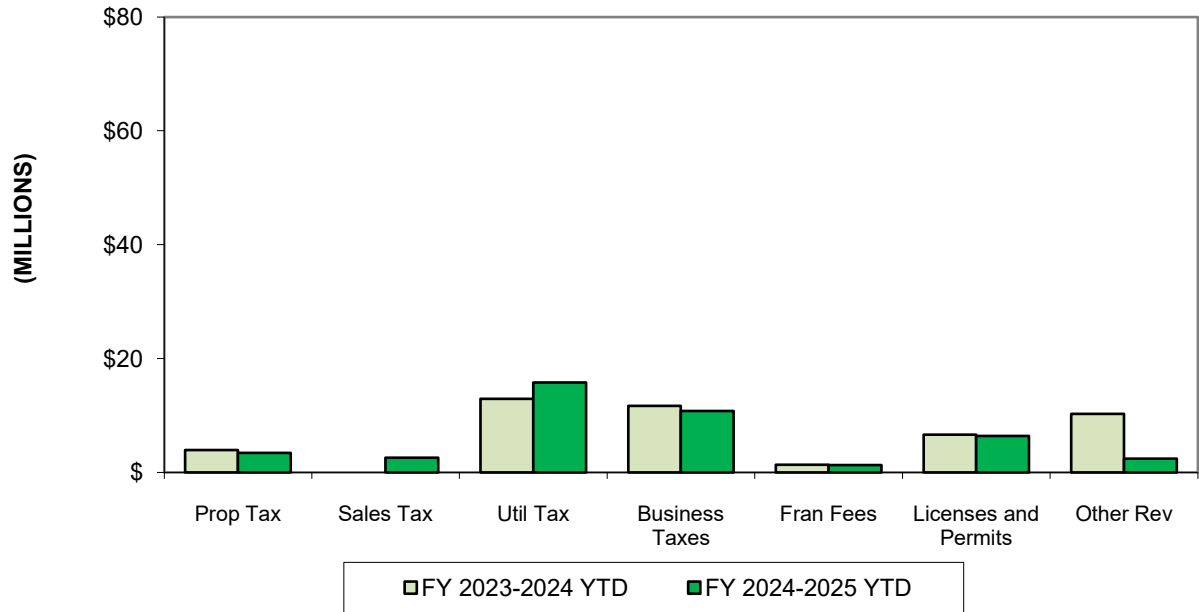
**GENERAL FUND**  
**Comparison of YTD Revenues vs. Prior YTD Revenues**



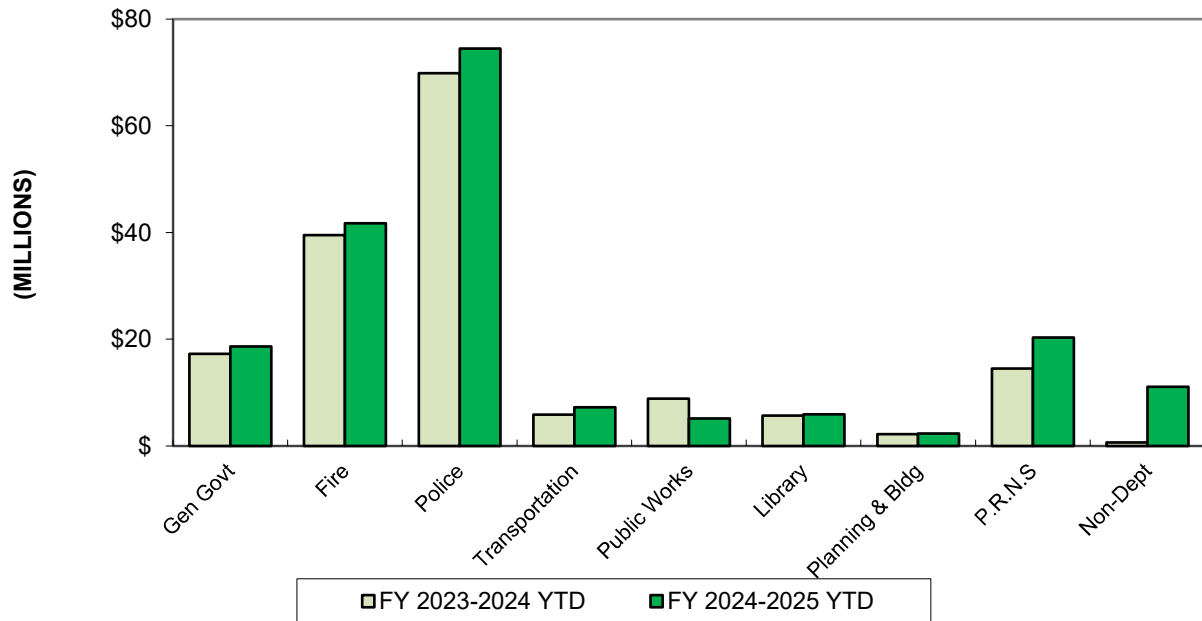
**GENERAL FUND**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**



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



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



Note: 1) Decrease in other revenues were due to a) \$4.5M proceeds of legal settlement received in August 2023; whereas, \$0 was received in August 2024 and b) \$2M decrease in Racial Profiling Law Enforcement State Grant.  
 2) Increase in non-dept expenditures was due to a one-time payment of \$12M legal settlement in August 2024.

**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS**  
**FOR THE MONTHS ENDED AUGUST 31, 2024**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2023-2024 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2023-2024 BUDGET	CUR YTD ACTUAL	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END ACTUAL	CUR YTD LESS PRIOR YTD ACTUAL	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
<b>Fund Balance</b>											
Prior Year Encumbrances	-	-	97,571	97,571	97,571	100.00%	81,495	100.74%	80,900	16,076	19.73%
Available Balance	576,481	-	-	576,481	576,481	100.00%	629,627	98.48%	639,359	(53,146)	-8.44%
<b>Total Fund Balance</b>	<b>576,481</b>	<b>-</b>	<b>97,571</b>	<b>674,052</b>	<b>674,052</b>	<b>100.00%</b>	<b>711,122</b>	<b>98.73%</b>	<b>720,259</b>	<b>(37,070)</b>	<b>-5.21%</b>
<b>General Revenues</b>											
Property Tax	495,000	-	-	495,000	3,411	0.69%	3,911	0.83%	473,724	(500)	-12.78%
Sales Tax	352,000	-	-	352,000	2,576	0.73%	-	0.00%	333,411	2,576	#DIV/0!
Telephone Line Tax	22,000	-	-	22,000	1,319	6.00%	1,783	8.00%	22,292	(464)	-26.02%
Transient Occupancy Tax	16,000	-	-	16,000	1,191	7.44%	1,012	6.37%	15,894	179	17.69%
Franchise Fees	55,023	-	-	55,023	1,242	2.26%	1,344	2.56%	52,476	(102)	-7.59%
Utility Tax	136,000	-	-	136,000	15,761	11.59%	12,911	9.95%	129,771	2,850	22.07%
Business Taxes	87,000	-	-	87,000	10,767	12.38%	11,642	13.53%	86,072	(875)	-7.52%
Licenses and Permits	21,818	-	-	21,818	6,403	29.35%	6,606	30.83%	21,428	(203)	-3.07%
Fines, Forfeits and Penalties	17,605	-	-	17,605	1,800	10.22%	2,014	14.06%	14,323	(214)	-10.63%
Use of Money and Property	18,735	-	-	18,735	2,600	13.88%	3,130	13.74%	22,775	(530)	-16.93%
Revenue from Local Agencies	19,078	-	-	19,078	(92)	-0.48%	310	1.33%	23,283	(402)	-129.68%
Revenue from State of CA	36,803	275	-	37,078	66	0.18%	352	1.28%	27,515	(286)	-81.25%
Revenue from Federal Government	15,528	-	-	15,528	(1,339)	-8.62%	195	3.57%	5,462	(1,534)	-786.67%
Fees, Rates and Charges	27,809	-	-	27,809	2,704	9.72%	4,793	19.15%	25,030	(2,089)	-43.58%
Other Revenues	9,560	-	-	9,560	2,390	25.00%	10,275	81.14%	12,664	(7,885)	-76.74%
<b>Total General Revenues</b>	<b>1,329,959</b>	<b>275</b>	<b>-</b>	<b>1,330,234</b>	<b>50,799</b>	<b>3.82%</b>	<b>60,278</b>	<b>4.58%</b>	<b>1,316,869</b>	<b>(9,479)</b>	<b>-15.73%</b>
<b>Transfers &amp; Reimbursements</b>											
Overhead Reimbursements	87,109	-	-	87,109	53,223	61.10%	42,906	53.38%	80,379	10,317	24.05%
Transfers from Other Funds	32,879	-	-	32,879	237	0.72%	12,997	38.05%	34,160	(12,760)	-98.18%
Reimbursements for Services	19,226	-	-	19,226	-	0.00%	-	0.00%	19,049	-	0.00%
<b>Total Transfers &amp; Reimbursements</b>	<b>139,214</b>	<b>-</b>	<b>-</b>	<b>139,214</b>	<b>53,460</b>	<b>38.40%</b>	<b>55,903</b>	<b>41.85%</b>	<b>133,588</b>	<b>(2,443)</b>	<b>-4.37%</b>
<b>Total Sources</b>	<b>2,045,654</b>	<b>275</b>	<b>97,571</b>	<b>2,143,500</b>	<b>778,311</b>	<b>36.31%</b>	<b>827,303</b>	<b>38.11%</b>	<b>2,170,716</b>	<b>(48,992)</b>	<b>-5.92%</b>

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Note: Figures may not total due to rounding.

**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE MONTHS ENDED AUGUST 31, 2024**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END	PRIOR YEAR-END	CUR YTD LESS	% CHANGE
	FY 2023-2024	BUDGET		FY 2023-2024			ACTUAL %	YTD	OF PRIOR				
	BUDGET	AMENDMENTS		BUDGET	ACTUAL	ENCUMBR	OF BUDGET	ACTUAL (1)	YEAR-END				
<b>General Government</b>													
Mayor and Council	18,136	-	37	18,173	1,999	34	11.00%	1,965	13.48%	14,578	34	1.73%	
City Attorney	19,032	-	1,912	20,944	2,436	2,166	11.63%	2,836	14.70%	19,296	(400)	-14.10%	
City Auditor	2,940	-	3	2,943	395	-	13.42%	355	12.65%	2,807	40	11.27%	
City Clerk	3,812	-	96	3,908	475	356	12.16%	430	11.24%	3,825	45	10.47%	
City Manager	23,980	-	951	24,931	3,222	1,353	12.92%	2,954	12.89%	22,920	268	9.07%	
Finance	24,294	-	830	25,124	3,219	1,519	12.81%	2,614	11.39%	22,942	605	23.14%	
Information Technology	34,560	-	3,776	38,336	4,252	3,703	11.09%	3,408	11.65%	29,247	844	24.77%	
Human Resources	15,386	-	87	15,473	1,530	5,121	9.89%	1,715	11.51%	14,896	(185)	-10.79%	
Independent Police Auditor	1,645	-	-	1,645	175	-	10.64%	205	15.41%	1,330	(30)	-14.63%	
Office of Economic Development	7,667	-	600	8,267	897	470	10.85%	751	12.06%	6,228	146	19.44%	
<b>Total General Government</b>	<b>151,453</b>	<b>-</b>	<b>8,292</b>	<b>159,745</b>	<b>18,600</b>	<b>14,722</b>	<b>11.64%</b>	<b>17,233</b>	<b>12.48%</b>	<b>138,069</b>	<b>1,367</b>	<b>7.93%</b>	
<b>Public Safety</b>													
Fire	296,420	-	3,182	299,602	41,739	3,450	13.93%	39,506	13.74%	287,559	2,233	5.65%	
Police	543,971	-	3,435	547,406	74,470	4,002	13.60%	69,881	13.58%	514,620	4,589	6.57%	
<b>Total Public Safety</b>	<b>840,391</b>	<b>-</b>	<b>6,617</b>	<b>847,008</b>	<b>116,209</b>	<b>7,452</b>	<b>13.72%</b>	<b>109,387</b>	<b>13.64%</b>	<b>802,179</b>	<b>6,822</b>	<b>6.24%</b>	
<b>Capital Maintenance</b>													
Transportation	51,568	-	1,264	52,832	7,206	3,796	13.64%	5,823	12.25%	47,522	1,383	23.75%	
Public Works	54,958	-	517	55,475	5,106	5,822	9.20%	8,842	15.88%	55,678	(3,736)	-42.25%	
<b>Total Capital Maintenance</b>	<b>106,526</b>	<b>-</b>	<b>1,781</b>	<b>108,307</b>	<b>12,312</b>	<b>9,618</b>	<b>11.37%</b>	<b>14,665</b>	<b>14.21%</b>	<b>103,200</b>	<b>(2,353)</b>	<b>-16.05%</b>	
<b>Community Service</b>													
Housing	668	-	126	794	128	126	16.12%	36	6.06%	594	92	255.56%	
Library	50,727	-	2,791	53,518	5,886	6,689	11.00%	5,668	12.01%	47,199	218	3.85%	
Planning, Bldg & Code Enf.	18,991	-	637	19,628	2,304	896	11.74%	2,156	12.76%	16,902	148	6.86%	
Parks, Rec & Neigh Svcs	143,866	-	3,434	147,300	20,317	6,368	13.79%	14,470	11.71%	123,613	5,847	40.41%	
Environmental Services	6,262	-	441	6,703	604	1,825	9.01%	356	7.27%	4,897	248	69.66%	
<b>Total Community Services</b>	<b>220,514</b>	<b>-</b>	<b>7,429</b>	<b>227,943</b>	<b>29,239</b>	<b>15,904</b>	<b>12.83%</b>	<b>22,686</b>	<b>11.74%</b>	<b>193,205</b>	<b>6,553</b>	<b>28.89%</b>	
<b>Total Dept. Expenditures</b>	<b>1,318,883</b>	<b>-</b>	<b>24,119</b>	<b>1,343,002</b>	<b>176,360</b>	<b>47,696</b>	<b>13.13%</b>	<b>163,971</b>	<b>13.26%</b>	<b>1,236,653</b>	<b>12,389</b>	<b>7.56%</b>	

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**CITY OF SAN JOSE  
GENERAL FUND SOURCE AND USE OF FUNDS  
EXPENDITURES  
FOR THE MONTHS ENDED AUGUST 31, 2024  
( UNAUDITED )  
( \$000's )**

	ADOPTED	YTD	C/O ENCUMBR	REVISED	YEAR-TO-DATE		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END ACTUAL (1)	CUR YTD LESS	% CHANGE	
	FY 2023-2024	BUDGET		FY 2023-2024			ACTUAL %	YTD	OF PRIOR		PRIOR YTD	LESS PRIOR YTD	LESS PRIOR YTD
	BUDGET	AMENDMENTS		BUDGET	ACTUAL	ENCUMBR	OF BUDGET	ACTUAL (1)	YEAR-END ACTUAL		ACTUAL (1)	ACTUAL (1)	ACTUAL
<b>Non-Dept Expenditures</b>													
City-wide Expenditures:													
Community and Economic Develop.	33,165	(6,738)	39,107	65,535	(13,398)	48,875	-20.44%	(7,914)	-11.68%	67,730	(5,484)	69.29%	
Environmental & Utility Services	2,912	-	163	3,075	14	512	0.46%	3	0.21%	1,441	11	366.67%	
Public Safety	33,196	-	2,032	35,228	5,445	2,142	15.46%	4,847	15.26%	31,773	598	12.34%	
Neighborhood Services	43,709	7,275	9,818	60,802	325	14,602	0.53%	(21)	-0.05%	46,250	346	-1647.62%	
Transportation Services	6,039	-	9	6,048	63	9	1.04%	378	9.93%	3,806	(315)	-83.33%	
Strategic Support	62,532	(262)	5,176	67,446	14,812	5,125	21.96%	2,632	7.57%	34,747	12,180	462.77%	
<b>Total City-wide Expenditures</b>	<b>181,554</b>	<b>275</b>	<b>56,305</b>	<b>238,134</b>	<b>7,261</b>	<b>71,265</b>	<b>3.05%</b>	<b>(75)</b>	<b>-0.04%</b>	<b>185,747</b>	<b>7,336</b>	<b>-9781.33%</b>	
Other Non-Dept Expenditures:													
Capital Improvements	76,031	-	17,147	93,178	3,814	22,402	4.09%	682	2.98%	22,915	3,132	459.24%	
Transfers to Other Funds	161,539	-	-	161,539	-	-	0.00%	-	0.00%	30,472	-	0.00%	
<b>Total Non-Dept Expenditures</b>	<b>419,123</b>	<b>275</b>	<b>73,452</b>	<b>492,850</b>	<b>11,075</b>	<b>93,667</b>	<b>2.25%</b>	<b>607</b>	<b>0.25%</b>	<b>239,134</b>	<b>10,468</b>	<b>1724.55%</b>	
<b>Reserves</b>													
Contingency Reserve	50,000	-	-	50,000	-	-	0.00%	-	0.00%	-	-	0.00%	
Earmarked Reserves	257,647	-	-	257,647	-	-	0.00%	-	0.00%	-	-	0.00%	
<b>Total Reserves</b>	<b>307,647</b>	<b>-</b>	<b>-</b>	<b>307,647</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	
<b>Total Uses</b>	<b>2,045,654</b>	<b>275</b>	<b>97,571</b>	<b>2,143,500</b>	<b>187,435</b>	<b>141,363</b>	<b>8.74%</b>	<b>164,578</b>	<b>11.15%</b>	<b>1,475,787</b>	<b>22,857</b>	<b>13.89%</b>	

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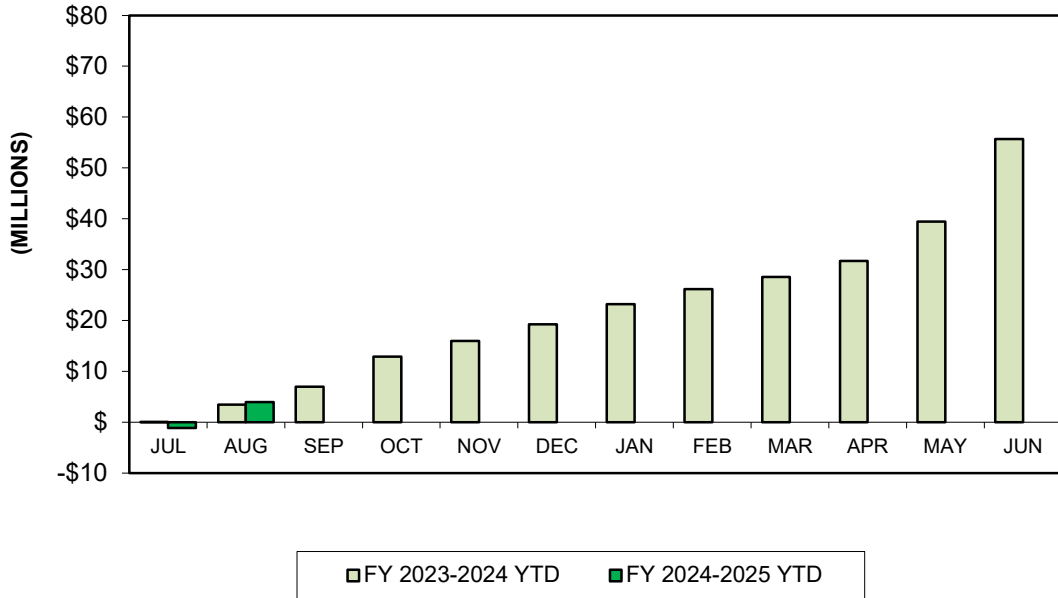
**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FOR THE MONTHS ENDED AUGUST 31, 2024**  
**SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2023-2024 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2023-2024 BUDGET	CUR YTD ACTUAL	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END ACTUAL	CUR YTD LESS PRIOR YTD ACTUAL	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
Police	1,071	205	-	1,276	103	8.07%	214	17.44%	1,227	(111)	-51.87%
Public Works	-	185	-	185	-	-	-	0.00%	194	-	0.00%
Transportation	1,492	404	-	1,896	381	20.09%	636	37.46%	1,698	(255)	-40.09%
Library	61	5	-	66	14	21.21%	18	16.22%	111	(4)	-22.22%
Planning, Bldg & Code Enforcement	-	-	-	-	-	-	-	0.00%	-	-	0.00%
Parks Rec & Neigh Svcs	20,976	(1,853)	-	19,123	1,971	10.31%	3,242	16.86%	19,232	(1,271)	-39.20%
Miscellaneous Dept Charges	4,209	(1,601)	-	2,608	235	9.01%	683	26.60%	2,568	(448)	-65.59%
<b>Total Fees, Rates, and Charges</b>	<b>27,809</b>	<b>(2,655)</b>	<b>-</b>	<b>25,154</b>	<b>2,704</b>	<b>10.75%</b>	<b>4,793</b>	<b>19.15%</b>	<b>25,030</b>	<b>(2,089)</b>	<b>-43.58%</b>

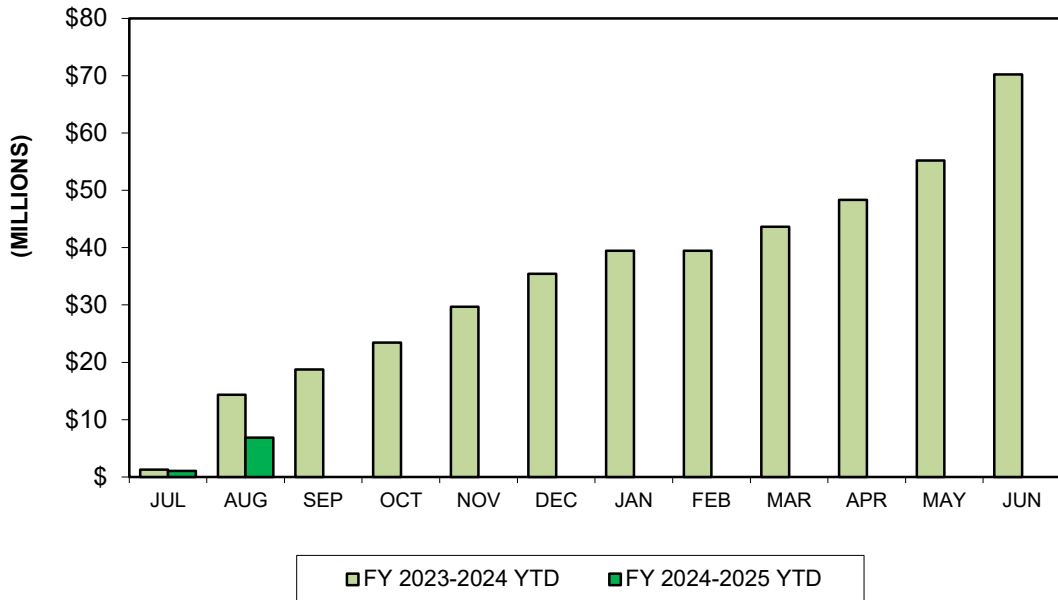
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**CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398  
Comparison of YTD Revenues vs. Prior YTD Revenues**

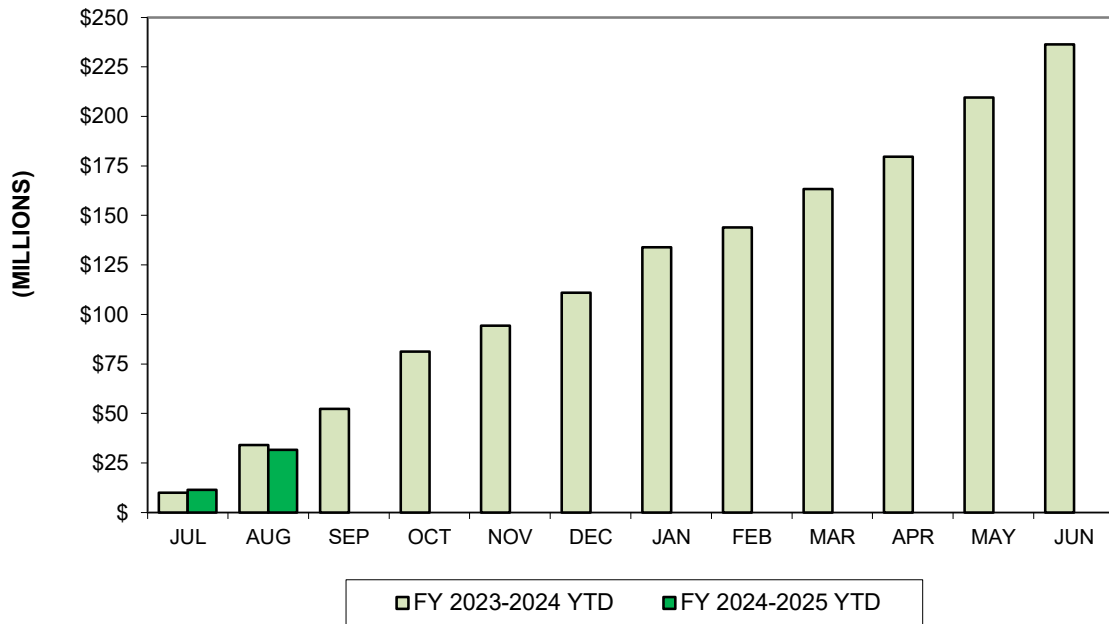


**CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398  
Comparison of YTD Expenditures vs. Prior YTD Expenditures**

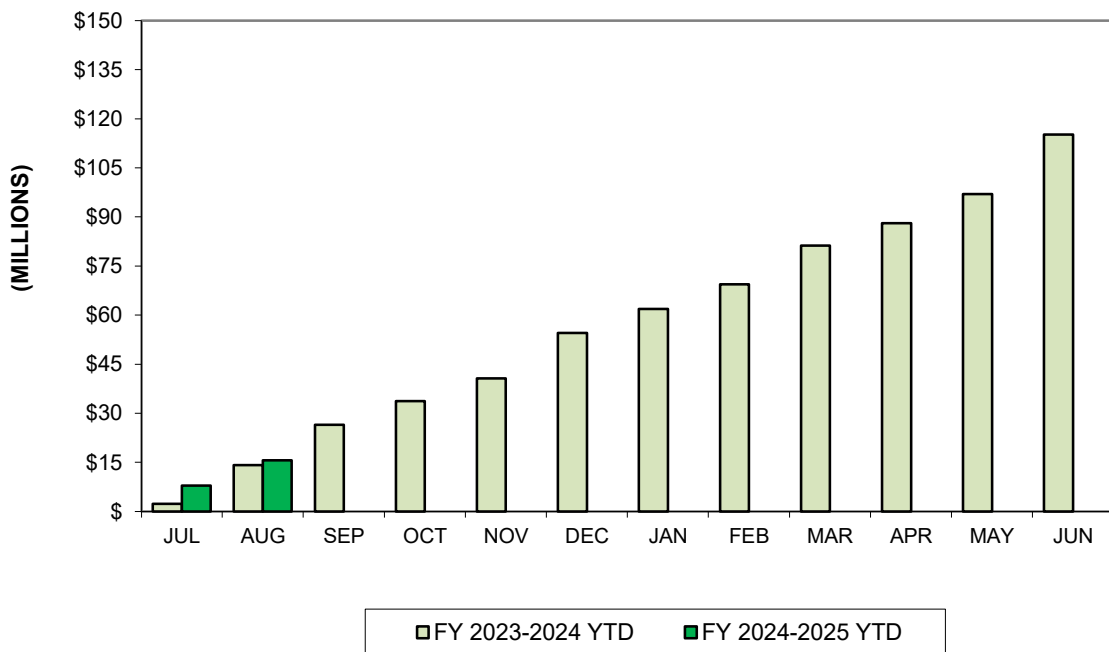


Note: 1) Negative revenues in July 2024 are due to year-end adjustments (accrual reversals).  
 2) The lower expenditures in August 2024 were primarily caused by a timing difference in posting the construction and conveyance tax transfer to the General Fund.

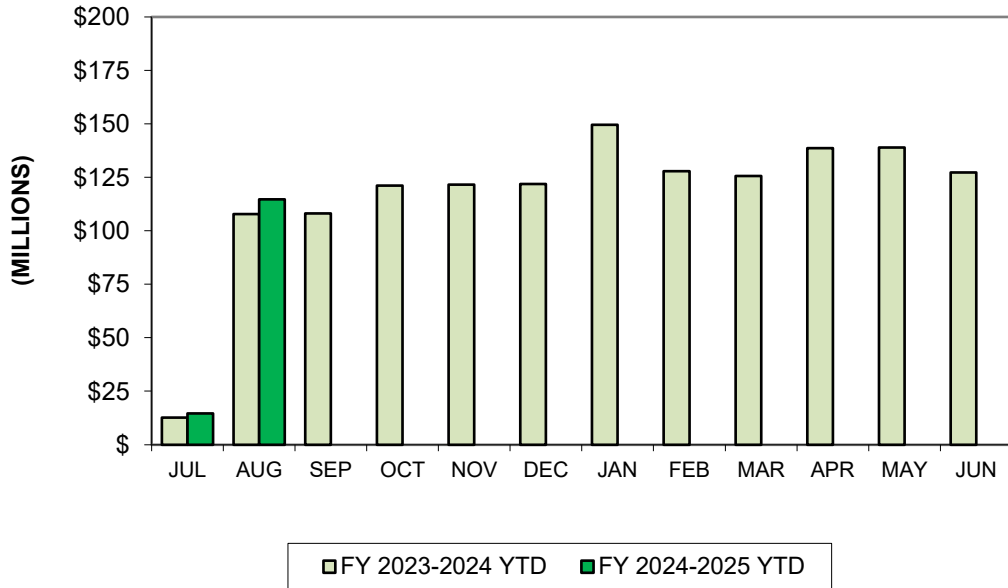
**AIRPORT REVENUE FUND 521**  
**Comparison of YTD Revenues vs. Prior YTD Revenues**



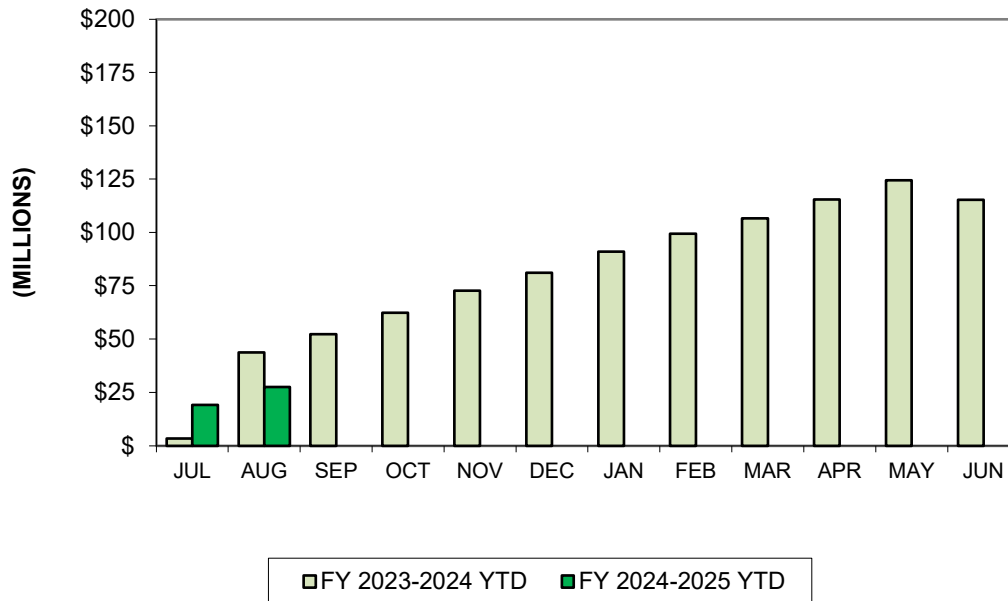
**AIRPORT MAINTENANCE & OPERATION FUND 523**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**



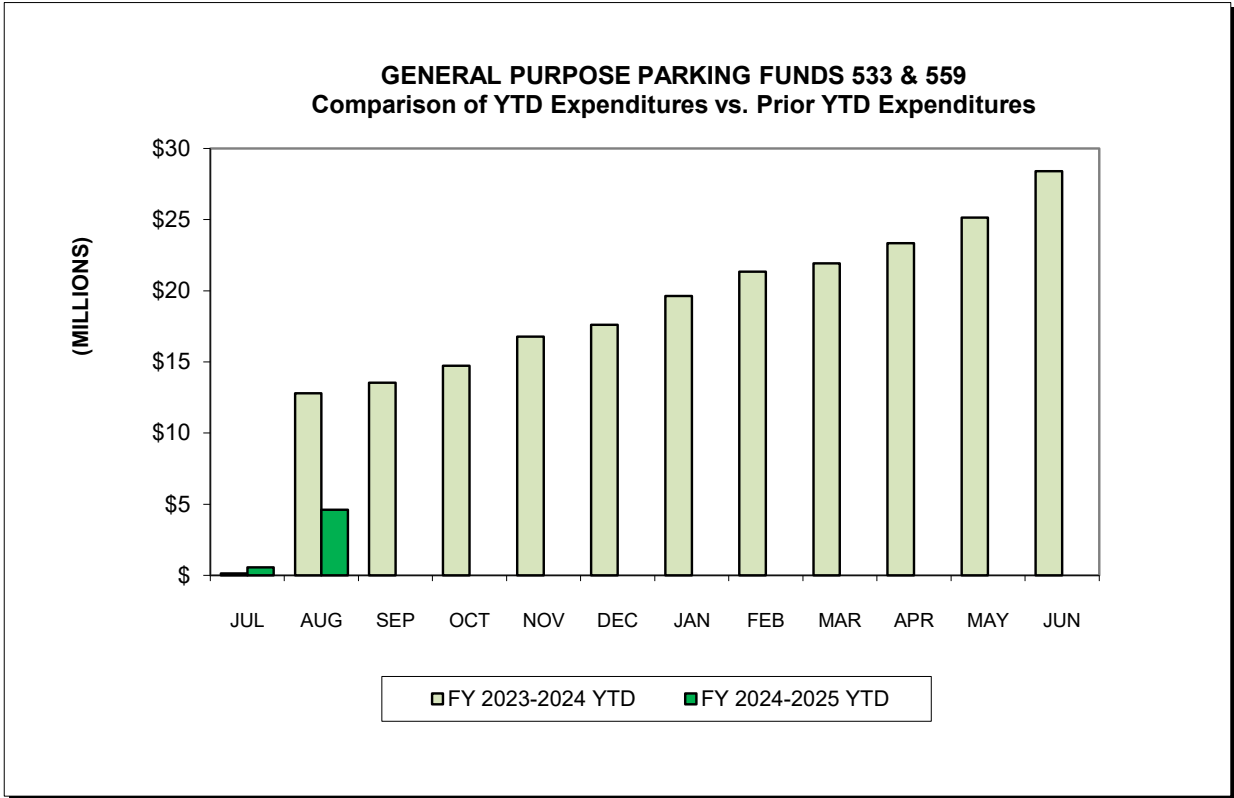
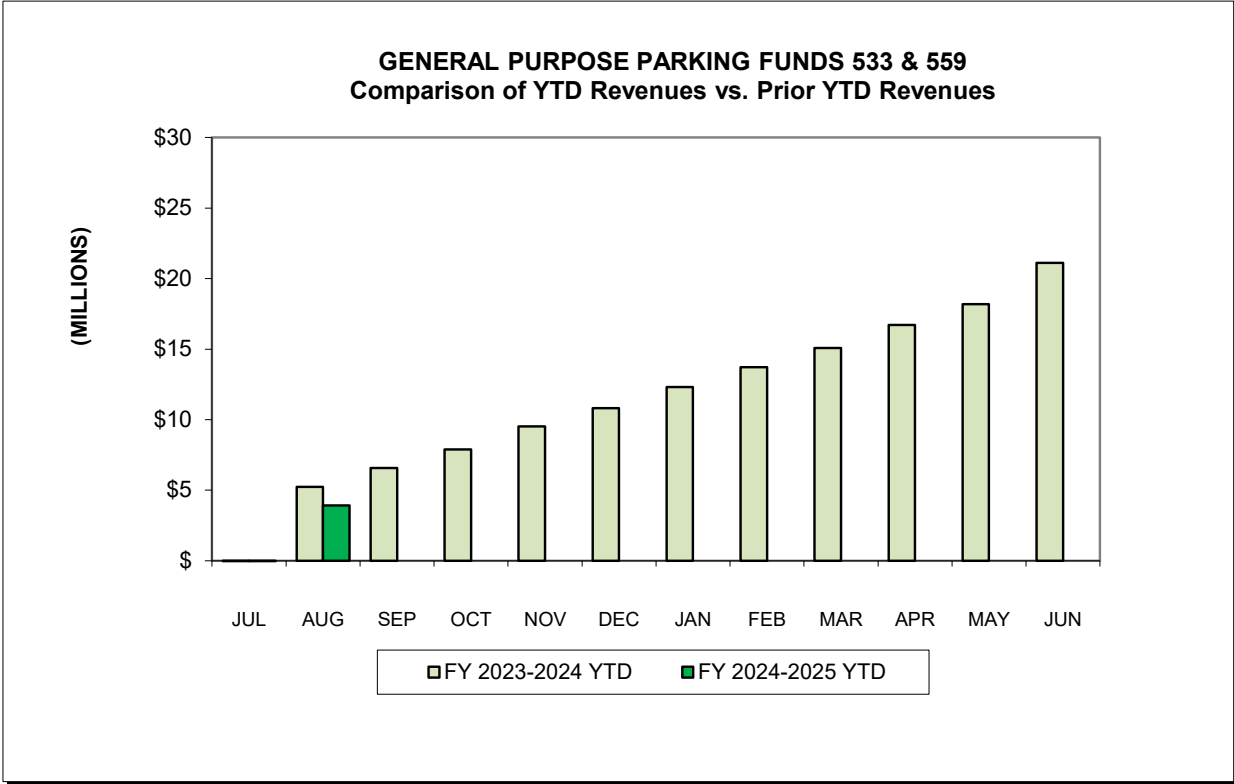
**WPCP OPERATION FUND 513  
Comparison of YTD Revenues vs. Prior YTD Revenues**



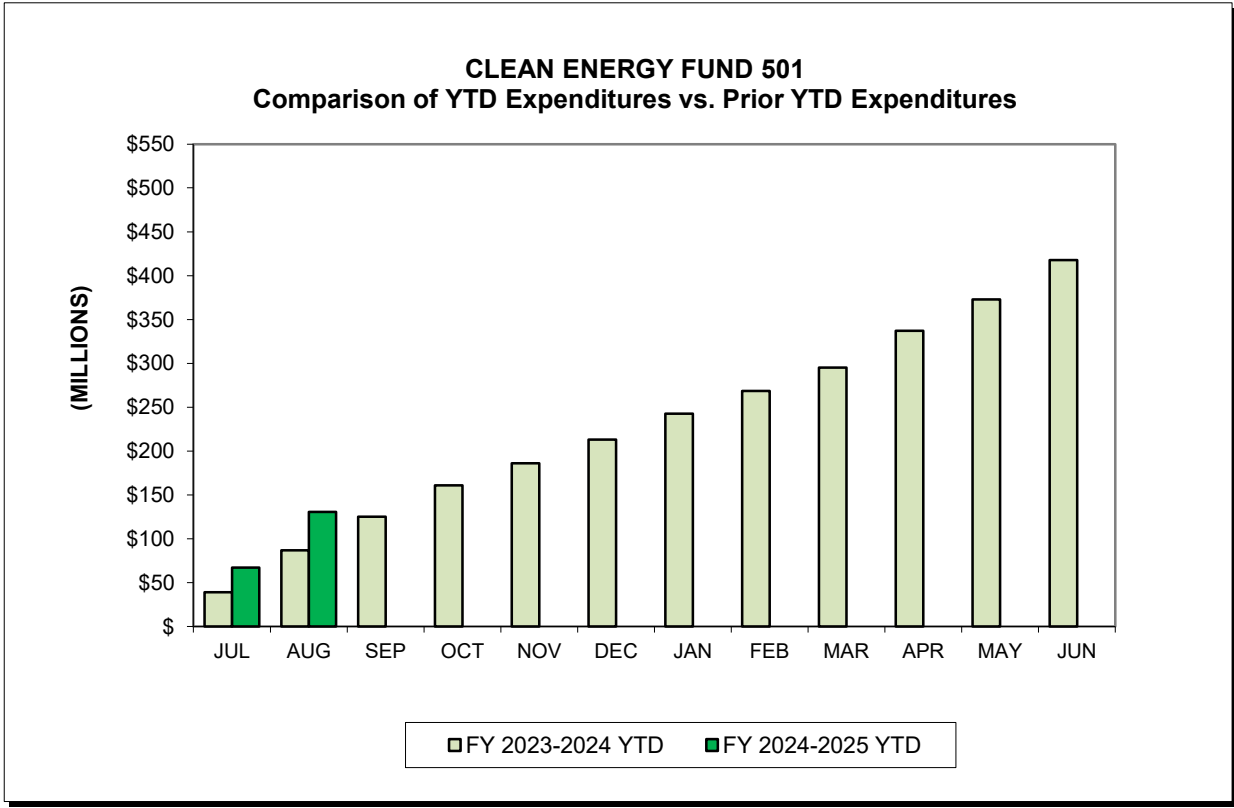
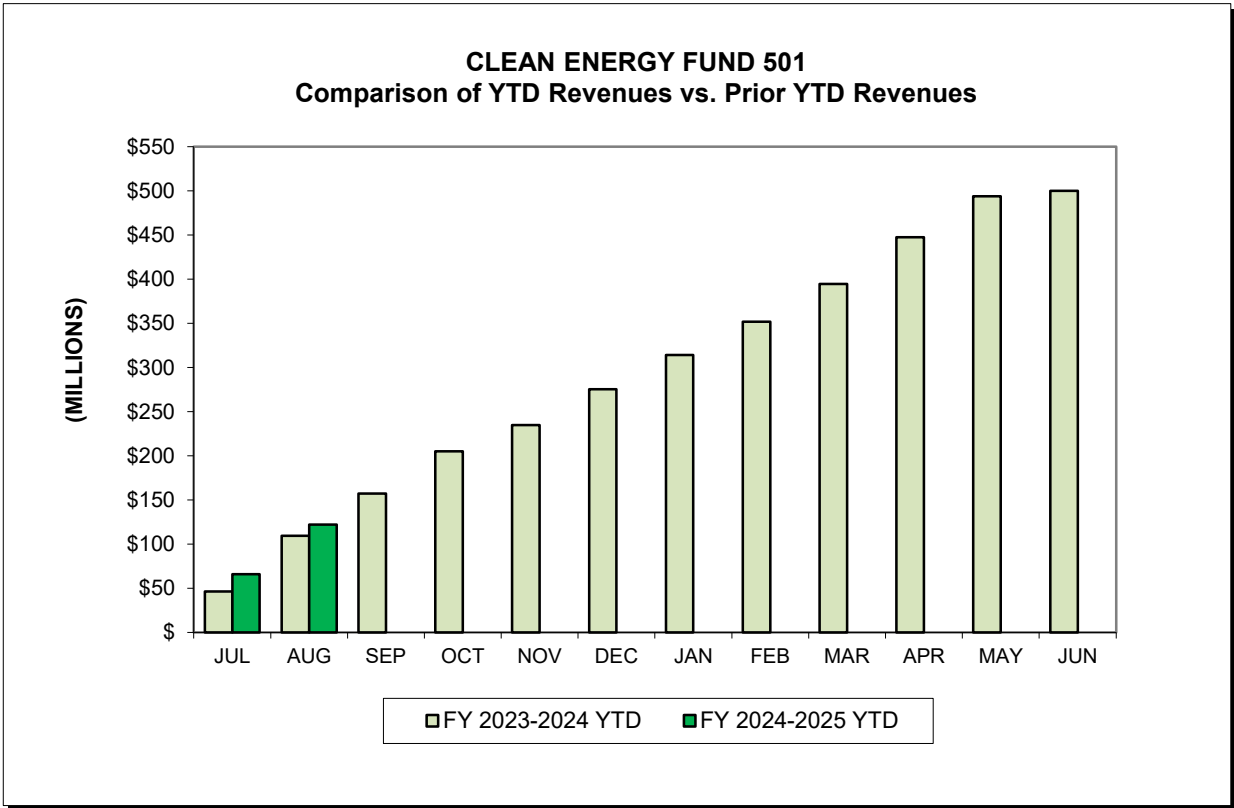
**WPCP OPERATION FUND 513  
Comparison of YTD Expenditures vs. Prior YTD Expenditures**



Note: 1) Decrease in expenses was due to a \$19.2 million transfer to the South Bay Water Recycling Operating Fund (570) in August 2023; whereas, \$0 was transferred in August 2024.



Note: 1) Decrease in revenue and expenses as of August 2024 was due to a \$1.5 million decrease in an internal transfer between the General Purpose Parking Funds (533 & 559) and a \$5.1 million decrease related to Downtown Parking Garage projects.



Note: 1) Increase in expenses was primarily due to an increase in the unit cost of Resource Adequacy (RA) because of higher market rates. This was caused by limited RA availability and changes in the specific RA procurement required to meet the updated requirements of the CPUC's RA program.

**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED AUGUST 31, 2024  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2023-2024	BUDGET		FY 2023-2024	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Construction/Conveyance Tax</b>							
Prior Year Encumbrance	-	-	14,036	14,036	14,036	-	11,202
Beginning Fund Balance	86,955	-	-	86,955	86,955	-	101,742
Revenues	67,778	-	-	67,778	3,970	-	3,444
<b>Total Sources</b>	<b>154,733</b>	<b>-</b>	<b>14,036</b>	<b>168,769</b>	<b>104,961</b>	<b>-</b>	<b>116,388</b>
<b>Total Uses</b>	<b>154,733</b>	<b>-</b>	<b>14,036</b>	<b>168,769</b>	<b>6,900</b>	<b>14,812</b>	<b>14,353</b>
<b>Airport</b>							
Prior Year Encumbrance	-	-	30,287	30,287	30,287	-	45,467
Beginning Fund Balance	361,905	-	-	361,905	361,905	-	312,656
Revenues	684,628	1,793	-	686,421	56,072	-	30,328
<b>Total Sources</b>	<b>1,046,533</b>	<b>1,793</b>	<b>30,287</b>	<b>1,078,613</b>	<b>448,264</b>	<b>-</b>	<b>388,451</b>
<b>Total Uses</b>	<b>1,046,533</b>	<b>1,793</b>	<b>30,287</b>	<b>1,078,613</b>	<b>47,077</b>	<b>40,219</b>	<b>23,910</b>
<b>Waste Water Treatment</b>							
Prior Year Encumbrance	-	-	194,886	194,886	194,886	-	189,216
Beginning Fund Balance	299,823	-	-	299,823	299,823	-	337,449
Revenues	512,321	-	-	512,321	412,878	-	414,611
<b>Total Sources</b>	<b>812,144</b>	<b>-</b>	<b>194,886</b>	<b>1,007,030</b>	<b>907,587</b>	<b>-</b>	<b>941,276</b>
<b>Total Uses</b>	<b>812,144</b>	<b>-</b>	<b>194,886</b>	<b>1,007,030</b>	<b>221,857</b>	<b>234,214</b>	<b>235,077</b>
<b>Parking</b>							
Prior Year Encumbrance	-	-	4,892	4,892	4,892	-	4,144
Beginning Fund Balance	27,845	-	-	27,845	27,845	-	27,298
Revenues	19,589	-	-	19,589	3,923	-	5,243
<b>Total Sources</b>	<b>47,434</b>	<b>-</b>	<b>4,892</b>	<b>52,326</b>	<b>36,660</b>	<b>-</b>	<b>36,685</b>
<b>Total Uses</b>	<b>47,434</b>	<b>-</b>	<b>4,892</b>	<b>52,326</b>	<b>4,603</b>	<b>11,031</b>	<b>12,803</b>
<b>Municipal Water</b>							
Prior Year Encumbrance	-	-	24,737	24,737	24,737	-	5,300
Beginning Fund Balance	38,136	-	-	38,136	38,136	-	35,584
Revenues	107,190	-	-	107,190	16,237	-	16,689
<b>Total Sources</b>	<b>145,326</b>	<b>-</b>	<b>24,737</b>	<b>170,063</b>	<b>79,110</b>	<b>-</b>	<b>57,573</b>
<b>Total Uses</b>	<b>145,326</b>	<b>-</b>	<b>24,737</b>	<b>170,063</b>	<b>19,909</b>	<b>25,903</b>	<b>17,108</b>

(\*) Certain accounts such as the change in fair value of investments included in the City's GAAP basis amounts, for which no formal budgets are prepared, are excluded from the budgetary basis amounts.

Note: Figures may not total due to rounding.



**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED AUGUST 31, 2024  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2023-2024	BUDGET		FY 2023-2024	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Community Energy</b>							
Prior Year Encumbrance	-	-	40,656	40,656	40,656	-	22,761
Beginning Fund Balance	272,801	-	-	272,801	272,801	-	180,030
Revenues	546,060	-	-	546,060	121,905	-	109,301
<b>Total Sources</b>	<b>818,861</b>	<b>-</b>	<b>40,656</b>	<b>859,517</b>	<b>435,362</b>	<b>-</b>	<b>312,092</b>
<b>Total Uses</b>	<b>818,861</b>	<b>-</b>	<b>40,656</b>	<b>859,517</b>	<b>130,758</b>	<b>184,011</b>	<b>86,685</b>
<b>Gas Tax</b>							
Revenues	18,400	-	-	18,400	-	-	1,424
<b>Total Sources</b>	<b>18,400</b>	<b>-</b>	<b>-</b>	<b>18,400</b>	<b>-</b>	<b>-</b>	<b>1,424</b>
<b>Total Uses</b>	<b>18,400</b>	<b>-</b>	<b>-</b>	<b>18,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Building and Structures</b>							
Prior Year Encumbrance	-	-	11,786	11,786	11,786	-	22,191
Beginning Fund Balance	78,604	-	-	78,604	78,604	-	78,505
Revenues	78,792	-	-	78,792	2,734	-	4,042
<b>Total Sources</b>	<b>157,396</b>	<b>-</b>	<b>11,786</b>	<b>169,182</b>	<b>93,124</b>	<b>-</b>	<b>104,738</b>
<b>Total Uses</b>	<b>157,396</b>	<b>-</b>	<b>11,786</b>	<b>169,182</b>	<b>4,570</b>	<b>12,774</b>	<b>4,035</b>
<b>Residential Construction</b>							
Beginning Fund Balance	2,873	-	-	2,873	2,873	-	2,695
Revenues	295	-	-	295	32	-	72
<b>Total Sources</b>	<b>3,168</b>	<b>-</b>	<b>-</b>	<b>3,168</b>	<b>2,905</b>	<b>-</b>	<b>2,767</b>
<b>Total Uses</b>	<b>3,168</b>	<b>-</b>	<b>-</b>	<b>3,168</b>	<b>10</b>	<b>-</b>	<b>68</b>
<b>Transient Occupancy Tax</b>							
Prior Year Encumbrance	-	-	721	721	721	-	775
Beginning Fund Balance	4,919	-	-	4,919	4,919	-	4,518
Revenues	24,055	-	-	24,055	1,800	-	1,510
<b>Total Sources</b>	<b>28,974</b>	<b>-</b>	<b>721</b>	<b>29,695</b>	<b>20,090</b>	<b>2,392</b>	<b>6,803</b>
<b>Total Uses</b>	<b>28,974</b>	<b>-</b>	<b>721</b>	<b>29,695</b>	<b>14,110</b>	<b>5,518</b>	<b>13,438</b>

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**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED AUGUST 31, 2024  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2023-2024	BUDGET		FY 2023-2024	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Conventions, Arts &amp; Entertainment</b>							
Prior Year Encumbrance	-	-	3,822	3,822	3,822	-	311
Beginning Fund Balance	5,322	-	-	5,322	5,322	-	5,941
Revenues	12,008	-	-	12,008	12,053	-	11,916
<b>Total Sources</b>	<b>17,330</b>	<b>-</b>	<b>3,822</b>	<b>21,152</b>	<b>21,197</b>	<b>-</b>	<b>18,168</b>
<b>Total Uses</b>	<b>17,330</b>	<b>-</b>	<b>3,822</b>	<b>21,152</b>	<b>4,959</b>	<b>11,611</b>	<b>4,916</b>
<b>Golf</b>							
Beginning Fund Balance	563	-	-	563	563	-	2,646
Revenues	1,095	-	-	1,095	170	-	236
<b>Total Sources</b>	<b>1,658</b>	<b>-</b>	<b>-</b>	<b>1,658</b>	<b>733</b>	<b>-</b>	<b>2,882</b>
<b>Total Uses</b>	<b>1,658</b>	<b>-</b>	<b>-</b>	<b>1,658</b>	<b>-</b>	<b>-</b>	<b>(136)</b>
<b>Real Property Transfer Tax</b>							
Prior Year Encumbrance	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Revenues	185,495	-	-	185,495	-	-	-
<b>Total Sources</b>	<b>185,495</b>	<b>-</b>	<b>-</b>	<b>185,495</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses</b>	<b>185,495</b>	<b>-</b>	<b>-</b>	<b>185,495</b>	<b>619</b>	<b>1,973</b>	<b>-</b>
<b>Emergency Reserve</b>							
Prior Year Encumbrance	-	-	66	66	66	-	2,321
Beginning Fund Balance	(28,802)	-	-	(28,802)	(28,802)	-	663
Revenues	30,210	-	-	30,210	-	-	-
<b>Total Sources</b>	<b>1,408</b>	<b>-</b>	<b>66</b>	<b>1,474</b>	<b>(28,736)</b>	<b>-</b>	<b>2,984</b>
<b>Total Uses</b>	<b>1,408</b>	<b>-</b>	<b>66</b>	<b>1,474</b>	<b>(2)</b>	<b>66</b>	<b>46</b>
<b>Low and Moderate Income Housing Asset</b>							
Prior Year Encumbrance	-	-	48,203	48,203	48,203	-	42,735
Beginning Fund Balance	62,431	-	-	62,431	62,431	-	52,614
Revenues	22,500	-	-	22,500	556	-	5,727
<b>Total Sources</b>	<b>84,931</b>	<b>-</b>	<b>48,203</b>	<b>133,134</b>	<b>111,190</b>	<b>-</b>	<b>101,076</b>
<b>Total Uses</b>	<b>84,931</b>	<b>-</b>	<b>48,203</b>	<b>133,134</b>	<b>9,749</b>	<b>41,934</b>	<b>3,829</b>
<b>Other Special Revenue Funds</b>							
Prior Year Encumbrance	-	-	70,718	70,718	70,718	-	51,137
Beginning Fund Balance	376,551	-	-	376,551	376,551	-	395,463
Revenues	650,479	-	-	650,479	236,035	-	244,104
<b>Total Sources</b>	<b>1,027,030</b>	<b>-</b>	<b>70,718</b>	<b>1,097,748</b>	<b>683,304</b>	<b>-</b>	<b>690,704</b>
<b>Total Uses</b>	<b>1,027,030</b>	<b>-</b>	<b>70,718</b>	<b>1,097,748</b>	<b>70,940</b>	<b>282,020</b>	<b>53,842</b>

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Note: Figures may not total due to rounding.

**CITY OF SAN JOSE**  
**CAPITAL PROJECT FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE MONTHS ENDED AUGUST 31, 2024**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2023-2024	BUDGET		FY 2023-2024	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Construction Excise</b>							
Prior Year Encumbrance	-	-	24,612	24,612	24,612	-	29,650
Beginning Fund Balance	73,959	-	-	73,959	73,959	-	89,219
Revenues	99,856	-	-	99,856	7,582	-	5,728
<b>Total Sources</b>	<b>173,815</b>	<b>-</b>	<b>24,612</b>	<b>198,427</b>	<b>106,153</b>	<b>-</b>	<b>124,597</b>
<b>Total Uses</b>	<b>173,815</b>	<b>-</b>	<b>24,612</b>	<b>198,427</b>	<b>4,127</b>	<b>40,439</b>	<b>4,104</b>
<b>Other Capital Funds</b>							
Prior Year Encumbrance	-	-	35,115	35,115	35,115	-	22,860
Beginning Fund Balance	97,121	-	-	97,121	97,121	-	172,546
Revenues	300	-	-	300	7	-	83
<b>Total Sources</b>	<b>97,421</b>	<b>-</b>	<b>35,115</b>	<b>132,536</b>	<b>132,243</b>	<b>-</b>	<b>195,489</b>
<b>Total Uses</b>	<b>97,421</b>	<b>-</b>	<b>35,115</b>	<b>132,536</b>	<b>728</b>	<b>72,669</b>	<b>1,240</b>

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Note: Figures may not total due to rounding.

**CITY OF SAN JOSE  
OTHER FUND TYPES  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED AUGUST 31, 2024  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2023-2024	BUDGET		FY 2023-2024	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Trust and Agency</b>							
Prior Year Encumbrance	-	-	48	48	48	-	379
Beginning Fund Balance	6,269	-	-	6,269	6,269	-	4,509
Revenues	3,955	36	-	3,991	296	-	200
<b>Total Sources</b>	<u>10,224</u>	<u>36</u>	<u>48</u>	<u>10,308</u>	<u>6,613</u>	<u>-</u>	<u>5,088</u>
<b>Total Uses</b>	<u>10,224</u>	<u>36</u>	<u>48</u>	<u>10,308</u>	<u>104</u>	<u>37</u>	<u>285</u>

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