



FINANCE DEPARTMENT

Monthly Financial Report

Financial Results for the Month Ended April 30, 2025

Fiscal Year 2024-2025

(UNAUDITED)

Finance Department, City of San José
Monthly Financial Report
Financial Results for the Month Ended April 30, 2025
Fiscal Year 2024-2025
(UNAUDITED)

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Finance Department, City of San José
Monthly Financial Report
Financial Results for the Month Ended April 30, 2025
Fiscal Year 2024-2025
(UNAUDITED)

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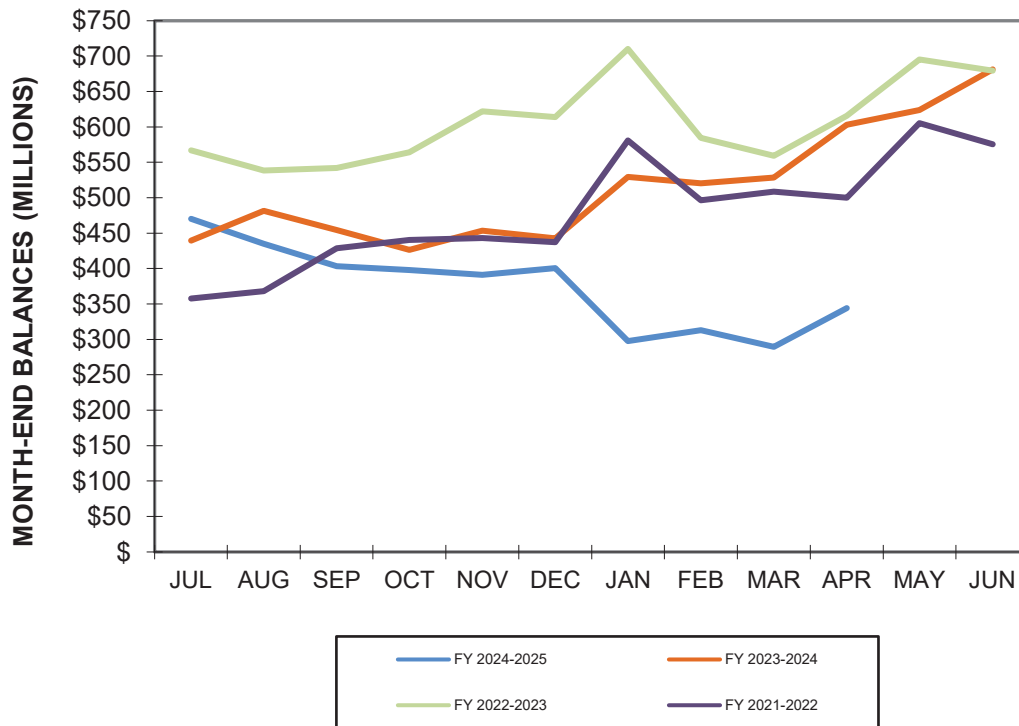
Submitted by:

Maria Öberg

MARIA ÖBERG

Director of Finance

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



GENERAL FUND MONTHLY CASH BALANCES

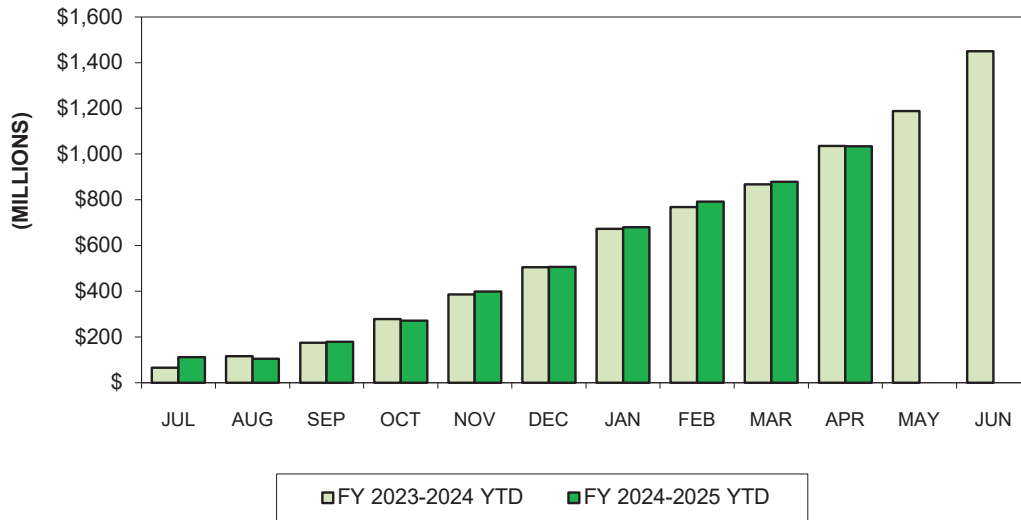
MONTH	FY 2024-2025	FY 2023-2024	FY 2022-2023	FY 2021-2022
JULY ⁽¹⁾	\$ 470,628,926	\$ 439,558,442	\$ 566,915,115	\$ 358,124,221
AUGUST	435,081,404	481,331,154	538,605,518	367,985,840
SEPTEMBER	403,492,133	454,215,277	542,042,503	428,548,372
OCTOBER	397,966,479	426,618,323	564,251,170	440,238,436
NOVEMBER	390,968,460	453,578,125	622,142,937	442,957,719
DECEMBER	400,750,041	442,840,961	613,707,115	437,194,188
JANUARY ⁽²⁾	297,634,342	529,348,366	710,351,741	580,885,854
FEBRUARY	313,198,066	520,153,859	584,487,275	496,453,999
MARCH	289,936,330	528,642,315	559,096,267	508,488,546
APRIL ⁽³⁾	344,393,384	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.

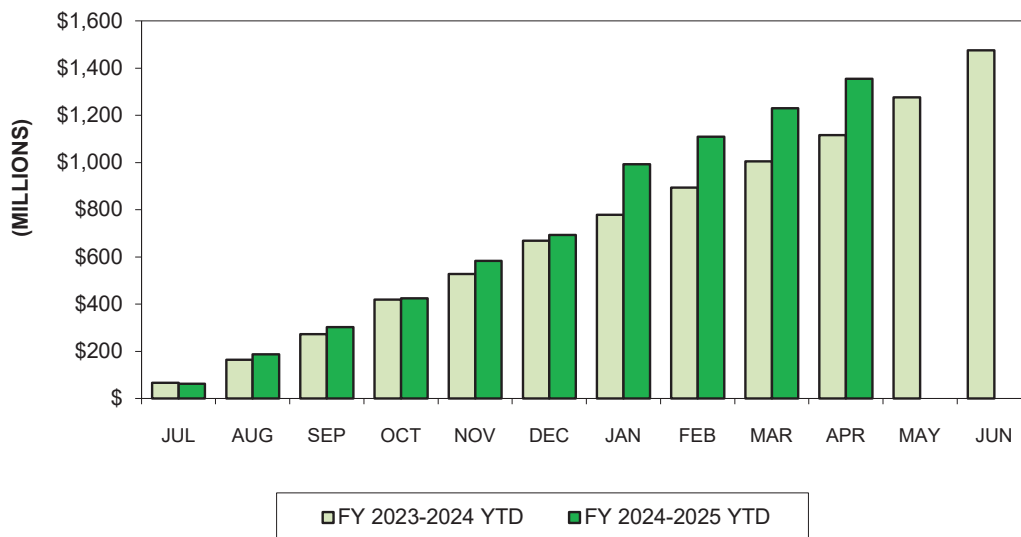
(2) The General Fund cash balance decreased in January due to a \$160.5 million transfer to the Real Property Transfer Tax Fund.

(3) The General Fund cash balance increased in April due to \$37.5 million received in franchise fees.

GENERAL FUND
Comparison of YTD Revenues vs. Prior YTD Revenues

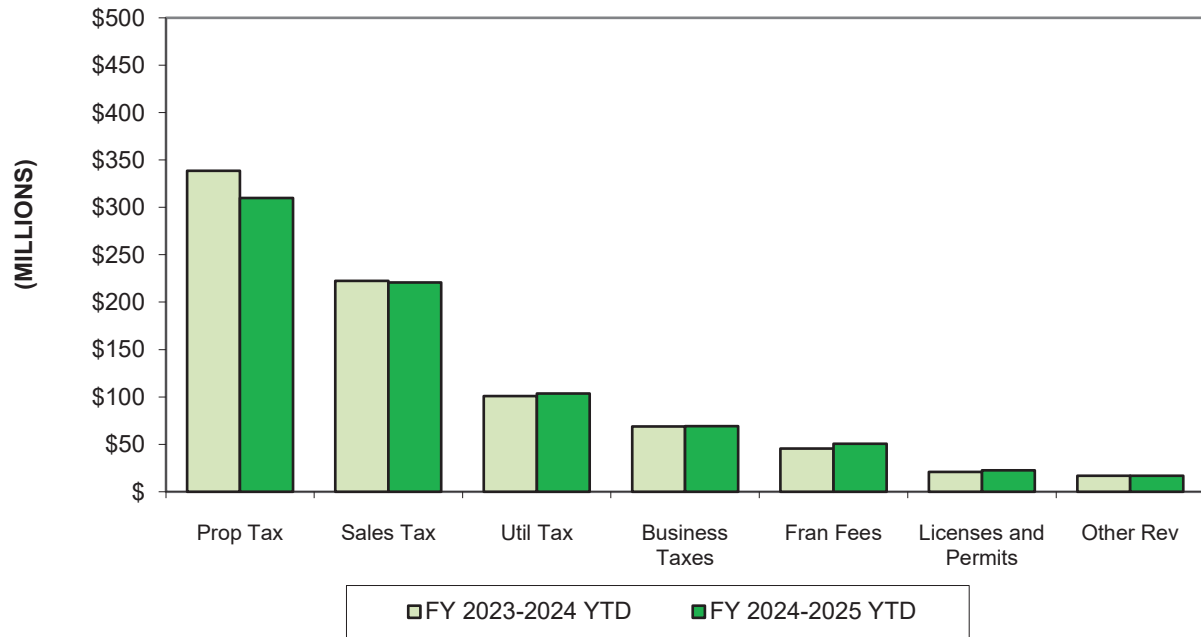


GENERAL FUND
Comparison of YTD Expenditures vs. Prior YTD Expenditures

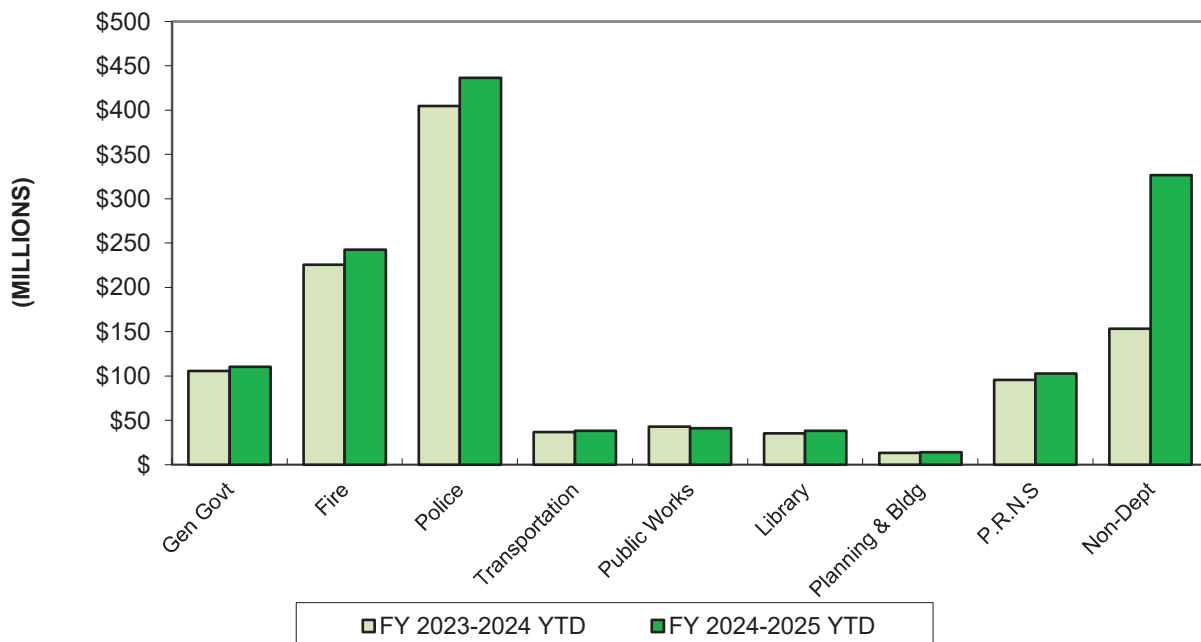


Note: 1) Increase in expenditures was primarily due to a \$160.5 million transfer from the General Fund to the Real Property Transfer Tax Fund in January 2025.

GENERAL FUND MAJOR REVENUES Comparison of YTD vs. Prior YTD



GENERAL FUND MAJOR EXPENDITURES Comparison of YTD vs. Prior YTD



Note: 1) The real property transfer tax revenue was previously recorded under Fund 001 (General Fund) until August 2024. Effective September 2024, the real property transfer tax revenue was reclassified to Fund 404 (Real Property Transfer Tax Fund).
2) Increase in Non-Dept expenditures was due to a \$160.5 million transfer from the General Fund to the Real Property Transfer Tax Fund in January 2025.

CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS
FOR THE MONTHS ENDED APRIL 30, 2025
(UNAUDITED)
(\$000's)

	ADOPTED FY 2024-2025 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2024-2025 BUDGET	CUR YTD ACTUAL	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END ACTUAL	CUR YTD LESS PRIOR YTD ACTUAL	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
Fund Balance											
Prior Year Encumbrances	-	-	86,367	86,367	86,367	100.00%	81,740	101.04%	80,900	4,627	5.66%
Available Balance	576,481	24,452	-	600,933	600,933	100.00%	639,359	100.00%	639,359	(38,426)	-6.01%
Total Fund Balance	576,481	24,452	86,367	687,300	687,300	100.00%	721,099	100.12%	720,259	(33,799)	-4.69%
General Revenues											
Property Tax	495,000	-	-	495,000	309,772	62.58%	338,513	64.54%	524,473	(28,741)	-8.49%
Sales Tax	352,000	-	-	352,000	220,608	62.67%	222,581	66.76%	333,411	(1,973)	-0.89%
Telephone Line Tax	22,000	-	-	22,000	16,750	76.14%	16,263	72.95%	22,292	487	2.99%
Transient Occupancy Tax	16,000	-	-	16,000	11,932	74.58%	11,131	70.03%	15,894	801	7.20%
Franchise Fees	55,023	-	-	55,023	50,685	92.12%	45,423	86.56%	52,476	5,262	11.58%
Utility Tax	136,000	-	-	136,000	103,616	76.19%	100,763	77.65%	129,771	2,853	2.83%
Business Taxes	87,000	-	-	87,000	69,263	79.61%	68,973	80.13%	86,072	290	0.42%
Licenses and Permits	21,818	-	-	21,818	22,452	102.91%	20,770	96.93%	21,428	1,682	8.10%
Fines, Forfeits and Penalties	17,605	-	-	17,605	14,643	83.18%	12,084	84.37%	14,323	2,559	21.18%
Use of Money and Property	18,735	-	-	18,735	15,981	85.30%	16,478	72.35%	22,775	(497)	-3.02%
Revenue from Local Agencies	19,077	4,741	-	23,818	11,380	47.78%	14,368	61.71%	23,283	(2,988)	-20.80%
Revenue from State of CA	36,803	25,038	-	61,841	33,075	53.48%	18,295	66.49%	27,515	14,780	80.79%
Revenue from Federal Government	15,528	(1,200)	-	14,328	3,032	21.16%	2,585	47.33%	5,462	447	17.29%
Fees, Rates and Charges	27,809	-	-	27,809	18,629	66.99%	19,775	79.01%	25,030	(1,146)	-5.80%
Other Revenues	9,560	8,347	-	17,907	16,838	94.03%	16,915	133.57%	12,664	(77)	-0.46%
Total General Revenues	1,329,958	36,926	-	1,366,884	918,656	67.21%	924,917	70.24%	1,316,869	(6,261)	-0.68%
Transfers & Reimbursements											
Overhead Reimbursements	87,109	-	-	87,109	78,985	90.67%	71,801	89.33%	80,379	7,184	10.01%
Transfers from Other Funds	32,879	3,238	-	36,117	24,003	66.46%	26,689	78.13%	34,160	(2,686)	-10.06%
Reimbursements for Services	19,226	1	-	19,227	12,958	67.39%	12,401	65.10%	19,049	557	4.49%
Total Transfers & Reimbursements	139,214	3,239	-	142,453	115,946	81.39%	110,891	83.01%	133,588	5,055	4.56%
Total Sources	2,045,653	64,617	86,367	2,196,637	1,721,902	78.39%	1,756,907	80.94%	2,170,716	(35,005)	-1.99%

(*) - The figures for Current Year-to-Date (YTD) Actual, Prior YTD Actual, and Prior Year-End Actual are reported on the budgetary basis. Consequently, variances from the budgetary basis may arise because certain transactions, such as unrealized gains and losses, are recognized as revenues or expenditures on a Generally Accepted Accounting Principles (GAAP) basis but not on a budgetary basis.

Note: Figures may not total due to rounding.

CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
EXPENDITURES
FOR THE MONTHS ENDED APRIL 30, 2025
(UNAUDITED)
(\$000's)

	ADOPTED FY 2024-2025 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2024-2025 BUDGET	YEAR-TO-DATE		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
	BUDGET			BUDGET	ACTUAL	ENCUMBR						
General Government												
Mayor and Council	18,136	1,423	37	19,596	11,560	32	58.99%	11,411	78.28%	14,578	149	1.31%
City Attorney	19,032	375	1,430	20,837	14,988	1,417	71.93%	15,198	78.76%	19,296	(210)	-1.38%
City Auditor	2,940	70	-	3,010	2,323	-	77.18%	2,153	76.70%	2,807	170	7.90%
City Clerk	3,812	20	96	3,928	2,836	245	72.20%	2,975	77.78%	3,825	(139)	-4.67%
City Manager	23,980	1,083	880	25,943	18,788	1,160	72.42%	17,804	77.68%	22,920	984	5.53%
Finance	24,294	335	658	25,287	18,516	1,080	73.22%	17,690	77.11%	22,942	826	4.67%
Information Technology	34,560	904	3,359	38,823	24,221	2,994	62.39%	21,007	71.83%	29,247	3,214	15.30%
Human Resources	15,386	-	(27)	15,359	10,815	1,826	70.41%	11,380	76.40%	14,896	(565)	-4.96%
Independent Police Auditor	1,645	-	-	1,645	1,034	-	62.86%	1,035	77.82%	1,330	(1)	-0.10%
Office of Economic Development	7,667	(88)	139	7,718	5,269	356	68.27%	4,786	76.85%	6,228	483	10.09%
Total General Government	151,452	4,122	6,572	162,146	110,350	9,110	68.06%	105,439	76.37%	138,069	4,911	4.66%
Public Safety												
Fire	296,420	2,658	3,117	302,195	242,328	3,625	80.19%	225,565	78.44%	287,559	16,763	7.43%
Police	543,971	6,595	2,943	553,509	436,294	4,370	78.82%	404,432	78.59%	514,620	31,862	7.88%
Total Public Safety	840,391	9,253	6,060	855,704	678,622	7,995	79.31%	629,997	78.54%	802,179	48,625	7.72%
Capital Maintenance												
Transportation	51,568	982	579	53,129	38,123	2,069	71.76%	36,557	76.93%	47,522	1,566	4.28%
Public Works	54,958	1,457	513	56,928	41,129	3,337	72.25%	42,657	76.61%	55,678	(1,528)	-3.58%
Total Capital Maintenance	106,526	2,439	1,092	110,057	79,252	5,406	72.01%	79,214	76.76%	103,200	38	0.05%
Community Service												
Housing	668	20	-	688	399	-	57.99%	470	79.12%	594	(71)	-15.11%
Library	50,727	(171)	2,728	53,284	38,005	3,490	71.33%	35,155	74.48%	47,199	2,850	8.11%
Planning, Bldg & Code Enf.	18,991	593	559	20,143	13,986	1,308	69.43%	13,221	78.22%	16,902	765	5.79%
Parks, Rec & Neigh Svcs	143,866	166	2,853	146,885	102,572	6,024	69.83%	95,623	77.36%	123,613	6,949	7.27%
Environmental Services	6,262	1,143	307	7,712	4,843	936	62.80%	3,899	79.62%	4,897	944	24.21%
Total Community Services	220,514	1,751	6,447	228,712	159,805	11,758	69.87%	148,368	76.79%	193,205	11,437	7.71%
Total Dept. Expenditures	1,318,883	17,565	20,171	1,356,619	1,028,029	34,269	75.78%	963,018	77.87%	1,236,653	65,011	6.75%

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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 APRIL 30, 2025
(UNAUDITED)
(\$000's)

	ADOPTED FY 2024-2025 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2024-2025 BUDGET	YEAR-TO-DATE		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
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR						
Non-Dept Expenditures												
City-wide Expenditures:												
Community and Economic Develop.	33,165	(1,581)	30,659	62,243	15,001	16,456	24.10%	33,149	48.94%	67,730	(18,148)	-54.75%
Environmental & Utility Services	2,912	1,097	541	4,550	1,944	738	42.73%	1,250	86.75%	1,441	694	55.52%
Public Safety	33,196	7,854	1,975	43,025	27,879	1,279	64.80%	25,431	80.04%	31,773	2,448	9.63%
Neighborhood Services	43,709	(3,614)	6,595	46,690	21,250	8,771	45.51%	22,551	48.76%	46,250	(1,301)	-5.77%
Transportation Services	6,039	876	2	6,917	3,002	146	43.40%	2,112	55.49%	3,806	890	42.14%
Strategic Support	62,532	6,142	3,038	71,712	33,094	5,155	46.15%	26,731	76.93%	34,747	6,363	23.80%
Total City-wide Expenditures	181,553	10,774	42,810	235,137	102,170	32,545	43.45%	111,224	59.88%	185,747	(9,054)	-8.14%
Other Non-Dept Expenditures:												
Capital Improvements	76,031	32,935	23,386	132,352	37,628	53,415	28.43%	11,465	50.03%	22,915	26,163	228.20%
Transfers to Other Funds	161,539	25,082	-	186,621	186,621	-	100.00%	30,472	100.00%	30,472	156,149	512.43%
Total Non-Dept Expenditures	419,123	68,791	66,196	554,110	326,419	85,960	58.91%	153,161	64.05%	239,134	173,258	113.12%
Reserves												
Contingency Reserve	50,000	3,000	-	53,000	-	-	0.00%	-	0.00%	-	-	0.00%
Earmarked Reserves	257,647	(24,739)	-	232,908	-	-	0.00%	-	0.00%	-	-	0.00%
Total Reserves	307,647	(21,739)	-	285,908	-	-	0.00%	-	0.00%	-	-	0.00%
Total Uses	2,045,653	64,617	86,367	2,196,637	1,354,448	120,229	61.66%	1,116,179	75.63%	1,475,787	238,269	21.35%

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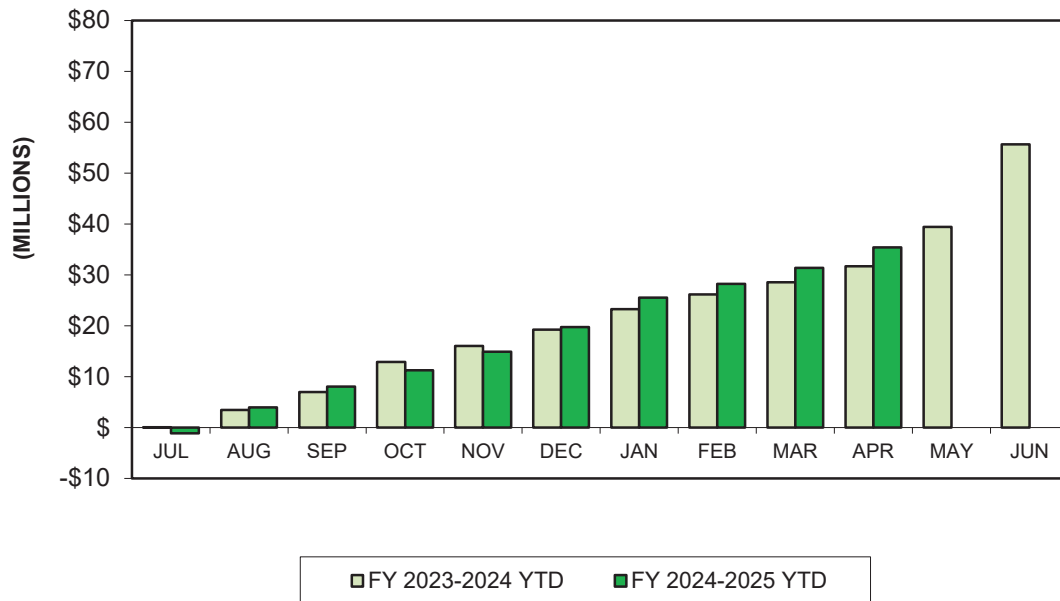
CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED APRIL 30, 2025
SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES
(UNAUDITED)
(\$000's)

	ADOPTED FY 2024-2025 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2024-2025 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	-	-	1,071	547	51.07%	1,114	90.79%	1,227	(567)	-50.90%
Public Works	-	-	-	-	-	-	8	4.12%	194	(8)	-100.00%
Transportation	1,492	-	-	1,492	1,479	99.13%	1,306	76.91%	1,698	173	13.25%
Library	61	-	-	61	62	101.64%	92	82.88%	111	(30)	-32.61%
Parks Rec & Neigh Svcs	20,976	-	-	20,976	14,529	69.26%	14,987	77.93%	19,232	(458)	-3.06%
Miscellaneous Dept Charges	4,209	-	-	4,209	2,012	47.80%	2,268	88.32%	2,568	(256)	-11.29%
Total Fees, Rates, and Charges	27,809	-	-	27,809	18,629	66.99%	19,775	79.01%	25,030	(1,146)	-5.80%

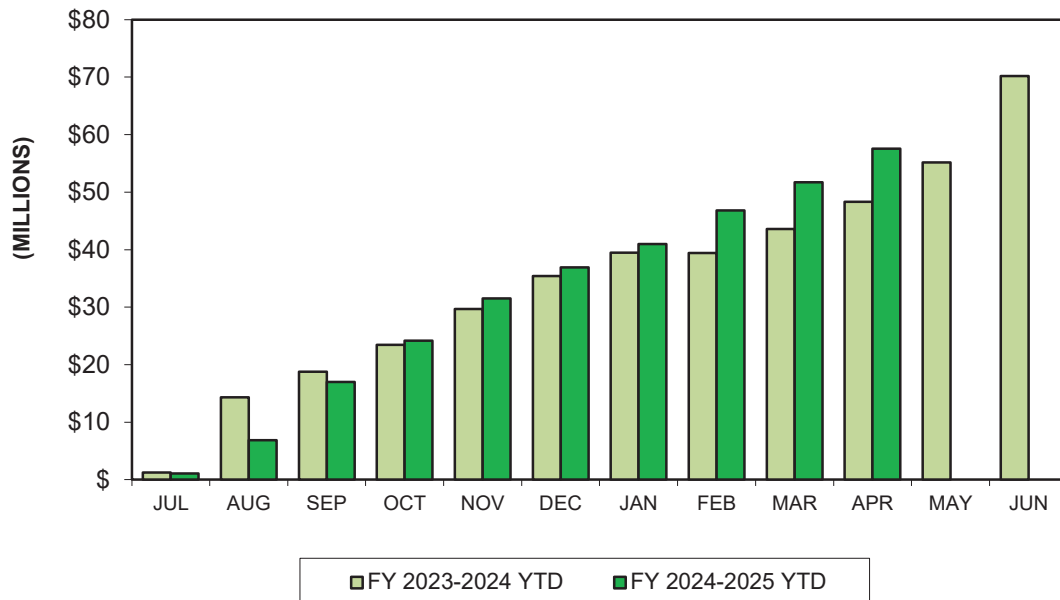
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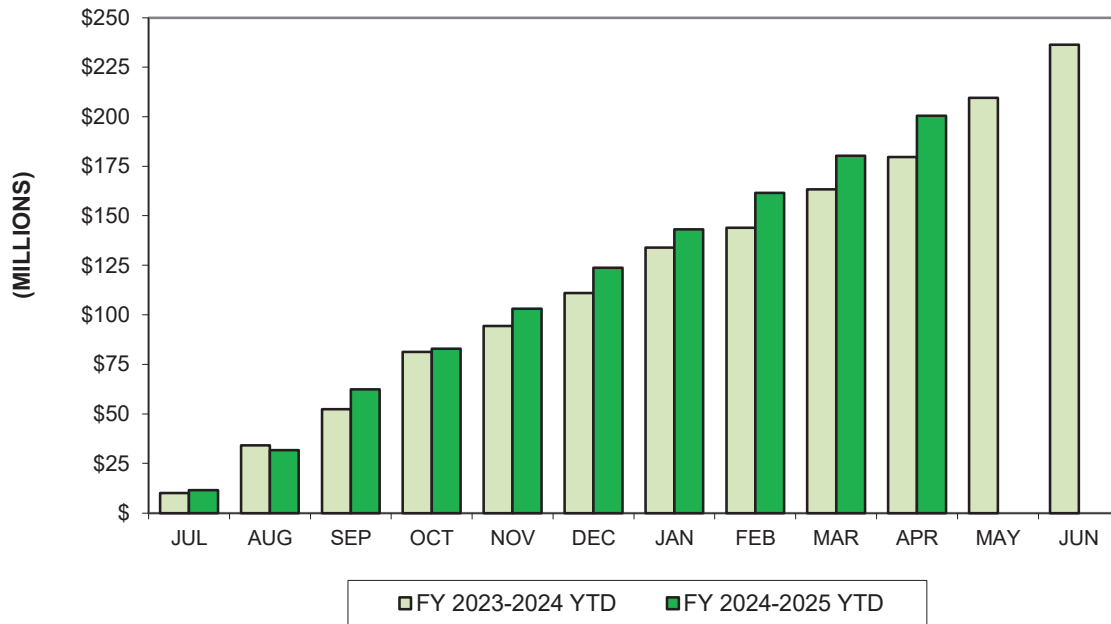
CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398
Comparison of YTD Revenues vs. Prior YTD Revenues



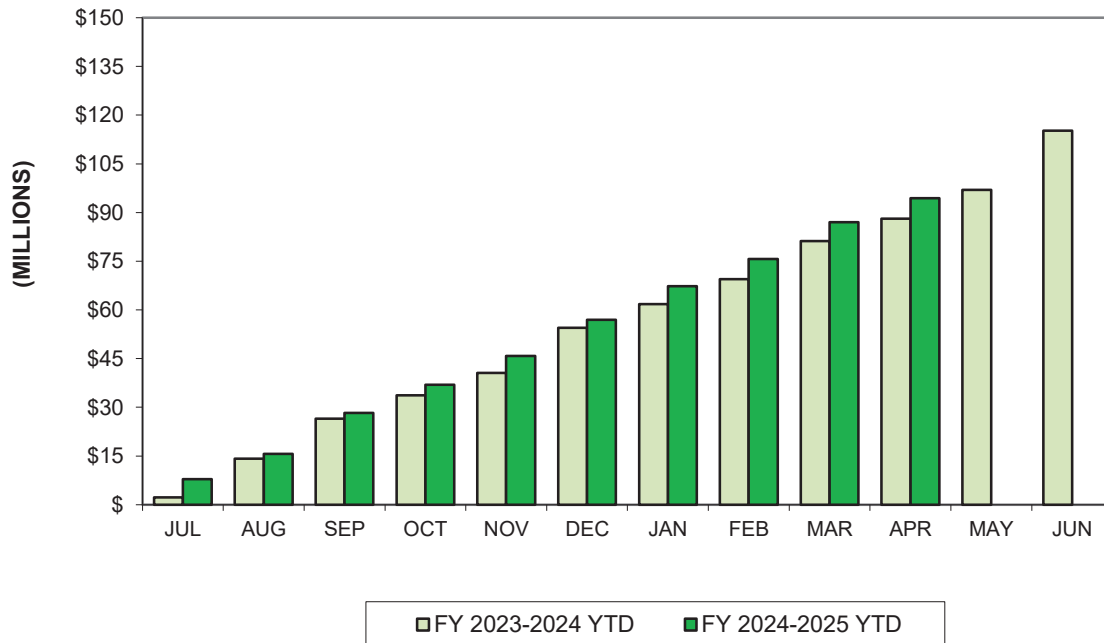
CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398
Comparison of YTD Expenditures vs. Prior YTD Expenditures



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

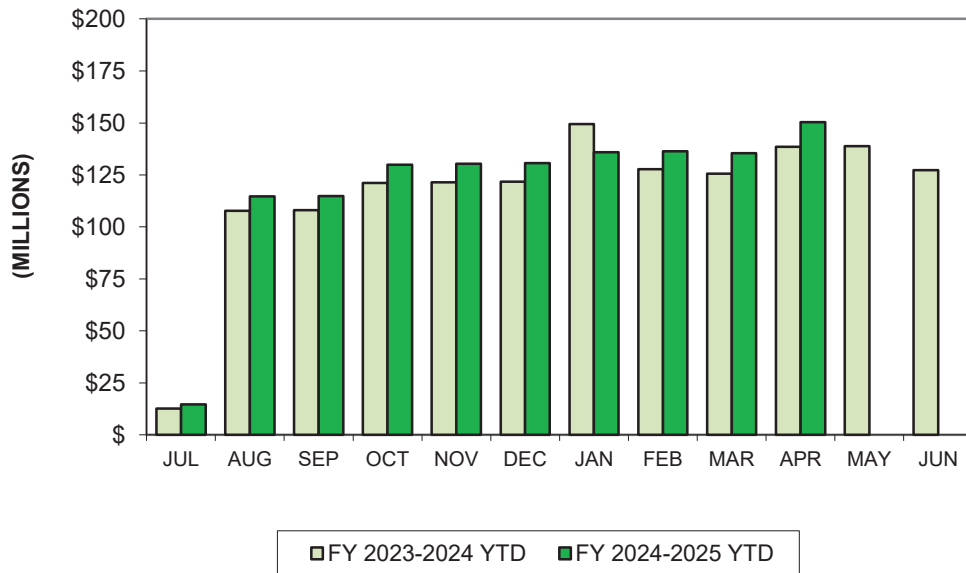


AIRPORT MAINTENANCE & OPERATION FUND 523
Comparison of YTD Expenditures vs. Prior YTD Expenditures

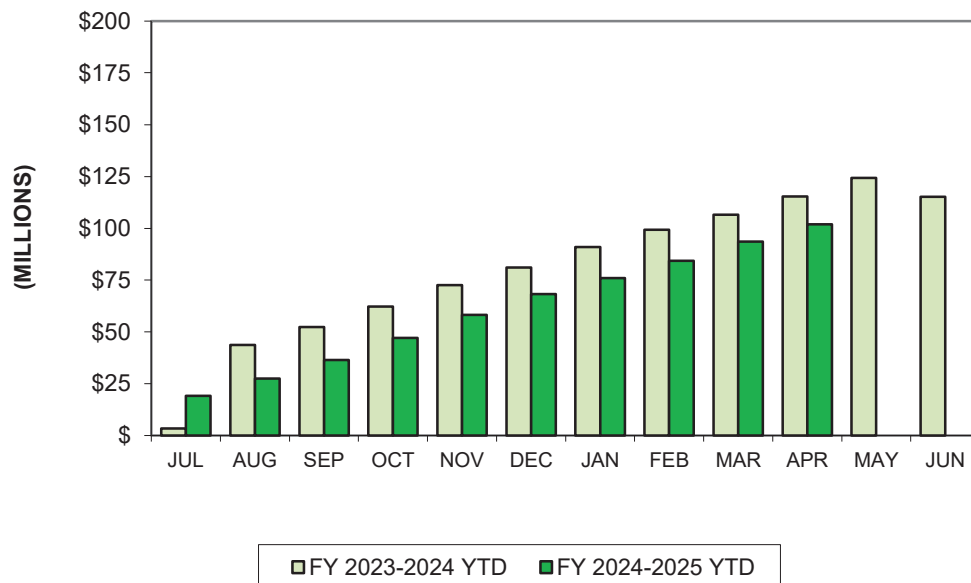


Note: 1) Increase in passenger activity resulted in an overall increase in rentals/concession income and landing fees' revenues.

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

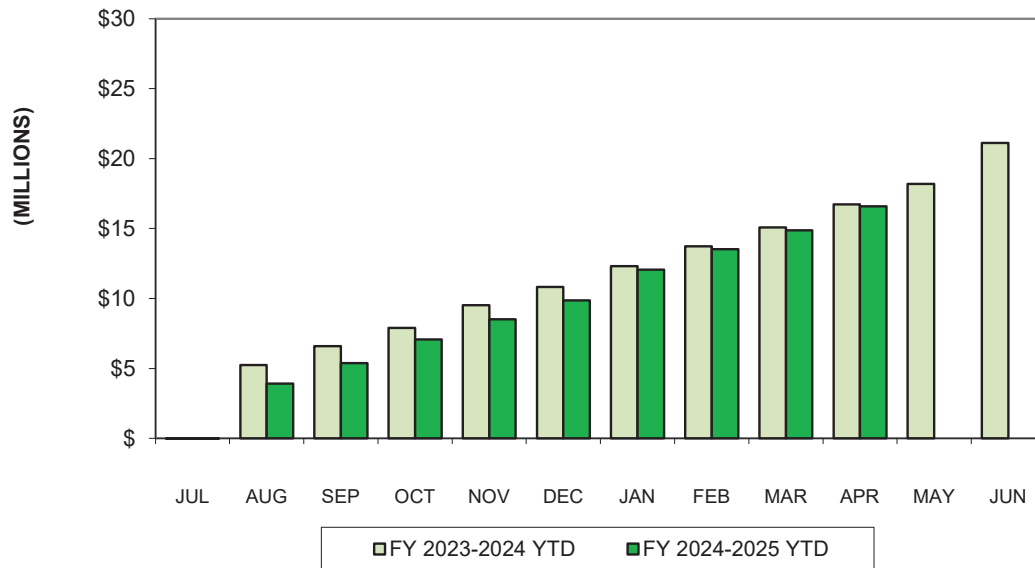


WPCP OPERATION FUND 513
Comparison of YTD Expenditures vs. Prior YTD Expenditures

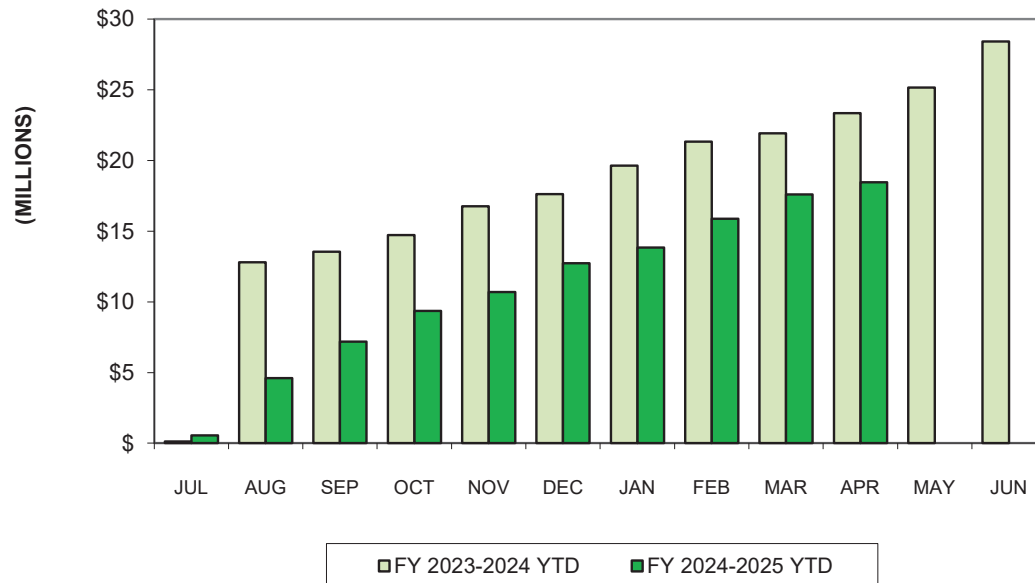


Note: 1) Decrease in expenses was due to a \$19.2 million transfer to the South Bay Water Recycling Operating Fund (570) as of April 2024; whereas, \$0 was transferred as of April 2025.
 2) The increase in revenues as of April 2025 was primarily due to transfers from the Sewer Service & Use Charge Fund (541), totaling \$99.9 million; whereas, only \$94.9 million was transferred as of April 2024.

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

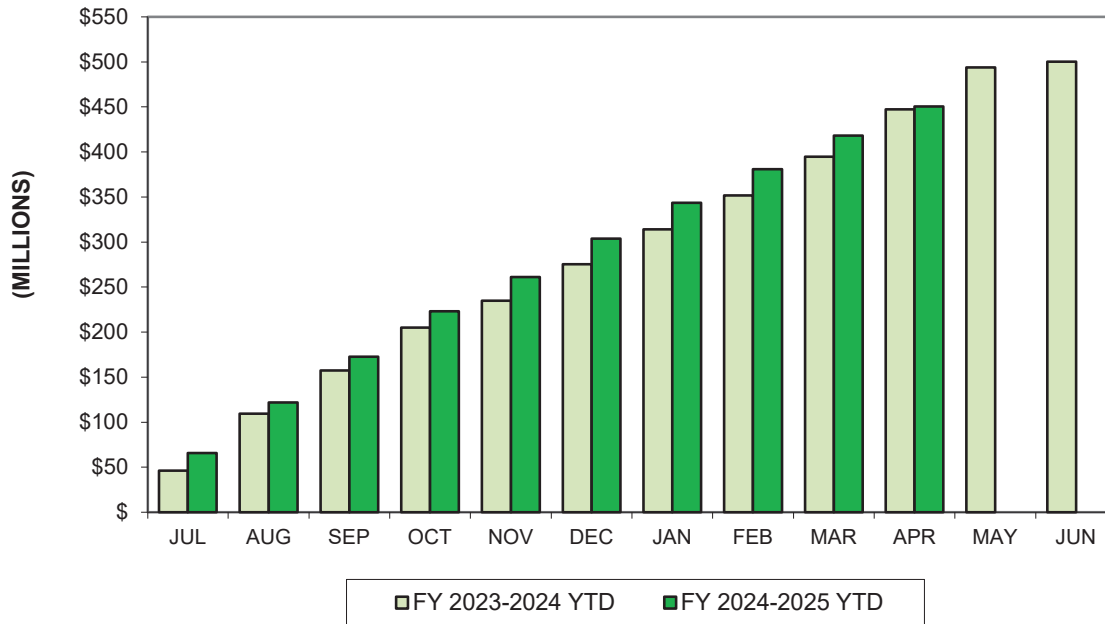


GENERAL PURPOSE PARKING FUNDS 533 & 559
Comparison of YTD Expenditures vs. Prior YTD Expenditures

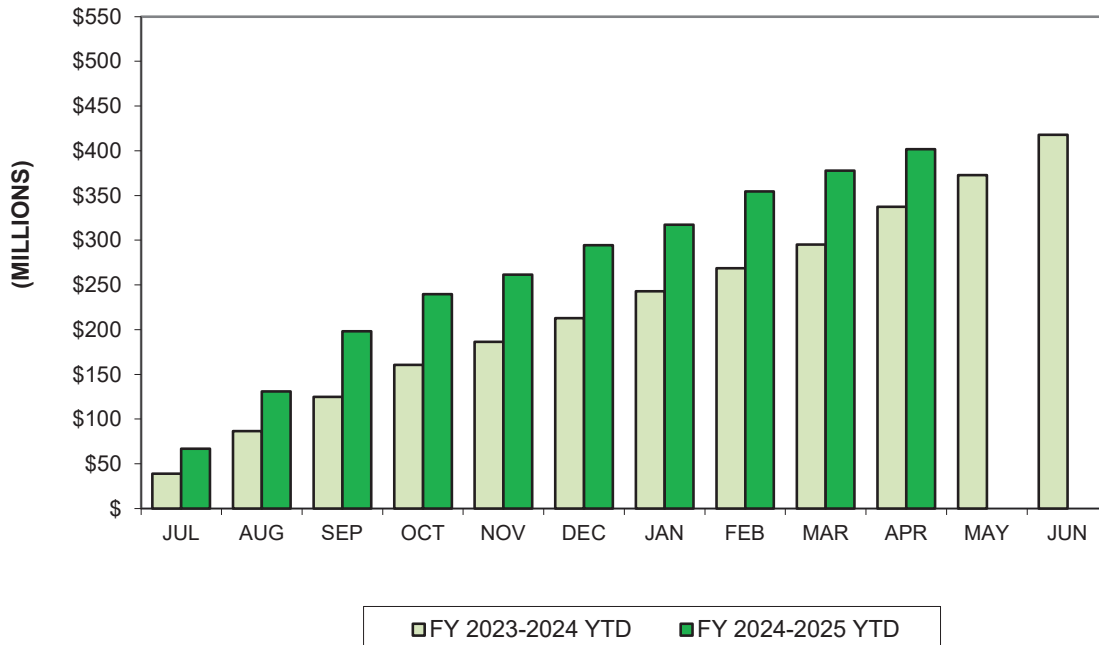


Note: 1) Decrease in expenses as of April 2025 was due to a \$1.5 million decrease in an internal transfer between the General Purpose Parking Funds (533 & 559) and a \$4.3 million decrease related to Downtown Parking Garage projects.

CLEAN ENERGY FUND 501
Comparison of YTD Revenues vs. Prior YTD Revenues



CLEAN ENERGY FUND 501
Comparison of YTD Expenditures vs. Prior YTD Expenditures



Note: 1) Increase in expenses was primarily driven by higher unit costs for Resource Adequacy (RA) due to elevated market rates. This resulted from limited RA availability and changes in procurement requirements to comply with updated CPUC RA program standards.

CITY OF SAN JOSE
SPECIAL FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED APRIL 30, 2025
(UNAUDITED)
(\$000's)

	ADOPTED FY 2024-2025 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2024-2025 BUDGET	YEAR-TO-DATE		PRIOR Y-T-D ACTUAL
					ACTUAL	ENCUMBR	
Construction/Conveyance Tax							
Prior Year Encumbrance	-	-	14,133	14,133	14,133	-	11,090
Beginning Fund Balance	86,955	12,701	-	99,656	99,656	-	117,129
Revenues	67,778	1,150	-	68,928	35,367	-	31,692
Total Sources	<u>154,733</u>	<u>13,851</u>	<u>14,133</u>	<u>182,717</u>	<u>149,156</u>	<u>-</u>	<u>159,911</u>
Total Uses	<u>154,733</u>	<u>13,851</u>	<u>14,133</u>	<u>182,717</u>	<u>57,573</u>	<u>12,085</u>	<u>48,324</u>
Airport							
Prior Year Encumbrance	-	-	26,578	26,578	26,578	-	43,524
Beginning Fund Balance	361,905	6,672	-	368,577	368,577	-	307,402
Revenues	684,628	9,742	-	694,370	509,440	-	489,082
Total Sources	<u>1,046,533</u>	<u>16,414</u>	<u>26,578</u>	<u>1,089,525</u>	<u>904,595</u>	<u>-</u>	<u>840,008</u>
Total Uses	<u>1,046,533</u>	<u>16,414</u>	<u>26,578</u>	<u>1,089,525</u>	<u>417,886</u>	<u>56,295</u>	<u>420,597</u>
Waste Water Treatment							
Prior Year Encumbrance	-	-	188,841	188,841	188,841	-	181,677
Beginning Fund Balance	299,823	(12,146)	-	287,677	287,677	-	278,366
Revenues	512,321	70,000	-	582,321	493,455	-	459,186
Total Sources	<u>812,144</u>	<u>57,854</u>	<u>188,841</u>	<u>1,058,839</u>	<u>969,973</u>	<u>-</u>	<u>919,229</u>
Total Uses	<u>812,144</u>	<u>57,854</u>	<u>188,841</u>	<u>1,058,839</u>	<u>451,675</u>	<u>170,380</u>	<u>449,199</u>
Parking							
Prior Year Encumbrance	-	-	4,652	4,652	4,652	-	4,144
Beginning Fund Balance	27,845	3,277	-	31,122	31,122	-	39,166
Revenues	19,589	34	-	19,623	16,591	-	16,717
Total Sources	<u>47,434</u>	<u>3,311</u>	<u>4,652</u>	<u>55,397</u>	<u>52,365</u>	<u>-</u>	<u>60,027</u>
Total Uses	<u>47,434</u>	<u>3,311</u>	<u>4,652</u>	<u>55,397</u>	<u>18,453</u>	<u>9,263</u>	<u>23,348</u>
Municipal Water							
Prior Year Encumbrance	-	-	23,829	23,829	23,829	-	3,894
Beginning Fund Balance	38,136	(16,441)	-	21,695	21,695	-	37,761
Revenues	107,190	3,093	-	110,283	67,278	-	64,417
Total Sources	<u>145,326</u>	<u>(13,348)</u>	<u>23,829</u>	<u>155,807</u>	<u>112,802</u>	<u>-</u>	<u>106,072</u>
Total Uses	<u>145,326</u>	<u>(13,348)</u>	<u>23,829</u>	<u>155,807</u>	<u>78,701</u>	<u>15,852</u>	<u>58,862</u>

(*) 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 APRIL 30, 2025
(UNAUDITED)
(\$000's)

	ADOPTED FY 2024-2025 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2024-2025 BUDGET	YEAR-TO-DATE		PRIOR Y-T-D ACTUAL
					ACTUAL	ENCUMBR	
Community Energy							
Prior Year Encumbrance	-	-	36,226	36,226	36,226	-	22,754
Beginning Fund Balance	272,801	(54,661)	-	218,140	218,140	-	173,726
Revenues	546,060	76	-	546,136	450,412	-	447,362
Total Sources	818,861	(54,585)	36,226	800,502	704,778	-	643,842
Total Uses	818,861	(54,585)	36,226	800,502	401,564	43,820	337,248
Gas Tax							
Revenues	18,400	-	-	18,400	12,441	-	11,953
Total Sources	18,400	-	-	18,400	12,441	-	11,953
Total Uses	18,400	-	-	18,400	12,441	-	11,953
Building and Structures							
Prior Year Encumbrance	-	-	10,947	10,947	10,947	-	22,036
Beginning Fund Balance	78,604	10,896	-	89,500	89,500	-	79,893
Revenues	78,792	8,166	-	86,958	29,700	-	36,715
Total Sources	157,396	19,062	10,947	187,405	130,147	-	138,644
Total Uses	157,396	19,062	10,947	187,405	31,395	7,931	33,473
Residential Construction							
Beginning Fund Balance	2,873	451	-	3,324	3,324	-	3,069
Revenues	295	-	-	295	208	-	237
Total Sources	3,168	451	-	3,619	3,532	-	3,306
Total Uses	3,168	451	-	3,619	127	-	103
Transient Occupancy Tax							
Prior Year Encumbrance	-	-	472	472	472	-	775
Beginning Fund Balance	4,919	215	-	5,134	5,134	-	4,968
Revenues	24,055	-	-	24,055	17,938	-	16,743
Total Sources	28,974	215	472	29,661	23,544	-	22,486
Total Uses	28,974	215	472	29,661	23,081	980	20,090

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Note: Figures may not total due to rounding.

CITY OF SAN JOSE
SPECIAL FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED APRIL 30, 2025
(UNAUDITED)
(\$000's)

	ADOPTED FY 2024-2025 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2024-2025 BUDGET	YEAR-TO-DATE		PRIOR Y-T-D ACTUAL
					ACTUAL	ENCUMBR	
Conventions, Arts & Entertainment							
Prior Year Encumbrance	-	-	3,801	3,801	3,801	-	311
Beginning Fund Balance	5,322	(2,013)	-	3,309	3,309	-	5,585
Revenues	12,008	328	-	12,336	12,582	-	12,453
Total Sources	17,330	(1,685)	3,801	19,446	19,692	-	18,349
Total Uses	17,330	(1,685)	3,801	19,446	10,832	6,687	10,887
Golf							
Beginning Fund Balance	563	43	-	606	606	-	2,799
Revenues	1,095	-	-	1,095	884	-	1,087
Total Sources	1,658	43	-	1,701	1,490	-	3,886
Total Uses	1,658	43	-	1,701	7	-	179
Real Property Transfer Tax							
Revenues	185,495	25,044	-	210,539	195,445	-	-
Total Sources	185,495	25,044	-	210,539	195,445	-	-
Total Uses	185,495	25,044	-	210,539	21,144	30,361	-
Emergency Reserve							
Prior Year Encumbrance	-	-	61	61	61	-	2,551
Beginning Fund Balance	(28,802)	6,158	-	(22,644)	(22,644)	-	(26,876)
Revenues	30,210	-	-	30,210	39	-	998
Total Sources	1,408	6,158	61	7,627	(22,544)	-	(23,327)
Total Uses	1,408	6,158	61	7,627	(1,962)	(36)	329
Low and Moderate Income Housing Asset							
Prior Year Encumbrance	-	-	44,277	44,277	44,277	-	42,837
Beginning Fund Balance	62,431	17,835	-	80,266	80,266	-	110,941
Revenues	22,500	(7,566)	-	14,934	8,632	-	17,381
Total Sources	84,931	10,269	44,277	139,477	133,175	-	171,159
Total Uses	84,931	10,269	44,277	139,477	16,976	36,464	33,136
Other Special Revenue Funds							
Prior Year Encumbrance	-	-	55,814	55,814	55,814	-	44,642
Beginning Fund Balance	376,551	24,741	-	401,292	401,292	-	399,240
Revenues	650,479	62,292	-	712,771	572,061	-	528,691
Total Sources	1,027,030	87,033	55,814	1,169,877	1,029,167	-	972,573
Total Uses	1,027,030	87,033	55,814	1,169,877	499,773	138,752	460,631

(*) 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
CAPITAL PROJECT FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED APRIL 30, 2025
(UNAUDITED)
(\$000's)

	ADOPTED FY 2024-2025 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2024-2025 BUDGET	YEAR-TO-DATE		PRIOR Y-T-D ACTUAL
					ACTUAL	ENCUMBR	
Construction Excise							
Prior Year Encumbrance	-	-	21,017	21,017	21,017	-	26,043
Beginning Fund Balance	73,959	(11,837)	-	62,122	62,122	-	79,416
Revenues	99,856	48,907	-	148,763	80,875	-	63,557
Total Sources	173,815	37,070	21,017	231,902	164,014	-	169,016
Total Uses	173,815	37,070	21,017	231,902	82,823	24,561	85,181
Other Capital Funds							
Prior Year Encumbrance	-	-	34,382	34,382	34,382	-	22,900
Beginning Fund Balance	97,121	7,948	-	105,069	105,069	-	196,266
Revenues	300	-	-	300	6,214	-	6,569
Total Sources	97,421	7,948	34,382	139,751	145,665	-	225,735
Total Uses	97,421	7,948	34,382	139,751	74,046	42,689	48,565

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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 APRIL 30, 2025
(UNAUDITED)
(\$000's)

	ADOPTED	YTD		REVISED	YEAR-TO-DATE		PRIOR
	FY 2024-2025	BUDGET	C/O	FY 2024-2025	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
Trust and Agency							
Prior Year Encumbrance	-	-	48	48	48	-	379
Beginning Fund Balance	6,269	4,151	-	10,420	10,420	-	9,749
Revenues	3,955	49	-	4,004	3,408	-	4,613
Total Sources	<u>10,224</u>	<u>4,200</u>	<u>48</u>	<u>14,472</u>	<u>13,876</u>	<u>-</u>	<u>14,741</u>
Total Uses	<u>10,224</u>	<u>4,200</u>	<u>48</u>	<u>14,472</u>	<u>4,550</u>	<u>45</u>	<u>4,712</u>

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Note: Figures may not total due to rounding.