

## **FINANCE DEPARTMENT**

### Monthly Financial Report

Financial Results for the Month Ended April 30, 2022

Fiscal Year 2021-2022

*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Month Ended April 30, 2022**  
**Fiscal Year 2021-2022**  
*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
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**Fiscal Year 2021-2022**  
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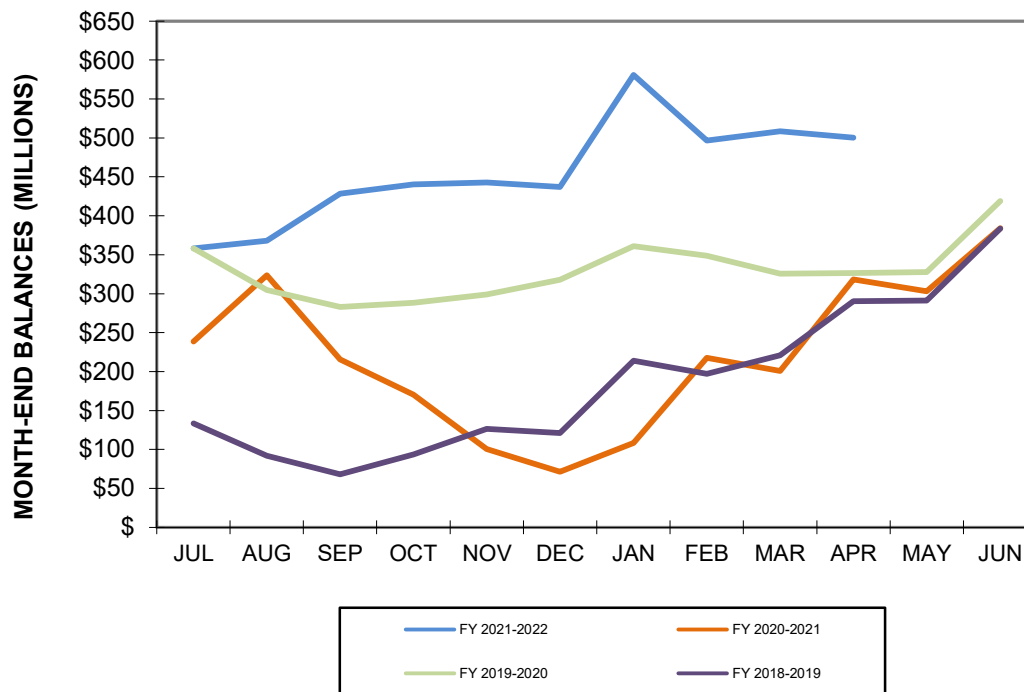
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Submitted by:

 Digitally signed by Julia H. Cooper  
DN: cn=Julia H. Cooper, o=City of  
San Jose, ou=Finance Department,  
email=julia.cooper@sanjoseca.gov,  
c=US  
Date: 2022.06.05 19:35:50 -07'00'

**JULIA H. COOPER**  
Director of Finance

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



### GENERAL FUND MONTHLY CASH BALANCES

MONTH	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019
JULY <sup>(1)</sup>	\$ 358,124,221	\$ 238,661,153	358,057,314	\$ 133,276,057
AUGUST	367,985,840	323,738,458	304,849,235	91,972,139
SEPTEMBER <sup>(2)</sup>	428,548,372	215,370,108	283,092,234	67,970,290
OCTOBER <sup>(3)</sup>	440,238,436	170,467,897	288,196,905	93,654,030
NOVEMBER	442,957,719	100,622,899	299,006,136	126,316,418
DECEMBER <sup>(4)</sup>	437,194,188	71,502,262	317,868,572	121,024,958
JANUARY <sup>(4, 5, 6)</sup>	580,885,854	108,130,590	360,969,681	214,000,120
FEBRUARY <sup>(5)</sup>	496,453,999	217,629,193	348,806,133	197,277,698
MARCH <sup>(3, 5)</sup>	508,488,546	200,717,737	325,495,352	220,734,066
APRIL <sup>(3, 5)</sup>	500,240,167	318,260,683	326,537,038	290,493,766
MAY	-	303,297,059	327,914,999	291,171,986
JUNE	-	384,019,042	419,046,570	383,572,703

(1) The General Fund cash balance generally decreases each July due to City Council direction to annually pre-fund the employer share of retirement contributions in a lump-sum to achieve budgetary savings. The City did not pre-fund retirement contributions in FY 2020 and resumed pre-funding in FY 2021.

(2) The General Fund received a transfer of \$53.8 million from the American Rescue Plan Fund for revenue loss replacement.

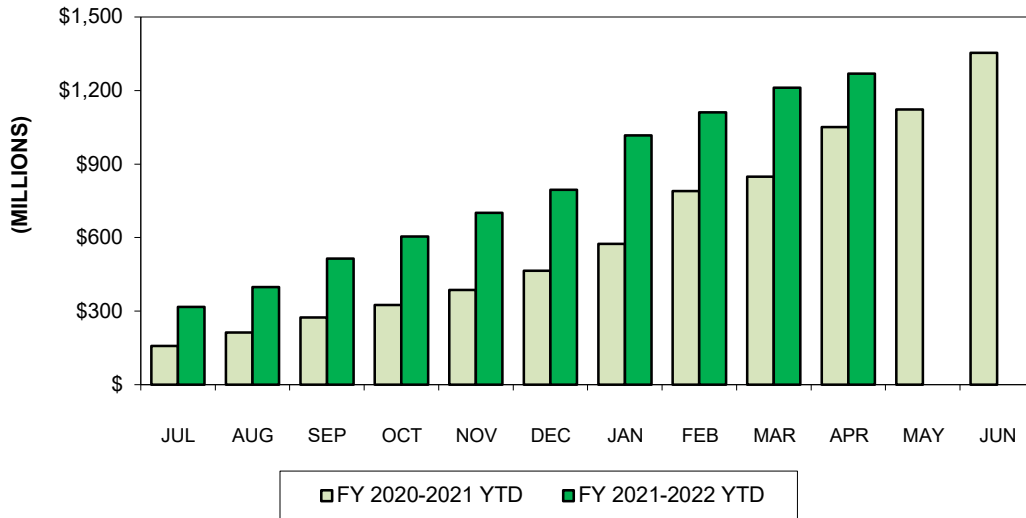
(3) Cash increases attributable to higher sales tax collections and growth in real property transfer taxes (Measure E).

(4) Significant increase in December 2021 compared to December 2020 is mainly due to the following: timing differences in posting property tax receipts and vehicle license fees and growth in real property transfer tax revenue.

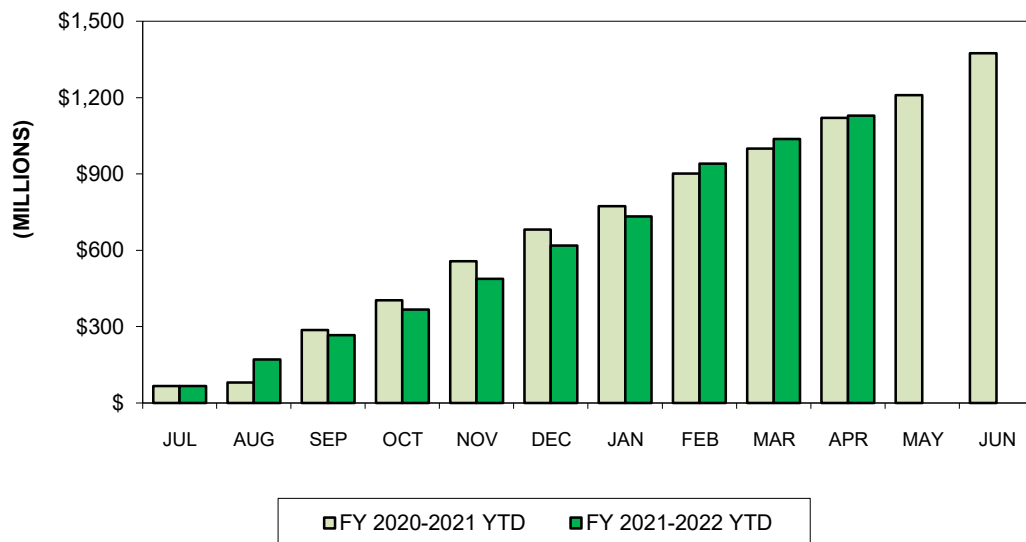
(5) Between September 2020 - April 2021 Tax and Revenue Anticipation Note (TRAN) payments totaled \$131.5 million, compared to \$142.8 million paid on the TRAN notes through April 2022.

(6) The General Fund cash balance generally increases in January of every year mainly due to the bi-annual receipt of property taxes from Santa Clara County.

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

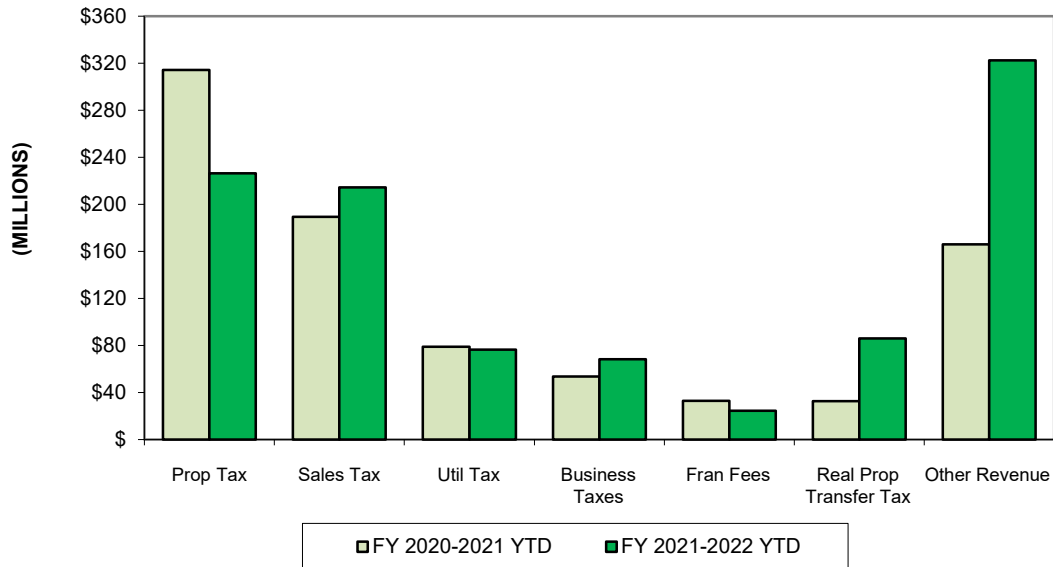


**GENERAL FUND**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**  
**Actual**

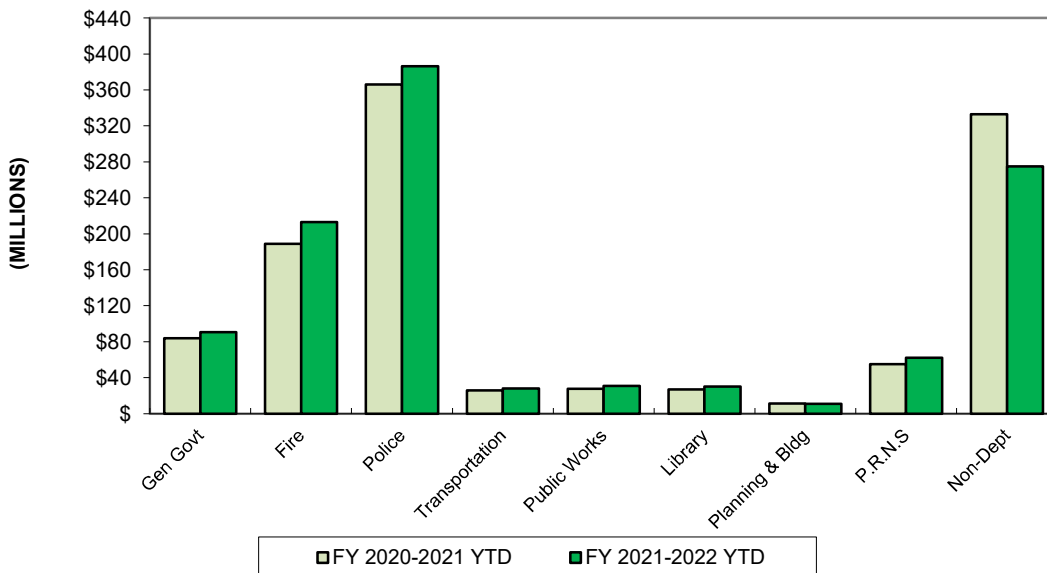


- Note:**
- 1) Increase in revenues is primarily due to \$285.0 million received in Tax Revenue Anticipation Notes (TRAN) proceeds in FY 2022 compared to \$130.0 million in TRAN proceeds in FY 2021.
  - 2) The General Fund received a transfer of \$53.8 million from the American Rescue Plan Fund for revenue loss replacement.
  - 3) Real property transfer tax receipts grew by \$53.3 million due to an increase in property transfers subject to the tax.
  - 4) Increase in expenditures is due to the payback of the TRAN debt of \$142.8 million from July 2021 - April 2022.

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



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



Note: 1) The Other Revenue Category FY 2022 YTD actuals are \$322.5 million compared to \$166 million in FY 2021. Increase in Other Revenue is primarily due to \$285.0 million received in TRAN proceeds in FY 2022 compared to \$130.0 million received in TRAN proceeds in FY 2021.

2) Year-over-year decrease in property tax revenues of \$88.1 million is due to timing differences in posting property tax receipts. Funds received at the end of April were recorded in May. Adjusting for the timing difference, property tax revenues are \$17.3 million more than the prior year.

3) Real property transfer tax receipts grew by \$53.3 million due to an increase in property transfers subject to the tax.

4) Increase in sales tax revenues is primarily due to an increase in taxpayer spending.

5) Decrease in non-department expenditures is due to timing differences in the TRAN repayment schedule and timing of other transfers out of the General Fund.

**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS**  
**FOR THE MONTHS ENDED APRIL 30, 2022**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2021-2022 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2021-2022 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	-	-	56,496	56,496	56,496	100.00%	46,538	100.19%	46,451	9,958	21.40%
Available Balance	321,188	47,992	-	369,180	369,180	100.00%	400,284	100.00%	400,284	(31,104)	-7.77%
<b>Total Fund Balance</b>	<b>321,188</b>	<b>47,992</b>	<b>56,496</b>	<b>425,676</b>	<b>425,676</b>	<b>100.00%</b>	<b>446,822</b>	<b>100.02%</b>	<b>446,735</b>	<b>(21,146)</b>	<b>-4.73%</b>
<b>General Revenues</b>											
Property Tax	395,500	11,000	-	406,500	226,348	55.68%	314,460	80.89%	388,760	(88,112)	-28.02%
Sales Tax	280,200	20,000	-	300,200	214,536	71.46%	189,583	66.75%	284,020	24,953	13.16%
Telephone Line Tax	20,000	-	-	20,000	15,445	77.23%	15,193	72.79%	20,873	252	1.66%
Transient Occupancy Tax	10,000	(1,000)	-	9,000	6,468	71.87%	3,660	67.67%	5,409	2,808	76.72%
Franchise Fees	44,652	(0)	-	44,652	24,492	54.85%	33,073	72.48%	45,628	(8,581)	-25.95%
Utility Tax	97,060	-	-	97,060	76,487	78.80%	78,892	73.84%	106,846	(2,405)	-3.05%
Business Taxes	74,500	8,000	-	82,500	68,360	82.86%	53,765	76.77%	70,036	14,595	27.15%
Real Property Transfer Tax	40,000	50,000	-	90,000	86,011	95.57%	32,692	64.70%	50,531	53,319	163.09%
Licenses and Permits	21,003	(551)	-	20,452	20,550	100.48%	19,088	98.44%	19,391	1,462	7.66%
Fines, Forfeits and Penalties	8,676	-	-	8,676	11,999	138.30%	6,816	67.55%	10,090	5,183	76.04%
Use of Money and Property	9,304	-	-	9,304	6,557	70.48%	6,637	75.47%	8,794	(80)	-1.21%
Revenue from Local Agencies	18,784	7,418	-	26,202	11,647	44.45%	12,253	60.45%	20,270	(606)	-4.95%
Revenue from State of CA	13,247	11,067	-	24,314	10,928	44.95%	17,093	82.98%	20,598	(6,165)	-36.07%
Revenue from Federal Government	3,685	6,131	-	9,816	1,624	16.54%	993	27.58%	3,600	631	63.54%
Fees, Rates and Charges	14,832	4,141	-	18,973	16,436	86.63%	5,568	75.07%	7,417	10,868	195.19%
Other Revenues	9,242	318,387	-	327,629	322,545	98.45%	165,974	99.12%	167,442	156,571	94.33%
<b>Total General Revenues</b>	<b>1,060,685</b>	<b>434,592</b>	<b>-</b>	<b>1,495,277</b>	<b>1,120,433</b>	<b>74.93%</b>	<b>955,740</b>	<b>77.72%</b>	<b>1,229,705</b>	<b>164,693</b>	<b>17.23%</b>
<b>Transfers &amp; Reimbursements</b>											
Overhead Reimbursements	68,557	12,698	-	81,255	50,348	61.96%	48,643	94.07%	51,707	1,705	3.51%
Transfers from Other Funds	72,608	-	-	72,608	74,079	102.03%	23,504	62.49%	37,611	50,575	215.18%
Reimbursements for Services	16,792	500	-	17,292	24,191	139.90%	23,381	67.50%	34,640	810	3.46%
<b>Total Transfers &amp; Reimbursements</b>	<b>157,957</b>	<b>13,198</b>	<b>-</b>	<b>171,155</b>	<b>148,618</b>	<b>86.83%</b>	<b>95,528</b>	<b>77.06%</b>	<b>123,958</b>	<b>53,090</b>	<b>55.58%</b>
<b>Total Sources</b>	<b>1,539,831</b>	<b>495,782</b>	<b>56,496</b>	<b>2,092,109</b>	<b>1,694,727</b>	<b>81.01%</b>	<b>1,498,090</b>	<b>83.21%</b>	<b>1,800,398</b>	<b>196,637</b>	<b>13.13%</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 APRIL 30, 2022**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED FY 2021-2022 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2021-2022 BUDGET	YEAR-TO-DATE		CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL (1)(*)	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END ACTUAL (1)(*)	CUR YTD LESS PRIOR YTD ACTUAL (1)	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
					ACTUAL (*)	ENCUMBR						
<b>General Government</b>												
Mayor and Council	18,338	690	175	19,203	12,551	147	65.36%	10,885	79.95%	13,614	1,666	15.31%
City Attorney	16,830	1,084	1,253	19,167	13,818	1,412	72.09%	13,234	79.34%	16,681	584	4.41%
City Auditor	2,506	(1)	6	2,511	1,812	5	72.16%	1,787	79.35%	2,252	25	1.40%
City Clerk	2,651	420	319	3,390	2,836	28	83.66%	2,032	78.85%	2,577	804	39.57%
City Manager	21,671	645	1,238	23,554	14,870	1,307	63.13%	12,884	77.56%	16,611	1,986	15.41%
Finance	20,216	691	681	21,588	15,145	1,042	70.15%	14,282	79.28%	18,015	863	6.04%
Information Technology	25,795	292	3,159	29,246	15,897	2,918	54.36%	15,949	73.90%	21,582	(52)	-0.33%
Human Resources	10,448	630	432	11,510	8,295	1,281	72.07%	7,557	79.72%	9,479	738	9.77%
Independent Police Auditor	1,531	61	147	1,739	1,270	-	73.03%	1,094	79.97%	1,368	176	16.09%
Office of Economic Development	5,638	297	552	6,487	4,104	783	63.26%	4,208	75.74%	5,556	(104)	-2.47%
Total General Government	125,624	4,809	7,962	138,395	90,598	8,923	65.46%	83,912	77.89%	107,735	6,686	7.97%
<b>Public Safety</b>												
Fire	267,922	(2,687)	1,409	266,644	212,959	2,588	79.87%	188,842	78.82%	239,599	24,117	12.77%
Police	481,147	3,839	3,213	488,199	386,427	4,312	79.15%	365,988	79.18%	462,198	20,439	5.58%
Total Public Safety	749,069	1,152	4,622	754,843	599,386	6,900	79.41%	554,830	79.06%	701,797	44,556	8.03%
<b>Capital Maintenance</b>												
Transportation	37,517	49	1,197	38,763	27,806	1,989	71.73%	25,879	75.14%	34,440	1,927	7.45%
Public Works	38,480	757	1,410	40,647	30,854	3,687	75.91%	27,620	77.42%	35,674	3,234	11.71%
Total Capital Maintenance	75,997	806	2,607	79,410	58,660	5,676	73.87%	53,499	76.30%	70,114	5,161	9.65%
<b>Community Service</b>												
Housing	539	-	135	674	351	135	52.08%	124	53.68%	231	227	183.06%
Library	37,239	1,491	1,942	40,672	30,002	3,362	73.77%	26,773	78.88%	33,941	3,229	12.06%
Planning, Bldg & Code Enf.	15,414	402	586	16,402	10,980	556	66.94%	11,337	80.37%	14,106	(357)	-3.15%
Parks, Rec & Neigh Svcs	87,280	2,731	1,696	91,707	62,251	3,923	67.88%	54,957	76.01%	72,303	7,294	13.27%
Environmental Services	3,492	(51)	296	3,737	2,011	873	53.81%	2,697	67.06%	4,022	(686)	-25.44%
Total Community Services	143,964	4,573	4,655	153,192	105,595	8,849	68.93%	95,888	76.95%	124,603	9,707	10.12%
Total Dept. Expenditures	1,094,654	11,340	19,846	1,125,840	854,239	30,348	75.88%	788,129	78.48%	1,004,249	66,110	8.39%

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**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE MONTHS ENDED APRIL 30, 2022**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED FY 2021-2022 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2021-2022 BUDGET	YEAR-TO-DATE		CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL (1)(*)	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END ACTUAL (1)(*)	CUR YTD LESS PRIOR YTD ACTUAL (1)	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
					ACTUAL (*)	ENCUMBR						
<b>Non-Dept Expenditures</b>												
City-wide Expenditures:												
Econ & Neighborhood Develop.	20,638	43,217	9,687	73,542	17,282	11,613	23.50%	13,356	76.25%	17,515	3,926	29.40%
Environmental & Utility Services	1,932	1,069	56	3,057	1,375	348	44.98%	1,725	89.89%	1,919	(350)	-20.29%
Public Safety	21,704	10,163	799	32,666	20,223	478	61.91%	15,902	79.50%	20,003	4,321	27.17%
Recreation & Cultural Services	19,208	7,467	902	27,577	12,433	3,911	45.08%	12,657	71.20%	17,776	(224)	-1.77%
Transportation Services	4,406	2,113	6	6,525	3,037	6	46.54%	1,974	76.39%	2,584	1,063	53.85%
Strategic Support	53,137	298,563	5,357	357,057	167,665	5,168	46.96%	181,322	93.20%	194,542	(13,657)	-7.53%
Total City-wide Expenditures	121,025	362,592	16,807	500,424	222,015	21,524	44.37%	226,936	89.23%	254,339	(4,921)	-2.17%
Other Non-Dept Expenditures:												
Capital Improvements	84,117	(1,993)	19,843	101,967	24,880	29,220	24.40%	18,084	51.58%	35,060	6,796	37.58%
Transfers to Other Funds	30,391	2	-	30,393	28,092	-	92.43%	88,050	108.94%	80,824	(59,958)	-68.10%
Total Non-Dept Expenditures	235,533	360,601	36,650	632,784	274,987	50,744	43.46%	333,070	89.96%	370,223	(58,083)	-17.44%
<b>Reserves</b>												
Contingency Reserve	40,000	500	-	40,500	-	-	0.00%	-	0.00%	-	-	0.00%
Earmarked Reserves	169,645	123,340	-	292,985	55	1,945	0.02%	-	0.00%	-	55	0.00%
Total Reserves	209,645	123,840	-	333,485	55	1,945	0.02%	-	0.00%	-	55	0.00%
<b>Total Uses</b>	<b>1,539,831</b>	<b>495,782</b>	<b>56,496</b>	<b>2,092,109</b>	<b>1,129,281</b>	<b>83,037</b>	<b>53.98%</b>	<b>1,121,199</b>	<b>81.57%</b>	<b>1,374,472</b>	<b>8,082</b>	<b>0.72%</b>

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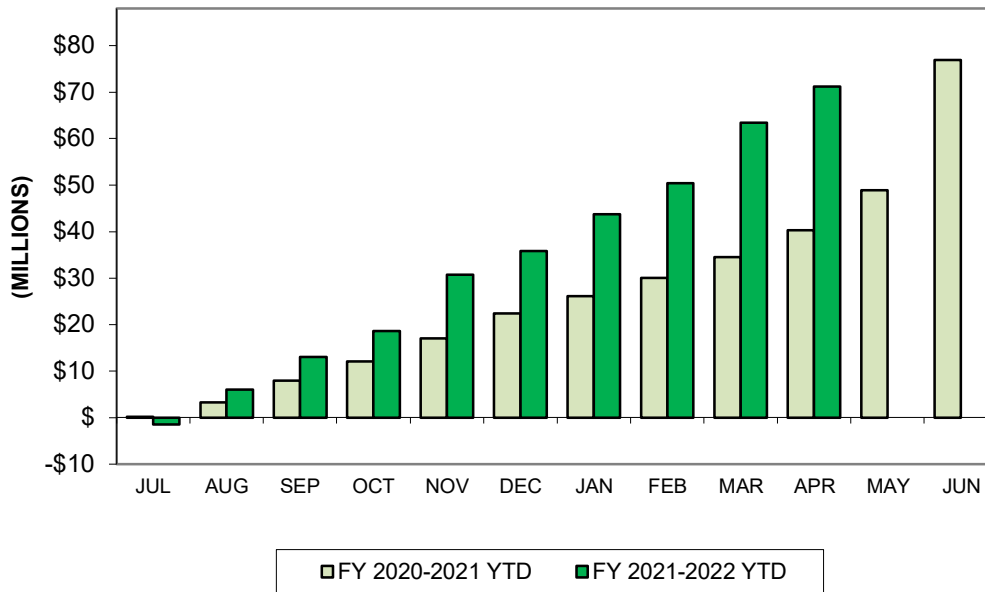
**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FOR THE MONTHS ENDED APRIL 30, 2022**  
**SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2021-2022 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2021-2022 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	978	-	-	978	542	55.42%	613	84.20%	728	(71)	-11.58%
Public Works	-	-	-	-	4	-	-	0.00%	275	4	#DIV/0!
Transportation	1,796	-	-	1,796	1,211	67.43%	1,013	92.60%	1,094	198	19.55%
Library	72	-	-	72	31	43.06%	30	85.71%	35	1	3.33%
Planning, Bldg & Code Enforcement	-	-	-	-	-	-	1	0.00%	-	(1)	-100.00%
Parks Rec & Neigh Svcs	8,788	-	-	8,788	11,906	135.48%	1,171	56.06%	2,089	10,735	916.74%
Miscellaneous Dept Charges	3,198	4,141	-	7,339	2,742	37.36%	2,740	85.73%	3,196	2	0.07%
<b>Total Fees, Rates, and Charges</b>	<b>14,832</b>	<b>4,141</b>	<b>-</b>	<b>18,973</b>	<b>16,436</b>	<b>86.63%</b>	<b>5,568</b>	<b>75.07%</b>	<b>7,417</b>	<b>10,868</b>	<b>195.19%</b>

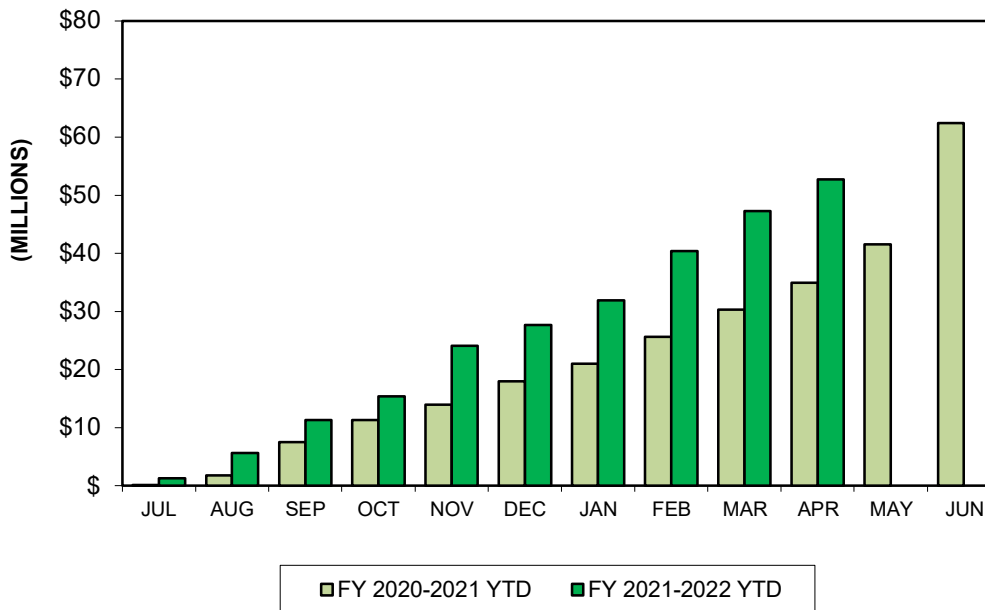
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**CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398  
Comparison of YTD Revenues vs. Prior YTD Revenues**

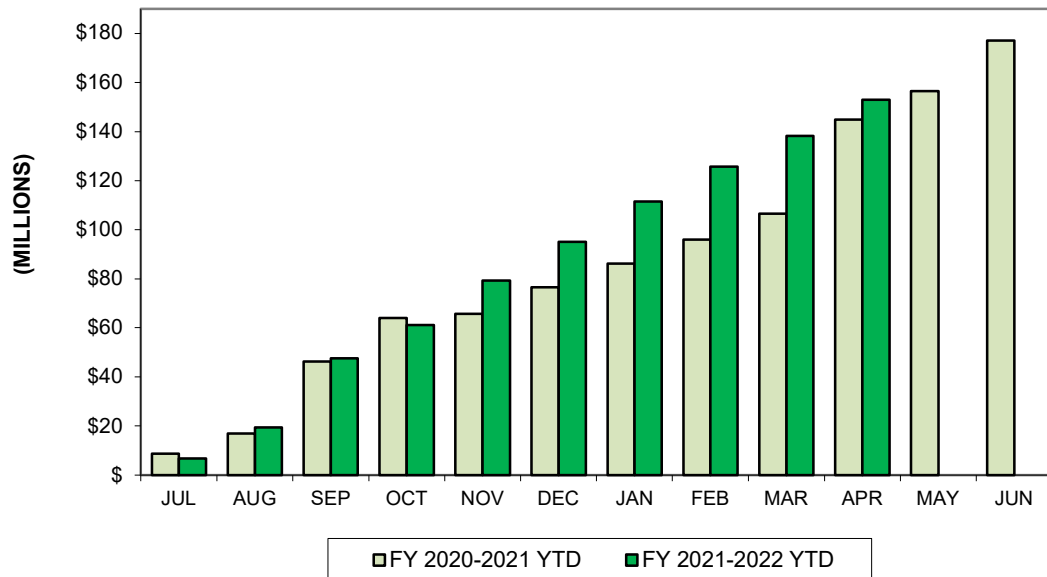


**CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398  
Comparison of YTD Expenditures vs. Prior YTD Expenditures**

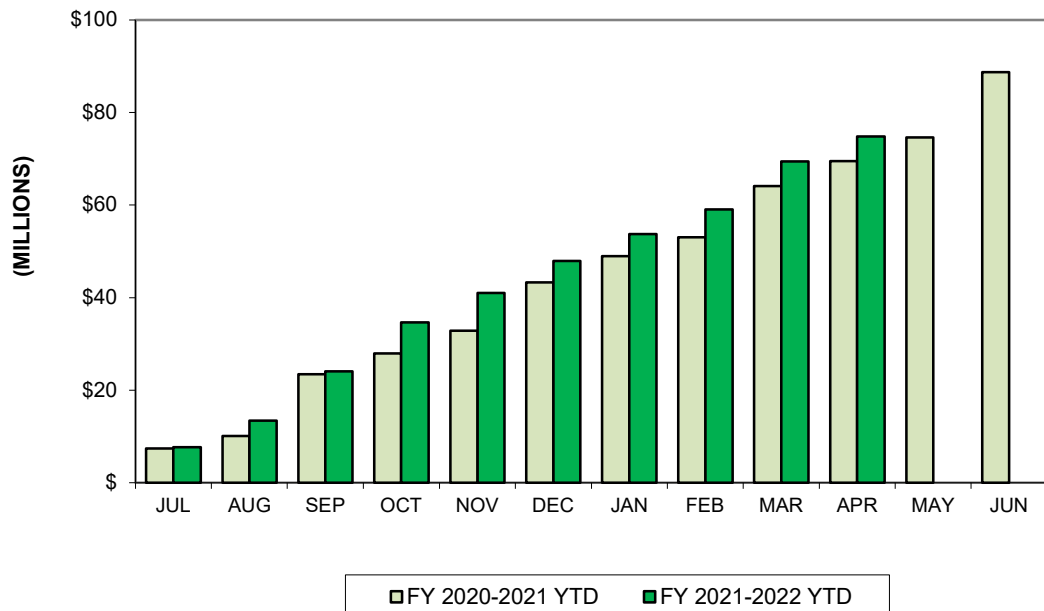


- Note: 1) Negative revenues in July 2021 is due to year-end adjustments (accrual reversals).  
 2) Increase in expenditures is due to various flood projects in the City-Wide Parks (Fund 391), acquisition of materials in the Library C&C (Fund 393), the Silicon Valley Regional interoperability and the Silicon Valley Regional Communications Systems - Radios in the Communications C&C (Fund 397).  
 3) Increase in revenues in November 2021 is due to a \$6.95 million transfer from the General Fund to support the Communications Capital Program's effort to maintain and replace radio equipment.

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



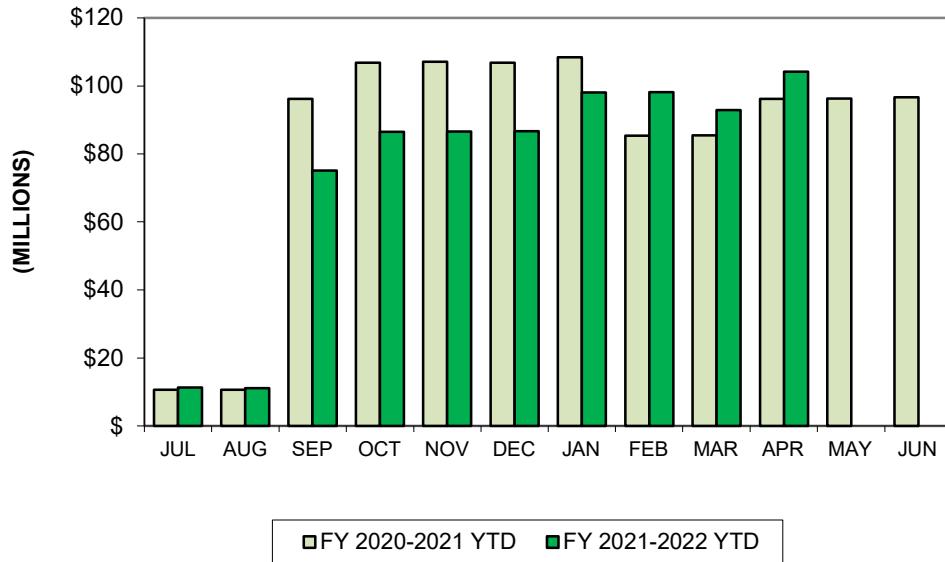
**AIRPORT MAINTENANCE & OPERATION FUND 523**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**



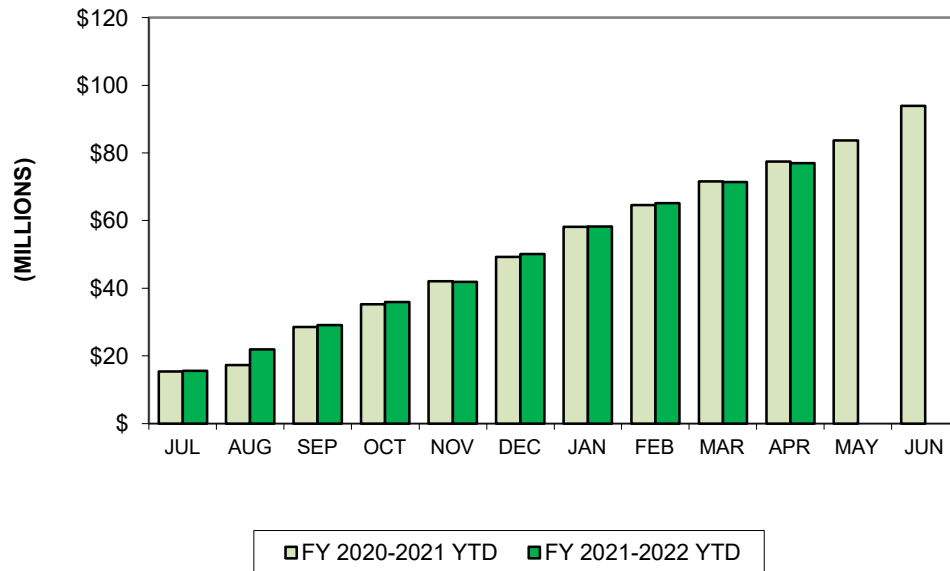
Note: 1) The Airport received CARES Act grant reimbursement of \$12.1 million in Coronavirus Response in September 2021 compared to \$18.9 million in September 2020. The Airport also received Relief Supplemental Appropriations (CRRSA) Act Concessions of \$3.0 million in September 2021, \$3.0 million in November 2021, \$2.8 million in December 2021, \$2.8 million in January 2022, \$1.8 million in February 2022 compared to \$0 in September 2020 - April 2021.

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

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

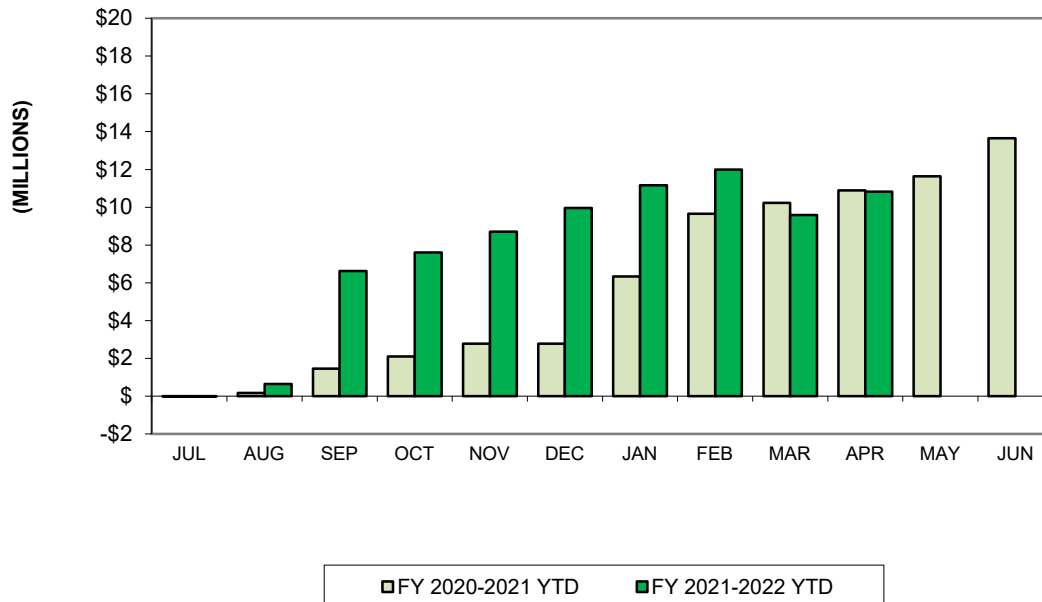


**WPCP OPERATION FUND 513**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**

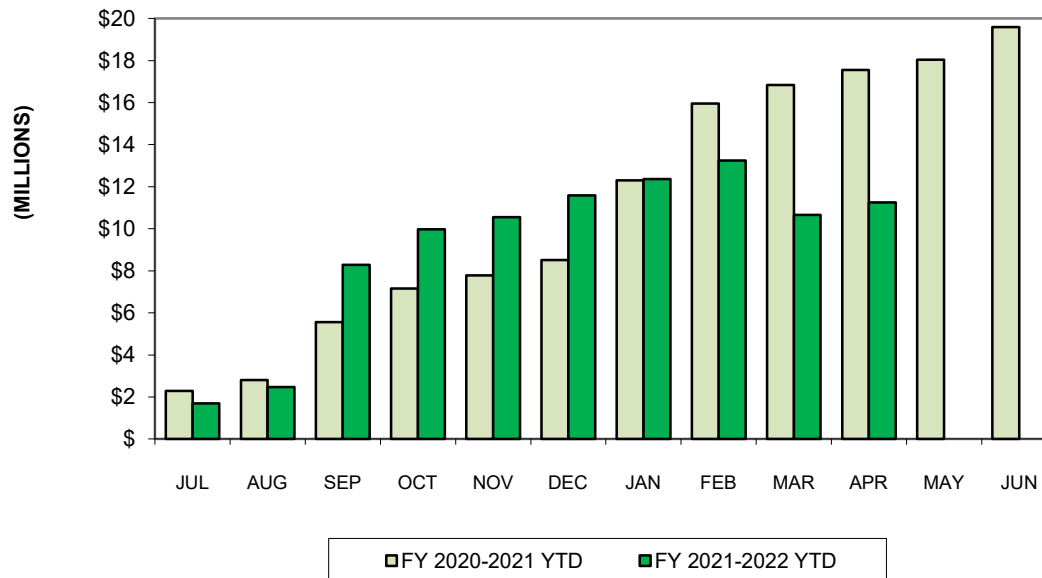


Note: Decrease in revenues in September 2021 is due to \$64.0 million transferred in from Sewer Service & Use Charge Fund (541); whereas \$85.5 million was transferred in September 2020.

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

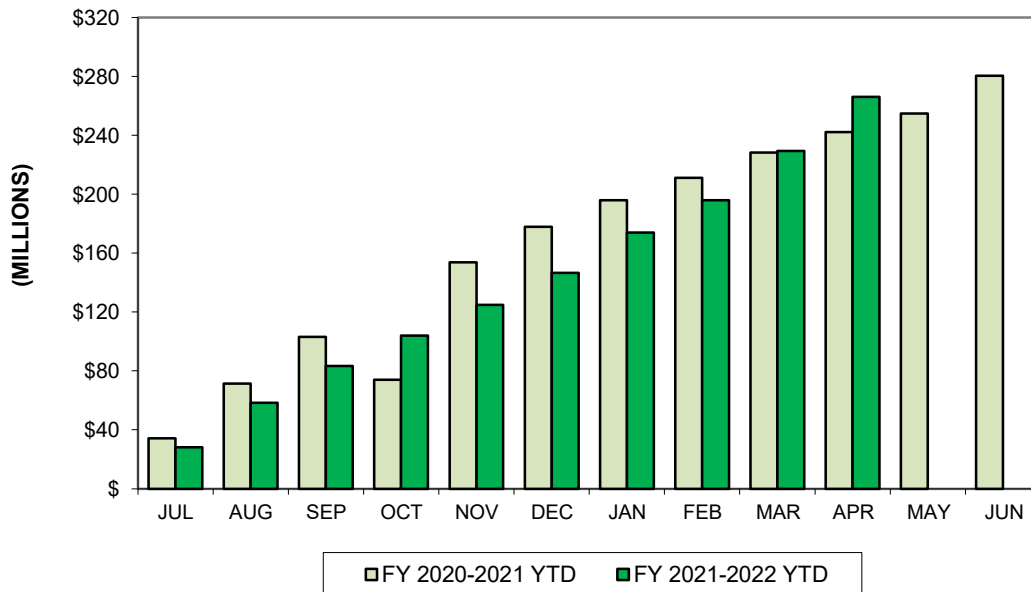


**GENERAL PURPOSE PARKING FUNDS 533 & 559**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**

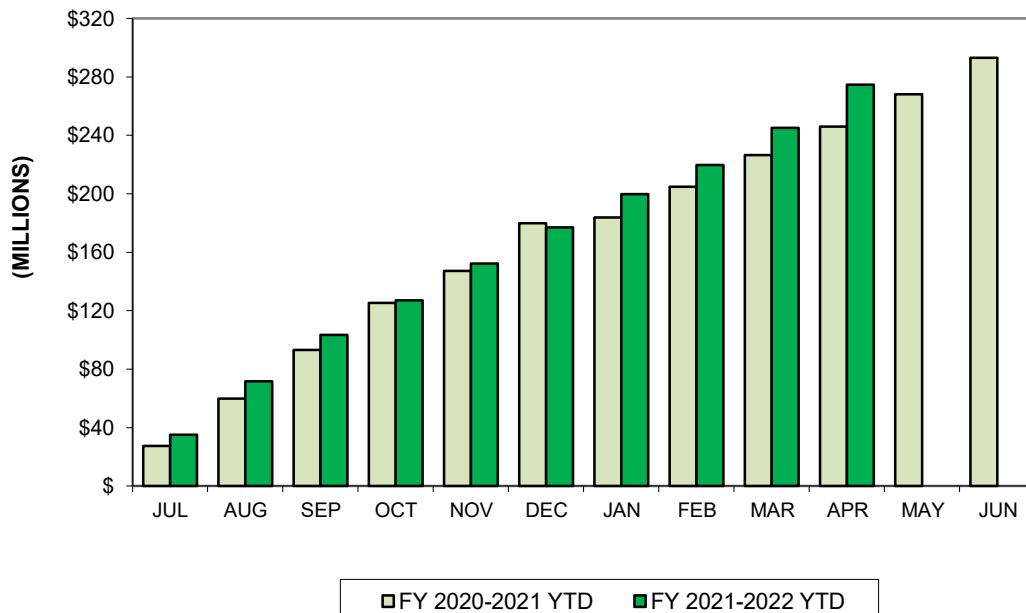


Note: Year-to-year decrease in expenditures as of close of April 2022 is primarily due to a decrease in transfers of funds between the General Purpose Parking Capital Fund (559) and the General Purpose Parking Operating Fund (533). Fund 533's revenue outlook has improved from FY2021, precluding the need for the transfer of funds from Fund 559.

**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: Decrease in Clean Energy revenue from July 2021 - February 2022 is due to a variance in electricity rates and energy load delivered. Clean Energy establishes rates to align with PG&E's rates, while shielding Clean Energy's customers from increased PG&E fees. In March 2022, Clean Energy implemented a rate increase to align with PG&E rate increase which provided an increase to Clean Energy's revenues for March and future months. Increase in expense is due to the increase in power costs in the energy market year over year.

**CITY OF SAN JOSE**  
**SPECIAL FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE MONTHS ENDED APRIL 30, 2022**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2021-2022 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2021-2022 BUDGET	YEAR-TO-DATE ACTUAL      ENCUMBR		PRIOR Y-T-D ACTUAL
<b>Construction/Conveyance Tax</b>							
Prior Year Encumbrance	-	-	7,756	7,756	7,756	-	5,260
Beginning Fund Balance	77,562	21,741	-	99,303	99,303	-	85,176
Revenues	72,809	34,273	-	107,082	71,217	-	40,273
<b>Total Sources</b>	<b>150,371</b>	<b>56,014</b>	<b>7,756</b>	<b>214,141</b>	<b>178,276</b>	<b>-</b>	<b>130,709</b>
<b>Total Uses</b>	<b>150,371</b>	<b>56,014</b>	<b>7,756</b>	<b>214,141</b>	<b>52,719</b>	<b>7,870</b>	<b>34,974</b>
<b>Airport</b>							
Prior Year Encumbrance	-	-	22,214	22,214	22,214	-	17,685
Beginning Fund Balance	217,500	15,166	-	232,666	232,666	-	251,826
Revenues	437,053	35,634	-	472,687	341,214	-	378,547
<b>Total Sources</b>	<b>654,553</b>	<b>50,800</b>	<b>22,214</b>	<b>727,567</b>	<b>596,094</b>	<b>-</b>	<b>648,058</b>
<b>Total Uses</b>	<b>654,553</b>	<b>50,800</b>	<b>22,214</b>	<b>727,567</b>	<b>283,774</b>	<b>41,021</b>	<b>350,740</b>
<b>Waste Water Treatment</b>							
Prior Year Encumbrance	-	-	261,329	261,329	261,329	-	312,959
Beginning Fund Balance	235,009	(87,473)	-	147,536	147,536	-	156,220
Revenues	566,110	114,451	-	680,561	459,819	-	369,592
<b>Total Sources</b>	<b>801,119</b>	<b>26,978</b>	<b>261,329</b>	<b>1,089,426</b>	<b>868,684</b>	<b>-</b>	<b>838,771</b>
<b>Total Uses</b>	<b>801,119</b>	<b>26,978</b>	<b>261,329</b>	<b>1,089,426</b>	<b>365,215</b>	<b>211,256</b>	<b>375,879</b>
<b>Parking</b>							
Prior Year Encumbrance	-	-	8,355	8,355	8,355	-	9,548
Beginning Fund Balance	28,528	7,069	-	35,597	35,597	-	39,774
Revenues	12,882	-	-	12,882	10,818	-	10,896
<b>Total Sources</b>	<b>41,410</b>	<b>7,069</b>	<b>8,355</b>	<b>56,834</b>	<b>54,770</b>	<b>-</b>	<b>60,218</b>
<b>Total Uses</b>	<b>41,410</b>	<b>7,069</b>	<b>8,355</b>	<b>56,834</b>	<b>11,253</b>	<b>8,204</b>	<b>17,559</b>
<b>Municipal Water</b>							
Prior Year Encumbrance	-	-	4,241	4,241	4,241	-	6,435
Beginning Fund Balance	32,108	(932)	-	31,176	31,176	-	29,446
Revenues	65,459	500	-	65,959	48,462	-	45,612
<b>Total Sources</b>	<b>97,567</b>	<b>(432)</b>	<b>4,241</b>	<b>101,376</b>	<b>83,879</b>	<b>-</b>	<b>81,493</b>
<b>Total Uses</b>	<b>97,567</b>	<b>(432)</b>	<b>4,241</b>	<b>101,376</b>	<b>48,049</b>	<b>5,409</b>	<b>47,537</b>

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, 2022**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2021-2022 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2021-2022 BUDGET	YEAR-TO-DATE ACTUAL ENCUMBR		PRIOR Y-T-D ACTUAL
<b>Community Energy</b>							
Prior Year Encumbrance	-	-	11,076	11,076	11,076	-	3,430
Beginning Fund Balance	43,752	(15,628)	-	28,124	28,124	-	50,526
Revenues	294,592	96,600	-	391,192	266,131	-	242,250
<b>Total Sources</b>	<b>338,344</b>	<b>80,972</b>	<b>11,076</b>	<b>430,392</b>	<b>305,331</b>	<b>-</b>	<b>296,206</b>
<b>Total Uses</b>	<b>338,344</b>	<b>80,972</b>	<b>11,076</b>	<b>430,392</b>	<b>274,614</b>	<b>43,824</b>	<b>246,063</b>
<b>Gas Tax</b>							
Revenues	16,000	-	-	16,000	10,347	-	11,696
<b>Total Sources</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>10,347</b>	<b>-</b>	<b>11,696</b>
<b>Total Uses</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>10,347</b>	<b>-</b>	<b>9,534</b>
<b>Building and Structures</b>							
Prior Year Encumbrance	-	-	4,062	4,062	4,062	-	6,278
Beginning Fund Balance	87,119	10,336	-	97,455	97,455	-	94,061
Revenues	74,121	700	-	74,821	21,770	-	28,094
<b>Total Sources</b>	<b>161,240</b>	<b>11,036</b>	<b>4,062</b>	<b>176,338</b>	<b>123,287</b>	<b>-</b>	<b>128,433</b>
<b>Total Uses</b>	<b>161,240</b>	<b>11,036</b>	<b>4,062</b>	<b>176,338</b>	<b>18,595</b>	<b>4,639</b>	<b>20,768</b>
<b>Residential Construction</b>							
Beginning Fund Balance	2,319	409	-	2,728	2,728	-	2,504
Revenues	240	-	-	240	188	-	184
<b>Total Sources</b>	<b>2,559</b>	<b>409</b>	<b>-</b>	<b>2,968</b>	<b>2,916</b>	<b>-</b>	<b>2,688</b>
<b>Total Uses</b>	<b>2,559</b>	<b>409</b>	<b>-</b>	<b>2,968</b>	<b>65</b>	<b>-</b>	<b>49</b>
<b>Transient Occupancy Tax</b>							
Prior Year Encumbrance	-	-	949	949	949	-	984
Beginning Fund Balance	393	1,676	-	2,069	2,069	-	4,284
Revenues	15,055	(1,500)	-	13,555	9,697	-	5,453
<b>Total Sources</b>	<b>15,448</b>	<b>176</b>	<b>949</b>	<b>16,573</b>	<b>12,715</b>	<b>-</b>	<b>10,721</b>
<b>Total Uses</b>	<b>15,448</b>	<b>176</b>	<b>949</b>	<b>16,573</b>	<b>11,698</b>	<b>1,250</b>	<b>9,759</b>
<b>Conventions, Arts &amp; Entertainment</b>							
Prior Year Encumbrance	-	-	125	125	125	-	294
Beginning Fund Balance	2,524	645	-	3,169	3,169	-	10,440
Revenues	10,149	(867)	-	9,282	9,896	-	10,793
<b>Total Sources</b>	<b>12,673</b>	<b>(222)</b>	<b>125</b>	<b>12,576</b>	<b>13,190</b>	<b>-</b>	<b>21,527</b>
<b>Total Uses</b>	<b>12,673</b>	<b>(222)</b>	<b>125</b>	<b>12,576</b>	<b>9,417</b>	<b>1,344</b>	<b>14,489</b>

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, 2022**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2021-2022 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2021-2022 BUDGET	YEAR-TO-DATE ACTUAL      ENCUMBR		PRIOR Y-T-D ACTUAL
<b>Golf</b>							
Beginning Fund Balance	1,977	(7)	-	1,970	1,970	-	1,487
Revenues	850	-	-	850	623	-	9,942
<b>Total Sources</b>	<u>2,827</u>	<u>(7)</u>	<u>-</u>	<u>2,820</u>	<u>2,593</u>	<u>-</u>	<u>11,429</u>
<b>Total Uses</b>	<u>2,827</u>	<u>(7)</u>	<u>-</u>	<u>2,820</u>	<u>170</u>	<u>-</u>	<u>1,226</u>
<b>CARES Act</b>							
Prior Year Encumbrance	-	-	723	723	723	-	8,043
Beginning Fund Balance	-	10,866	-	10,866	10,866	-	(7,372)
Revenues	10,000	(7,039)	-	2,961	(12)	-	869
<b>Total Sources</b>	<u>10,000</u>	<u>3,827</u>	<u>723</u>	<u>14,550</u>	<u>11,577</u>	<u>-</u>	<u>1,540</u>
<b>Total Uses</b>	<u>10,000</u>	<u>3,827</u>	<u>723</u>	<u>14,550</u>	<u>8,236</u>	<u>327</u>	<u>94,760</u>
<b>American Rescue Plan Act</b>							
Prior Year Encumbrance	-	-	216	216	216	-	-
Beginning Fund Balance	130,955	(2,426)	-	128,529	128,529	-	-
Revenues	-	25,371	-	25,371	(164)	-	-
<b>Total Sources</b>	<u>130,955</u>	<u>22,945</u>	<u>216</u>	<u>154,116</u>	<u>128,581</u>	<u>-</u>	<u>-</u>
<b>Total Uses</b>	<u>130,955</u>	<u>22,945</u>	<u>216</u>	<u>154,116</u>	<u>91,728</u>	<u>16,849</u>	<u>-</u>
<b>Emergency Reserve</b>							
Beginning Fund Balance	413	(35,066)	-	(34,654)	(34,654)	-	-
Revenues	26,381	49,744	-	76,125	30,310	-	30,400
<b>Total Sources</b>	<u>26,794</u>	<u>14,678</u>	<u>-</u>	<u>41,471</u>	<u>(4,344)</u>	<u>-</u>	<u>30,400</u>
<b>Total Uses</b>	<u>26,794</u>	<u>14,678</u>	<u>-</u>	<u>41,471</u>	<u>26,715</u>	<u>4,392</u>	<u>8,850</u>
<b>Low and Moderate Income Housing Asset</b>							
Beginning Fund Balance	145,715	9,467	-	155,182	155,182	-	136,413
Revenues	17,000	19,099	-	36,099	(414)	-	16,629
<b>Total Sources</b>	<u>162,715</u>	<u>28,566</u>	<u>-</u>	<u>191,281</u>	<u>154,767</u>	<u>-</u>	<u>153,042</u>
<b>Total Uses</b>	<u>162,715</u>	<u>28,566</u>	<u>-</u>	<u>191,281</u>	<u>20,886</u>	<u>47,408</u>	<u>21,405</u>
<b>Other Funds</b>							
Prior Year Encumbrance	-	-	76,527	76,527	76,527	-	72,181
Beginning Fund Balance	333,660	10,132	-	343,792	343,792	-	260,954
Revenues	542,540	95,318	-	637,858	526,351	-	617,707
<b>Total Sources</b>	<u>876,200</u>	<u>105,450</u>	<u>76,527</u>	<u>1,058,177</u>	<u>946,670</u>	<u>-</u>	<u>950,842</u>
<b>Total Uses</b>	<u>876,200</u>	<u>105,450</u>	<u>76,527</u>	<u>1,058,177</u>	<u>427,159</u>	<u>128,925</u>	<u>404,597</u>

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, 2022**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2021-2022 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2021-2022 BUDGET	YEAR-TO-DATE ACTUAL      ENCUMBR		PRIOR Y-T-D ACTUAL
<b>Construction Excise</b>							
Prior Year Encumbrance	-	-	60,687	60,687	60,687	-	43,075
Beginning Fund Balance	151,118	33,987	-	185,105	185,105	-	270,965
Revenues	295,086	45,393	-	340,479	255,945	-	49,201
<b>Total Sources</b>	<b>446,204</b>	<b>79,380</b>	<b>60,687</b>	<b>586,271</b>	<b>501,737</b>	<b>-</b>	<b>363,241</b>
<b>Total Uses</b>	<b>446,204</b>	<b>79,380</b>	<b>60,687</b>	<b>586,271</b>	<b>101,760</b>	<b>73,594</b>	<b>117,875</b>
<b>Other</b>							
Prior Year Encumbrance	-	-	837	837	837	-	615
Beginning Fund Balance	23,932	75,607	-	99,539	99,539	-	29,581
Revenues	169	-	-	169	61	-	1,803
<b>Total Sources</b>	<b>24,101</b>	<b>75,607</b>	<b>837</b>	<b>100,545</b>	<b>100,437</b>	<b>-</b>	<b>31,999</b>
<b>Total Uses</b>	<b>24,101</b>	<b>75,607</b>	<b>837</b>	<b>100,545</b>	<b>37,131</b>	<b>1,457</b>	<b>3,638</b>

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, 2022  
(UNAUDITED)  
( \$000's )**

	ADOPTED FY 2021-2022 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2021-2022 BUDGET	YEAR-TO-DATE		PRIOR Y-T-D ACTUAL
					ACTUAL	ENCUMBR	
<b>Trust and Agency</b>							
Prior Year Encumbrance	-	-	102	102	102	-	114
Beginning Fund Balance	5,003	6,696	-	11,699	11,699	-	10,208
Revenues	3,912	137	-	4,049	4,594	-	5,074
<b>Total Sources</b>	<u>8,915</u>	<u>6,833</u>	<u>102</u>	<u>15,850</u>	<u>16,395</u>	<u>-</u>	<u>15,396</u>
<b>Total Uses</b>	<u>8,915</u>	<u>6,833</u>	<u>102</u>	<u>15,850</u>	<u>3,715</u>	<u>69</u>	<u>4,068</u>

Note: Figures may not total due to rounding.