



## **FINANCE DEPARTMENT**

### Monthly Financial Report

Financial Results for the Month Ended February 28, 2021

Fiscal Year 2020-2021

*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Month Ended February 28, 2021**  
**Fiscal Year 2020-2021**  
*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Month Ended February 28, 2021**  
**Fiscal Year 2020-2021**  
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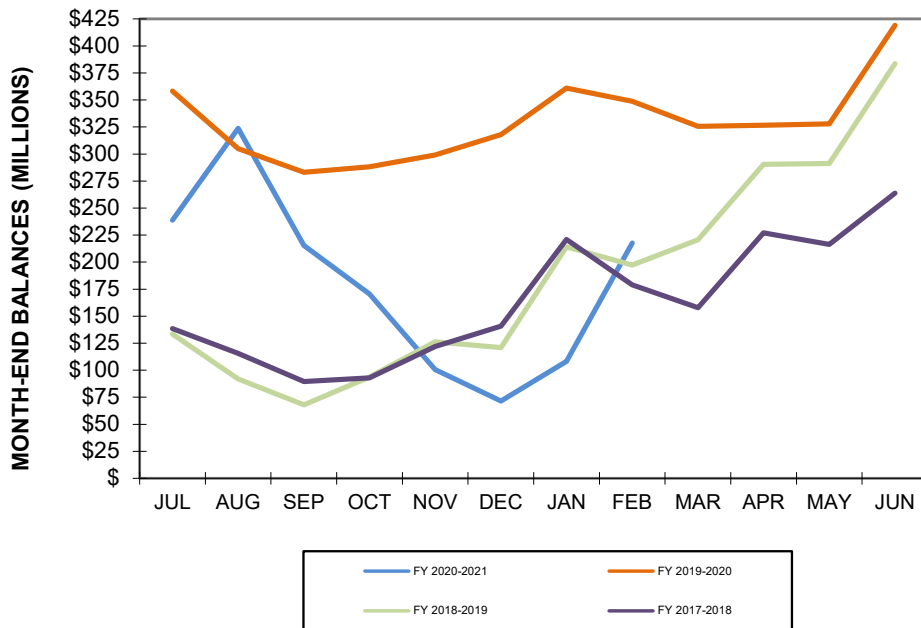
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Submitted by:

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Director, Finance Department

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



### GENERAL FUND MONTHLY CASH BALANCES

MONTH	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018
JULY <sup>(1)</sup>	\$ 238,661,153	\$ 358,057,314	133,276,057	\$ 138,576,379
AUGUST <sup>(2,3)</sup>	323,738,458	304,849,235	91,972,139	115,540,880
SEPTEMBER <sup>(2,3,4)</sup>	215,370,108	283,092,234	67,970,290	89,537,017
OCTOBER <sup>(4)</sup>	170,467,897	288,196,905	93,654,030	93,031,593
NOVEMBER <sup>(5)</sup>	100,622,899	299,006,136	126,316,418	122,022,698
DECEMBER <sup>(4,6)</sup>	71,502,262	317,868,572	121,024,958	140,886,445
JANUARY <sup>(4,7,8)</sup>	108,130,590	360,969,681	214,000,120	220,937,707
FEBRUARY <sup>(4,8)</sup>	217,629,193	348,806,133	197,277,698	178,836,751
MARCH	-	325,495,352	220,734,066	157,759,493
APRIL <sup>(7)</sup>	-	326,537,038	290,493,766	227,063,040
MAY	-	327,914,999	291,171,986	216,439,757
JUNE	-	419,046,570	383,572,703	263,800,843

(1) The General Fund cash balance significantly 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 2019-2020 and resumed pre-funding in FY 2020-2021.

(2) A General Fund transfer of expenditures of \$34.7 million pending in August 2020 was posted in September 2020.

(3) Due to a posting error, \$71.0 million in personnel expenditures for two August 2020 pay periods was not captured until September 2020.

(4) The General Fund paid back the Tax Revenue Anticipation Notes (TRAN) debt of \$13.5 million in September 2020, \$26.4 million in October 2020, \$13.2 million in December 2020, \$13.2 million in January 2021, and \$39.2 million in February 2021.

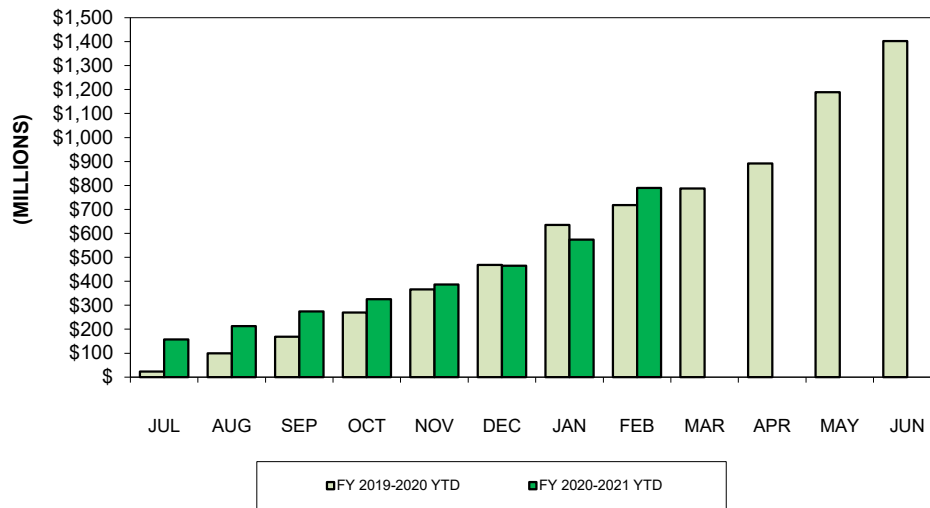
(5) The General Fund paid back the ESCO debt of \$12.7 million and transferred expenditures of \$54.3 million in November 2020.

(6) The General Fund transferred \$56.0 million to the newly established Development Funds (Funds 237 - 242) in FY2021. No such transfer occurred for these funds in FY2020. In addition, in FY2020, the Development Funds' revenue of \$30.7 million were recorded in General Fund, which is now recorded in the Development Funds in FY2021.

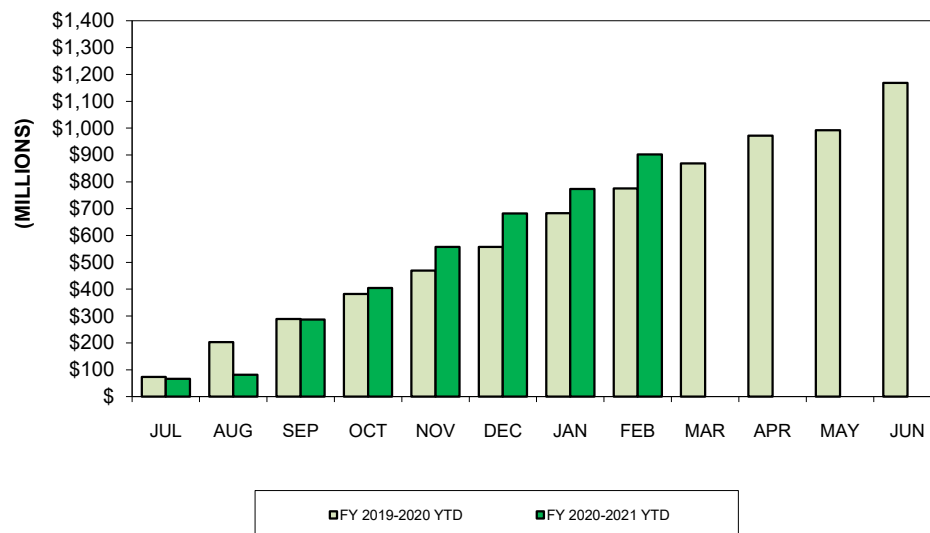
(7) The General Fund cash balance generally increases in January and April of every year mainly due to the bi-annual receipt of property taxes from Santa Clara County.

(8) The General Fund received property tax of \$37.8 million in January 2021 and \$143.2 million in February 2021; compared to \$14.2 million in October 2019, \$30.7 million in November 2019, \$38.8 million in December 2019, and \$90.4 million in January 2020. The variance is due to timing differences in posting property tax receipts; however, the year-to-date property tax is comparable with approximately 4% growth.

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



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

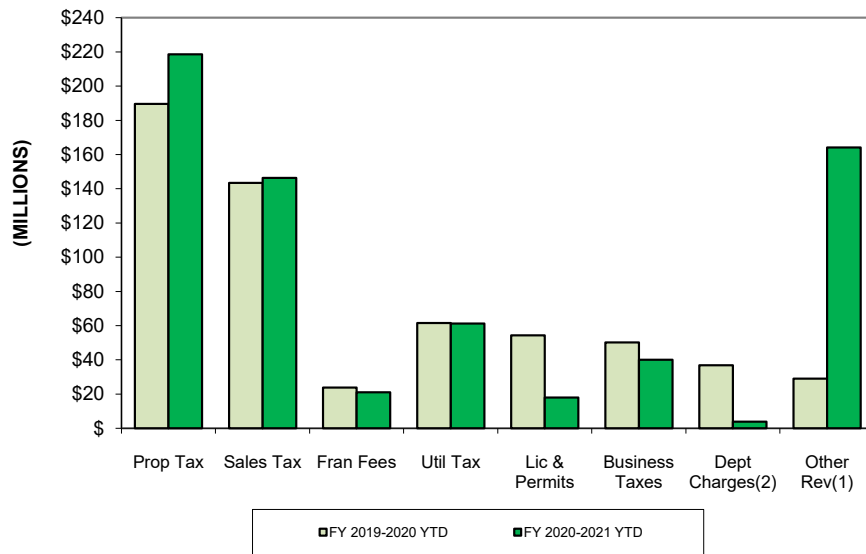


Note: 1) Increase in revenues is due to \$130 million received in TRAN proceeds and \$17.8 million received in bond proceeds for the Financing Authority Taxable Lease Revenue Bonds, Series 2020A (Civic Center Refunding Project).

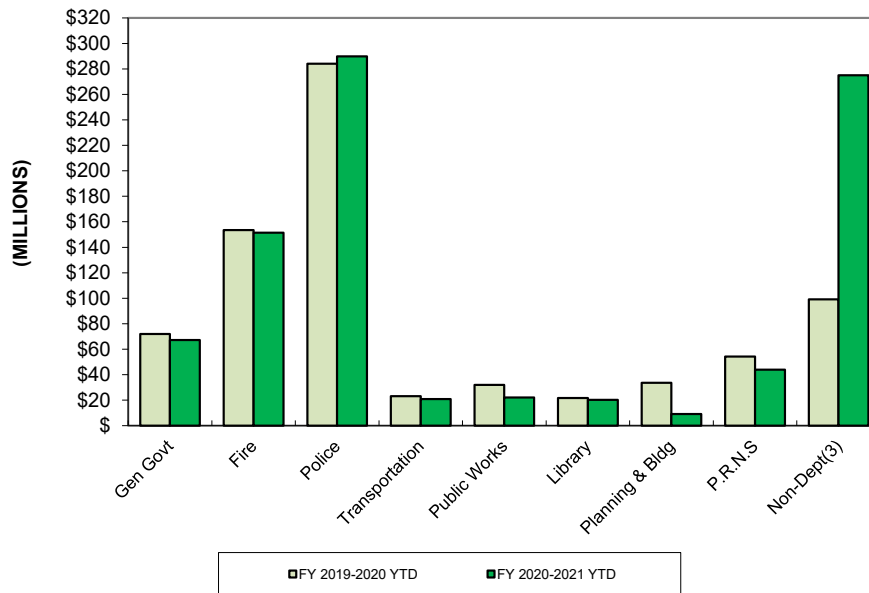
2) Due to a recording error, the decrease in expenditures is related to personnel expenditures for two pay periods in August not appropriately captured. The error was corrected in September 2020.

3) Increase in expenditures is due to the payback of the TRAN debt of \$13.5 million in September 2020, \$26.4 million in October 2020, \$13.2 million in December 2020, \$13.2 million in January 2021, and \$39.2 million in February 2021. There was no TRAN debt payback in FY2019-2020. The General Fund also paid back the ESCO debt of \$12.7 million in November 2020. There was only \$3 million paid in FY2019-2020.

### 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) Increase in other revenues is due to \$130 million received in TRAN proceeds and \$17.8 million received in bond proceeds for the Financing Authority Taxable Lease Revenue Bonds, Series 2020A (Civic Center Refunding Project).

2) Decrease in department revenues is caused by the reversal of amounts accrued in FY19-20 that have not yet been received but are expected to be received shortly thereafter and is also due to a reduction in services due to the COVID-19 shelter-in-place lockdown.

3) Increase in non-dept expenditures is due to the payback of the TRAN debt of \$13.5 million in September 2020, \$26.4 million in October 2020, \$13.2 million in December 2020, \$13.2 million in January 2021, and \$39.2 million in February 2021. There was no TRAN debt payback in FY2019-2020. The General Fund also paid back the ESCO debt of \$12.7 million in November 2020. There was only \$3 million paid in FY2019-2020.

**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS**  
**FOR THE MONTHS ENDED FEBRUARY 28, 2021**  
(UNAUDITED)  
(\$ '000's)

	ADOPTED FY 2020-2021 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2020-2021 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	-	-	46,742	46,742	46,742	100.00%	46,150	104.44%	44,187	592	1.28%
Available Balance	346,336	53,948	-	400,284	400,284	100.00%	364,813	100.00%	364,813	35,471	9.72%
<b>Total Fund Balance</b>	<b>346,336</b>	<b>53,948</b>	<b>46,742</b>	<b>447,026</b>	<b>447,026</b>	<b>100.00%</b>	<b>410,963</b>	<b>100.48%</b>	<b>409,000</b>	<b>36,063</b>	<b>8.78%</b>
<b>General Revenues</b>											
Property Tax	400,500	1,000	-	401,500	218,646	54.46%	189,663	51.33%	369,507	28,983	15.28%
Sales Tax	242,500	20,000	-	262,500	146,347	55.75%	143,357	55.02%	260,558	2,990	2.09%
Telephone Line Tax	20,000	-	-	20,000	10,414	52.07%	11,612	56.11%	20,695	(1,198)	-10.32%
Transient Occupancy Tax	9,000	(3,500)	-	5,500	2,737	49.76%	11,114	78.80%	14,104	(8,377)	-75.37%
Franchise Fees	45,921	-	-	45,921	21,014	45.76%	23,758	53.47%	44,436	(2,744)	-11.55%
Utility Tax	95,800	-	-	95,800	61,183	63.87%	61,602	61.90%	99,518	(419)	-0.68%
Business Taxes	70,900	(7,000)	-	63,900	39,988	62.58%	50,113	70.76%	70,822	(10,125)	-20.20%
Licenses and Permits	20,023	(129)	-	19,894	17,946	90.21%	54,291	84.14%	64,521	(36,345)	-66.94%
Fines, Forfeits and Penalties	15,730	(6,000)	-	9,730	3,746	38.50%	10,180	70.78%	14,383	(6,434)	-63.20%
Use of Money and Property	11,755	15	-	11,770	5,340	45.37%	9,134	64.35%	14,194	(3,794)	-41.54%
Revenue from Local Agencies	18,195	5,097	-	23,292	9,824	42.18%	8,249	52.68%	15,660	1,575	19.09%
Revenue from State of CA	14,320	817	-	15,137	1,184	7.82%	8,888	39.48%	22,512	(7,704)	-86.68%
Revenue from Federal Government	3,715	4,144	-	7,859	659	8.39%	835	31.64%	2,639	(176)	-21.08%
Fees, Rates and Charges	25,576	(17,000)	-	8,576	3,872	45.15%	36,774	75.72%	48,568	(32,902)	-89.47%
Other Revenues	48,509	152,402	-	200,911	164,209	81.73%	29,068	84.24%	34,505	135,141	464.91%
<b>Total General Revenues</b>	<b>1,042,444</b>	<b>149,846</b>	<b>-</b>	<b>1,192,290</b>	<b>707,109</b>	<b>59.31%</b>	<b>648,638</b>	<b>59.15%</b>	<b>1,096,622</b>	<b>58,471</b>	<b>9.01%</b>
<b>Transfers &amp; Reimbursements</b>											
Overhead Reimbursements	69,198	(16,182)	-	53,016	46,200	87.14%	45,718	80.20%	57,004	482	1.05%
Transfers from Other Funds	27,409	(3,299)	-	24,110	18,882	78.32%	6,477	18.18%	35,629	12,405	191.52%
Reimbursements for Services	15,745	28,652	-	44,397	17,534	39.49%	17,295	107.12%	16,145	239	1.38%
<b>Total Transfers &amp; Reimbursements</b>	<b>112,352</b>	<b>9,171</b>	<b>-</b>	<b>121,523</b>	<b>82,616</b>	<b>67.98%</b>	<b>69,490</b>	<b>63.88%</b>	<b>108,778</b>	<b>13,126</b>	<b>18.89%</b>
<b>Total Sources</b>	<b>1,501,133</b>	<b>212,964</b>	<b>46,742</b>	<b>1,760,839</b>	<b>1,236,751</b>	<b>70.24%</b>	<b>1,129,091</b>	<b>69.94%</b>	<b>1,614,400</b>	<b>107,660</b>	<b>9.54%</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 FEBRUARY 28, 2021**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED FY 2020-2021 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2020-2021 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	16,876	1,799	106	18,781	8,541	118	45.48%	8,799	71.55%	12,298	(258)	-2.93%
City Attorney	16,333	297	1,139	17,769	10,647	1,539	59.92%	11,221	65.71%	17,077	(574)	-5.12%
City Auditor	2,373	(98)	3	2,278	1,428	4	62.69%	1,512	70.69%	2,139	(84)	-5.56%
City Clerk	2,414	316	30	2,760	1,609	82	58.30%	1,518	63.70%	2,383	91	5.99%
City Manager	21,027	(1,529)	1,147	20,645	10,304	1,254	49.91%	12,573	75.99%	16,546	(2,269)	-18.05%
Finance	19,392	249	696	20,337	11,545	929	56.77%	11,735	65.21%	17,996	(190)	-1.62%
Information Technology	25,791	(184)	2,366	27,973	12,716	2,185	45.46%	13,742	58.45%	23,510	(1,026)	-7.47%
Human Resources	10,453	(487)	286	10,252	5,974	2,246	58.27%	6,520	64.69%	10,079	(546)	-8.37%
Independent Police Auditor	1,482	31	-	1,513	882	3	58.29%	787	62.76%	1,254	95	12.07%
Office of Economic Development	5,516	(17)	761	6,260	3,619	751	57.81%	3,599	69.56%	5,174	20	0.56%
Total General Government	121,657	377	6,534	128,568	67,265	9,111	52.32%	72,006	66.39%	108,456	(4,741)	-6.58%
<b>Public Safety</b>												
Fire	243,723	(7,922)	500	236,301	151,447	1,544	64.09%	153,482	77.79%	197,305	(2,035)	-1.33%
Police	455,189	129	2,864	458,182	289,915	6,714	63.28%	284,077	64.34%	441,511	5,838	2.06%
Total Public Safety	698,912	(7,793)	3,364	694,483	441,362	8,258	63.55%	437,559	68.50%	638,816	3,803	0.87%
<b>Capital Maintenance</b>												
Transportation	37,300	(49)	686	37,937	20,818	1,793	54.88%	23,131	65.32%	35,412	(2,313)	-10.00%
Public Works	36,711	(346)	788	37,153	22,195	3,133	59.74%	32,096	62.87%	51,050	(9,901)	-30.85%
Total Capital Maintenance	74,011	(395)	1,474	75,090	43,013	4,926	57.28%	55,227	63.87%	86,462	(12,214)	-22.12%
<b>Community Service</b>												
Housing	566	(23)	317	860	80	256	9.30%	170	70.54%	241	(90)	-52.94%
Library	36,417	(426)	396	36,387	20,321	4,932	55.85%	21,626	61.05%	35,424	(1,305)	-6.03%
Planning, Bldg & Code Enf.	15,951	308	833	17,092	9,209	669	53.88%	33,542	65.23%	51,422	(24,333)	-72.54%
Parks, Rec & Neigh Svcs	82,255	(6,731)	1,916	77,440	43,949	3,480	56.75%	54,288	68.72%	78,996	(10,339)	-19.04%
Environmental Services	4,730	(314)	276	4,692	2,168	1,140	46.21%	2,164	68.42%	3,163	4	0.18%
Total Community Services	139,919	(7,186)	3,738	136,471	75,727	10,477	55.49%	111,790	66.05%	169,246	(36,063)	-32.26%
Total Dept. Expenditures	1,034,499	(14,997)	15,110	1,034,612	627,367	32,772	60.64%	676,582	67.46%	1,002,980	(49,215)	-7.27%

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**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE MONTHS ENDED FEBRUARY 28, 2021**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED FY 2020-2021 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2020-2021 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.	19,773	8,462	5,673	33,908	9,664	9,019	28.50%	12,105	63.48%	19,069	(2,441)	-20.17%
Environmental & Utility Services	2,069	287	59	2,415	1,411	133	58.43%	1,303	68.22%	1,910	108	8.29%
Public Safety	22,722	4,346	1,347	28,415	12,602	595	44.35%	11,463	58.01%	19,760	1,139	9.94%
Recreation & Cultural Services	14,244	12,153	565	26,962	9,398	4,144	34.86%	5,492	59.15%	9,285	3,906	71.12%
Transportation Services	4,422	120	13	4,555	1,467	6	32.21%	2,014	60.37%	3,336	(547)	-27.16%
Strategic Support	60,383	166,066	3,430	229,879	136,422	9,297	59.35%	17,998	58.91%	30,554	118,424	657.98%
Total City-wide Expenditures	123,613	191,434	11,087	326,134	170,964	23,194	52.42%	50,375	60.03%	83,914	120,589	239.38%
Other Non-Dept Expenditures:												
Capital Improvements	54,442	55,582	20,545	130,569	14,902	14,620	11.41%	11,139	33.71%	33,048	3,763	33.78%
Transfers to Other Funds	74,103	13,947	-	88,050	89,050	-	101.14%	37,708	77.01%	48,967	51,342	136.16%
Total Non-Dept Expenditures	252,158	260,963	31,632	544,753	274,916	37,814	50.47%	99,222	59.80%	165,929	175,694	177.07%
<b>Reserves</b>												
Contingency Reserve	40,000	-	-	40,000	-	-	0.00%	-	0.00%	-	-	0.00%
Earmarked Reserves	174,477	(33,003)	-	141,474	-	-	0.00%	-	0.00%	-	-	0.00%
Total Reserves	214,477	(33,003)	-	181,474	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Uses</b>	<b>1,501,133</b>	<b>212,964</b>	<b>46,742</b>	<b>1,760,839</b>	<b>902,283</b>	<b>70,586</b>	<b>51.24%</b>	<b>775,804</b>	<b>66.37%</b>	<b>1,168,909</b>	<b>126,479</b>	<b>16.30%</b>

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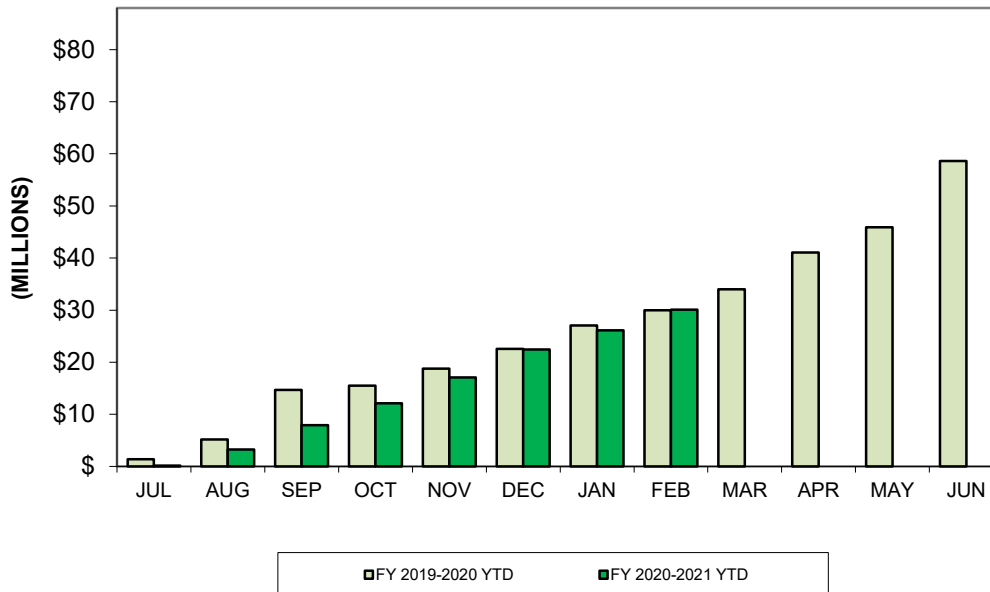
**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FOR THE MONTHS ENDED FEBRUARY 28, 2021**  
**SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2020-2021 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2020-2021 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	912	-	-	912	433	47.48%	799	83.93%	952	(366)	-45.81%
Public Works	-	-	-	-	(172)	-	8,973	53.83%	16,668	(9,145)	-101.92%
Transportation	2,324	-	-	2,324	795	34.21%	2,047	86.37%	2,370	(1,252)	-61.16%
Library	224	-	-	224	26	11.61%	153	91.07%	168	(127)	-83.01%
Planning, Bldg & Code Enforcement	-	-	-	-	-	-	4,870	71.19%	6,841	(4,870)	-100.00%
Parks Rec & Neigh Svcs	18,075	(17,000)	-	1,075	722	67.16%	14,535	102.31%	14,207	(13,813)	-95.03%
Miscellaneous Dept Charges	4,041	-	-	4,041	2,068	51.18%	5,397	73.31%	7,362	(3,329)	-61.68%
<b>Total Fees, Rates, and Charges</b>	<b>25,576</b>	<b>(17,000)</b>	<b>-</b>	<b>8,576</b>	<b>3,872</b>	<b>45.15%</b>	<b>36,774</b>	<b>75.72%</b>	<b>48,568</b>	<b>(32,902)</b>	<b>-89.47%</b>

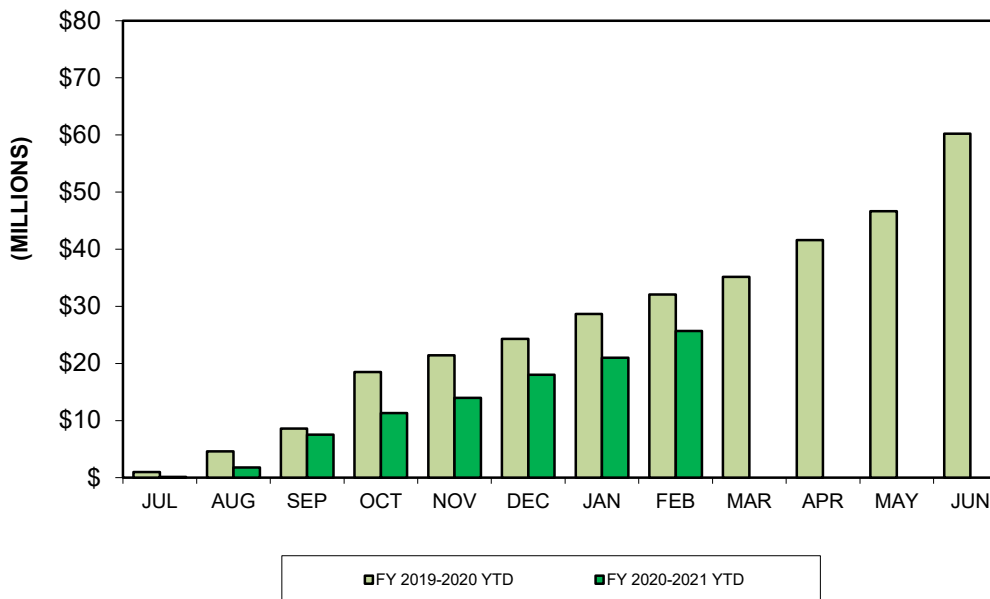
(\*) - Current YTD Actual, Prior YTD Actual and Prior Year-End Actual are based on the Generally Accepted Accounting Principles (GAAP) basis in the United States. This results in some variances from the budgetary basis as certain transactions are recognized as revenues or expenditures on a budgetary basis but not on a GAAP basis.

Note: Figures may not total due to rounding.

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

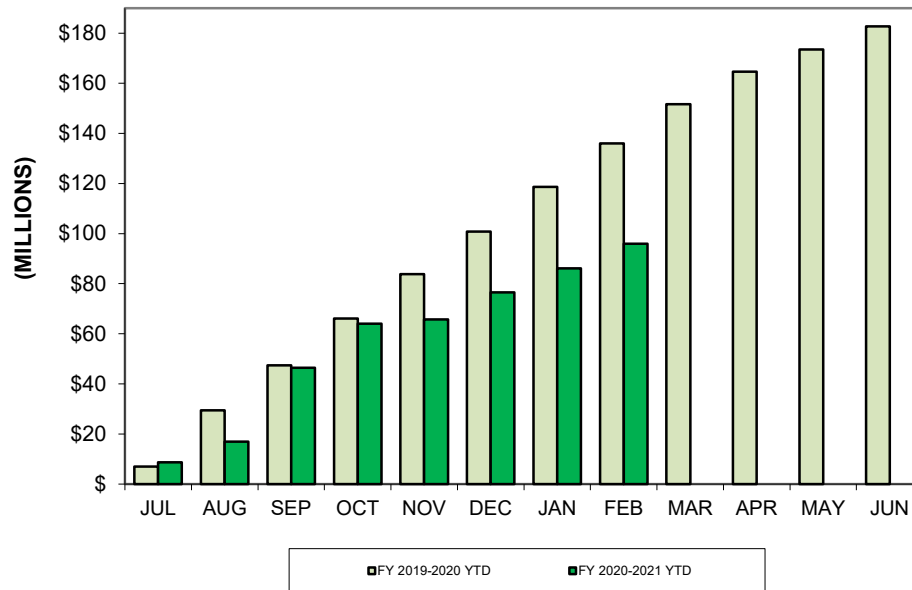


**CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**

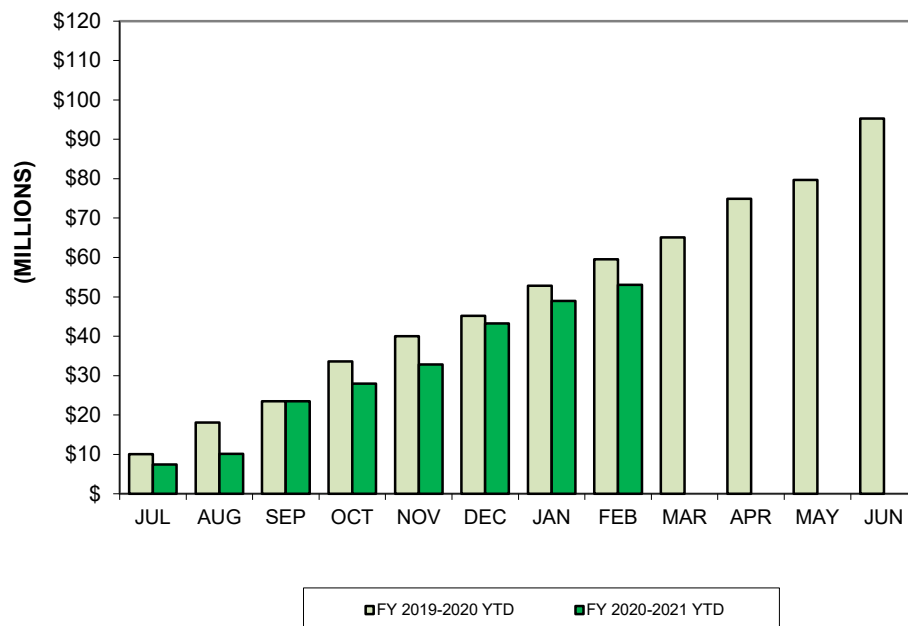


Note: The decrease in expenditures is due to a transfer of \$2.3 million from the Construction and Conveyance Tax Fund: City-wide Parks (391) in October 2019; whereas, there was no transfer in October 2020. \$2.5 million was paid in October 2019 for the 2017 flood commercial paper debt; whereas, only \$24k was paid in October 2020.

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

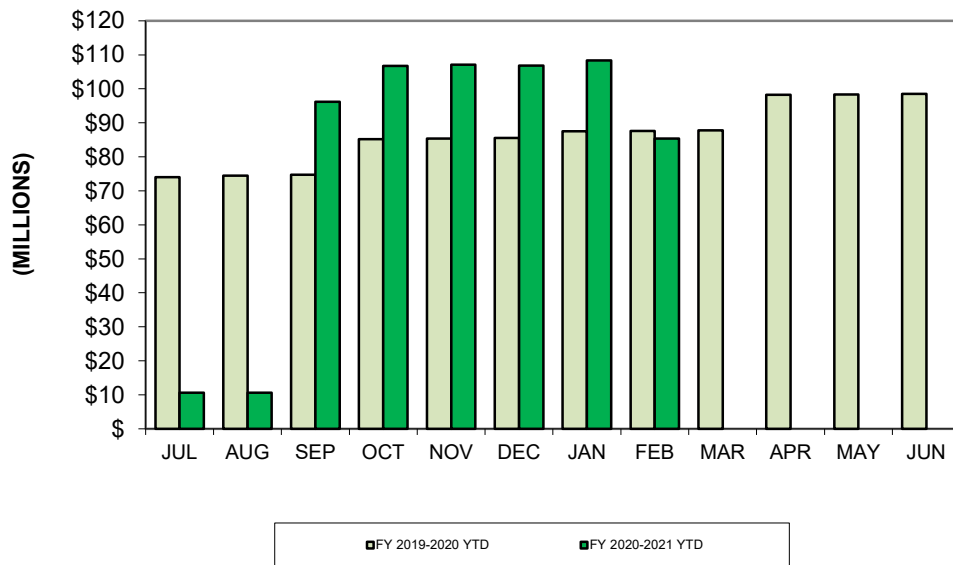


**AIRPORT MAINTENANCE & OPERATION FUND 523**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**

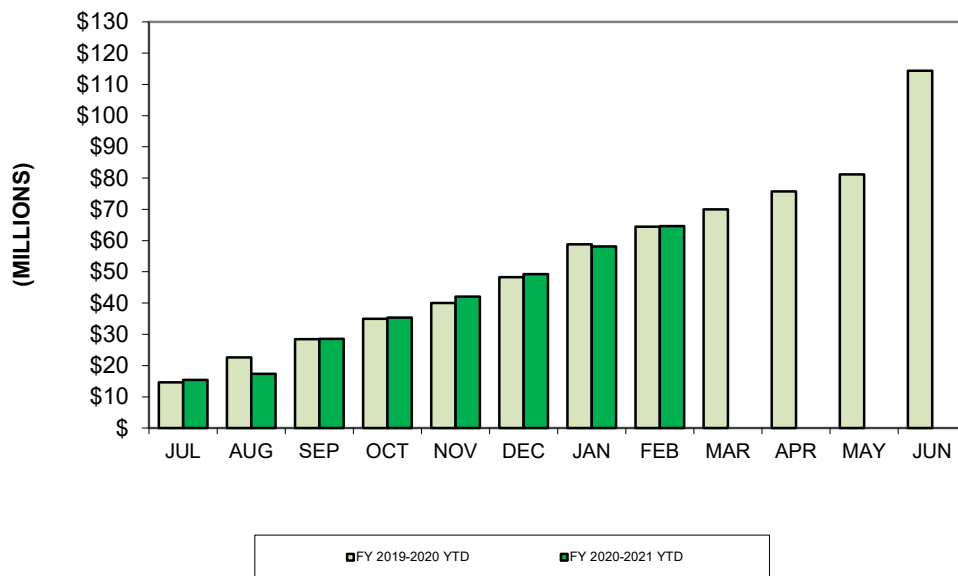


**Note:** (1) The graphs above include the Airport Revenue Fund (521) and Airport Maintenance & Operation Fund (523) only.  
 (2) The Airport received CARES Act grant reimbursement of \$18.9 million in September 2020 and \$7.8 million in October 2020.

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

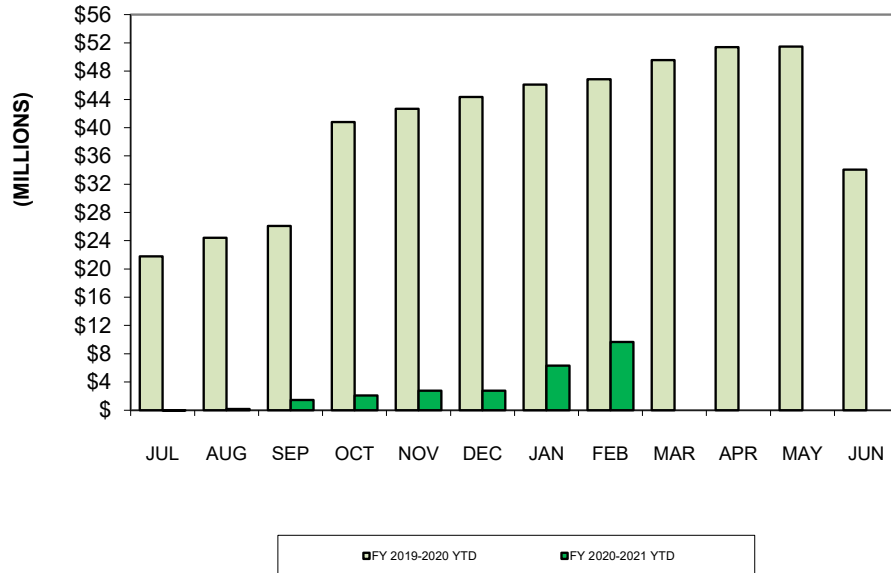


**WPCP OPERATION FUND 513**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**

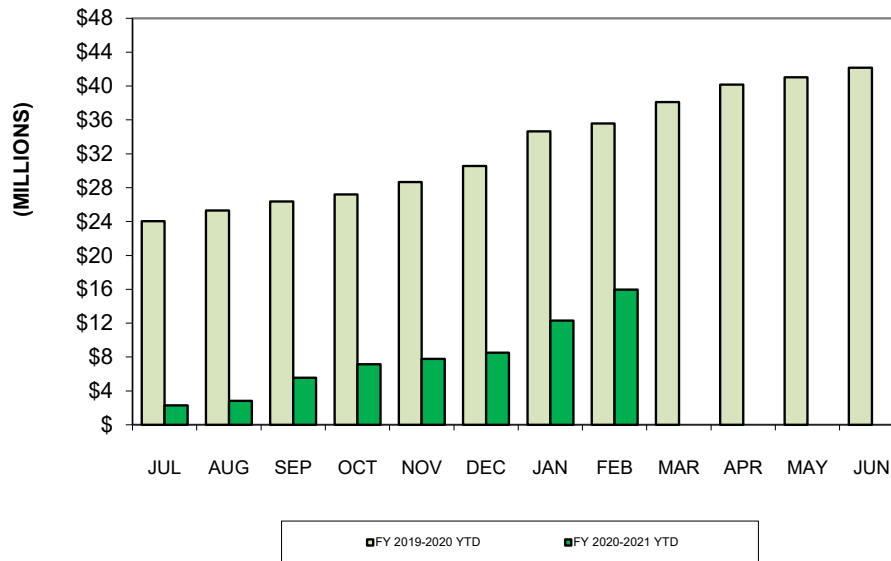


Note: Increase in revenues in September 2020 is due to \$85.5 million transferred in from Sewer Service & Use Charge Fund (541); whereas, \$64 million was transferred in July 2019. Decrease in revenues in February 2021 was due to a reduction in transfers of \$23.2 million from the Sewer Service & Use Charge Fund (541). The primary reason was due to the delay of the Legacy Lagoons project for this fiscal year.

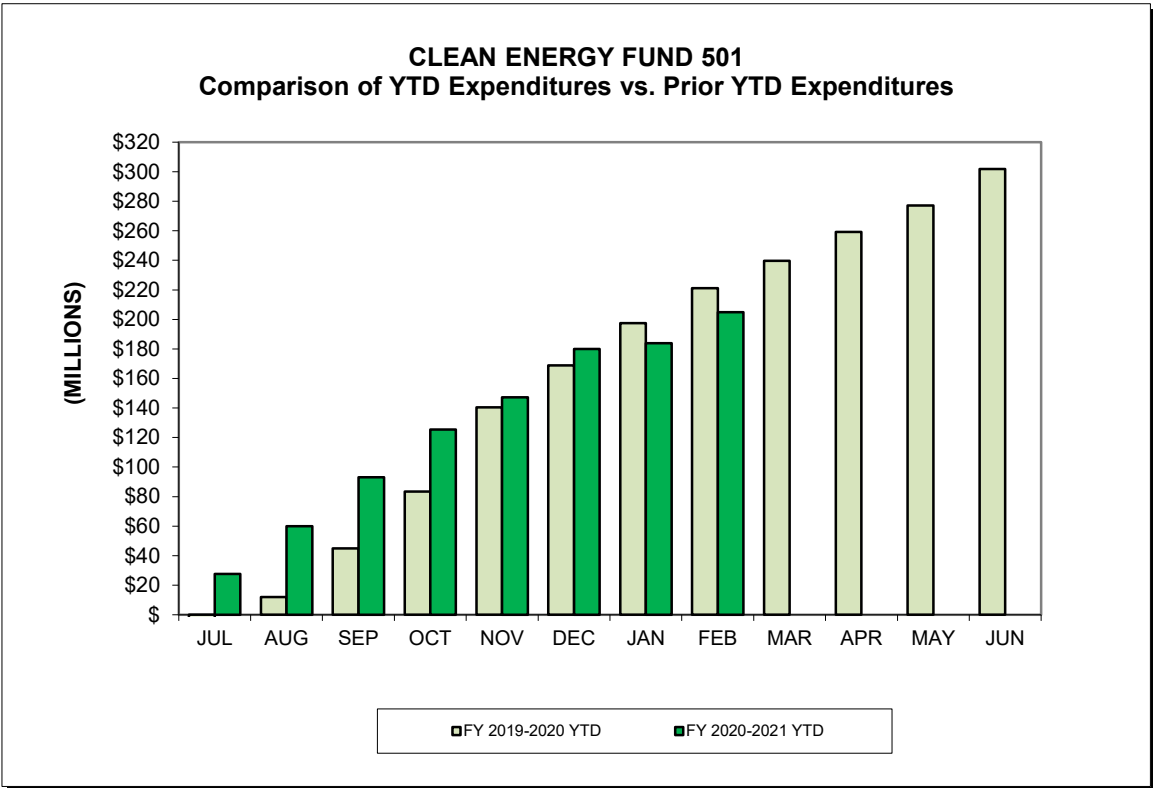
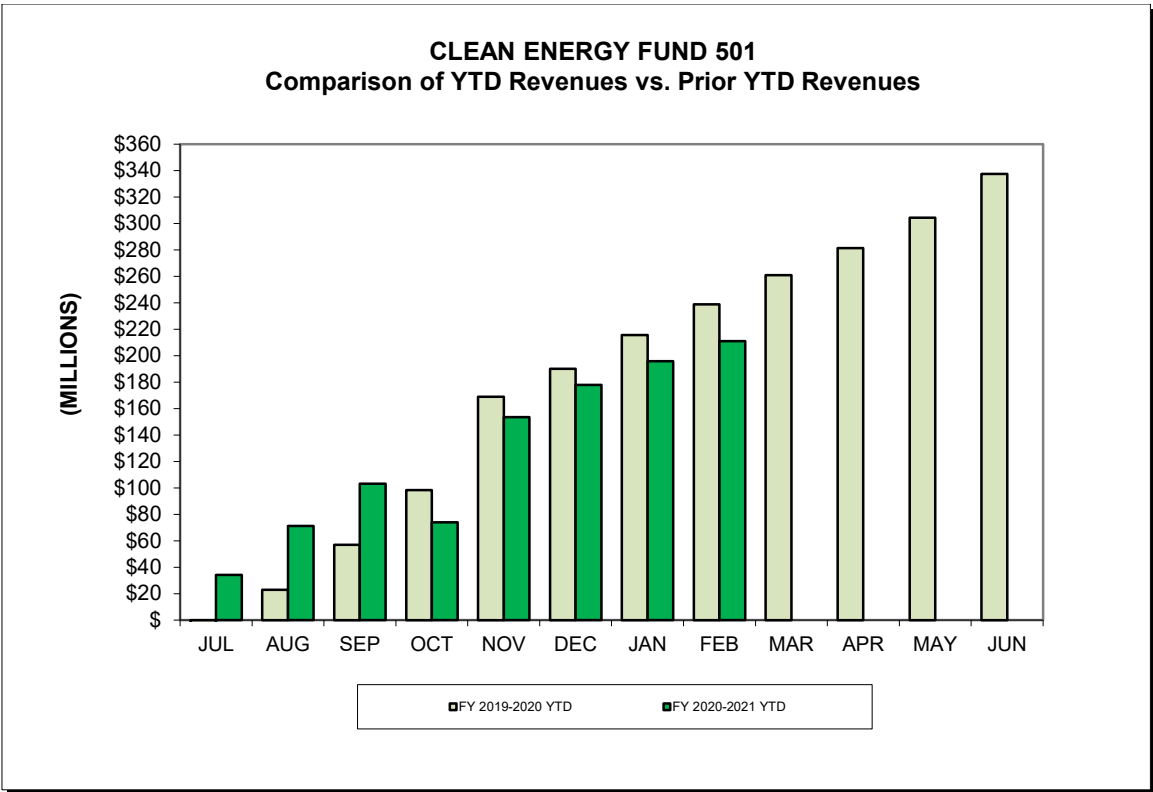
**GENERAL PURPOSE PARKING FUNDS 533 & 559**  
**Comparison of YTD Revenues vs. Prior YTD Revenues**



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



Note: The decrease in revenues and expenditures are due to the temporary closing of many parking lots and the decrease in number of tickets issued for parking violations. In addition, \$21.9 million was transferred from Fund 533 to Fund 559 in July 2019 to fund the capital improvements and set aside a reserve for future parking infrastructure; whereas, there were no transfers in July 2020.



Note: The Clean Energy Fund was established in FY 2017-2018 to account for revenues from the sale of electricity and the costs associated with the Clean Energy Program. The power sales revenue started in November 2018 and steadily grew over time.

**CITY OF SAN JOSE**  
**SPECIAL FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE MONTHS ENDED FEBRUARY 28, 2021**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2020-2021 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2020-2021 BUDGET	YEAR-TO-DATE ACTUAL      ENCUMBR		PRIOR Y-T-D ACTUAL
<b>Construction/Conveyance Tax</b>							
Prior Year Encumbrance	-	-	5,289	5,289	5,289	-	7,453
Beginning Fund Balance	69,499	15,677	-	85,176	85,176	-	84,521
Revenues	48,600	15,450	-	64,050	30,071	-	29,999
<b>Total Sources</b>	<b>118,099</b>	<b>31,127</b>	<b>5,289</b>	<b>154,515</b>	<b>120,536</b>	<b>-</b>	<b>121,973</b>
<b>Total Uses</b>	<b>118,099</b>	<b>31,127</b>	<b>5,289</b>	<b>154,515</b>	<b>25,672</b>	<b>9,491</b>	<b>32,085</b>
<b>Airport</b>							
Prior Year Encumbrance	-	-	11,424	11,424	11,424	-	15,015
Beginning Fund Balance	256,546	(4,720)	-	251,826	251,826	-	277,085
Revenues	522,722	(24,023)	-	498,699	235,533	-	338,413
<b>Total Sources</b>	<b>779,268</b>	<b>(28,743)</b>	<b>11,424</b>	<b>761,949</b>	<b>498,783</b>	<b>-</b>	<b>630,513</b>
<b>Total Uses</b>	<b>779,268</b>	<b>(28,743)</b>	<b>11,424</b>	<b>761,949</b>	<b>270,010</b>	<b>44,407</b>	<b>314,591</b>
<b>Waste Water Treatment</b>							
Prior Year Encumbrance	-	-	313,014	313,014	313,014	-	213,975
Beginning Fund Balance	274,670	(118,450)	-	156,220	156,220	-	217,488
Revenues	549,252	110,084	-	659,336	350,066	-	413,944
<b>Total Sources</b>	<b>823,922</b>	<b>(8,366)</b>	<b>313,014</b>	<b>1,128,570</b>	<b>819,300</b>	<b>-</b>	<b>845,407</b>
<b>Total Uses</b>	<b>823,922</b>	<b>(8,366)</b>	<b>313,014</b>	<b>1,128,570</b>	<b>327,596</b>	<b>320,490</b>	<b>319,344</b>
<b>Parking</b>							
Prior Year Encumbrance	-	-	9,548	9,548	9,548	-	9,808
Beginning Fund Balance	38,963	811	-	39,774	39,774	-	29,496
Revenues	15,077	(2,000)	-	13,077	9,646	-	46,846
<b>Total Sources</b>	<b>54,040</b>	<b>(1,189)</b>	<b>9,548</b>	<b>62,399</b>	<b>58,968</b>	<b>-</b>	<b>86,150</b>
<b>Total Uses</b>	<b>54,040</b>	<b>(1,189)</b>	<b>9,548</b>	<b>62,399</b>	<b>15,950</b>	<b>10,904</b>	<b>35,570</b>
<b>Municipal Water</b>							
Prior Year Encumbrance	-	-	6,507	6,507	6,507	-	2,365
Beginning Fund Balance	28,295	1,151	-	29,446	29,446	-	30,640
Revenues	60,401	-	-	60,401	38,517	-	37,340
<b>Total Sources</b>	<b>88,696</b>	<b>1,151</b>	<b>6,507</b>	<b>96,354</b>	<b>74,470</b>	<b>-</b>	<b>70,345</b>
<b>Total Uses</b>	<b>88,696</b>	<b>1,151</b>	<b>6,507</b>	<b>96,354</b>	<b>40,944</b>	<b>6,194</b>	<b>34,809</b>

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE**  
**SPECIAL FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE MONTHS ENDED FEBRUARY 28, 2021**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2020-2021 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2020-2021 BUDGET	YEAR-TO-DATE ACTUAL      ENCUMBR		PRIOR Y-T-D ACTUAL
<b>Community Energy</b>							
Prior Year Encumbrance	-	-	3,430	3,430	3,430	-	4,549
Beginning Fund Balance	42,890	7,636	-	50,526	50,526	-	13,685
Revenues	332,750	-	-	332,750	211,046	-	238,931
<b>Total Sources</b>	<b>375,640</b>	<b>7,636</b>	<b>3,430</b>	<b>386,706</b>	<b>265,002</b>	<b>-</b>	<b>257,165</b>
<b>Total Uses</b>	<b>375,640</b>	<b>7,636</b>	<b>3,430</b>	<b>386,706</b>	<b>204,859</b>	<b>62,429</b>	<b>221,111</b>
<b>Gas Tax</b>							
Revenues	15,000	-	-	15,000	8,293	-	8,489
<b>Total Sources</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>8,293</b>	<b>-</b>	<b>8,489</b>
<b>Total Uses</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>8,293</b>	<b>-</b>	<b>8,489</b>
<b>Building and Structures</b>							
Prior Year Encumbrance	-	-	6,353	6,353	6,353	-	4,738
Beginning Fund Balance	72,626	21,435	-	94,061	94,061	-	55,981
Revenues	62,797	2,790	-	65,587	23,862	-	37,454
<b>Total Sources</b>	<b>135,423</b>	<b>24,225</b>	<b>6,353</b>	<b>166,001</b>	<b>124,276</b>	<b>-</b>	<b>98,173</b>
<b>Total Uses</b>	<b>135,423</b>	<b>24,225</b>	<b>6,353</b>	<b>166,001</b>	<b>15,324</b>	<b>9,769</b>	<b>11,657</b>
<b>Residential Construction</b>							
Beginning Fund Balance	2,153	351	-	2,504	2,504	-	2,336
Revenues	245	-	-	245	154	-	192
<b>Total Sources</b>	<b>2,398</b>	<b>351</b>	<b>-</b>	<b>2,749</b>	<b>2,658</b>	<b>-</b>	<b>2,528</b>
<b>Total Uses</b>	<b>2,398</b>	<b>351</b>	<b>-</b>	<b>2,749</b>	<b>40</b>	<b>-</b>	<b>42</b>
<b>Transient Occupancy Tax</b>							
Prior Year Encumbrance	-	-	984	984	984	-	667
Beginning Fund Balance	2,368	1,916	-	4,284	4,284	-	8,994
Revenues	13,605	(5,224)	-	8,381	4,065	-	16,647
<b>Total Sources</b>	<b>15,973</b>	<b>(3,308)</b>	<b>984</b>	<b>13,649</b>	<b>9,333</b>	<b>-</b>	<b>26,308</b>
<b>Total Uses</b>	<b>15,973</b>	<b>(3,308)</b>	<b>984</b>	<b>13,649</b>	<b>9,416</b>	<b>1,983</b>	<b>30,593</b>
<b>Conventions, Arts &amp; Entertainment</b>							
Prior Year Encumbrance	-	-	294	294	294	-	109
Beginning Fund Balance	4,046	6,394	-	10,440	10,440	-	15,717
Revenues	9,600	427	-	10,027	10,746	-	32,953
<b>Total Sources</b>	<b>13,646</b>	<b>6,821</b>	<b>294</b>	<b>20,761</b>	<b>21,480</b>	<b>-</b>	<b>48,779</b>
<b>Total Uses</b>	<b>13,646</b>	<b>6,821</b>	<b>294</b>	<b>20,761</b>	<b>13,464</b>	<b>1,317</b>	<b>22,349</b>

Note: Figures may not total due to rounding.

**CITY OF SAN JOSE**  
**SPECIAL FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE MONTHS ENDED FEBRUARY 28, 2021**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2020-2021 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2020-2021 BUDGET	YEAR-TO-DATE ACTUAL      ENCUMBR		PRIOR Y-T-D ACTUAL
<b>Golf</b>							
Beginning Fund Balance	725	762	-	1,487	1,487	-	712
Revenues	10,013	(600)	-	9,413	10,652	-	8,814
<b>Total Sources</b>	<u>10,738</u>	<u>162</u>	<u>-</u>	<u>10,900</u>	<u>12,139</u>	<u>-</u>	<u>9,526</u>
<b>Total Uses</b>	<u>10,738</u>	<u>162</u>	<u>-</u>	<u>10,900</u>	<u>1,207</u>	<u>-</u>	<u>10,259</u>
<b>CARES Act</b>							
Prior Year Encumbrance	-	-	8,043	8,043	8,043	-	-
Beginning Fund Balance	99,045	(106,417)	-	(7,372)	(7,372)	-	-
Revenues	-	108,113	-	108,113	824	-	-
<b>Total Sources</b>	<u>99,045</u>	<u>1,696</u>	<u>8,043</u>	<u>108,784</u>	<u>1,495</u>	<u>-</u>	<u>-</u>
<b>Total Uses</b>	<u>99,045</u>	<u>1,696</u>	<u>8,043</u>	<u>108,784</u>	<u>89,886</u>	<u>9,219</u>	<u>-</u>
<b>Other Funds</b>							
Prior Year Encumbrance	-	-	72,944	72,944	72,944	-	36,041
Beginning Fund Balance	453,389	(56,022)	-	397,367	397,367	-	439,031
Revenues	530,658	208,402	-	739,060	607,568	-	387,765
<b>Total Sources</b>	<u>984,047</u>	<u>152,380</u>	<u>72,944</u>	<u>1,209,371</u>	<u>1,077,879</u>	<u>-</u>	<u>862,837</u>
<b>Total Uses</b>	<u>984,047</u>	<u>152,380</u>	<u>72,944</u>	<u>1,209,371</u>	<u>344,313</u>	<u>149,236</u>	<u>320,799</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 FEBRUARY 28, 2021**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED FY 2020-2021 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2020-2021 BUDGET	YEAR-TO-DATE ACTUAL      ENCUMBR		PRIOR Y-T-D ACTUAL
<b>Construction Excise</b>							
Prior Year Encumbrance	-	-	43,657	43,657	43,657	-	79,715
Beginning Fund Balance	279,647	(8,682)	-	270,965	270,965	-	47,764
Revenues	106,237	29,175	-	135,412	45,314	-	84,307
<b>Total Sources</b>	<b>385,884</b>	<b>20,493</b>	<b>43,657</b>	<b>450,034</b>	<b>359,936</b>	<b>-</b>	<b>211,786</b>
<b>Total Uses</b>	<b>385,884</b>	<b>20,493</b>	<b>43,657</b>	<b>450,034</b>	<b>81,093</b>	<b>60,861</b>	<b>125,033</b>
<b>Other</b>							
Prior Year Encumbrance	-	-	615	615	615	-	1,398
Beginning Fund Balance	29,693	(112)	-	29,581	29,581	-	22,839
Revenues	299	1,650	-	1,949	1,769	-	182
<b>Total Sources</b>	<b>29,992</b>	<b>1,538</b>	<b>615</b>	<b>32,145</b>	<b>31,965</b>	<b>-</b>	<b>24,419</b>
<b>Total Uses</b>	<b>29,992</b>	<b>1,538</b>	<b>615</b>	<b>32,145</b>	<b>3,112</b>	<b>881</b>	<b>20,805</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 FEBRUARY 28, 2021  
(UNAUDITED)  
( \$000's )**

	ADOPTED FY 2020-2021 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2020-2021 BUDGET	YEAR-TO-DATE ACTUAL      ENCUMBR		PRIOR Y-T-D ACTUAL
<b>Trust and Agency</b>							
Prior Year Encumbrance	-	-	114	114	114	-	67
Beginning Fund Balance	6,735	3,473	-	10,208	10,208	-	10,643
Revenues	4,722	307	-	5,029	4,874	-	4,840
<b>Total Sources</b>	<b>11,457</b>	<b>3,780</b>	<b>114</b>	<b>15,351</b>	<b>15,196</b>	<b>-</b>	<b>15,550</b>
<b>Total Uses</b>	<b>11,457</b>	<b>3,780</b>	<b>114</b>	<b>15,351</b>	<b>3,887</b>	<b>155</b>	<b>3,144</b>

Note: Figures may not total due to rounding.