



FINANCE DEPARTMENT

Monthly Financial Report

Financial Results for the Month Ended February 28, 2026

Fiscal Year 2025-2026

(UNAUDITED)

Finance Department, City of San José
Monthly Financial Report
Financial Results for the Month Ended February 28, 2026
Fiscal Year 2025-2026
(UNAUDITED)

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Finance Department, City of San José
Monthly Financial Report
Financial Results for the Month Ended February 28, 2026
Fiscal Year 2025-2026
(UNAUDITED)

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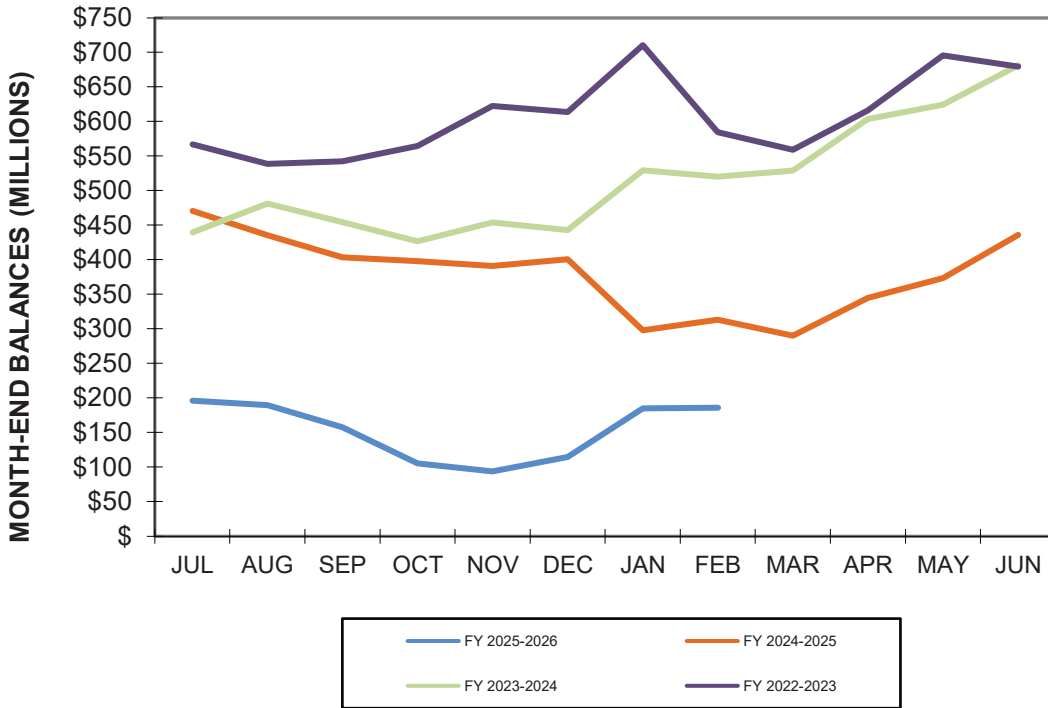
Submitted by:



MARIA ÖBERG

Director of Finance

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



GENERAL FUND MONTHLY CASH BALANCES

MONTH	FY 2025-2026	FY 2024-2025	FY 2023-2024	FY 2022-2023
JULY ⁽¹⁾	\$ 196,072,003	\$ 470,628,926	\$ 439,558,442	\$ 566,915,115
AUGUST	189,367,504	435,081,404	481,331,154	538,605,518
SEPTEMBER	157,401,983	403,492,133	454,215,277	542,042,503
OCTOBER ⁽²⁾	105,177,879	397,966,479	426,618,323	564,251,170
NOVEMBER	93,953,100	390,968,460	453,578,125	622,142,937
DECEMBER	114,623,917	400,750,041	442,840,961	613,707,115
JANUARY ^{(3),(4)}	185,030,099	297,634,342	529,348,366	710,351,741
FEBRUARY	185,882,403	313,198,066	520,153,859	584,487,275
MARCH	-	289,936,330	528,642,315	559,096,267
APRIL	-	344,393,384	603,219,478	615,840,435
MAY	-	373,149,318	623,943,677	695,301,954
JUNE	-	435,846,606	681,274,128	679,263,084

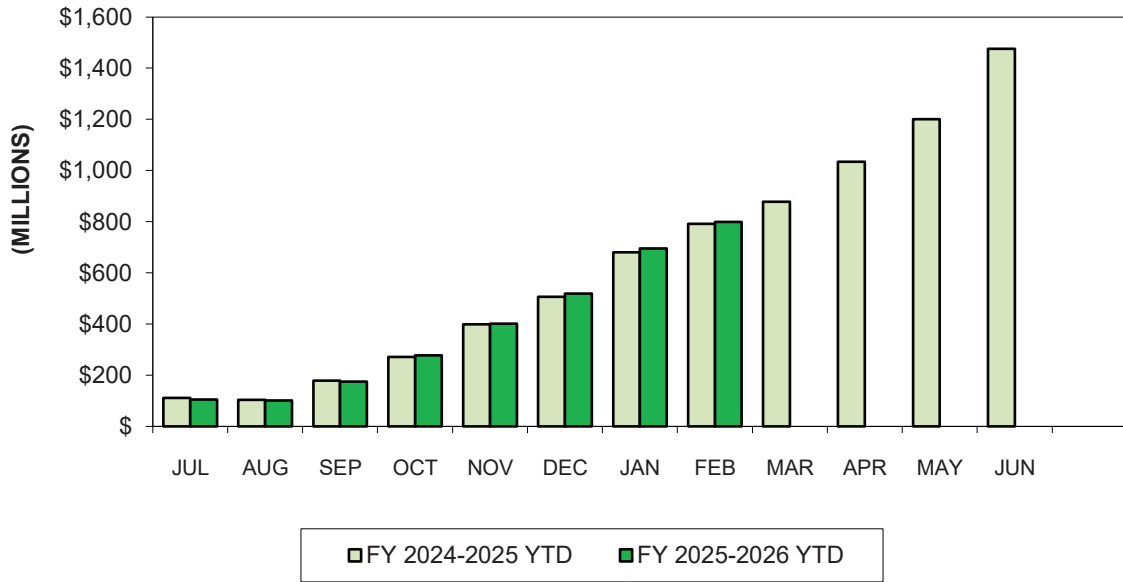
(1) The General Fund cash balance decreased in July as part of the annual lump-sum pre-funding of a portion of the employer's share of retirement contributions to achieve budgetary savings. In 2025-2026, the City pre-funded with \$227 million cash.

(2) The General Fund cash balance decreased in October because P4 included three pay periods, compared to only two in September.

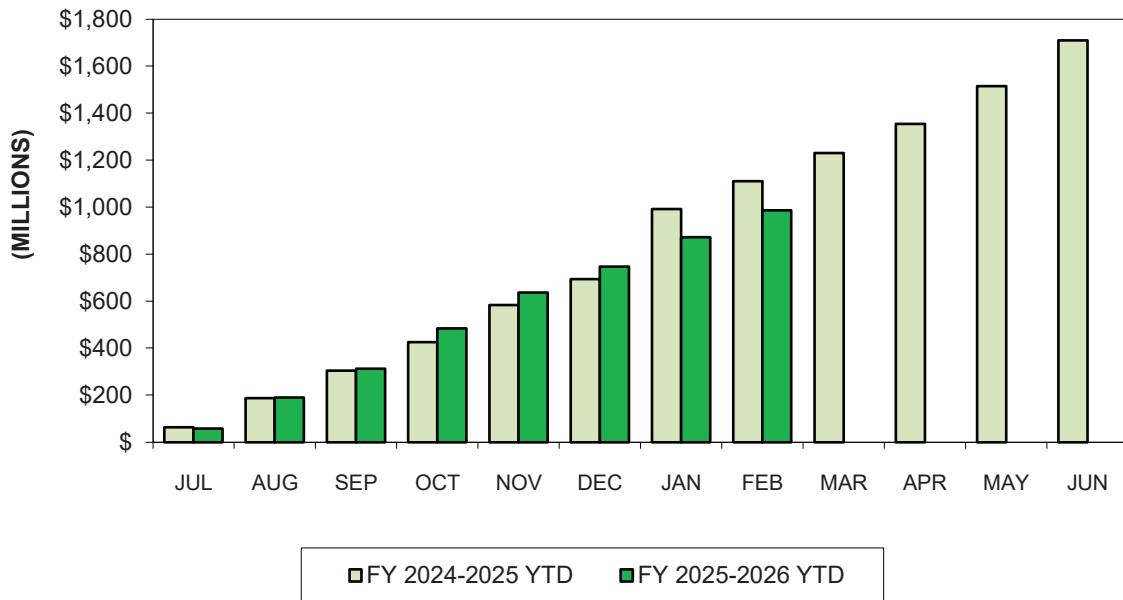
(3) The General Fund cash balance decreased in January of FY2024-2025 due to a \$160.5 million transfer to the Real Property Transfer Tax Fund.

(4) The General Fund cash balance increased in January due to bi-annual receipts of property taxes.

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

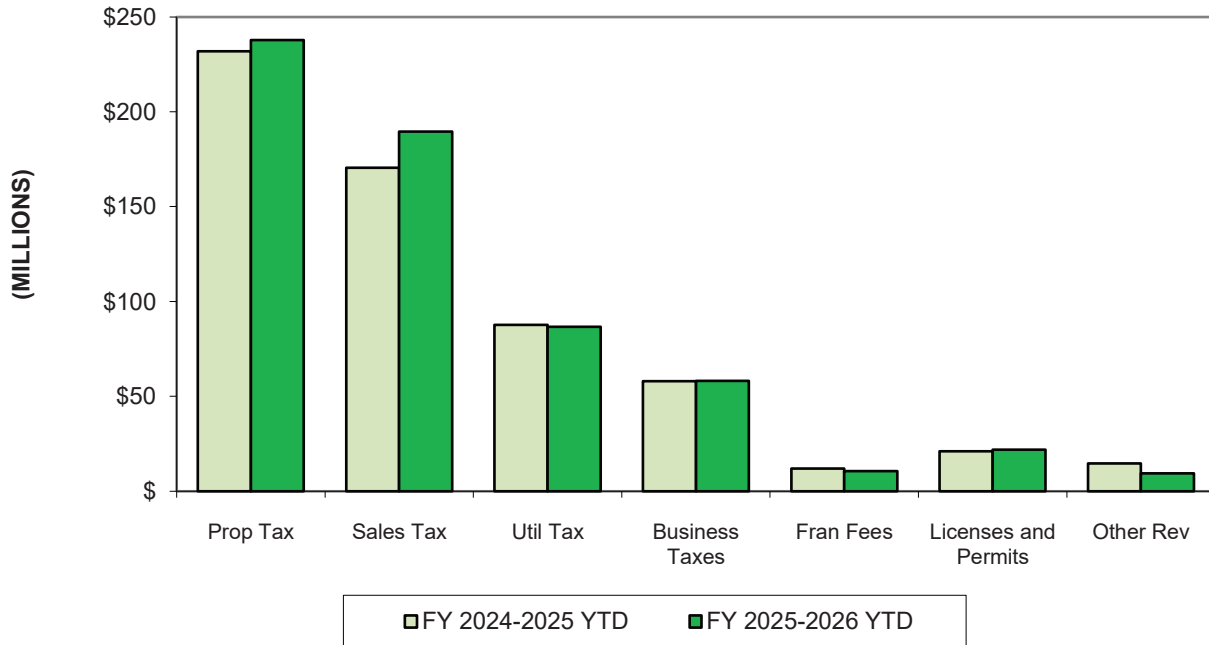


**GENERAL FUND
Comparison of YTD Expenditures vs. Prior YTD Expenditures**

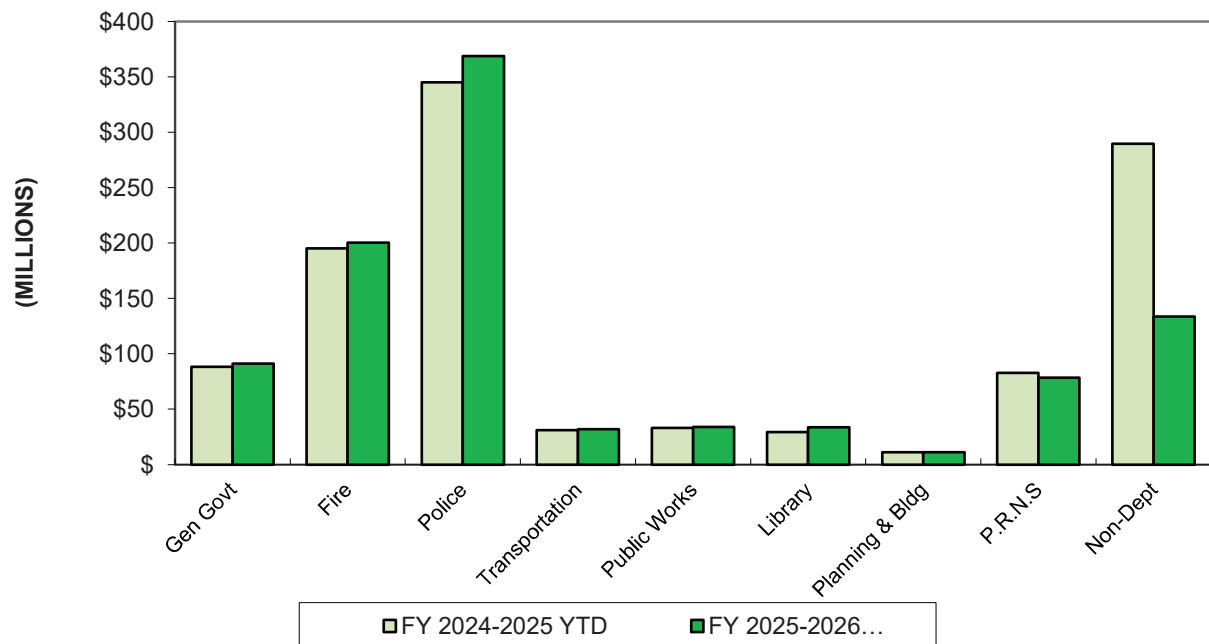


Note: 1) Decrease in expenditures was due to a \$160.5 million transfer from the General Fund to the Real Property Transfer Tax Fund as of February 2025; whereas, \$2.1 million was transferred as of February 2026.

GENERAL FUND MAJOR REVENUES Comparison of YTD vs. Prior YTD



GENERAL FUND MAJOR EXPENDITURES Comparison of YTD vs. Prior YTD



Note: 1) Increase in sales tax revenues is primarily due to an increase in taxpayer spending.
 2) Decrease in Non-Dept expenditures was due to a \$160.5 million transfer from the General Fund to the Real Property Transfer Tax Fund as of February 2025; whereas, \$2.1 million was transferred as of February 2026.

CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS
FOR THE MONTHS ENDED FEBRUARY 28, 2026
(UNAUDITED)
(\$000's)

	ADOPTED FY 2025-2026 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2025-2026 BUDGET	CUR YTD ACTUAL	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL	PRIOR YTD % OF PRIOR YEAR-END		PRIOR YEAR-END ACTUAL	CUR YTD LESS PRIOR YTD ACTUAL		% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
								ACTUAL	ACTUAL		ACTUAL	ACTUAL	
Fund Balance													
Prior Year Encumbrances Available Balance	-	21,861	76,781	76,781	76,781	100.00%	95,104	117.45%	80,976	(18,323)	(19,27%)		
Total Fund Balance	356,311	21,861	76,781	454,953	454,953	100.00%	696,037	102.07%	681,909	(241,084)	(34.64%)		
General Revenues													
Property Tax	536,500	(14,000)	-	522,500	237,850	45.52%	231,867	46.51%	498,478	5,983	2.58%		
Sales Tax	340,000	-	-	340,000	189,561	55.75%	170,524	51.45%	331,431	19,037	11.16%		
Telephone Line Tax	22,000	-	-	22,000	12,973	58.97%	12,593	57.27%	21,989	380	3.02%		
Transient Occupancy Tax	18,000	-	-	18,000	9,781	54.34%	9,100	52.87%	17,212	681	7.48%		
Franchise Fees	58,988	-	-	58,988	10,471	17.75%	11,905	20.36%	58,459	(1,434)	(2.43%)		
Utility Tax	143,800	(1,350)	-	142,450	86,591	60.79%	87,560	62.59%	139,897	(969)	(0.68%)		
Business Taxes	85,000	-	-	85,000	58,031	68.27%	57,988	66.13%	87,693	43	0.07%		
Licenses and Permits	22,575	(650)	-	21,925	21,862	99.71%	21,048	94.53%	22,267	814	3.87%		
Fines, Forfeits and Penalties	15,280	-	-	15,280	13,985	91.59%	11,063	56.04%	19,741	2,932	26.50%		
Use of Money and Property	21,935	20	-	21,955	9,498	43.26%	13,160	65.10%	20,214	(3,662)	(18.12%)		
Revenue from Local Agencies	22,133	2,113	-	24,246	10,876	44.86%	9,346	42.10%	22,201	1,530	16.37%		
Revenue from State of CA	31,983	14,154	-	46,137	5,689	12.33%	23,509	59.82%	39,302	(17,820)	(45.32%)		
Revenue from Federal Government	7,250	1,483	-	8,733	2,424	27.76%	1,995	30.95%	6,445	429	21.50%		
Fees, Rates and Charges	32,271	-	-	32,271	14,798	45.86%	15,175	57.69%	26,306	(377)	(1.47%)		
Other Revenues	12,393	1,641	-	14,034	9,302	66.28%	14,547	73.20%	19,873	(5,245)	(26.96%)		
Total General Revenues	1,370,108	3,411	-	1,373,519	693,702	50.51%	691,380	51.92%	1,331,508	2,322	0.34%		
Transfers & Reimbursements													
Overhead Reimbursements	88,842	-	-	88,842	71,882	80.91%	72,526	82.87%	87,516	(644)	(0.89%)		
Transfers from Other Funds	36,053	2,320	-	38,373	24,017	62.59%	17,645	48.02%	36,745	6,372	36.11%		
Reimbursements for Services	20,973	-	-	20,973	9,404	44.84%	10,045	52.38%	19,178	(641)	(3.18%)		
Total Transfers & Reimbursements	145,868	2,320	-	148,188	105,303	71.06%	100,216	69.87%	143,439	5,087	5.08%		
Total Sources	1,872,287	27,592	76,781	1,976,660	1,253,958	63.44%	1,487,633	68.97%	2,156,856	(233,675)	(15.71%)		

(*) - The figures for Current Year-to-Date (YTD) Actual, 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 FEBRUARY 28, 2026
(UNAUDITED)
(\$000's)

	ADOPTED FY 2025-2026 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2025-2026 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
					ACTUAL	ENCUMBR						
General Government												
Mayor and Council	19,545	1,549	160	21,254	9,501	65	44.70%	9,407	63.83%	14,738	94	1.00%
City Attorney	19,980	(109)	1,271	21,142	12,123	1,766	57.34%	12,026	62.95%	19,104	97	0.81%
City Auditor	3,147	(15)	-	3,132	1,831	-	58.46%	1,881	63.87%	2,945	(50)	-2.66%
City Clerk	4,015	3	232	4,250	2,552	146	60.05%	2,230	61.36%	3,634	322	14.44%
City Manager	26,213	(516)	782	26,479	16,005	1,207	60.44%	15,061	62.59%	24,062	944	6.27%
Clean Energy	1,177	189	(46)	1,320	806	12	61.06%	-	0.00%	-	806	0.00%
Finance	24,334	(16)	1,026	25,344	15,168	1,007	59.85%	15,009	63.84%	23,512	159	1.06%
Information Technology	35,431	88	3,162	38,681	18,668	3,464	48.31%	19,124	56.95%	33,583	(436)	-2.28%
Human Resources	15,151	(109)	42	15,084	9,054	2,507	60.02%	8,448	58.91%	14,341	606	7.17%
Independent Police Auditor	1,665	(8)	-	1,657	973	-	58.72%	802	59.45%	1,349	171	21.32%
Office of Economic Development	8,406	(157)	233	8,482	4,453	427	52.50%	4,358	66.36%	6,567	95	2.18%
Total General Government	159,064	899	6,862	166,825	91,154	10,601	54.64%	88,346	61.42%	143,835	2,808	3.18%
Public Safety												
Fire	298,202	27	2,869	301,098	200,292	3,519	66.52%	195,094	63.55%	306,971	5,198	2.66%
Police	574,132	24,069	2,860	601,061	368,632	3,649	61.33%	345,109	62.14%	555,346	23,523	6.82%
Total Public Safety	872,334	24,096	5,729	902,159	568,924	7,168	63.06%	540,203	62.85%	862,317	28,721	5.32%
Capital Maintenance												
Transportation	55,805	(311)	1,117	56,611	31,909	2,454	56.37%	31,200	62.68%	49,796	709	2.27%
Public Works	57,620	(380)	854	58,094	33,828	5,676	58.23%	32,955	59.58%	55,315	873	2.65%
Total Capital Maintenance	113,425	(691)	1,971	114,705	65,737	8,130	57.31%	64,155	61.04%	105,111	1,582	2.47%
Community Service												
Housing	637	(100)	-	537	214	-	39.85%	367	82.84%	443	(153)	-41.69%
Library	52,108	-	3,178	55,286	33,678	4,531	60.92%	29,212	59.76%	48,881	4,466	15.29%
Planning, Bldg & Code Enf.	19,795	214	987	20,996	11,151	1,191	53.11%	11,126	62.19%	17,890	25	0.22%
Parks, Rec & Neigh Svcs	141,573	(826)	3,006	143,753	78,419	4,512	54.55%	82,656	60.13%	137,463	(4,237)	-5.13%
Environmental Services	4,604	(222)	194	4,576	2,624	827	57.34%	3,858	58.60%	6,584	(1,234)	-31.99%
Total Community Services	218,717	(934)	7,365	225,148	126,086	11,061	56.00%	127,219	60.22%	211,261	(1,133)	-0.89%
Total Dept. Expenditures	1,363,540	23,370	21,927	1,408,837	851,901	36,960	60.47%	819,923	62.00%	1,322,524	31,978	3.90%

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CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
EXPENDITURES
FOR THE MONTHS ENDED FEBRUARY 28, 2026
(UNAUDITED)
(\$000's)

	ADOPTED FY 2025-2026 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2025-2026 BUDGET	YEAR-TO-DATE		CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL (*)	PRIOR YEAR-END ACTUAL (%)	CUR YTD LESS PRIOR YTD ACTUAL (*)	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
					ACTUAL	ENCUMBR					
Non-Dept Expenditures											
City-wide Expenditures:											
Community and Economic Develop.	19,094	12,921	10,951	42,966	11,312	11,315	26.33%	10,990	19,521	322	2.93%
Environmental & Utility Services	2,945	377	582	3,904	1,617	256	41.42%	904	2,200	713	78.87%
Public Safety	40,294	3,277	459	44,030	22,819	371	51.83%	22,503	34,329	316	1.40%
Neighborhood Services	23,907	12,212	5,207	41,326	15,607	9,150	37.77%	14,005	31,901	1,602	11.44%
Transportation Services	7,393	292	56	7,741	3,496	88	45.16%	2,217	4,850	1,279	57.69%
Strategic Support	40,655	10,519	4,852	56,026	21,821	6,171	38.95%	26,456	43,645	(4,635)	-17.52%
Total City-wide Expenditures	134,288	39,598	22,107	195,993	76,672	27,351	39.12%	77,075	136,446	(403)	-0.52%
Other Non-Dept Expenditures:											
Capital Improvements	47,811	(710)	32,747	79,848	21,449	25,795	26.86%	25,829	61,559	(4,380)	-16.96%
Transfers to Other Funds	36,278	(246)	-	36,032	35,542	-	98.64%	186,621	189,136	(151,079)	-80.95%
Total Non-Dept Expenditures	218,377	38,642	54,854	311,873	133,663	53,146	42.86%	289,525	387,141	(155,862)	-53.83%
Reserves											
Contingency Reserve	53,000	-	-	53,000	-	-	0.00%	-	-	-	0.00%
Earmarked Reserves	237,370	(34,420)	-	202,950	-	-	0.00%	-	-	-	0.00%
Total Reserves	290,370	(34,420)	-	255,950	-	-	0.00%	-	-	-	0.00%
Total Uses	1,872,287	27,592	76,781	1,976,660	985,564	90,106	49.86%	1,109,448	1,709,665	(123,884)	-11.17%

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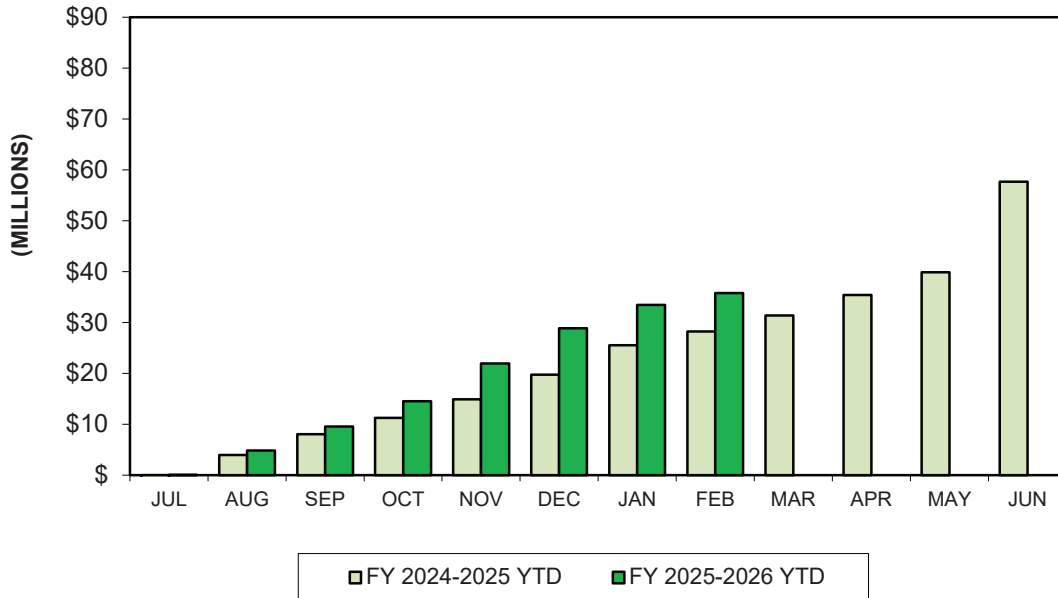
CITY OF SAN JOSE
GENERAL FUND SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED FEBRUARY 28, 2026
SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES
(UNAUDITED)
(\$000's)

	ADOPTED FY 2025-2026 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2025-2026 BUDGET	CUR YTD ACTUAL	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL	PRIOR YTD %		CUR YTD LESS PRIOR YTD ACTUAL	% CHANGE	
								YEAR-END ACTUAL	OF PRIOR YEAR-END ACTUAL		PRIOR YEAR-END ACTUAL	CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
Police	784	-	-	784	448	57.14%	493	56.60%	871	(45)	-9.13%	
Transportation	1,513	-	-	1,513	1,247	82.42%	1,003	54.87%	1,828	244	24.33%	
Library	110	-	-	110	45	40.91%	48	64.86%	74	(3)	-6.25%	
Parks Rec & Neigh Svcs	23,131	-	-	23,131	11,142	48.17%	12,098	57.60%	21,005	(956)	-7.90%	
Miscellaneous Dept Charges	6,733	-	-	6,733	1,916	28.46%	1,533	60.64%	2,528	383	24.98%	
Total Fees, Rates, and Charges	32,271	-	-	32,271	14,798	45.86%	15,175	57.69%	26,306	(377)	-2.48%	

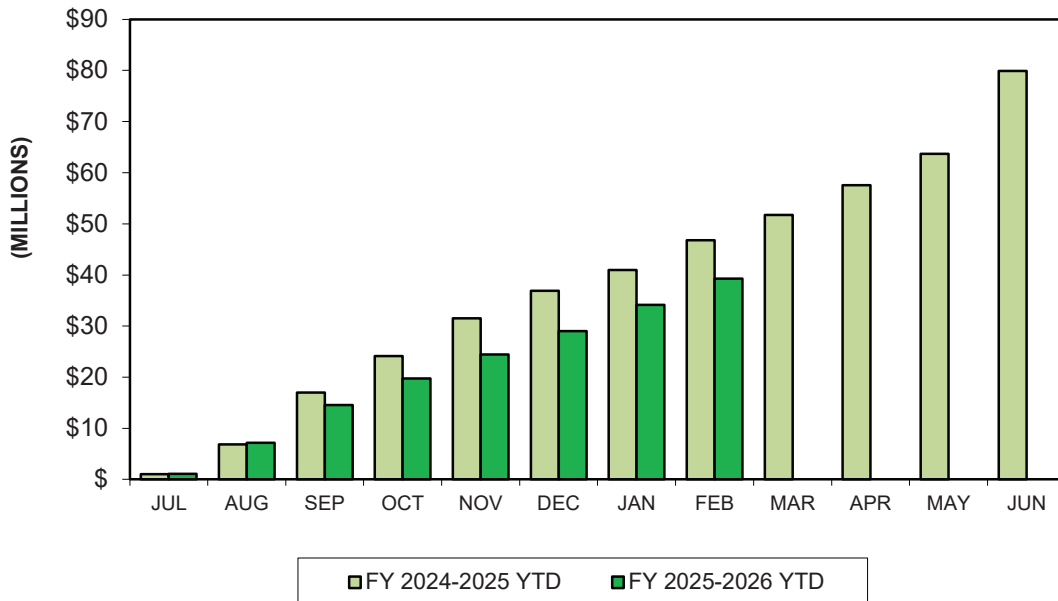
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Note: Figures may not total due to rounding.

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

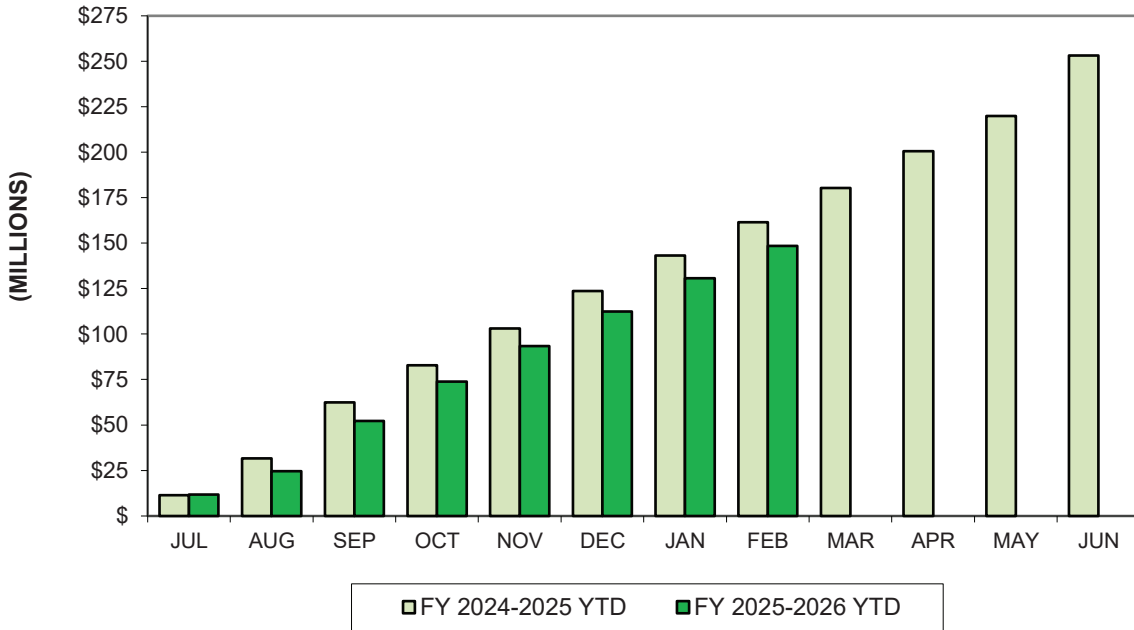


CONSTRUCTION & CONVEYANCE TAX FUNDS 377-378 & 380-398
Comparison of YTD Expenditures vs. Prior YTD Expenditures

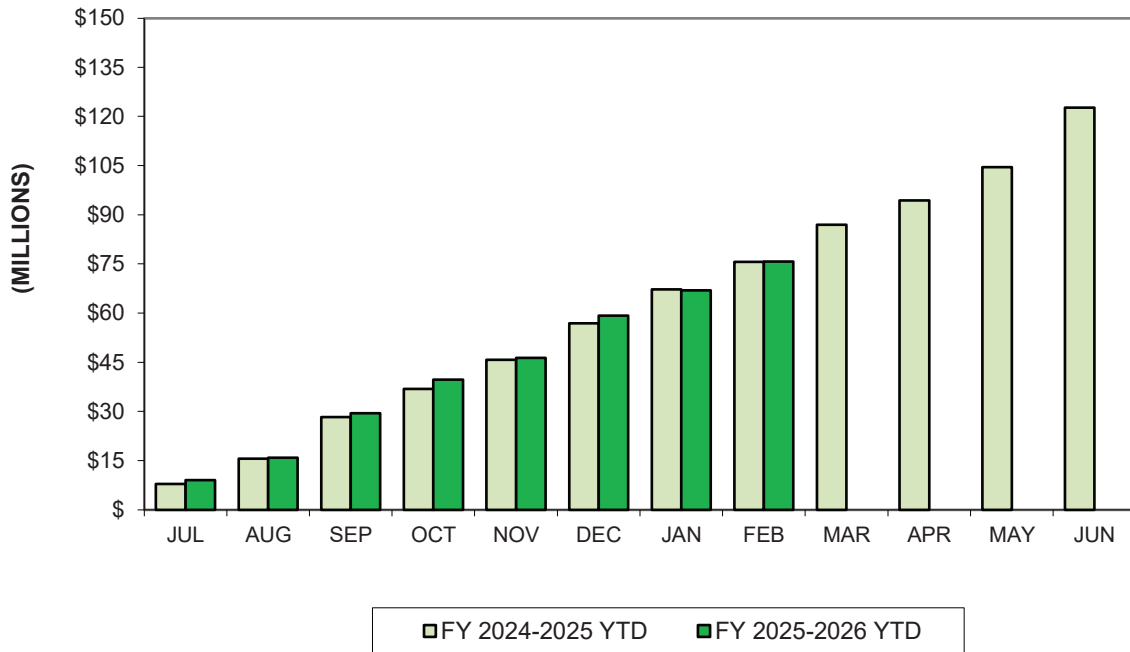


Note: 1) Increase in revenue was due to a receipt of a \$4.1 million for the Building Forward Library Infrastructure Round 2 Grant.
 2) Decrease in expenditures as of February 2026 was due to a \$2.7 million decrease related to the Coyote Creek Trail, a \$1.4 million decrease in the Emergency Medical Services EQ, a \$1.1 million decrease in the Mise Park Artificial Turf Renovation, a \$1.1 million decrease in Hanchett Park Development, and a \$1.1 million decrease in Mabury Pavement Resurfacing Project.

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

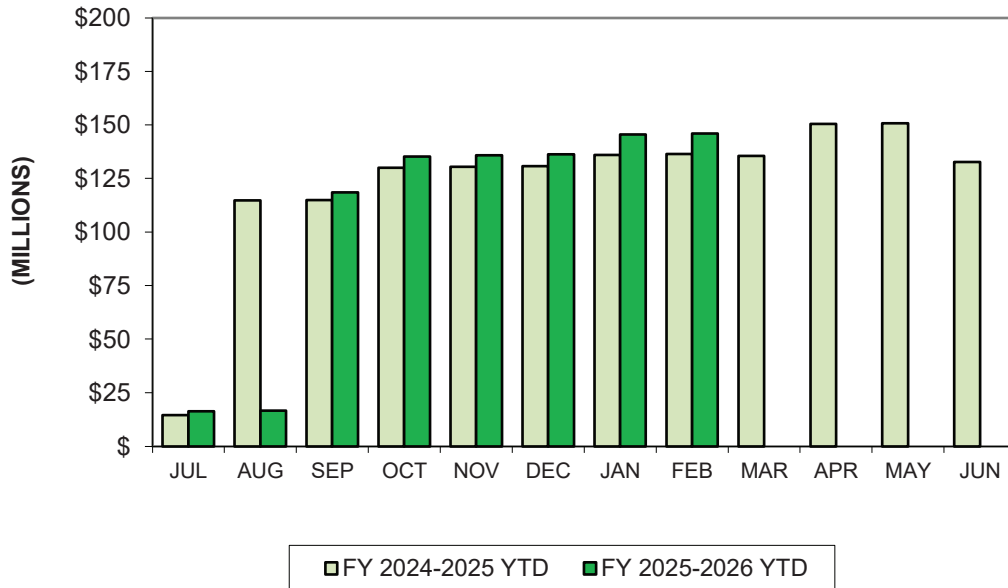


**AIRPORT MAINTENANCE & OPERATION FUND 523
Comparison of YTD Expenditures vs. Prior YTD Expenditures**

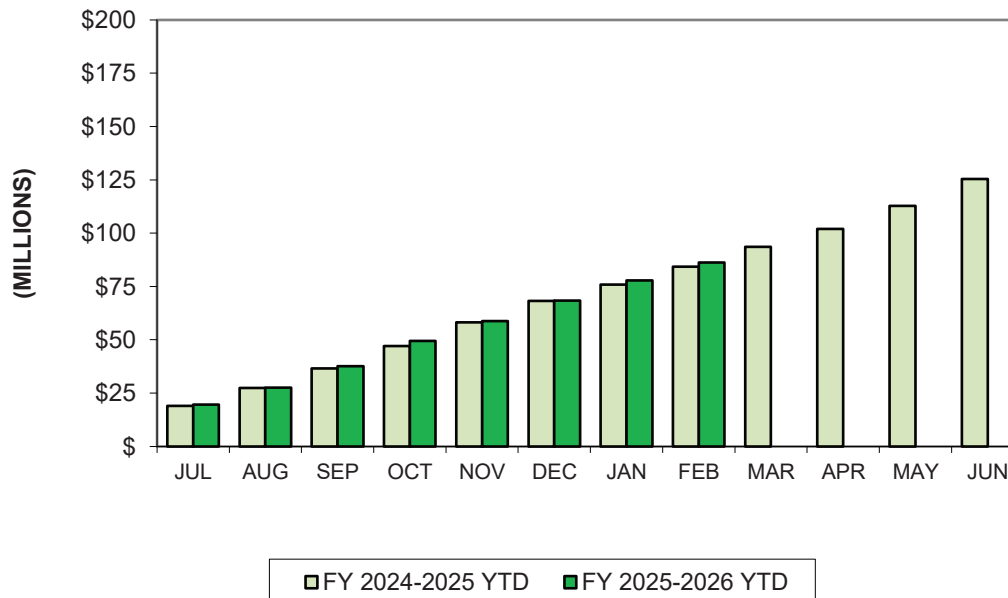


Note: 1) The Airport received grant reimbursement of \$10.0 million in Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Concessions in September 2024 compared to \$0 received as of February 2026.

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

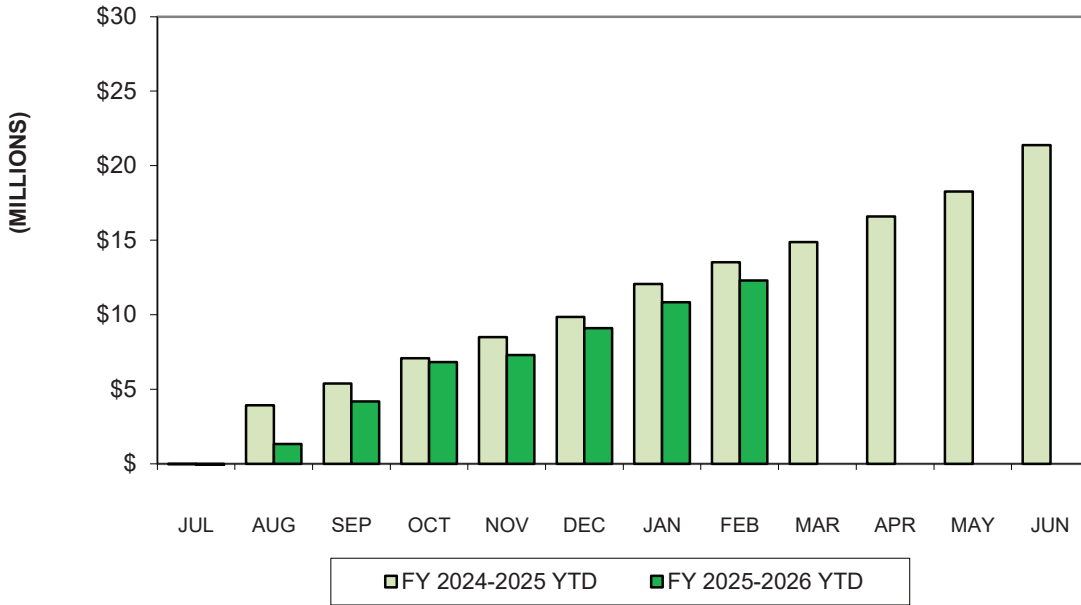


**WPCP OPERATION FUND 513
Comparison of YTD Expenditures vs. Prior YTD Expenditures**

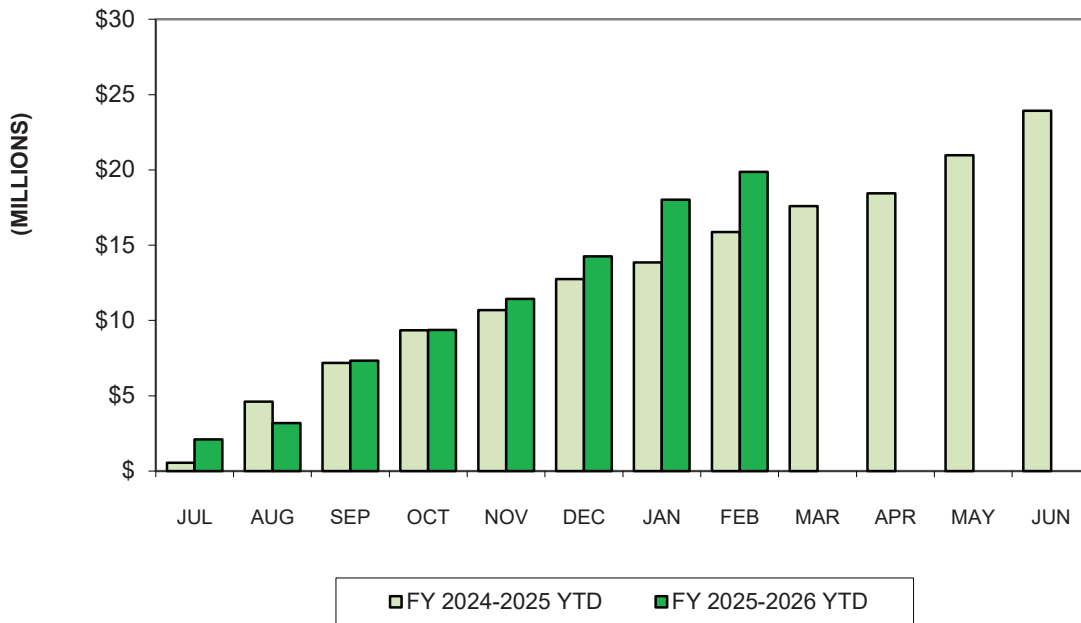


Note: 1) Increase in revenues was due to a \$1.7 million transfer from the Sewer Service & Use Charge Fund (541), a \$5.2 million increase in revenue from Santa Clara County, and a \$1.6 million increase in revenue from the West Valley Sanitation District.

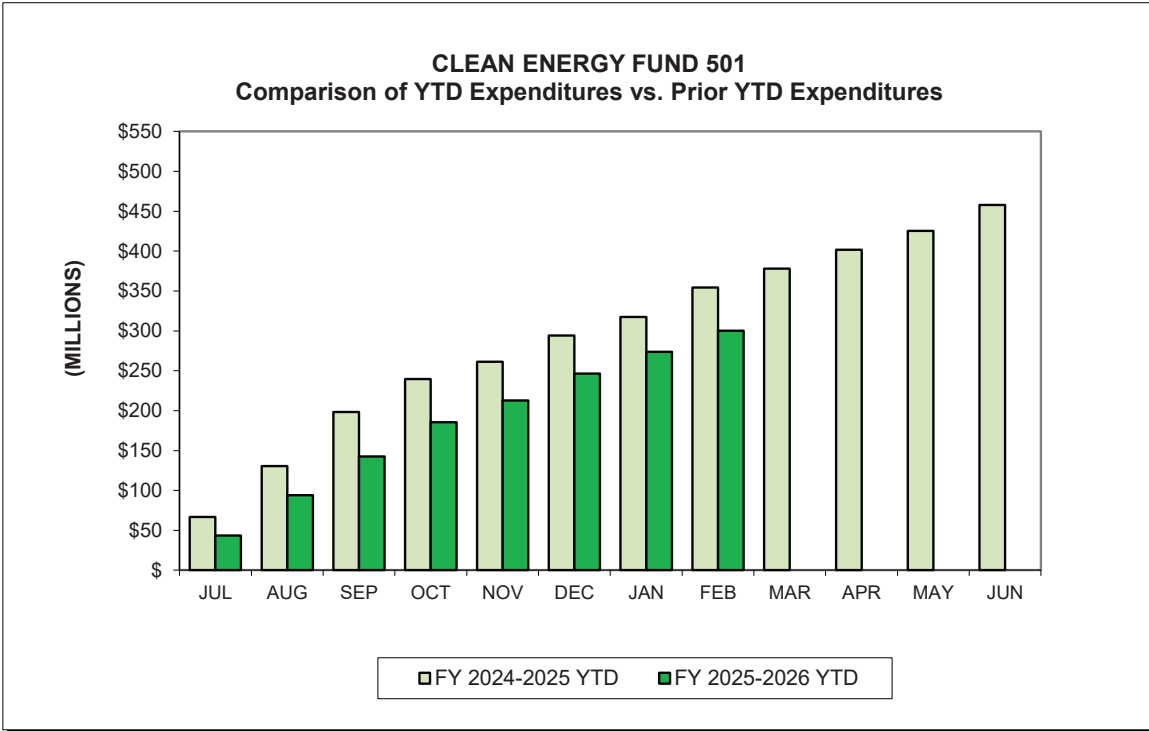
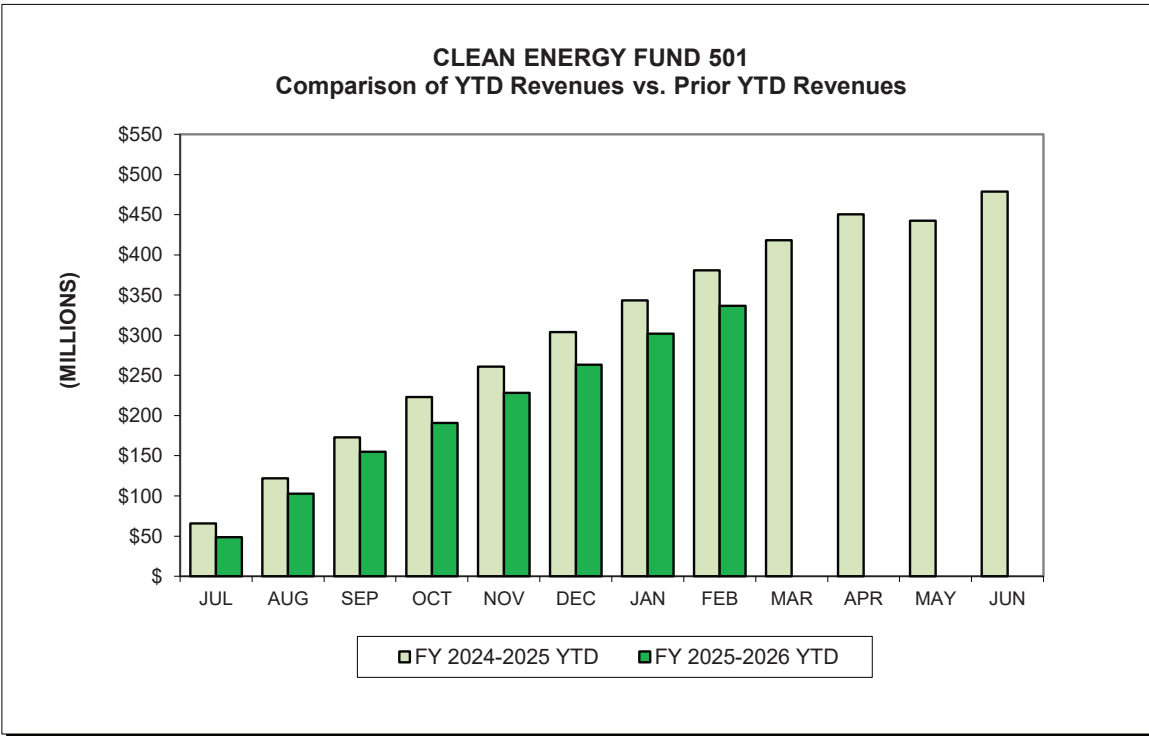
**GENERAL PURPOSE PARKING FUNDS 533 & 559
Comparison of YTD Revenues vs. Prior YTD Revenues**



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



Note: 1) Increase in expenses as of February 2026 was due to a \$3.4 million increase related to the Market Street Garage Facade Improvements project and \$3.1 million increase related to the Downtown Parking Garage projects.



Note: 1) The \$43.0 million decrease in revenue between P8 of the current year and P8 of the prior year is primarily due to (1) a \$6.0 million reduction in power sales resulting from changes in average rates, (2) a \$24.5 million customer bill credit provided to SJCE customers, and (3) a \$12.5 million reduction in miscellaneous revenue. The customer bill credit reflects the planned use of the Rate Stabilization Reserve (RSR), which defers revenues from prior periods for use in future periods to mitigate rate volatility and support financial stability. Accordingly, the credit represents the return of previously deferred revenues to customers in accordance with this policy.

2) Energy costs have been lowered in recent months due to long-term power purchase agreements, the prepayment of certain long-term contracts, and overall market price declines.

**CITY OF SAN JOSE
SPECIAL FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED FEBRUARY 28, 2026
(UNAUDITED)
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2025-2026	BUDGET		FY 2025-2026	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
Construction/Conveyance Tax							
Prior Year Encumbrance	-	-	11,757	11,757	11,757	-	14,239
Beginning Fund Balance	69,138	10,485	-	79,623	79,623	-	99,656
Revenues	71,600	4,142	-	75,742	35,776	-	28,216
Total Sources	140,738	14,627	11,757	167,122	127,156	-	142,111
Total Uses	140,738	14,627	11,757	167,122	39,297	10,270	46,811
Airport							
Prior Year Encumbrance	-	-	27,701	27,701	27,701	-	28,935
Beginning Fund Balance	365,089	53,227	-	418,316	418,316	-	368,577
Revenues	582,752	37,372	-	620,124	305,216	-	359,008
Total Sources	947,841	90,599	27,701	1,066,141	751,233	-	756,520
Total Uses	947,841	90,599	27,701	1,066,141	279,830	42,162	319,726
Waste Water Treatment							
Prior Year Encumbrance	-	-	152,928	152,928	152,928	-	190,265
Beginning Fund Balance	328,463	(37,339)	-	291,124	291,124	-	287,677
Revenues	508,717	70,000	-	578,717	460,648	-	463,133
Total Sources	837,180	32,661	152,928	1,022,769	904,700	-	941,075
Total Uses	837,180	32,661	152,928	1,022,769	372,225	156,788	391,588
Parking							
Prior Year Encumbrance	-	-	5,444	5,444	5,444	-	4,892
Beginning Fund Balance	23,925	4,075	-	28,000	28,000	-	31,122
Revenues	16,750	551	-	17,301	12,306	-	13,514
Total Sources	40,675	4,626	5,444	50,745	45,750	-	49,528
Total Uses	40,675	4,626	5,444	50,745	19,870	10,729	15,881
Municipal Water							
Prior Year Encumbrance	-	-	7,460	7,460	7,460	-	24,737
Beginning Fund Balance	38,143	(15,785)	-	22,358	22,358	-	21,695
Revenues	138,123	(7,946)	-	130,177	87,433	-	57,646
Total Sources	176,266	(23,731)	7,460	159,995	117,251	-	104,078
Total Uses	176,266	(23,731)	7,460	159,995	57,812	6,788	66,797

(*) 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 FEBRUARY 28, 2026
(UNAUDITED)
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2025-2026	BUDGET		FY 2025-2026	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
Community Energy							
Prior Year Encumbrance	-	-	5,423	5,423	5,423	-	40,590
Beginning Fund Balance	261,513	8,873	-	270,386	270,386	-	218,140
Revenues	477,722	407	-	478,129	336,739	-	380,880
Total Sources	739,235	9,280	5,423	753,938	612,548	-	639,610
Total Uses	739,235	9,280	5,423	753,938	300,227	84,525	354,395
Gas Tax							
Revenues	20,000	-	-	20,000	9,065	-	9,669
Total Sources	20,000	-	-	20,000	9,065	-	9,669
Total Uses	20,000	-	-	20,000	9,065	-	9,669
Building and Structures							
Prior Year Encumbrance	-	-	17,140	17,140	17,140	-	11,785
Beginning Fund Balance	57,563	22,564	-	80,127	80,127	-	89,500
Revenues	121,655	(2,805)	-	118,850	24,085	-	24,677
Total Sources	179,218	19,759	17,140	216,117	121,352	-	125,962
Total Uses	179,218	19,759	17,140	216,117	28,250	29,367	25,400
Residential Construction							
Beginning Fund Balance	3,129	317	-	3,446	3,446	-	3,324
Revenues	315	-	-	315	337	-	139
Total Sources	3,444	317	-	3,761	3,783	-	3,463
Total Uses	3,444	317	-	3,761	120	-	96
Transient Occupancy Tax							
Prior Year Encumbrance	-	-	356	356	356	-	472
Beginning Fund Balance	4,480	1,934	-	6,414	6,414	-	5,134
Revenues	27,045	(1)	-	27,044	14,731	-	13,686
Total Sources	31,525	1,933	356	33,814	21,501	-	19,292
Total Uses	31,525	1,933	356	33,814	24,408	1,067	21,110

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**CITY OF SAN JOSE
SPECIAL FUNDS
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED FEBRUARY 28, 2026
(UNAUDITED)
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2025-2026	BUDGET		FY 2025-2026	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
Conventions, Arts & Entertainment							
Prior Year Encumbrance	-	-	-	-	-	-	3,805
Beginning Fund Balance	6,023	1,113	-	7,136	7,136	-	3,309
Revenues	14,457	176	-	14,633	14,959	-	12,419
Total Sources	20,480	1,289	-	21,769	22,095	-	19,533
Total Uses	20,480	1,289	-	21,769	11,499	1,242	10,582
Golf							
Beginning Fund Balance	1,694	230	-	1,924	1,924	-	606
Revenues	1,025	-	-	1,025	1,106	-	482
Total Sources	2,719	230	-	2,949	3,030	-	1,088
Total Uses	2,719	230	-	2,949	-	-	7
Real Property Transfer Tax							
Prior Year Encumbrance	-	-	23,932	23,932	23,932	-	-
Beginning Fund Balance	140,978	6,065	-	147,043	147,043	-	-
Revenues	56,300	13,158	-	69,458	47,807	-	187,029
Total Sources	197,278	19,223	23,932	240,433	218,782	-	187,029
Total Uses	197,278	19,223	23,932	240,433	50,522	39,005	9,489
Emergency Reserve							
Prior Year Encumbrance	-	-	(36)	(36)	(36)	-	61
Beginning Fund Balance	(25,369)	18,468	-	(6,901)	(6,901)	-	(22,644)
Revenues	39,061	(20,864)	-	18,197	8,096	-	39
Total Sources	13,692	(2,396)	(36)	11,260	1,159	-	(22,544)
Total Uses	13,692	(2,396)	(36)	11,260	(4)	(36)	(1,985)
Low and Moderate Income Housing Asset							
Prior Year Encumbrance	-	-	32,399	32,399	32,399	-	48,203
Beginning Fund Balance	76,920	20,923	-	97,843	97,843	-	80,266
Revenues	14,500	59,570	-	74,070	11,143	-	8,027
Total Sources	91,420	80,493	32,399	204,312	141,385	-	136,496
Total Uses	91,420	80,493	32,399	204,312	22,065	28,957	17,996
Other Special Revenue Funds							
Prior Year Encumbrance	-	-	37,900	37,900	37,900	-	67,162
Beginning Fund Balance	352,644	60,162	-	412,806	412,806	-	399,172
Revenues	664,719	24,318	-	689,037	492,047	-	470,104
Total Sources	1,017,363	84,480	37,900	1,139,743	942,753	-	936,438
Total Uses	1,017,363	84,480	37,900	1,139,743	401,978	159,914	383,594

(*) 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 FEBRUARY 28, 2026
(UNAUDITED)
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2025-2026	BUDGET		FY 2025-2026	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
Construction Excise							
Prior Year Encumbrance	-	-	14,240	14,240	14,240	-	24,602
Beginning Fund Balance	76,248	10,495	-	86,743	86,743	-	62,122
Revenues	104,772	114,504	-	219,276	25,874	-	55,352
Total Sources	181,020	124,999	14,240	320,259	126,857	-	142,076
Total Uses	181,020	124,999	14,240	320,259	73,855	28,060	68,344
Other Capital Funds							
Prior Year Encumbrance	-	-	24,025	24,025	24,025	-	35,124
Beginning Fund Balance	2,038	14,040	-	16,078	16,078	-	105,069
Revenues	209,870	-	-	209,870	1,878	-	4,186
Total Sources	211,908	14,040	24,025	249,973	41,981	-	144,379
Total Uses	211,908	14,040	24,025	249,973	51,073	40,204	55,826

(*) 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
OTHER FUND TYPES
SOURCE AND USE OF FUNDS
FOR THE MONTHS ENDED FEBRUARY 28, 2026
(UNAUDITED)
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2025-2026	BUDGET		FY 2025-2026	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
Trust and Agency							
Prior Year Encumbrance	-	-	34	34	34	-	48
Beginning Fund Balance	4,183	6,284	-	10,467	10,467	-	10,420
Revenues	4,073	125	-	4,198	3,299	-	3,208
Total Sources	8,256	6,409	34	14,699	13,800	-	13,676
Total Uses	8,256	6,409	34	14,699	4,711	68	4,376

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