



2017-2018

MID-YEAR  
BUDGET  
REVIEW



SECTION  
IV

APPENDIX





## **FINANCE DEPARTMENT**

### Monthly Financial Report

Financial Results for the Month Ended December 31, 2017

Fiscal Year 2017-2018

*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Month Ended December 31, 2017**  
**Fiscal Year 2017-2018**  
*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
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**Fiscal Year 2017-2018**  
*(UNAUDITED)*

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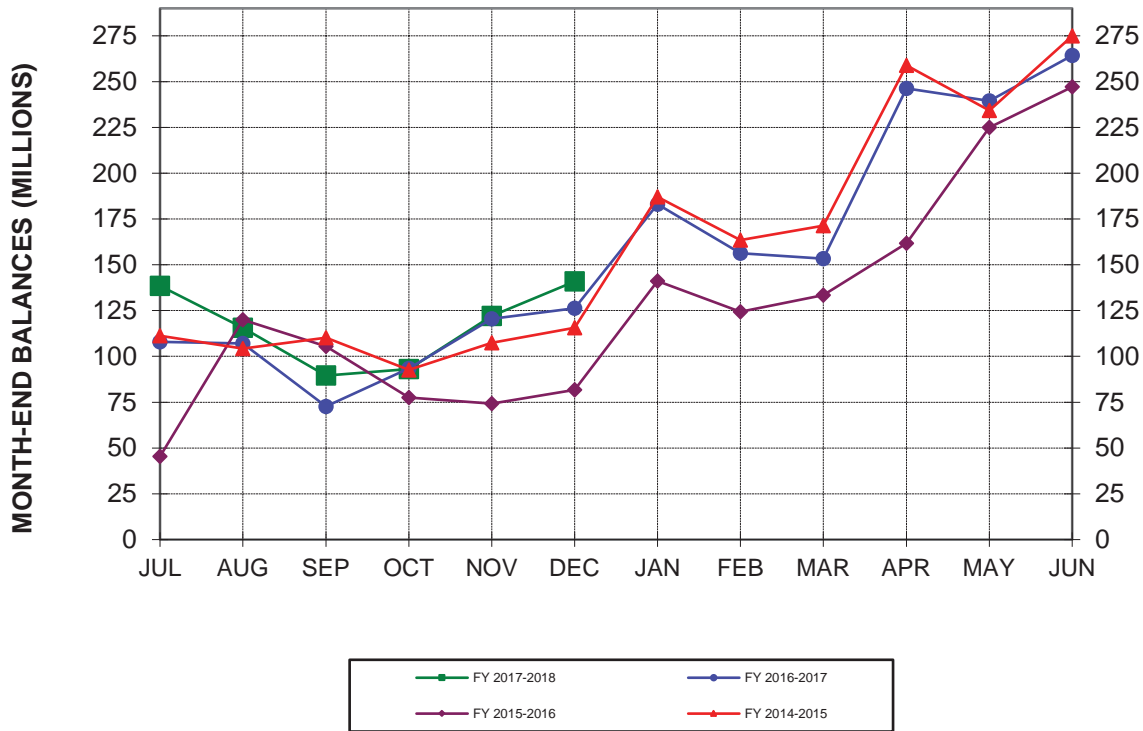
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Submitted by:



JULIA H. COOPER  
Director, Finance Department

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



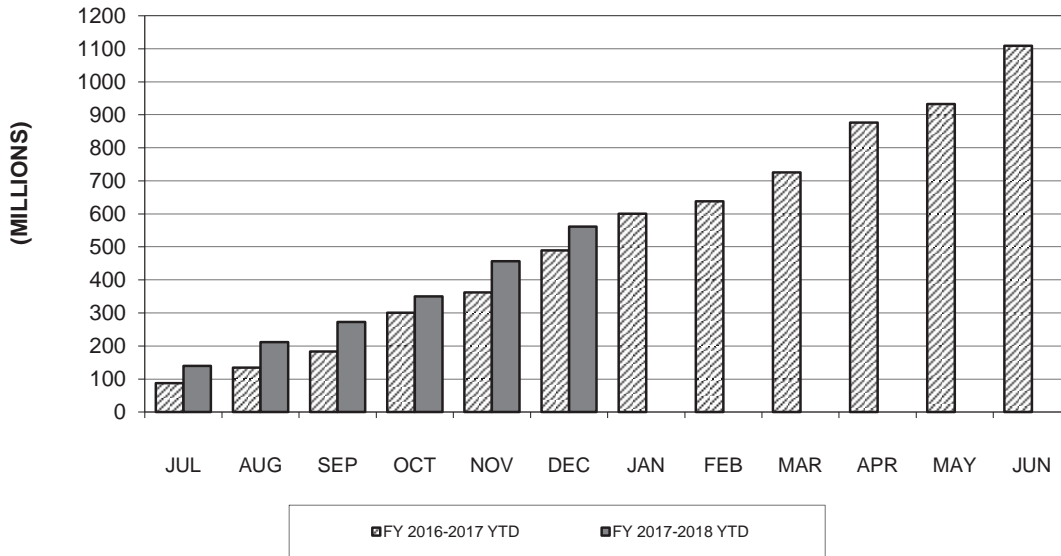
### GENERAL FUND MONTHLY CASH BALANCES

MONTH	FY 2017-2018	FY 2016-2017	FY 2015-2016	FY 2014-2015
JULY (1)	\$ 138,576,379	\$ 108,012,647	\$ 45,401,908	\$ 111,318,585
AUGUST	115,540,880	107,081,005	119,988,835	104,337,113
SEPTEMBER	89,537,017	72,718,873	105,422,447	110,248,937
OCTOBER	93,031,593	93,456,157	77,571,562	92,649,862
NOVEMBER	122,022,698	120,485,944	74,153,007	107,339,933
DECEMBER	140,886,445	126,203,310	81,796,424	115,544,081
JANUARY	-	183,072,948	141,189,103	187,078,566
FEBRUARY	-	156,320,836	124,444,495	163,468,559
MARCH	-	153,282,389	133,493,608	171,379,481
APRIL (2)	-	246,281,183	161,690,247	258,939,637
MAY	-	239,467,743	224,983,657	234,171,050
JUNE	-	264,266,135	247,092,735	274,909,173

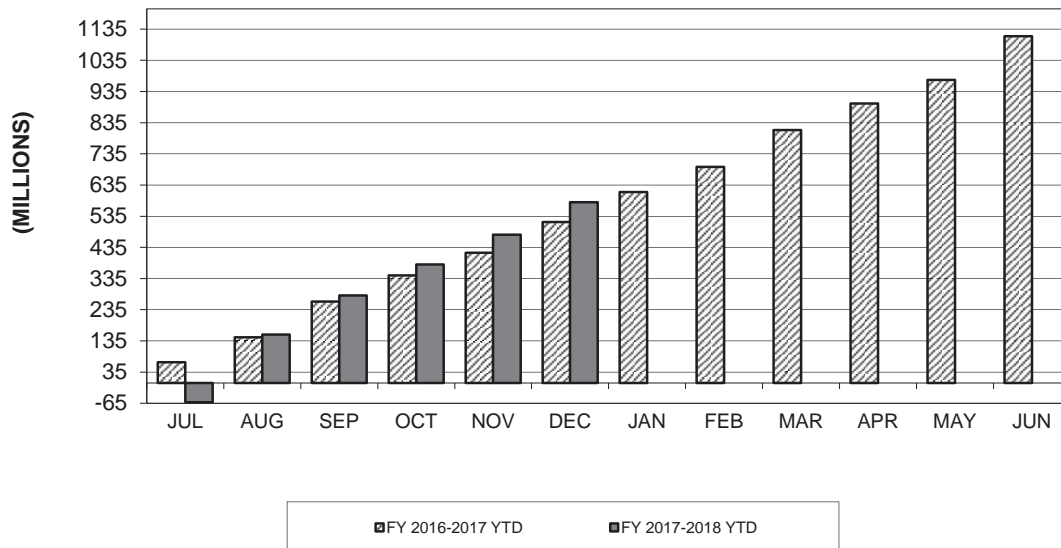
(1) The General Fund cash balance decreases each July mainly due to the Council's direction to annually pre-fund the employer share of retirement contributions in a lump-sum to achieve budgetary savings to the City.

(2) The General Fund cash balance increases in April or May of every year mainly due to the receipt of the second annual installment of property taxes from Santa Clara County.

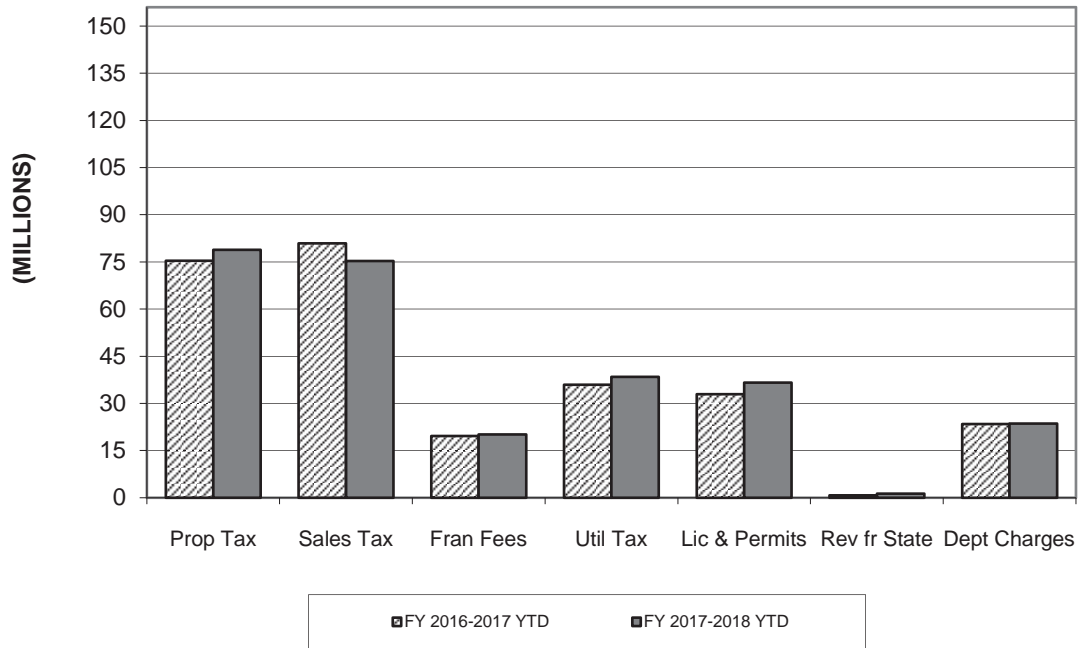
**GENERAL FUND**  
**Comparison of YTD Revenues vs. Prior YTD Revenues**  
**Actual**



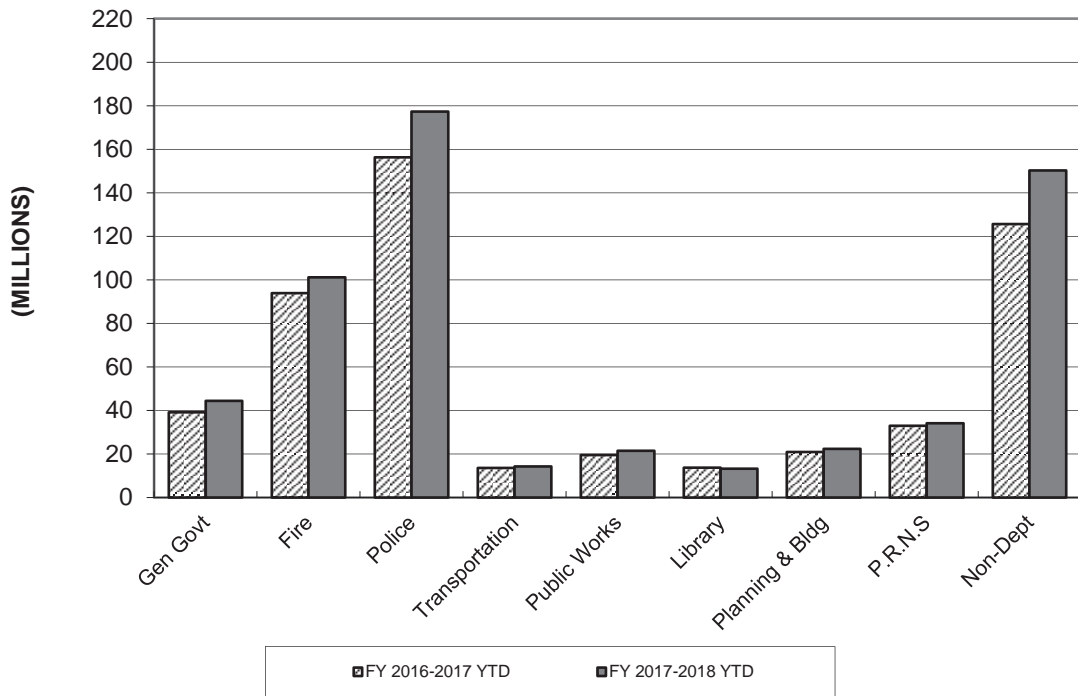
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**GENERAL FUND MAJOR REVENUES**  
**Comparison of YTD Actual vs. Prior YTD Actual**



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



**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS**  
**FOR THE MONTHS ENDED DECEMBER 31, 2017**  
*(UNAUDITED)*  
*(\$000's)*

	ADOPTED FY 2017-2018 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2017-2018 BUDGET	CUR YTD ACTUAL (*)	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL (*)	PRIOR 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	-	-	48,844	48,844	48,844	100.00%	38,832	103.56%	37,497	10,012	25.78%
Liquidation of c/o Encumbrance	-	-	-	-	-	-	-	-	-	-	-
Available Balance	217,204	24,565	-	241,769	241,769	100.00%	255,206	100.00%	255,206	(13,437)	-5.27%
<b>Total Fund Balance</b>	<b>217,204</b>	<b>24,565</b>	<b>48,844</b>	<b>290,613</b>	<b>290,613</b>	<b>100.00%</b>	<b>294,038</b>	<b>100.46%</b>	<b>292,703</b>	<b>(3,425)</b>	<b>-1.16%</b>
<b>General Revenues</b>											
Property Tax	288,990	-	-	288,990	78,855	27.29%	75,371	27.27%	276,388	3,484	4.62%
Sales Tax (1)	228,000	(4,000)	-	224,000	75,324	33.63%	80,901	38.95%	207,695	(5,577)	-6.89%
Telephone Line Tax	20,000	-	-	20,000	6,714	33.57%	7,894	38.96%	20,260	(1,180)	-14.95%
Transient Occupancy Tax	18,720	-	-	18,720	6,905	36.89%	7,265	39.75%	18,275	(360)	-4.96%
Franchise Fees	50,813	-	-	50,813	20,171	39.70%	19,640	39.56%	49,642	531	2.70%
Utility Tax	101,320	-	-	101,320	38,474	37.97%	35,944	35.66%	100,786	2,530	7.04%
Business Taxes	63,300	-	-	63,300	34,968	55.24%	24,641	45.50%	54,159	10,327	41.91%
Licenses and Permits	59,778	(25)	-	59,753	36,637	61.31%	32,931	56.70%	58,075	3,706	11.25%
Fines, Forfeits and Penalties	15,336	-	-	15,336	6,459	42.12%	6,857	41.95%	16,345	(398)	-5.80%
Use of Money and Property	5,640	65	-	5,705	3,656	64.08%	3,173	46.75%	6,787	483	15.22%
Revenue from Local Agencies	26,040	742	-	26,782	4,755	17.75%	5,075	18.31%	27,717	(320)	-6.31%
Revenue from State of Cal.	12,962	124	-	13,086	1,319	10.08%	767	5.52%	13,906	552	71.97%
Revenue from Federal Government	2,792	1,506	-	4,298	1,322	30.76%	973	22.14%	4,394	349	35.87%
Fees, Rates and Charges	48,499	-	-	48,499	23,574	48.61%	23,443	52.25%	44,864	131	0.56%
Other Revenues	28,829	153,844	-	182,673	161,101	88.19%	109,961	92.87%	118,408	51,140	46.51%
<b>Total General Revenues</b>	<b>971,019</b>	<b>152,256</b>	<b>-</b>	<b>1,123,275</b>	<b>500,234</b>	<b>44.53%</b>	<b>434,836</b>	<b>42.73%</b>	<b>1,017,701</b>	<b>65,398</b>	<b>15.04%</b>
<b>Transfers &amp; Reimbursements</b>											
Overhead Reimbursements	46,593	-	-	46,593	37,806	81.14%	32,404	82.56%	39,248	5,402	16.67%
Transfers from Other Funds	23,866	-	-	23,866	6,678	27.98%	14,582	43.72%	33,354	(7,904)	-54.20%
Reimbursements for Services	17,970	(925)	-	17,045	16,749	98.26%	7,580	42.21%	17,958	9,169	120.96%
<b>Total Transfers &amp; Reimburse</b>	<b>88,429</b>	<b>(925)</b>	<b>-</b>	<b>87,504</b>	<b>61,233</b>	<b>69.98%</b>	<b>54,566</b>	<b>60.25%</b>	<b>90,560</b>	<b>6,667</b>	<b>12.22%</b>
<b>Total Sources</b>	<b>1,276,652</b>	<b>175,896</b>	<b>48,844</b>	<b>1,501,392</b>	<b>852,080</b>	<b>56.75%</b>	<b>783,440</b>	<b>55.92%</b>	<b>1,400,963</b>	<b>68,640</b>	<b>8.76%</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.



**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE MONTHS ENDED DECEMBER 31, 2017**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END	PRIOR YEAR-END	CUR YTD LESS	% CHANGE		
	FY 2017-2018	BUDGET		FY 2017-2018	ACTUAL (*)	ENCUMBR	ACTUAL %	YTD	OF PRIOR			ACTUAL (1)(*)	PRIOR YTD	LESS PRIOR YTD	CUR YTD ACTUAL
	BUDGET	AMENDMENTS		BUDGET	ENCUMBR	ENCUMBR	OF BUDGET	ACTUAL (1)(*)	ACTUAL			ACTUAL (1)(*)	ACTUAL (1)	LESS PRIOR YTD	ACTUAL
<b>General Government</b>															
Mayor and Council	14,017	333	170	14,520	5,423	79	37.35%	5,295	47.54%	11,137	128	2.42%			
City Attorney	14,795	250	754	15,799	7,218	898	45.69%	6,147	42.37%	14,507	1,071	17.42%			
City Auditor	2,454	-	-	2,454	1,064	-	43.36%	1,005	45.74%	2,197	59	5.87%			
City Clerk	2,878	-	4	2,882	1,265	54	43.89%	1,066	46.39%	2,298	199	18.67%			
City Manager	15,617	3,939	1,326	20,882	8,548	1,721	40.93%	6,205	42.27%	14,679	2,343	37.76%			
Finance	16,052	-	533	16,585	7,109	650	42.86%	6,730	43.72%	15,395	379	5.63%			
Information Technology	21,138	70	1,494	22,702	6,972	2,167	30.71%	6,457	34.87%	18,518	515	7.98%			
Human Resources	8,877	25	203	9,105	3,751	2,126	41.20%	3,285	41.12%	7,989	466	14.19%			
Independent Police Auditor	1,346	-	8	1,354	581	7	42.91%	591	49.00%	1,206	(10)	-1.69%			
Office of Economic Development	5,711	-	576	6,287	2,445	593	38.89%	2,367	40.07%	5,907	78	3.30%			
Total General Government	102,885	4,617	5,068	112,570	44,376	8,295	39.42%	39,148	41.72%	93,833	5,228	13.35%			
<b>Public Safety</b>															
Fire	219,215	(1,434)	1,099	218,880	101,183	2,026	46.23%	93,893	46.59%	201,539	7,290	7.76%			
Police	382,041	592	1,637	384,270	177,277	3,853	46.13%	156,277	45.18%	345,924	21,000	13.44%			
Total Public Safety	601,256	(842)	2,736	603,150	278,460	5,879	46.17%	250,170	45.70%	547,463	28,290	11.31%			
<b>Capital Maintenance</b>															
Transportation	35,326	148	711	36,185	14,341	2,502	39.63%	13,597	45.00%	30,217	744	5.47%			
Public Works	43,878	-	943	44,821	21,462	1,119	47.88%	19,517	44.93%	43,440	1,945	9.97%			
Total Capital Maintenance	79,204	148	1,654	81,006	35,803	3,621	44.20%	33,114	44.96%	73,657	2,689	8.12%			
<b>Community Service</b>															
Housing	830	-	64	894	121	64	13.53%	113	17.36%	651	8	7.08%			
Library	32,488	-	138	32,626	13,252	270	40.62%	13,722	46.32%	29,626	(470)	-3.43%			
Planning, Bldg & Code Enf.	54,487	522	2,691	57,700	22,354	2,570	38.74%	20,918	43.17%	48,453	1,436	6.86%			
Parks, Rec & Neigh Svcs	75,570	157	751	76,478	34,176	4,997	44.69%	32,967	46.73%	70,552	1,209	3.67%			
Environmental Services	2,748	190	96	3,034	1,169	847	38.53%	509	36.25%	1,404	660	129.67%			
Total Community Services	166,123	869	3,740	170,732	71,072	8,748	41.63%	68,229	45.28%	150,686	2,843	4.17%			
Total Dept. Expenditures	949,468	4,792	13,198	967,458	429,711	26,543	44.42%	390,661	45.13%	865,639	39,050	10.00%			

(1) Does not include encumbrance balance.

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**CITY OF SAN JOSE  
GENERAL FUND SOURCE AND USE OF FUNDS  
EXPENDITURES  
FOR THE MONTHS ENDED DECEMBER 31, 2017  
( UNAUDITED )  
( \$000's )**

	ADOPTED FY 2017-2018 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2017-2018 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.	31,501	303	6,682	38,486	7,920	7,858	20.58%	8,031	21.19%	37,893	(111)	-1.38%
Environmental & Utility Services	1,585	1,508	299	3,392	1,042	569	30.72%	729	37.44%	1,947	313	42.94%
Public Safety	19,425	2,177	344	21,946	10,953	2,631	49.91%	8,901	50.07%	17,776	2,052	23.05%
Recreation & Cultural Services	10,022	803	611	11,436	3,447	2,540	30.14%	3,581	38.27%	9,356	(134)	-3.74%
Transportation Services	3,550	51	2	3,603	564	88	15.65%	2,855	45.14%	6,325	(2,291)	-80.25%
Strategic Support	51,783	154,659	3,895	210,337	78,107	4,466	37.13%	62,891	43.72%	143,846	15,216	24.19%
<b>Total City-wide Expenditures</b>	<b>117,866</b>	<b>159,501</b>	<b>11,833</b>	<b>289,200</b>	<b>102,033</b>	<b>18,152</b>	<b>35.28%</b>	<b>86,988</b>	<b>40.06%</b>	<b>217,143</b>	<b>15,045</b>	<b>17.30%</b>
Other Non-Dept Expenditures:												
Capital Improvements	41,739	4,420	23,813	69,972	15,721	17,351	22.47%	10,589	21.48%	49,301	5,132	48.47%
Transfers to Other Funds	32,445	-	-	32,445	32,445	-	100.00%	28,051	99.94%	28,068	4,394	15.66%
<b>Total Non-Dept Expenditures</b>	<b>192,050</b>	<b>163,921</b>	<b>35,646</b>	<b>391,617</b>	<b>150,199</b>	<b>35,553</b>	<b>38.35%</b>	<b>125,628</b>	<b>42.66%</b>	<b>294,512</b>	<b>24,571</b>	<b>19.56%</b>
<b>Reserves</b>												
Contingency Reserve	36,000	500	-	36,500	-	-	0.00%	-	0.00%	-	-	0.00%
Earmarked Reserves	99,134	6,683	-	105,817	-	-	0.00%	-	0.00%	3	-	0.00%
<b>Total Reserves</b>	<b>135,134</b>	<b>7,183</b>	<b>-</b>	<b>142,317</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>3</b>	<b>-</b>	<b>0.00%</b>
<b>Total Uses</b>	<b>1,276,652</b>	<b>175,896</b>	<b>48,844</b>	<b>1,501,392</b>	<b>579,910</b>	<b>62,096</b>	<b>38.62%</b>	<b>516,289</b>	<b>44.50%</b>	<b>1,160,154</b>	<b>63,621</b>	<b>12.32%</b>

(1) Does not include encumbrance balance.

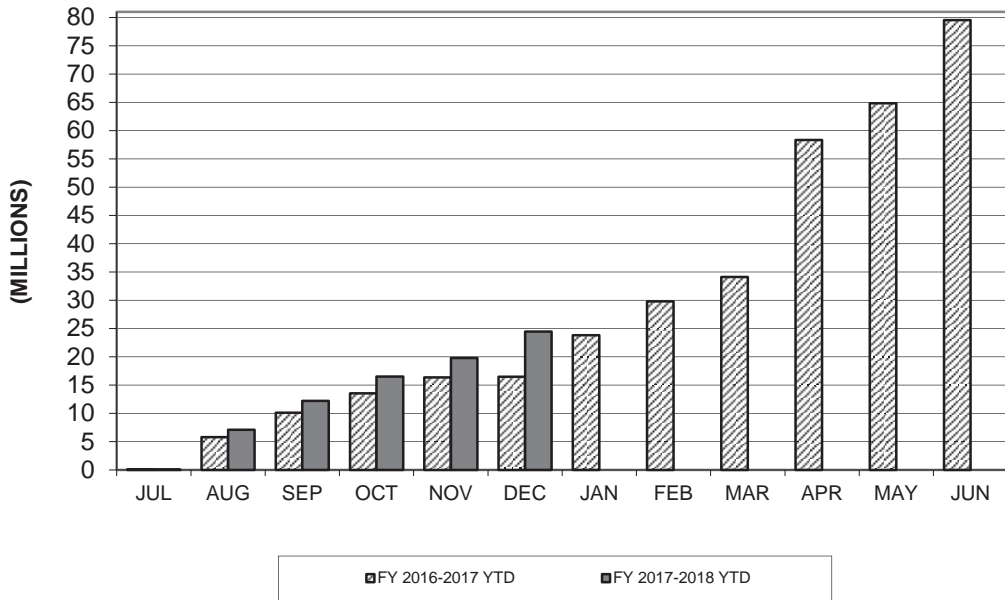
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**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FOR THE MONTHS ENDED DECEMBER 31, 2017**  
**SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES**  
*(UNAUDITED)*  
*( \$000's )*

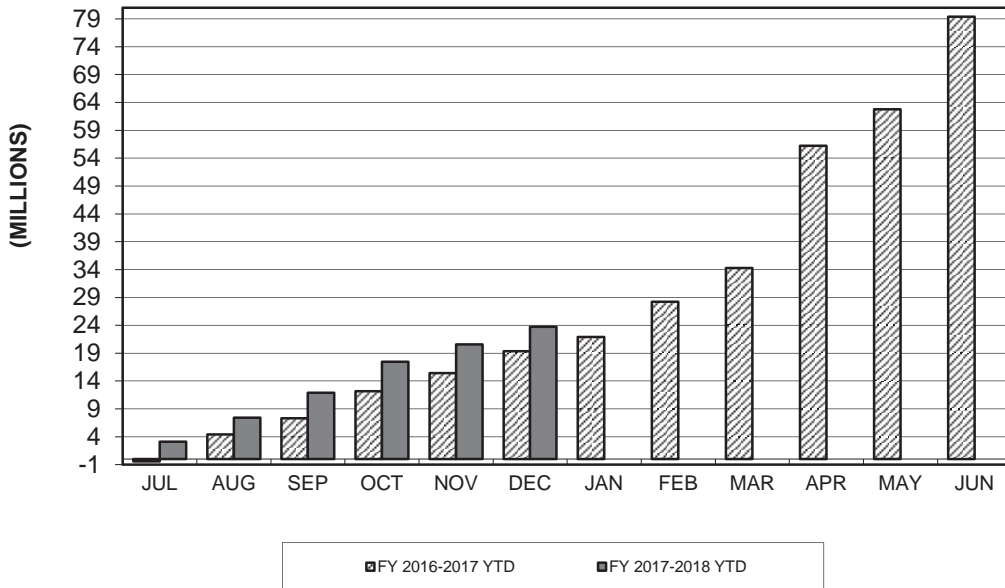
	ADOPTED FY 2017-2018 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2017-2018 BUDGET	CUR YTD ACTUAL (*)	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL (*)	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END ACTUAL (*)	CUR YTD LESS PRIOR YTD ACTUAL	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
Police	1,373	-	-	1,373	636	46.32%	619	51.33%	1,206	17	2.75%
Public Works	11,585	-	-	11,585	6,141	53.01%	5,327	48.81%	10,914	814	15.28%
Transportation	1,675	-	-	1,675	915	54.63%	910	57.05%	1,595	5	0.55%
Library	775	-	-	775	92	11.87%	175	26.92%	650	(83)	-47.43%
Planning, Bldg & Code Enf	7,730	-	-	7,730	2,963	38.33%	2,227	50.07%	4,448	736	33.05%
Parks Rec & Neigh Svcs	21,748	-	-	21,748	11,354	52.21%	11,876	56.67%	20,958	(522)	-4.40%
Miscellaneous Dept Charges	3,613	-	-	3,613	1,473	40.77%	2,309	45.34%	5,093	(836)	-36.21%
<b>Total Departmental Revenues</b>	<b>48,499</b>	<b>-</b>	<b>-</b>	<b>48,499</b>	<b>23,574</b>	<b>48.61%</b>	<b>23,443</b>	<b>52.25%</b>	<b>44,864</b>	<b>131</b>	<b>0.56%</b>

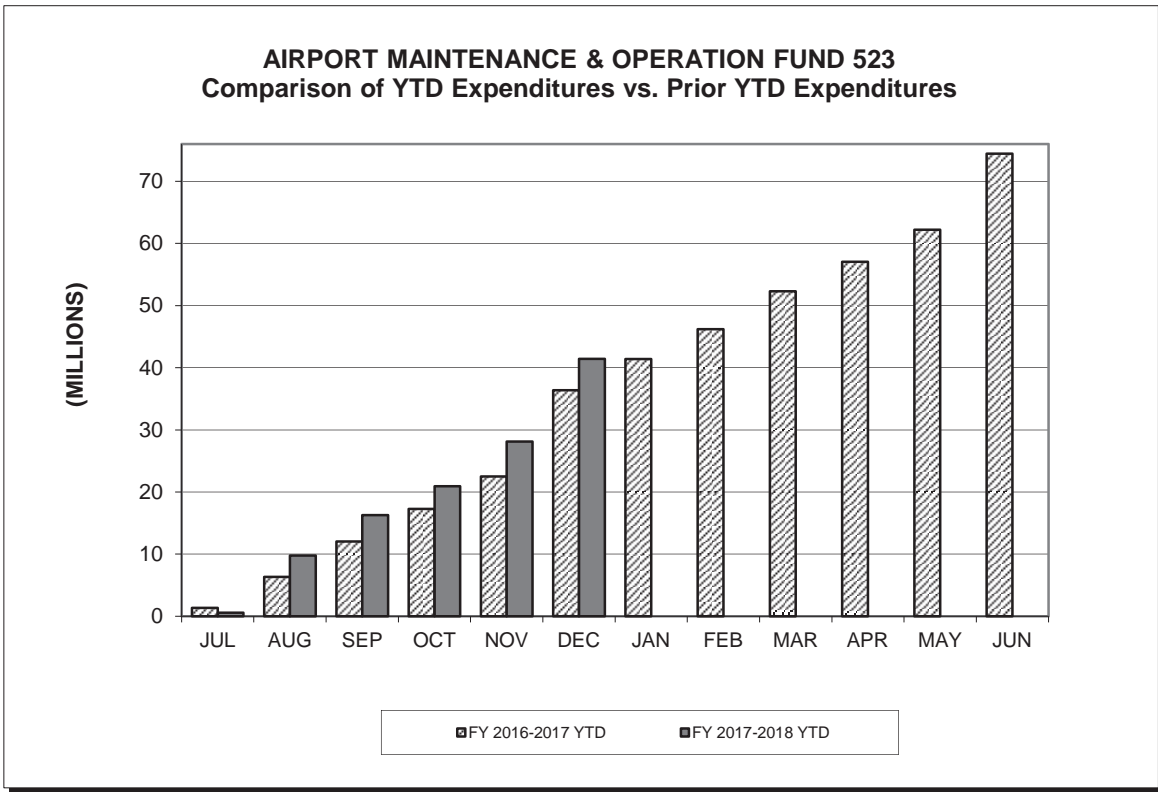
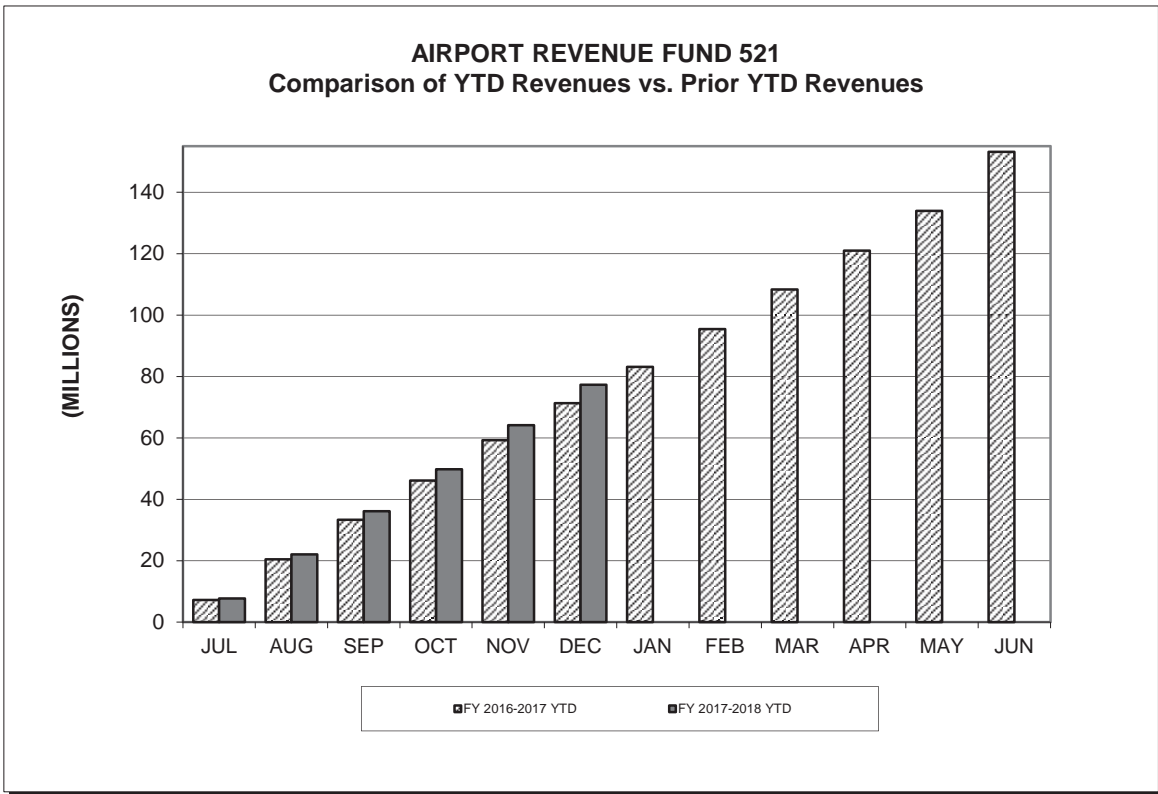
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**CONSTRUCTION & CONVEYANCE TAX FUNDS**  
**Comparison of YTD Revenues vs. Prior YTD Revenues**



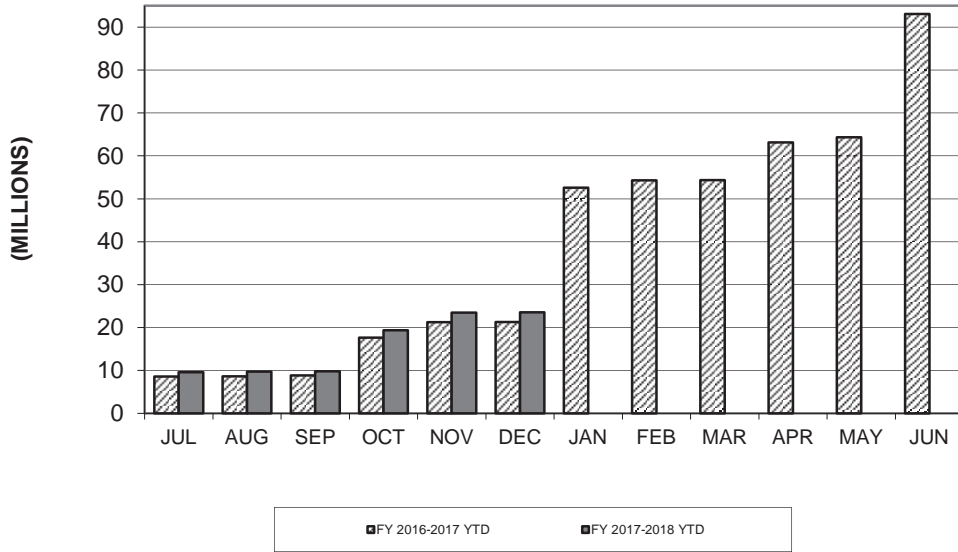
**CONSTRUCTION & CONVEYANCE TAX FUNDS**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**



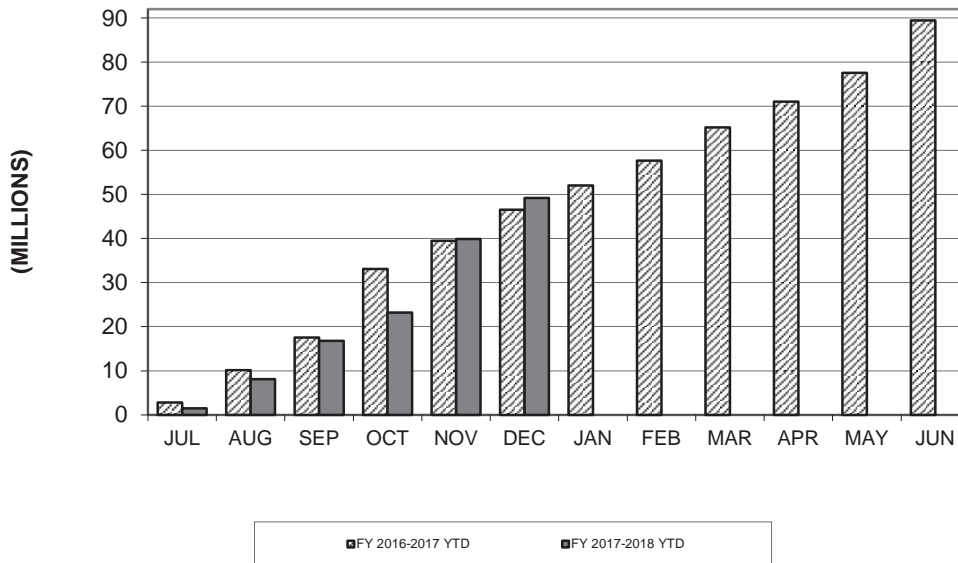


Note: The graphs above include the Airport Revenue Fund (521) and Airport Maintenance & Operation fund (523) only.

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

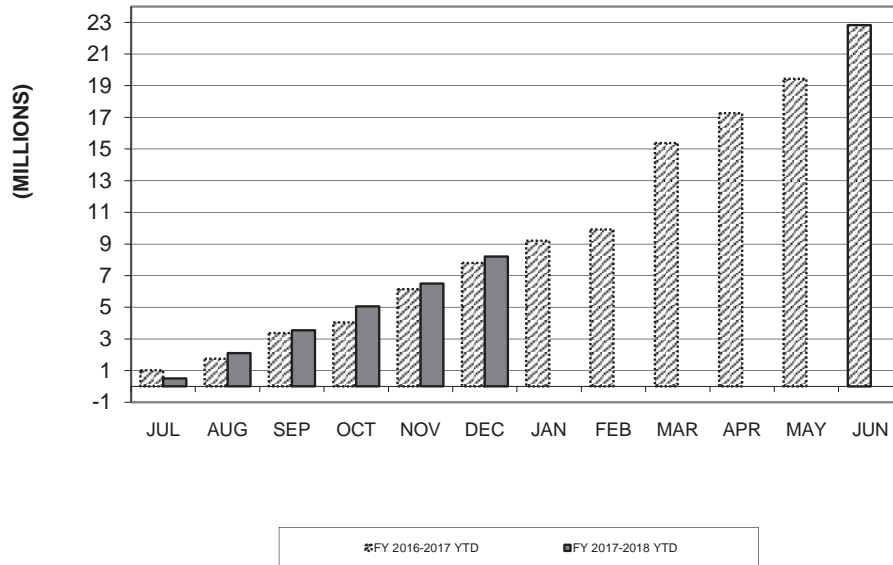


**WPCP OPERATION FUND 513  
Comparison of YTD Expenditures vs. Prior YTD Expenditures**

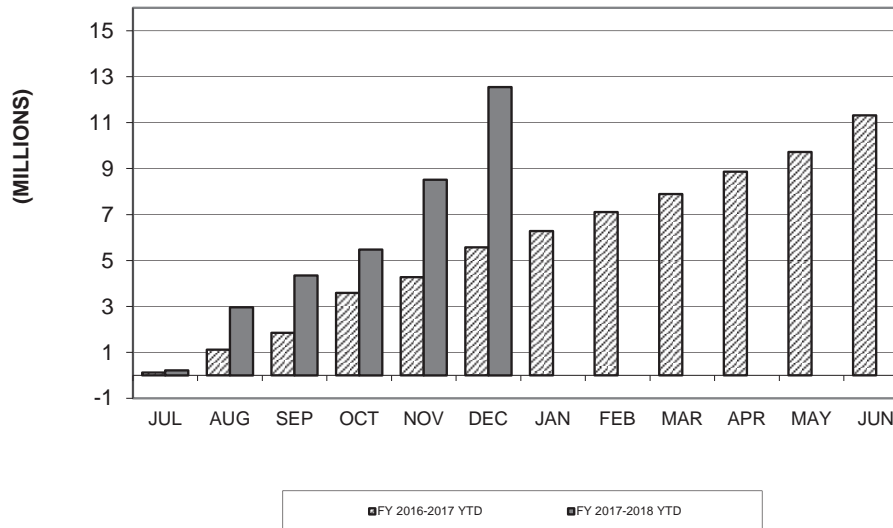


Note: The graphs above are only for the WPCP Operation Fund (513).

**GENERAL PURPOSE PARKING FUND 533**  
**Comparison of YTD Revenues vs. Prior YTD Revenues**



**GENERAL PURPOSE PARKING FUND 533**  
**Comparison of YTD Expenditures vs. Prior YTD Expenditures**



Note: The graphs above are only for the General Purpose Parking Fund (533).

**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED DECEMBER 31, 2017  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2017-2018	BUDGET		FY 2017-2018	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Construction/Conveyance Tax</b>							
Prior Year Encumbrance	-	-	11,985	11,985	11,985	-	6,387
Beginning Fund Balance	70,197	5,980	-	76,177	76,177	-	81,510
Revenues	49,355	467	-	49,822	24,476	-	16,479
<b>Total Sources</b>	<b>119,552</b>	<b>6,447</b>	<b>11,985</b>	<b>137,984</b>	<b>112,638</b>	<b>-</b>	<b>104,376</b>
<b>Total Uses</b>	<b>119,552</b>	<b>6,447</b>	<b>11,985</b>	<b>137,984</b>	<b>23,781</b>	<b>15,570</b>	<b>19,352</b>
<b>Airport</b>							
Prior Year Encumbrance	-	-	20,314	20,314	20,314	-	20,463
Beginning Fund Balance	266,405	18,754	-	285,159	285,159	-	290,940
Revenues	460,128	(7,885)	-	452,243	190,686	-	170,113
<b>Total Sources</b>	<b>726,533</b>	<b>10,869</b>	<b>20,314</b>	<b>757,716</b>	<b>496,159</b>	<b>-</b>	<b>481,516</b>
<b>Total Uses</b>	<b>726,533</b>	<b>10,869</b>	<b>20,314</b>	<b>757,716</b>	<b>160,336</b>	<b>24,569</b>	<b>135,958</b>
<b>Waste Water Treatment</b>							
Prior Year Encumbrance	-	-	196,874	196,874	196,874	-	193,053
Beginning Fund Balance	200,202	9,072	-	209,274	209,274	-	219,301
Revenues	462,916	-	-	462,916	240,866	-	193,297
<b>Total Sources</b>	<b>663,118</b>	<b>9,072</b>	<b>196,874</b>	<b>869,064</b>	<b>647,014</b>	<b>-</b>	<b>605,651</b>
<b>Total Uses</b>	<b>663,118</b>	<b>9,072</b>	<b>196,874</b>	<b>869,064</b>	<b>147,646</b>	<b>187,323</b>	<b>120,394</b>
<b>Parking</b>							
Prior Year Encumbrance	-	-	3,169	3,169	3,169	-	804
Beginning Fund Balance	22,153	2,331	-	24,484	24,484	-	20,213
Revenues	16,731	-	-	16,731	8,215	-	7,803
<b>Total Sources</b>	<b>38,884</b>	<b>2,331</b>	<b>3,169</b>	<b>44,384</b>	<b>35,868</b>	<b>-</b>	<b>28,820</b>
<b>Total Uses</b>	<b>38,884</b>	<b>2,331</b>	<b>3,169</b>	<b>44,384</b>	<b>12,547</b>	<b>5,092</b>	<b>5,572</b>
<b>Municipal Water</b>							
Prior Year Encumbrance	-	-	4,090	4,090	4,090	-	5,815
Beginning Fund Balance	17,170	5,615	-	22,785	22,785	-	20,223
Revenues	52,109	-	-	52,109	25,828	-	25,018
<b>Total Sources</b>	<b>69,279</b>	<b>5,615</b>	<b>4,090</b>	<b>78,984</b>	<b>52,703</b>	<b>-</b>	<b>51,056</b>
<b>Total Uses</b>	<b>69,279</b>	<b>5,615</b>	<b>4,090</b>	<b>78,984</b>	<b>25,211</b>	<b>5,039</b>	<b>23,890</b>



**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED DECEMBER 31, 2017  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2017-2018	BUDGET		FY 2017-2018	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Gas Tax</b>							
Revenues	17,300	-	-	17,300	6,124	-	7,461
<b>Total Sources</b>	<b>17,300</b>	<b>-</b>	<b>-</b>	<b>17,300</b>	<b>6,124</b>	<b>-</b>	<b>7,461</b>
<b>Total Uses</b>	<b>17,300</b>	<b>-</b>	<b>-</b>	<b>17,300</b>	<b>6,124</b>	<b>-</b>	<b>7,461</b>
<b>Building and Structures</b>							
Prior Year Encumbrance	-	-	10,855	10,855	10,855	-	6,980
Beginning Fund Balance	39,882	6,645	-	46,527	46,527	-	44,040
Revenues	31,421	243	-	31,664	16,963	-	13,437
<b>Total Sources</b>	<b>71,303</b>	<b>6,888</b>	<b>10,855</b>	<b>89,046</b>	<b>74,345</b>	<b>-</b>	<b>64,457</b>
<b>Total Uses</b>	<b>71,303</b>	<b>6,888</b>	<b>10,855</b>	<b>89,046</b>	<b>11,290</b>	<b>8,581</b>	<b>5,589</b>
<b>Residential Construction</b>							
Beginning Fund Balance	1,801	278	-	2,079	2,079	-	1,840
Revenues	217	-	-	217	209	-	178
<b>Total Sources</b>	<b>2,018</b>	<b>278</b>	<b>-</b>	<b>2,296</b>	<b>2,288</b>	<b>-</b>	<b>2,018</b>
<b>Total Uses</b>	<b>2,018</b>	<b>278</b>	<b>-</b>	<b>2,296</b>	<b>349</b>	<b>-</b>	<b>18</b>
<b>Transient Occupancy Tax</b>							
Prior Year Encumbrance	-	-	655	655	655	-	498
Beginning Fund Balance	5,094	2,756	-	7,850	7,850	-	7,722
Revenues	28,101	-	-	28,101	10,396	-	10,926
<b>Total Sources</b>	<b>33,195</b>	<b>2,756</b>	<b>655</b>	<b>36,606</b>	<b>18,901</b>	<b>-</b>	<b>19,146</b>
<b>Total Uses</b>	<b>33,195</b>	<b>2,756</b>	<b>655</b>	<b>36,606</b>	<b>15,922</b>	<b>5,032</b>	<b>11,759</b>
<b>Conventions, Arts &amp; Entertainment</b>							
Prior Year Encumbrance	-	-	2,696	2,696	2,696	-	199
Beginning Fund Balance	12,337	894	-	13,231	13,231	-	12,076
Revenues	14,705	241	-	14,946	7,355	-	5,889
<b>Total Sources</b>	<b>27,042</b>	<b>1,135</b>	<b>2,696</b>	<b>30,873</b>	<b>23,282</b>	<b>-</b>	<b>18,164</b>
<b>Total Uses</b>	<b>27,042</b>	<b>1,135</b>	<b>2,696</b>	<b>30,873</b>	<b>5,219</b>	<b>3,643</b>	<b>5,530</b>

**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED DECEMBER 31, 2017  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2017-2018	BUDGET		FY 2017-2018	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Golf</b>							
Beginning Fund Balance	182	24	-	206	206	-	743
Revenues	3,220	-	-	3,220	3,040	-	2,450
<b>Total Sources</b>	<b>3,402</b>	<b>24</b>	<b>6</b>	<b>3,432</b>	<b>3,252</b>	<b>-</b>	<b>3,193</b>
<b>Total Uses</b>	<b>3,402</b>	<b>24</b>	<b>6</b>	<b>3,432</b>	<b>2,039</b>	<b>6</b>	<b>1,735</b>
<b>Other Funds</b>							
Prior Year Encumbrance	-	-	42,432	42,432	42,432	-	36,760
Beginning Fund Balance	320,874	25,293	-	346,167	346,167	-	317,526
Revenues	392,768	7,599	-	400,367	273,286	-	232,130
<b>Total Sources</b>	<b>713,642</b>	<b>32,892</b>	<b>42,432</b>	<b>788,966</b>	<b>661,885</b>	<b>-</b>	<b>586,416</b>
<b>Total Uses</b>	<b>713,642</b>	<b>32,892</b>	<b>42,432</b>	<b>788,966</b>	<b>178,357</b>	<b>141,047</b>	<b>155,286</b>

**CITY OF SAN JOSE**  
**CAPITAL PROJECT FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE MONTHS ENDED DECEMBER 31, 2017**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2017-2018	BUDGET		FY 2017-2018	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Construction Excise</b>							
Prior Year Encumbrance	-	-	25,648	25,648	25,648	-	32,198
Beginning Fund Balance	76,720	6,145	-	82,865	82,865	-	71,189
Revenues	83,693	12,463	-	96,156	39,907	-	39,317
<b>Total Sources</b>	<b>160,413</b>	<b>18,608</b>	<b>25,648</b>	<b>204,669</b>	<b>148,420</b>	<b>-</b>	<b>142,704</b>
<b>Total Uses</b>	<b>160,413</b>	<b>18,608</b>	<b>25,648</b>	<b>204,669</b>	<b>21,814</b>	<b>18,165</b>	<b>26,694</b>
<b>Other</b>							
Prior Year Encumbrance	-	-	383	383	383	-	1,818
Beginning Fund Balance	28,513	3,571	-	32,084	32,084	-	30,917
Revenues	9,583	32	-	9,615	399	-	662
<b>Total Sources</b>	<b>38,096</b>	<b>3,603</b>	<b>383</b>	<b>42,082</b>	<b>32,866</b>	<b>-</b>	<b>33,397</b>
<b>Total Uses</b>	<b>38,096</b>	<b>3,603</b>	<b>383</b>	<b>42,082</b>	<b>151</b>	<b>12,108</b>	<b>997</b>

**CITY OF SAN JOSE  
OTHER FUND TYPES  
SOURCE AND USE OF FUNDS  
FOR THE MONTHS ENDED DECEMBER 31, 2017  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2017-2018 BUDGET	BUDGET AMENDMENTS		FY 2017-2018 BUDGET	ACTUAL	ENCUMBR	Y-T-D ACTUAL
<b>Trust and Agency</b>							
Prior Year Encumbrance	-	-	39	39	39	-	87
Beginning Fund Balance	5,151	3,500	-	8,651	8,651	-	9,456
Revenues	1,644	23	-	1,667	1,959	-	2,099
<b>Total Sources</b>	<b>6,795</b>	<b>3,523</b>	<b>39</b>	<b>10,357</b>	<b>10,649</b>	<b>-</b>	<b>11,642</b>
<b>Total Uses</b>	<b>6,795</b>	<b>3,523</b>	<b>39</b>	<b>10,357</b>	<b>597</b>	<b>220</b>	<b>2,600</b>

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