

**CITY OF SAN JOSE  
2025-2026 PROPOSED OPERATING BUDGET**

**FIVE-YEAR COMPARISON OF GENERAL FUND USES BY CATEGORY**

USE OF FUNDS	2021-2022 ACTUALS	2022-2023 ACTUALS	2023-2024 ACTUALS	2024-2025 ADOPTED	2025-2026 PROPOSED
<b>DEPARTMENTAL</b>					
Personal Services	\$ 957,077,061	\$ 914,739,484	\$ 1,066,433,334	\$ 1,108,642,697	\$ 1,151,901,727
Non-Personal/Equipment	124,033,710	142,048,557	170,220,670	210,239,580	188,628,374
<b>Total Departmental</b>	<b>\$ 1,081,110,771</b>	<b>\$ 1,056,788,041</b>	<b>\$ 1,236,654,004</b>	<b>\$ 1,318,882,277</b>	<b>\$ 1,340,530,101</b>
<b>NON-DEPARTMENTAL</b>					
City-Wide Expenses	\$ 403,013,608	\$ 468,021,896	\$ 184,383,751	\$ 181,553,595	\$ 86,434,253
Capital Contributions	35,349,634	27,331,261	24,278,090	76,031,150	14,110,000
Transfers	30,393,345	37,810,639	30,472,131	161,538,599	36,278,616
Earmarked Reserves	N/A	N/A	N/A	257,647,055	57,826,453
Contingency Reserve	N/A	N/A	N/A	50,000,000	53,000,000
Encumbrance Reserve	53,352,941	84,474,436	97,572,603	84,474,436	97,572,603
<b>Total Non-Departmental</b>	<b>\$ 522,109,528</b>	<b>\$ 617,638,232</b>	<b>\$ 336,706,575</b>	<b>\$ 811,244,835</b>	<b>\$ 345,221,925</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,603,220,299</b>	<b>\$ 1,674,426,274</b>	<b>\$ 1,573,360,579</b>	<b>\$ 2,130,127,112</b>	<b>\$ 1,685,752,026</b>