

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

**SUMMARY OF TRANSFERS, LOANS, & CONTRIBUTIONS**

	<b>2025-2026 Proposed</b>
<b>TRANSFERS TO GENERAL FUND FROM:</b>	
Airport Maintenance and Operation Fund	\$ 22,151,292
Construction and Conveyance Tax Funds	8,097,000
Construction Excise Tax Fund	2,050,000
Convention and Cultural Affairs Fund	275,412
Convention Center Facilities District Revenue Fund	120,000
Gas Tax Maintenance and Construction Fund - 1943	9,100,000
Gas Tax Maintenance and Construction Fund - 1964	4,100,000
Gas Tax Maintenance and Construction Fund - 1990	6,800,000
General Purpose Parking Fund	628,060
Ice Centre Revenue Fund	106,000
Lake Cunningham Fund	226,000
Municipal Golf Course Fund	12,000
Overhead from Various Funds	88,841,958
Other Various Operating Funds (Deferred Compensation, VEBA, Special Assessments)	1,158,108
Real Property Transfer Tax Fund	300,000
Residential Construction Tax Contribution Fund	115,000
Storm Sewer Drainage Fee Fund	22,000
Transient Occupancy Tax Fund	50,106
Vehicle Maintenance and Operations Fund	215,000
Water Utility Fund	300,000
 <b>TRANSFER TO AIRPORT FISCAL AGENT FUND FROM:</b>	
Airport Revenue Fund	37,306,140
Airport Customer Facilities and Transportation Fee Fund	13,995,593
Airport Passenger Facility Charge Fund	20,316,000
 <b>TRANSFER TO AIRPORT MAINTENANCE AND OPERATION FUND FROM:</b>	
Airport Revenue Fund	139,639,027
 <b>TRANSFER TO AIRPORT REVENUE FUND FROM:</b>	
Airport Fiscal Agent Fund	0
General Fund	500,000
 <b>TRANSFER TO AIRPORT SURPLUS REVENUE FUND FROM:</b>	
Airport Revenue Fund	35,254,000
 <b>TRANSFER TO BENEFIT FUNDS-BENEFIT FUND FROM:</b>	
Various City Funds - Insurance Premium	116,042,000
 <b>TRANSFER TO BENEFIT FUNDS-DENTAL INSURANCE FUND FROM:</b>	
Various City Funds - Insurance Premium	6,175,000
Retirement Funds	6,505,000

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	<b>2025-2026 Proposed</b>
<b>TRANSFER TO BENEFIT FUNDS-LIFE INSURANCE FUND FROM:</b>	
Various City Funds - Insurance Premium	\$ 1,008,000
<b>TRANSFER TO BENEFIT FUNDS-UNEMPLOYMENT INSURANCE FUND FROM:</b>	
Various City Funds - Insurance Premium	605,000
<b>TRANSFER TO BUSINESS IMPROVEMENT DISTRICT FUND FROM:</b>	
General Fund	16,198
<b>TRANSFER TO CITY HALL DEBT SERVICE FUND FROM:</b>	
General Fund	16,662,282
Capital Improvement Program Funds	1,794,000
Various City Funds	4,461,690
<b>TRANSFER TO COMMUNITY FACILITIES DISTRICT FUNDS FROM:</b>	
Storm Sewer Operating Fund	65,041
<b>TRANSFER TO CONVENTION AND CULTURAL AFFAIRS FUND FROM:</b>	
Transient Occupancy Tax Fund	13,257,365
<b>TRANSFER TO DOWNTOWN PROPERTY AND BUSINESS IMPROVEMENT DISTRICT FUND FROM:</b>	
General Fund	1,377,030
General Purpose Parking Fund	77,447
San José Diridon Development Authority Fund	
<b>TRANSFER TO EMERGENCY RESERVE FUND FROM:</b>	
General Fund	10,000,000
<b>TRANSFER TO MAINTENANCE DISTRICTS FUNDS FROM:</b>	
General Fund	123,106
Storm Sewer Operating Fund	22,118
<b>TRANSFER TO PUBLIC WORKS DEVELOPMENT FEE PROGRAM FUND FROM:</b>	
Public Works Small Cell Permitting Fee Program Fund	550,841
<b>TRANSFER TO PUBLIC WORKS PROGRAM SUPPORT FUND FROM:</b>	
Various Capital Funds	28,551,000
<b>TRANSFER TO SAN JOSÉ ARENA CAPITAL RESERVE FUND FROM:</b>	
General Fund	2,300,000
<b>TRANSFER TO SAN JOSÉ/SANTA CLARA TREATMENT PLANT OPERATING FUND FROM:</b>	
Sewer Service and Use Charge Fund	101,613,093

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	<b>2025-2026 Proposed</b>
<b>TRANSFER TO SEWER SERVICE AND USE CHARGE FUND FROM:</b>	
South Bay Water Recycling Operating Fund	\$ 2,500,000
 <b>TRANSFER TO VEHICLE MAINTENANCE AND OPERATIONS FUND FROM:</b>	
Departmental Charges - Operating and Maintenance Costs	28,045,105
Replacement Charges - Special Funds	7,384,000
Replacement Charges - General Fund	1,500,000
 <b>TRANSFER TO CAPITAL IMPROVEMENT PROGRAM FUNDS FROM:</b>	
General Fund for the following programs:	
Communications	2,800,000
Municipal Improvements	9,110,000
Public Safety	5,000,000
Service Yards	1,000,000
 <b>TRANSFER TO CAPITAL IMPROVEMENT PROGRAM FUNDS FROM:</b>	
Airport Operating Funds	31,054,000
General Purpose Parking Operating Fund	1,500,000
Convention and Cultural Affairs Fund	500,000
Convention Center Facilities District Revenue Fund	9,000,000
Library Parcel Tax Fund	1,300,000
Parks Central Construction and Conveyance Tax Fund	7,352,000
Parks Maintenance Yards Construction and Conveyance Tax Fund	25,000
Sewer Service and Use Charge Fund	70,378,000
Storm Sewer Operating Fund	1,500,000
Water Utility Fund	8,800,000
<b>TOTAL TRANSFERS TO: \$</b>	<b>891,633,012</b>

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	<b>2025-2026 Proposed</b>
<b>TRANSFERS FROM GENERAL FUND TO:</b>	
Airport Revenue Fund	\$ 500,000
Business Improvement District Fund	16,198
City Hall Debt Service Fund	16,662,282
Downtown Property and Business Improvement District Fund	1,377,030
Emergency Reserve Fund	10,000,000
Maintenance Districts Funds	123,106
San José Arena Capital Reserve Fund	2,300,000
Various Capital Improvement Program Funds	17,910,000
Communications C&C	2,800,000
Service Yards C&C	1,000,000
General Fund Capital Improvements	14,110,000
Vehicle Maintenance and Operations Fund	1,500,000
 <b>TRANSFER FROM AIRPORT CAPITAL IMPROVEMENT PROGRAM FUND TO:</b>	
Airport Fiscal Agent Fund	
Airport Revenue Fund	
 <b>TRANSFER FROM AIRPORT CUSTOMER FACILITIES AND TRANSPORTATION FEE FUND TO:</b>	
Airport Fiscal Agent Fund	13,995,593
 <b>TRANSFER FROM AIRPORT FISCAL AGENT FUND TO:</b>	
Airport Revenue Fund	0
 <b>TRANSFER FROM AIRPORT MAINTENANCE AND OPERATION FUND TO:</b>	
General Fund - Aircraft Rescue/Fire Fighting	9,452,114
General Fund - Police Services	12,699,178
 <b>TRANSFER FROM AIRPORT REVENUE FUND TO:</b>	
Airport Fiscal Agent Fund	37,306,140
Airport Maintenance and Operation Fund	139,639,027
Airport Surplus Revenue Fund	35,254,000
 <b>TRANSFER FROM AIRPORT SURPLUS REVENUE FUND TO:</b>	
Capital Improvement Program Fund	31,054,000

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	<b>2025-2026 Proposed</b>
<b>TRANSFER FROM VARIOUS CAPITAL IMPROVEMENT PROGRAM FUNDS TO:</b>	
Airport Fiscal Agent Fund	\$ 20,316,000
City Hall Debt Service Fund	1,794,000
Public Works Program Support Fund	28,551,000
Various Capital Improvement Program Funds	25,000
Parks City-Wide Construction and Conveyance Tax Fund	2,450,000
 <b>TRANSFER FROM CONSTRUCTION AND CONVEYANCE TAX FUND TO:</b>	
General Fund	8,097,000
Capital Improvement Program Fund	4,902,000
 <b>TRANSFER FROM CONSTRUCTION EXCISE TAX FUND TO:</b>	
Park Council District 4 Construction and Conveyance Tax Fund	0
General Fund	2,050,000
 <b>TRANSFER FROM CONVENTION AND CULTURAL AFFAIRS FUND TO:</b>	
General Fund	275,412
Convention and Cultural Affairs Capital Fund	500,000
 <b>TRANSFER FROM CONVENTION CENTER FACILITIES DISTRICT REVENUE FUND TO:</b>	
Capital Improvement Program Fund	9,000,000
General Fund	120,000
 <b>TRANSFER FROM GAS TAX MAINTENANCE AND CONSTRUCTION FUND - 1943 TO:</b>	
General Fund	9,100,000
 <b>TRANSFER FROM GAS TAX MAINTENANCE AND CONSTRUCTION FUND - 1964 TO:</b>	
General Fund	4,100,000
 <b>TRANSFER FROM GAS TAX MAINTENANCE AND CONSTRUCTION FUND - 1990 TO:</b>	
General Fund	6,800,000
 <b>TRANSFER FROM GENERAL PURPOSE PARKING FUND TO:</b>	
Downtown Property and Business Improvement District Fund	77,447
General Fund	628,060
General Purpose Parking Capital Fund	1,500,000

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	<b>2025-2026 Proposed</b>
<b>TRANSFER FROM ICE CENTRE REVENUE FUND TO:</b>	
General Fund	\$ 106,000
<b>TRANSFER FROM LAKE CUNNINGHAM FUND TO:</b>	
General Fund	226,000
<b>TRANSFER FROM LIBRARY PARCEL TAX FUND TO:</b>	
Library Parcel Tax Capital Fund	1,300,000
<b>TRANSFER FROM MUNICIPAL GOLF COURSE FUND TO:</b>	
General Fund	12,000
<b>TRANSFER FROM PUBLIC WORKS SMALL CELL PERMITTING FEE PROGRAM FUND TO:</b>	
Public Works Development Fee Program Fund	550,841
<b>TRANSFER FROM REAL PROPERTY TRANSFER TAX FUND TO:</b>	
General Fund	300,000
<b>TRANSFER FROM RESIDENTIAL CONSTRUCTION TAX CONTRIBUTION FUND TO:</b>	
General Fund	115,000
<b>TRANSFER FROM SEWER SERVICE AND USE CHARGE FUND TO:</b>	
San Jose-Santa Clara Treatment Plant Capital Fund	55,378,000
San José/Santa Clara Treatment Plant Operating Fund	101,613,093
Sewer Service and Use Charge Capital Improvement Fund	15,000,000
<b>TRANSFER FROM STORM DRAINAGE FEE FUND TO:</b>	
General Fund	22,000
<b>TRANSFER FROM STORM SEWER OPERATING FUND TO:</b>	
Capital Improvement Program Fund	1,500,000
Community Facilities District #13 (Guadalupe-Mines) Fund	10,121
Community Facilities District #15 (Berryessa-Sierra) Fund	26,920
Community Facilities District #16 (Raleigh-Coronado) Fund	28,000
Maintenance District #15 Fund	22,118
<b>TRANSFER FROM SOUTH BAY WATER RECYCLING OPERATING FUND TO:</b>	
Sewer Service and Use Charge Fund	2,500,000

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	<b>2025-2026 Proposed</b>
<b>TRANSFER FROM TRANSIENT OCCUPANCY TAX FUND TO:</b>	
General Fund	\$ 50,106
Convention and Cultural Affairs Fund	13,257,365
 <b>TRANSFER FROM WATER UTILITY FUND TO:</b>	
General Fund	300,000
Capital Improvement Program Fund	8,800,000
 <b>TRANSFER FROM VARIOUS CITY FUNDS TO:</b>	
Benefit Funds - Benefit Fund	116,042,000
Benefit Funds - Dental Insurance Fund	12,680,000
Benefit Funds - Life Insurance Fund	1,008,000
Benefit Funds - Unemployment Insurance Fund	605,000
City Hall Debt Service Funds	4,461,690
General Fund - Interest	215,000
General Fund - Operating Transfers	185,000
General Fund - Overhead	88,841,958
General Fund - Reimbursements	973,108
General Fund - Other	0
Vehicle Maintenance and Operations Fund	35,429,105
<b>TOTAL TRANSFERS FROM: \$</b>	<b>891,633,012</b>