

CITY OF SAN JOSE
2025-2026 PROPOSED OPERATING BUDGET

TOTAL CITY SOURCE AND USE OF FUNDS

	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Proposed
GENERAL FUND			
Fund Balance			
Encumbrance Reserve	\$ 53,352,941	\$ 84,474,436	\$ 97,572,603
Carryover	629,626,855	576,480,540	105,790,000
Beginning Fund Balance	682,979,796	660,954,976	203,362,603
General Revenue			
Property Tax	460,400,000	495,000,000	536,500,000
Sales Tax	336,400,000	352,000,000	340,000,000
Transient Occupancy Tax	16,000,000	16,000,000	18,000,000
Franchise Fees	51,825,008	55,022,632	58,988,263
Utility Tax	126,550,000	136,000,000	143,800,000
Business Taxes	87,500,000	87,000,000	85,000,000
Real Property Transfer Tax	50,000,000	0	0
Telephone Line Tax	22,000,000	22,000,000	22,000,000
Licenses and Permits	22,005,622	21,818,390	22,574,591
Fines, Forfeitures, and Penalties	15,080,000	17,604,797	15,225,000
Fees, Rates, and Charges	22,372,680	27,808,860	31,840,531
Revenue from the Use of Money/Property	14,864,000	18,735,000	21,935,000
Revenue from Local Agencies	18,975,403	19,077,112	18,991,819
Revenue from the State of CA	22,110,719	36,803,135	11,800,000
Revenue from Federal Government	7,391,504	15,527,645	0
Other Revenue	10,257,667	9,560,067	11,066,283
Subtotal General Revenue	1,283,732,603	1,329,957,638	1,337,721,487
Transfers and Reimbursements			
Overhead Reimbursements	78,154,889	87,108,786	88,841,958
Transfers	29,782,087	32,878,526	34,852,870
Reimbursements for Services	17,831,102	19,227,186	20,973,108
Subtotal Transfers and Reimbursements	125,768,078	139,214,498	144,667,936
Total General Fund	2,092,480,477	2,130,127,112	1,685,752,026
Less Transfers, Loans, and Contributions	(218,438,741)	(376,784,247)	(195,056,552)
 NET GENERAL FUND TOTAL	 \$ 1,874,041,736	 \$ 1,753,342,865	 \$ 1,490,695,474
 SPECIAL FUNDS			
Affordable Housing Impact Fee Fund	16,041,355	7,769,050	10,619,143
Airport Customer Facility and Transportation Fee Fund	32,917,906	40,147,607	40,779,734
Airport Fiscal Agent Fund	146,227,830	152,667,041	157,036,694
Airport Maintenance and Operation Fund	168,893,547	181,155,462	185,060,628
Airport Revenue Fund	351,822,651	358,570,888	381,040,891
Airport Surplus Revenue Fund	54,291,196	54,873,403	36,315,185
Benefit Funds - Benefit Fund	93,217,184	105,874,001	116,692,793
Benefit Funds - Dental Insurance Fund	15,870,629	17,267,026	17,301,796
Benefit Funds - Life Insurance Fund	2,341,093	2,583,068	2,720,781

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	<u>2023-2024</u> <u>Adopted</u>	<u>2024-2025</u> <u>Adopted</u>	<u>2025-2026</u> <u>Proposed</u>
SPECIAL FUNDS			
Benefit Funds - Unemployment Insurance Fund	\$ 1,620,469	\$ 1,544,080	\$ 1,596,762
Building Development Fee Program Fund	72,361,450	69,675,107	70,869,731
Building Homes and Jobs Act Fund	6,976,294	6,992,585	377,065
Business Improvement District Fund	3,927,078	4,190,871	4,656,286
Cash Reserve Fund	6,384	6,672	6,866
City Hall Debt Service Fund	25,213,000	25,205,000	25,209,000
Citywide Planning Fee Program Fund	9,803,604	7,999,161	7,241,186
Community Development Block Grant Fund	22,705,185	19,554,105	17,367,827
Convention and Cultural Affairs Fund	16,882,528	16,848,409	22,469,678
Convention Center Facilities District Revenue Fund	43,578,378	39,622,334	42,271,346
Downtown Property and Business Improvement District Fund	7,867,924	8,177,110	8,596,816
Economic Development Administration Loan Fund	7,483	7,670	7,928
Edward Byrne Memorial Justice Assistance Grant Trust Fund	1,245,778	1,073,048	377,491
Emergency Reserve Fund	4,579,869	3,958,632	13,757,918
Federal Drug Forfeiture Fund	7,966	426,992	517,132
Fire Development Fee Program Fund	11,709,823	11,569,593	11,429,232
Gas Tax Maintenance and Construction Fund - 1943	7,900,000	8,400,000	9,100,000
Gas Tax Maintenance and Construction Fund - 1964	3,300,000	3,700,000	4,100,000
Gas Tax Maintenance and Construction Fund - 1990	5,800,000	6,300,000	6,800,000
General Purpose Parking Fund	23,507,068	22,893,371	22,953,610
Gift Trust Fund	1,784,735	1,276,463	860,486
Home Investment Partnership Program Trust Fund	21,841,021	22,963,797	5,046,783
Homeless Housing, Assistance, and Prevention Fund	46,187,348	43,499,427	25,379,212
Housing Trust Fund	6,543,676	4,132,987	3,531,581
Ice Centre Revenue Fund	9,181,285	10,395,143	11,342,139
Inclusionary Fee Fund	83,859,989	50,160,394	29,048,909
Integrated Waste Management Fund	235,228,845	250,884,699	268,384,195
Library Parcel Tax Fund	13,476,709	13,435,826	15,377,969
Low and Moderate Income Housing Asset Fund	120,741,329	127,768,090	109,669,362
Multi-Source Housing Fund	59,501,678	36,604,942	35,286,698
Municipal Golf Course Fund	3,466,493	1,657,680	2,718,806
Planning Development Fee Program Fund	11,801,328	11,255,947	10,736,930
Public Works Development Fee Program Fund	20,893,293	21,167,099	22,851,840
Public Works Program Support Fund	24,948,934	27,723,346	31,981,627
Public Works Small Cell Permitting Fee Program Fund	860,519	104,110	550,841
Real Property Transfer Tax Fund	0	185,494,777	124,020,973
Rent Stabilization Program Fee Fund	4,819,165	5,897,738	5,632,239
San José Arena Capital Reserve Fund	6,833,329	8,619,355	6,802,226
San José Clean Energy Operating Fund	707,669,937	841,621,521	825,164,081
San José Opioid Response Fund	0	345,000	1,627,729
San José-Santa Clara Treatment Plant Income Fund	1,116,705	1,442,526	1,808,312
San José-Santa Clara Treatment Plant Operating Fund	218,096,718	223,627,280	236,932,955
Sewage Treatment Plant Connection Fee Fund	25,090,914	25,729,835	29,576,449
Sewer Service and Use Charge Fund	285,264,275	266,852,532	269,432,366

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	<u>2023-2024</u> <u>Adopted</u>	<u>2024-2025</u> <u>Adopted</u>	<u>2025-2026</u> <u>Proposed</u>
SPECIAL FUNDS			
Special Assessment Maintenance District Funds:			
Community Facilities District No. 1 (Capitol Auto Mall) Fund	\$ 816,984	\$ 897,115	\$ 995,885
Community Facilities District No. 2 (Aborn - Murillo) and No. 3 (Silverland - Capriana) Fund	3,219,108	2,582,451	2,388,814
Community Facilities District No. 8 (Communications Hill) Fund	1,781,235	2,217,268	2,257,287
Community Facilities District No. 11 (Adeline - Mary Helen) Fund	84,361	156,549	201,618
Community Facilities District No. 12 (Basking Ridge) Fund	376,216	374,692	375,113
Community Facilities District No. 13 (Guadalupe Mines) Fund	433,387	440,954	473,309
Community Facilities District No. 14 (Raleigh - Charlotte) Fund	1,875,432	2,013,186	2,074,718
Community Facilities District No. 15 (Berryessa - Sierra) Fund	850,000	815,027	817,568
Community Facilities District No. 16 (Raleigh - Coronado) Fund	1,704,628	1,850,453	2,110,862
Community Facilities District No. 17 (Capitol Expy - Evergreen Place)	394,622	434,535	420,723
Maint. District No. 1 (Los Paseos) Fund	906,820	987,108	1,205,459
Maint. District No. 2 (Trade Zone Blvd. - Lundy Ave.) Fund	295,458	254,063	202,417
Maint. District No. 5 (Orchard Parkway - Plumeria Dr.) Fund	270,659	258,980	239,533
Maint. District No. 8 (Zanker - Montague) Fund	162,150	182,454	191,887
Maint. District No. 9 (Santa Teresa - Great Oaks) Fund	455,273	543,420	545,052
Maint. District No. 11 (Brokaw Rd. from Junction Ave. to Old Oakland Rd.) Fund	275,557	244,779	233,660
Maint. District No. 13 (Karina - O'Nel) Fund	252,546	279,485	329,492
Maint. District No. 15 (Silver Creek Valley) Fund	1,984,062	2,370,232	2,617,164
Maint. District No. 18 (The Meadowlands) Fund	305,396	344,428	402,344
Maint. District No. 19 (River Oaks Area Landscaping) Fund	400,672	429,568	450,130
Maint. District No. 20 (Renaissance - N. First Landscaping) Fund	146,164	105,364	110,101
Maint. District No. 21 (Gateway Place - Airport Parkway) Fund	347,944	377,063	429,815
Maint. District No. 22 (Hellyer Ave. - Silver Creek Valley Rd.) Fund	162,437	181,303	178,246
South Bay Water Recycling Operating Fund	44,441,482	27,031,463	34,535,544
St. James Park Management District Fund	4,533,854	4,187,659	3,869,135
State Drug Forfeiture Fund	1,049,207	1,149,290	1,661,803
Storm Sewer Operating Fund	56,295,618	59,973,436	55,284,978
Supplemental Law Enforcement Services Fund	5,866,597	6,829,430	3,365,957
Transient Occupancy Tax Fund	29,248,012	29,749,158	32,244,924
Vehicle Maintenance and Operations Fund	46,066,133	54,337,997	38,634,997
Water Utility Fund	86,049,257	92,691,731	103,925,405
Workforce Development Fund	11,728,169	11,123,271	9,308,750
Total Special Funds	3,362,611,337	3,667,126,712	3,593,120,917
Less Transfers, Loans, and Contributions	(721,945,143)	(729,289,517)	(689,199,460)
NET SPECIAL REVENUE FUNDS TOTAL	\$ 2,640,666,194	\$ 2,937,837,195	\$ 2,903,921,457

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TOTAL CITY SOURCE AND USE OF FUNDS

	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Proposed
CAPITAL IMPROVEMENT PROGRAM FUNDS			
Beginning Fund Balance	\$ 851,366,115	\$ 775,367,981	\$ 472,168,492
Commercial Paper Proceeds/Sale of Bonds	108,900,000	65,531,000	263,101,000
Taxes, Fees, and Charges	101,810,000	99,145,000	101,755,000
Revenue from Other Agencies	282,551,617	241,745,101	172,581,307
Transfers, Loans, and Contributions	222,976,195	241,131,150	149,319,000
Interest Income	18,896,000	19,539,000	26,224,000
Miscellaneous Revenue	489,000	489,000	489,000
Development Contribution	1,260,000	1,500,000	710,000
Total Capital Improvement Program Funds	1,588,248,927	1,444,448,232	1,186,347,799
Less Transfers, Loans, and Contributions	(4,030,000)	(6,952,000)	(7,377,000)
 NET CAPITAL FUNDS TOTAL	 \$ 1,584,218,927	 \$ 1,437,496,232	 \$ 1,178,970,799
 NET CITY SOURCE OF FUNDS	 \$ 6,098,926,857	 \$ 6,128,676,292	 \$ 5,573,587,730
 GENERAL FUND EXPENDITURES			
City Attorney	17,856,689	19,031,941	19,905,291
City Auditor	2,922,493	2,940,006	3,147,486
City Clerk	3,857,447	3,811,716	4,014,590
City Manager	23,042,825	23,980,147	24,534,805
Economic Development and Cultural Affairs	6,409,746	7,666,657	7,582,524
Energy	0	0	1,303,395
Environmental Services	5,745,638	6,262,243	4,484,023
Finance	23,363,689	24,293,996	24,018,285
Fire	280,269,287	296,419,963	296,628,883
Housing	600,949	667,969	636,996
Human Resources	15,048,902	15,386,206	15,001,068
Independent Police Auditor	1,628,604	1,645,463	1,665,341
Information Technology	32,629,136	34,559,401	34,611,411
Library	46,409,083	50,726,758	51,816,517
Mayor and City Council	17,929,545	18,136,210	15,933,617
Parks, Recreation and Neighborhood Services	123,327,077	143,866,123	137,918,934
Planning, Building and Code Enforcement	17,742,369	18,990,561	19,207,313
Police	505,804,637	543,970,677	567,014,420
Public Works	48,460,868	54,957,823	57,620,350
Transportation	47,797,113	51,568,417	53,484,852
Subtotal Departmental Charges	1,220,846,097	1,318,882,277	1,340,530,101
City-Wide Expenses	326,519,800	181,553,595	86,434,253
Capital Contributions	62,264,195	76,031,150	14,110,000
Transfers	30,406,468	161,538,599	36,278,616
Earmarked Reserves	352,090,976	257,647,055	57,826,453
Contingency Reserve	47,000,000	50,000,000	53,000,000
Encumbrance Reserve	53,352,941	84,474,436	97,572,603
Subtotal Non-Departmental Charges	871,634,380	811,244,835	345,221,925
 Total General Fund Expenditures	 \$ 2,092,480,477	 \$ 2,130,127,112	 \$ 1,685,752,026

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SPECIAL FUNDS			
Affordable Housing Impact Fee Fund	\$ 16,041,355	\$ 7,769,050	\$ 10,619,143
Airport Customer Facility and Transportation Fee Fund	32,917,906	40,147,607	40,779,734
Airport Fiscal Agent Fund	146,227,830	152,667,041	157,036,694
Airport Maintenance and Operation Fund	168,893,547	181,155,462	185,060,628
Airport Revenue Fund	351,822,651	358,570,888	381,040,891
Airport Surplus Revenue Fund	54,291,196	54,873,403	36,315,185
Benefit Funds - Benefit Fund	93,217,184	105,874,001	116,692,793
Benefit Funds - Dental Insurance Fund	15,870,629	17,267,026	17,301,796
Benefit Funds - Life Insurance Fund	2,341,093	2,583,068	2,720,781
Benefit Funds - Unemployment Insurance Fund	1,620,469	1,544,080	1,596,762
Building Development Fee Program Fund	72,361,450	69,675,107	70,869,731
Building Homes and Jobs Act Fund	6,976,294	6,992,585	377,065
Business Improvement District Fund	3,927,078	4,190,871	4,656,286
Cash Reserve Fund	6,384	6,672	6,866
City Hall Debt Service Fund	25,213,000	25,205,000	25,209,000
Citywide Planning Fee Program Fund	9,803,604	7,999,161	7,241,186
Community Development Block Grant Fund	22,705,185	19,554,105	17,367,827
Convention and Cultural Affairs Fund	16,882,528	16,848,409	22,469,678
Convention Center Facilities District Revenue Fund	43,578,378	39,622,334	42,271,346
Downtown Property and Business Improvement District Fund	7,867,924	8,177,110	8,596,816
Economic Development Administration Loan Fund	7,483	7,670	7,928
Edward Byrne Memorial Justice Assistance Grant Trust Fund	1,245,778	1,073,048	377,491
Emergency Reserve Fund	4,579,869	3,958,632	13,757,918
Federal Drug Forfeiture Fund	7,966	426,992	517,132
Fire Development Fee Program Fund	11,709,823	11,569,593	11,429,232
Gas Tax Maintenance and Construction Fund - 1943	7,900,000	8,400,000	9,100,000
Gas Tax Maintenance and Construction Fund - 1964	3,300,000	3,700,000	4,100,000
Gas Tax Maintenance and Construction Fund - 1990	5,800,000	6,300,000	6,800,000
General Purpose Parking Fund	23,507,068	22,893,371	22,953,610
Gift Trust Fund	1,784,735	1,276,463	860,486
Home Investment Partnership Program Trust Fund	21,841,021	22,963,797	5,046,783
Homeless Housing, Assistance, and Prevention Fund	46,187,348	43,499,427	25,379,212
Housing Trust Fund	6,543,676	4,132,987	3,531,581
Ice Centre Revenue Fund	9,181,285	10,395,143	11,342,139
Inclusionary Fee Fund	83,859,989	50,160,394	29,048,909
Integrated Waste Management Fund	235,228,845	250,884,699	268,384,195
Library Parcel Tax Fund	13,476,709	13,435,826	15,377,969
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Multi-Source Housing Fund	59,501,678	36,604,942	35,286,698
Municipal Golf Course Fund	3,466,493	1,657,680	2,718,806
Planning Development Fee Program Fund	11,801,328	11,255,947	10,736,930
Public Works Development Fee Program Fund	20,893,293	21,167,099	22,851,840
Public Works Program Support Fund	24,948,934	27,723,346	31,981,627

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SPECIAL FUNDS			
Public Works Small Cell Permitting Fee Program Fund	\$ 860,519	\$ 104,110	\$ 550,841
Real Property Transfer Tax Fund	0	185,494,777	124,020,973
Rental Stabilization Program Fee Fund	4,819,165	5,897,738	5,632,239
San José Arena Capital Reserve Fund	6,833,329	8,619,355	6,802,226
San José Clean Energy Operating Fund	707,669,937	841,621,521	825,164,081
San José Opioid Response Fund	0	345,000	1,627,729
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Community Facilities District No. 17 (Capitol Expy - Evergreen Place)	394,622	434,535	420,723
Maint. District No. 1 (Los Paseos) Fund	906,820	987,108	1,205,459
Maint. District No. 2 (Trade Zone - Lundy Ave.) Fund	295,458	254,063	202,417
Maint. District No. 5 (Orchard Parkway - Plumeria Drive) Fund	270,659	258,980	239,533
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Maint. District No. 9 (Santa Teresa - Great Oaks) Fund	455,273	543,420	545,052
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South Bay Water Recycling Operating Fund	44,441,482	27,031,463	34,535,544
St. James Park Management District Fund	4,533,854	4,187,659	3,869,135
State Drug Forfeiture Fund	1,049,207	1,149,290	1,661,803
Storm Sewer Operating Fund	56,295,618	59,973,436	55,284,978
Supplemental Law Enforcement Services Fund	5,866,597	6,829,430	3,365,957
Transient Occupancy Tax Fund	29,248,012	29,749,158	32,244,924
Vehicle Maintenance and Operations Fund	46,066,133	54,337,997	38,634,997
Water Utility Fund	86,049,257	92,691,731	103,925,405
Workforce Development Fund	11,728,169	11,123,271	9,308,750
Total Special Funds	\$ 3,362,611,337	\$ 3,667,126,712	\$ 3,593,120,917

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CAPITAL IMPROVEMENT PROGRAM FUNDS			
Airport Capital Improvement Fund	\$ 93,864,404	\$ 48,279,140	\$ 4,837,174
Airport Passenger Facility Charge Fund	50,496,279	54,880,097	49,608,199
Airport Renewal and Replacement Fund	105,200,925	130,781,043	40,490,373
Airport Revenue Bond Improvement Fund	29,200,000	35,500,000	2,023,416
Branch Libraries Bond Projects Fund	5,487,672	5,543,646	4,831,435
Building and Structure Construction Tax Fund	165,073,534	157,395,961	141,552,760
Construction and Conveyance Tax Funds:			
Communications C&C Tax Fund	5,886,789	6,568,535	5,164,521
District 1 Parks C&C Tax Fund	5,821,905	4,897,102	2,468,817
District 2 Parks C&C Tax Fund	2,340,475	2,060,000	1,986,043
District 3 Parks C&C Tax Fund	2,047,379	1,718,782	1,652,960
District 4 Parks C&C Tax Fund	2,411,030	3,311,229	1,856,877
District 5 Parks C&C Tax Fund	6,939,973	4,472,314	3,103,689
District 6 Parks C&C Tax Fund	5,340,434	4,638,578	2,994,399
District 7 Parks C&C Tax Fund	5,413,753	5,204,098	5,559,787
District 8 Parks C&C Tax Fund	4,650,154	3,990,747	3,467,881
District 9 Parks C&C Tax Fund	6,443,097	6,170,801	4,050,134
District 10 Parks C&C Tax Fund	2,562,931	1,426,669	1,089,680
Fire C&C Tax Fund	13,810,751	10,496,067	7,855,000
Library C&C Tax Fund	22,077,987	23,525,812	17,369,558
Park Yards C&C Tax Fund	5,555,064	5,683,397	4,726,187
Parks Central C&C Tax Fund	29,881,099	31,460,470	36,092,086
Parks City-Wide C&C Tax Fund	26,303,843	24,453,499	10,262,267
Service Yards C&C Tax Fund	17,514,289	14,655,225	9,117,633
Construction Excise Tax Fund	186,261,789	173,814,858	150,418,002
Contingent Lien District Fund	3,171,039	3,241,032	0
Convention and Cultural Affairs Capital Fund	1,133,249	847,139	1,073,804
Convention Center Facilities District Capital Fund	1,462,738	2,155,195	9,064,032
Emma Prusch Fund	473,953	719,849	641,732
Evergreen Benefit Assessment District Fund	0	0	1,168,027
Evergreen Creek Assessment District Fund	0	0	1,223,926
General Fund Capital Improvement	62,264,195	76,031,150	14,110,000
General Purpose Parking Capital Fund	24,414,311	26,710,228	15,927,364
Ice Center Expansion Bond Fund	354	0	0
Improvement District Fund	20,322	0	0
Lake Cunningham Fund	1,924,231	3,366,258	3,512,096
Library Parcel Tax Capital Fund	320,000	76,108	1,351,393
Major Collectors and Arterial Fund	1,029,615	1,117,510	879,664
Major Facilities Fund	6,584,085	5,926,215	6,099,652
Parks and Recreation Bond Projects Fund	17,290,951	16,949,926	17,062,565
Public Safety and Infrastructure Bond Fund - Municipal Improvements	858,105	2,400,000	1,200,246
Public Safety and Infrastructure Bond Fund - Parks	3,464,404	1,699,000	1,654,797
Public Safety and Infrastructure Bond Fund - Public Safety	102,200,900	73,543,884	65,185,767
Public Safety and Infrastructure Bond Fund - Storm Sewer	32,174,878	22,424,000	23,632,000
Public Safety and Infrastructure Bond Fund - Traffic	11,418,827	(25,139,800)	89,140,307
Residential Construction Tax Contribution Fund	2,955,431	3,168,239	3,444,312
San José-Santa Clara Treatment Plant Capital Fund	208,668,510	143,970,303	119,442,819

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

TOTAL CITY SOURCE AND USE OF FUNDS

	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Proposed
CAPITAL IMPROVEMENT PROGRAM FUNDS			
Sanitary Sewer Connection Fee Fund	2,761,910	2,170,496	3,142,257
Sewer Service and Use Charge Capital Improvement Fund	\$ 105,261,998	\$ 129,529,530	\$ 95,063,568
Shea Homes Advance Assessment District Fund	0	0	302,109
Silicon Valley Bridge Assessment District Fund	0	0	308,922
Silver Creek Assessment District Fund	0	0	212,353
South Bay Water Recycling Capital Fund	4,097,802	4,249,505	4,047,616
Storm Drainage Fee Fund	650,928	512,076	621,483
Storm Sewer Capital Fund	16,851,848	45,506,328	27,872,413
Subdivision Park Trust Fund	89,849,980	81,724,737	89,775,174
Underground Utility Fund	10,240,601	12,172,530	11,457,189
Water Utility Capital Fund	76,118,204	48,448,724	65,151,335
Total Capital Improvement Program Funds	\$ 1,588,248,925	\$ 1,444,448,234	\$ 1,186,347,799
GRAND TOTAL (Gross City Use of Funds)	\$ 7,043,340,739	\$ 7,241,702,058	\$ 6,465,220,742
Less Transfers, Loans, and Contributions	(944,413,884)	(1,113,025,764)	(891,633,012)
NET CITY USE OF FUNDS	\$ 6,098,926,855	\$ 6,128,676,294	\$ 5,573,587,730