

Affordable Housing Impact Fee Fund (452)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Housing Project Reserve (Source)	0	4,000,000	5,000,000	5,000,000	5,000,000
Reserve for Encumbrances (Source)	0	0	4,950,369	4,950,369	4,950,369
Unrestricted Beginning Fund Balance (Source)	13,310,578	3,519,050	3,004,172	3,004,172	418,774
Total Beginning Fund Balance	13,310,578	7,519,050	12,954,541	12,954,541	10,369,143
Revenue from the Use of Money/Property					
Interest	415,200	250,000	250,000	250,000	250,000
Loan Repayments	27,213	0	0	0	0
Total Revenue from the Use of Money/Property	442,413	250,000	250,000	250,000	250,000
TOTAL SOURCE OF FUNDS	13,752,991	7,769,050	13,204,541	13,204,541	10,619,143
USE OF FUNDS					
Expenditures					
Housing Loans and Grants	572,732	3,000,000	2,958,000	2,708,000	0
Housing Personal Services	196,111	105,704	108,570	108,570	111,447
Overhead	24,317	13,605	13,605	13,605	13,933
Total Expenditures	793,160	3,119,309	3,080,175	2,830,175	125,380
Transfers					
Transfer to the City Hall Debt Service Fund	5,290	5,223	5,223	5,223	2,390
Total Transfers	5,290	5,223	5,223	5,223	2,390
Ending Fund Balance					
Housing Project Reserve (Use)	5,000,000	4,000,000	5,000,000	5,000,000	5,000,000
Reserve for Encumbrances (Use)	4,950,369	0	4,950,369	4,950,369	4,950,369
Unrestricted Ending Fund Balance (Use)	3,004,172	644,518	168,774	418,774	541,004
Total Ending Fund Balance	12,954,541	4,644,518	10,119,143	10,369,143	10,491,373
TOTAL USE OF FUNDS	13,752,991	7,769,050	13,204,541	13,204,541	10,619,143

* Actuals may not subtotal due to rounding.

Airport Customer Facility And Transportation Fee Fund (519)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Debt Service Coverage Reserve (Source)	2,249,427	2,498,780	2,498,780	2,498,780	2,999,782
Future Debt Service Reserve (Source)	13,779,199	18,920,034	19,460,619	19,460,619	19,955,156
Reserve for Encumbrances (Source)	276,473	276,473	278,350	278,350	278,350
Total Beginning Fund Balance	16,305,099	21,695,287	22,237,749	22,237,749	23,233,288
Revenue from the Use of Money/Property					
Interest	545,838	524,432	524,432	626,082	681,933
Total Revenue from the Use of Money/Property	545,838	524,432	524,432	626,082	681,933
Fees, Rates, and Charges					
Customer Transport Fee	17,424,495	17,927,888	17,927,888	16,907,316	16,864,513
Total Fees, Rates, and Charges	17,424,495	17,927,888	17,927,888	16,907,316	16,864,513
Other Revenue					
Miscellaneous	812	0	0	0	0
Total Other Revenue	812	0	0	0	0
TOTAL SOURCE OF FUNDS	34,276,244	40,147,607	40,690,069	39,771,147	40,779,734
USE OF FUNDS					
Expenditures					
Airport Non-Personal/Equipment	2,035,328	2,227,233	2,227,233	2,227,233	2,666,733
CFC Audit	8,046	11,500	11,500	11,500	11,500
Operations Contingency	0	100,000	100,000	100,000	100,000
Total Expenditures	2,043,374	2,338,733	2,338,733	2,338,733	2,778,233
Transfers					
Transfer to the Airport Fiscal Agent Fund	9,995,121	11,999,126	11,999,126	11,999,126	13,995,593
Transfer to the Airport Surplus Revenue Fund	0	0	2,200,000	2,200,000	0
Total Transfers	9,995,121	11,999,126	14,199,126	14,199,126	13,995,593
Ending Fund Balance					
Debt Service Coverage Reserve (Use)	2,498,780	2,999,782	2,999,782	2,999,782	3,498,898
Future Debt Service Reserve (Use)	19,460,619	22,533,493	20,874,078	19,955,156	20,228,660
Reserve for Encumbrances (Use)	278,350	276,473	278,350	278,350	278,350
Total Ending Fund Balance	22,237,749	25,809,748	24,152,210	23,233,288	24,005,908
TOTAL USE OF FUNDS	34,276,244	40,147,607	40,690,069	39,771,147	40,779,734

* Actuals may not subtotal due to rounding.

Airport Fiscal Agent Fund (525)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Debt Service Reserve (Source)	74,178,171	77,478,594	75,624,436	75,624,436	80,988,572
Total Beginning Fund Balance	74,178,171	77,478,594	75,624,436	75,624,436	80,988,572
Revenue from the Use of Money/Property					
Interest	3,652,862	3,779,000	3,779,000	5,400,000	4,430,389
Total Revenue from the Use of Money/Property	3,652,862	3,779,000	3,779,000	5,400,000	4,430,389
Transfers					
Airport Customer Facility and Transportation Fee Fund	9,995,121	11,999,126	11,999,126	11,999,126	13,995,593
Airport Passenger Facility Charge Fund	23,071,577	22,743,000	23,789,000	23,789,000	20,316,000
Airport Revenue Fund	36,338,083	36,667,321	37,873,147	37,873,147	37,306,140
Total Transfers	69,404,781	71,409,447	73,661,273	73,661,273	71,617,733
TOTAL SOURCE OF FUNDS	147,235,814	152,667,041	153,064,709	154,685,709	157,036,694
USE OF FUNDS					
Expenditures					
Principal and Interest Payments	69,051,529	71,409,236	73,661,062	73,661,062	71,616,772
Total Expenditures	69,051,529	71,409,236	73,661,062	73,661,062	71,616,772
Transfers					
Transfer to the Airport Revenue Fund	2,559,849	1,152,000	1,152,000	36,075	0
Total Transfers	2,559,849	1,152,000	1,152,000	36,075	0
Ending Fund Balance					
Debt Service Reserve (Use)	75,624,436	80,105,805	78,251,647	80,988,572	85,419,922
Total Ending Fund Balance	75,624,436	80,105,805	78,251,647	80,988,572	85,419,922
TOTAL USE OF FUNDS	147,235,814	152,667,041	153,064,709	154,685,709	157,036,694

* Actuals may not subtotal due to rounding.

**Airport Maintenance And Operation Fund (523)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Master Trust Agreement Reserve (Source)	23,922,800	26,368,090	26,906,651	26,906,651	34,202,777
Reserve for Encumbrances (Source)	10,045,000	10,045,000	9,793,632	9,793,632	9,793,632
Workers' Compensation Claims Reserve (Source)	2,140,187	2,140,187	1,425,192	1,425,192	1,425,192
Total Beginning Fund Balance	36,107,987	38,553,277	38,125,475	38,125,475	45,421,601
Transfers					
Airport Revenue Fund	126,308,906	142,602,185	142,602,185	142,602,185	139,639,027
Total Transfers	126,308,906	142,602,185	142,602,185	142,602,185	139,639,027
TOTAL SOURCE OF FUNDS	162,416,893	181,155,462	180,727,660	180,727,660	185,060,628
USE OF FUNDS					
Expenditures					
Airline Reserve Funds Distribution	8,790,173	0	0	0	0
Airport Non-Personal/Equipment	47,900,326	59,549,251	59,549,251	59,549,251	59,102,392
Airport Personal Services	41,100,182	44,808,277	45,558,277	44,808,277	47,725,576
Annual Audit	100,510	83,033	83,033	83,033	83,033
City Attorney Non-Personal/Equipment	1,529	4,000	4,000	4,000	4,000
City Attorney Personal Services	703,884	721,962	735,327	721,962	755,672
City Manager Non-Personal/Equipment	24,500	24,500	24,500	24,500	24,500
ITD Non-Personal/Equipment	7,325	7,686	7,686	7,686	7,686
ITD Personal Services	33,246	32,568	33,463	32,568	176,629
Operations Contingency	0	1,500,000	496,475	1,261,660	1,500,000
Overhead	5,205,653	6,751,624	6,751,624	6,751,624	7,189,316
PBCE Personal Services	76,807	88,540	88,540	88,540	0
Planning Services	0	0	0	0	100,000
Police Personal Services	117,749	128,673	129,048	128,673	138,880
PRNS Personal Services	1,471	65,260	65,260	65,260	77,119
PW Non-Personal/Equipment	13,765	14,000	14,000	14,000	14,000
PW Personal Services	186,413	221,315	221,865	221,315	233,170
Workers' Compensation Claims	244,230	633,500	633,500	633,500	350,000
Total Expenditures	104,507,763	114,634,189	114,395,849	114,395,849	117,481,973
Transfers					
Transfer to the General Fund - Aircraft Rescue/Fire Fighting Services	8,911,639	9,323,537	9,323,537	9,323,537	9,452,114
Transfer to the General Fund - Police Services	10,872,016	11,348,333	11,586,673	11,586,673	12,699,178
Total Transfers	19,783,655	20,671,870	20,910,210	20,910,210	22,151,292
Ending Fund Balance					
Master Trust Agreement Reserve (Use)	26,906,651	33,664,216	34,202,777	34,202,777	34,208,539
Reserve for Encumbrances (Use)	9,793,632	10,045,000	9,793,632	9,793,632	9,793,632
Workers' Compensation Claim Reserve (Use)	1,425,192	2,140,187	1,425,192	1,425,192	1,425,192
Total Ending Fund Balance	38,125,475	45,849,403	45,421,601	45,421,601	45,427,363
TOTAL USE OF FUNDS	162,416,893	181,155,462	180,727,660	180,727,660	185,060,628

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Airport Revenue Fund (521)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Airline Agreement Reserve (Source)	112,685,165	118,524,087	123,798,349	123,798,349	141,390,337
Total Beginning Fund Balance	112,685,165	118,524,087	123,798,349	123,798,349	141,390,337
Revenue from Federal Government					
American Rescue Plan Act	10,000,000	10,000,000	10,000,000	10,000,000	0
Total Revenue from Federal Government	10,000,000	10,000,000	10,000,000	10,000,000	0
Fees, Rates, and Charges					
Airfield Area	4,269,338	1,772,360	1,772,360	1,814,294	1,808,927
Landing Fees	28,413,050	35,679,533	35,679,533	38,217,013	37,537,430
Miscellaneous	24,117,747	28,341,804	28,341,804	30,455,415	30,247,858
Parking and Roadway	61,470,852	61,377,947	61,377,947	60,859,732	61,908,231
Petroleum Products	95,058	28,910	28,910	35,206	35,049
Terminal Building	26,759,368	21,459,013	21,459,013	27,739,198	27,634,515
Terminal Rental	75,522,300	79,735,234	79,735,234	79,451,204	79,978,544
Total Fees, Rates, and Charges	220,647,713	228,394,801	228,394,801	238,572,062	239,150,554
Transfers					
Airport Fiscal Agent Fund	2,559,849	1,152,000	1,152,000	36,075	0
General Fund	715,663	500,000	500,000	450,183	500,000
Total Transfers	3,275,512	1,652,000	1,652,000	486,258	500,000
TOTAL SOURCE OF FUNDS	346,608,390	358,570,888	363,845,150	372,856,669	381,040,891
USE OF FUNDS					
Transfers					
Transfer to the Airport Fiscal Agent Fund	36,338,083	36,667,321	37,873,147	37,873,147	37,306,140
Transfer to the Airport Maintenance and Operation Fund	126,308,906	142,602,185	142,602,185	142,602,185	139,639,027
Transfer to the Airport Surplus Revenue Fund	60,163,052	53,576,000	53,576,000	50,991,000	35,254,000
Total Transfers	222,810,041	232,845,506	234,051,332	231,466,332	212,199,167
Ending Fund Balance					
Airline Agreement Reserve (Use)	123,798,349	125,725,382	129,793,818	141,390,337	168,841,724
Total Ending Fund Balance	123,798,349	125,725,382	129,793,818	141,390,337	168,841,724
TOTAL USE OF FUNDS	346,608,390	358,570,888	363,845,150	372,856,669	381,040,891

* Actuals may not subtotal due to rounding.

Airport Surplus Revenue Fund (524)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Airline Agreement Reserve (Source)	1,242,572	1,263,471	996,981	996,981	1,026,911
Total Beginning Fund Balance	1,242,572	1,263,471	996,981	996,981	1,026,911
Revenue from the Use of Money/Property					
Interest	20,437	33,932	33,932	29,930	34,274
Total Revenue from the Use of Money/Property	20,437	33,932	33,932	29,930	34,274
Transfers					
Airport Customer Facility and Transportation Fee Fund	0	0	2,200,000	2,200,000	0
Airport Revenue Fund	60,163,052	53,576,000	53,576,000	50,991,000	35,254,000
Total Transfers	60,163,052	53,576,000	55,776,000	53,191,000	35,254,000
TOTAL SOURCE OF FUNDS	61,426,061	54,873,403	56,806,913	54,217,911	36,315,185
USE OF FUNDS					
Expenditures					
Commercial Paper Principal and Interest	8,324,080	8,000,000	8,000,000	5,415,000	4,200,000
Total Expenditures	8,324,080	8,000,000	8,000,000	5,415,000	4,200,000
Transfers					
Transfer to the Airport Renewal and Replacement Fund	52,105,000	45,576,000	47,776,000	47,776,000	31,054,000
Total Transfers	52,105,000	45,576,000	47,776,000	47,776,000	31,054,000
Ending Fund Balance					
Airline Agreement Reserve (Use)	996,981	1,297,403	1,030,913	1,026,911	1,061,185
Total Ending Fund Balance	996,981	1,297,403	1,030,913	1,026,911	1,061,185
TOTAL USE OF FUNDS	61,426,061	54,873,403	56,806,913	54,217,911	36,315,185

* Actuals may not subtotal due to rounding.

American Rescue Plan Fund (402)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	1,702,137	0	0	0	0
Total Beginning Fund Balance	1,702,137	0	0	0	0
Revenue from the Use of Money/Property					
Interest	30,300	0	0	0	0
Total Revenue from the Use of Money/Property	30,300	0	0	0	0
TOTAL SOURCE OF FUNDS	1,732,437	0	0	0	0
USE OF FUNDS					
Transfers					
Transfer to the General Fund	1,732,437	0	0	0	0
Total Transfers	1,732,437	0	0	0	0
TOTAL USE OF FUNDS	1,732,437	0	0	0	0

* Actuals may not subtotal due to rounding.

Benefits Funds - Benefit Fund (160)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	54,563	54,563	2,361	2,361	2,361
Unrestricted Beginning Fund Balance (Source)	948,526	1,307,438	1,160,868	1,160,868	648,432
Total Beginning Fund Balance	1,003,089	1,362,001	1,163,229	1,163,229	650,793
Other Revenue					
Flexible Spending Accounts Forfeitures	300,464	0	0	14,000	0
Miscellaneous Revenue	249,104	0	0	228,000	0
Contractual Performance Guarantee Penalties	15,618	0	0	65,000	0
Total Other Revenue	565,186	0	0	307,000	0
Transfers					
401(a) Defined Contribution Retirement Plan	343,690	370,000	385,000	368,000	407,000
Benefits Administration Fee	1,909,145	2,011,000	2,011,000	2,012,000	2,211,000
Employee Assistance Program	654,481	703,000	766,000	762,000	870,000
FICA - Medicare	13,124,117	13,861,000	14,161,000	13,631,000	15,124,000
General Employee Vision	380,315	408,000	408,000	395,000	423,000
General Purpose Parking Fund	2,396	2,000	2,000	2,000	2,000
Health Plans	74,004,361	85,409,000	85,409,000	82,306,000	95,313,000
MEF Legal	90,692	94,000	95,000	94,000	97,000
PTC 457	1,542,308	1,654,000	1,654,000	1,408,000	1,595,000
Total Transfers	92,051,505	104,512,000	104,891,000	100,978,000	116,042,000
TOTAL SOURCE OF FUNDS	93,619,780	105,874,001	106,054,229	102,448,229	116,692,793
USE OF FUNDS					
Expenditures					
401(a) Defined Contribution Retirement Plan	343,744	370,000	385,000	368,000	407,000
Benefits Consultant Fee	256,797	268,000	268,000	251,000	280,000
Employee Assistance Program	672,738	703,000	766,000	596,000	870,000
FICA-Medicare	13,123,354	13,861,000	14,161,000	13,629,000	15,124,000
General Employee Vision	381,219	408,000	408,000	396,000	423,000
Health Plans	74,294,418	85,409,000	85,409,000	82,576,000	95,313,000
Healthcare Incentive Program	200,633	449,000	564,000	564,000	0
HR Non-Personal/Equipment	6,345	25,000	25,000	11,000	25,000
HR Personal Services	1,145,470	1,195,000	1,215,850	1,040,000	1,336,060
MEF Legal	90,640	94,000	95,000	94,000	97,000
Overhead	279,805	299,552	299,552	299,552	315,131
PTC 457	1,542,308	1,654,000	1,654,000	1,408,000	1,595,000
Wellness Program	69,797	273,000	522,000	522,000	0
Total Expenditures	92,407,268	105,008,552	105,772,402	101,754,552	115,785,191

* Actuals may not subtotal due to rounding.

Benefits Funds - Benefit Fund (160)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Transfers					
Transfer to the City Hall Debt Service Fund	49,283	42,884	42,884	42,884	40,733
Total Transfers	49,283	42,884	42,884	42,884	40,733
Ending Fund Balance					
Reserve for Encumbrances (Use)	2,361	54,563	2,361	2,361	2,361
Unrestricted Ending Fund Balance (Use)	1,160,868	768,002	236,582	648,432	864,508
Total Ending Fund Balance	1,163,229	822,565	238,943	650,793	866,869
TOTAL USE OF FUNDS	93,619,780	105,874,001	106,054,229	102,448,229	116,692,793

* Actuals may not subtotal due to rounding.

Benefits Funds - Dental Insurance Fund (155)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Dental Claims Reserve (Source)	1,425,000	1,425,000	1,425,000	1,425,000	1,520,000
Reserve for Encumbrances (Source)	20,562	20,562	11,700	11,700	11,700
Unrestricted Beginning Fund Balance (Source)	2,708,540	2,501,464	2,388,841	2,388,841	2,602,096
Total Beginning Fund Balance	4,154,102	3,947,026	3,825,541	3,825,541	4,133,796
Revenue from the Use of Money/Property					
Interest	131,163	50,000	50,000	133,000	133,000
Total Revenue from the Use of Money/Property	131,163	50,000	50,000	133,000	133,000
Fees, Rates, and Charges					
Participant Contributions (Employees)	322,743	340,000	340,000	330,000	345,000
Total Fees, Rates, and Charges	322,743	340,000	340,000	330,000	345,000
Transfers					
COBRA Revenue	9,448	10,000	10,000	14,000	10,000
Reimbursement from City Funds	5,861,778	6,190,000	6,190,000	6,008,000	6,175,000
Reimbursement from Retirement Funds	6,448,678	6,730,000	6,730,000	6,454,000	6,505,000
Total Transfers	12,319,904	12,930,000	12,930,000	12,476,000	12,690,000
TOTAL SOURCE OF FUNDS	16,927,912	17,267,026	17,145,541	16,764,541	17,301,796
USE OF FUNDS					
Expenditures					
Dental HMO Plan	342,345	320,000	362,000	344,000	320,000
HR Non-Personal/Equipment	619,207	660,200	660,200	633,000	660,200
HR Personal Services	202,100	207,402	211,178	156,000	244,930
Overhead	48,088	52,931	52,931	52,931	56,929
Payment of Claims	11,881,643	12,120,000	12,120,000	11,437,000	12,362,000
Total Expenditures	13,093,383	13,360,533	13,406,309	12,622,931	13,644,059
Transfers					
Transfer to the City Hall Debt Service Fund	8,988	7,814	7,814	7,814	7,425
Total Transfers	8,988	7,814	7,814	7,814	7,425
Ending Fund Balance					
Dental Claims Reserve (Use)	1,425,000	1,520,000	1,520,000	1,520,000	1,550,000
Reserve for Encumbrances (Use)	11,700	20,562	11,700	11,700	11,700
Unrestricted Ending Fund Balance (Use)	2,388,841	2,358,117	2,199,718	2,602,096	2,088,612
Total Ending Fund Balance	3,825,541	3,898,679	3,731,418	4,133,796	3,650,312
TOTAL USE OF FUNDS	16,927,912	17,267,026	17,145,541	16,764,541	17,301,796

* Actuals may not subtotal due to rounding.

Benefits Funds - Life Insurance Fund (156)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	375,324	496,068	523,341	523,341	678,781
Total Beginning Fund Balance	375,324	496,068	523,341	523,341	678,781
Revenue from the Use of Money/Property					
Interest	16,340	7,000	7,000	19,000	19,000
Total Revenue from the Use of Money/Property	16,340	7,000	7,000	19,000	19,000
Fees, Rates, and Charges					
Participant Contributions (Employees)	484,722	480,000	515,000	519,000	548,000
Total Fees, Rates, and Charges	484,722	480,000	515,000	519,000	548,000
Other Revenue					
Benefits Administration Fee	236,908	220,000	220,000	244,000	0
Participant Contributions (Retirees)	452,232	450,000	470,000	465,000	467,000
Total Other Revenue	689,140	670,000	690,000	709,000	467,000
Transfers					
Reimbursement from City Funds	924,718	930,000	1,005,000	1,000,000	1,008,000
Total Transfers	924,718	930,000	1,005,000	1,000,000	1,008,000
TOTAL SOURCE OF FUNDS	2,490,244	2,583,068	2,740,341	2,770,341	2,720,781
USE OF FUNDS					
Expenditures					
HR Non-Personal/Equipment	0	2,140	2,140	0	2,140
HR Personal Services	85,882	88,940	90,713	77,000	90,216
Life Insurance Premiums	1,856,765	1,860,000	1,990,000	1,989,000	2,023,000
Overhead	20,664	22,439	22,439	22,439	21,812
Total Expenditures	1,963,311	1,973,519	2,105,292	2,088,439	2,137,168
Transfers					
Transfer to the City Hall Debt Service Fund	3,592	3,121	3,121	3,121	2,965
Total Transfers	3,592	3,121	3,121	3,121	2,965
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	523,341	606,428	631,928	678,781	580,648
Total Ending Fund Balance	523,341	606,428	631,928	678,781	580,648
TOTAL USE OF FUNDS	2,490,244	2,583,068	2,740,341	2,770,341	2,720,781

* Actuals may not subtotal due to rounding.

Benefits Funds - Unemployment Insurance Fund (157)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unemployment Insurance Claims Reserve (Source)	500,000	500,000	500,000	500,000	500,000
Unrestricted Beginning Fund Balance (Source)	1,124,022	414,080	472,110	472,110	456,762
Total Beginning Fund Balance	1,624,022	914,080	972,110	972,110	956,762
Revenue from the Use of Money/Property					
Interest	40,764	30,000	30,000	32,000	35,000
Total Revenue from the Use of Money/Property	40,764	30,000	30,000	32,000	35,000
Transfers					
Reimbursement from City Funds	0	600,000	600,000	636,000	605,000
Total Transfers	0	600,000	600,000	636,000	605,000
TOTAL SOURCE OF FUNDS	1,664,786	1,544,080	1,602,110	1,640,110	1,596,762
USE OF FUNDS					
Expenditures					
HR Non-Personal/Equipment	7,004	13,604	13,604	7,000	13,604
HR Personal Services	91,463	94,999	96,072	93,000	101,883
Overhead	21,953	23,982	23,982	23,982	24,841
Payment of Claims	567,267	700,000	700,000	555,000	605,000
Total Expenditures	687,687	832,585	833,658	678,982	745,328
Transfers					
Transfer to the City Hall Debt Service Fund	4,989	4,366	4,366	4,366	4,142
Total Transfers	4,989	4,366	4,366	4,366	4,142
Ending Fund Balance					
Unemployment Insurance Claims Reserve (Use)	500,000	500,000	500,000	500,000	500,000
Unrestricted Ending Fund Balance (Use)	472,110	207,129	264,086	456,762	347,292
Total Ending Fund Balance	972,110	707,129	764,086	956,762	847,292
TOTAL USE OF FUNDS	1,664,786	1,544,080	1,602,110	1,640,110	1,596,762

* Actuals may not subtotal due to rounding.

Building Development Fee Program Fund (237)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	687,354	687,354	290,633	290,633	290,633
Unrestricted Beginning Fund Balance (Source)	37,021,177	31,783,453	35,263,128	35,263,128	30,347,971
Total Beginning Fund Balance	37,708,531	32,470,807	35,553,761	35,553,761	30,638,604
Licenses and Permits					
Building Development Program Fees	37,256,196	36,604,300	36,604,300	35,494,312	39,631,127
Total Licenses and Permits	37,256,196	36,604,300	36,604,300	35,494,312	39,631,127
Revenue from the Use of Money/Property					
Interest	1,163,239	600,000	600,000	704,408	600,000
Total Revenue from the Use of Money/Property	1,163,239	600,000	600,000	704,408	600,000
TOTAL SOURCE OF FUNDS	76,127,966	69,675,107	72,758,061	71,752,481	70,869,731
USE OF FUNDS					
Expenditures					
Building Development Fee Program - Non-Personal/Equipment (PBCE)	2,012,808	1,581,469	1,581,469	1,100,000	1,639,469
Building Development Fee Program - Personal Services (OED)	58,601	58,254	59,655	59,655	61,162
Building Development Fee Program - Personal Services (PBCE)	29,465,895	33,000,648	32,840,648	31,113,510	35,102,167
Building Development Fee Program - Personal Services (PW)	30,893	64,018	64,018	52,880	63,305
City Attorney Personal Services	0	75,337	75,337	0	0
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	356,372	420,465	361,965	271,127	609,815
Development Fee Program - Shared Resources Non-Personal/Equipment (PBCE)	290,527	459,024	579,024	307,000	585,024
Development Fee Program - Shared Resources Personal Services (Finance)	53,975	74,246	74,246	71,105	82,825
Development Fee Program - Shared Resources Personal Services (HR)	32,288	35,103	36,010	36,010	35,354
Development Fee Program - Shared Resources Personal Services (ITD)	1,520,607	1,422,942	1,369,042	1,369,042	1,616,713
Development Fee Program - Shared Resources Personal Services (PBCE)	808,387	969,360	1,136,353	1,105,985	1,285,958
OED Personal Services	84,957	0	0	0	0
Overhead	4,911,239	4,721,933	4,721,933	4,659,450	5,023,070
Total Expenditures	39,626,549	42,882,799	42,899,700	40,145,764	46,104,862

* Actuals may not subtotal due to rounding.

**Building Development Fee Program Fund (237)
STATEMENT OF SOURCE AND USE OF FUNDS**

USE OF FUNDS	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
Transfers					
Transfer to the City Hall Debt Service Fund	947,656	968,113	968,113	968,113	904,765
Total Transfers	<u>947,656</u>	<u>968,113</u>	<u>968,113</u>	<u>968,113</u>	<u>904,765</u>
Ending Fund Balance					
Reserve for Encumbrances (Use)	290,633	687,354	290,633	290,633	290,633
Unrestricted Ending Fund Balance (Use)	35,263,128	25,136,841	28,599,615	30,347,971	23,569,471
Total Ending Fund Balance	<u>35,553,761</u>	<u>25,824,195</u>	<u>28,890,248</u>	<u>30,638,604</u>	<u>23,860,104</u>
TOTAL USE OF FUNDS	<u>76,127,966</u>	<u>69,675,107</u>	<u>72,758,061</u>	<u>71,752,481</u>	<u>70,869,731</u>

* Actuals may not subtotal due to rounding.

Building Homes and Jobs Act Fund (456)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	212,176	212,176	0	0	0
Unrestricted Beginning Fund Balance (Source)	(197,804)	317,589	456,486	456,486	362,065
Total Beginning Fund Balance	14,372	529,765	456,486	456,486	362,065
Revenue from the Use of Money/Property					
Interest	203,659	75,000	75,000	125,000	15,000
Total Revenue from the Use of Money/Property	203,659	75,000	75,000	125,000	15,000
Revenue from State of California					
Grant Revenue	244,042	6,387,820	14,070,247	14,070,247	0
Total Revenue from State of California	244,042	6,387,820	14,070,247	14,070,247	0
TOTAL SOURCE OF FUNDS	462,073	6,992,585	14,601,733	14,651,733	377,065
USE OF FUNDS					
Expenditures					
Housing Personal Services	3,988	39,165	39,165	39,165	52,113
Housing Shelter	(1,010)	6,387,820	14,242,706	14,242,706	0
Overhead	0	5,294	5,294	5,294	14,700
Total Expenditures	2,978	6,432,279	14,287,165	14,287,165	66,813
Transfers					
Transfer to the City Hall Debt Service Fund	2,609	2,503	2,503	2,503	0
Total Transfers	2,609	2,503	2,503	2,503	0
Ending Fund Balance					
Reserve for Encumbrances (Use)	0	212,176	0	0	0
Unrestricted Ending Fund Balance (Use)	456,486	345,627	312,065	362,065	310,252
Total Ending Fund Balance	456,486	557,803	312,065	362,065	310,252
TOTAL USE OF FUNDS	462,073	6,992,585	14,601,733	14,651,733	377,065

* Actuals may not subtotal due to rounding.

**Business Improvement District Fund (351)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Downtown BID Reserve (Source)	289,742	0	119,949	119,949	0
Hotel BID Reserve (Source)	525,529	0	437,792	437,792	0
Japantown BID Reserve (Source)	17,491	0	17,366	17,366	0
Willow Glen CBID Reserve (Source)	27,755	8,082	13,456	13,456	0
Total Beginning Fund Balance	860,517	8,082	588,563	588,563	0
Revenue from the Use of Money/Property					
Interest	11,608	0	0	0	0
Total Revenue from the Use of Money/Property	11,608	0	0	0	0
Other Revenue					
Willow Glen Business Association	31,366	0	0	0	0
Total Other Revenue	31,366	0	0	0	0
Special Assessments					
Downtown BID Assessment	384,115	680,000	680,000	680,000	680,000
Hotel Benefit Assessment	2,791,920	3,005,140	3,005,140	3,005,140	3,102,000
Japantown Benefit Assessment	27,346	28,575	28,575	28,575	28,575
Monterey Corridor BID Assessment	0	0	106,250	106,250	252,000
Tully Road Eastridge BID Assessment	0	0	42,285	42,285	108,000
Willow Glen CBID Assessment	283,559	453,936	453,936	438,798	469,514
Total Special Assessments	3,486,940	4,167,651	4,316,186	4,301,048	4,640,089
Transfers					
General Fund	12,637	15,138	15,138	15,138	16,197
Total Transfers	12,637	15,138	15,138	15,138	16,197
TOTAL SOURCE OF FUNDS	4,403,068	4,190,871	4,919,887	4,904,749	4,656,286
USE OF FUNDS					
Expenditures					
Administration Services	53,386	10,000	10,000	15,000	15,000
Downtown Business Improvement District	555,174	680,000	799,949	799,949	680,000
Hotel Business Improvement District	2,888,868	3,005,140	3,442,932	3,442,932	3,102,000
Japantown Business Improvement District	27,561	28,575	45,941	45,941	28,575
Monterey Corridor Business Improvement District	0	0	106,250	106,250	252,000
Tully Road Eastridge Business Improvement District	0	0	42,285	42,285	108,000
Willow Glen Community Benefit District	289,516	459,074	464,448	452,392	470,711
Total Expenditures	3,814,505	4,182,789	4,911,805	4,904,749	4,656,286

* Actuals may not subtotal due to rounding.

**Business Improvement District Fund (351)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Ending Fund Balance					
Downtown BID Reserve (Use)	119,949	0	0	0	0
Hotel BID Reserve (Use)	437,792	0	0	0	0
Japantown BID Reserve (Use)	17,366	0	0	0	0
Willow Glen CBID Reserve (Use)	13,456	8,082	8,082	0	0
Total Ending Fund Balance	588,563	8,082	8,082	0	0
TOTAL USE OF FUNDS	4,403,068	4,190,871	4,919,887	4,904,749	4,656,286

* Actuals may not subtotal due to rounding.

Cash Reserve Fund (002)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	6,322	6,497	6,521	6,521	6,716
Total Beginning Fund Balance	6,322	6,497	6,521	6,521	6,716
Revenue from the Use of Money/Property					
Interest	199	175	175	195	150
Total Revenue from the Use of Money/Property	199	175	175	195	150
TOTAL SOURCE OF FUNDS	6,521	6,672	6,696	6,716	6,866
USE OF FUNDS					
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	6,521	6,672	6,696	6,716	6,866
Total Ending Fund Balance	6,521	6,672	6,696	6,716	6,866
TOTAL USE OF FUNDS	6,521	6,672	6,696	6,716	6,866

* Actuals may not subtotal due to rounding.

Citywide Planning Fee Program Fund (239)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	150,578	150,578	464,619	464,619	464,619
Unrestricted Beginning Fund Balance (Source)	5,650,784	4,283,022	4,673,983	4,673,983	2,885,543
Total Beginning Fund Balance	5,801,362	4,433,600	5,138,602	5,138,602	3,350,162
Revenue from the Use of Money/Property					
Interest	173,721	90,000	90,000	153,726	90,000
Total Revenue from the Use of Money/Property	173,721	90,000	90,000	153,726	90,000
Fees, Rates, and Charges					
Citywide Planning Program Fees	3,567,790	3,475,561	3,475,561	3,641,141	3,801,024
Total Fees, Rates, and Charges	3,567,790	3,475,561	3,475,561	3,641,141	3,801,024
TOTAL SOURCE OF FUNDS	9,542,873	7,999,161	8,704,163	8,933,469	7,241,186
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	0	0	75,000	75,000	77,843
Citywide Planning Fee - Non-Personal/Equipment (PBCE)	365,390	1,336,357	1,336,357	1,335,357	397,357
Citywide Planning Fee - Personal Services (PBCE)	2,974,478	3,356,972	3,356,972	2,711,216	3,092,555
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	29,848	33,800	79,300	62,348	40,300
Development Fee Program - Shared Resources Non-Personal/Equipment (PBCE)	8,399	12,784	22,784	7,104	12,784
Development Fee Program - Shared Resources Personal Services (ITD)	104,442	41,781	236,891	236,891	133,384
Development Fee Program - Shared Resources Personal Services (PBCE)	69,450	152,697	155,841	175,841	52,468
Overhead	765,483	839,992	839,992	839,992	633,291
PW Personal Services	908	73,361	73,361	50,055	70,345
Total Expenditures	4,318,398	5,847,744	6,176,498	5,493,804	4,510,327
Transfers					
Transfer to the City Hall Debt Service Fund	85,873	89,503	89,503	89,503	94,851
Total Transfers	85,873	89,503	89,503	89,503	94,851
Ending Fund Balance					
Reserve for Encumbrances (Use)	464,619	150,578	464,619	464,619	464,619
Unrestricted Ending Fund Balance (Use)	4,673,983	1,911,336	1,973,543	2,885,543	2,171,389
Total Ending Fund Balance	5,138,602	2,061,914	2,438,162	3,350,162	2,636,008
TOTAL USE OF FUNDS	9,542,873	7,999,161	8,704,163	8,933,469	7,241,186

City Hall Debt Service Fund (210)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	4,000	4,000	4,000	4,000	4,000
Unrestricted Beginning Fund Balance (Source)	636,154	223,091	2,110,119	2,110,119	2,037,028
Total Beginning Fund Balance	640,154	227,091	2,114,119	2,114,119	2,041,028
Revenue from the Use of Money/Property					
Interest	491,915	100,000	100,000	250,000	250,000
Total Revenue from the Use of Money/Property	491,915	100,000	100,000	250,000	250,000
Transfers					
Capital Funds	1,845,000	2,051,000	2,051,000	2,051,000	1,794,000
General Fund	17,693,420	17,731,609	17,731,609	17,731,609	16,662,282
Special Funds	5,157,518	5,095,300	5,095,300	5,095,300	4,461,690
Total Transfers	24,695,938	24,877,909	24,877,909	24,877,909	22,917,972
TOTAL SOURCE OF FUNDS	25,828,007	25,205,000	27,092,028	27,242,028	25,209,000
USE OF FUNDS					
Expenditures					
City Hall Debt Service	21,735,579	23,200,000	23,200,000	23,200,000	23,203,000
City Hall Garage Debt Service	1,978,309	2,001,000	2,001,000	2,001,000	2,002,000
Total Expenditures	23,713,888	25,201,000	25,201,000	25,201,000	25,205,000
Ending Fund Balance					
Reserve for Encumbrances (Use)	4,000	4,000	4,000	4,000	4,000
Unrestricted Ending Fund Balance (Use)	2,110,119	0	1,887,028	2,037,028	0
Total Ending Fund Balance	2,114,119	4,000	1,891,028	2,041,028	4,000
TOTAL USE OF FUNDS	25,828,007	25,205,000	27,092,028	27,242,028	25,209,000

* Actuals may not subtotal due to rounding.

**Community Development Block Grant Fund (441)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	2,950,529	2,950,529	4,542,153	4,542,153	4,542,153
Unrestricted Beginning Fund Balance (Source)	3,226,769	8,570,174	7,324,347	7,324,347	5,211,442
Total Beginning Fund Balance	6,177,298	11,520,703	11,866,500	11,866,500	9,753,595
Revenue from the Use of Money/Property					
Housing Rehab Loan Repayments	410,388	100,000	100,000	100,000	75,000
Other Loan Repayments	89,835	50,000	50,000	50,000	50,000
Total Revenue from the Use of Money/Property	500,223	150,000	150,000	150,000	125,000
Revenue from Federal Government					
Coronavirus Aid, Relief, and Economic Security (CARES) Act	3,555,897	0	0	0	0
CDBG Grant Entitlement	8,350,201	7,883,402	7,883,402	7,883,402	7,489,232
Total Revenue from Federal Government	11,906,098	7,883,402	7,883,402	7,883,402	7,489,232
TOTAL SOURCE OF FUNDS	18,583,619	19,554,105	19,899,902	19,899,902	17,367,827
USE OF FUNDS					
Expenditures					
Code Enforcement Operations	881,084	1,273,703	1,273,703	1,273,703	1,002,272
Community Development Block Grant CV3	308,155	0	0	0	0
Contractual Community Services	1,144,244	1,630,130	1,320,467	1,320,467	1,123,385
Housing Emergency and Minor Repair Program	1,678,443	1,557,600	1,557,600	1,557,600	476,304
Housing Program Development and Monitoring	1,473,829	1,005,787	1,005,787	1,005,787	1,248,973
Housing Rehabilitation Loans and Grants	428,086	0	0	0	0
Legal Aid Fair Housing Program	40,293	388,800	388,800	388,800	200,000
Legal Services	45,043	73,165	73,165	73,165	76,925
Microenterprise Loans	0	1,048,394	1,048,394	1,048,394	1,500,000
Neighborhood Infrastructure Improvements	686,605	6,225,439	3,200,137	3,200,137	1,617,994
Planning Studies	31,337	71,097	71,097	71,097	35,833
Transportation Neighborhood Infrastructure Improvements	0	207,157	207,157	207,157	211,759
Total Expenditures	6,717,119	13,481,272	10,146,307	10,146,307	7,493,445
Ending Fund Balance					
Reserve for Encumbrances (Use)	4,542,153	2,950,529	4,542,153	4,542,153	4,542,153
Unrestricted Ending Fund Balance (Use)	7,324,347	3,122,304	5,211,442	5,211,442	5,332,229
Total Ending Fund Balance	11,866,500	6,072,833	9,753,595	9,753,595	9,874,382
TOTAL USE OF FUNDS	18,583,619	19,554,105	19,899,902	19,899,902	17,367,827

* Actuals may not subtotal due to rounding.

Community Facilities District No. 1 (Capitol Auto Mall) Fund (371)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	7,596	7,596	34,425	34,425	34,425
Unrestricted Beginning Fund Balance (Source)	548,558	652,119	635,205	635,205	720,860
Total Beginning Fund Balance	556,154	659,715	669,630	669,630	755,285
Revenue from the Use of Money/Property					
Interest	16,197	14,000	14,000	18,000	11,000
Total Revenue from the Use of Money/Property	16,197	14,000	14,000	18,000	11,000
Special Assessments					
Special Assessments Revenue	224,597	223,400	223,400	223,400	229,600
Total Special Assessments	224,597	223,400	223,400	223,400	229,600
TOTAL SOURCE OF FUNDS	796,948	897,115	907,030	911,030	995,885
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	71,825	131,250	131,250	84,431	125,250
DOT Personal Services	39,752	86,237	86,237	50,264	137,081
Overhead	15,741	21,050	21,050	21,050	35,201
Total Expenditures	127,318	238,537	238,537	155,745	297,532
Ending Fund Balance					
Reserve for Encumbrances (Use)	34,425	7,596	34,425	34,425	34,425
Unrestricted Ending Fund Balance (Use)	635,205	650,982	634,068	720,860	663,928
Total Ending Fund Balance	669,630	658,578	668,493	755,285	698,353
TOTAL USE OF FUNDS	796,948	897,115	907,030	911,030	995,885

* Actuals may not subtotal due to rounding.

Comm Fac Dist No. 2 (Aborn-Murillo) and No. 3 (Silverland-Capriana) Fund (369)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	1,262,019	662,951	792,042	792,042	345,914
Total Beginning Fund Balance	1,262,019	662,951	792,042	792,042	345,914
Revenue from the Use of Money/Property					
Interest	19,447	6,500	6,500	7,000	5,000
Total Revenue from the Use of Money/Property	19,447	6,500	6,500	7,000	5,000
Special Assessments					
Special Assessments Revenue	1,919,982	1,913,000	1,913,000	1,983,100	2,037,900
Total Special Assessments	1,919,982	1,913,000	1,913,000	1,983,100	2,037,900
TOTAL SOURCE OF FUNDS	3,201,448	2,582,451	2,711,542	2,782,142	2,388,814
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	1,819,014	1,735,800	1,735,800	1,735,800	1,619,800
DOT Personal Services	453,571	543,193	543,193	531,980	365,759
Overhead	135,219	164,935	164,935	164,935	106,567
Total Expenditures	2,407,804	2,443,928	2,443,928	2,432,715	2,092,126
Transfers					
Transfer to the City Hall Debt Service Fund	1,602	3,513	3,513	3,513	3,354
Total Transfers	1,602	3,513	3,513	3,513	3,354
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	792,042	135,010	264,101	345,914	293,334
Total Ending Fund Balance	792,042	135,010	264,101	345,914	293,334
TOTAL USE OF FUNDS	3,201,448	2,582,451	2,711,542	2,782,142	2,388,814

* Actuals may not subtotal due to rounding.

Community Facilities District No. 8 (Communications Hill) Fund (373)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	8,593	8,593	11,692	11,692	11,692
Unrestricted Beginning Fund Balance (Source)	561,881	771,975	646,456	646,456	653,795
Total Beginning Fund Balance	570,474	780,568	658,148	658,148	665,487
Revenue from the Use of Money/Property					
Interest	15,979	15,000	15,000	16,000	13,000
Total Revenue from the Use of Money/Property	15,979	15,000	15,000	16,000	13,000
Other Revenue					
Miscellaneous	30,000	0	0	0	0
Total Other Revenue	30,000	0	0	0	0
Special Assessments					
Special Assessments Revenue	1,262,796	1,421,700	1,421,700	1,421,700	1,578,800
Total Special Assessments	1,262,796	1,421,700	1,421,700	1,421,700	1,578,800
TOTAL SOURCE OF FUNDS	1,879,249	2,217,268	2,094,848	2,095,848	2,257,287
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	796,888	841,880	841,880	841,880	799,880
DOT Personal Services	257,348	352,787	352,787	331,698	443,099
Overhead	86,487	105,648	105,648	105,648	127,976
Security Services	78,834	150,000	150,000	150,000	150,000
Total Expenditures	1,219,557	1,450,315	1,450,315	1,429,226	1,520,955
Transfers					
Transfer to the City Hall Debt Service Fund	1,544	1,135	1,135	1,135	1,125
Total Transfers	1,544	1,135	1,135	1,135	1,125
Ending Fund Balance					
Reserve for Encumbrances (Use)	11,692	8,593	11,692	11,692	11,692
Unrestricted Ending Fund Balance (Use)	646,456	757,225	631,706	653,795	723,515
Total Ending Fund Balance	658,148	765,818	643,398	665,487	735,207
TOTAL USE OF FUNDS	1,879,249	2,217,268	2,094,848	2,095,848	2,257,287

* Actuals may not subtotal due to rounding.

Community Facilities District No. 11 (Adeline-Mary Helen) Fund (374)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	77,993	100,249	115,413	115,413	143,818
Total Beginning Fund Balance	77,993	100,249	115,413	115,413	143,818
Revenue from the Use of Money/Property					
Interest	2,656	1,000	1,000	3,300	1,000
Total Revenue from the Use of Money/Property	2,656	1,000	1,000	3,300	1,000
Special Assessments					
Special Assessments Revenue	53,625	55,300	55,300	55,300	56,800
Total Special Assessments	53,625	55,300	55,300	55,300	56,800
TOTAL SOURCE OF FUNDS	134,274	156,549	171,713	174,013	201,618
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	5,997	40,400	40,400	10,604	40,400
DOT Personal Services	8,171	21,851	21,851	13,246	21,659
Overhead	4,693	6,345	6,345	6,345	6,457
Total Expenditures	18,861	68,596	68,596	30,195	68,516
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	115,413	87,953	103,117	143,818	133,102
Total Ending Fund Balance	115,413	87,953	103,117	143,818	133,102
TOTAL USE OF FUNDS	134,274	156,549	171,713	174,013	201,618

* Actuals may not subtotal due to rounding.

Community Facilities District No. 12 (Basking Ridge) Fund (376)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	3,188	3,188	18,786	18,786	18,786
Unrestricted Beginning Fund Balance (Source)	98,459	95,604	79,502	79,502	49,727
Total Beginning Fund Balance	101,647	98,792	98,288	98,288	68,513
Revenue from the Use of Money/Property					
Interest	1,704	700	700	1,300	1,000
Total Revenue from the Use of Money/Property	1,704	700	700	1,300	1,000
Special Assessments					
Special Assessments Revenue	258,152	275,200	275,200	275,200	305,600
Total Special Assessments	258,152	275,200	275,200	275,200	305,600
TOTAL SOURCE OF FUNDS	361,503	374,692	374,188	374,788	375,113
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	58,744	75,400	75,400	75,400	73,400
DOT Personal Services	155,362	205,091	205,091	170,000	141,383
Overhead	47,624	60,875	60,875	60,875	40,138
Total Expenditures	261,730	341,366	341,366	306,275	254,921
Transfers					
Transfer to the City Hall Debt Service Fund	1,485	0	0	0	925
Total Transfers	1,485	0	0	0	925
Ending Fund Balance					
Reserve for Encumbrances (Use)	18,786	3,188	18,786	18,786	18,786
Unrestricted Ending Fund Balance (Use)	79,502	30,138	14,036	49,727	100,481
Total Ending Fund Balance	98,288	33,326	32,822	68,513	119,267
TOTAL USE OF FUNDS	361,503	374,692	374,188	374,788	375,113

* Actuals may not subtotal due to rounding.

Community Facilities District No. 13 (Guadalupe Mines) Fund (310)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	342,367	360,733	367,217	367,217	387,788
Total Beginning Fund Balance	342,367	360,733	367,217	367,217	387,788
Revenue from the Use of Money/Property					
Interest	11,040	9,300	9,300	11,000	12,000
Total Revenue from the Use of Money/Property	11,040	9,300	9,300	11,000	12,000
Special Assessments					
Special Assessments Revenue	60,635	60,800	60,800	60,800	63,400
Total Special Assessments	60,635	60,800	60,800	60,800	63,400
Transfers					
Storm Sewer Operating Fund	10,121	10,121	10,121	10,121	10,121
Total Transfers	10,121	10,121	10,121	10,121	10,121
TOTAL SOURCE OF FUNDS	424,163	440,954	447,438	449,138	473,309
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	34,541	35,160	35,160	35,160	35,160
DOT Personal Services	17,019	19,907	19,907	19,907	30,203
Overhead	5,386	6,283	6,283	6,283	8,849
Total Expenditures	56,946	61,350	61,350	61,350	74,212
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	367,217	379,604	386,088	387,788	399,097
Total Ending Fund Balance	367,217	379,604	386,088	387,788	399,097
TOTAL USE OF FUNDS	424,163	440,954	447,438	449,138	473,309

* Actuals may not subtotal due to rounding.

Community Facilities District No. 14 (Raleigh-Charlotte) Fund (379)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	2,217	2,217	2,217	2,217	2,217
Unrestricted Beginning Fund Balance (Source)	1,221,978	1,299,969	1,325,723	1,325,723	1,341,701
Total Beginning Fund Balance	1,224,195	1,302,186	1,327,940	1,327,940	1,343,918
Revenue from the Use of Money/Property					
Interest	37,906	30,000	30,000	37,000	31,000
Total Revenue from the Use of Money/Property	37,906	30,000	30,000	37,000	31,000
Special Assessments					
Special Assessments Revenue	659,603	681,000	681,000	681,000	699,800
Total Special Assessments	659,603	681,000	681,000	681,000	699,800
TOTAL SOURCE OF FUNDS	1,921,704	2,013,186	2,038,940	2,045,940	2,074,718
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	82,432	77,700	115,000	115,000	76,700
DOT Personal Services	58,073	85,870	85,870	85,547	181,465
Overhead	28,495	35,821	35,821	35,821	62,895
PRNS Non-Personal/Equipment	387,926	428,214	428,214	428,214	387,214
PRNS Personal Services	36,838	36,465	37,440	37,440	37,541
Total Expenditures	593,764	664,070	702,345	702,022	745,815
Ending Fund Balance					
Reserve for Encumbrances (Use)	2,217	2,217	2,217	2,217	2,217
Unrestricted Ending Fund Balance (Use)	1,325,723	1,346,899	1,334,378	1,341,701	1,326,686
Total Ending Fund Balance	1,327,940	1,349,116	1,336,595	1,343,918	1,328,903
TOTAL USE OF FUNDS	1,921,704	2,013,186	2,038,940	2,045,940	2,074,718

* Actuals may not subtotal due to rounding.

Community Facilities District No. 15 (Berryessa-Sierra) Fund (370)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	722,823	669,807	712,590	712,590	672,548
Total Beginning Fund Balance	722,823	669,807	712,590	712,590	672,548
Revenue from the Use of Money/Property					
Interest	23,868	15,000	15,000	21,000	12,000
Total Revenue from the Use of Money/Property	23,868	15,000	15,000	21,000	12,000
Special Assessments					
Special Assessments Revenue	99,683	103,300	103,300	103,300	106,100
Total Special Assessments	99,683	103,300	103,300	103,300	106,100
Transfers					
Storm Sewer Operating Fund	26,920	26,920	26,920	26,920	26,920
Total Transfers	26,920	26,920	26,920	26,920	26,920
TOTAL SOURCE OF FUNDS	873,294	815,027	857,810	863,810	817,568
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	127,451	157,000	157,000	157,000	156,000
DOT Personal Services	25,907	27,593	27,593	25,740	33,123
Overhead	7,346	8,522	8,522	8,522	9,722
Total Expenditures	160,704	193,115	193,115	191,262	198,845
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	712,590	621,912	664,695	672,548	618,723
Total Ending Fund Balance	712,590	621,912	664,695	672,548	618,723
TOTAL USE OF FUNDS	873,294	815,027	857,810	863,810	817,568

* Actuals may not subtotal due to rounding.

Community Facilities District No. 16 (Raleigh-Coronado) Fund (344)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	1,224,676	1,352,353	1,422,207	1,422,207	1,591,662
Total Beginning Fund Balance	1,224,676	1,352,353	1,422,207	1,422,207	1,591,662
Revenue from the Use of Money/Property					
Interest	38,577	33,000	33,000	41,000	41,000
Total Revenue from the Use of Money/Property	38,577	33,000	33,000	41,000	41,000
Special Assessments					
Special Assessments Revenue	422,214	437,100	437,100	437,100	450,200
Total Special Assessments	422,214	437,100	437,100	437,100	450,200
Transfers					
Storm Sewer Operating Fund	28,000	28,000	28,000	28,000	28,000
Total Transfers	28,000	28,000	28,000	28,000	28,000
TOTAL SOURCE OF FUNDS	1,713,467	1,850,453	1,920,307	1,928,307	2,110,862
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	153,175	165,000	165,000	165,000	168,000
DOT Personal Services	62,121	90,326	90,326	85,561	125,608
Overhead	22,046	26,183	26,183	26,183	34,744
PRNS Non-Personal/Equipment	53,918	59,901	59,901	59,901	59,901
Total Expenditures	291,260	341,410	341,410	336,645	388,253
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	1,422,207	1,509,043	1,578,897	1,591,662	1,722,609
Total Ending Fund Balance	1,422,207	1,509,043	1,578,897	1,591,662	1,722,609
TOTAL USE OF FUNDS	1,713,467	1,850,453	1,920,307	1,928,307	2,110,862

* Actuals may not subtotal due to rounding.

Community Facilities District No. 17 (Capitol Expy – Evergreen Place) (496)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	287,523	326,835	285,765	285,765	269,923
Total Beginning Fund Balance	287,523	326,835	285,765	285,765	269,923
Revenue from the Use of Money/Property					
Interest	9,100	7,300	7,300	7,300	6,500
Total Revenue from the Use of Money/Property	9,100	7,300	7,300	7,300	6,500
Special Assessments					
Special Assessments Revenue	99,314	100,400	100,400	140,400	144,300
Total Special Assessments	99,314	100,400	100,400	140,400	144,300
Developer Contributions					
Special Assessments Revenue	7,000	0	0	0	0
Total Developer Contributions	7,000	0	0	0	0
TOTAL SOURCE OF FUNDS	402,937	434,535	393,465	433,465	420,723
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	101,635	119,500	139,500	139,500	162,000
DOT Personal Services	15,537	18,284	18,284	18,284	18,863
Overhead	0	5,758	5,758	5,758	5,597
Total Expenditures	117,172	143,542	163,542	163,542	186,460
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	285,765	290,993	229,923	269,923	234,263
Total Ending Fund Balance	285,765	290,993	229,923	269,923	234,263
TOTAL USE OF FUNDS	402,937	434,535	393,465	433,465	420,723

* Actuals may not subtotal due to rounding.

Community Facilities Revenue Fund (422)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	2,734	0	0	0	0
Total Beginning Fund Balance	2,734	0	0	0	0
Revenue from the Use of Money/Property					
Interest	62	0	0	0	0
Total Revenue from the Use of Money/Property	62	0	0	0	0
TOTAL SOURCE OF FUNDS	2,796	0	0	0	0
USE OF FUNDS					
Transfers					
Transfer to the General Fund	2,796	0	0	0	0
Total Transfers	2,796	0	0	0	0
TOTAL USE OF FUNDS	2,796	0	0	0	0

* Actuals may not subtotal due to rounding.

Convention and Cultural Affairs Fund (536)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	365,834	365,834	3,871,031	3,871,031	3,871,031
Unrestricted Beginning Fund Balance (Source)	4,459,140	4,675,210	2,310,600	2,310,600	5,141,282
Total Beginning Fund Balance	4,824,974	5,041,044	6,181,631	6,181,631	9,012,313
Revenue from the Use of Money/Property					
Interest	258,815	50,000	50,000	190,000	200,000
Total Revenue from the Use of Money/Property	258,815	50,000	50,000	190,000	200,000
Transfers					
Transient Occupancy Tax Fund	11,706,778	11,757,365	11,685,591	12,060,591	13,257,365
Total Transfers	11,706,778	11,757,365	11,685,591	12,060,591	13,257,365
TOTAL SOURCE OF FUNDS	16,790,567	16,848,409	17,917,222	18,432,222	22,469,678
USE OF FUNDS					
Expenditures					
Convention Center City Free Use	22,725	50,000	75,000	75,000	138,000
Convention Facilities Industry Advisor	0	25,000	25,000	25,000	25,000
Convention Facilities Operations	7,990,994	11,879,000	8,078,231	6,702,864	11,087,000
Insurance Expenses	450,508	682,000	682,000	430,000	505,000
PW Non-Personal/Equipment	0	9,000	9,000	9,000	9,000
Team San José Executive Management Fee	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Team San José Incentive Fee	250,000	250,000	250,000	250,000	300,000
Workers' Compensation Claims	0	50,000	50,000	0	0
Total Expenditures	9,714,227	13,945,000	10,169,231	8,491,864	13,064,000
Transfers					
Transfer to the Convention and Cultural Affairs Capital Fund	100,000	100,000	100,000	100,000	500,000
Transfer to the General Fund - Contract Oversight	186,596	198,159	198,159	198,159	205,912
Transfer to the General Fund - Overhead	538,613	560,386	560,386	560,386	547,918
Transfer to the General Fund- Cultural Facilities Cap. Maint. Cost Sharing	69,500	69,500	69,500	69,500	69,500
Total Transfers	894,709	928,045	928,045	928,045	1,323,330
Ending Fund Balance					
Cultural Facilities Deferred Maintenance Reserve (Use)	0	0	0	0	3,500,000
Reserve for Encumbrances (Use)	3,871,031	365,834	3,871,031	3,871,031	3,871,031
Unrestricted Ending Fund Balance (Use)	2,310,600	1,609,530	2,948,915	5,141,282	711,317
Total Ending Fund Balance	6,181,631	1,975,364	6,819,946	9,012,313	8,082,348
TOTAL USE OF FUNDS	16,790,567	16,848,409	17,917,222	18,432,222	22,469,678

* Actuals may not subtotal due to rounding.

**Convention Center Facilities District Revenue Fund (791)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Revenue Stabilization Reserve (Source)	12,297,552	12,297,552	12,297,552	12,297,552	12,297,552
Unrestricted Beginning Fund Balance (Source)	14,354,782	14,824,782	14,741,794	14,741,794	15,273,794
Total Beginning Fund Balance	26,652,334	27,122,334	27,039,346	27,039,346	27,571,346
Transient Occupancy Tax					
Convention Center Facilities District Special Tax Revenue	32,266	0	0	0	0
Total Transient Occupancy Tax	32,266	0	0	0	0
Revenue from the Use of Money/Property					
Interest	911,730	500,000	750,000	750,000	500,000
Total Revenue from the Use of Money/Property	911,730	500,000	750,000	750,000	500,000
Convention Center Facilities District Special Tax					
Convention Center Facilities District Special Tax Revenue	12,186,510	12,000,000	12,200,000	13,000,000	14,200,000
Total Convention Center Facilities District Special Tax	12,186,510	12,000,000	12,200,000	13,000,000	14,200,000
TOTAL SOURCE OF FUNDS	39,782,840	39,622,334	39,989,346	40,789,346	42,271,346
USE OF FUNDS					
Expenditures					
Debt Service: Lease Revenue Bonds (Series 2022A)	10,160,494	10,605,000	10,605,000	10,605,000	10,862,000
Total Expenditures	10,160,494	10,605,000	10,605,000	10,605,000	10,862,000
Transfers					
Transfer to the Convention Center Facilities District Capital Fund	2,463,000	2,043,000	2,493,000	2,493,000	9,000,000
Transfer to the General Fund	120,000	120,000	120,000	120,000	120,000
Total Transfers	2,583,000	2,163,000	2,613,000	2,613,000	9,120,000
Ending Fund Balance					
Revenue Stabilization Reserve (Use)	12,297,552	12,297,552	12,297,552	12,297,552	12,297,552
Unrestricted Ending Fund Balance (Use)	14,741,794	14,556,782	14,473,794	15,273,794	9,991,794
Total Ending Fund Balance	27,039,346	26,854,334	26,771,346	27,571,346	22,289,346
TOTAL USE OF FUNDS	39,782,840	39,622,334	39,989,346	40,789,346	42,271,346

* Actuals may not subtotal due to rounding.

Coronavirus Relief Fund (401)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	29,622	0	0	0	0
Total Beginning Fund Balance	29,622	0	0	0	0
TOTAL SOURCE OF FUNDS	29,622	0	0	0	0
USE OF FUNDS					
Expenditures					
COVID-19 Personal Services	29,622	0	0	0	0
Total Expenditures	29,622	0	0	0	0
TOTAL USE OF FUNDS	29,622	0	0	0	0

* Actuals may not subtotal due to rounding.

Downtown Property And Business Improvement District Fund (302)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	128,321	128,321	69,820	69,820	69,820
Unrestricted Beginning Fund Balance (Source)	2,261,506	2,384,166	2,452,414	2,452,414	2,603,152
Total Beginning Fund Balance	2,389,827	2,512,487	2,522,234	2,522,234	2,672,972
Revenue from the Use of Money/Property					
Interest	35,979	40,000	40,000	34,000	35,000
Total Revenue from the Use of Money/Property	35,979	40,000	40,000	34,000	35,000
Special Assessments					
Special Assessments Revenue	4,051,588	4,223,207	4,223,207	4,223,207	4,434,367
Total Special Assessments	4,051,588	4,223,207	4,223,207	4,223,207	4,434,367
Transfers					
General Fund	1,252,305	1,323,969	1,323,969	1,323,969	1,377,030
General Purpose Parking Fund	77,447	77,447	77,447	77,447	77,447
Total Transfers	1,329,752	1,401,416	1,401,416	1,401,416	1,454,477
TOTAL SOURCE OF FUNDS	7,807,146	8,177,110	8,186,857	8,180,857	8,596,816
USE OF FUNDS					
Expenditures					
Additional Services	46,027	72,483	72,483	72,483	74,246
Downtown Property and Business Improvement District	4,622,501	4,885,826	4,885,826	4,885,826	5,130,117
Downtown Transit Mall	500,818	478,509	478,509	478,509	490,149
General Benefit Contribution	95,603	51,067	51,067	51,067	52,309
Overhead	0	0	0	0	9,154
PW Personal Services	19,963	20,000	20,000	20,000	20,000
Total Expenditures	5,284,912	5,507,885	5,507,885	5,507,885	5,775,975
Ending Fund Balance					
Reserve for Encumbrances (Use)	69,820	128,321	69,820	69,820	69,820
Unrestricted Ending Fund Balance (Use)	2,452,414	2,540,904	2,609,152	2,603,152	2,751,021
Total Ending Fund Balance	2,522,234	2,669,225	2,678,972	2,672,972	2,820,841
TOTAL USE OF FUNDS	7,807,146	8,177,110	8,186,857	8,180,857	8,596,816

* Actuals may not subtotal due to rounding.

**Economic Development Administration Loan Fund (444)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	7,395	7,520	7,628	7,628	7,778
Total Beginning Fund Balance	7,395	7,520	7,628	7,628	7,778
Revenue from the Use of Money/Property					
Interest	233	150	150	150	150
Total Revenue from the Use of Money/Property	233	150	150	150	150
TOTAL SOURCE OF FUNDS	7,628	7,670	7,778	7,778	7,928
USE OF FUNDS					
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	7,628	7,670	7,778	7,778	7,928
Total Ending Fund Balance	7,628	7,670	7,778	7,778	7,928
TOTAL USE OF FUNDS	7,628	7,670	7,778	7,778	7,928

* Actuals may not subtotal due to rounding.

Edward Byrne Memorial Justice Assistance Grant Trust Fund (474)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	0	0	377,491	377,491	377,491
Unrestricted Beginning Fund Balance (Source)	442	(75,011)	(301,596)	(301,596)	0
Total Beginning Fund Balance	442	(75,011)	75,895	75,895	377,491
Revenue from Federal Government					
Federal Government Revenue	132,694	1,148,059	1,474,703	1,474,703	0
Total Revenue from Federal Government	132,694	1,148,059	1,474,703	1,474,703	0
TOTAL SOURCE OF FUNDS	133,136	1,073,048	1,550,598	1,550,598	377,491
USE OF FUNDS					
Expenditures					
2018 Justice Assistance Grant	73,514	0	0	0	0
2019 Justice Assistance Grant	1,349	0	0	0	0
2020 Justice Assistance Grant	0	206,215	81,501	81,501	0
2021 Justice Assistance Grant	33,640	127,668	120,579	120,579	0
2022 Justice Assistance Grant	24,191	343,325	343,325	343,325	0
2023 Justice Assistance Grant	0	395,840	293,969	293,969	0
2024 Justice Assistance Grant	0	0	333,733	333,733	0
Total Expenditures	132,694	1,073,048	1,173,107	1,173,107	0
Ending Fund Balance					
Reserve for Encumbrances (Use)	377,491	0	377,491	377,491	377,491
Unrestricted Ending Fund Balance (Use)	(377,049)	0	0	0	0
Total Ending Fund Balance	442	0	377,491	377,491	377,491
TOTAL USE OF FUNDS	133,136	1,073,048	1,550,598	1,550,598	377,491

* Actuals may not subtotal due to rounding.

Emergency Reserve Fund (406)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	2,550,934	2,550,934	65,876	65,876	65,876
Unrestricted Beginning Fund Balance (Source)	(26,876,252)	(28,802,302)	(22,643,730)	(22,643,730)	(25,369,203)
Total Beginning Fund Balance	<u>(24,325,318)</u>	<u>(26,251,368)</u>	<u>(22,577,854)</u>	<u>(22,577,854)</u>	<u>(25,303,327)</u>
Revenue from Local Agencies					
Reimbursements	521,732	0	0	0	0
Total Revenue from Local Agencies	<u>521,732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenue from Federal Government					
Emergency Rental Assistance	997,842	0	0	0	0
Federal Emergency Management Agency (FEMA)	621,710	30,210,000	30,210,000	38,527	29,061,245
Total Revenue from Federal Government	<u>1,619,552</u>	<u>30,210,000</u>	<u>30,210,000</u>	<u>38,527</u>	<u>29,061,245</u>
Transfers					
General Fund	0	0	0	0	10,000,000
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000,000</u>
TOTAL SOURCE OF FUNDS	<u>(22,184,034)</u>	<u>3,958,632</u>	<u>7,632,146</u>	<u>(22,539,327)</u>	<u>13,757,918</u>
USE OF FUNDS					
Expenditures					
2022-2023 Storm Response and Recovery	373,442	264,000	264,000	264,000	0
COVID-19 Emergency Response	2,180	0	0	0	0
Emergency Response and Recovery	0	0	500,000	500,000	500,000
Resident Relief - Rent Relief Program	18,198	0	0	0	0
Total Expenditures	<u>393,820</u>	<u>264,000</u>	<u>764,000</u>	<u>764,000</u>	<u>500,000</u>
Transfers					
Transfer to the General Fund	0	0	2,000,000	2,000,000	0
Total Transfers	<u>0</u>	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
Ending Fund Balance					
FEMA Non-Reimbursable Expenses Reserve	0	0	3,000,000	0	13,000,000
Reserve for Encumbrances (Use)	65,876	2,550,934	65,876	65,876	65,876
Unrestricted Ending Fund Balance (Use)	(22,643,730)	1,143,698	1,802,270	(25,369,203)	192,042
Total Ending Fund Balance	<u>(22,577,854)</u>	<u>3,694,632</u>	<u>4,868,146</u>	<u>(25,303,327)</u>	<u>13,257,918</u>
TOTAL USE OF FUNDS	<u>(22,184,034)</u>	<u>3,958,632</u>	<u>7,632,146</u>	<u>(22,539,327)</u>	<u>13,757,918</u>

* Actuals may not subtotal due to rounding.

Federal Drug Forfeiture Fund (419)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	426,992	426,992	517,132	517,132	517,132
Total Beginning Fund Balance	426,992	426,992	517,132	517,132	517,132
Revenue from Federal Government					
Federal Revenue	85,264	0	0	0	0
Interest	4,876	0	0	0	0
Total Revenue from Federal Government	90,140	0	0	0	0
TOTAL SOURCE OF FUNDS	517,132	426,992	517,132	517,132	517,132
USE OF FUNDS					
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	517,132	426,992	517,132	517,132	517,132
Total Ending Fund Balance	517,132	426,992	517,132	517,132	517,132
TOTAL USE OF FUNDS	517,132	426,992	517,132	517,132	517,132

* Actuals may not subtotal due to rounding.

Federated Retiree Healthcare Trust Fund (124)

STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actual	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Claims (Source)	374,608,000	383,890,600	413,538,000	413,538,000	425,776,000
Total Beginning Fund Balance	374,608,000	383,890,600	413,538,000	413,538,000	425,776,000
Revenue from the Use of Money/Property					
Participant Income	9,891,000	8,685,000	8,685,000	8,683,000	8,490,000
Investment Income	37,149,000	17,421,000	17,421,000	19,315,000	19,846,000
Total Revenue from the Use of Money/Property	47,040,000	26,106,000	26,106,000	27,998,000	28,336,000
Transfers					
City Contributions	25,357,000	20,400,000	20,400,000	20,352,000	21,900,000
Total Transfers	25,357,000	20,400,000	20,400,000	20,352,000	21,900,000
TOTAL SOURCE OF FUNDS	447,005,000	430,396,600	460,044,000	461,888,000	476,012,000
USE OF FUNDS					
Expenditures					
Health Insurance	32,635,000	36,093,000	36,093,000	35,587,000	36,576,000
Professional Fees	832,000	500,000	500,000	525,000	551,000
Total Expenditures	33,467,000	36,593,000	36,593,000	36,112,000	37,127,000
Ending Fund Balance					
Reserve for Claims (Use)	413,538,000	393,803,600	423,451,000	425,776,000	438,885,000
Total Ending Fund Balance	413,538,000	393,803,600	423,451,000	425,776,000	438,885,000
TOTAL USE OF FUNDS	447,005,000	430,396,600	460,044,000	461,888,000	476,012,000

This Statement of Source and Use is for display purposes only. The Federated City Employees Retirement Plan Board of Administration approved the annual administrative budget on 4/17/25.

Federated Retirement Fund (134)

STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actual	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Claims (Source)	2,907,315,000	3,020,606,000	3,154,443,000	3,154,443,000	3,289,683,000
Total Beginning Fund Balance	2,907,315,000	3,020,606,000	3,154,443,000	3,154,443,000	3,289,683,000
Revenue from the Use of Money/Property					
Participant Income	33,933,000	35,708,000	35,708,000	35,714,000	40,536,000
Investment Income	257,583,000	155,284,000	155,284,000	162,504,000	170,032,000
Total Revenue from the Use of Money/Property	291,516,000	190,992,000	190,992,000	198,218,000	210,568,000
Transfers					
City Contributions	218,313,000	234,326,000	234,326,000	206,449,000	209,552,000
1980 COLA	500	500	500	500	500
1990 COLA	3,400	4,000	4,000	2,500	2,500
Total Transfers	218,316,900	234,330,500	234,330,500	206,452,000	209,555,000
TOTAL SOURCE OF FUNDS	3,417,147,900	3,445,928,500	3,579,765,500	3,559,113,000	3,709,806,000
USE OF FUNDS					
Expenditures					
Retirement Personal Services	4,407,000	5,111,000	5,111,000	4,507,000	4,981,000
Retirement Non-Personal/Equipment	1,301,000	894,000	894,000	788,000	870,000
Benefits	256,565,000	263,433,000	263,433,000	263,653,000	273,782,000
Professional Fees	428,000	757,000	757,000	479,000	975,000
1980 COLA	500	500	500	500	500
1990 COLA	3,400	4,000	4,000	2,500	2,500
Total Expenditures	262,704,900	270,199,500	270,199,500	269,430,000	280,611,000
Ending Fund Balance					
Reserve for Claims (Use)	3,154,443,000	3,175,729,000	3,309,566,000	3,289,683,000	3,429,195,000
Total Ending Fund Balance	3,154,443,000	3,175,729,000	3,309,566,000	3,289,683,000	3,429,195,000
TOTAL USE OF FUNDS	3,417,147,900	3,445,928,500	3,579,765,500	3,559,113,000	3,709,806,000

This Statement of Source and Use is for display purposes only. The Federated City Employees' Retirement Plan Board of Administration approved the annual administrative budget on 4/17/25. It should be noted that the personal services costs reflected in this statement can vary from the budget presented to the Board due to revised salary, retirement, and benefit costs when compared to those that were projected in March.

Fire Development Fee Program Fund (240)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	376,393	376,393	367,043	367,043	367,043
Unrestricted Beginning Fund Balance (Source)	2,382,003	1,588,200	2,119,708	2,119,708	514,189
Total Beginning Fund Balance	2,758,396	1,964,593	2,486,751	2,486,751	881,232
Licenses and Permits					
Fire Development Program Fees	9,065,639	9,570,000	9,570,000	7,970,000	10,513,000
Total Licenses and Permits	9,065,639	9,570,000	9,570,000	7,970,000	10,513,000
Revenue from the Use of Money/Property					
Interest	72,054	35,000	35,000	35,000	35,000
Total Revenue from the Use of Money/Property	72,054	35,000	35,000	35,000	35,000
TOTAL SOURCE OF FUNDS	11,896,089	11,569,593	12,091,751	10,491,751	11,429,232
USE OF FUNDS					
Expenditures					
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	30,016	45,630	39,130	27,542	56,280
Development Fee Program - Shared Resources Personal Services (Finance)	4,497	6,436	6,436	6,272	7,157
Development Fee Program - Shared Resources Personal Services (ITD)	149,529	196,053	157,039	157,039	185,749
Fire Development Fee Program - Non- Personal/Equipment (Fire)	45,497	216,699	216,699	45,814	199,357
Fire Development Fee Program - Non- Personal/Equipment (PBCE)	47,731	79,917	89,917	40,430	127,517
Fire Development Fee Program - Personal Services (Fire)	7,575,925	8,248,210	8,248,210	7,740,814	8,109,257
Fire Development Fee Program - Personal Services (PBCE)	0	38,222	38,222	24,558	25,800
Fire Development Fee Program - Personal Services (PW)	11,442	13,670	13,670	15,020	14,067
Fire Inspection Improvements	7,447	298,757	148,757	2,719	147,259
ITD Non-Personal/Equipment	0	51,000	51,000	51,000	0
OED Personal Services	24,615	0	0	0	0
Overhead	1,305,747	1,365,383	1,365,383	1,365,383	1,362,632
Total Expenditures	9,202,446	10,559,977	10,374,463	9,476,591	10,235,075
Transfers					
Transfer to the City Hall Debt Service Fund	206,892	133,928	133,928	133,928	115,059
Total Transfers	206,892	133,928	133,928	133,928	115,059

* Actuals may not subtotal due to rounding.

Fire Development Fee Program Fund (240)
STATEMENT OF SOURCE AND USE OF FUNDS

Ending Fund Balance					
Reserve for Encumbrances (Use)	367,043	376,393	367,043	367,043	367,043
Unrestricted Ending Fund Balance (Use)	2,119,708	499,295	1,216,317	514,189	712,055
Total Ending Fund Balance	<u>2,486,751</u>	<u>875,688</u>	<u>1,583,360</u>	<u>881,232</u>	<u>1,079,098</u>
 TOTAL USE OF FUNDS	 <u>11,896,089</u>	 <u>11,569,593</u>	 <u>12,091,751</u>	 <u>10,491,751</u>	 <u>11,429,232</u>

* Actuals may not subtotal due to rounding.

Fire Retiree Healthcare Trust Fund (126)

STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actual	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Claims (Source)	106,475,000	120,136,000	123,995,000	123,995,000	138,347,000
Total Beginning Fund Balance	<u>106,475,000</u>	<u>120,136,000</u>	<u>123,995,000</u>	<u>123,995,000</u>	<u>138,347,000</u>
Revenue from the Use of Money/Property					
Investment Income	11,373,000	7,565,000	7,565,000	7,641,000	8,668,000
Total Revenue from the Use of Money/Property	<u>11,373,000</u>	<u>7,565,000</u>	<u>7,565,000</u>	<u>7,641,000</u>	<u>8,668,000</u>
Transfers					
City Contributions	11,050,000	11,917,000	11,917,000	11,917,000	12,276,000
Total Transfers	<u>11,050,000</u>	<u>11,917,000</u>	<u>11,917,000</u>	<u>11,917,000</u>	<u>12,276,000</u>
TOTAL SOURCE OF FUNDS	<u>128,898,000</u>	<u>139,618,000</u>	<u>143,477,000</u>	<u>143,553,000</u>	<u>159,291,000</u>
USE OF FUNDS					
Expenditures					
Health Insurance	4,866,000	4,096,000	4,096,000	5,161,000	5,442,000
Professional Fees	37,000	27,000	27,000	45,000	46,000
Total Expenditures	<u>4,903,000</u>	<u>4,123,000</u>	<u>4,123,000</u>	<u>5,206,000</u>	<u>5,488,000</u>
Ending Fund Balance					
Reserve for Claims (Use)	123,995,000	135,495,000	139,354,000	138,347,000	153,803,000
Total Ending Fund Balance	<u>123,995,000</u>	<u>135,495,000</u>	<u>139,354,000</u>	<u>138,347,000</u>	<u>153,803,000</u>
TOTAL USE OF FUNDS	<u>128,898,000</u>	<u>139,618,000</u>	<u>143,477,000</u>	<u>143,553,000</u>	<u>159,291,000</u>

This Statement of Source and Use is for display purposes only. The Police and Fire Retirement Plan Board of Administration approved the administrative budget on 4/3/25.

Gas Tax Maintenance And Construction Fund - 1943 (409)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Gas Tax					
Gas Tax Revenue	8,378,989	8,400,000	8,400,000	8,600,000	9,100,000
Total Gas Tax	8,378,989	8,400,000	8,400,000	8,600,000	9,100,000
TOTAL SOURCE OF FUNDS	8,378,989	8,400,000	8,400,000	8,600,000	9,100,000
USE OF FUNDS					
Transfers					
Street Maintenance on a monthly basis as available	8,378,989	8,400,000	8,400,000	8,600,000	9,100,000
Total Transfers	8,378,989	8,400,000	8,400,000	8,600,000	9,100,000
TOTAL USE OF FUNDS	8,378,989	8,400,000	8,400,000	8,600,000	9,100,000

* Actuals may not subtotal due to rounding.

Gas Tax Maintenance And Construction Fund - 1964 (410)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Gas Tax					
Gas Tax Revenue	3,651,255	3,700,000	3,700,000	3,900,000	4,100,000
Total Gas Tax	3,651,255	3,700,000	3,700,000	3,900,000	4,100,000
TOTAL SOURCE OF FUNDS	3,651,255	3,700,000	3,700,000	3,900,000	4,100,000
USE OF FUNDS					
Transfers					
Street Maintenance on a monthly basis as available	3,651,255	3,700,000	3,700,000	3,900,000	4,100,000
Total Transfers	3,651,255	3,700,000	3,700,000	3,900,000	4,100,000
TOTAL USE OF FUNDS	3,651,255	3,700,000	3,700,000	3,900,000	4,100,000

* Actuals may not subtotal due to rounding.

Gas Tax Maintenance And Construction Fund - 1990 (411)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Gas Tax					
Gas Tax Revenue	6,178,815	6,300,000	6,300,000	6,500,000	6,800,000
Total Gas Tax	6,178,815	6,300,000	6,300,000	6,500,000	6,800,000
TOTAL SOURCE OF FUNDS	6,178,815	6,300,000	6,300,000	6,500,000	6,800,000
USE OF FUNDS					
Transfers					
Street Maintenance on a monthly basis as available	6,178,815	6,300,000	6,300,000	6,500,000	6,800,000
Total Transfers	6,178,815	6,300,000	6,300,000	6,500,000	6,800,000
TOTAL USE OF FUNDS	6,178,815	6,300,000	6,300,000	6,500,000	6,800,000

* Actuals may not subtotal due to rounding.

General Purpose Parking Fund (533)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Emergency Repairs Reserve (Source)	700,000	700,000	700,000	700,000	700,000
Parking Meter District Area Reserve (Source)	0	300,000	300,000	300,000	600,000
Reserve for Encumbrances (Source)	2,169,431	2,169,431	1,825,762	1,825,762	1,825,762
Unrestricted Beginning Fund Balance (Source)	6,408,999	4,533,940	5,041,858	5,041,858	4,577,848
Total Beginning Fund Balance	9,278,430	7,703,371	7,867,620	7,867,620	7,703,610
Revenue from the Use of Money/Property					
Interest	181,600	90,000	90,000	163,000	150,000
Total Revenue from the Use of Money/Property	181,600	90,000	90,000	163,000	150,000
Fees, Rates, and Charges					
Parking Lots and Garages	12,546,214	12,000,000	12,000,000	12,200,000	12,000,000
Parking Meters	3,198,094	3,000,000	3,000,000	3,096,808	3,000,000
Parking Meter Removal Fees	444	0	0	3,192	0
Total Fees, Rates, and Charges	15,744,752	15,000,000	15,000,000	15,300,000	15,000,000
Other Revenue					
Miscellaneous	121,506	100,000	100,000	100,000	100,000
Total Other Revenue	121,506	100,000	100,000	100,000	100,000
TOTAL SOURCE OF FUNDS	25,326,288	22,893,371	23,057,620	23,430,620	22,953,610
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	8,065,660	7,593,653	7,593,653	7,593,653	7,659,653
DOT Personal Services	2,356,914	3,034,437	3,034,437	2,773,710	3,135,346
ITD Non-Personal/Equipment	8,970	9,401	9,401	9,401	14,812
ITD Personal Services	7,951	8,678	8,678	8,678	8,887
Overhead	1,738,008	1,561,370	1,561,370	1,561,370	1,488,330
Police Garage Security Services	310,712	350,000	350,000	286,000	350,000
PW Non-Personal/Equipment	12,076	29,488	29,488	17,375	29,488
PW Personal Services	0	50,000	50,000	10,000	50,000
Workers' Compensation Claims	4,508	5,000	5,000	5,000	20,000
Total Expenditures	12,504,799	12,642,027	12,642,027	12,265,187	12,756,516

* Actuals may not subtotal due to rounding.

General Purpose Parking Fund (533)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Transfers					
Transfer to the City Hall Debt Service Fund	75,065	65,212	65,212	65,212	66,525
Transfer to the Downtown Property and Business Improvement District Fund	77,447	77,447	77,447	77,447	77,447
Transfer to the General Fund	365,000	365,000	365,000	365,000	365,000
Transfer to the General Fund - San Jose Downtown Association	436,357	454,164	454,164	454,164	263,060
Transfer to the General Purpose Parking Capital Fund	4,000,000	2,500,000	2,500,000	2,500,000	1,500,000
Total Transfers	4,953,869	3,461,823	3,461,823	3,461,823	2,272,032
Ending Fund Balance					
Emergency Repairs Reserve (Use)	700,000	700,000	700,000	700,000	700,000
Parking Meter District Area Reserve (Use)	300,000	600,000	600,000	600,000	900,000
Reserve for Encumbrances (Use)	1,825,762	2,169,431	1,825,762	1,825,762	1,825,762
Unrestricted Ending Fund Balance (Use)	5,041,858	3,320,090	3,828,008	4,577,848	4,499,300
Total Ending Fund Balance	7,867,620	6,789,521	6,953,770	7,703,610	7,925,062
TOTAL USE OF FUNDS	25,326,288	22,893,371	23,057,620	23,430,620	22,953,610

* Actuals may not subtotal due to rounding.

Gift Trust Fund (139)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	379,151	391,463	48,486	48,486	48,486
Unrestricted Beginning Fund Balance (Source)	3,710,043	885,000	4,043,429	3,994,943	812,000
Total Beginning Fund Balance	4,089,194	1,276,463	4,091,915	4,043,429	860,486
Other Revenue					
Clerk Purposes	531	0	0	0	0
DOT Purposes	50,724	0	0	0	0
Library Purposes	129,951	0	0	0	0
OED Purposes	3,832	0	0	0	0
Other Purposes	23,474	0	0	0	0
PRNS Purposes	189,152	0	49,154	49,154	0
Public Safety Purposes	6,348	0	0	0	0
PW Purposes	476,758	0	0	0	0
Total Other Revenue	880,770	0	49,154	49,154	0
TOTAL SOURCE OF FUNDS	4,969,964	1,276,463	4,141,069	4,092,583	860,486
USE OF FUNDS					
Expenditures					
Airport Military Lounge	0	0	642	642	0
Albino, Erminia and Alba Joyce Martini Memorial Fund	0	28,000	114,074	85,074	29,000
Alma Community Center Older Adults Programming Donation	0	0	5,349	5,349	0
Almaden Lake Park	19,081	0	78,438	55,753	20,000
Almaden Lake Park Rangers	0	0	760	760	0
Almaden Winery Improvements	(706)	0	32,302	32,302	0
Alum Rock Park	0	0	29,847	29,847	0
Alviso Community Center	0	0	24,469	24,469	0
Alviso Recreation and Teen Program	0	0	2,037	2,037	0
Animal Adoption	0	0	4,813	4,813	0
Animal Services Donations	327,262	158,000	961,442	686,986	240,000
Annual District I Festival in the Park	0	0	1,785	1,785	0
Anti-Theft Car Campaign	0	0	7	7	0
Art + Technology Program	3,620	30,000	60,042	23,768	15,000
Art Work	0	0	9,977	9,977	0
Arts and Education Week	0	0	9,503	9,503	0
Berryessa Center Art Project	0	0	2,745	2,745	0
Berryessa Senior Programming Gift	767	0	14,581	14,581	0
Berryessa Special Events Gift	0	0	696	696	0
Books for Little Hands	6,377	0	100	100	0

* Actuals may not subtotal due to rounding.

Gift Trust Fund (139)
STATEMENT OF SOURCE AND USE OF FUNDS

USE OF FUNDS	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
	Actuals *	Adopted	Modified	Estimate	Proposed
Expenditures					
CADPE - Drug Education	0	0	165	165	0
Calabazas BMX Park	0	0	3,293	3,293	0
Calabazas Branch Library	1,816	0	37	37	0
Camden Community Center Miscellaneous Gifts	401	0	3,470	3,470	0
Canine Unit	5,474	0	7,320	7,320	0
Castro School Landscaping	0	0	7,912	7,912	0
Child Safety Seats	0	0	287	287	0
Children's Interview Center	0	0	32,210	32,210	0
Coleman / Guadalupe Traffic Study and Mitigation	0	0	16,934	16,934	0
Combined Gifts	0	0	7,552	7,552	0
Commodore Park Maintenance	0	0	16,753	16,753	0
Communications Facility Fitness Center	0	0	277	277	0
Community Cultural Council	0	0	4,241	4,241	0
CommUnity Resource Fair	0	0	26,896	26,896	0
Community Services Program	0	0	3,307	3,307	0
Crime Prevention Committee	0	0	957	957	0
Cultural Performance	0	0	200	200	0
Cybercadet Program	0	0	604	604	0
Dando Artwork Maintenance	0	0	26,574	26,574	0
Emma Prusch Farm Park	0	0	12,002	12,002	0
Enhanced Crosswalk at Hedding and Elm Streets	0	0	10,533	10,533	0
Evergreen Senior Programming Gift	0	0	6,952	6,952	0
Facebook	112,552	160,000	210,966	157,966	53,000
Family Camp Camperships	0	0	6,325	6,325	0
Friends of Paul Moore Park	0	0	4,566	4,566	0
G.E.A.R. Program	0	0	31	31	0
Garbage Stickers	0	0	50,204	37,204	13,000
Go Girl Go BAWSI	0	0	1,198	1,198	0
Grace Community Center	0	0	44,682	44,682	0
Gullo Park Turf Irrigation	0	0	20,684	20,684	0
Hazardous Material Training	0	0	885	885	0
Heliport System Plan Study	0	0	32,250	32,250	0
Incubation Office Project	0	0	9,934	9,934	0
Internet Crimes Against Children	0	0	232	232	0
Investigative Enhancement	0	0	882	882	0
IPA's Teen Leadership Council	0	0	2,381	2,381	0
J. Ward Memorial Scholarship	0	0	1,334	1,334	0
Japanese Friendship Garden	0	0	18,232	18,232	0
Kinjo Gardens	0	0	6,198	6,198	0
Lake Cunningham Skate Park	0	0	7,622	7,622	0
Leland High School Tennis	0	0	2,762	2,762	0
Library Literacy Project	8,653	0	37,064	37,064	0
Library-General Gifts	170,695	115,000	429,464	341,994	107,000
Major Awards Banquet	0	0	98	98	0
Mayfair Senior Programming Gift	0	0	7,850	7,850	0
Mayor's College Motivation Program	0	0	22,948	22,948	0
Mayor's Gang Prevention Task Force Clean Slate Program	1,023	0	23,336	13,735	0

* Actuals may not subtotal due to rounding.

Gift Trust Fund (139)
STATEMENT OF SOURCE AND USE OF FUNDS

USE OF FUNDS	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
	Actuals *	Adopted	Modified	Estimate	Proposed
Expenditures					
Mayor's Safe Families	0	0	127	127	0
Miscellaneous Gifts	0	0	39	39	0
Miscellaneous Gifts under \$5,000	0	0	29,643	29,643	0
Miscellaneous Gifts Under \$1,000	0	0	20,672	20,672	0
Mise and Starbird Gift	0	13,000	53,213	40,213	13,000
Mitty/Bevans Pedestrian Safety Project	0	0	10,788	10,788	0
N. San Pedro Area Park Maintenance	0	32,000	128,890	96,890	32,000
Newhall Park Maintenance	15,860	110,000	164,601	123,601	41,000
Nicolas Prusch Swimming	204,281	0	13,379	13,379	0
O'Donnell's Gardens Park	0	0	7,196	7,196	0
Our City Forest	0	0	17	17	0
Overfelt Gardens	0	0	1,830	1,830	0
Pedestrian Enhancements - International Circle and Hospital Parkway	0	0	2,458	2,458	0
Police & School Partnership Program	0	0	1,175	1,175	0
Police Educational Robot	0	0	277	277	0
Police Mounted Unit	0	0	19,304	19,304	0
Police Reserves Unit	0	0	2,677	2,677	0
Public Education Program	10,359	0	17,844	17,844	0
River Oaks Park Maintenance	0	24,000	96,105	72,105	24,000
Robbery Secret Witness	0	0	2,013	2,013	0
Roosevelt Roller Hockey Rink Legacy Project 2018-2019	0	28,000	111,101	83,101	28,000
Rotary Playgarden Improvements	0	17,000	68,319	51,319	17,000
RP & CS General Gifts over \$1,000	0	15,000	60,497	45,497	15,000
S.A.V.E. Program	0	0	39,645	39,645	0
Safe Summer Initiative	0	0	26,126	26,126	0
San José Vietnam War Memorial	0	0	13,557	13,557	0
Scholastic Crime Stoppers	0	0	621	621	0
School Safety Gifts	0	0	80	80	0
Seven Trees Music Wish Book	0	0	37,053	37,053	0
Spay / Neuter Program	7,879	16,000	64,831	48,831	16,000
Sponsorship Gifts	0	0	196	196	0
St. James Park Landscaping	0	0	9,325	9,325	0
Trauma Kits	0	0	235	235	0
Vista Montana Park Maintenance	21,036	139,000	595,382	446,382	149,000
Volunteer Program	0	0	85	85	0
Willow Glen Founders Day	0	0	790	790	0
Willow Glen Senior Programming	3,826	0	4,446	4,446	0
Youth Commission	6,279	0	3,833	3,833	0
Total Expenditures	926,535	885,000	4,092,583	3,232,097	812,000
Ending Fund Balance					
Reserve for Encumbrances (Use)	48,486	391,463	48,486	48,486	48,486
Unrestricted Ending Fund Balance (Use)	3,994,943	0	0	812,000	0
Total Ending Fund Balance	4,043,429	391,463	48,486	860,486	48,486
TOTAL USE OF FUNDS	4,969,964	1,276,463	4,141,069	4,092,583	860,486

* Actuals may not subtotal due to rounding.

**Home Investment Partnership Program Trust Fund (445)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Housing Project Reserve (Source)	0	3,000,000	3,000,000	3,000,000	259,291
Reserve for Encumbrances (Source)	120,272	120,272	120,272	120,272	120,272
Unrestricted Beginning Fund Balance (Source)	5,042,630	5,161,815	(3,095,034)	(3,095,034)	1,764,613
Total Beginning Fund Balance	5,162,902	8,282,087	25,238	25,238	2,144,176
Revenue from the Use of Money/Property					
Interest	164,306	200,000	200,000	200,000	200,000
Loan Repayments	719,947	150,000	150,000	150,000	150,000
Total Revenue from the Use of Money/Property	884,253	350,000	350,000	350,000	350,000
Revenue from Federal Government					
American Rescue Plan Act	0	11,676,334	11,676,334	11,676,334	0
HOME Entitlement Grants	471,776	2,655,376	8,667,095	4,102,633	2,552,607
Total Revenue from Federal Government	471,776	14,331,710	20,343,429	15,778,967	2,552,607
TOTAL SOURCE OF FUNDS	6,518,931	22,963,797	20,718,667	16,154,205	5,046,783
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	2,155	0	0	0	0
Fair Housing	200,000	200,000	200,000	200,000	200,000
Housing Loans and Grants	5,625,000	0	0	0	0
Housing Non-Personal/Equipment	9,090	46,714	46,714	46,714	46,714
Housing Personal Services	12,110	79,357	79,357	79,357	113,038
Housing Shelter	525,949	4,406,826	3,880,826	2,305,622	2,110,762
Overhead	114,194	23,682	23,682	23,682	52,093
Supportive Services	0	5,424,884	2,424,884	2,072,734	0
Tenant Based Rental Assistance	0	4,500,000	9,251,450	9,251,450	0
Total Expenditures	6,488,498	14,681,463	15,906,913	13,979,559	2,522,607
Transfers					
Transfer to the City Hall Debt Service Fund	5,195	30,470	30,470	30,470	0
Total Transfers	5,195	30,470	30,470	30,470	0
Ending Fund Balance					
Housing Project Reserve (Use)	3,000,000	7,000,000	3,248,550	259,291	259,291
Reserve for Encumbrances (Use)	120,272	120,272	120,272	120,272	120,272
Unrestricted Ending Fund Balance (Use)	(3,095,034)	1,131,592	1,412,462	1,764,613	2,144,613
Total Ending Fund Balance	25,238	8,251,864	4,781,284	2,144,176	2,524,176
TOTAL USE OF FUNDS	6,518,931	22,963,797	20,718,667	16,154,205	5,046,783

* Actuals may not subtotal due to rounding.

Homeless Housing, Assistance, and Prevention Fund (454)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	8,928,974	8,928,974	14,422,733	14,422,733	14,422,733
Unrestricted Beginning Fund Balance (Source)	(7,102,222)	19,637,297	(11,281,118)	(11,281,118)	10,456,479
Total Beginning Fund Balance	1,826,752	28,566,271	3,141,615	3,141,615	24,879,212
Revenue from the Use of Money/Property					
Interest	1,314,863	500,000	500,000	500,000	500,000
Total Revenue from the Use of Money/Property	1,314,863	500,000	500,000	500,000	500,000
Revenue from State of California					
Homeless Housing Assistance and Prevention Grant	27,465,700	14,433,156	41,717,996	49,934,477	0
Total Revenue from State of California	27,465,700	14,433,156	41,717,996	49,934,477	0
TOTAL SOURCE OF FUNDS	30,607,315	43,499,427	45,359,611	53,576,092	25,379,212
USE OF FUNDS					
Expenditures					
Emergency Shelters	24,232,846	6,525,000	19,847,875	17,597,263	8,000,000
Grant Administration	343,902	4,347,692	4,250,692	1,958,677	1,718,675
Homeless Youth	1,231,784	4,071,658	791,658	2,252,337	0
Homelessness Prevention System	1,538,115	2,931,096	126,954	3,136,141	0
Loan Administration	81,076	55,614	55,614	0	57,387
Overhead	10,753	199,278	199,278	199,278	470,577
Street Outreach and Support Services	0	5,900,000	5,650,000	3,550,626	0
Total Expenditures	27,438,476	24,030,338	30,922,071	28,694,322	10,246,639
Transfers					
Transfer to the City Hall Debt Service Fund	27,224	2,558	2,558	2,558	37,396
Total Transfers	27,224	2,558	2,558	2,558	37,396
Ending Fund Balance					
Reserve for Encumbrances (Use)	14,422,733	8,928,974	14,422,733	14,422,733	14,422,733
Unrestricted Ending Fund Balance (Use)	(11,281,118)	10,537,557	12,249	10,456,479	672,444
Total Ending Fund Balance	3,141,615	19,466,531	14,434,982	24,879,212	15,095,177
TOTAL USE OF FUNDS	30,607,315	43,499,427	45,359,611	53,576,092	25,379,212

* Actuals may not subtotal due to rounding.

Housing Trust Fund (440)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	1,532,857	1,532,857	1,542,500	1,542,500	1,542,500
Unrestricted Beginning Fund Balance (Source)	3,711,220	1,357,130	3,234,435	3,234,435	710,081
Total Beginning Fund Balance	5,244,077	2,889,987	4,776,935	4,776,935	2,252,581
Revenue from the Use of Money/Property					
Interest	151,090	55,000	55,000	91,000	91,000
Total Revenue from the Use of Money/Property	151,090	55,000	55,000	91,000	91,000
Other Revenue					
Bond Administration Fees	1,183,437	1,100,000	1,100,000	1,100,000	1,100,000
Land and Building Lease Revenue	63,000	63,000	63,000	63,000	63,000
Miscellaneous	130,317	25,000	25,000	25,000	25,000
Total Other Revenue	1,376,754	1,188,000	1,188,000	1,188,000	1,188,000
TOTAL SOURCE OF FUNDS	6,771,921	4,132,987	6,019,935	6,055,935	3,531,581
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	61,130	52,047	102,047	102,047	43,221
Disaster Assistance	0	311,000	311,000	311,000	0
Emergency Assistance	50	130,000	130,000	130,000	0
Employment Initiative Program	48,331	0	0	0	0
Housing and Homeless Projects	843,626	675,000	1,918,400	1,918,400	0
Housing Non-Personal/Equipment	115,387	53,220	53,220	53,220	253,220
Housing Personal Services	794,462	1,129,503	1,129,503	1,129,503	1,175,698
Overhead	107,760	135,387	135,387	135,387	150,420
Total Expenditures	1,970,746	2,486,157	3,779,557	3,779,557	1,622,559
Transfers					
Transfer to the City Hall Debt Service Fund	24,240	23,797	23,797	23,797	28,329
Total Transfers	24,240	23,797	23,797	23,797	28,329
Ending Fund Balance					
Reserve for Encumbrances (Use)	1,542,500	1,532,857	1,542,500	1,542,500	1,542,500
Unrestricted Ending Fund Balance (Use)	3,234,435	90,176	674,081	710,081	338,193
Total Ending Fund Balance	4,776,935	1,623,033	2,216,581	2,252,581	1,880,693
TOTAL USE OF FUNDS	6,771,921	4,132,987	6,019,935	6,055,935	3,531,581

* Actuals may not subtotal due to rounding.

Ice Centre Revenue Fund (432)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Capital Rehabilitation Reserve (Source)	487,500	2,030,520	2,030,520	2,030,520	1,888,194
Reserve for Encumbrances (Source)	100,000	100,001	100,000	100,000	100,000
Unrestricted Beginning Fund Balance (Source)	1,693,020	241,830	105,927	105,927	396,000
Total Beginning Fund Balance	2,280,520	2,372,351	2,236,447	2,236,447	2,384,194
Revenue from the Use of Money/Property					
Interest	126,889	0	0	130,000	100,000
Ice Centre - Additional Rent	202,966	222,792	222,792	222,792	225,945
Ice Centre - Base Rent	7,375,000	7,800,000	7,800,000	7,800,000	8,632,000
Total Revenue from the Use of Money/Property	7,704,855	8,022,792	8,022,792	8,152,792	8,957,945
TOTAL SOURCE OF FUNDS	9,985,375	10,395,143	10,259,239	10,389,239	11,342,139
USE OF FUNDS					
Expenditures					
Ice Center Expansion	1,987,108	0	0	0	0
Ice Centre Debt Service Payment	5,436,210	7,798,253	7,798,253	7,798,253	8,051,800
Ice Centre Oversight Expenses	114,088	116,792	116,792	116,792	119,945
Total Expenditures	7,537,406	7,915,045	7,915,045	7,915,045	8,171,745
Transfers					
Transfer to the General Fund - PW Oversight	100,000	0	0	0	0
Transfer to the General Fund - Ice Centre Insurance Expenses	111,522	106,000	106,000	90,000	106,000
Total Transfers	211,522	106,000	106,000	90,000	106,000
Ending Fund Balance					
Capital Rehabilitation Reserve (Use)	2,030,520	2,124,097	1,888,194	1,888,194	2,714,394
Reserve for Encumbrances (Use)	100,000	100,001	100,000	100,000	100,000
Unrestricted Ending Fund Balance (Use)	105,927	150,000	250,000	396,000	250,000
Total Ending Fund Balance	2,236,447	2,374,098	2,238,194	2,384,194	3,064,394
TOTAL USE OF FUNDS	9,985,375	10,395,143	10,259,239	10,389,239	11,342,139

* Actuals may not subtotal due to rounding.

Inclusionary Fee Fund (451)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Committed Projects Reserve (Source)	0	40,000,000	40,000,000	40,000,000	3,731,384
Housing Project Reserve (Source)	16,548,655	3,500,000	3,500,000	3,500,000	5,499,000
Missing Middle Affordable Housing Reserve (Source)	10,000,000	0	0	0	0
Reserve for Encumbrances (Source)	618,048	618,048	17,073,278	17,073,278	17,073,278
Unrestricted Beginning Fund Balance (Source)	46,427,035	507,346	3,851,117	3,851,117	902,247
Total Beginning Fund Balance	73,593,738	44,625,394	64,424,395	64,424,395	27,205,909
Revenue from the Use of Money/Property					
Inclusionary Policy Loan Repayments	585,297	300,000	300,000	578,000	578,000
Interest	2,194,699	1,200,000	1,200,000	1,200,000	1,200,000
Total Revenue from the Use of Money/Property	2,779,996	1,500,000	1,500,000	1,778,000	1,778,000
Fees, Rates, and Charges					
Inclusionary Housing Ordinance In-Lieu Fees	1,512,803	4,000,000	4,000,000	0	0
Inclusionary Housing Application Fees	106,289	35,000	35,000	35,000	35,000
Rental Unit Determination Application Fee	91,656	0	0	48,000	30,000
Total Fees, Rates, and Charges	1,710,748	4,035,000	4,035,000	83,000	65,000
TOTAL SOURCE OF FUNDS	78,084,482	50,160,394	69,959,395	66,285,395	29,048,909
USE OF FUNDS					
Expenditures					
Housing Loans and Grants	13,267,278	0	36,769,616	38,769,616	0
Housing Personal Services	321,886	241,711	241,711	241,712	301,955
Overhead	51,894	34,271	34,271	34,271	38,562
PBCE Personal Services	6,417	21,588	21,588	21,588	24,534
Total Expenditures	13,647,475	297,570	37,067,186	39,067,187	365,051
Transfers					
Transfer to the City Hall Debt Service Fund	12,612	12,299	12,299	12,299	6,656
Total Transfers	12,612	12,299	12,299	12,299	6,656
Ending Fund Balance					
Committed Projects Reserve (Use)	40,000,000	40,000,000	3,731,384	3,731,384	3,731,384
Housing Project Reserve (Use)	3,500,000	7,500,000	7,499,000	5,499,000	5,500,000
Reserve for Encumbrances (Use)	17,073,278	618,048	17,073,278	17,073,278	17,073,278
Unrestricted Ending Fund Balance (Use)	3,851,117	1,732,477	4,576,248	902,247	2,372,540
Total Ending Fund Balance	64,424,395	49,850,525	32,879,910	27,205,909	28,677,202
TOTAL USE OF FUNDS	78,084,482	50,160,394	69,959,395	66,285,395	29,048,909

* Actuals may not subtotal due to rounding.

**Integrated Waste Management Fund (423)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Environmental Innovation Center Reserve (Source)	74,000	74,000	74,000	74,000	74,000
Operations and Maintenance Reserve (Source)	16,462,128	17,134,481	17,134,481	17,134,481	18,030,506
Reserve for Encumbrances (Source)	7,237,040	7,237,040	7,839,105	7,839,105	7,839,105
Unrestricted Beginning Fund Balance (Source)	9,092,968	13,604,087	23,060,684	23,060,684	24,949,479
Total Beginning Fund Balance	32,866,136	38,049,608	48,108,270	48,108,270	50,893,090
Licenses and Permits					
Franchise Applications	28,971	1,265	1,265	0	1,296
Total Licenses and Permits	28,971	1,265	1,265	0	1,296
Fines, Forfeitures, and Penalties					
CDDD Ineligible Refunds	879,552	887,368	887,368	912,368	907,439
Lien-Related	1,369,757	1,512,843	1,512,843	1,512,843	1,690,211
Miscellaneous Solid Waste	1,352	0	0	0	0
Total Fines, Forfeitures, and Penalties	2,250,661	2,400,211	2,400,211	2,425,211	2,597,650
Revenue from the Use of Money/Property					
Interest	1,177,397	750,000	750,000	1,606,812	1,144,000
Las Plumas Tenant	543,116	718,281	718,281	623,547	631,762
Total Revenue from the Use of Money/Property	1,720,513	1,468,281	1,468,281	2,230,359	1,775,762
Revenue from State of California					
SB 1383 Revenue	2,491,720	0	0	0	0
SB 332 Revenue	242,592	250,000	250,000	240,000	250,000
Total Revenue from State of California	2,734,312	250,000	250,000	240,000	250,000
Fees, Rates, and Charges					
AB 939 Fees	4,961,046	5,709,199	5,709,199	5,307,818	5,241,530
Miscellaneous Solid Waste	65,591	314,900	314,900	7,963	10,000
Recycle Plus Collection Charges	196,146,356	202,386,479	202,386,479	204,368,059	207,330,593
Total Fees, Rates, and Charges	201,172,993	208,410,578	208,410,578	209,683,840	212,582,123
Other Revenue					
Miscellaneous Revenue	300	1,767	1,767	0	0
Miscellaneous Solid Waste	174,616	302,989	302,989	352,495	284,274
Total Other Revenue	174,916	304,756	304,756	352,495	284,274
TOTAL SOURCE OF FUNDS	240,948,502	250,884,699	260,943,361	263,040,175	268,384,195

* Actuals may not subtotal due to rounding.

Integrated Waste Management Fund (423)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Expenditures					
Banking Services	201,505	95,000	214,000	214,000	95,000
CalRecycle SB1383 2024 Grant	0	2,491,720	2,491,720	500,000	1,991,720
CalRecycle SB1383 Grant	436,426	818,500	809,153	809,153	0
City Attorney Personal Services	206,909	189,623	189,623	209,771	198,583
City Manager Personal Services	0	0	0	0	19,202
County Revenue Collection Fee	1,516,105	2,059,264	2,059,264	2,059,264	2,059,264
Delinquent Lien Releases	6,460	10,000	10,000	10,000	10,000
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	149	0	0	0	0
ESD Non-Personal/Equipment	3,469,069	5,363,345	5,674,891	5,674,891	3,995,801
ESD Personal Services	9,544,080	10,811,814	10,811,814	10,508,576	11,595,483
Finance Non-Personal/Equipment	49,248	112,500	112,500	12,729	112,500
Finance Personal Services	596,223	691,251	691,251	691,251	712,221
HR Personal Services	31,607	33,856	34,302	34,302	34,833
IDC Disposal Agreement	5,133,626	5,516,303	5,516,303	5,404,491	5,867,480
ITD Non-Personal/Equipment	33,044	103,974	103,974	24,587	316,137
ITD Personal Services	672,595	709,909	696,546	727,890	981,974
Multi-Family Recycle Plus	28,705,080	31,751,411	31,751,411	31,214,014	34,680,864
Overhead	2,482,432	2,989,840	2,989,840	2,989,840	3,337,651
PBCE Non-Personal/Equipment	4,330	14,585	18,585	3,875	14,585
PBCE Personal Services	222,544	220,605	220,605	220,605	228,420
PW Non-Personal/Equipment	79,047	124,703	124,703	52,729	124,703
PW Personal Services	467,172	496,327	517,468	517,468	527,188
Single Family Dwelling Processing	21,022,766	22,597,378	22,597,378	22,700,738	24,203,425
Single-Family Recycle Plus	84,041,774	96,990,657	96,990,657	91,294,516	93,789,957
Workers' Compensation Claims	104,215	125,000	125,000	125,000	137,000
Yard Trimming Collection/Processing	33,308,965	35,764,590	35,764,590	35,626,028	38,447,863
Total Expenditures	192,335,371	220,082,155	220,515,578	211,625,718	223,481,854
Transfers					
Transfer to the City Hall Debt Service Fund	504,861	521,367	521,367	521,367	563,124
Total Transfers	504,861	521,367	521,367	521,367	563,124
Ending Fund Balance					
Environmental Innovation Center Reserve (Use)	74,000	74,000	74,000	74,000	74,000
Operations and Maintenance Reserve (Use)	17,134,481	18,030,506	18,030,506	18,030,506	34,468,458
Reserve for Encumbrances (Use)	7,839,105	7,237,040	7,839,105	7,839,105	7,839,105
Unrestricted Ending Fund Balance (Use)	23,060,684	4,939,631	13,962,805	24,949,479	1,957,654
Total Ending Fund Balance	48,108,270	30,281,177	39,906,416	50,893,090	44,339,217
TOTAL USE OF FUNDS	240,948,502	250,884,699	260,943,361	263,040,175	268,384,195

* Actuals may not subtotal due to rounding.

Library Parcel Tax Fund (418)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Operations Reserve (Source)	1,500,000	1,500,000	1,500,000	1,500,000	1,300,000
Reserve for Encumbrances (Source)	138,231	138,231	182,968	182,968	182,968
Unrestricted Beginning Fund Balance (Source)	1,554,138	792,371	2,352,295	2,352,295	2,629,768
Total Beginning Fund Balance	3,192,369	2,430,602	4,035,263	4,035,263	4,112,736
Revenue from the Use of Money/Property					
Interest	59,702	30,000	30,000	30,000	30,000
Total Revenue from the Use of Money/Property	59,702	30,000	30,000	30,000	30,000
Library Parcel Tax					
Library Parcel Tax Revenue	10,721,232	10,975,224	10,975,224	10,976,836	11,235,233
Total Library Parcel Tax	10,721,232	10,975,224	10,975,224	10,976,836	11,235,233
TOTAL SOURCE OF FUNDS	13,973,303	13,435,826	15,040,487	15,042,099	15,377,969
USE OF FUNDS					
Expenditures					
Annual Audit	15,187	17,000	17,000	15,733	17,000
HR Non-Personal/Equipment	12,000	12,000	12,000	12,000	14,000
HR Personal Services	71,138	75,856	76,134	75,856	79,009
Library Non-Personal/Equipment	1,276,422	2,206,025	2,206,025	1,525,856	2,111,176
Library Personal Services	8,522,753	9,546,985	9,546,985	9,261,666	9,795,495
Total Expenditures	9,897,500	11,857,866	11,858,144	10,891,111	12,016,680
Transfers					
Transfer to the City Hall Debt Service Fund	40,540	38,252	38,252	38,252	33,716
Transfer to the Library Parcel Tax Capital Fund	0	0	0	0	1,300,000
Total Transfers	40,540	38,252	38,252	38,252	1,333,716
Ending Fund Balance					
Operations Reserve (Use)	1,500,000	1,300,000	1,300,000	1,300,000	1,300,000
Reserve for Encumbrances (Use)	182,968	138,231	182,968	182,968	182,968
Unrestricted Ending Fund Balance (Use)	2,352,295	101,477	1,661,123	2,629,768	544,605
Total Ending Fund Balance	4,035,263	1,539,708	3,144,091	4,112,736	2,027,573
TOTAL USE OF FUNDS	13,973,303	13,435,826	15,040,487	15,042,099	15,377,969

* Actuals may not subtotal due to rounding.

**Low And Moderate Income Housing Asset Fund (346)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Committed Projects Reserve (Source)	316,413	6,228,863	6,228,863	6,228,863	316,413
Housing Project Reserve (Source)	0	17,287,550	17,287,550	17,287,550	20,634,387
Reserve for Encumbrances (Source)	42,837,206	42,837,206	48,203,150	48,203,150	48,203,150
Revenue Stabilization Reserve (Source)	6,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Unrestricted Beginning Fund Balance (Source)	104,624,638	30,914,471	48,749,228	48,749,228	18,015,412
Total Beginning Fund Balance	153,778,257	105,268,090	128,468,791	128,468,791	95,169,362
Revenue from the Use of Money/Property					
Interest	4,389,221	4,500,000	4,500,000	4,500,000	4,500,000
Loan Repayments	26,456,277	10,000,000	10,000,000	10,000,000	10,000,000
Total Revenue from the Use of Money/Property	30,845,498	14,500,000	14,500,000	14,500,000	14,500,000
Revenue from Local Agencies					
County of Santa Clara - California Health Facilities Financing Authority	0	8,000,000	434,000	434,000	0
Total Revenue from Local Agencies	0	8,000,000	434,000	434,000	0
Other Revenue					
Miscellaneous	16	0	0	0	0
Total Other Revenue	16	0	0	0	0
TOTAL SOURCE OF FUNDS	184,623,771	127,768,090	143,402,791	143,402,791	109,669,362

USE OF FUNDS

Expenditures

Affordable Housing Web Portal	273,955	556,952	245,202	245,202	0
Asset Management Services	120,731	1,750,000	1,750,000	1,750,000	0
City Attorney Non-Personal/Equipment	19,086	21,702	21,702	21,702	21,702
City Attorney Personal Services	1,103,167	1,571,319	1,571,319	1,571,319	1,482,202
City Manager Non-Personal/Equipment	18,375	18,375	18,375	18,375	18,375
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	298	0	0	0	0
Finance Personal Services	81,770	83,789	85,781	85,781	88,376
Homeless Services	237,177	250,000	250,000	250,000	250,000
Housing Loans and Grants	42,415,949	21,200,000	28,526,891	28,526,891	0
Housing Non-Personal/Equipment	1,225,674	1,699,058	2,172,443	2,172,443	1,698,058
Housing Personal Services	8,069,482	7,877,241	7,877,241	7,877,241	7,383,973
Housing Predevelopment Activity	368,127	2,100,000	2,412,837	3,000,000	5,000,000
HR Personal Services	34,420	44,430	44,708	44,708	46,507
ITD Non-Personal/Equipment	21,767	36,078	55,578	55,578	28,322
ITD Personal Services	188,243	152,135	228,399	228,399	217,204

* Actuals may not subtotal due to rounding.

Low And Moderate Income Housing Asset Fund (346)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Expenditures					
OED Personal Services	0	0	0	0	118,486
Overhead	1,124,939	1,297,430	1,297,430	1,297,430	1,236,160
PBCE Non-Personal/Equipment	7,879	13,433	19,433	19,433	13,433
PBCE Personal Services	242,198	468,055	468,055	468,055	200,670
PW Non-Personal/Equipment	18,428	27,650	27,650	27,650	27,650
PW Personal Services	247,362	166,957	166,957	166,957	233,624
Successor Agency to the Redevelopment Agency	13,555	0	0	0	0
Workers' Compensation Claims	0	75,000	75,000	75,000	0
Total Expenditures	55,832,582	39,409,604	47,315,001	47,902,164	18,064,742
Transfers					
Transfer to the City Hall Debt Service Fund	322,398	331,265	331,265	331,265	301,316
Total Transfers	322,398	331,265	331,265	331,265	301,316
Ending Fund Balance					
Committed Projects Reserve (Use)	6,228,863	6,228,863	316,413	316,413	316,413
Housing Project Reserve (Use)	17,287,550	28,787,550	21,221,550	20,634,387	33,000,000
Reserve for Encumbrances (Use)	48,203,150	42,837,206	48,203,150	48,203,150	48,203,150
Revenue Stabilization Reserve (Use)	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Unrestricted Ending Fund Balance (Use)	48,749,228	2,173,602	18,015,412	18,015,412	1,783,741
Total Ending Fund Balance	128,468,791	88,027,221	95,756,525	95,169,362	91,303,304
TOTAL USE OF FUNDS	184,623,771	127,768,090	143,402,791	143,402,791	109,669,362

* Actuals may not subtotal due to rounding.

Maintenance District No. 1 (Los Paseos) Fund (352)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	482,708	563,008	671,112	671,112	755,459
Total Beginning Fund Balance	482,708	563,008	671,112	671,112	755,459
Revenue from the Use of Money/Property					
Interest	15,925	12,000	12,000	18,000	15,000
Total Revenue from the Use of Money/Property	15,925	12,000	12,000	18,000	15,000
Special Assessments					
Special Assessments Revenue	451,092	412,100	412,100	412,100	435,000
Total Special Assessments	451,092	412,100	412,100	412,100	435,000
TOTAL SOURCE OF FUNDS	949,725	987,108	1,095,212	1,101,212	1,205,459
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	164,820	196,500	196,500	196,500	192,500
DOT Personal Services	82,374	131,613	131,613	111,143	158,900
Overhead	31,419	38,110	38,110	38,110	44,441
Total Expenditures	278,613	366,223	366,223	345,753	395,841
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	671,112	620,885	728,989	755,459	809,618
Total Ending Fund Balance	671,112	620,885	728,989	755,459	809,618
TOTAL USE OF FUNDS	949,725	987,108	1,095,212	1,101,212	1,205,459

* Actuals may not subtotal due to rounding.

Maintenance District No. 2 (Trade Zone Blvd.-Lundy Ave.) Fund (354)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	182,676	147,755	143,580	143,580	94,809
Total Beginning Fund Balance	182,676	147,755	143,580	143,580	94,809
Revenue from the Use of Money/Property					
Interest	4,814	3,500	3,500	2,900	2,000
Total Revenue from the Use of Money/Property	4,814	3,500	3,500	2,900	2,000
Special Assessments					
Special Assessments Revenue	97,116	100,400	100,400	100,400	103,200
Total Special Assessments	97,116	100,400	100,400	100,400	103,200
Transfers					
General Fund	2,408	2,408	2,408	2,408	2,408
Total Transfers	2,408	2,408	2,408	2,408	2,408
TOTAL SOURCE OF FUNDS	287,014	254,063	249,888	249,288	202,417
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	74,490	69,500	84,500	84,500	109,500
DOT Personal Services	53,218	60,846	60,846	51,198	10,358
Overhead	15,726	18,781	18,781	18,781	3,084
Total Expenditures	143,434	149,127	164,127	154,479	122,942
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	143,580	104,936	85,761	94,809	79,475
Total Ending Fund Balance	143,580	104,936	85,761	94,809	79,475
TOTAL USE OF FUNDS	287,014	254,063	249,888	249,288	202,417

* Actuals may not subtotal due to rounding.

Maintenance District No. 5 (Orchard Parkway-Plumeria Drive) Fund (357)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	170,933	150,780	148,312	148,312	127,933
Total Beginning Fund Balance	170,933	150,780	148,312	148,312	127,933
Revenue from the Use of Money/Property					
Interest	4,111	2,500	2,500	3,000	3,000
Total Revenue from the Use of Money/Property	4,111	2,500	2,500	3,000	3,000
Special Assessments					
Special Assessments Revenue	102,124	105,700	105,700	105,700	108,600
Total Special Assessments	102,124	105,700	105,700	105,700	108,600
TOTAL SOURCE OF FUNDS	277,168	258,980	256,512	257,012	239,533
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	59,325	56,100	56,100	56,100	73,200
DOT Personal Services	49,634	74,499	74,499	49,971	22,277
Overhead	19,897	23,008	23,008	23,008	6,423
Total Expenditures	128,856	153,607	153,607	129,079	101,900
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	148,312	105,373	102,905	127,933	137,633
Total Ending Fund Balance	148,312	105,373	102,905	127,933	137,633
TOTAL USE OF FUNDS	277,168	258,980	256,512	257,012	239,533

* Actuals may not subtotal due to rounding.

Maintenance District No. 8 (Zanker-Montague) Fund (361)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	0	0	2,627	2,627	2,627
Unrestricted Beginning Fund Balance (Source)	41,525	49,651	44,829	44,829	53,107
Total Beginning Fund Balance	41,525	49,651	47,456	47,456	55,734
Revenue from the Use of Money/Property					
Interest	521	750	750	800	500
Total Revenue from the Use of Money/Property	521	750	750	800	500
Special Assessments					
Special Assessments Revenue	118,149	129,700	129,700	129,700	133,300
Total Special Assessments	118,149	129,700	129,700	129,700	133,300
Transfers					
General Fund	2,353	2,353	2,353	2,353	2,353
Total Transfers	2,353	2,353	2,353	2,353	2,353
TOTAL SOURCE OF FUNDS	162,548	182,454	180,259	180,309	191,887
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	66,581	65,200	65,200	65,200	86,200
DOT Personal Services	36,481	49,475	49,475	44,462	48,050
Overhead	10,855	14,913	14,913	14,913	14,018
Total Expenditures	113,917	129,588	129,588	124,575	148,268
Transfers					
Transfer to the City Hall Debt Service Fund	1,175	0	0	0	0
Total Transfers	1,175	0	0	0	0
Ending Fund Balance					
Reserve for Encumbrances (Use)	2,627	0	2,627	2,627	2,627
Unrestricted Ending Fund Balance (Use)	44,829	52,866	48,044	53,107	40,992
Total Ending Fund Balance	47,456	52,866	50,671	55,734	43,619
TOTAL USE OF FUNDS	162,548	182,454	180,259	180,309	191,887

* Actuals may not subtotal due to rounding.

Maintenance District No. 9 (Santa Teresa-Great Oaks) Fund (362)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	261,218	308,340	283,735	283,735	303,172
Total Beginning Fund Balance	261,218	308,340	283,735	283,735	303,172
Revenue from the Use of Money/Property					
Interest	7,950	6,800	6,800	7,500	8,000
Total Revenue from the Use of Money/Property	7,950	6,800	6,800	7,500	8,000
Special Assessments					
Special Assessments Revenue	195,217	204,800	204,800	204,800	210,400
Total Special Assessments	195,217	204,800	204,800	204,800	210,400
Transfers					
General Fund	23,480	23,480	23,480	23,480	23,480
Total Transfers	23,480	23,480	23,480	23,480	23,480
TOTAL SOURCE OF FUNDS	487,865	543,420	518,815	519,515	545,052
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	139,817	138,800	138,800	138,800	134,800
DOT Personal Services	45,869	69,199	69,199	57,497	75,988
Overhead	18,444	20,046	20,046	20,046	20,629
Total Expenditures	204,130	228,045	228,045	216,343	231,417
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	283,735	315,375	290,770	303,172	313,635
Total Ending Fund Balance	283,735	315,375	290,770	303,172	313,635
TOTAL USE OF FUNDS	487,865	543,420	518,815	519,515	545,052

* Actuals may not subtotal due to rounding.

Maintenance District No. 11 (Brokaw Rd/Junction Ave/Old Oakland Rd) Fund (364)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	174,226	145,825	160,211	160,211	133,506
Total Beginning Fund Balance	174,226	145,825	160,211	160,211	133,506
Revenue from the Use of Money/Property					
Interest	4,847	3,200	3,200	4,200	2,000
Total Revenue from the Use of Money/Property	4,847	3,200	3,200	4,200	2,000
Special Assessments					
Special Assessments Revenue	88,521	89,400	89,400	89,400	91,800
Total Special Assessments	88,521	89,400	89,400	89,400	91,800
Transfers					
General Fund	6,354	6,354	6,354	6,354	6,354
Total Transfers	6,354	6,354	6,354	6,354	6,354
TOTAL SOURCE OF FUNDS	273,948	244,779	259,165	260,165	233,660
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	79,259	99,850	99,850	91,884	99,850
DOT Personal Services	26,485	30,014	30,014	25,450	30,717
Overhead	7,993	9,325	9,325	9,325	8,934
Total Expenditures	113,737	139,189	139,189	126,659	139,501
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	160,211	105,590	119,976	133,506	94,159
Total Ending Fund Balance	160,211	105,590	119,976	133,506	94,159
TOTAL USE OF FUNDS	273,948	244,779	259,165	260,165	233,660

* Actuals may not subtotal due to rounding.

Maintenance District No. 13 (Karina-O'Nel) Fund (366)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	195,291	209,885	226,155	226,155	255,392
Total Beginning Fund Balance	195,291	209,885	226,155	226,155	255,392
Revenue from the Use of Money/Property					
Interest	6,133	5,300	5,300	6,700	8,000
Total Revenue from the Use of Money/Property	6,133	5,300	5,300	6,700	8,000
Special Assessments					
Special Assessments Revenue	62,083	64,300	64,300	64,300	66,100
Total Special Assessments	62,083	64,300	64,300	64,300	66,100
TOTAL SOURCE OF FUNDS	263,507	279,485	295,755	297,155	329,492
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	29,172	32,250	32,250	32,250	33,250
DOT Personal Services	5,994	8,326	8,326	6,913	7,426
Overhead	2,186	2,600	2,600	2,600	2,141
Total Expenditures	37,352	43,176	43,176	41,763	42,817
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	226,155	236,309	252,579	255,392	286,675
Total Ending Fund Balance	226,155	236,309	252,579	255,392	286,675
TOTAL USE OF FUNDS	263,507	279,485	295,755	297,155	329,492

* Actuals may not subtotal due to rounding.

Maintenance District No. 15 (Silver Creek Valley) Fund (368)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	232,544	547,078	465,333	465,333	738,610
Total Beginning Fund Balance	232,544	547,078	465,333	465,333	738,610
Revenue from the Use of Money/Property					
Interest	6,336	8,000	8,000	10,500	11,500
Total Revenue from the Use of Money/Property	6,336	8,000	8,000	10,500	11,500
Other Revenue					
Miscellaneous	60	0	0	0	0
Total Other Revenue	60	0	0	0	0
Special Assessments					
Special Assessments Revenue	1,683,854	1,776,400	1,776,400	1,776,400	1,828,300
Total Special Assessments	1,683,854	1,776,400	1,776,400	1,776,400	1,828,300
Transfers					
General Fund	16,636	16,636	16,636	16,636	16,636
Storm Sewer Operating Fund	22,118	22,118	22,118	22,118	22,118
Total Transfers	38,754	38,754	38,754	38,754	38,754
TOTAL SOURCE OF FUNDS	1,961,548	2,370,232	2,288,487	2,290,987	2,617,164
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	1,005,597	974,400	974,400	974,400	1,041,400
DOT Personal Services	379,426	463,570	463,570	435,884	614,077
Overhead	107,956	139,771	139,771	139,771	178,496
Total Expenditures	1,492,979	1,577,741	1,577,741	1,550,055	1,833,973
Transfers					
Transfer to the City Hall Debt Service Fund	3,236	2,322	2,322	2,322	2,289
Total Transfers	3,236	2,322	2,322	2,322	2,289
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	465,333	790,169	708,424	738,610	780,902
Total Ending Fund Balance	465,333	790,169	708,424	738,610	780,902
TOTAL USE OF FUNDS	1,961,548	2,370,232	2,288,487	2,290,987	2,617,164

* Actuals may not subtotal due to rounding.

Maintenance District No. 18 (The Meadowlands) Fund (372)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	190,792	233,328	247,793	247,793	285,244
Total Beginning Fund Balance	190,792	233,328	247,793	247,793	285,244
Revenue from the Use of Money/Property					
Interest	6,305	5,400	5,400	7,500	8,500
Total Revenue from the Use of Money/Property	6,305	5,400	5,400	7,500	8,500
Special Assessments					
Special Assessments Revenue	101,958	105,700	105,700	105,700	108,600
Total Special Assessments	101,958	105,700	105,700	105,700	108,600
TOTAL SOURCE OF FUNDS	299,055	344,428	358,893	360,993	402,344
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	34,699	40,850	60,000	60,000	40,850
DOT Personal Services	12,942	13,365	13,365	11,623	15,865
Overhead	3,621	4,126	4,126	4,126	4,652
Total Expenditures	51,262	58,341	77,491	75,749	61,367
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	247,793	286,087	281,402	285,244	340,977
Total Ending Fund Balance	247,793	286,087	281,402	285,244	340,977
TOTAL USE OF FUNDS	299,055	344,428	358,893	360,993	402,344

* Actuals may not subtotal due to rounding.

Maintenance District No. 19 (River Oaks Area Landscaping) Fund (359)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	205,913	219,673	209,296	209,296	233,735
Total Beginning Fund Balance	205,913	219,673	209,296	209,296	233,735
Revenue from the Use of Money/Property					
Interest	5,377	5,000	5,000	5,500	6,000
Total Revenue from the Use of Money/Property	5,377	5,000	5,000	5,500	6,000
Special Assessments					
Special Assessments Revenue	189,976	198,700	198,700	198,700	204,200
Total Special Assessments	189,976	198,700	198,700	198,700	204,200
Transfers					
General Fund	6,195	6,195	6,195	6,195	6,195
Total Transfers	6,195	6,195	6,195	6,195	6,195
TOTAL SOURCE OF FUNDS	407,461	429,568	419,191	419,691	450,130
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	152,078	133,050	133,050	133,050	144,050
DOT Personal Services	35,645	40,943	40,943	40,943	42,476
Overhead	10,442	11,963	11,963	11,963	11,507
Total Expenditures	198,165	185,956	185,956	185,956	198,033
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	209,296	243,612	233,235	233,735	252,097
Total Ending Fund Balance	209,296	243,612	233,235	233,735	252,097
TOTAL USE OF FUNDS	407,461	429,568	419,191	419,691	450,130

* Actuals may not subtotal due to rounding.

Maintenance District No. 20 (Renaissance-N. First Landscaping) Fund (365)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	66,852	9,003	6,237	6,237	11,140
Total Beginning Fund Balance	66,852	9,003	6,237	6,237	11,140
Revenue from the Use of Money/Property					
Interest	845	500	500	300	1,000
Total Revenue from the Use of Money/Property	845	500	500	300	1,000
Special Assessments					
Special Assessments Revenue	71,005	74,400	74,400	74,400	76,500
Total Special Assessments	71,005	74,400	74,400	74,400	76,500
Transfers					
General Fund	21,461	21,461	21,461	21,461	21,461
Total Transfers	21,461	21,461	21,461	21,461	21,461
TOTAL SOURCE OF FUNDS	160,163	105,364	102,598	102,398	110,101
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	134,316	81,650	81,650	81,650	81,650
DOT Personal Services	10,867	7,511	7,511	6,913	7,426
Overhead	8,743	2,695	2,695	2,695	2,141
Total Expenditures	153,926	91,856	91,856	91,258	91,217
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	6,237	13,508	10,742	11,140	18,884
Total Ending Fund Balance	6,237	13,508	10,742	11,140	18,884
TOTAL USE OF FUNDS	160,163	105,364	102,598	102,398	110,101

* Actuals may not subtotal due to rounding.

Maintenance District No. 21 (Gateway Place-Airport Parkway) Fund (356)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	212,456	242,667	251,107	251,107	291,119
Total Beginning Fund Balance	212,456	242,667	251,107	251,107	291,119
Revenue from the Use of Money/Property					
Interest	6,544	6,000	6,000	7,000	7,000
Total Revenue from the Use of Money/Property	6,544	6,000	6,000	7,000	7,000
Special Assessments					
Special Assessments Revenue	115,899	119,400	119,400	119,400	122,700
Total Special Assessments	115,899	119,400	119,400	119,400	122,700
Transfers					
General Fund	8,996	8,996	8,996	8,996	8,996
Total Transfers	8,996	8,996	8,996	8,996	8,996
TOTAL SOURCE OF FUNDS	343,895	377,063	385,503	386,503	429,815
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	59,726	58,900	58,900	58,900	79,900
DOT Personal Services	22,620	40,943	40,943	24,521	42,476
Overhead	10,442	11,963	11,963	11,963	11,507
Total Expenditures	92,788	111,806	111,806	95,384	133,883
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	251,107	265,257	273,697	291,119	295,932
Total Ending Fund Balance	251,107	265,257	273,697	291,119	295,932
TOTAL USE OF FUNDS	343,895	377,063	385,503	386,503	429,815

* Actuals may not subtotal due to rounding.

Maintenance District No. 22 (Hellyer Ave.-Silver Creek Valley Rd.) Fund (367)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	58,934	59,780	66,200	66,200	54,423
Total Beginning Fund Balance	58,934	59,780	66,200	66,200	54,423
Revenue from the Use of Money/Property					
Interest	1,894	1,500	1,500	1,200	1,500
Total Revenue from the Use of Money/Property	1,894	1,500	1,500	1,200	1,500
Special Assessments					
Special Assessments Revenue	86,614	84,800	84,800	84,800	87,100
Total Special Assessments	86,614	84,800	84,800	84,800	87,100
Transfers					
General Fund	35,223	35,223	35,223	35,223	35,223
Total Transfers	35,223	35,223	35,223	35,223	35,223
TOTAL SOURCE OF FUNDS	182,665	181,303	187,723	187,423	178,246
USE OF FUNDS					
Expenditures					
DOT Non-Personal/Equipment	97,456	106,400	106,400	106,400	98,400
DOT Personal Services	10,808	30,816	30,816	18,104	9,479
Overhead	8,201	8,496	8,496	8,496	2,489
Total Expenditures	116,465	145,712	145,712	133,000	110,368
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	66,200	35,591	42,011	54,423	67,878
Total Ending Fund Balance	66,200	35,591	42,011	54,423	67,878
TOTAL USE OF FUNDS	182,665	181,303	187,723	187,423	178,246

* Actuals may not subtotal due to rounding.

Multi-Source Housing Fund (448)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
City Housing Authority Reserve (Source)	2,478,502	0	0	0	0
Reserve for Encumbrances (Source)	9,295,855	9,295,855	4,681,122	4,681,122	4,681,122
Unrestricted Beginning Fund Balance (Source)	33,375,480	23,102,935	47,902,527	47,902,527	23,586,592
Total Beginning Fund Balance	45,149,837	32,398,790	52,583,649	52,583,649	28,267,714
Revenue from the Use of Money/Property					
Interest	1,866,787	900,000	900,000	1,200,000	1,200,000
Loan Repayments	501,821	500,000	573,282	573,282	500,000
Total Revenue from the Use of Money/Property	2,368,608	1,400,000	1,473,282	1,773,282	1,700,000
Revenue from State of California					
Encampment Resolution Funding Grants	682,088	0	2,410,542	2,410,542	2,410,540
Eviction Diversion Program (Source)	397,179	0	0	0	0
Project HomeKey Grant	4,210,504	0	0	0	0
Total Revenue from State of California	5,289,771	0	2,410,542	2,410,542	2,410,540
Revenue from Federal Government					
Emergency Shelter Grants	3,877,011	733,071	733,071	733,071	696,417
HOPWA Grants	2,239,318	1,801,081	3,284,900	3,284,900	1,711,027
Total Revenue from Federal Government	6,116,329	2,534,152	4,017,971	4,017,971	2,407,444
Fees, Rates, and Charges					
Commercial Linkage Fee	4,915,232	12,000	12,000	15,000	15,000
Miscellaneous	158,450	75,000	75,000	75,000	75,000
Multi-Family Housing Fees and Charges	527,213	145,000	145,000	371,000	371,000
Rental Unit Determination Application Fee	0	40,000	40,000	40,000	40,000
Total Fees, Rates, and Charges	5,600,895	272,000	272,000	501,000	501,000
Other Revenue					
Miscellaneous Revenue	200,207	0	0	0	0
Total Other Revenue	200,207	0	0	0	0
Transfers					
Homeless Emergency Aid Program Fund	490,410	0	8,694	8,694	0
Real Property Transfer Tax Fund	0	0	5,950,744	5,950,744	0
Total Transfers	490,410	0	5,959,438	5,959,438	0
TOTAL SOURCE OF FUNDS	65,216,057	36,604,942	66,716,882	67,245,882	35,286,698

* Actuals may not subtotal due to rounding.

Multi-Source Housing Fund (448)
STATEMENT OF SOURCE AND USE OF FUNDS

USE OF FUNDS	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
Expenditures					
2017 Coyote Creek Flood Recovery Efforts	0	388,827	403,059	403,059	0
All Home Grant	500,000	500,000	0	0	0
CalHome (BEGIN) Program	99,661	0	50,339	50,339	9,239,579
CalHome (Homebuyer) Program	0	0	20,000	20,000	0
CalHome (Rehabilitation) Program	(37,245)	0	237,245	237,245	3,279,490
CARES HOPWA Grants	36,599	0	0	0	0
City Attorney Personal Services	18,387	111,049	111,049	111,049	69,240
Emergency Shelter Grants	952,454	1,213,071	999,525	999,525	696,417
Emergency Shelters	25,000	0	3,100,000	3,100,000	0
Emmanuel House Shelter	0	1,000,000	0	0	0
Encampment Resolution Funding Grant	682,088	75,966	90,744	90,744	0
Encampment Resolution Funding Grant Round 3	0	0	2,410,542	2,410,542	2,410,540
ESG CARES II Grant	138,112	0	0	0	0
Eviction Diversion Program	397,179	1,714,656	2,387,097	1,602,821	0
Homeless Rapid Rehousing	922,556	3,383,955	4,883,955	4,108,308	775,647
Homelessness Prevention System	0	1,000,000	1,000,000	1,000,000	0
HOPWA GRANTS	2,432,610	1,801,081	1,990,693	1,990,693	1,711,027
HOPWA PSH	(151,537)	141,891	0	0	0
HOPWA VAWA	0	538,044	0	0	0
HOPWA-PSH 2024	0	1,325,991	1,325,991	1,325,991	28,888
Housing Loans and Grants	0	0	73,282	73,282	0
Housing Non-Personal/Equipment	(3,916)	109,547	109,547	109,547	34,547
Housing Personal Services	864,504	1,928,190	1,947,644	1,947,644	1,372,085
Housing Shelter	196,839	0	3,852,621	3,852,621	0
Hygiene/Infection Control	(127,888)	0	2,200,000	2,200,000	0
Job Readiness Training Project	222,681	0	0	0	0
Loan Administration	5,930	223,376	223,376	223,376	242,718
Overhead	206,068	455,228	455,228	455,228	688,786
PBCE Personal Services	78	0	0	0	0
Project HomeKey 2.0	4,210,504	7,500,000	12,508,966	12,508,966	0
Recovery Act - Neighborhood Stabilization Program 2	30,000	0	0	0	0
Rock Springs Landlord Incentive	0	0	97,050	97,050	0
Street Outreach and Support Services	456,997	0	0	0	0
VA Rental Subsidy Program	1	0	0	0	0
Total Expenditures	12,077,662	23,410,872	40,477,953	38,918,030	20,548,964
Transfers					
Transfer to the City Hall Debt Service Fund	64,336	51,444	51,444	51,444	93,759
Transfer to the Multi-Source Housing Fund	490,410	0	8,694	8,694	0
Total Transfers	554,746	51,444	60,138	60,138	93,759
Ending Fund Balance					
Reserve for Encumbrances (Use)	4,681,122	9,295,855	4,681,122	4,681,122	4,681,122
Unrestricted Ending Fund Balance (Use)	47,902,527	3,846,771	21,497,669	23,586,592	9,962,853
Total Ending Fund Balance	52,583,649	13,142,626	26,178,791	28,267,714	14,643,975
TOTAL USE OF FUNDS	65,216,057	36,604,942	66,716,882	67,245,882	35,286,698

* Actuals may not subtotal due to rounding.

Municipal Golf Course Fund (518)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
San Jose Financing Authority Loan Write Off Reserve (Source)	2,500,000	0	0	0	0
Unrestricted Beginning Fund Balance (Source)	299,547	562,680	606,227	606,227	1,693,806
Total Beginning Fund Balance	2,799,547	562,680	606,227	606,227	1,693,806
Revenue from the Use of Money/Property					
Interest	105,943	70,000	70,000	25,000	25,000
San Jose Golf Courses	1,176,641	1,025,000	1,025,000	1,070,000	1,000,000
Total Revenue from the Use of Money/Property	1,282,584	1,095,000	1,095,000	1,095,000	1,025,000
TOTAL SOURCE OF FUNDS	4,082,131	1,657,680	1,701,227	1,701,227	2,718,806
USE OF FUNDS					
Expenditures					
Rancho del Pueblo Golf Course	173,470	0	0	0	0
San Jose Financing Authority Loan Write Off	3,297,037	0	0	0	0
Total Expenditures	3,470,507	0	0	0	0
Transfers					
Transfer to the General Fund - Golf Course Insurance Premium	5,397	7,421	7,421	7,421	12,000
Total Transfers	5,397	7,421	7,421	7,421	12,000
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	606,227	1,650,259	1,693,806	1,693,806	2,706,806
Total Ending Fund Balance	606,227	1,650,259	1,693,806	1,693,806	2,706,806
TOTAL USE OF FUNDS	4,082,131	1,657,680	1,701,227	1,701,227	2,718,806

* Actuals may not subtotal due to rounding.

**Planning Development Fee Program Fund (238)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	22,404	22,404	128,058	128,058	128,058
Unrestricted Beginning Fund Balance (Source)	4,071,210	3,482,886	3,981,125	3,981,125	2,096,045
Total Beginning Fund Balance	4,093,614	3,505,290	4,109,183	4,109,183	2,224,103
Revenue from the Use of Money/Property					
Interest	185,267	50,000	50,000	174,223	50,000
Total Revenue from the Use of Money/Property	185,267	50,000	50,000	174,223	50,000
Fees, Rates, and Charges					
Planning Development Program Fees	7,931,143	7,700,657	7,700,657	6,340,197	8,462,827
Total Fees, Rates, and Charges	7,931,143	7,700,657	7,700,657	6,340,197	8,462,827
Other Revenue					
Miscellaneous	(27,928)	0	0	0	0
Total Other Revenue	(27,928)	0	0	0	0
 TOTAL SOURCE OF FUNDS	 12,182,096	 11,255,947	 11,859,840	 10,623,603	 10,736,930
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	524,150	395,178	395,178	455,178	417,159
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	33,131	40,622	34,122	22,926	48,322
Development Fee Program - Shared Resources Non-Personal/Equipment (PBCE)	39,733	110,171	120,171	42,789	126,971
Development Fee Program - Shared Resources Personal Services (Finance)	19,112	26,977	26,977	25,839	30,030
Development Fee Program - Shared Resources Personal Services (HR)	20,359	23,400	24,005	24,005	23,572
Development Fee Program - Shared Resources Personal Services (ITD)	151,616	266,250	146,595	146,595	152,946
Development Fee Program - Shared Resources Personal Services (PBCE)	226,855	205,116	207,673	247,673	261,306
OED Personal Services	86,155	0	0	0	0
Overhead	963,835	1,029,552	1,029,552	1,029,552	988,222
Planning Development Fee Program - Non- Personal/Equipment (PBCE)	155,290	243,023	288,023	288,023	243,023
Planning Development Fee Program - Personal Services (PBCE)	5,610,986	6,787,705	6,742,705	5,852,726	6,472,207
Planning Development Fee Program - Personal Services (PW)	19,444	50,349	50,349	37,974	49,239
Total Expenditures	7,850,666	9,178,343	9,065,350	8,173,280	8,812,997

* Actuals may not subtotal due to rounding.

Planning Development Fee Program Fund (238)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Transfers					
Transfer to the City Hall Debt Service Fund	222,247	226,220	226,220	226,220	215,894
Total Transfers	<u>222,247</u>	<u>226,220</u>	<u>226,220</u>	<u>226,220</u>	<u>215,894</u>
Ending Fund Balance					
Reserve for Encumbrances (Use)	128,058	22,404	128,058	128,058	128,058
Unrestricted Ending Fund Balance (Use)	3,981,125	1,828,980	2,440,212	2,096,045	1,579,981
Total Ending Fund Balance	<u>4,109,183</u>	<u>1,851,384</u>	<u>2,568,270</u>	<u>2,224,103</u>	<u>1,708,039</u>
TOTAL USE OF FUNDS	<u>12,182,096</u>	<u>11,255,947</u>	<u>11,859,840</u>	<u>10,623,603</u>	<u>10,736,930</u>

* Actuals may not subtotal due to rounding.

Police Retiree Healthcare Trust Fund (125)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actual	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Claims (Source)	183,666,000	212,718,000	214,034,000	214,034,000	237,835,000
Total Beginning Fund Balance	<u>183,666,000</u>	<u>212,718,000</u>	<u>214,034,000</u>	<u>214,034,000</u>	<u>237,835,000</u>
Revenue from the Use of Money/Property					
Investment Income	19,625,000	13,301,000	13,301,000	13,161,000	14,834,000
Total Revenue from the Use of Money/Property	<u>19,625,000</u>	<u>13,301,000</u>	<u>13,301,000</u>	<u>13,161,000</u>	<u>14,834,000</u>
Transfers					
City Contributions	17,672,000	17,976,000	17,976,000	17,976,000	18,857,000
Total Transfers	<u>17,672,000</u>	<u>17,976,000</u>	<u>17,976,000</u>	<u>17,976,000</u>	<u>18,857,000</u>
TOTAL SOURCE OF FUNDS	<u>220,963,000</u>	<u>243,995,000</u>	<u>245,311,000</u>	<u>245,171,000</u>	<u>271,526,000</u>
USE OF FUNDS					
Expenditures					
Health Insurance	6,872,000	0	0	7,288,000	7,685,000
Professional Fees	57,000	48,000	48,000	48,000	70,000
Total Expenditures	<u>6,929,000</u>	<u>48,000</u>	<u>48,000</u>	<u>7,336,000</u>	<u>7,755,000</u>
Ending Fund Balance					
Reserve for Claims (Use)	214,034,000	243,947,000	245,263,000	237,835,000	263,771,000
Total Ending Fund Balance	<u>214,034,000</u>	<u>243,947,000</u>	<u>245,263,000</u>	<u>237,835,000</u>	<u>263,771,000</u>
TOTAL USE OF FUNDS	<u>220,963,000</u>	<u>243,995,000</u>	<u>245,311,000</u>	<u>245,171,000</u>	<u>271,526,000</u>

This Statement of Source and Use is for display purposes only. The Police and Fire Retirement Plan Board of Administration approved the annual administrative budget on 4/3/25.

Police and Fire Retirement Fund (135)

STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actual	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Claims (Source)	4,730,710,000	4,917,494,000	5,102,635,000	5,102,635,000	5,308,113,000
Total Beginning Fund Balance	4,730,710,000	4,917,494,000	5,102,635,000	5,102,635,000	5,308,113,000
Revenue from the Use of Money/Property					
Participant Income	45,259,000	46,410,000	46,410,000	46,407,000	47,978,000
Investment Income	438,324,000	265,387,000	265,387,000	278,859,000	288,385,000
Total Revenue from the Use of Money/Property	483,583,000	311,797,000	311,797,000	325,266,000	336,363,000
Transfers					
City Contributions	207,144,000	210,802,000	210,802,000	210,857,000	217,801,000
1970 COLA	600	600	600	600	800
1980 COLA	3,500	3,300	3,300	3,300	3,500
1990 COLA	3,500	3,700	3,700	2,900	3,700
Total Transfers	207,151,600	210,809,600	210,809,600	210,863,800	217,809,000
TOTAL SOURCE OF FUNDS	5,421,444,600	5,440,100,600	5,625,241,600	5,638,764,800	5,862,285,000
USE OF FUNDS					
Expenditures					
Retirement Personal Services	4,959,000	5,698,000	5,698,000	5,059,000	5,581,000
Retirement Non-Personal/Equipment	1,205,000	867,000	867,000	743,000	824,000
Benefits	291,955,000	301,314,000	301,314,000	303,368,000	320,371,000
Health Insurance	18,961,000	25,958,000	25,958,000	20,109,000	21,205,000
Professional Fees	1,722,000	1,581,000	1,581,000	1,366,000	1,996,000
1970 COLA	600	600	600	600	800
1980 COLA	3,500	3,300	3,300	3,300	3,500
1990 COLA	3,500	3,700	3,700	2,900	3,700
Total Expenditures	318,809,600	335,425,600	335,425,600	330,651,800	349,985,000
Ending Fund Balance					
Reserve for Claims (Use)	5,102,635,000	5,104,675,000	5,289,816,000	5,308,113,000	5,512,300,000
Total Ending Fund Balance	5,102,635,000	5,104,675,000	5,289,816,000	5,308,113,000	5,512,300,000
TOTAL USE OF FUNDS	5,421,444,600	5,440,100,600	5,625,241,600	5,638,764,800	5,862,285,000

This Statement of Source and Use is for display purposes only. The Police and Fire Retirement Plan Board of Administration approved the annual administrative budget on 4/3/25. It should be noted that the personal services costs reflected in this statement can vary from the budget presented to the Board due to salary, retirement, and benefit costs when compared to those that were projected in March.

Public Works Development Fee Program Fund (241)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	62,921	62,921	76,097	76,097	76,097
Unrestricted Beginning Fund Balance (Source)	7,583,613	4,258,678	5,965,319	5,965,319	2,518,902
Total Beginning Fund Balance	7,646,534	4,321,599	6,041,416	6,041,416	2,594,999
Revenue from the Use of Money/Property					
Interest	183,421	125,000	125,000	140,000	125,000
Total Revenue from the Use of Money/Property	183,421	125,000	125,000	140,000	125,000
Fees, Rates, and Charges					
Public Works Development Program Fees	9,370,396	7,668,000	7,668,000	5,300,000	7,811,000
Public Works Utility Program Fees	8,100,647	9,052,500	9,052,500	11,000,000	11,770,000
Total Fees, Rates, and Charges	17,471,043	16,720,500	16,720,500	16,300,000	19,581,000
Transfers					
Public Works Small Cell Permitting Fee Program Fund	0	0	0	0	550,841
Total Transfers	0	0	0	0	550,841
TOTAL SOURCE OF FUNDS	25,300,998	21,167,099	22,886,916	22,481,416	22,851,840
USE OF FUNDS					
Expenditures					
Development Fee Program - Shared Resources Non-Personal/Equipment (ITD)	60,963	86,031	79,531	79,531	129,831
Development Fee Program - Shared Resources Personal Services (Finance)	11,242	15,342	15,342	14,357	17,130
Development Fee Program - Shared Resources Personal Services (ITD)	264,128	250,518	264,716	264,716	264,091
ITD Non-Personal/Equipment Overhead	14,491	3,510	3,510	3,510	0
Public Works Development Fee Program - Non-Personal/Equipment (PBCE)	3,324,547	3,016,346	3,016,346	3,016,346	3,259,569
Public Works Development Fee Program - Non-Personal/Equipment (PW)	71,909	70,320	92,320	92,320	159,920
Public Works Development Fee Program - Personal Services (OED)	299,521	296,907	296,907	296,907	339,907
Public Works Development Fee Program - Personal Services (PBCE)	111,294	75,492	75,492	65,575	79,967
Public Works Development Fee Program - Personal Services (PW)	59,304	123,133	123,133	123,133	377,506
Total Expenditures	14,818,009	15,170,605	15,392,314	15,700,000	15,656,502
Total Expenditures	19,035,408	19,108,204	19,359,611	19,656,395	20,284,423

* Actuals may not subtotal due to rounding.

**Public Works Development Fee Program Fund (241)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Transfers					
Transfer to the City Hall Debt Service Fund	224,174	230,022	230,022	230,022	227,037
Total Transfers	<u>224,174</u>	<u>230,022</u>	<u>230,022</u>	<u>230,022</u>	<u>227,037</u>
Ending Fund Balance					
Reserve for Encumbrances (Use)	76,097	62,921	76,097	76,097	76,097
Unrestricted Ending Fund Balance (Use)	5,965,319	1,765,952	3,221,186	2,518,902	2,264,283
Total Ending Fund Balance	<u>6,041,416</u>	<u>1,828,873</u>	<u>3,297,283</u>	<u>2,594,999</u>	<u>2,340,380</u>
TOTAL USE OF FUNDS	<u>25,300,998</u>	<u>21,167,099</u>	<u>22,886,916</u>	<u>22,481,416</u>	<u>22,851,840</u>

* Actuals may not subtotal due to rounding.

Public Works Program Support Fund (150)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	51,147	51,147	58,793	58,793	58,793
Unrestricted Beginning Fund Balance (Source)	(624,548)	1,270,199	1,746,361	1,746,361	3,331,834
Total Beginning Fund Balance	(573,401)	1,321,346	1,805,154	1,805,154	3,390,627
Revenue from the Use of Money/Property					
Interest	89,785	40,000	40,000	175,000	40,000
Total Revenue from the Use of Money/Property	89,785	40,000	40,000	175,000	40,000
Other Revenue					
Miscellaneous	(46,030)	0	0	0	0
Total Other Revenue	(46,030)	0	0	0	0
Transfers					
Capital Program Support	4,195,699	4,107,000	4,107,000	5,500,000	4,384,000
Compensated Absence	14,313,167	13,500,000	13,500,000	13,500,000	14,000,000
Public Works Program Support	9,564,809	8,755,000	8,755,000	9,000,000	10,167,000
Total Transfers	28,073,675	26,362,000	26,362,000	28,000,000	28,551,000
TOTAL SOURCE OF FUNDS	27,544,029	27,723,346	28,207,154	29,980,154	31,981,627
USE OF FUNDS					
Expenditures					
Capital Program Staff Training	42,071	50,000	50,000	50,000	50,000
Capital Support Vehicle Program	250,000	250,000	250,000	250,000	250,000
Compensated Time Off	13,908,523	13,500,000	13,500,000	13,500,000	14,000,000
Finance Non-Personal/Equipment	16,516	20,000	20,000	20,000	20,000
HR Personal Services	169,365	195,194	200,996	200,996	229,842
ITD Non-Personal/Equipment	45,991	9,318	9,318	7,000	18,450
ITD Personal Services	68,518	86,295	88,360	88,360	86,370
Overhead	1,757,792	1,823,171	1,823,171	1,823,171	1,996,460
PW Non-Personal/Equipment	918,609	781,596	781,596	1,200,000	811,596
PW Personal Services	8,561,490	8,642,805	8,795,455	9,450,000	9,233,173
Total Expenditures	25,738,875	25,358,379	25,518,896	26,589,527	26,695,891
Ending Fund Balance					
Reserve for Encumbrances (Use)	58,793	51,147	58,793	58,793	58,793
Unrestricted Ending Fund Balance (Use)	1,746,361	2,313,820	2,629,465	3,331,834	5,226,943
Total Ending Fund Balance	1,805,154	2,364,967	2,688,258	3,390,627	5,285,736
TOTAL USE OF FUNDS	27,544,029	27,723,346	28,207,154	29,980,154	31,981,627

* Actuals may not subtotal due to rounding.

Public Works Small Cell Permitting Fee Program Fund (242)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	255,846	104,110	559,689	559,689	550,841
Total Beginning Fund Balance	255,846	104,110	559,689	559,689	550,841
Revenue from the Use of Money/Property					
Interest	3,859	0	0	0	0
Total Revenue from the Use of Money/Property	3,859	0	0	0	0
Fees, Rates, and Charges					
Public Works Small Cell Permitting Program Fees	424,636	0	0	0	0
Total Fees, Rates, and Charges	424,636	0	0	0	0
TOTAL SOURCE OF FUNDS	684,341	104,110	559,689	559,689	550,841
USE OF FUNDS					
Expenditures					
Overhead	3,587	0	0	0	0
Public Works Small Cell Permitting - Non-Personal/Equipment (PW)	9,895	0	0	0	0
Public Works Small Cell Permitting - Personal Services (PW)	76,451	0	0	0	0
Total Expenditures	89,933	0	0	0	0
Transfers					
Transfer to the City Hall Debt Service Fund	34,719	8,848	8,848	8,848	0
Transfer to the Public Works Development Fee Program Fund	0	0	0	0	550,841
Total Transfers	34,719	8,848	8,848	8,848	550,841
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	559,689	95,262	550,841	550,841	0
Total Ending Fund Balance	559,689	95,262	550,841	550,841	0
TOTAL USE OF FUNDS	684,341	104,110	559,689	559,689	550,841

* Actuals may not subtotal due to rounding.

Real Property Transfer Tax Fund (404)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Measure E - 10% Homeless Prevention and Rental Assistance Reserve (Source)	0	0	0	0	2,429,558
Measure E - 15% Interim Housing Maintenance Reserve (Source)	0	0	0	0	2,500,000
Measure E - 15% Homeless Support Programs Reserve (Source)	0	0	0	0	67,865
Measure E - 30% Low-Income Households Reserve (Source)	0	0	0	0	24,774,918
Measure E - 40% Extremely Low-Income Households Reserve (Source)	0	0	0	0	31,436,761
Measure E - 5% Moderate-Income Households Reserve (Source)	0	0	0	0	496,577
Unrestricted Beginning Fund Balance (Source)	0	0	0	0	7,015,294
Total Beginning Fund Balance	0	0	0	0	68,720,973
Revenue from the Use of Money/Property					
Interest	0	0	0	230,000	300,000
Total Revenue from the Use of Money/Property	0	0	0	230,000	300,000
Real Property Transfer Tax					
Measure E - Real Property Transfer Tax	0	50,000,000	50,000,000	50,000,000	55,000,000
Total Real Property Transfer Tax	0	50,000,000	50,000,000	50,000,000	55,000,000
Transfers					
General Fund	0	135,494,777	160,539,241	160,539,241	0
Total Transfers	0	135,494,777	160,539,241	160,539,241	0
TOTAL SOURCE OF FUNDS	0	185,494,777	210,539,241	210,769,241	124,020,973
USE OF FUNDS					
Expenditures					
City Outreach Team - Reactive (15% HSP)	0	600,000	0	0	0
Eviction Prevention (10% HPRA)	0	0	0	0	797,716
Homeless Rapid Rehousing (15% HSP)	0	0	0	0	4,000,000
Interim Housing - Cherry	0	0	7,000,000	7,000,000	0
Interim Housing Construction and Operations (15% HSP)	0	8,000,000	2,718,504	2,718,504	25,000,000
Lived in Vehicle Safe Parking Site (15% HSP)	0	1,000,000	1,000,000	1,000,000	0
Measure E - 5% Program Administration	0	2,500,000	2,500,000	2,500,000	2,750,000
Measure E - Homeless Response and Outreach Staffing (15% HSP)	0	821,516	827,520	557,635	269,885
Measure E - Homelessness Coordination Team (Program Admin)	0	1,682,972	1,659,817	984,793	675,024

* Actuals may not subtotal due to rounding.

Real Property Transfer Tax Fund (404)
STATEMENT OF SOURCE AND USE OF FUNDS

USE OF FUNDS

Expenditures

Measure E - Housing Homeless Response Staff (Program Admin)	0	2,410,526	1,848,488	1,071,625	776,863
Measure E - Interim Housing Maintenance (15% HSP)	0	1,874,850	1,806,375	1,806,375	2,170,319
Measure E - Interim Shelter Site Identification and Development (15% HSP)	0	1,587,080	1,675,010	1,231,488	443,522
Measure E - Project HomeKey 2.0 (40% ELI)	0	17,969,000	14,485,480	9,635,480	4,850,000
Measure E - 30% Low-Income Households	0	14,330,000	36,717,865	36,717,865	0
Measure E - 40% Extremely Low-Income Households	0	24,190,000	29,619,800	29,619,800	0
Measure E - 5% Moderate-Income Households	0	2,557,937	6,207,937	6,457,937	0
Measure E - Guadalupe River Park Housing Support (10% HPRA)	0	2,580,000	0	0	0
Measure E - Homeless Legal Services (10% HPRA)	0	575,000	375,000	375,000	0
Measure E - Interim Housing Construction & Ops. - Surestay Operations (15% HSP)	0	3,000,000	3,554,593	3,554,593	1,000,000
Measure E - Non-Profit Agency (30% LI)	0	500,000	500,000	500,000	0
Measure E - Non-Profit Agency (40% ELI)	0	500,000	500,000	500,000	0
Measure E - Non-Profit Agency (5% MI)	0	500,000	500,000	500,000	0
Measure E - Rental Assistance (10% HPRA)	0	2,000,000	4,500,419	6,500,419	0
Measure E - Supportive Parking Site Berryessa Road (15% HSP)	0	1,700,000	1,700,000	1,700,000	1,759,500
Measure E - Supportive Services - CARE Coordination Program (15% HSP)	0	1,000,000	1,000,000	1,000,000	0
Measure E - Supportive Services - Overnight Warming Locations (15% HSP)	0	311,010	311,010	311,010	0
Measure E - SureStay Hotel Repairs (40% ELI)	0	4,000,000	4,000,000	4,000,000	0
Outreach, Sanitation and Other Support Services (15% HSP)	0	3,600,000	4,200,000	4,200,000	3,500,000
Overhead	0	0	0	0	0
PRNS Non-Personal/Equipment	0	0	0	0	6,263,272
PRNS Personal Services	0	0	0	0	424,228
Recreational Vehicle Pollution Prevention Program (15% HSP)	0	1,425,000	1,425,000	1,425,000	0
Safe or Alternative Sleeping Sites (15% HSP)	0	10,000,000	10,000,000	10,000,000	0
Total Expenditures	0	111,214,891	140,632,818	135,867,524	54,680,329
Transfers					
Transfer to the General Fund - Interest Income	0	0	0	230,000	300,000
Transfer to the Multi-Source Housing Fund	0	0	5,950,744	5,950,744	0
Total Transfers	0	0	5,950,744	6,180,744	300,000

Real Property Transfer Tax Fund (404)
STATEMENT OF SOURCE AND USE OF FUNDS

USE OF FUNDS	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
	Actuals *	Adopted	Modified	Estimate	Proposed
Ending Fund Balance					
Measure E - 10% Homeless Prevention and Rental Assistance Reserve (Use)	0	6,274,599	4,429,558	2,429,558	6,856,842
Measure E - 15% Homeless Support Programs Reserve (Use)	0	2,977,226	67,865	67,865	2,975,546
Measure E - 30% Low-Income Households Reserve (Use)	0	24,550,040	24,774,918	24,774,918	24,774,918
Measure E - 40% Extremely Low-Income Households Reserve (Use)	0	33,618,924	31,436,761	31,436,761	31,436,761
Measure E - 5% Moderate-Income Households Reserve (Use)	0	4,359,097	746,577	496,577	496,577
Measure E - Interim Housing Maintenance Reserve (15% HSP)	0	2,500,000	2,500,000	2,500,000	2,500,000
Unrestricted Ending Fund Balance (Use)	0	0	0	7,015,294	0
Total Ending Fund Balance	0	74,279,886	63,955,679	68,720,973	69,040,644
TOTAL USE OF FUNDS		0	185,494,777	210,539,241	210,769,241
			124,020,973		

* Actuals may not subtotal due to rounding.

Rental Stabilization Program Fee Fund (450)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	223,480	223,480	135,495	135,495	135,495
Unrestricted Beginning Fund Balance (Source)	1,054,217	1,327,105	2,027,655	2,027,655	1,084,075
Total Beginning Fund Balance	1,277,697	1,550,585	2,163,150	2,163,150	1,219,570
Fines, Forfeitures, and Penalties					
Apartment Rent Ordinance Fee	204,495	0	0	0	0
Total Fines, Forfeitures, and Penalties	204,495	0	0	0	0
Revenue from the Use of Money/Property					
Interest	5,854	10,000	10,000	13,000	13,000
Total Revenue from the Use of Money/Property	5,854	10,000	10,000	13,000	13,000
Fees, Rates, and Charges					
Apartment Rent Ordinance Fee	2,810,097	2,919,996	2,919,996	2,919,996	2,958,417
Ellis Act Fee	0	951	951	951	3,576
Mobilehome Ordinance Fee	368,205	322,050	322,050	322,050	343,520
Tenant Protection Ordinance Fee	1,171,855	1,094,156	1,094,156	1,094,156	1,094,156
Total Fees, Rates, and Charges	4,350,157	4,337,153	4,337,153	4,337,153	4,399,669
TOTAL SOURCE OF FUNDS	5,838,203	5,897,738	6,510,303	6,513,303	5,632,239
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	284,576	487,964	487,964	487,964	275,195
Housing Non-Personal/Equipment	281,498	553,515	663,515	663,515	353,515
Housing Personal Services	2,482,055	3,438,973	3,438,973	3,438,973	3,559,571
Overhead	457,895	511,101	511,101	511,101	488,520
PBCE Personal Services	43,042	63,258	63,258	63,258	68,357
Total Expenditures	3,549,066	5,054,811	5,164,811	5,164,811	4,745,158
Transfers					
Transfer to the City Hall Debt Service Fund	125,987	128,922	128,922	128,922	118,545
Total Transfers	125,987	128,922	128,922	128,922	118,545
Ending Fund Balance					
Reserve for Encumbrances (Use)	135,495	223,480	135,495	135,495	135,495
Unrestricted Ending Fund Balance (Use)	2,027,655	490,525	1,081,075	1,084,075	633,041
Total Ending Fund Balance	2,163,150	714,005	1,216,570	1,219,570	768,536
TOTAL USE OF FUNDS	5,838,203	5,897,738	6,510,303	6,513,303	5,632,239

* Actuals may not subtotal due to rounding.

San José Arena Capital Reserve Fund (459)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Previously Approved Repairs Reserve (Source)	2,107,807	0	0	0	560,774
Unrestricted Beginning Fund Balance (Source)	3,392,986	4,814,355	5,791,988	5,791,988	2,331,452
Total Beginning Fund Balance	5,500,793	4,814,355	5,791,988	5,791,988	2,892,226
Revenue from the Use of Money/Property					
Interest	177,097	85,000	85,000	190,000	190,000
San Jose Arena Management	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000
Total Revenue from the Use of Money/Property	1,597,097	1,505,000	1,505,000	1,610,000	1,610,000
Transfers					
General Fund (Arena Revenue)	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Total Transfers	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
TOTAL SOURCE OF FUNDS	9,397,890	8,619,355	9,596,988	9,701,988	6,802,226
USE OF FUNDS					
Expenditures					
Electrical Repairs	546,252	2,315,000	2,341,521	2,141,521	1,425,000
Mechanical Repairs	815,576	1,954,000	2,218,409	2,118,409	3,705,000
Miscellaneous Repairs	71,010	175,000	192,348	192,348	440,000
Structures Repairs	2,070,479	2,241,000	2,243,210	2,143,210	115,000
Unanticipated / Emergency Repairs	102,585	200,000	214,274	214,274	200,000
Total Expenditures	3,605,902	6,885,000	7,209,762	6,809,762	5,885,000
Ending Fund Balance					
Previously Approved Repairs Reserve (Use)	0	0	560,774	560,774	560,774
Unrestricted Ending Fund Balance (Use)	5,791,988	1,734,355	1,826,452	2,331,452	356,452
Total Ending Fund Balance	5,791,988	1,734,355	2,387,226	2,892,226	917,226
TOTAL USE OF FUNDS	9,397,890	8,619,355	9,596,988	9,701,988	6,802,226

* Actuals may not subtotal due to rounding.

San José Clean Energy Operating Fund (501)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Operations and Maintenance Reserve (Source)	0	136,000,000	136,000,000	136,000,000	219,000,000
Rate Stabilization Reserve (Source)	0	0	50,000,000	50,000,000	50,000,000
Reserve for Encumbrances (Source)	22,760,842	22,760,842	40,656,286	40,656,286	40,656,286
Unrestricted Beginning Fund Balance (Source)	173,726,125	136,800,679	82,139,598	82,139,598	39,781,541
Total Beginning Fund Balance	196,486,967	295,561,521	308,795,884	308,795,884	349,437,827
Revenue from the Use of Money/Property					
Interest	7,071,038	5,000,000	5,000,000	8,300,000	7,500,000
Total Revenue from the Use of Money/Property	7,071,038	5,000,000	5,000,000	8,300,000	7,500,000
Revenue from State of California					
State Energy Grants	2,688,155	3,460,000	3,536,269	2,981,000	2,929,254
Total Revenue from State of California	2,688,155	3,460,000	3,536,269	2,981,000	2,929,254
Revenue from Federal Government					
Federal Energy Grants	0	0	0	0	297,000
Total Revenue from Federal Government	0	0	0	0	297,000
Fees, Rates, and Charges					
Energy Sales	521,285,406	537,600,000	537,600,000	499,900,000	465,000,000
Total Fees, Rates, and Charges	521,285,406	537,600,000	537,600,000	499,900,000	465,000,000
Other Revenue					
Miscellaneous	19,043,867	0	0	13,700,000	0
Total Other Revenue	19,043,867	0	0	13,700,000	0
TOTAL SOURCE OF FUNDS	746,575,433	841,621,521	854,932,153	833,676,884	825,164,081

USE OF FUNDS

Expenditures

City Attorney Personal Services	809,187	1,058,141	1,058,141	1,030,000	1,105,271
City Manager Personal Services	192,815	203,763	207,041	207,041	192,011
Cost of Energy	389,160,736	490,000,000	490,000,000	447,415,000	423,200,000
Debt Service - Interest - CP	768,098	347,000	347,000	330,000	347,000
Debt Service - Principal - CP	20,000,000	0	0	0	0
Disadvantaged Communities - Green Tariff	409,979	420,000	1,270,530	640,000	429,254
Energy Efficiency and Conservation Block Grant	0	0	0	0	297,000
Energy Efficiency Programs	1,522,621	2,940,000	1,905,321	191,000	0
Energy Non-Personal/Equipment	7,936,351	15,836,487	17,892,552	15,500,000	9,728,299
Energy Personal Services	9,926,384	12,653,794	12,653,794	12,300,000	14,351,755
Finance Non-Personal/Equipment	25,290	26,500	26,500	26,500	30,500

* Actuals may not subtotal due to rounding.

San José Clean Energy Operating Fund (501)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Expenditures					
Finance Personal Services	312,606	309,211	309,211	272,000	256,683
ITD Non-Personal/Equipment	22,886	12,000	12,000	12,000	0
ITD Personal Services	75,193	230,593	237,225	237,225	233,799
Letter of Credit Fees	1,957,178	1,800,000	1,800,000	1,680,000	1,800,000
Municipal Microgrids Program	6,292	0	0	0	0
Overhead	2,508,965	2,378,092	2,378,092	2,378,092	2,687,386
Pacific Gas & Electric Security Fees	1,495,887	1,520,000	1,520,000	1,500,000	1,520,000
PW Personal Services	186,498	0	0	0	0
San Jose Clean Energy Audits	99,423	130,650	130,650	130,650	130,650
Total Expenditures	437,416,389	529,866,231	531,748,057	483,849,508	456,309,608
Transfers					
Transfer to the City Hall Debt Service Fund	363,160	389,549	389,549	389,549	88,400
Total Transfers	363,160	389,549	389,549	389,549	88,400
Ending Fund Balance					
Operations and Maintenance Reserve (Use)	136,000,000	219,000,000	219,000,000	219,000,000	234,000,000
Rate Stabilization Reserve (Use)	50,000,000	0	50,000,000	50,000,000	50,000,000
Reserve for Encumbrances (Use)	40,656,286	22,760,842	40,656,286	40,656,286	40,656,286
Unrestricted Ending Fund Balance (Use)	82,139,598	69,604,899	13,138,261	39,781,541	44,109,787
Total Ending Fund Balance	308,795,884	311,365,741	322,794,547	349,437,827	368,766,073
TOTAL USE OF FUNDS	746,575,433	841,621,521	854,932,153	833,676,884	825,164,081

* Actuals may not subtotal due to rounding.

San José Opioid Response Fund (130)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	0	0	378,200	378,200	378,200
Unrestricted Beginning Fund Balance (Source)	0	0	(162,348)	(162,348)	265,852
Total Beginning Fund Balance	0	0	215,852	215,852	644,052
Revenue from the Use of Money/Property					
Interest	14,419	0	0	50,000	50,000
Total Revenue from the Use of Money/Property	14,419	0	0	50,000	50,000
Revenue from State of California					
Allergan Payments - Abatement Fund	0	0	0	0	118,975
CVS Payments - Abatement Fund	0	0	0	0	123,332
Distributor Payments - Abatement Fund	44,845	54,000	430,155	460,155	0
Distributor Payments - Subdivision Fund	124,607	0	0	0	5,861
Janssen Payments - Abatement Fund	39,815	223,000	200,507	44,293	0
Janssen Payments - Subdivision Fund	76,827	68,000	68,000	68,000	3,420
Teva Payments - Abatement Fund	0	0	0	0	108,208
Teva Payments - Subdivision Fund	0	0	0	0	29,456
Walgreens Payments - Subdivision Fund	0	0	0	0	35,297
Walmart Payments - Abatement Fund	0	0	0	0	509,128
Total Revenue from State of California	286,094	345,000	698,662	572,448	933,677
TOTAL SOURCE OF FUNDS	300,513	345,000	914,514	838,300	1,627,729
USE OF FUNDS					
Expenditures					
Community Awareness and Education on Opioid Addiction Prevention - Fire	2,393	29,000	26,607	26,607	0
Community Awareness and Education on Opioid Addiction Prevention - Police	9,101	51,000	50,900	1,000	0
Library Staff Training	0	3,000	3,000	0	0
Opioid Community Awareness and Education on Opioid Addiction - PRNS	0	110,000	120,000	16,686	0
Opioid Prevention Grant Program	44,845	54,000	51,955	81,955	987,702
Opioid Settlement Program Oversight	28,322	30,000	0	0	0
Opioid Settlement Program Oversight - PRNS	0	68,000	68,000	68,000	147,408
Total Expenditures	84,661	345,000	320,462	194,248	1,135,110
Ending Fund Balance					
Reserve for Encumbrances (Use)	378,200	0	378,200	378,200	378,200
Unrestricted Ending Fund Balance (Use)	(162,348)	0	215,852	265,852	114,419
Total Ending Fund Balance	215,852	0	594,052	644,052	492,619
TOTAL USE OF FUNDS	300,513	345,000	914,514	838,300	1,627,729

* Actuals may not subtotal due to rounding.

San José-Santa Clara Treatment Plant Income Fund (514)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	1,192,526	1,317,526	1,518,312	1,518,312	1,663,312
Total Beginning Fund Balance	1,192,526	1,317,526	1,518,312	1,518,312	1,663,312
Revenue from the Use of Money/Property					
Interest	37,101	25,000	25,000	45,000	45,000
Rental	288,685	100,000	100,000	100,000	100,000
Total Revenue from the Use of Money/Property	325,786	125,000	125,000	145,000	145,000
TOTAL SOURCE OF FUNDS	1,518,312	1,442,526	1,643,312	1,663,312	1,808,312
USE OF FUNDS					
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	1,518,312	1,442,526	1,643,312	1,663,312	1,808,312
Total Ending Fund Balance	1,518,312	1,442,526	1,643,312	1,663,312	1,808,312
TOTAL USE OF FUNDS	1,518,312	1,442,526	1,643,312	1,663,312	1,808,312

* Actuals may not subtotal due to rounding.

San José-Santa Clara Treatment Plant Operating Fund (513)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
City of San Jose Legacy Lagoons Remediation Project II Reserve (Source)	0	25,236,040	25,236,040	25,236,040	25,236,040
Operations and Maintenance Reserve (Source)	18,638,137	17,090,521	17,090,521	17,090,521	22,715,000
Reserve for Encumbrances (Source)	6,984,932	6,984,932	7,460,169	7,460,169	7,460,169
Unrestricted Beginning Fund Balance (Source)	39,955,552	9,979,031	26,869,237	26,869,237	14,124,387
Workers' Compensation Claims Reserve (Source)	2,352,000	2,352,000	2,352,000	2,352,000	2,352,000
Total Beginning Fund Balance	67,930,621	61,642,524	79,007,967	79,007,967	71,887,596
Revenue from the Use of Money/Property					
Interest	3,153,686	3,600,000	3,600,000	4,000,000	4,000,000
Total Revenue from the Use of Money/Property	3,153,686	3,600,000	3,600,000	4,000,000	4,000,000
Revenue from Local Agencies					
Contributions - Other Agencies	23,061,520	33,374,110	33,374,110	27,102,110	33,984,906
Contributions - Santa Clara	17,952,882	24,928,368	24,928,368	20,123,368	25,247,360
Total Revenue from Local Agencies	41,014,402	58,302,478	58,302,478	47,225,478	59,232,266
Other Revenue					
Miscellaneous	262,367	212,000	212,000	160,000	200,000
South Bay Dischargers Authority	69,436	0	0	0	0
Total Other Revenue	331,803	212,000	212,000	160,000	200,000
Transfers					
Sewer Service and Use Charge Fund	82,761,772	99,870,278	99,870,278	81,027,278	101,613,093
Total Transfers	82,761,772	99,870,278	99,870,278	81,027,278	101,613,093
TOTAL SOURCE OF FUNDS	195,192,284	223,627,280	240,992,723	211,420,723	236,932,955
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	224,824	242,695	242,695	255,000	251,330
City Manager Non-Personal/Equipment	18,375	18,375	18,375	18,375	18,375
ESD Non-Personal/Equipment	36,929,678	52,566,166	53,385,677	53,385,677	64,360,857
ESD Personal Services	62,315,101	69,402,927	69,691,717	67,826,000	73,159,401
Finance Non-Personal/Equipment	68	2,958	2,958	2,958	2,958
Finance Personal Services	130,417	146,156	149,445	149,445	154,017
HR Non-Personal/Equipment	0	1,500	1,500	1,500	1,500
HR Personal Services	370,484	391,925	395,194	395,194	406,426
Inventory	670,181	600,000	600,000	600,000	600,000
ITD Non-Personal/Equipment	14,879	146,297	146,297	146,297	80,310
ITD Personal Services	127,666	127,781	131,263	131,263	120,271
Legacy Lagoons Remediation	957,707	2,500,000	2,500,000	0	2,500,000
Overhead	13,056,388	14,944,210	14,944,210	14,944,210	14,037,588

* Actuals may not subtotal due to rounding.

San José-Santa Clara Treatment Plant Operating Fund (513)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Expenditures					
PBCE Personal Services	25,423	46,767	46,767	46,767	0
PW Non-Personal/Equipment	6,990	7,000	7,000	7,000	7,000
PW Personal Services	128,588	119,160	119,160	255,000	125,914
Workers' Compensation Claims	469,197	680,000	680,000	680,000	534,000
Total Expenditures	115,445,966	141,943,917	143,062,258	138,844,686	156,359,947
Transfers					
Transfer to the City Hall Debt Service Fund	738,351	688,441	688,441	688,441	474,457
Total Transfers	738,351	688,441	688,441	688,441	474,457
Ending Fund Balance					
City of San Jose Legacy Lagoons Remediation Project II Reserve (Use)	25,236,040	25,236,040	25,236,040	25,236,040	25,236,040
Operations and Maintenance Reserve (Use)	17,090,521	22,715,000	22,715,000	22,715,000	30,160,000
Reserve for Encumbrances (Use)	7,460,169	6,984,932	7,460,169	7,460,169	7,460,169
Unrestricted Ending Fund Balance (Use)	26,869,237	23,706,950	39,478,815	14,124,387	14,890,342
Workers' Compensation Claim Reserve (Use)	2,352,000	2,352,000	2,352,000	2,352,000	2,352,000
Total Ending Fund Balance	79,007,967	80,994,922	97,242,024	71,887,596	80,098,551
TOTAL USE OF FUNDS	195,192,284	223,627,280	240,992,723	211,420,723	236,932,955

* Actuals may not subtotal due to rounding.

Sewage Treatment Plant Connection Fee Fund (539)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Treatment Plant Expansion Reserve (Source)	21,906,776	23,608,835	24,023,464	24,023,464	26,696,449
Total Beginning Fund Balance	21,906,776	23,608,835	24,023,464	24,023,464	26,696,449
Revenue from the Use of Money/Property					
Interest	740,382	687,000	687,000	880,000	880,000
Total Revenue from the Use of Money/Property	740,382	687,000	687,000	880,000	880,000
Fees, Rates, and Charges					
Connection Fees	1,601,837	1,434,000	1,434,000	2,000,000	2,000,000
Total Fees, Rates, and Charges	1,601,837	1,434,000	1,434,000	2,000,000	2,000,000
TOTAL SOURCE OF FUNDS	24,248,995	25,729,835	26,144,464	26,903,464	29,576,449
USE OF FUNDS					
Expenditures					
Collection Costs	218,898	714,455	714,455	200,000	676,185
Overhead	0	0	0	0	45,706
Total Expenditures	218,898	714,455	714,455	200,000	721,891
Transfers					
Transfer to the City Hall Debt Service Fund	6,633	7,015	7,015	7,015	6,792
Total Transfers	6,633	7,015	7,015	7,015	6,792
Ending Fund Balance					
Treatment Plant Expansion Reserve (Use)	24,023,464	25,008,365	25,422,994	26,696,449	28,847,766
Total Ending Fund Balance	24,023,464	25,008,365	25,422,994	26,696,449	28,847,766
TOTAL USE OF FUNDS	24,248,995	25,729,835	26,144,464	26,903,464	29,576,449

* Actuals may not subtotal due to rounding.

Sewer Service And Use Charge Fund (541)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Capital Program/Financing Reserve (Source)	50,000,000	20,000,000	20,000,000	20,000,000	6,000,000
Debt Service Reserve (Source)	6,000,000	0	0	0	0
Operations and Maintenance Reserve (Source)	6,170,000	7,290,000	7,290,000	7,290,000	7,290,000
Rate Stabilization Reserve (Source)	2,000,000	2,000,000	2,000,000	2,000,000	20,800,000
Reserve for Encumbrances (Source)	4,132,043	4,132,043	2,460,121	2,460,121	2,460,121
Unrestricted Beginning Fund Balance (Source)	12,821,289	27,087,726	34,594,121	34,594,121	17,669,378
Workers' Compensation Claims Reserve (Source)	760,000	760,000	760,000	760,000	760,000
Total Beginning Fund Balance	81,883,332	61,269,769	67,104,242	67,104,242	54,979,499
Revenue from the Use of Money/Property					
Interest	582,242	454,000	454,000	984,000	660,000
Total Revenue from the Use of Money/Property	582,242	454,000	454,000	984,000	660,000
Fees, Rates, and Charges					
Commercial	26,286,211	29,957,841	29,957,841	28,850,000	26,754,927
Industrial	4,975,052	6,301,682	6,301,682	4,860,000	5,294,497
Residential	159,062,499	166,809,240	166,809,240	172,477,000	179,183,443
Sewer Installation	206,771	60,000	60,000	300,000	60,000
Total Fees, Rates, and Charges	190,530,533	203,128,763	203,128,763	206,487,000	211,292,867
Other Revenue					
Miscellaneous	68,500	0	0	0	0
Total Other Revenue	68,500	0	0	0	0
Transfers					
South Bay Water Recycling Operating Fund	1,000,000	2,000,000	2,000,000	2,000,000	2,500,000
Total Transfers	1,000,000	2,000,000	2,000,000	2,000,000	2,500,000
TOTAL SOURCE OF FUNDS	274,064,607	266,852,532	272,687,005	276,575,242	269,432,366
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	387,223	1,021,131	1,021,131	485,000	730,614
City Manager Non-Personal/Equipment	6,125	6,125	6,125	6,125	6,125
City Manager Personal Services	0	0	0	0	134,410
Clean Water Financing Authority Audit	0	32,272	32,272	32,272	32,272
Collection Costs	534,419	611,000	611,000	611,000	611,000
DOT Non-Personal/Equipment	7,940,486	15,206,308	15,250,558	15,250,558	9,785,975
DOT Personal Services	17,783,176	18,811,661	18,811,661	18,573,000	19,982,278
ESD Non-Personal/Equipment	268,773	704,008	925,906	925,906	505,062
ESD Personal Services	1,856,448	2,070,733	2,070,733	1,934,000	2,218,586
Facilities Capital Repairs and Maintenance	24,152	40,000	40,000	40,000	40,000
Finance Non-Personal/Equipment	22	16,750	16,750	16,750	16,750

* Actuals may not subtotal due to rounding.

**Sewer Service And Use Charge Fund (541)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Expenditures					
Finance Personal Services	290,020	323,943	326,842	326,842	330,150
HR Personal Services	36,200	44,906	45,370	45,370	46,632
IDC Disposal Contract	135,966	150,000	150,000	150,000	150,000
ITD Non-Personal/Equipment	3,854	20,456	20,456	20,456	36,622
ITD Personal Services	143,726	148,606	151,792	161,000	148,275
Major Litigation Costs	545,669	1,500,000	1,500,000	1,500,000	500,000
Overhead	6,090,278	6,433,010	6,433,010	6,433,010	6,786,446
PBCE Personal Services	109,497	123,280	126,300	126,300	127,485
PW Non-Personal/Equipment	278,972	303,460	303,460	303,460	301,460
PW Personal Services	2,477,195	2,648,748	2,648,748	2,010,000	2,773,166
Sanitary Sewer Claims	129,246	175,000	175,000	175,000	175,000
Workers' Compensation Claims	230,563	204,000	204,000	204,000	239,000
Total Expenditures	39,272,010	50,595,397	50,871,114	49,330,049	45,677,308
Transfers					
Transfer to the City Hall Debt Service Fund	349,583	359,416	359,416	359,416	302,234
Transfer to the San Jose-Santa Clara Treatment Plant Capital Fund	49,577,000	55,879,000	55,879,000	55,879,000	55,378,000
Transfer to the San Jose-Santa Clara Treatment Plant Operating Fund	82,761,772	99,870,278	99,870,278	81,027,278	101,613,093
Transfer to the Sewer Service and Use Charge Capital Improvement Fund	35,000,000	35,000,000	35,000,000	35,000,000	15,000,000
Total Transfers	167,688,355	191,108,694	191,108,694	172,265,694	172,293,327
Ending Fund Balance					
Capital Program/Financing Reserve (Use)	20,000,000	6,000,000	6,000,000	6,000,000	17,000,000
Operations and Maintenance Reserve (Use)	7,290,000	7,290,000	7,290,000	7,290,000	7,343,000
Rate Stabilization Reserve (Use)	2,000,000	2,000,000	2,000,000	20,800,000	20,800,000
Reserve for Encumbrances (Use)	2,460,121	4,132,043	2,460,121	2,460,121	2,460,121
Unrestricted Ending Fund Balance (Use)	34,594,121	4,966,398	12,197,076	17,669,378	3,098,610
Workers' Compensation Claim Reserve (Use)	760,000	760,000	760,000	760,000	760,000
Total Ending Fund Balance	67,104,242	25,148,441	30,707,197	54,979,499	51,461,731
TOTAL USE OF FUNDS	274,064,607	266,852,532	272,687,005	276,575,242	269,432,366

* Actuals may not subtotal due to rounding.

**South Bay Water Recycling Operating Fund (570)
STATEMENT OF SOURCE AND USE OF FUNDS**

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Operations and Maintenance Reserve (Source)	1,559,259	1,824,958	1,824,958	1,824,958	3,029,239
Reserve for Encumbrances (Source)	1,342,822	1,342,822	2,014,658	2,014,658	2,014,658
Unrestricted Beginning Fund Balance (Source)	4,377,185	4,396,051	5,441,749	5,441,749	4,630,886
Total Beginning Fund Balance	7,279,266	7,563,831	9,281,365	9,281,365	9,674,783
Revenue from the Use of Money/Property					
Interest	407,082	300,000	300,000	410,000	410,000
Total Revenue from the Use of Money/Property	407,082	300,000	300,000	410,000	410,000
Fees, Rates, and Charges					
Recycled Water Sales - Santa Clara	7,005,000	6,576,224	6,576,224	7,017,000	8,161,025
Recycled Water Sales - San Jose Water Company	4,980,307	4,241,693	4,241,693	4,896,000	5,195,476
Recycled Water Sales - Milpitas	1,549,688	1,686,887	1,686,887	1,792,000	2,066,199
Recycled Water Sales - San Jose Municipal Water System	7,185,167	6,662,828	6,662,828	7,800,000	9,028,061
Total Fees, Rates, and Charges	20,720,162	19,167,632	19,167,632	21,505,000	24,450,761
TOTAL SOURCE OF FUNDS	28,406,510	27,031,463	28,748,997	31,196,365	34,535,544
USE OF FUNDS					
Expenditures					
City Manager Personal Services	0	0	0	0	12,801
ESD Non-Personal/Equipment	7,653,074	7,670,540	7,670,540	7,670,540	8,418,090
ESD Personal Services	5,301,770	6,959,792	6,959,792	5,500,000	7,296,920
ITD Non-Personal/Equipment	554	7,489	7,489	7,489	521
Overhead	683,310	805,488	805,488	805,488	885,975
SCVWD - Advanced Water Treatment	4,449,701	4,000,000	5,000,000	5,500,000	5,500,000
Total Expenditures	18,088,409	19,443,309	20,443,309	19,483,517	22,114,307
Transfers					
Transfer to the City Hall Debt Service Fund	36,736	38,065	38,065	38,065	35,595
Transfer to the Sewer Service and Use Charge Fund	1,000,000	2,000,000	2,000,000	2,000,000	2,500,000
Total Transfers	1,036,736	2,038,065	2,038,065	2,038,065	2,535,595
Ending Fund Balance					
Operations and Maintenance Reserve (Use)	1,824,958	3,029,239	3,029,239	3,029,239	3,715,316
Reserve for Encumbrances (Use)	2,014,658	1,342,822	2,014,658	2,014,658	2,014,658
Unrestricted Ending Fund Balance (Use)	5,441,749	1,178,028	1,223,726	4,630,886	4,155,668
Total Ending Fund Balance	9,281,365	5,550,089	6,267,623	9,674,783	9,885,642
TOTAL USE OF FUNDS	28,406,510	27,031,463	28,748,997	31,196,365	34,535,544

* Actuals may not subtotal due to rounding.

St. James Park Management District Fund (345)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	41,594	41,594	55,514	55,514	55,514
Unrestricted Beginning Fund Balance (Source)	4,538,763	4,086,065	4,200,858	4,200,858	3,713,621
Total Beginning Fund Balance	4,580,357	4,127,659	4,256,372	4,256,372	3,769,135
Revenue from the Use of Money/Property					
Interest	134,892	60,000	60,000	118,500	100,000
Total Revenue from the Use of Money/Property	134,892	60,000	60,000	118,500	100,000
TOTAL SOURCE OF FUNDS	4,715,249	4,187,659	4,316,372	4,374,872	3,869,135
USE OF FUNDS					
Expenditures					
Overhead	106,977	122,610	122,610	122,610	128,613
PRNS Non-Personal/Equipment	122,419	252,000	252,000	200,000	241,000
PRNS Personal Services	223,760	408,994	408,994	277,500	441,679
Total Expenditures	453,156	783,604	783,604	600,110	811,292
Transfers					
Transfer to the City Hall Debt Service Fund	5,721	5,627	5,627	5,627	5,778
Total Transfers	5,721	5,627	5,627	5,627	5,778
Ending Fund Balance					
Reserve for Encumbrances (Use)	55,514	41,594	55,514	55,514	55,514
Unrestricted Ending Fund Balance (Use)	4,200,858	3,356,834	3,471,627	3,713,621	2,996,551
Total Ending Fund Balance	4,256,372	3,398,428	3,527,141	3,769,135	3,052,065
TOTAL USE OF FUNDS	4,715,249	4,187,659	4,316,372	4,374,872	3,869,135

* Actuals may not subtotal due to rounding.

State Drug Forfeiture Fund (417)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Unrestricted Beginning Fund Balance (Source)	1,149,590	1,149,290	1,661,803	1,661,803	1,661,803
Total Beginning Fund Balance	1,149,590	1,149,290	1,661,803	1,661,803	1,661,803
Revenue from the Use of Money/Property					
Interest	14,194	0	0	0	0
Total Revenue from the Use of Money/Property	14,194	0	0	0	0
Revenue from State of California					
State Revenue	498,019	0	0	0	0
Total Revenue from State of California	498,019	0	0	0	0
TOTAL SOURCE OF FUNDS	1,661,803	1,149,290	1,661,803	1,661,803	1,661,803
USE OF FUNDS					
Ending Fund Balance					
Unrestricted Ending Fund Balance (Use)	1,661,803	1,149,290	1,661,803	1,661,803	1,661,803
Total Ending Fund Balance	1,661,803	1,149,290	1,661,803	1,661,803	1,661,803
TOTAL USE OF FUNDS	1,661,803	1,149,290	1,661,803	1,661,803	1,661,803

* Actuals may not subtotal due to rounding.

Storm Sewer Operating Fund (446)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Capital Program Reserve (Source)	7,000,000	0	0	0	0
Grant Match Reserve (Source)	500,000	0	0	0	0
Operations and Maintenance Reserve (Source)	5,108,751	5,108,751	5,108,751	5,108,751	5,425,781
Permit Implementation Reserve (Source)	500,000	0	0	0	0
Polychlorinated Biphenyls Settlement Reserve (Source)	0	0	0	0	4,516,761
Reserve for Encumbrances (Source)	1,132,722	1,132,722	894,641	894,641	894,641
Unrestricted Beginning Fund Balance (Source)	9,066,283	19,378,660	20,830,713	20,830,713	9,879,100
Total Beginning Fund Balance	23,307,756	25,620,133	26,834,105	26,834,105	20,716,283
Revenue from the Use of Money/Property					
Interest	398,976	275,000	275,000	451,000	320,000
Total Revenue from the Use of Money/Property	398,976	275,000	275,000	451,000	320,000
Other Revenue					
Caltrans LTC Reimbursement	30	0	0	0	0
Miscellaneous Revenue	0	0	0	25,000	0
Monsanto Lawsuit Settlement Proceeds	4,516,761	0	0	0	0
Total Other Revenue	4,516,791	0	0	25,000	0
Special Assessments					
Assessments	34,232,564	34,078,303	34,078,303	34,078,303	34,248,695
Total Special Assessments	34,232,564	34,078,303	34,078,303	34,078,303	34,248,695
TOTAL SOURCE OF FUNDS	62,456,087	59,973,436	61,187,408	61,388,408	55,284,978
USE OF FUNDS					
Expenditures					
City Attorney Personal Services	165,668	142,360	142,360	173,000	147,919
City Manager Personal Services	0	0	0	0	12,801
Collection Fees	98,438	100,000	100,000	100,000	100,000
DOT Non-Personal/Equipment	2,594,512	4,779,653	4,721,353	4,721,353	2,733,553
DOT Personal Services	6,956,892	7,670,294	7,670,294	7,340,000	8,707,687
ESD Non-Personal/Equipment	2,114,144	3,326,795	3,534,825	3,534,825	2,997,027
ESD Personal Services	8,429,240	9,098,660	9,098,660	8,716,000	9,407,661
Finance Personal Services	92,410	104,226	105,020	105,020	106,088
Fire Non-Personal/Equipment	99,236	175,000	175,000	175,000	175,000
HR Personal Services	62,488	68,143	68,702	68,702	70,736
IDC Contract	137,042	153,979	153,979	153,979	153,979
ITD Non-Personal/Equipment	3,620	31,460	31,460	31,460	66,973
ITD Personal Services	136,857	142,400	145,149	151,000	142,073

* Actuals may not subtotal due to rounding.

Storm Sewer Operating Fund (446)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Expenditures					
Overhead	4,177,480	4,834,029	4,834,029	4,834,029	5,085,977
PBCE Personal Services	98,860	114,491	114,491	114,491	112,626
PW Non-Personal/Equipment	48,000	48,000	48,000	48,000	48,000
PW Personal Services	723,447	740,021	756,190	713,000	761,695
Workers' Compensation Claims	89,503	100,000	100,000	100,000	117,000
Yard Trimming Collection/Processing	3,064,021	3,064,021	3,064,021	3,064,021	3,310,201
Total Expenditures	29,091,858	34,693,532	34,863,533	34,143,880	34,256,996
Transfers					
Transfer to the City Hall Debt Service Fund	442,965	441,086	441,086	441,086	467,081
Transfer to the Community Facilities District No. 13 (Guadalupe Mines) Fund	10,121	10,121	10,121	10,121	10,121
Transfer to the Community Facilities District No. 15 (Berryessa - Sierra) Fund	26,920	26,920	26,920	26,920	26,920
Transfer to the Community Facilities District No. 16 (Raleigh - Coronado) Fund	28,000	28,000	28,000	28,000	28,000
Transfer to the Maintenance District No. 15 (Silver Creek Valley) Fund	22,118	22,118	22,118	22,118	22,118
Transfer to the Storm Sewer Capital Fund	6,000,000	6,000,000	6,000,000	6,000,000	1,500,000
Total Transfers	6,530,124	6,528,245	6,528,245	6,528,245	2,054,240
Ending Fund Balance					
Operations and Maintenance Reserve (Use)	5,108,751	5,425,781	5,425,781	5,425,781	5,498,990
Polychlorinated Biphenyls Settlement Reserve (Use)	4,516,761	4,516,761	4,516,761	4,516,761	4,516,761
Reserve for Encumbrances (Use)	894,641	1,132,722	894,641	894,641	894,641
Unrestricted Ending Fund Balance (Use)	16,313,952	7,676,395	8,958,447	9,879,100	8,063,350
Total Ending Fund Balance	26,834,105	18,751,659	19,795,630	20,716,283	18,973,742
TOTAL USE OF FUNDS	62,456,087	59,973,436	61,187,408	61,388,408	55,284,978

* Actuals may not subtotal due to rounding.

Supplemental Law Enforcement Services Fund (414)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	863,199	863,199	481,032	481,032	481,032
Unrestricted Beginning Fund Balance (Source)	2,138,097	2,403,278	2,653,626	2,653,626	2,884,925
Total Beginning Fund Balance	3,001,296	3,266,477	3,134,658	3,134,658	3,365,957
Revenue from the Use of Money/Property					
Interest	115,279	0	0	0	0
Total Revenue from the Use of Money/Property	115,279	0	0	0	0
Revenue from State of California					
State Revenue	3,037,296	3,562,953	3,013,841	3,013,841	0
Total Revenue from State of California	3,037,296	3,562,953	3,013,841	3,013,841	0
TOTAL SOURCE OF FUNDS	6,153,871	6,829,430	6,148,499	6,148,499	3,365,957
USE OF FUNDS					
Expenditures					
SLES Grant 2018-2020	208,409	125,056	100,581	100,581	0
SLES Grant 2019-2021	16,276	136,543	150,271	150,271	0
SLES Grant 2020-2022	147,788	97,657	122,228	122,228	0
SLES Grant 2021-2023	270,887	718,043	765,498	765,498	0
SLES Grant 2022-2024	1,398,191	1,391,374	1,130,164	1,130,164	0
SLES Grant 2023-2025	977,662	519,925	513,800	513,800	0
Total Expenditures	3,019,213	2,988,598	2,782,542	2,782,542	0
Ending Fund Balance					
Reserve for Encumbrances (Use)	481,032	863,199	481,032	481,032	481,032
Unrestricted Ending Fund Balance (Use)	2,653,626	2,977,633	2,884,925	2,884,925	2,884,925
Total Ending Fund Balance	3,134,658	3,840,832	3,365,957	3,365,957	3,365,957
TOTAL USE OF FUNDS	6,153,871	6,829,430	6,148,499	6,148,499	3,365,957

* Actuals may not subtotal due to rounding.

Transient Occupancy Tax Fund (461)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Cultural Grants and Programs Reserve (Source)	1,500,000	3,025,986	3,025,986	3,025,986	2,686,625
Reserve for Encumbrances (Source)	775,145	775,145	720,626	720,626	720,626
Unrestricted Beginning Fund Balance (Source)	3,468,134	1,893,027	2,108,505	2,108,505	1,793,026
Total Beginning Fund Balance	5,743,279	5,694,158	5,855,117	5,855,117	5,200,277
Transient Occupancy Tax					
Transient Occupancy Tax Revenue	23,789,520	24,000,000	24,000,000	24,750,000	27,000,000
Total Transient Occupancy Tax	23,789,520	24,000,000	24,000,000	24,750,000	27,000,000
Licenses and Permits					
OCA Special Event Permits	7,850	30,000	30,000	30,000	19,647
Total Licenses and Permits	7,850	30,000	30,000	30,000	19,647
Revenue from the Use of Money/Property					
Interest	29,047	25,000	25,000	25,000	25,000
Total Revenue from the Use of Money/Property	29,047	25,000	25,000	25,000	25,000
Other Revenue					
Miscellaneous	25,000	0	0	0	0
Total Other Revenue	25,000	0	0	0	0
Convention Center Facilities District Special Tax					
Transient Occupancy Tax Revenue	62,886	0	0	0	0
Total Convention Center Facilities District Special Tax	62,886	0	0	0	0
 TOTAL SOURCE OF FUNDS	 29,657,582	 29,749,158	 29,910,117	 30,660,117	 32,244,924
USE OF FUNDS					
Expenditures					
Cultural Grants and Programs	3,744,919	6,004,500	6,004,500	4,604,500	6,409,348
Cultural Grants and Programs Administration	2,304,061	2,571,136	2,571,136	2,571,136	2,730,037
San José Convention and Visitors Bureau	6,046,707	6,072,000	6,036,113	6,223,613	6,822,000
Total Expenditures	12,095,687	14,647,636	14,611,749	13,399,249	15,961,385

* Actuals may not subtotal due to rounding.

**Transient Occupancy Tax Fund (461)
STATEMENT OF SOURCE AND USE OF FUNDS**

USE OF FUNDS	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
Transfers					
Transfer to the Convention and Cultural Affairs Fund	11,706,778	11,757,365	11,685,591	12,060,591	13,257,365
Total Transfers	11,706,778	11,757,365	11,685,591	12,060,591	13,257,365
Ending Fund Balance					
Cultural Grants and Programs Reserve (Use)	3,025,986	2,175,986	2,499,125	2,686,625	1,912,522
Reserve for Encumbrances (Use)	720,626	775,145	720,626	720,626	720,626
Unrestricted Ending Fund Balance (Use)	2,108,505	393,026	393,026	1,793,026	393,026
Total Ending Fund Balance	5,855,117	3,344,157	3,612,777	5,200,277	3,026,174
TOTAL USE OF FUNDS	29,657,582	29,749,158	29,910,117	30,660,117	32,244,924

* Actuals may not subtotal due to rounding.

Vehicle Maintenance And Operations Fund (552)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Fuel Usage Reserve (Source)	0	500,000	500,000	500,000	500,000
Reserve for Encumbrances (Source)	701,547	701,547	243,629	243,629	243,629
Unrestricted Beginning Fund Balance (Source)	2,615,621	12,757,112	5,797,128	5,797,128	707,263
Total Beginning Fund Balance	3,317,168	13,958,659	6,540,757	6,540,757	1,450,892
Revenue from the Use of Money/Property					
Interest	202,208	150,000	150,000	160,000	215,000
Total Revenue from the Use of Money/Property	202,208	150,000	150,000	160,000	215,000
Other Revenue					
Miscellaneous	904	40,000	40,000	5,000	40,000
Total Other Revenue	904	40,000	40,000	5,000	40,000
Transfers					
Departmental Charges (M&O)	24,927,483	26,725,088	26,770,088	27,000,000	28,045,105
Replacement Charges	7,209,564	13,464,250	18,994,819	18,994,819	8,884,000
Total Transfers	32,137,047	40,189,338	45,764,907	45,994,819	36,929,105
TOTAL SOURCE OF FUNDS	35,657,327	54,337,997	52,495,664	52,700,576	38,634,997
USE OF FUNDS					
Expenditures					
HR Personal Services (Vehicle M&O)	108,446	115,572	117,864	105,000	105,647
Inventory Purchases	10,597,675	10,711,000	10,711,000	9,900,000	10,503,500
ITD Non-Personal/Equipment	11,564	55,696	55,696	76,000	6,683
Overhead	1,094,657	1,197,645	1,197,645	1,197,645	1,155,173
Police Vehicle Replacements	1,584,564	17,914,250	17,194,819	17,194,819	7,384,000
PW Non-Personal/Equipment	3,707,924	3,092,166	3,492,166	4,000,000	3,427,166
PW Personal Services	9,564,385	10,926,855	11,472,892	11,600,000	12,028,308
Unanticipated/Emergency Vehicle Repairs	0	0	0	0	200,000
Vehicle Replacement & Improvement	2,116,495	5,800,000	6,850,000	6,850,000	1,500,000
Workers' Compensation Claims	73,740	100,000	100,000	30,000	128,000
Total Expenditures	28,859,450	49,913,184	51,192,082	50,953,464	36,438,477
Transfers					
Transfer to the City Hall Debt Service Fund	55,149	81,220	81,220	81,220	61,728
Transfer to the General Fund - Interest Income	201,971	150,000	150,000	215,000	215,000
Total Transfers	257,120	231,220	231,220	296,220	276,728
Ending Fund Balance					
Fuel Usage Reserve (Use)	500,000	500,000	500,000	500,000	500,000
Reserve for Encumbrances (Use)	243,629	701,547	243,629	243,629	243,629
Unrestricted Ending Fund Balance (Use)	5,797,128	2,992,046	328,733	707,263	1,176,163
Total Ending Fund Balance	6,540,757	4,193,593	1,072,362	1,450,892	1,919,792
TOTAL USE OF FUNDS	35,657,327	54,337,997	52,495,664	52,700,576	38,634,997

* Actuals may not subtotal due to rounding.

Water Utility Fund (515)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Rate Stabilization Reserve (Source)	1,400,000	1,400,000	1,400,000	1,400,000	2,200,000
Muni Water Recycled Water Expansion Reserve (Source)	1,300,000	1,600,000	1,600,000	1,600,000	1,600,000
Operations and Maintenance Reserve (Source)	8,389,213	9,304,731	9,304,731	9,304,731	11,584,592
Reserve for Encumbrances (Source)	1,741,139	1,741,139	2,094,229	2,094,229	2,094,229
Unrestricted Beginning Fund Balance (Source)	3,489,922	5,448,200	7,760,531	7,738,268	6,348,153
Workers' Compensation Claims Reserve (Source)	50,000	50,000	50,000	50,000	50,000
Total Beginning Fund Balance	16,370,274	19,544,070	22,209,491	22,187,228	23,876,974
Revenue from the Use of Money/Property					
Interest	199,891	133,639	133,639	278,000	290,000
Total Revenue from the Use of Money/Property	199,891	133,639	133,639	278,000	290,000
Revenue from State of California					
California Water Arrearage Payment Program	1,271,726	0	0	0	0
Total Revenue from State of California	1,271,726	0	0	0	0
Fees, Rates, and Charges					
Operating - Water Sales	70,113,884	72,614,022	75,669,194	77,226,482	79,358,431
Total Fees, Rates, and Charges	70,113,884	72,614,022	75,669,194	77,226,482	79,358,431
Other Revenue					
Late Fees	1,786,284	300,000	300,000	641,000	300,000
Operating - Miscellaneous	254,377	100,000	100,000	195,000	100,000
Total Other Revenue	2,040,661	400,000	400,000	836,000	400,000
Transfers					
General Fund	0	0	38,152	38,152	0
Total Transfers	0	0	38,152	38,152	0
TOTAL SOURCE OF FUNDS	89,996,436	92,691,731	98,450,476	100,565,862	103,925,405

* Actuals may not subtotal due to rounding.

Water Utility Fund (515)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
USE OF FUNDS					
Expenditures					
Banking Services	328,771	247,688	348,688	300,000	247,688
City Attorney Personal Services	137,199	141,791	141,791	141,791	147,985
City Manager Personal Services	0	0	0	0	12,801
Customer Information System Transition	0	150,000	150,000	0	150,000
ESD Non-Personal/Equipment	46,031,800	47,509,687	51,202,817	51,202,817	55,913,308
ESD Personal Services	9,233,799	9,555,231	9,867,613	9,867,613	10,553,501
Finance Personal Services	475,603	554,616	562,996	562,996	568,976
HR Personal Services	16,865	18,911	19,143	19,143	19,484
ITD Non-Personal/Equipment	22,548	158,514	158,514	29,018	141,051
ITD Personal Services	637,287	652,842	660,453	660,453	668,152
Overhead	1,914,958	3,404,985	3,404,985	3,404,985	3,033,389
PW Non-Personal/Equipment	39,547	39,547	39,547	26,000	39,547
Workers' Compensation Claims	19,423	15,000	28,000	24,294	15,000
Total Expenditures	58,857,800	62,448,812	66,584,547	66,239,110	71,510,882
Transfers					
Transfer to the City Hall Debt Service Fund	151,408	149,778	149,778	149,778	147,305
Transfer to the General Fund - Late Fees	0	500,000	1,500,000	1,500,000	300,000
Transfer to the Water Utility Capital Fund	8,800,000	8,800,000	8,800,000	8,800,000	8,800,000
Total Transfers	8,951,408	9,449,778	10,449,778	10,449,778	9,247,305
Ending Fund Balance					
Muni Water Recycled Water Expansion Reserve (Use)	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Operations and Maintenance Reserve (Use)	9,304,731	11,584,592	11,584,592	11,584,592	13,472,579
Rate Stabilization Reserve (Use)	1,400,000	2,200,000	2,200,000	2,200,000	2,200,000
Reserve for Encumbrances (Use)	2,094,229	1,741,139	2,094,229	2,094,229	2,094,229
Unrestricted Ending Fund Balance (Use)	7,738,268	3,617,410	3,887,330	6,348,153	3,750,410
Workers' Compensation Claim Reserve (Use)	50,000	50,000	50,000	50,000	50,000
Total Ending Fund Balance	22,187,228	20,793,141	21,416,151	23,876,974	23,167,218
TOTAL USE OF FUNDS	89,996,436	92,691,731	98,450,476	100,565,862	103,925,405

* Actuals may not subtotal due to rounding.

Workforce Development Fund (290)
STATEMENT OF SOURCE AND USE OF FUNDS

	2023-2024 Actuals *	2024-2025 Adopted	2024-2025 Modified	2024-2025 Estimate	2025-2026 Proposed
SOURCE OF FUNDS					
Beginning Fund Balance					
Reserve for Encumbrances (Source)	988,193	988,193	302,181	302,181	302,181
Unrestricted Beginning Fund Balance (Source)	(397,861)	561,012	468,333	468,333	579,627
work2future Board Mandated Reserve (Source)	754,801	853,521	925,887	925,887	925,887
Total Beginning Fund Balance	1,345,133	2,402,726	1,696,401	1,696,401	1,807,695
Revenue from Federal Government					
Grants	8,750,317	8,609,045	11,107,892	9,657,216	7,501,055
Total Revenue from Federal Government	8,750,317	8,609,045	11,107,892	9,657,216	7,501,055
Other Revenue					
Grants	287,250	111,500	121,000	123,500	0
Total Other Revenue	287,250	111,500	121,000	123,500	0
TOTAL SOURCE OF FUNDS	10,382,700	11,123,271	12,925,293	11,477,117	9,308,750

USE OF FUNDS

Expenditures

Administration	533,420	508,388	661,222	661,222	450,736
Adult Workers	2,753,795	1,484,580	2,266,911	2,866,911	1,374,579
BusinessOwnerSpace.com Network	884	2,601	2,334	642	1,692
CA Workforce Association	0	4,042	4,042	0	4,042
Career National Dislocated Workers Grant (NDWG)	12,353	0	0	0	0
Cities for Financial Empowerment	2,500	35,000	47,500	11,564	35,936
City Attorney Administrative Costs	109,603	135,659	135,659	135,659	135,659
Dislocated Workers	2,534,279	1,815,281	2,392,054	1,792,054	1,609,307
Emerging Needs - Local Assistance Funds to work2future	0	5,000	5,000	0	5,000
Pathways to Self-Sufficiency	0	2,700,000	2,949,157	1,498,479	1,450,678
Rapid Response Grant	434,643	434,643	753,703	753,703	716,018
Regional Equity Recovery and Partnerships Grant (RERP)	0	0	0	0	350,000
SJ Works (Amazon)	0	100,000	100,000	0	100,000
SJ Works (Bank of America)	0	76,500	153,000	0	153,000
SJ Works (Flagship)	0	5,000	5,000	0	5,000
SJ Works (Shipt)	0	21,250	21,250	0	21,250
SJ Works (Wells Fargo)	0	28,750	113,750	0	113,750
South County Services	0	0	1,000	0	1,000
Youth Workers	2,377,188	1,530,494	1,949,188	1,949,188	1,414,078
Total Expenditures	8,758,665	8,887,188	11,560,770	9,669,422	7,941,725

* Actuals may not subtotal due to rounding.