

**CITY OF SAN JOSE  
2024-2025 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY**

	<u>Beginning Fund Balance 07/01/2024</u>	<u>Revenue and Transfers</u>	<u>Estimated Sources Available</u>	<u>Expenses and Transfers</u>	<u>Ending Fund Balance 06/30/2025</u>	<u>Estimated Uses Available</u>	<u>*</u>
<b>General Fund</b>							
001 General Fund	660,954,976	1,469,172,136	2,130,127,112	1,738,005,621	392,121,491	2,130,127,112	1
<b>Special Funds</b>							
452 Affordable Housing Impact Fee Fund	7,519,050	250,000	7,769,050	3,124,532	4,644,518	7,769,050	3
519 Airport Customer Facility And Transportation Fee Fund	21,695,287	18,452,320	40,147,607	14,337,859	25,809,748	40,147,607	5
525 Airport Fiscal Agent Fund	77,478,594	75,188,447	152,667,041	72,561,236	80,105,805	152,667,041	
523 Airport Maintenance And Operation Fund	38,553,277	142,602,185	181,155,462	135,306,059	45,849,403	181,155,462	5
521 Airport Revenue Fund	118,524,087	240,046,801	358,570,888	232,845,506	125,725,382	358,570,888	
524 Airport Surplus Revenue Fund	1,263,471	53,609,932	54,873,403	53,576,000	1,297,403	54,873,403	
160 Benefit Funds - Benefit Fund	1,362,001	104,512,000	105,874,001	105,051,436	822,565	105,874,001	4
155 Benefit Funds - Dental Insurance Fund	3,947,026	13,320,000	17,267,026	13,368,347	3,898,679	17,267,026	
156 Benefit Funds - Life Insurance Fund	496,068	2,087,000	2,583,068	1,976,640	606,428	2,583,068	4
157 Benefit Funds - Unemployment Insurance Fund	914,080	630,000	1,544,080	836,951	707,129	1,544,080	1
237 Building Development Fee Program Fund	32,470,807	37,204,300	69,675,107	43,850,912	25,824,195	69,675,107	3
456 Building Homes and Jobs Act Fund	529,765	6,462,820	6,992,585	6,434,782	557,803	6,992,585	
351 Business Improvement District Fund	8,082	4,182,789	4,190,871	4,182,789	8,082	4,190,871	
002 Cash Reserve Fund	6,497	175	6,672	0	6,672	6,672	
210 City Hall Debt Service Fund	227,091	24,977,909	25,205,000	25,201,000	4,000	25,205,000	3
239 Citywide Planning Fee Program Fund	4,433,600	3,565,561	7,999,161	5,937,247	2,061,914	7,999,161	3
441 Community Development Block Grant Fund	11,520,703	8,033,402	19,554,105	13,481,272	6,072,833	19,554,105	3
371 Community Facilities Dist #1 (Capitol Auto Mall) Fund	659,715	237,400	897,115	238,537	658,578	897,115	
369 Community Facilities Dist #2 (Aborn-Murillo) and #3 (Silverland-Capriana) Fund	662,951	1,919,500	2,582,451	2,447,441	135,010	2,582,451	3
373 Community Facilities Dist #8 (Communications Hill) Fund	780,568	1,436,700	2,217,268	1,451,450	765,818	2,217,268	
374 Community Facilities Dist #11 (Adeline-Mary Helen) Fund	100,249	56,300	156,549	68,596	87,953	156,549	3
376 Community Facilities Dist #12 (Basking Ridge) Fund	98,792	275,900	374,692	341,366	33,326	374,692	3
310 Community Facilities Dist #13 (Guadalupe Mines) Fund	360,733	80,221	440,954	61,350	379,604	440,954	
379 Community Facilities Dist #14 (Raleigh-Charlotte) Fund	1,302,186	711,000	2,013,186	664,070	1,349,116	2,013,186	
370 Community Facilities Dist #15 (Berryessa-Sierra)	669,807	145,220	815,027	193,115	621,912	815,027	
344 Community Facilities Dist #16 (Raleigh-Coronado)	1,352,353	498,100	1,850,453	341,410	1,509,043	1,850,453	5
496 Community Facilities Dist #17 (Capitol Expy - Evergreen Place)	326,835	107,700	434,535	143,542	290,993	434,535	3

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<b>Special Funds</b>							
536 Convention & Cultural Affairs Fund	5,041,044	11,807,365	16,848,409	14,873,045	1,975,364	16,848,409	4
791 Convention Center Facilities District Revenue Fund	27,122,334	12,500,000	39,622,334	12,768,000	26,854,334	39,622,334	
302 Downtown Property & Bus. Improvement District Fund	2,512,487	5,664,623	8,177,110	5,507,885	2,669,225	8,177,110	
444 Economic Development Administration Loan Fund	7,520	150	7,670	0	7,670	7,670	
474 Edward Byrne Memorial Justice Assist. Grant Trust Fund	-75,011	1,148,059	1,073,048	1,073,048	0	1,073,048	1
406 Emergency Reserve Fund	-26,251,368	30,210,000	3,958,632	264,000	3,694,632	3,958,632	3
419 Federal Drug Forfeiture Fund	426,992	0	426,992	0	426,992	426,992	
240 Fire Development Fee Program Fund	1,964,593	9,605,000	11,569,593	10,693,905	875,688	11,569,593	3
409 Gas Tax Maintenance And Construction Fund - 1943	0	8,400,000	8,400,000	8,400,000	0	8,400,000	
410 Gas Tax Maintenance And Construction Fund - 1964	0	3,700,000	3,700,000	3,700,000	0	3,700,000	
411 Gas Tax Maintenance And Construction Fund - 1990	0	6,300,000	6,300,000	6,300,000	0	6,300,000	
533 General Purpose Parking Fund	7,703,371	15,190,000	22,893,371	16,103,850	6,789,521	22,893,371	3
139 Gift Trust Fund	1,276,463	0	1,276,463	885,000	391,463	1,276,463	2
445 Home Investment Partnership Program Trust Fund	8,282,087	14,681,710	22,963,797	14,711,933	8,251,864	22,963,797	
454 Homeless Housing, Assistance, and Prevention Fund	28,566,271	14,933,156	43,499,427	24,032,896	19,466,531	43,499,427	3
440 Housing Trust Fund	2,889,987	1,243,000	4,132,987	2,509,954	1,623,033	4,132,987	3
432 Ice Centre Revenue Fund	2,372,351	8,022,792	10,395,143	8,021,045	2,374,098	10,395,143	
451 Inclusionary Fee Fund	44,625,394	5,535,000	50,160,394	309,869	49,850,525	50,160,394	5
423 Integrated Waste Management Fund	38,049,608	212,835,091	250,884,699	220,603,522	30,281,177	250,884,699	4
418 Library Parcel Tax Fund	2,430,602	11,005,224	13,435,826	11,896,118	1,539,708	13,435,826	4
346 Low and Moderate Income Housing Asset Fund	105,268,090	22,500,000	127,768,090	39,740,869	88,027,221	127,768,090	3
352 Maintenance Dist #1 (Los Paseos) Fund	563,008	424,100	987,108	366,223	620,885	987,108	5
354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.) Fund	147,755	106,308	254,063	149,127	104,936	254,063	3
357 Maintenance Dist #5 (Orchard Prkwy-Plumeria Dr) Fund	150,780	108,200	258,980	153,607	105,373	258,980	3
361 Maintenance Dist #8 (Zanker-Montague) Fund	49,651	132,803	182,454	129,588	52,866	182,454	
362 Maintenance Dist #9 (Santa Teresa-Great Oaks) Fund	308,340	235,080	543,420	228,045	315,375	543,420	
364 Maintenance Dist #11 (Brokaw Rd. From Junction Ave. To Old Oakland Rd.) Fund	145,825	98,954	244,779	139,189	105,590	244,779	3
366 Maintenance Dist #13 (Karina-O'Neil) Fund	209,885	69,600	279,485	43,176	236,309	279,485	5
368 Maintenance Dist #15 (Silver Creek Valley) Fund	547,078	1,823,154	2,370,232	1,580,063	790,169	2,370,232	5

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<b>Special Funds</b>							
372 Maintenance Dist #18 (The Meadowlands) Fund	233,328	111,100	344,428	58,341	286,087	344,428	5
359 Maintenance Dist #19 (River Oaks Area Landscaping) Fund	219,673	209,895	429,568	185,956	243,612	429,568	5
365 Maintenance Dist #20 (Renaissance-N. First Landscaping) Fund	9,003	96,361	105,364	91,856	13,508	105,364	5
356 Maintenance Dist #21 (Gateway Pl-Airport Prkwy) Fund	242,667	134,396	377,063	111,806	265,257	377,063	
367 Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley Rd.) Fund	59,780	121,523	181,303	145,712	35,591	181,303	3
448 Multi-Source Housing Fund	32,398,790	4,206,152	36,604,942	23,462,316	13,142,626	36,604,942	3
518 Municipal Golf Course Fund	562,680	1,095,000	1,657,680	7,421	1,650,259	1,657,680	5
238 Planning Development Fee Program Fund	3,505,290	7,750,657	11,255,947	9,404,563	1,851,384	11,255,947	3
241 Public Works Development Fee Program Fund	4,321,599	16,845,500	21,167,099	19,338,226	1,828,873	21,167,099	3
150 Public Works Program Support Fund	1,321,346	26,402,000	27,723,346	25,358,379	2,364,967	27,723,346	5
242 Public Works Small Cell Permitting Fee Program Fund	104,110	0	104,110	8,848	95,262	104,110	
404 Real Property Transfer Tax Fund	0	185,494,777	185,494,777	111,214,891	74,279,886	185,494,777	6
450 Rental Stabilization Program Fee Fund	1,550,585	4,347,153	5,897,738	5,183,733	714,005	5,897,738	3
459 San José Arena Capital Reserve Fund	4,814,355	3,805,000	8,619,355	6,885,000	1,734,355	8,619,355	3
501 San José Clean Energy Operating Fund	295,561,521	546,060,000	841,621,521	530,255,780	311,365,741	841,621,521	
130 San José Opioid Response Fund	0	345,000	345,000	345,000	0	345,000	
514 San José/Santa Clara Treatment Plant Income Fund	1,317,526	125,000	1,442,526	0	1,442,526	1,442,526	
513 San José/Santa Clara Treatment Plant Operating Fund	61,642,524	161,984,756	223,627,280	142,632,358	80,994,922	223,627,280	4
539 Sewage Treatment Plant Connection Fee Fund	23,608,835	2,121,000	25,729,835	721,470	25,008,365	25,729,835	
541 Sewer Service and Use Charge Fund	61,269,769	205,582,763	266,852,532	241,704,091	25,148,441	266,852,532	3
570 South Bay Water Recycling Operating Fund	7,563,831	19,467,632	27,031,463	21,481,374	5,550,089	27,031,463	3
345 St. James Park Management District Fund	4,127,659	60,000	4,187,659	789,231	3,398,428	4,187,659	4
417 State Drug Forfeiture Fund	1,149,290	0	1,149,290	0	1,149,290	1,149,290	
446 Storm Sewer Operating Fund	25,620,133	34,353,303	59,973,436	41,221,777	18,751,659	59,973,436	3
414 Supplemental Law Enforcement Services Fund	3,266,477	3,562,953	6,829,430	2,988,598	3,840,832	6,829,430	5
461 Transient Occupancy Tax Fund	5,694,158	24,055,000	29,749,158	26,405,001	3,344,157	29,749,158	4
552 Vehicle Maintenance And Operations Fund	13,958,659	40,379,338	54,337,997	50,144,404	4,193,593	54,337,997	3
515 Water Utility Fund	19,544,070	73,147,661	92,691,731	71,898,590	20,793,141	92,691,731	
290 Workforce Development Fund	2,402,726	8,720,545	11,123,271	8,887,188	2,236,083	11,123,271	

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<b>Capital Improvement Program Funds</b>							
520 Airport Capital Improvement Fund	50,487	48,228,653	48,279,140	48,020,000	259,140	48,279,140	5
529 Airport Passenger Facility Charge Fund	29,630,097	25,250,000	54,880,097	22,743,000	32,137,097	54,880,097	
527 Airport Renewal And Replacement Fund	85,031,043	45,750,000	130,781,043	125,765,000	5,016,043	130,781,043	3
526 Airport Revenue Bond Improvement Fund	0	35,500,000	35,500,000	35,500,000	0	35,500,000	
472 Branch Libraries Bond Projects Fund	5,543,646	-	5,543,646	5,543,646	0	5,543,646	3
429 Building And Structure Construction Tax Fund	78,603,961	78,792,000	157,395,961	146,202,993	11,192,968	157,395,961	3
397 C & C Tax Fund - Communications	2,758,535	3,810,000	6,568,535	6,270,000	298,535	6,568,535	3
392 C & C Tax Fund - Fire	6,786,067	3,710,000	10,496,067	10,476,000	20,067	10,496,067	5
393 C & C Tax Fund - Library	10,719,812	12,806,000	23,525,812	19,892,939	3,632,873	23,525,812	3
398 C & C Tax Fund - Park Yards Maintenance	5,003,397	680,000	5,683,397	2,591,000	3,092,397	5,683,397	3
390 C & C Tax Fund - Parks Central	3,635,470	27,825,000	31,460,470	28,818,000	2,642,470	31,460,470	3
391 C & C Tax Fund - Parks City Wide	13,836,499	10,617,000	24,453,499	23,930,000	523,499	24,453,499	3
377 C & C Tax Fund - Parks District 1	4,209,102	688,000	4,897,102	4,216,000	681,102	4,897,102	3
378 C & C Tax Fund - Parks District 2	1,646,000	414,000	2,060,000	1,871,000	189,000	2,060,000	3
380 C & C Tax Fund - Parks District 3	1,380,782	338,000	1,718,782	1,459,000	259,782	1,718,782	3
381 C & C Tax Fund - Parks District 4	3,123,229	188,000	3,311,229	2,552,000	759,229	3,311,229	3
382 C & C Tax Fund - Parks District 5	3,810,314	662,000	4,472,314	3,998,000	474,314	4,472,314	3
384 C & C Tax Fund - Parks District 6	4,209,578	429,000	4,638,578	4,240,000	398,578	4,638,578	3
385 C & C Tax Fund - Parks District 7	4,533,098	671,000	5,204,098	4,867,000	337,098	5,204,098	3
386 C & C Tax Fund - Parks District 8	3,475,747	515,000	3,990,747	3,631,000	359,747	3,990,747	3
388 C & C Tax Fund - Parks District 9	5,737,801	433,000	6,170,801	5,374,000	796,801	6,170,801	3
389 C & C Tax Fund - Parks District 10	1,146,669	280,000	1,426,669	1,129,000	297,669	1,426,669	3
395 C & C Tax Fund - Service Yards	10,943,225	3,712,000	14,655,225	14,517,500	137,725	14,655,225	3
465 Construction Excise Tax Fund	73,958,851	99,856,007	173,814,858	167,506,122	6,308,736	173,814,858	3
634 Contingent Lien District Fund	3,241,032	0	3,241,032	3,121,032	120,000	3,241,032	3
560 Convention and Cultural Affairs Capital Fund	647,139	200,000	847,139	711,000	136,139	847,139	2
798 Convention Center Facilities District Capital Fund	102,195	2,053,000	2,155,195	2,108,000	47,195	2,155,195	2
131 Emma Prusch Fund	569,849	150,000	719,849	464,000	255,849	719,849	3
559 General Purpose Parking Capital Fund	22,310,787	4,399,441	26,710,228	20,058,000	6,652,228	26,710,228	3
462 Lake Cunningham Fund	1,671,258	1,695,000	3,366,258	3,144,000	222,258	3,366,258	3

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<b>Capital Improvement Program Funds</b>							
483 Library Parcel Tax Capital Fund	76,108	0	76,108	76,108	0	76,108	3
421 Major Collectors And Arterial Fund	1,091,510	26,000	1,117,510	300,000	817,510	1,117,510	3
502 Major Facilities Fund	5,805,215	121,000	5,926,215	5,192,000	734,215	5,926,215	3
375 Park Trust Fund	81,724,737	0	81,724,737	81,724,737	0	81,724,737	3
471 Parks And Recreation Bond Projects Fund	16,649,926	300,000	16,949,926	16,928,000	21,926	16,949,926	3
498 Public Safety and Infrastructure Bond Fund	74,927,084	0	74,927,084	131,024,084	(56,097,000)	74,927,084	3
420 Residential Construction Tax Contribution Fund	2,873,239	295,000	3,168,239	482,000	2,686,239	3,168,239	3
512 San Jose/Santa Clara Treatment Plant Capital Fund	60,580,303	83,390,000	143,970,303	125,048,000	18,922,303	143,970,303	3
540 Sanitary Sewer Connection Fee Fund	1,513,496	657,000	2,170,496	1,871,900	298,596	2,170,496	4
545 Sewer Service And Use Charge Capital Improvement Fund	90,609,530	38,920,000	129,529,530	94,976,217	34,553,313	129,529,530	3
571 South Bay Water Recycling Capital Fund	4,176,505	73,000	4,249,505	4,041,000	208,505	4,249,505	3
413 Storm Drainage Fee Fund	393,076	119,000	512,076	140,000	372,076	512,076	3
469 Storm Sewer Capital Fund	21,241,328	24,265,000	45,506,328	34,364,029	11,142,299	45,506,328	3
416 Underground Utility Fund	10,862,530	1,310,000	12,172,530	3,515,000	8,657,530	12,172,530	4
500 Water Utility Capital Fund	14,527,724	33,921,000	48,448,724	46,217,000	2,231,724	48,448,724	3
<b>TOTAL CITY FUNDS</b>	<b>\$ 2,593,992,153</b>	<b>\$ 4,571,678,753</b>	<b>\$ 7,165,670,906</b>	<b>\$ 5,488,764,240</b>	<b>\$ 1,676,906,666</b>	<b>\$ 7,165,670,906</b>	

NOTE: The total in the Summary of Fund Activity schedule is higher than the net total presented in the Total City Source and Use of Funds schedule due to the Summary of Fund Activity schedule including all interfund transfers, loans, and contributions, but excluding all capital-related expenditures in the General Fund to avoid double counting.

**\* Reasons for Change Between 2024-2025 Beginning Fund Balance and 2024-2025 Ending Fund Balance at Greater than 10%**

- 1 Beginning Fund Balance primarily contains funds to support prior year activities. Also surplus revenues and/or expenditure savings were accumulated in the prior year and then utilized for budget balancing purposes.
- 2 Once the rebudgeting of prior year's one-time activities has been removed from the Beginning Fund Balance, change in fund balance is within the 10% change.
- 3 Surplus revenues and/or expenditure savings were accumulated and then used for various one-time uses.
- 4 Fund balances are volatile. Funds utilize expenditure projections based on rates, fees, and charges estimates that support planned changes in cost recovery rates.
- 5 Ending Fund Balance is being accumulated to support uses in future years.
- 6 Planned elimination/establishment of fund.