

Summary of Fund Balance Adjustments

Fund No.	Fund	Reserve	FY 2020/21 Estimated Ending Fund Balance	FY 2020/21 Actual Ending Fund Balance	Variance	FY 2021/22 Adopted Ending Fund Balance	FY 2021/22 Amended Ending Fund Balance	Variance
General Fund								
1	General Fund	Budget Stabilization Reserve	57,542,800	56,805,262	(737,538)	53,905,631	53,915,631	10,000
1	General Fund	Capital Projects Reserve	5,280,801	5,335,223	54,422	4,248,758	5,000,234	751,476
1	General Fund	Reserve for Programmed Capital Projects	11,038,674	11,038,674	0	3,151,081	3,151,081	0
1	General Fund	Building Inspection Reserve	18,013,097	17,939,108	(73,989)	0	0	0
1	General Fund	Advanced Planning Fee Reserve	741,694	741,694	0	741,694	1,415,605	673,911
1	General Fund	Technology Fee Reserve	971,771	1,367,900	396,129	1,078,241	1,474,370	396,129
1	General Fund	Land Sale Reserve	21,735,481	24,120,766	2,385,285	23,381,324	23,623,492	242,168
1	General Fund	Pension Stabilization Reserve	21,597,338	23,978,108	2,380,770	21,597,338	23,978,108	2,380,770
1	General Fund	Historical Preservation Reserve	90,096	91,402	1,306	90,096	91,402	1,306
1	General Fund	Unrestricted Fund Balance	264,273	9,069,610	8,805,337	0	0	0

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Special Revenue Funds								
463	Bridge Maintenance District #2 Fund	Unrestricted Fund Balance	113,396	132,965	19,569	113,396	132,965	19,569
220	Building Special Programs and Training Fund	CASp Reserve	60,486	35,584	(24,902)	60,486	35,584	(24,902)
220	Building Special Programs and Training Fund	Seismic Admin Reserve - Restricted	100,000	52,036	(47,964)	114,000	66,036	(47,964)
220	Building Special Programs and Training Fund	Building Standard Reserve - Restricted	49,400	90,671	41,271	53,800	95,071	41,271
165	City Affordable Housing Fund	Unrestricted Fund Balance	2,282,330	8,759,602	6,477,272	1,508,219	3,985,491	2,477,272
27	Community Facilities District No. 2019-1 Fund	Capital Reserve	62,960	62,566	(394)	138,225	128,862	(9,363)
27	Community Facilities District No. 2019-1 Fund	Unrestricted Fund Balance	175,563	181,579	6,016	189,827	159,966	(29,861)
26	Convention Center Maintenance District Fund	Unrestricted Fund Balance	70,602	569,103	498,501	70,602	0	(70,602)
25	Downtown Parking Maintenance District Fund	Reserve for Maintenance	146,316	144,324	(1,992)	160,516	158,524	(1,992)
25	Downtown Parking Maintenance District Fund	Unrestricted Fund Balance	516,769	581,695	64,926	378,606	443,532	64,926

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77	Endowment Care Fund	Unrestricted Fund Balance	1,787,424	1,894,640	107,216	1,877,424	1,984,640	107,216
144	Engineering Operating Grant Trust Fund	Unrestricted Fund Balance	0	(423,974)	(423,974)	0	0	0
79	Expendable Trust Fund	Unrestricted Fund Balance	0	1,236,029	1,236,029	0	0	0
178	Fire Operating Grant Trust Fund	Unrestricted Fund Balance	0	(281,018)	(281,018)	0	0	0
121	Gas Tax Fund	Unrestricted Fund Balance	3,007,200	1,821,342	(1,185,858)	3,425,056	982,629	(2,442,427)
562	Housing and Urban Development Fund	Unrestricted Fund Balance	2,729,476	(749,253)	(3,478,729)	1,002,740	578,699	(424,041)
164	Housing Authority Fund	Unrestricted Fund Balance	2,194,941	3,768,627	1,573,686	2,092,842	2,166,528	73,686
169	Housing Successor Agency Fund	Unrestricted Fund Balance	3,267,004	13,895,617	10,628,613	2,701,364	3,329,977	628,613
72	Library Donations Trust Fund	Unrestricted Fund Balance	0	179,733	179,733	0	0	0
112	Library Operating Grant Trust Fund	Unrestricted Fund Balance	0	28,530	28,530	0	0	0
101	Other City Departments Operating Grant Trust Fund	Unrestricted Fund Balance	0	138,343	138,343	0	0	0
111	Parks and Recreation Operating Grant Trust Fund	Unrestricted Fund Balance	845	97,998	97,153	845	97,998	97,153
76	Perpetual Care Fund	Unrestricted Fund Balance	38,244	38,244	0	38,244	38,244	0

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177	Police Operating Grant Trust Fund	Unrestricted Fund Balance	0	1,433,911	1,433,911	0	0	0
157	Prefunded Plan Review Fund	Unrestricted Fund Balance	0	694,338	694,338	0	0	0
67	Public Donations Fund	Unrestricted Fund Balance	0	462,028	462,028	0	0	0
221	Public, Educational and Governmental (PEG) Fee Fund	Unrestricted Fund Balance	2,324,211	2,411,173	86,962	2,324,211	2,411,173	86,962
122	Road Maintenance and Rehabilitation (SB1) Fund	Unrestricted Fund Balance	180,741	356,270	175,529	480,741	656,270	175,529
124	Traffic Fair Share Fund	Restricted for Fair Share Projects	7,941,970	7,941,970	0	7,941,970	7,956,970	15,000
123	Traffic Mitigation Fund	Unrestricted Fund Balance	4,883,667	4,527,702	(355,965)	4,380,240	3,850,324	(529,916)
Enterprise Funds								
93	Cemetery Fund	Unrestricted Fund Balance	97,149	186,317	89,168	94,592	183,760	89,168
860	Convention Center Enterprise Fund	Unrestricted Fund Balance	2,356,792	2,034,341	(322,451)	1,127,136	804,685	(322,451)
860	Convention Center Enterprise Fund	Operating Surplus	0	0	0	0	0	0
191	Electric Operating Grant Trust Fund	Public Benefits Program Fund Balance	46,003,990	45,163,299	(840,691)	44,977,648	44,337,039	(640,609)
191	Electric Operating Grant Trust Fund	Low Carbon Fuel Program Fund Balance	6,608,689	5,591,086	(1,017,603)	6,608,689	5,591,086	(1,017,603)
191	Electric Operating Grant Trust Fund	Greenhouse Gas Program Fund Balance	2,557,087	5,031,510	2,474,423	2,557,087	5,031,510	2,474,423

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91	Electric Utility Fund	Critical Infrastructure Reserve	55,354,340	55,354,340	0	57,007,467	57,007,467	0
91	Electric Utility Fund	Donald Von Raesfeld Power Plant Reserve	0	0	0	0	0	0
91	Electric Utility Fund	Operations and Maintenance Reserve	107,900,786	107,900,786	0	118,765,556	118,765,556	0
91	Electric Utility Fund	Pension Stabilization Reserve	6,093,245	6,808,996	715,751	6,440,500	6,887,747	447,247
91	Electric Utility Fund	Rate Stabilization Reserve	44,356,590	44,356,590	0	48,776,613	48,776,613	0
91	Electric Utility Fund	Unrestricted Fund Balance	67,854,681	104,577,395	36,722,714	84,207,503	121,198,721	36,991,218
94	Sewer Utility Fund	Pension Stabilization Reserve	499,450	557,998	58,548	613,950	656,585	42,635
94	Sewer Utility Fund	Replacement and Improvement Reserve	1,507,553	1,507,553	0	1,507,553	1,507,553	0
94	Sewer Utility Fund	Rate Stabilization Reserve	2,395,030	2,395,030	0	2,395,030	2,395,030	0
94	Sewer Utility Fund	Construction Reserve	1,596,928	1,596,928	0	1,596,928	1,596,928	0
94	Sewer Utility Fund	Operations and Maintenance Reserve	1,835,079	1,835,079	0	1,835,079	1,835,079	0
94	Sewer Utility Fund	Unrestricted Fund Balance	18,770,794	21,494,954	2,724,160	21,685,416	24,611,597	2,926,181
96	Solid Waste Fund	Operations and Maintenance Reserve	2,675,520	2,675,520	0	2,675,520	2,675,520	0
96	Solid Waste Fund	Pension Stabilization Reserve	273,862	305,929	32,067	300,995	321,897	20,902

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96	Solid Waste Fund	Rate Stabilization Reserve	2,295,468	1,756,597	(538,871)	2,136,639	1,597,768	(538,871)
96	Solid Waste Fund	Unrestricted Fund Balance	0	0	0	175,000	186,165	11,165
97	Water Recycling Fund	Pension Stabilization Reserve	62,621	70,450	7,829	107,641	115,470	7,829
97	Water Recycling Fund	Rate Stabilization Reserve	2,327,420	2,327,420	0	1,037,596	1,037,596	0
97	Water Recycling Fund	Operations and Maintenance Reserve	1,467,571	1,467,571	0	2,062,738	2,062,738	0
97	Water Recycling Fund	Construction Reserve	943,180	943,180	0	50,000	50,000	0
97	Water Recycling Fund	Unrestricted Fund Balance	837,050	780,484	(56,566)	1,317,386	1,261,174	(56,212)
92	Water Utility Fund	Pension Stabilization Reserve	1,272,519	1,422,251	149,732	1,272,519	1,422,251	149,732
92	Water Utility Fund	Replacement and Improvement Reserve	303,090	303,090	0	303,090	303,090	0
92	Water Utility Fund	Water Conservation Reserve	33,125	33,125	0	33,125	33,125	0
92	Water Utility Fund	Rate Stabilization Reserve	2,519,347	2,519,347	0	1,099,800	1,099,800	0
92	Water Utility Fund	Operations and Maintenance Reserve	4,135,580	4,135,580	0	3,135,580	3,135,580	0
92	Water Utility Fund	Construction Reserve	2,144,317	2,144,317	0	2,144,317	2,144,317	0
92	Water Utility Fund	Unrestricted Fund Balance	2,500,458	2,118,064	(382,394)	1,268,082	1,071,796	(196,286)

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Internal Service Funds								
48	Communication Acquisitions Fund	Equipment Replacement Reserve	0	802,205	802,205	0	802,205	802,205
48	Communication Acquisitions Fund	Unrestricted Fund Balance	756,611	766,231	9,620	756,611	766,231	9,620
53	Fleet Operations Fund	Unrestricted Fund Balance	384,800	801,933	417,133	339,230	756,363	417,133
45	Information Technology Services Fund	Unrestricted Fund Balance	1,403,699	1,056,791	(346,908)	1,403,699	1,056,791	(346,908)
44	Public Works Capital Projects Management Fund	Unrestricted Fund Balance	323	184,495	184,172	324	1	(323)
82	Special Liability Insurance Fund	Reserve for Future Claims	827,565	3,288,135	2,460,570	4,027,565	6,488,135	2,460,570
82	Special Liability Insurance Fund	Unrestricted Fund Balance	0	51,526	51,526	0	51,526	51,526
87	Unemployment Insurance Fund	Unrestricted Fund Balance	0	135,564	135,564	0	135,564	135,564
50	Vehicle Replacement Fund	Equipment Replacement Reserve	2,620,149	3,358,032	737,883	2,620,149	3,358,032	737,883
50	Vehicle Replacement Fund	Unrestricted Fund Balance	3,835,672	3,272,336	(563,336)	4,357,934	3,794,598	(563,336)
81	Workers' Compensation Fund	Reserve for Future Claims	2,500,000	2,591,044	91,044	2,500,000	2,591,044	91,044
81	Workers' Compensation Fund	Unrestricted Fund Balance	2,661,414	4,158,482	1,497,068	2,661,414	4,158,482	1,497,068

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Debt Service Funds								
491	Electric Utility Debt Service Fund	Bond Reserve	3,632,533	3,632,533	0	3,632,533	3,632,533	0
491	Electric Utility Debt Service Fund	Reserve for Debt Service	7,986,294	9,817,239	1,830,945	7,986,294	9,817,239	1,830,945
431	Public Facilities Financing Corporation Fund	Debt Reserve	707,202	707,202	0	707,202	707,202	0
431	Public Facilities Financing Corporation Fund	Unrestricted Fund Balance	18,070	15,881	(2,189)	18,070	15,881	(2,189)
494	Sewer Utility Debt Service Fund	Debt Reserve	4,663,690	4,916,274	252,584	4,663,690	4,916,274	252,584
Other Agency Funds								
801	Sports and Open Space Authority Fund	Unrestricted Fund Balance	14,557	13,686	(871)	9,387	8,516	(871)

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Capital Improvement Program Funds								
593	Cemetery Capital Fund	Unrestricted Fund Balance	300,000	248,365	(51,635)	0	0	0
865	Convention Center Capital Fund	Unrestricted Fund Balance	3,500,000	3,146,241	(353,759)	0	0	0
591	Electric Utility Capital Fund	Unrestricted Fund Balance	93,325,818	104,798,723	11,472,905	11,149,223	17,267,949	6,118,726
536	Fire Department Capital Fund	Unrestricted Fund Balance	912,767	823,737	(89,030)	22,041	0	(22,041)
539	General Government Capital Fund	Unrestricted Fund Balance	9,486,114	8,800,921	(685,193)	0	0	0
537	Library Department Capital Fund	Unrestricted Fund Balance	220,854	190,108	(30,746)	0	0	0
532	Parks and Recreation Capital Fund	Unrestricted Fund Balance	17,870,702	17,329,850	(540,852)	9,391,651	11,684,737	2,293,086
538	Public Buildings Capital Fund	Unrestricted Fund Balance	3,576,601	3,537,354	(39,247)	0	0	0
597	Recycled Water Utility Capital Fund	Unrestricted Fund Balance	1,378,477	1,926,414	547,937	1,378,477	1,926,414	547,937
540	Related Santa Clara Developer Fund	Unrestricted Fund Balance	3,000	(1,220,432)	(1,223,432)	3,000	3,000	0
594	Sewer Utility Capital Fund	Unrestricted Fund Balance	56,605,272	61,478,299	4,873,027	15,878,992	19,555,460	3,676,468
596	Solid Waste Capital Fund	Landfill Post Closure Reserve	600,000	600,000	0	600,000	600,000	0
596	Solid Waste Capital Fund	Landfill Corrective Action Costs	436,503	201,099	(235,404)	436,503	201,099	(235,404)
596	Solid Waste Capital Fund	Unrestricted Fund Balance	591,328	722,878	131,550	407,328	364,052	(43,276)

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535	Storm Drain Capital Fund	Unrestricted Fund Balance	3,932,836	3,245,858	(686,978)	60,639	103,397	42,758
534	Street Lighting Capital Fund	Unrestricted Fund Balance	6,163,105	6,171,573	8,468	213,600	252,963	39,363
533	Streets and Highways Capital Fund	Unrestricted Fund Balance	30,457,245	21,318,629	(9,138,616)	2,164,096	3,517,665	1,353,569
541	Tasman East Infrastructure Improvement Fund	Unrestricted Fund Balance	0	4,836	4,836	993,377	993,377	0
592	Water Utility Capital Fund	Unrestricted Fund Balance	13,003,093	18,134,563	5,131,470	11,803,093	15,434,563	3,631,470