

Summary of Fund Balance Adjustments

Fund No.	Fund	Reserve	FY 2021/22 Estimated Ending Fund Balance	FY 2021/22 Actual Ending Fund Balance	Variance	FY 2022/23 Current Ending Fund Balance	FY 2022/23 Amended Ending Fund Balance	Variance
General Fund								
1	General Fund	Budget Stabilization Reserve	53,615,880	52,878,278	(737,602)	40,439,000	40,843,152	404,152
1	General Fund	Capital Projects Reserve	6,719,000	6,719,508	508	0	6,728,000	6,728,000
1	General Fund	Reserve for Programmed Capital Projects	3,151,081	3,151,081	0	5,364,314	5,364,314	0
1	General Fund	Advanced Planning Fee Reserve	1,395,605	2,939,765	1,544,160	1,395,605	2,939,765	1,544,160
1	General Fund	Technology Fee Reserve	1,426,173	2,353,804	927,631	1,426,173	1,948,401	522,228
1	General Fund	Land Sale Reserve	22,438,333	23,892,284	1,453,951	7,254,072	12,907,822	5,653,750
1	General Fund	Pension Stabilization Reserve	23,978,108	21,367,474	(2,610,634)	23,978,108	21,367,474	(2,610,634)
1	General Fund	Historical Preservation Reserve	91,402	92,754	1,352	91,402	92,754	1,352
1	General Fund	Development Fee Reserve	0	0	0	0	2,000,000	2,000,000
1	General Fund	FY 2023/24 Budget Balancing Reserve	0	0	0	0	2,000,000	2,000,000
1	General Fund	Unrestricted Fund Balance	1,696,559	21,453,736	19,757,177	0	0	0

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Special Revenue Funds								
463	Bridge Maintenance District #2 Fund	Unrestricted Fund Balance	132,965	148,017	15,052	132,965	148,017	15,052
155	Building Development Services Fund	Unrestricted Fund Balance	21,548,425	27,357,189	5,808,764	21,895,813	25,857,035	3,961,222
220	Building Special Programs and Training Fund	CASp Reserve	35,585	56,842	21,257	20,580	41,837	21,257
220	Building Special Programs and Training Fund	Seismic Admin Reserve - Restricted	66,036	109,581	43,545	78,271	121,816	43,545
220	Building Special Programs and Training Fund	Building Standard Reserve - Restricted	95,071	53,751	(41,320)	99,471	58,151	(41,320)
165	City Affordable Housing Fund	Unrestricted Fund Balance	4,306,791	7,716,440	3,409,649	3,303,060	13,488,577	10,185,517
27	Community Facilities District No. 2019-1 Fund	Capital Reserve	128,862	65,651	(63,211)	215,748	65,651	(150,097)
27	Community Facilities District No. 2019-1 Fund	Unrestricted Fund Balance	159,966	369,887	209,921	110,190	370,233	260,043
26	Convention Center Maintenance District Fund	Unrestricted Fund Balance	0	399,028	399,028	0	0	0
124	Developer Traffic Payments Fund (formerly Traffic Fair Share Fund)	Restricted Fund Balance	10,023,190	8,677,690	(1,345,500)	8,914,690	8,677,690	(237,000)
25	Downtown Parking Maintenance District Fund	Reserve for Maintenance	158,524	156,961	(1,563)	172,724	171,161	(1,563)

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25	Downtown Parking Maintenance District Fund	Unrestricted Fund Balance	443,532	463,668	20,136	306,011	326,147	20,136
77	Endowment Care Fund	Unrestricted Fund Balance	2,069,640	2,149,392	79,752	2,159,640	2,239,392	79,752
144	Engineering Operating Grant Trust Fund	Unrestricted Fund Balance	0	(375,969)	(375,969)	0	0	0
79	Expendable Trust Fund	Unrestricted Fund Balance	0	994,646	994,646	0	0	0
178	Fire Operating Grant Trust Fund	Unrestricted Fund Balance	3,274	(64,583)	(67,857)	0	0	0
121	Gas Tax Fund	Unrestricted Fund Balance	1,756,925	1,197,202	(559,723)	2,271,925	2,239,767	(32,158)
562	Housing and Urban Development Fund	Restricted - Program Income	0	519,419	519,419	0	0	0
562	Housing and Urban Development Fund	Unrestricted Fund Balance	578,699	(119,447)	(698,146)	3,884	608,448	604,564
164	Housing Authority Fund	Unrestricted Fund Balance	2,185,528	4,150,197	1,964,669	2,085,165	3,941,152	1,855,987
169	Housing Successor Agency Fund	Unrestricted Fund Balance	3,749,677	8,197,182	4,447,505	2,857,078	3,585,939	728,861
72	Library Donations Trust Fund	Unrestricted Fund Balance	0	179,756	179,756	0	0	0
112	Library Operating Grant Trust Fund	Unrestricted Fund Balance	0	39,276	39,276	0	0	0
101	Other City Departments Operating Grant Trust Fund	Unrestricted Fund Balance	0	128,920	128,920	0	0	0

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111	Parks and Recreation Operating Grant Trust Fund	Unrestricted Fund Balance	97,998	123,091	25,093	121,998	123,091	1,093
76	Perpetual Care Fund	Unrestricted Fund Balance	38,244	38,244	0	38,244	38,244	0
177	Police Operating Grant Trust Fund	Unrestricted Fund Balance	0	1,598,008	1,598,008	0	0	0
157	Prefunded Plan Review Fund	Unrestricted Fund Balance	310,630	437,474	126,844	0	0	0
67	Public Donations Fund	Unrestricted Fund Balance	0	610,912	610,912	0	0	0
221	Public, Educational and Governmental (PEG) Fee Fund	Unrestricted Fund Balance	2,011,173	2,530,675	519,502	1,723,569	1,756,435	32,866
122	Road Maintenance and Rehabilitation (SB1) Fund	Unrestricted Fund Balance	756,270	921,779	165,509	756,270	921,779	165,509
123	Traffic Mitigation Fund	Unrestricted Fund Balance	3,036,504	3,349,091	312,587	3,115,004	3,427,591	312,587
Enterprise Funds								
93	Cemetery Fund	Unrestricted Fund Balance	194,226	398,384	204,158	145,960	350,118	204,158
860	Convention Center Enterprise Fund	Unrestricted Fund Balance	1,154,350	2,581,215	1,426,865	381,313	1,808,176	1,426,863
860	Convention Center Enterprise Fund	Restricted Levy Funds	0	192,952	192,952	0	192,952	192,952
191	Electric Operating Grant Trust Fund	Public Benefits Program Fund Balance	44,337,039	50,327,692	5,990,653	44,309,567	44,528,439	218,872

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191	Electric Operating Grant Trust Fund	Low Carbon Fuel Program Fund Balance	5,591,086	3,660,449	(1,930,637)	5,587,818	3,657,181	(1,930,637)
191	Electric Operating Grant Trust Fund	Greenhouse Gas Program Fund Balance	5,031,510	16,309,517	11,278,007	4,923,302	6,001,160	1,077,858
91	Electric Utility Fund	Infrastructure Reserve	57,007,467	0	(57,007,467)	57,007,467	0	(57,007,467)
91	Electric Utility Fund	Donald Von Raesfeld Power Plant Reserve	0	0	0	0	0	0
91	Electric Utility Fund	Operations and Maintenance Reserve	117,699,589	118,765,556	1,065,967	138,891,417	138,891,417	0
91	Electric Utility Fund	Pension Stabilization Reserve	6,887,747	6,146,358	(741,389)	7,807,818	7,066,429	(741,389)
91	Electric Utility Fund	Rate Stabilization Reserve	48,776,613	48,776,613	0	53,705,758	53,705,758	0
91	Electric Utility Fund	Trading Restricted Reserve	0	19,518,954	19,518,954	0	19,518,954	19,518,954
91	Electric Utility Fund	Unrestricted Fund Balance	112,797,688	127,141,220	14,343,532	30,638,804	75,889,420	45,250,616
94	Sewer Utility Fund	Pension Stabilization Reserve	656,585	595,654	(60,931)	744,292	683,361	(60,931)
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	Infrastructure 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	1,000,000	1,835,079	835,079

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94	Sewer Utility Fund	Unrestricted Fund Balance	24,611,596	39,725,080	15,113,484	31,644,099	13,474,089	(18,170,010)
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	321,897	288,662	(33,235)	321,897	288,662	(33,235)
96	Solid Waste Fund	Rate Stabilization Reserve	1,597,768	1,597,768	0	1,765,150	1,765,150	0
96	Solid Waste Fund	Unrestricted Fund Balance	186,165	2,485,895	2,299,730	164,692	1,754,842	1,590,150
97	Water Recycling Fund	Pension Stabilization Reserve	115,116	108,715	(6,401)	130,493	124,092	(6,401)
97	Water Recycling Fund	Rate Stabilization Reserve	1,037,596	1,037,596	0	2,327,420	2,327,420	0
97	Water Recycling Fund	Operations and Maintenance Reserve	2,062,738	2,062,738	0	2,262,095	2,262,095	0
97	Water Recycling Fund	Infrastructure Reserve	50,000	50,000	0	51,500	51,500	0
97	Water Recycling Fund	Unrestricted Fund Balance	2,267,904	2,204,308	(63,596)	731,157	1,667,561	936,404
92	Water Utility Fund	Pension Stabilization Reserve	1,422,251	1,267,460	(154,791)	1,557,604	1,402,813	(154,791)
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	1,099,800	1,099,800	0	750,000	750,000	0

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92	Water Utility Fund	Operations and Maintenance Reserve	3,135,580	3,135,580	0	2,435,580	3,135,580	700,000
92	Water Utility Fund	Infrastructure Reserve	2,144,317	2,144,317	0	1,144,317	1,144,317	0
92	Water Utility Fund	Unrestricted Fund Balance	904,467	2,964,744	2,060,277	4,075,316	6,135,593	2,060,277
Internal Service Funds								
48	Communication Acquisitions Fund	Equipment Replacement Reserve	802,205	904,117	101,912	802,205	904,117	101,912
48	Communication Acquisitions Fund	Unrestricted Fund Balance	766,231	874,656	108,425	766,231	874,656	108,425
53	Fleet Operations Fund	Unrestricted Fund Balance	856,363	956,561	100,198	667,736	767,934	100,198
45	Information Technology Services Fund	Unrestricted Fund Balance	2,257,571	958,443	(1,299,128)	1,752,690	453,562	(1,299,128)
44	Public Works Capital Projects Management Fund	Unrestricted Fund Balance	1	83,232	83,231	1	0	(1)
82	Special Liability Insurance Fund	Reserve for Future Claims	6,488,135	6,488,135	0	6,488,135	8,622,192	2,134,057
82	Special Liability Insurance Fund	Unrestricted Fund Balance	347,804	2,481,861	2,134,057	347,804	347,804	0
87	Unemployment Insurance Fund	Unrestricted Fund Balance	357,791	414,972	57,181	207,791	264,972	57,181
50	Vehicle Replacement Fund	Equipment Replacement Reserve	3,358,032	3,611,023	252,991	3,358,032	3,611,023	252,991
50	Vehicle Replacement Fund	Unrestricted Fund Balance	3,794,598	3,352,337	(442,261)	4,502,222	5,237,323	735,101
81	Workers' Compensation Fund	Reserve for Future Claims	2,591,044	2,591,044	0	2,591,044	3,816,791	1,225,747

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81	Workers' Compensation Fund	Unrestricted Fund Balance	4,639,382	5,865,129	1,225,747	4,385,382	4,385,382	0
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	9,817,239	10,158,819	341,580	9,817,239	10,158,819	341,580
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	13,931	15,339	1,408	13,931	15,339	1,408
494	Sewer Utility Debt Service Fund	Debt Reserve	4,916,274	5,664,361	748,087	4,916,274	5,664,361	748,087
Other Agency Funds								
801	Sports and Open Space Authority Fund	Unrestricted Fund Balance	6,061	4,662	(1,399)	891	1,392	501

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Capital Improvement Program Funds								
593	Cemetery Capital Fund	Unrestricted Fund Balance	233,980	233,980	0	0	0	0
565	City Affordable Housing Capital Fund	Unrestricted Fund Balance	0	7,360,576	7,360,576	0	5,760,576	5,760,576
865	Convention Center Capital Fund	Unrestricted Fund Balance	2,696,313	2,691,883	(4,430)	69,029	0	(69,029)
591	Electric Utility Capital Fund	Unrestricted Fund Balance	81,313,160	91,179,321	9,866,161	5,992,948	25,415,040	19,422,092
536	Fire Department Capital Fund	Unrestricted Fund Balance	850,352	456,131	(394,221)	0	0	0
539	General Government Capital Fund	Unrestricted Fund Balance	6,193,807	6,165,376	(28,431)	0	0	0
537	Library Department Capital Fund	Unrestricted Fund Balance	166,311	35,747	(130,564)	0	0	0
532	Parks and Recreation Capital Fund	Unrestricted Fund Balance	21,580,669	32,201,161	10,620,492	377,494	10,420,819	10,043,325
538	Public Buildings Capital Fund	Unrestricted Fund Balance	2,290,916	2,339,492	48,576	0	0	0
597	Recycled Water Utility Capital Fund	Unrestricted Fund Balance	1,926,414	1,972,874	46,460	1,876,414	1,922,874	46,460
540	Related Santa Clara Developer Fund	Unrestricted Fund Balance	3,000	(1,118,024)	(1,121,024)	3,000	0	(3,000)
594	Sewer Utility Capital Fund	Restricted - Sewer Conveyance Fee	0	44,777,734	44,777,734	0	21,790,524	21,790,524
594	Sewer Utility Capital Fund	Unrestricted Fund Balance	(12,286,105)	(15,143,125)	(2,857,020)	8,898,796	74,094	(8,824,702)

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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	201,099	209,344	8,245	201,099	209,344	8,245
596	Solid Waste Capital Fund	Unrestricted Fund Balance	364,052	58,060	(305,992)	364,052	118,572	(245,480)
535	Storm Drain Capital Fund	Unrestricted Fund Balance	2,545,286	2,920,446	375,160	104,397	144,641	40,244
534	Street Lighting Capital Fund	Unrestricted Fund Balance	4,905,352	5,938,904	1,033,552	252,963	301,592	48,629
533	Streets and Highways Capital Fund	Unrestricted Fund Balance	37,440,094	40,121,826	2,681,732	3,315,447	3,539,396	223,949
541	Tasman East Infrastructure Improvement Fund	Unrestricted Fund Balance	3,740,056	3,254,107	(485,949)	863,838	389,721	(474,117)
592	Water Utility Capital Fund	Unrestricted Fund Balance	15,334,563	21,833,620	6,499,057	8,669,563	15,168,620	6,499,057