

Summary of Fund Balance Adjustments

Fund No.	Fund	Reserve	FY 2024/25 Estimated Ending Fund Balance	FY 2024/25 Actual Ending Fund Balance	Variance	FY 2025/26 Current Ending Fund Balance	FY 2025/26 Amended Ending Fund Balance	Variance
General Fund								
001	General Fund	Budget Stabilization Reserve	69,138,768	68,933,228	(205,540)	79,900,000	81,000,000	1,100,000
001	General Fund	Capital Projects Reserve	7,834,572	7,834,572	0	8,364,224	21,364,669	13,000,445
001	General Fund	Reserve for Programmed Capital Projects	5,607,871	5,607,871	0	2,976,438	2,976,438	0
001	General Fund	Advanced Planning Fee Reserve	5,174,318	6,574,046	1,399,728	4,827,451	6,227,179	1,399,728
001	General Fund	Technology Fee Reserve	2,477,529	3,018,733	541,204	2,355,271	2,896,475	541,204
001	General Fund	Land Sale Reserve	10,343,105	12,678,088	2,334,983	10,343,105	12,687,628	2,344,523
001	General Fund	Pension Stabilization Reserve	34,606,759	37,546,640	2,939,881	34,606,759	42,146,233	7,539,474
001	General Fund	Property Tax ERAF Reserve	6,744,337	6,744,337	0	7,942,597	7,942,597	0
001	General Fund	Development Fee Reserve	1,500,000	1,500,000	0	1,500,000	1,500,000	0
001	General Fund	Restricted for Prepayment	0	19,278	19,278	0	0	0
001	General Fund	Accrued Liability Reserve	1,882,000	3,802,000	1,920,000	1,882,000	3,802,000	1,920,000
001	General Fund	Reserve for FY 2026/27 Budget Balancing	0	0	0	6,698,718	6,698,718	0
001	General Fund	Unrestricted Fund Balance	17,978,793	59,302,681	41,323,888	2,587,062	2,728,464	141,402

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Special Revenue Funds								
463	Bridge Maintenance District #2 Fund	Unrestricted Fund Balance	303,375	340,668	37,293	395,175	432,468	37,293
155	Building Development Services Fund	Reserve - Works in Progress	5,000,000	5,000,000	0	5,000,000	5,000,000	0
155	Building Development Services Fund	Reserve - Civic Center Campus Future Needs/Relocation	0	0	0	0	5,000,000	5,000,000
155	Building Development Services Fund	Unrestricted Fund Balance	30,384,635	31,448,503	1,063,868	29,713,235	25,777,103	(3,936,132)
220	Building Special Programs and Training Fund	CASp Reserve	59,201	50,816	(8,385)	59,201	50,816	(8,385)
220	Building Special Programs and Training Fund	Seismic Admin Reserve - Restricted	139,014	153,058	14,044	139,014	153,058	14,044
220	Building Special Programs and Training Fund	Building Standard Reserve - Restricted	63,049	63,571	522	63,049	63,571	522
165	City Affordable Housing Fund	Restricted - Civic Center Drive	4,944,484	4,944,484	0	4,944,484	4,944,484	0
165	City Affordable Housing Fund	Unrestricted Fund Balance	11,569,876	11,280,434	(289,442)	5,838,207	5,278,765	(559,442)
27	Community Facilities District No. 2019-1 Fund	Capital Reserve	353,473	352,728	(745)	433,479	432,734	(745)
27	Community Facilities District No. 2019-1 Fund	Unrestricted Fund Balance	788,887	848,114	59,227	712,598	771,825	59,227
26	Convention Center Maintenance District Fund	Unrestricted Fund Balance	0	189,492	189,492	0	0	0

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124	Developer Traffic Payments Fund	Restricted Fund Balance	5,637,054	5,944,602	307,548	5,637,054	0	(5,637,054)
124	Developer Traffic Payments Fund	Restricted Regional Traffic Mitigation Fees	0	0	0	0	764,530	764,530
124	Developer Traffic Payments Fund	Restricted Traffic Fair Share Fees	0	0	0	0	5,180,072	5,180,072
25	Downtown Parking Maintenance District Fund	Reserve for Maintenance	174,256	178,181	3,925	188,456	192,381	3,925
25	Downtown Parking Maintenance District Fund	Unrestricted Fund Balance	475,874	491,477	15,603	475,268	490,871	15,603
77	Endowment Care Fund	Unrestricted Fund Balance	2,709,047	2,845,141	136,094	2,861,047	2,997,141	136,094
144	Engineering Operating Grant Trust Fund	Unrestricted Fund Balance	0	237,986	237,986	0	0	0
79	Expendable Trust Fund	Unrestricted Fund Balance	0	1,053,995	1,053,995	0	0	0
159	Fire CUPA Fund	Unrestricted Fund Balance	405,654	994,881	589,227	644,787	1,234,014	589,227
158	Fire Development Services Fund	Reserve - Civic Center Campus Future Needs/Relocation	0	0	0	0	1,000,000	1,000,000
158	Fire Development Services Fund	Unrestricted Fund Balance	2,398,181	3,204,301	806,120	1,919,059	1,725,179	(193,880)
178	Fire Operating Grant Trust Fund	Unrestricted Fund Balance	560,384	(111,495)	(671,879)	176,603	0	(176,603)
121	Gas Tax Fund	Unrestricted Fund Balance	2,042,653	2,192,535	149,882	3,017,653	3,167,535	149,882
562	Housing and Urban Development Fund	Restricted - Program Income	0	310,446	310,446	0	0	0

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562	Housing and Urban Development Fund	Unrestricted Fund Balance	0	(1,080,039)	(1,080,039)	0	0	0
164	Housing Authority Fund	Unrestricted Fund Balance	1,125,724	1,069,236	(56,488)	946,934	890,446	(56,488)
169	Housing Successor Agency Fund	Unrestricted Fund Balance	4,750,497	5,044,662	294,165	4,925,097	5,219,262	294,165
72	Library Donations Trust Fund	Unrestricted Fund Balance	0	179,761	179,761	0	0	0
112	Library Operating Grant Trust Fund	Unrestricted Fund Balance	102,124	140,820	38,696	0	0	0
101	Other City Departments Operating Grant Trust Fund	Unrestricted Fund Balance	0	2,159,768	2,159,768	0	0	0
111	Parks and Recreation Operating Grant Trust Fund	Unrestricted Fund Balance	115,904	95,550	(20,354)	115,904	104,168	(11,736)
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	1,352,286	1,352,286	0	0	0
157	Prefunded Plan Review Fund	Unrestricted Fund Balance	0	292,299	292,299	0	0	0
67	Public Donations Fund	Unrestricted Fund Balance	0	679,312	679,312	0	0	0
221	Public, Educational and Governmental (PEG) Fee Fund	Unrestricted Fund Balance	1,835,016	2,753,045	918,029	1,835,016	2,653,045	818,029
122	Road Maintenance and Rehabilitation (SB1) Fund	Unrestricted Fund Balance	1,459,660	1,993,167	533,507	1,717,660	2,251,167	533,507

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123	Traffic Mitigation Fund	Unrestricted Fund Balance	876,634	634,435	(242,199)	1,076,634	2,468,228	1,391,594
Enterprise Funds								
93	Cemetery Fund	Unrestricted Fund Balance	739,365	1,274,142	534,777	720,872	1,255,649	534,777
860	Convention Center Enterprise Fund	Unrestricted Fund Balance	7,945	3,478,751	3,470,806	1,792,694	2,763,500	970,806
860	Convention Center Enterprise Fund	Operations and Maintenance Reserve	4,200,000	4,200,000	0	2,000,000	4,500,000	2,500,000
860	Convention Center Enterprise Fund	Restricted Levy Funds	784,990	967,273	182,283	784,990	967,273	182,283
191	Electric Operating Grant Trust Fund	Public Benefits Program Fund Balance	46,435,517	50,218,868	3,783,351	53,721,197	58,504,548	4,783,351
191	Electric Operating Grant Trust Fund	Low Carbon Fuel Program Fund Balance	1,479,039	545,266	(933,773)	1,898,607	964,834	(933,773)
191	Electric Operating Grant Trust Fund	Greenhouse Gas Program Fund Balance	31,311,946	30,744,643	(567,303)	12,714,739	12,147,436	(567,303)
91	Electric Utility Fund	Infrastructure Reserve	50,000,000	50,000,000	0	30,000,000	61,000,000	31,000,000
91	Electric Utility Fund	Operations and Maintenance Reserve	257,000,000	278,000,000	21,000,000	377,000,000	377,000,000	0
91	Electric Utility Fund	Pension Stabilization Reserve	10,826,979	11,792,344	965,365	10,826,979	11,792,344	965,365
91	Electric Utility Fund	Rate Stabilization Reserve	70,000,000	74,000,000	4,000,000	78,000,000	78,000,000	0
92	Electric Utility Fund	Grizzly Project and Tie Line Reserve	0	0	0	30,000,000	39,584,897	9,584,897

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91	Electric Utility Fund	Trading Restricted Reserve	9,449,807	7,621,750	(1,828,057)	8,741,965	7,621,750	(1,120,215)
91	Electric Utility Fund	Unrestricted Fund Balance	125,900,883	150,134,371	24,233,488	95,522,554	103,600,565	8,078,011
94	Sewer Utility Fund	Pension Stabilization Reserve	1,032,098	1,124,084	91,986	1,032,098	1,124,084	91,986
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	4,593,020	4,593,020	0	5,117,550	5,417,550	300,000
94	Sewer Utility Fund	Reserve for Settlements	2,135,000	1,257,713	(877,287)	2,135,000	0	(2,135,000)
94	Sewer Utility Fund	Infrastructure Reserve	5,288,968	5,288,968	0	11,995,541	12,295,541	300,000
94	Sewer Utility Fund	Operations and Maintenance Reserve	16,348,279	16,348,279	0	9,902,225	10,202,225	300,000
94	Sewer Utility Fund	Unrestricted Fund Balance	7,754,780	10,600,995	2,846,215	3,714,617	3,779,820	65,203
96	Solid Waste Fund	Operations and Maintenance Reserve	10,325,285	10,325,285	0	8,439,165	7,167,221	(1,271,944)
96	Solid Waste Fund	Pension Stabilization Reserve	505,996	551,088	45,092	505,996	551,088	45,092
96	Solid Waste Fund	Rate Stabilization Reserve	1,765,150	1,765,150	0	3,521,899	4,173,156	651,257
96	Solid Waste Fund	Unrestricted Fund Balance	97,717	(522,970)	(620,687)	0	0	0
97	Water Recycling Fund	Pension Stabilization Reserve	180,952	197,081	16,129	180,952	197,081	16,129

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97	Water Recycling Fund	Rate Stabilization Reserve	803,880	803,880	0	803,880	934,880	131,000
97	Water Recycling Fund	Operations and Maintenance Reserve	2,800,000	2,800,000	0	2,200,000	2,200,000	0
97	Water Recycling Fund	Infrastructure Reserve	51,500	51,500	0	51,500	51,500	0
97	Water Recycling Fund	Unrestricted Fund Balance	952,278	4,290,365	3,338,087	263,632	1,561,674	1,298,042
92	Water Utility Fund	Pension Stabilization Reserve	2,070,898	2,255,660	184,762	2,070,898	2,255,660	184,762
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	6,823,460	6,823,460	0	7,318,450	7,318,450	0
92	Water Utility Fund	Operations and Maintenance Reserve	7,435,580	7,435,580	0	8,000,000	10,787,500	2,787,500
92	Water Utility Fund	Infrastructure Reserve	1,028,800	1,028,800	0	4,787,500	2,000,000	(2,787,500)
92	Water Utility Fund	Unrestricted Fund Balance	4,868,715	2,231,360	(2,637,355)	4,132,906	1,495,551	(2,637,355)
Internal Service Funds								
48	Communication Acquisitions Fund	Equipment Replacement Reserve	1,220,603	1,302,869	82,266	1,220,603	1,302,869	82,266
48	Communication Acquisitions Fund	Unrestricted Fund Balance	1,904,312	2,439,595	535,283	1,904,312	2,439,595	535,283
53	Fleet Operations Fund	Unrestricted Fund Balance	1,159,004	1,309,630	150,626	1,149,747	1,149,747	0

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45	Information Technology Services Fund	Unrestricted Fund Balance	1,512,306	2,984,290	1,471,984	883,818	1,160,960	277,142
44	Public Works Capital Projects Management Fund	Unrestricted Fund Balance	0	324,103	324,103	0	0	0
82	Special Liability Insurance Fund	Reserve for Future Claims	4,700,000	4,700,000	0	4,700,000	12,000,000	7,300,000
82	Special Liability Insurance Fund	Unrestricted Fund Balance	3,915,285	9,122,880	5,207,595	2,153,285	3,199,605	1,046,320
87	Unemployment Insurance Fund	Unrestricted Fund Balance	144,047	185,610	41,563	144,047	185,610	41,563
50	Vehicle Replacement Fund	Equipment Replacement Reserve	6,130,757	6,651,878	521,121	6,130,757	6,651,878	521,121
50	Vehicle Replacement Fund	Unrestricted Fund Balance	4,372,839	5,906,282	1,533,443	7,149,857	6,762,560	(387,297)
81	Workers' Compensation Fund	Reserve for Future Claims	8,500,000	8,500,000	0	8,500,000	8,500,000	0
81	Workers' Compensation Fund	Reserve for Prepayment	715,126	1,072,718	357,592	715,126	1,072,718	357,592
81	Workers' Compensation Fund	Unrestricted Fund Balance	968,373	1,401,998	433,625	968,373	401,998	(566,375)
Debt Service Funds								
491	Electric Utility Debt Service Fund	Bond Reserve	3,632,533	0	(3,632,533)	3,632,533	0	(3,632,533)
491	Electric Utility Debt Service Fund	Reserve for Debt Service	18,130,990	130,517,424	112,386,434	19,730,990	23,627,247	3,896,257
491	Electric Utility Debt Service Fund	Unrestricted Fund Balance	0	3,784,864	3,784,864	0	3,784,864	3,784,864

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431	Public Facilities Financing Corporation Fund	Debt Reserve	707,202	735,078	27,876	707,202	735,078	27,876
431	Public Facilities Financing Corporation Fund	Unrestricted Fund Balance	116,215	86,361	(29,854)	151,215	121,361	(29,854)
494	Sewer Utility Debt Service Fund	Debt Reserve	4,389,592	1,691	(4,387,901)	1,090,329	1,691	(1,088,638)
494	Sewer Utility Debt Service Fund	Unrestricted Fund Balance	0	4,392,452	4,392,452	0	1,093,189	1,093,189
Other Agency Funds								
801	Sports and Open Space Authority Fund	Unrestricted Fund Balance	2,692	3,484	792	1,692	2,484	792
Capital Improvement Program Funds								
593	Cemetery Capital Fund	Unrestricted Fund Balance	326,584	326,584	0	56,095	56,095	0
565	City Affordable Housing Capital Fund	Unrestricted Fund Balance	4,590,718	5,253,121	662,403	4,590,718	5,253,121	662,403
865	Convention Center Capital Fund	Unrestricted Fund Balance	2,509,218	2,556,630	47,412	0	0	0
591	Electric Utility Capital Fund	Unrestricted Fund Balance	124,493,014	169,214,967	44,721,953	12,149,308	27,496,033	15,346,725
536	Fire Department Capital Fund	Unrestricted Fund Balance	963,219	973,548	10,329	0	0	0
539	General Government Capital Fund	Unrestricted Fund Balance	11,042,506	10,673,087	(369,419)	0	0	0

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537	Library Department Capital Fund	Unrestricted Fund Balance	650,322	653,160	2,838	0	0	0
532	Parks and Recreation Capital Fund	Unallocated Mitigation Fee Act Fees	37,202,080	39,493,533	2,291,453	13,737,680	18,163,834	4,426,154
532	Parks and Recreation Capital Fund	Unallocated Quimby Act Fees	7,951,625	9,759,791	1,808,166	2,709,715	4,381,479	1,671,764
532	Parks and Recreation Capital Fund	Unallocated Developer Contributions	601,759	1,078,087	476,328	144,725	144,725	0
532	Parks and Recreation Capital Fund	Unallocated Recreation Area Lot Fees	136,582	140,316	3,734	136,582	140,317	3,735
532	Parks and Recreation Capital Fund	Unrestricted Fund Balance	12,236,470	12,582,934	346,464	1,048,785	0	(1,048,785)
538	Public Buildings Capital Fund	Unrestricted Fund Balance	4,741,194	5,820,865	1,079,671	0	0	0
597	Recycled Water Utility Capital Fund	Unrestricted Fund Balance	41,105	429,891	388,786	41,105	429,891	388,786
540	Related Santa Clara Developer Fund	Unrestricted Fund Balance	0	(209,630)	(209,630)	0	0	0
594	Sewer Utility Capital Fund	Restricted - Sewer Conveyance Fee	55,472,498	57,820,694	2,348,196	21,439,747	8,740,943	(12,698,804)
594	Sewer Utility Capital Fund	Unrestricted Fund Balance	9,311,120	13,962,901	4,651,781	7,564,379	11,754,726	4,190,347
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	553,247	550,024	(3,223)	553,247	550,024	(3,223)
596	Solid Waste Capital Fund	Unrestricted Fund Balance	118,280	134,033	15,753	339,780	345,657	5,877

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535	Storm Drain Capital Fund	Unrestricted Fund Balance	4,031,482	4,165,598	134,116	141,711	168,199	26,488
534	Street Lighting Capital Fund	Unrestricted Fund Balance	2,953,274	8,664,738	5,711,464	343,834	343,834	0
533	Streets and Highways Capital Fund	Unrestricted Fund Balance	36,894,977	42,834,690	5,939,713	1,748,273	4,177,381	2,429,108
541	Tasman East Infrastructure Improvement Fund	Unrestricted Fund Balance	5,914,443	6,133,553	219,110	5,389,149	5,606,832	217,683
592	Water Utility Capital Fund	Unrestricted Fund Balance	11,075,279	10,355,311	(719,968)	3,104,671	2,774,970	(329,701)