

## FY 2019/20 Budget Amendments

General Fund (001)			
Department	Source of Funds	Use of Funds	Explanation
City Attorney's Office		(75,000)	Reduces the City Attorney's Office budget based on projected year-end savings and reallocates the savings to the Other City Departments Operating Grant Trust Fund to cover expenditures related to COVID-19.
City Auditor's Office		0	Reclassifies 1.0 Accountant position to 1.0 Management Analyst position to align with the hybrid model for the City's internal audit function as approved by Council on February 11, 2020.
City Clerk's Office		(100,000)	Reduces the City Clerk's Office budget based on projected year-end savings and reallocates the savings to the Other City Departments Operating Grant Trust Fund to cover expenditures related to COVID-19.
City Manager's Office		(300,000)	Reduces the City Manager's Office budget based on projected year-end savings and reallocates the savings to the Other City Departments Operating Grant Trust Fund to cover expenditures related to COVID-19.
Community Development Department		(250,000)	Reduces the City Community Development Department budget based on projected year-end savings and reallocates the savings to the Other City Departments Operating Grant Trust Fund to cover expenditures related to COVID-19.
Finance Department		(500,000)	Reduces the Finance Department budget based on projected year-end savings and reallocates the savings to the Other City Departments Operating Grant Trust Fund to cover expenditures related to COVID-19.
Fire Department - Emergency Response - Revenue from Other Agency	218,675		Increases the revenue from Other Agencies based on the actual receipt for Fire Department mutual aid reimbursements from the State of California.
Fire Department		1,650,000	Increases Fire Department budget to adjust for mutual aid and minimum staffing overtime and separation payout for retirements. Fire Department separation payouts are projected at \$1.2 million for FY 2019/20. Funding for separation payouts is budgeted in the Non-Departmental category and shifted to departments as necessary. There is a corresponding reduction to the Separation Payouts allocation recommended in this report.
Human Resources Department		(100,000)	Reduces the Human Resources Department budget based on projected year-end savings and reallocates the savings to the Other City Departments Operating Grant Trust Fund to cover expenditures related to COVID-19.
Library Department		(300,000)	Reduces the Library Department budget based on projected year-end savings and reallocates the savings to the Other City Departments Operating Grant Trust Fund to cover expenditures related to COVID-19.
Parks and Recreation Department		(650,000)	Reduces the Parks and Recreation Department budget and reallocates a portion of the savings to the Other City Departments Operating Grant Trust Fund to cover expenditures related to COVID-19.
Miscellaneous Revenues / Capital Projects Reserve	800,000	800,000	Recognizes damage recoveries revenue resulting from a settlement agreement related to the City's Swim Center. This funding is recommended to be set aside in the Capital Projects Reserve for future capital needs.
Non-Departmental		(1,904,432)	Reduces the Non-Departmental budget by \$1.9 million to eliminate the funding set aside for separation payouts (\$1.8 million) as well as to account for anticipated year-end savings. The majority of this funding (\$1.2 million) is needed by the Fire Department to offset the separation payout costs in that department.
Transfer from the Parks and Recreation Capital Fund / Land Sale Reserve (Loan Repayment)	1,250,669	1,250,669	Repays the General Fund Land Sale Reserve for a portion of the loan provided to the Youth Soccer Fields and Athletic Facilities Reed and Grant project, as approved by Council on May 22, 2018. Additional Mitigation Fee Act revenues and interest revenues were received during the year that are available for use on the loan repayment (25% of the revenue is allocated for loan repayment until the loan is paid in full).
Transfer to the Other City Departments Operating Grant Fund		2,676,062	Establishes a transfer to the Other City Departments Operating Grant Trust Fund to cover staffing and non-personnel expenditures resulting from COVID-19.
Transfer to the Santa Clara Golf and Tennis Fund		72,045	Increases the transfer to the Santa Clara Golf and Tennis Club Fund (from \$98,243 to \$170,288) to fund the final wind down of activity and close out of this fund.
<b>Total General Fund</b>	<b>2,269,344</b>	<b>2,269,344</b>	

## FY 2019/20 Budget Amendments

### Information Technology Services Fund (045)

Department	Source of Funds	Use of Funds	Explanation
Transfer to the Other City Departments Operating Grant Trust Fund		334,938	Establishes a transfer to the Other City Departments Operating Grant Trust Fund to cover the Information Technology Department's expenditures related to COVID-19.
Information Technology Department		(334,938)	Reduces the Information Technology Department's budget and reallocates the savings to the Other City Departments Operating Grant Trust Fund to cover expenditures related to COVID-19.
<b>Total Information Technology Services Fund</b>	<b>-</b>	<b>-</b>	

### Vehicle Replacement Fund (050)

Department	Source of Funds	Use of Funds	Explanation
Transfer from the Water Utility Fund / Ending Fund Balance	365,397	365,397	Establishes a transfer from the Water Utility Fund and increases the ending fund balance to true up costs related to purchases made on behalf of the Water and Sewer Utilities Department in prior years. This amount represents the additional purchases that were made that were over the original budgeted allocation amount for fleet purchases.
<b>Total Vehicle Replacement Fund</b>	<b>365,397</b>	<b>365,397</b>	

### Unemployment Insurance Fund (087)

Department	Source of Funds	Use of Funds	Explanation
Insurance Claims Expense		21,700	Increases insurance claims expense budget to reflect actual spending for matured claims.
Ending Fund Balance		(21,700)	Decreases the ending fund balance to offset the action recommended above
<b>Total Unemployment Insurance Fund</b>	<b>-</b>	<b>-</b>	

### Electric Utility Fund (091)

Department	Source of Funds	Use of Funds	Explanation
Customer Development and Project Management - SVP Engineering Program Salaries and Benefits Expense		(488,138)	Reduces the personnel budget by the actual amount incurred by SVP Engineering staff to date on project management for the New Business Estimate Work project in the Electric Utility Capital Fund. The personnel costs to support this capital project are initially budgeted in the operating fund and then transferred to the capital fund based on actual activity.
Transfer to Electric Utility Capital Fund		488,138	Increases the transfer to the Electric Utility Capital Fund to cover the actual SVP Engineering personnel costs to date; this aligns personnel costs with the actual activity as described above.
Transfer from Electric Operating Grant Trust Fund / Ending Fund Balance	(1,275,373)	(1,275,373)	Decreases the transfer from the Electric Operating Grant Trust Fund to reflect the lower actual Greenhouse Gas revenue in that fund that is used to support costs in the Resource/Production category in the Electric Utility Fund. Because of timing differences between revenue generation and resource costs, this action is offset by a reduction to ending fund balance.
<b>Total Electric Utility Fund</b>	<b>(1,275,373)</b>	<b>(1,275,373)</b>	

### Water Utility Fund (092)

Department	Source of Funds	Use of Funds	Explanation
Transfer to the Vehicle Replacement Fund		365,397	Establishes a transfer to the Vehicle Replacement Fund to cover costs related to the purchases made by the Fleet Division on behalf of the Water and Sewer Utilities Department. For the past several fiscal years, the purchases made for the Water and Sewer Utilities Department have exceeded their annual allocation. This action trues up all the fleet purchases that have been made over their budgeted allocation.
Ending Fund Balance		(365,397)	Decreases the ending fund balance to offset the action recommended above.
<b>Total Water Utility Fund</b>	<b>-</b>	<b>-</b>	

## FY 2019/20 Budget Amendments

### Other City Department Operating Grant Trust Fund (101)

Department	Source of Funds	Use of Funds	Explanation
Transfer from the General Fund	2,676,062		Increases the transfer from the General Fund to the Other City Departments Operating Grant Trust Fund. This funding will be used to cover City expenses related to COVID-19 while the City seeks FEMA reimbursements for eligible costs.
Transfer from the Information Technology Services Fund	334,938		Establishes a transfer from the Information Technology Services Fund to the Other City Departments Operating Grant Trust Fund to cover expenses charged in relation to COVID-19.
Revenue from Other Agencies	622,960		Establishes a revenue estimate for FEMA reimbursements for City expenses related to COVID-19. This estimate is based on a reimbursement of 75% of eligible expenses.
COVID-19		3,633,960	Appropriates \$3.6 million to cover City staffing and non-personnel expenditures related to COVID-19, including items such as personal protective equipment, public safety costs, and the Commodities Point of Distribution (CPOD) food program for youth and seniors.
<b>Total Other City Department Operating Grant Trust Fund</b>	<b>3,633,960</b>	<b>3,633,960</b>	

### Electric Operating Grant Trust Fund (191)

Department	Source of Funds	Use of Funds	Explanation
Greenhouse Gas Revenue	(1,721,513)		Decreases the Greenhouse Gas revenue estimate based on actual year-to-date receipts and projected activity through the end of the fiscal year.
Greenhouse Gas Program		(446,140)	Decreases the Greenhouse Gas program funding based on the lower revenue collections.
Transfer to Electric Utility Fund		(1,275,373)	Decreases the transfer to Electric Utility Fund based on the lower Greenhouse Gas revenue estimate. These funds are transferred to the Electric Utility Fund to cover costs in the Resource/Production category associated with Greenhouse Gas sales.
<b>Total Electric Operating Grant Trust Fund</b>	<b>(1,721,513)</b>	<b>(1,721,513)</b>	

### Electric Debt Service Fund (491)

Department	Source of Funds	Use of Funds	Explanation
Bond Proceeds	104,020,000		Recognizes Bond Proceeds from Series 2020-1, 2020-2, and 2020-3 Loan and Bonds Refunding approved by the City Council on April 7, 2020. Over the life of the bonds, this refunding action will reduce overall interest expenses and debt service costs.
Bond Refunding		113,705,571	Appropriates funding for the refunding of Series 2011A Bond, partial Series 2013A Bond, 2014 Loan and 2014 Subordinate Bond, including principal, interest, and refunding costs.
Ending Fund Balance		(9,685,571)	Decreases the ending fund balance to offset the actions recommended above.
<b>Total Electric Debt Service Fund</b>	<b>104,020,000</b>	<b>104,020,000</b>	

## FY 2019/20 Budget Amendments

### Parks and Recreation Capital Fund (532)

Project	Source of Funds	Use of Funds	Explanation
Miscellaneous Park Improvements		100	Increases the Miscellaneous Park Improvement project to reflect unanticipated revenue from donations received in FY 2018/19 but not yet allocated to the project.
Mitigation Fee Act Revenue	5,608,285		Recognizes Mitigation Fee Act revenue received through May 2020. These funds are recommended to be allocated to a General Fund loan repayment and the ending fund balance as described below.
Transfer to the General Fund Land Sale Reserve (Loan Repayment)		1,250,669	Transfers \$1.3 million of the Mitigation Fee Act revenue received through May 2020 to the General Fund Land Sale Reserve as partial repayment of the loan from the Land Sale Reserve used to support the Youth Soccer Fields and Athletic Facilities Reed and Grant project, as approved by Council on May 22, 2018. This loan repayment includes 25% of the fee revenue (less program administration and FY 2019/20 project allocations) totaling \$1,073,188 as well as interest earnings on the loan amount earned from the prior year of \$177,481. As a result of this repayment, the outstanding balance for the loan is expected to decrease to \$9.1 million.
Ending Fund Balance		4,357,516	Increases the ending fund balance to offset the action recommended above. The Mitigation Act revenue that has been set aside in the ending fund balance (\$4,357,616) will be allocated to eligible projects. This revenue was assumed in the development of the FY 2020/21 and FY 2021/22 Proposed Biennial Capital Improvement Program Budget.
<b>Total Parks and Recreation Capital Fund</b>	<b>5,608,285</b>	<b>5,608,285</b>	

### Electric Utility Capital Fund (591)

Project	Source of Funds	Use of Funds	Explanation
Transfer from Electric Utility Fund/New Business Estimate Work Project	488,138	488,138	Recognizes a transfer from the Electric Utility Fund and increases the New Business Estimate Work Project to cover the personnel costs associated with project management from SVP engineering staff. The personnel costs to support this capital project are initially budgeted in the operating fund and then transferred to the capital fund based on actual activity.
Mitsubishi Steam Turbine Overhaul Project		187,129	Increases the budget for the Mitsubishi Steam Turbine Overhaul project by \$187,129 based on final project costs.
Ending Fund Balance		(187,129)	Decreases the ending fund balance to offset the action recommended above.
<b>Total Electric Utility Capital Fund</b>	<b>488,138</b>	<b>488,138</b>	

### Water Utility Capital Fund (592)

Project	Source of Funds	Use of Funds	Explanation
Office Rehabilitation		12,975	Increases the Office Rehabilitation project to fund additional expenditures related to the painting of the department lobby as well as additional furniture and carpet replacements.
Tank Rehabilitation		48,285	Increases the Tank Rehabilitation project to fund additional expenditures not accounted for in the initial budget. These expenditures are related to labor costs, design work, and site surveys.
Ending Fund Balance		(61,260)	Decreases the ending fund balance to offset the actions recommended above.
<b>Total Water Utility Capital Fund</b>	<b>-</b>	<b>-</b>	

## FY 2019/20 Budget Amendments

### Sports and Open Space Authority Fund (801)

Department	Source of Funds	Use of Funds	Explanation
Beginning Fund Balance	3,977		Reconciles the beginning fund balance based prior year operations.
Interest	1,002		Increases the revenue estimate for interest earnings.
Board Member Stipend		4,740	Adds funding for stipends to Council Members who serve on the Sports and Open Space Authority (SOSA) Board.
Contractual Services		5,220	Adds funding to cover year-end audit costs.
Transfer to Santa Clara Golf and Tennis Club		(28,645)	Decreases the transfer to the Santa Clara Golf and Tennis Club Fund which is being closed out in FY 2019/20. When the FY 2019/20 budget was adopted, it was assumed that the remaining balance in the Sports and Open Space Authority Fund would be transferred to the Santa Clara Golf and Tennis Club Fund as part of the close-out actions and no funds would be allocated in the Sports and Open Space Authority Fund moving forward. Staff now recommends maintaining funding in the Sports and Open Space Authority Fund to support the acquisition and preservation of open space within the City and the development of local sports activities.
Ending Fund Balance		23,664	Increases the ending fund balance to offset the actions recommended above.
<b>Total Sports and Open Space Authority Fund</b>	<b>4,979</b>	<b>4,979</b>	

### Santa Clara Golf and Tennis Club Fund (811)

Department	Source of Funds	Use of Funds	Explanation
Beginning Fund Balance	(12,768)		Reconciles the beginning fund balance based prior year operations.
Charges for Services and Other Revenue	(36,577)		Decreases the revenue estimate based on the actual receipts during the final year of operations.
Transfer from the General Fund	72,045		Increases the transfer from the General Fund (from \$98,243 to \$170,288) to fund the final wind down of activity and close out of this fund.
Transfer from Sports and Open Space Authority Fund	(28,645)		Decreases the transfer from the Sports and Open Space Authority Fund. As discussed above, when the FY 2019/20 budget was adopted, it was assumed that the remaining balance in the Sports and Open Space Authority Fund would be transferred to the Santa Clara Golf and Tennis Club Fund as part of the close-out actions and no funds would be allocated in the Sports and Open Space Authority Fund moving forward. Staff now recommends maintaining funding in the Sports and Open Space Authority Fund.
Materials/Services/Supplies		(5,945)	Decreases the expenditure budget based on the actual final costs.
<b>Total Santa Clara Golf and Tennis Club Fund</b>	<b>(5,945)</b>	<b>(5,945)</b>	