

Summary of Beginning and Ending Fund Balance Adjustments

| Fund No. | Fund | Reserve | FY 2019/20 Estimated Ending Fund Balance | FY 2019/20 Actual Ending Fund Balance | Variance | FY 2020/21 Adopted Ending Fund Balance | FY 2020/21 Amended Ending Fund Balance | Variance |
|---------------------|--------------|--|---|---|-----------|---|---|-------------|
| General Fund | | | | | | | | |
| 1 | General Fund | Budget Stabilization Reserve | 80,369,307 | 79,939,635 | (429,672) | 57,709,688 | 54,197,657 | (3,512,031) |
| 1 | General Fund | Capital Projects Reserve | 28,106,381 | 29,014,222 | 907,841 | 1,958,983 | 5,456,558 | 3,497,575 |
| 1 | General Fund | Reserve for Programmed Capital Projects | 0 | 0 | 0 | 11,038,674 | 11,038,674 | 0 |
| 1 | General Fund | Building Inspection Reserve | 13,158,357 | 14,105,480 | 947,123 | 12,284,067 | 18,013,097 | 5,729,030 |
| 1 | General Fund | Advanced Planning Fee Reserve | 947,123 | 642,410 | (304,713) | 847,123 | 861,194 | 14,071 |
| 1 | General Fund | Technology Fee Reserve | 284,129 | 770,771 | 486,642 | 485,129 | 971,771 | 486,642 |
| 1 | General Fund | Land Sale Reserve | 23,184,738 | 22,782,507 | (402,231) | 23,908,392 | 23,670,767 | (237,625) |
| 1 | General Fund | Pension Stabilization Reserve | 19,881,504 | 21,597,338 | 1,715,834 | 19,881,504 | 21,597,338 | 1,715,834 |
| 1 | General Fund | Historical Preservation Reserve | 88,445 | 90,096 | 1,651 | 88,445 | 90,096 | 1,651 |
| 1 | General Fund | Santana West Reserve | 5,000,000 | 5,000,000 | 0 | 5,000,000 | 5,000,000 | 0 |
| 1 | General Fund | Unrestricted Fund Balance | 209,450 | 2,328,379 | 2,118,929 | 0 | 0 | 0 |

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|------------------------------|--|---------------------------|---|---|-----------|---|---|----------|
| Special Revenue Funds | | | | | | | | |
| 220 | Certified Access Specialist (CASp) Training and Certification Fund | Unrestricted Fund Balance | 48,806 | 72,865 | 24,059 | 48,806 | 24,865 | (23,941) |
| 165 | City Affordable Housing Fund | Unrestricted Fund Balance | 984,223 | 7,847,734 | 6,863,511 | 209,154 | 272,665 | 63,511 |
| 84 | Community Activities Fund | Unrestricted Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Community Facilities District No. 2019-1 Fund | Capital Reserve | 23,600 | 23,510 | (90) | 48,280 | 62,961 | 14,681 |
| 27 | Community Facilities District No. 2019-1 Fund | Unrestricted Fund Balance | 0 | 90,921 | 90,921 | 0 | 90,921 | 90,921 |
| 26 | Convention Center Maintenance District Fund | Unrestricted Fund Balance | 110,327 | 70,602 | (39,725) | 99,896 | 70,602 | (29,294) |
| 25 | Downtown Parking Maintenance District Fund | Reserve for Maintenance | 275,460 | 276,243 | 783 | 288,909 | 289,692 | 783 |
| 25 | Downtown Parking Maintenance District Fund | Unrestricted Fund Balance | 353,559 | 369,833 | 16,274 | 357,119 | 373,393 | 16,274 |
| 77 | Endowment Care Fund | Unrestricted Fund Balance | 1,678,026 | 1,697,424 | 19,398 | 1,768,026 | 1,787,424 | 19,398 |
| 144 | Engineering Operating Grant Trust Fund | Unrestricted Fund Balance | 49,621 | (599,137) | (648,758) | 0 | 0 | 0 |
| 79 | Expendable Trust Fund | Unrestricted Fund Balance | 166,000 | 467,235 | 301,235 | 0 | 0 | 0 |

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|----------|---|---------------------------|---|---|-----------|---|---|-------------|
| 178 | Fire Operating Grant Trust Fund | Unrestricted Fund Balance | 0 | 60,986 | 60,986 | 0 | 0 | 0 |
| 121 | Gas Tax Fund | Unrestricted Fund Balance | 69,087 | 273,180 | 204,093 | 601,231 | 805,324 | 204,093 |
| 562 | Housing and Urban Development Fund | Unrestricted Fund Balance | 952,583 | 378,009 | (574,575) | 952,583 | 378,009 | (574,575) |
| 164 | Housing Authority Fund | Unrestricted Fund Balance | 3,417,044 | 3,624,136 | 207,092 | 3,149,822 | 3,356,914 | 207,092 |
| 169 | Housing Successor Agency Fund | Unrestricted Fund Balance | 9,299,125 | 13,072,677 | 3,773,552 | 3,865,181 | 2,638,733 | (1,226,448) |
| 72 | Library Donations Trust Fund | Unrestricted Fund Balance | 179,707 | 179,733 | 26 | 179,707 | 521 | (179,186) |
| 112 | Library Operating Grant Trust Fund | Unrestricted Fund Balance | 12,140 | 41,324 | 29,184 | 640 | 30,323 | 29,683 |
| 101 | Other City Departments Operating Grant Trust Fund | Unrestricted Fund Balance | 0 | (598,085) | (598,085) | 0 | 0 | 0 |
| 111 | Parks and Recreation Operating Grant Trust Fund | Unrestricted Fund Balance | 845 | 22,983 | 22,138 | 845 | 22,983 | 22,138 |
| 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 | 1,238,104 | 1,238,104 | 0 | 0 | 0 |
| 67 | Public Donations Fund | Unrestricted Fund Balance | 0 | 366,699 | 366,699 | 0 | 0 | 0 |

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|-------------------------|---|--------------------------------------|---|---|-------------|---|---|-------------|
| 221 | Public, Educational and Governmental (PEG) Fee Fund | Unrestricted Fund Balance | 1,216,839 | 2,204,211 | 987,372 | 1,366,839 | 2,354,211 | 987,372 |
| 41 | Recreation Programs Operations Fund | Unrestricted Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | Road Maintenance and Rehabilitation (SB1) Fund | Unrestricted Fund Balance | 353,336 | 55,741 | (297,595) | 478,336 | 180,741 | (297,595) |
| 82 | Special Liability Insurance Fund | Unrestricted Fund Balance | 4,009,901 | 925,717 | (3,084,185) | 0 | 925,717 | 925,717 |
| 123 | Traffic Mitigation Fund | Unrestricted Fund Balance | 4,261,376 | 3,111,153 | (1,150,223) | 3,939,349 | 2,789,153 | (1,150,196) |
| Enterprise Funds | | | | | | | | |
| 93 | Cemetery Fund | Unrestricted Fund Balance | 25,746 | 78,413 | 52,667 | 321 | 52,988 | 52,667 |
| 860 | Convention Center Enterprise Fund | Unrestricted Fund Balance | 644,934 | 4,589,785 | 3,944,851 | 128,554 | 4,073,404 | 3,944,850 |
| 860 | Convention Center Enterprise Fund | Operating Surplus | 1,329,882 | 230,470 | (1,099,412) | 4,400,920 | 3,301,508 | (1,099,412) |
| 191 | Electric Operating Grant Trust Fund | Public Benefits Program Fund Balance | 34,580,314 | 39,749,660 | 5,169,346 | 34,697,619 | 40,514,538 | 5,816,918 |
| 191 | Electric Operating Grant Trust Fund | Low Carbon Fuel Program Fund Balance | 788,141 | 2,784,760 | 1,996,619 | 788,141 | 2,779,222 | 1,991,081 |
| 191 | Electric Operating Grant Trust Fund | Greenhouse Gas Program Fund Balance | 0 | 39,290 | 39,290 | 0 | 39,290 | 39,290 |
| 91 | Electric Utility Fund | Pension Stabilization Reserve | 4,748,792 | 5,165,892 | 417,100 | 5,676,145 | 6,093,245 | 417,100 |

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|----------|-----------------------|---|---|---|-------------|---|---|-------------|
| 91 | Electric Utility Fund | Unrestricted Fund Balance | 24,665,397 | 49,953,093 | 25,287,696 | 39,414,829 | 61,984,060 | 22,569,231 |
| 91 | Electric Utility Fund | Rate Stabilization Reserve | 44,898,011 | 44,898,011 | 0 | 45,161,760 | 45,161,760 | 0 |
| 91 | Electric Utility Fund | Construction Reserve | 53,997,200 | 53,997,200 | 0 | 55,354,340 | 55,354,340 | 0 |
| 91 | Electric Utility Fund | Donald Von Raesfeld Power Plant Reserve | 5,078,163 | 78,163 | (5,000,000) | 5,078,163 | 78,163 | (5,000,000) |
| 91 | Electric Utility Fund | Operations and Maintenance Reserve | 112,838,357 | 112,838,357 | 0 | 110,087,978 | 110,431,464 | 343,486 |
| 94 | Sewer Utility Fund | Pension Stabilization Reserve | 391,148 | 421,220 | 30,072 | 469,378 | 499,450 | 30,072 |
| 94 | Sewer Utility Fund | Replacement and Improvement Reserve | 0 | 0 | 0 | 1,507,553 | 0 | (1,507,553) |
| 94 | Sewer Utility Fund | Rate Stabilization Reserve | 5,126,296 | 5,126,296 | 0 | 2,395,030 | 2,395,030 | 0 |
| 94 | Sewer Utility Fund | Construction Reserve | 11,519,142 | 11,000,000 | (519,142) | 2,396,928 | 1,596,928 | (800,000) |
| 94 | Sewer Utility Fund | Operations and Maintenance Reserve | 8,671,076 | 8,671,076 | 0 | 1,835,079 | 1,835,079 | 0 |
| 94 | Sewer Utility Fund | Unrestricted Fund Balance | 5,371,697 | 184,209 | (5,187,488) | 415,971 | 519,981 | 104,010 |
| 96 | Solid Waste Fund | Operations and Maintenance Reserve | 683,574 | 683,574 | 0 | 2,675,520 | 2,675,520 | 0 |
| 96 | Solid Waste Fund | Pension Stabilization Reserve | 215,047 | 230,902 | 15,855 | 258,007 | 273,862 | 15,855 |
| 96 | Solid Waste Fund | Rate Stabilization Reserve | 2,791,600 | 2,791,600 | 0 | 3,079,900 | 3,079,900 | 0 |

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|----------|----------------------|-------------------------------------|---|---|-----------|---|---|-----------|
| 96 | Solid Waste Fund | Unrestricted Fund Balance | 4,928,784 | 4,534,323 | (394,461) | 493,128 | 122,326 | (370,802) |
| 97 | Water Recycling Fund | Pension Stabilization Reserve | 49,059 | 52,809 | 3,750 | 58,871 | 62,621 | 3,750 |
| 97 | Water Recycling Fund | Rate Stabilization Reserve | 1,340,000 | 1,340,000 | 0 | 2,327,420 | 2,327,420 | 0 |
| 97 | Water Recycling Fund | Operations and Maintenance Reserve | 1,560,129 | 1,560,129 | 0 | 1,467,571 | 1,467,571 | 0 |
| 97 | Water Recycling Fund | Unrestricted Fund Balance | 146,935 | 873,344 | 726,409 | 195,853 | 922,261 | 726,408 |
| 97 | Water Recycling Fund | Construction Reserve | 2,250,000 | 2,250,000 | 0 | 1,943,180 | 1,943,180 | 0 |
| 92 | Water Utility Fund | Pension Stabilization Reserve | 997,097 | 1,073,100 | 76,003 | 1,196,516 | 1,272,519 | 76,003 |
| 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 | 1,519,347 | 1,519,347 | 0 | 2,519,347 | 2,519,347 | 0 |
| 92 | Water Utility Fund | Operations and Maintenance Reserve | 1,635,580 | 1,635,580 | 0 | 5,635,580 | 5,635,580 | 0 |
| 92 | Water Utility Fund | Construction Reserve | 644,317 | 644,317 | 0 | 2,144,317 | 2,144,317 | 0 |
| 92 | Water Utility Fund | Unrestricted Fund Balance | 3,991,854 | 3,766,055 | (225,799) | 1,083,335 | 888,785 | (194,550) |

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|-------------------------------|---|---------------------------|---|---|-------------|---|---|-------------|
| Internal Service Funds | | | | | | | | |
| 48 | Communication Acquisitions Fund | Unrestricted Fund Balance | 747,258 | 727,456 | (19,802) | 747,258 | 727,456 | (19,802) |
| 53 | Fleet Operations Fund | Unrestricted Fund Balance | 324,868 | 422,794 | 97,926 | 217,874 | 315,800 | 97,926 |
| 45 | Information Technology Services Fund | Unrestricted Fund Balance | 1,518,912 | 349,117 | (1,169,795) | 1,518,912 | 349,117 | (1,169,795) |
| 44 | Public Works Capital Projects Management Fund | Unrestricted Fund Balance | 90,123 | 0 | (90,123) | 76,446 | 323 | (76,123) |
| 82 | Special Liability Insurance Fund | Reserve for Future Claims | 4,000,000 | 7,000,000 | 3,000,000 | 8,009,901 | 7,000,000 | (1,009,901) |
| 87 | Unemployment Insurance Fund | Unrestricted Fund Balance | 247,565 | 225,934 | (21,631) | 176,565 | 154,934 | (21,631) |
| 50 | Vehicle Replacement Fund | Unrestricted Fund Balance | 2,893,633 | 3,162,265 | 268,632 | 3,356,422 | 3,625,054 | 268,632 |
| 81 | Workers' Compensation Fund | Reserve for Future Claims | 2,500,000 | 2,500,000 | 0 | 2,500,000 | 2,500,000 | 0 |
| 81 | Workers' Compensation Fund | Unrestricted Fund Balance | 1,231,755 | 2,422,973 | 1,191,218 | 1,231,755 | 2,422,973 | 1,191,218 |

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|---------------------------|--|---------------------------|---|---|-----------|---|---|-----------|
| Debt Service Funds | | | | | | | | |
| 431 | Public Facilities Financing Corporation Fund | Debt Reserve | 711,662 | 707,202 | (4,460) | 711,662 | 707,202 | (4,460) |
| 431 | Public Facilities Financing Corporation Fund | Unrestricted Fund Balance | 7,441 | 17,690 | 10,248 | 7,441 | 17,690 | 10,248 |
| 491 | Electric Utility Debt Service Fund | Bond Reserve | 3,630,750 | 3,632,533 | 1,783 | 3,630,750 | 3,632,533 | 1,783 |
| 491 | Electric Utility Debt Service Fund | Reserve for Debt Service | 5,477,223 | 7,882,462 | 2,405,239 | 5,581,055 | 7,986,294 | 2,405,239 |
| 494 | Sewer Utility Debt Service Fund | Debt Reserve | 2,492,550 | 4,663,689 | 2,171,139 | 2,492,551 | 4,663,689 | 2,171,139 |
| Other Agency Funds | | | | | | | | |
| 801 | Sports and Open Space Authority Fund | Unrestricted Fund Balance | 23,664 | 23,408 | (256) | 15,124 | 14,868 | (256) |
| 811 | Santa Clara Golf and Tennis Club | Unrestricted Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | Sports and Open Space Authority Fund | Unrestricted Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |

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|----------------------|-------------------------------------|---------------------------|---|---|------------|---|---|------------|
| Capital Funds | | | | | | | | |
| 593 | Cemetery Capital Fund | Unrestricted Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| 591 | Electric Utility Capital Fund | Unrestricted Fund Balance | 93,973,597 | 106,831,922 | 12,858,325 | 6,599,725 | 18,395,079 | 11,795,354 |
| 536 | Fire Department Capital Fund | Unrestricted Fund Balance | 715,373 | 918,509 | 203,136 | 105,933 | 104,000 | (1,933) |
| 539 | General Government Capital Fund | Unrestricted Fund Balance | 9,967,185 | 11,466,221 | 1,499,036 | 0 | 92,360 | 92,360 |
| 537 | Library Department Capital Fund | Unrestricted Fund Balance | 180,860 | 201,980 | 21,120 | 0 | 0 | 0 |
| 532 | Parks and Recreation Capital Fund | Unrestricted Fund Balance | 13,881,305 | 16,648,868 | 2,767,563 | 14,200,363 | 16,048,434 | 1,848,071 |
| 538 | Public Buildings Capital Fund | Unrestricted Fund Balance | 8,580,754 | 9,545,483 | 964,729 | 111,789 | 79,766 | (32,023) |
| 597 | Recycled Water Utility Capital Fund | Unrestricted Fund Balance | 1,328,477 | 1,378,477 | 50,000 | 1,328,477 | 1,378,477 | 50,000 |
| 540 | Related Santa Clara Developer Fund | Unrestricted Fund Balance | 0 | (328,994) | (328,994) | 0 | 14,609 | 14,609 |
| 594 | Sewer Utility Capital Fund | Unrestricted Fund Balance | 33,665,788 | 54,687,507 | 21,021,719 | 10,867,320 | 25,210,136 | 14,342,815 |
| 596 | Solid Waste Capital Fund | Unrestricted Fund Balance | 150,000 | 272,413 | 122,413 | 0 | 270,995 | 270,995 |
| 535 | Storm Drain Capital Fund | Unrestricted Fund Balance | 5,576,179 | 5,835,551 | 259,372 | 14,281 | 240,924 | 226,643 |
| 534 | Street Lighting Capital Fund | Unrestricted Fund Balance | 6,117,893 | 6,187,932 | 70,039 | 250,784 | 209,560 | (41,224) |

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|-----------------|--------------------------------------|---------------------------|---|--|-----------------|---|---|-----------------|
| 533 | Streets and Highways Capital Fund | Unrestricted Fund Balance | 13,194,231 | 24,467,634 | 11,273,403 | 866,243 | 6,317,406 | 5,451,163 |
| 592 | Water Utility Capital Fund | Unrestricted Fund Balance | 6,139,784 | 16,457,768 | 10,317,984 | 1,639,784 | 11,957,768 | 10,317,984 |