

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