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Memorandum

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Jennifer A. Maguire

SUBJECT: OPERATING RESERVES

CITY OF

CAPITAL OF SILICON VALLEY

DATE: November 24, 2008

Date Approved **INFORMATION**

On October 21, 2008, as part of the review and discussion of the 2007-2008 Annual Report, Vice Mayor Cortese asked staff to provide reserve amounts for all budgeted operating funds. This memorandum has been prepared in response to that request.

Attached is a chart which shows reserve levels contained in the 2008-2009 Adopted Operating Budget as modified by Council action through the Annual Report for all budgeted operating funds. Information provided in the chart includes the description and amount of each reserve within a City operating fund. It should be noted that in general, there are two types of reserves: Earmarked Reserves and Contingency Reserves. Earmarked Reserves are funds that have been set aside for a special purpose that can not be accessed without City Council approval. Contingency Reserves are funds that are set aside to meet unexpected circumstances, such as a revenue shortfall. Most funds have, in addition to these reserves, and not included in the attachment, unrestricted fund balances that are set at a level appropriate to that fund and could be utilized to cover a revenue shortage or for unexpected expenditures, in addition to, or instead of, the use of a contingency reserve. Reserves for encumbrances are also excluded from this report because these are funds carried over from a prior fiscal year which have already been committed for immediate financial obligations (e.g., purchase orders, contracts).

If you have any questions regarding the information contained in this memorandum, please contact me.

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JENNIFER A. MAGUIRE Budget Director

Attachment

001 General Fund Contingency Reserve Earmatked Reserve 2009-2010 Future Deficit Earmatked Reserve 2009-2010 Future 2009 Earmatked Reserve Fee Supported - Building Earmatked Reserve Fee Supported - Building Earmatked Reserve Fee Supported - Building Earmatked Reserve Fee Supported - Building (Works-in-Progress) Earmatked Reserve Fee Supported - Building (Vorks-in-Progress) Earmatked Reserve Salary and Benefit Earmatked Reserve Salary and Benefit Earmatked Reserve Salary and Benefit Earmatked Reserve Welless Earmatked Reserve Salary and Benefit Hubilding 1009-2010 Sunday Hours Earmatked Reserve For Retirement Pre-Payment Earmatked Reserve For Claims Reserve for Claims Reserve for Retirement Pre-Payment 1	Fund Number	Fund Name	Fund Type	Detailed Description	2008-2009 Modified Budget (as of 10/21/2008)
all Public Works Program Support Fund Internal Service Funds Earmarked Reserve	001	General Fund	General Fund	Contingency Reserve	\$ 30,828,642
Earmarked Reserve: Auport Police and Fire Services Earmarked Reserve: Auport West Proceeds Earmarked Reserve: Comparison Migation (Burrowing Ow) Earmarked Reserve: Environmental Migation (Burrowing Ow) Earmarked Reserve: Fee Supported - Building Earmarked Reserve: Fee Supported - Planning (Works-in-Progress) Earmarked Reserve: Relighto-Mood Capital Improvements Earmarked Reserve: Relighto-Mood Capital Improvements Earmarked Reserve: Relighto-Mood Capital Improvements Earmarked Reserve: State Budget Autoins Earmarked Reserve: Weitness Compensation/Ceneral Liability Hours Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment		•		2009-20	4,000,000
Earmarked Reserve: Conomic Uncertainty Earmarked Reserve: Enhanced Funceations Earmarked Reserve: Enhanced Parks Maintenance Earmarked Reserve: Enhanced Parks Maintenance Earmarked Reserve: Enhanced Parks Maintenance Earmarked Reserve: Fee Supported - Building Earmarked Reserve: Fee Supported - Building (Morks-in-Progress) Earmarked Reserve: Fee Supported - Building (Retiree Healthcare) Earmarked Reserve: CASB 43/45 Liability (Retiree Healthcare) Earmarked Reserve: CaSB 43/45 Liability (Retiree Healthcare) Earmarked Reserve: Retirement Pre-Payment Reserve Earmarked Reserve: State Buildet Actions Earmarked Reserve: State Buildet Actions Earmarked Reserve: State Buildet Actions Earmarked Reserve: Tuly Branch Libary 2009-2010 Sunday Hours Earmarked Reserve: Workers' Compensation/General Liability Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment			,	Reserve:	353,129
Image: Second				Reserve:	2,302,740
Earmarked Reserve: Economic Uncertainty Earmarked Reserve: Enhanced Reserve: Enhanced Parks Maintenance Earmarked Reserve: Environmental Mitigation (Burrowing Ow) Earmarked Reserve: Fee Supported - Planning Earmarked Reserve: Fee Supported - Planning (Works-in-Progress) Earmarked Reserve: Seave: Fee Supported - Public Works Earmarked Reserve: CASB 43/45 Liability (Retire Healthcare) Earmarked Reserve: Salary and Benefit Earmarked Reserve: Salary and Benefit Earmarked Reserve: State Budget Actions Earmarked Reserve: State Budget Actions Earmarked Reserve: Workers' Compensation/General Liability Internal Service Funds Reserve for Retirement Pre-Payment Reserve For Serve Service Funds Reserve For Calins Reserve for Clains Reserve For Clains Reserve for Clains Reserve for Clains Reserve for Retirement Pre-Payment				Reserve: Annexa	56,720
Imarked Reserve: Environmental Mitigation (Burrowing Ow) Earmarked Reserve: Fee Supported - Building Earmarked Reserve: Fee Supported - Building Earmarked Reserve: Fee Supported - Public Works Earmarked Reserve: Future Capital Projects (FF&E) Earmarked Reserve: Neighborhood Capital Projects (FF&E) Earmarked Reserve: Neighborhood Capital Improvements Earmarked Reserve: State Budget Actions Earmarked Reserve: State Budget Actions Earmarked Reserve: Workers' Compensation/General Liability Imported Fund Internal Service Funds Reserve for Retirement Pre-Payment Reserve Contingency Reserve Reserve Contingency Reserve Benefit Funds - Dental Insurance Fund Special Reviewe Funds Reserve for Claims Reserve for Claims Reserve for Claims Reserve for Retirement Pre-Payment		· · ·			15,311,000
Earmarked Reserve: Environmental Mitigation (Burrowing Owl) Earmarked Reserve: Fee Supported - Building Earmarked Reserve: Fee Supported - Planning (Works-in-Progress) Earmarked Reserve: Salary and Benefit Earmarked Reserve: Neighborhood Capital Improvements Earmarked Reserve: State Budget Actions Earmarked Reserve: State Maintenance and Repair Reserve Earmarked Reserve: Workers' Compensation/General Liability Reserve for Retirement Pre-Payment Reserve Funds Reserve for Retirement Pre-Payment Rese					3,726,690
al Public Works Program Support Fund Internal Service Funds Reserve for Retirement Pre-Payment al Benefit Funds - Dental Insurance Fund Special Revenue Funds Reserve for Retirement Pre-Payment al Special Revenue Funds Special Revenue Funds Reserve for Retirement Pre-Payment				Reserve: Environ	174,273
Al Earmarked Reserve: Fee Supported - Fire Benefit Funds - Dental Insurance Fund Internal Service Funds Benefit Funds - Dental Insurance Fund Internal Service Funds Reserve Funds Reserve for Retirement Pre-Payment Al Special Revenue Funds Reserve Funds Reserve for Retirement Pre-Payment Al Reserve funds Reserve Funds Reserve for Retirement Pre-Payment				Earmarked Reserve: Fee Supported - Building	3,775,749
Earmarked Reserve: Fee Supported - Planning (Works-in-Progress) Earmarked Reserve: Fee Supported - Public Works Earmarked Reserve: Fee Supported - Public Works Earmarked Reserve: Fuel Usage Earmarked Reserve: Fuel Usage Earmarked Reserve: Fuel Usage Earmarked Reserve: Fuel Usage Earmarked Reserve: State Projects (FF&E) Earmarked Reserve: Neighborhood Capital Improvements Earmarked Reserve: State Budget Actions Earmarked Reserve: Street Maintenance and Repair Reserve Earmarked Reserve: Street Maintenance and Repair Reserve Earmarked Reserve: Wellness Earmarked Reserve: Wellness Earmarked Reserve: Workers' Compensation/General Liability H Benefit Funds - Dental Insurance Fund Reserve for Claims Reserve for Claims Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment				Reserve: Fee Su	4,260,435
al Earmarked Reserve: Fuel Usage al Public Works Program Support Fund Internal Service Funds Benefit Funds - Dental Insurance Fund Special Revenue Funds Reserve for Retirement Pre-Payment al Benefit Funds - Dental Insurance Fund Special Revenue Funds Reserve for Retirement Pre-Payment al Benefit Funds - Dental Insurance Fund Special Revenue Funds Reserve for Retirement Pre-Payment al Benefit Funds - Dental Insurance Fund Special Revenue Funds Reserve for Retirement Pre-Payment				Earmarked Reserve: Fee Supported - Planning (Works-in-Progress)	1,419,097
Earmarked Reserve: Fuel Usage Earmarked Reserve: Full Usage Earmarked Reserve: Fuller Capital Projects (FF&E) Earmarked Reserve: Fuller Capital Projects (FF&E) Earmarked Reserve: GASB 43/45 Liability (Retiree Healthcare) Earmarked Reserve: Salary and Benefit Earmarked Reserve: State Budget Actions Earmarked Reserve: Street Maintenance and Repair Reserve Earmarked Reserve: Street Maintenance and Repair Reserve Earmarked Reserve: Wellness Earmarked Reserve: Workers' Compensation/General Liability Internal Service Funds Reserve for Retirement Pre-Payment Image: Street Funds Special Revenue Funds Contingency Reserve Image: Street Funds Special Revenue Funds Contingency Reserve Reserve for Claims Reserve for Claims Reserve for Claims Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment				Earmarked Reserve: Fee Supported - Public Works	131,012
Earmarked Reserve: GASB 43/45 Liability (Retire Healthcare) Earmarked Reserve: GASB 43/45 Liability (Retire Healthcare) Earmarked Reserve: GASB 43/45 Liability (Retire Healthcare) Earmarked Reserve: Neighborhood Investment Fund Earmarked Reserve: Neighborhood Investment Fund Earmarked Reserve: Neighborhood Investment Fund Earmarked Reserve: State Budget Actions Earmarked Reserve: State Budget Actions Earmarked Reserve: State Budget Actions Earmarked Reserve: Tully Branch Library 2009-2010 Sunday Hours Earmarked Reserve: Workers' Compensation/General Liability al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment					1,421,000
Earmarked Reserve: GASB 43/45 Liability (Retiree Healthcare) Earmarked Reserve: Neighborhood Capital Improvements Earmarked Reserve: Salary and Benefit Earmarked Reserve: State Budget Actions Earmarked Reserve: Street Maintenance and Repair Reserve Earmarked Reserve: Workers' Compensation/General Liability Norkers' Compensation/General Liability Benefit Funds - Dental Insurance Fund Special Revenue Funds Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment				Reserve: Future	4,307,080
Earmarked Reserve: Neighborhood Capital Improvements Earmarked Reserve: Neighborhood Investment Fund Earmarked Reserve: Neighborhood Investment Fund Earmarked Reserve: Neighborhood Investment Fund Earmarked Reserve: Stater and Repair Reserve Earmarked Reserve: State Budget Actions Earmarked Reserve: Street Maintenance and Repair Reserve Earmarked Reserve: Street Maintenance and Repair Reserve Earmarked Reserve: Wellness Earmarked Reserve: Wellness Earmarked Reserve: Workers' Compensation/General Liability Benefit Funds - Dental Insurance Fund Special Revenue Funds Neserve for Retirement Pre-Payment Reserve for Claims Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment			•	Reserve:	3,869,725
Earmarked Reserve: Neighborhood Investment Fund Earmarked Reserve: Retirement Pre-Payment Reserve Earmarked Reserve: Salary and Benefit Earmarked Reserve: Salary and Benefit Earmarked Reserve: Street Maintenance and Repair Reserve Earmarked Reserve: Wellness Earmarked Reserve: Wellness Earmarked Reserve: Wellness Earmarked Reserve: Workers' Compensation/General Liability All Benefit Funds - Dental Insurance Fund Special Revenue Funds Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment			•	Reserve: Neighb	1,609,871
Earmarked Reserve: Retirement Pre-Payment Reserve Earmarked Reserve: Salary and Benefit Earmarked Reserve: State Budget Actions Earmarked Reserve: State Budget Actions Earmarked Reserve: Street Maintenance and Repair Reserve Earmarked Reserve: Tully Branch Library 2009-2010 Sunday Hours Earmarked Reserve: Wellness Earmarked Reserve: Wellness Earmarked Reserve: Workers' Compensation/General Liability Restricted: Earned Absences Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Reserve for Retirement Pre-Payment Reserve for Claims Reserve for Retirement Pre-Payment				Reserve: Neighb	4,341,659
Image: Server			·		1,800,000
Image: State Budget Actions Earmarked Reserve: State Budget Actions Image: State Budget Actions Earmarked Reserve: Street Maintenance and Repair Reserve Image: State Budget Actions Earmarked Reserve: Street Maintenance and Repair Reserve Image: State Budget Actions Earmarked Reserve: Street Maintenance and Repair Reserve Image: State Budget Actions Earmarked Reserve: Street Maintenance and Repair Reserve Image: State Budget Actions Earmarked Reserve: Wellness Earmarked Reserve: Wellness Earmarked Reserve: Wellness Earmarked Reserve: Workers' Compensation/General Liability Image: State Budget Actions Image: State Budget Actions Reserve for Retirement Pre-Payment Reserve for Claims Reserve for Claims Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment	-				18,821,672
al Public Works Program Support Fund Internal Service Funds Reserve for Retirement Pre-Payment al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve al Special Revenue Funds Reserve for Retirement Pre-Payment al Reserve for Claims al Special Revenue Funds Benefit Funds - Dental Insurance Fund Special Revenue Funds Reserve for Claims Reserve for Retirement Pre-Payment al Special Revenue Funds Reserve for Retirement Pre-Payment				Reserve: State B	600,000
al Earmarked Reserve: Tully Branch Library 2009-2010 Sunday Hours al Public Works Program Support Fund Internal Service Funds Reserve for Retirement Pre-Payment al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve al Internal Service Funds Reserve for Claims Banefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Benefit Funds - Dental Insurance Funds Benefit Funds Spec				Earmarked Reserve: Street Maintenance and Repair Reserve	5,802,000
al Earmarked Reserve: Wellness Public Works Program Support Fund Internal Service Funds Reserve for Retirement Pre-Payment al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Funds Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Funds Benefit Funds - Dental Insurance Fund Special Revenue Funds Special Revenue Funds Special Revenue Funds Special				Earmarked Reserve: Tully Branch Library 2009-2010 Sunday Hours	60,000
al Earmarked Reserve: Workers' Compensation/General Liability Public Works Program Support Fund Internal Service Funds Reserve for Retirement Pre-Payment al Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Reserve for Claims Reserve for Retirement Pre-Payment al Bal Benefit Funds - Dental Insurance Fund				Earmarked Reserve: Wellness	357,424
Image: Second Structure Internal Service Funds Reserve for Retirement Pre-Payment Image: Second Structure Reserve for Retirement Pre-Payment Image: Second Structure Restricted: Earned Absences Image: Second Structure Special Revenue Funds Second Structure Reserve for Claims Reserve for Retirement Pre-Payment Reserve for Retirement Pre-Payment		· · ·		Earmarked Reserve: Workers' Compensation/General Liability	10,000,000
al Restricted: Earned Absences Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Reserve for Claims Reserve for Claims Al Reserve for Retirement Pre-Payment	Total	Public Works Program Support Fund	Internal Service Funds		119,329,918 26.020
Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Reserve for Claims Reserve for Retirement Pre-					5,510,568
Benefit Funds - Dental Insurance Fund Special Revenue Funds Contingency Reserve Reserve for Claims Reserve for Retirement Pre-	Total				5,536,588
Reserve for Claims Reserve for Retirement Pre-	155	Benefit Funds - Dental Insurance Fund	Special Revenue Funds	Contingency Reserve	4,518
Reserve for Retirement Pre-					1,770,359
Total					1,602
	Total				1,776,479

Fund Number	Fund Name	Fund Type	20 Detailed Description Modii (as of	2008-2009 Modified Budget (as of 10/21/2008)
156	Benefit Funds - Life Insurance Fund	Special Revenue Funds	Contingency Reserve Reserve for Retirement Pre-Payment	6,000 303
157	Benefit Funds - Unemployment Insurance Fund	Special Revenue Funds	Contingency Reserve	6,000
Total		•	Reserve for Claims Reserve for Retirement Pre-Payment	600,000 635 606,635
160	Benefit Fund	Special Revenue Funds	Reserve for Retirement Pre-Payment	2,891
Total				2,891
290 Total	Workforce Investment Act Fund	Special Revenue Funds	Contingency Reserve	1,606,067 1,606,067
352	Maintenance District No. 1 Fund	Special Revenue Funds	Reserve for Retirement Pre-Payment	547
Total				547
368	Maintenance District No. 15 Fund	Special Revenue Funds	Reserve for Retirement Pre-Payment	1,462
369	Community Facilities Dist. 2 and 3	Special Revenue Funds	Reserve for Retirement Pre-Payment	1,164
Total				1,164
417 Total	State Drug Forfeiture Fund	Special Revenue Funds	Reserve for Police Substation Furniture, Fixtures, and Equipment	500,000 500,000
418	Library Parcel Tax Fund	Special Revenue Funds		100,000
			Millennium Circulation System Replacement Reserve Reserve for Retirement Pre-Payment	550,000 13,507
423	Integrated Waste Management Fund	Special Revenue Funds	Contingency Reserve	1.600.000
i	ç		Reserve for Integrated Billing System	247,893
			Reserves for Construction & Demolition Diversion Deposit Retirement Pre-Payment Reserve	5,928,694 65,699
Total				7,842,286
426 Total	Anti-Tobacco Master Settlement	Special Revenue Funds	Interest Earnings Reserve	1,103,789 1 103,789

Oper Fund Name Fund Type Fund Type Fund Type I Economic Development Enhancement Fund Special Revenue Funds I I I Community Development Block Grant Special Revenue Funds I I I Low and Moderate Income Housing Fund Special Revenue Funds I I I Home Investment Partnership Program Special Revenue Funds I I I Home Investment Partnership Program Special Revenue Funds I I I Transient Occupancy Tax Fund Special Revenue Funds I I I San Jose/Santa Clara Treatment Plant Enterprise Funds I I I San Jose/Santa Clara Treatment Plant Enterprise Funds I I I San Jose/Santa Clara Treatment Plant Enterprise Funds I I I San Jose/Santa Clara Treatment Plant Enterprise Funds I I				
Il Economic Development Enhancement Special Revenue Funds I Il Community Development Block Grant Special Revenue Funds I Il Low and Moderate Income Housing Fund Special Revenue Funds I Il Low and Moderate Income Housing Fund Special Revenue Funds I Il Home Investment Partnership Program Special Revenue Funds I Il Storm Sewer Operating Fund Special Revenue Funds I Il Transient Occupancy Tax Fund Special Revenue Funds I Il San Jose/Santa Clara Treatment Plant Enterprise Funds I Il San Jose/Santa Clara Treatment Plant Enterprise Funds I Il Vater Utility Fund Enterprise Funds I	Fund Number	Fund Name	Fund Type	Detailed Description
II Community Development Block Grant Special Revenue Funds I II Low and Moderate Income Housing Fund Special Revenue Funds I II Home Investment Partnership Program Special Revenue Funds I II Home Investment Partnership Program Special Revenue Funds I II Home Investment Partnership Program Special Revenue Funds I II Multi-Source Housing Fund Special Revenue Funds I II Transient Occupancy Tax Fund Special Revenue Funds I II San Jose/Santa Clara Treatment Plant Enterprise Funds I II Water Utility Fund Enterprise Funds I	439	Economic Development Enhancement Fund	Special Revenue Funds	Reserve for Loan Guarantees
Image:	Total	× .		
Image: Storm Sewer Operating Fund Special Revenue Funds Image: Special Revenue Funds	441 Total	Community Development Block Grant	Special Revenue Funds	Reserve for Retirement Pre-Payment
Image: Normal State Investment Partnership Program Special Revenue Funds Image: Normal State Investment Partnership Program Special Revenue Funds Image: Normal State Investment Plant Special Revenue Funds Image: Normal State Investment Plant Special Revenue Funds Image: Normal State Investment Plant Enterprise Funds	443	Low and Moderate Income Housing Func		
Image: Storm Sewer Operating Fund Special Revenue Funds Image: Storm Sewer Operating Fund Enterprise Funds Image: Storm Sewer Operating Fund Enterprise Funds Image: Storm Sewer Operating Fund Enterprise Funds	Total			Reserve for Retirement Pre-Payment
Il Storm Sewer Operating Fund Special Revenue Funds Il Multi-Source Housing Fund Special Revenue Funds Il Transient Occupancy Tax Fund Special Revenue Funds Il San Jose/Santa Clara Treatment Plant Enterprise Funds Operating Fund Enterprise Funds	445	Home Investment Partnership Program	Special Revenue Funds	Reserve for Retirement Pre-Payment Reserve for Teacher Housing Progra
Multi-Source Housing Fund Special Revenue Funds Multi-Source Housing Fund Special Revenue Funds Transient Occupancy Tax Fund Special Revenue Funds San Jose/Santa Clara Treatment Plant Enterprise Funds Operating Fund Enterprise Funds Water Utility Fund Enterprise Funds	446 Total	Storm Sewer Operating Fund	Special Revenue Funds	Reserve for Permit Implementation Retirement Pre-Payment Reserve
al Transient Occupancy Tax Fund Special Revenue Funds al San Jose/Santa Clara Treatment Plant Enterprise Funds Operating Fund Image: San Jose/Santa Clara Treatment Plant Enterprise Funds al Water Utility Fund Enterprise Funds	448	Multi-Source Housing Fund	Special Revenue Funds	Reserve for Rental Rights and Referrals Reserve for Retirement Pre-Payment Restricted for Special Projects
al San Jose/Santa Clara Treatment Plant Enterprise Funds Operating Fund Water Utility Fund Enterprise Funds	Total			
San Jose/Santa Clara Treatment Plant Enterprise Funds Operating Fund al Water Utility Fund Enterprise Funds	461 Total	Transient Occupancy Tax Fund	Special Revenue Funds	Reserve for Loans Outstanding
al Water Utility Fund Enterprise Funds	513	San Jose/Santa Clara Treatment Plant Operating Fund	Enterprise Funds	Contingency Reserve
al Water Utility Fund Enterprise Funds				Reserve for Retirement Pre-Payment Reserve for Workers' Compensation Claims
af vvaret Ontity Futur	1041	Motor Hitith, Eurod	Enterprice Europe	Contingency Recence
	515 Total	Water Utility Fund	Enterprise Funds	Contingency Reserve Rate Stabilization Reserve Reserve for Retirement Pre-Payment Reserve for Workers' Compensation Claims

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2,000,000 3,000,000 6,000,000 760,000 Payment 33,770 4,474 20,4474	Contingency Reserve Reserve for Retirement Pre-Payr	Special Revenue Funds	Stores Fund	
Claims 6,0 8,8	nt Dro-	Special Revenue Funds	Stores Fund	
2,0 2,0 6,0 7 Claims 7				50,
2,0 2,0 6,0 7 7				Total
6, 12	Reserve for Retirement Pre-Payment			1
2,000,0 6,000,0	Reserve for Workers' Compensation Claims		•	
2,000,(Reserve for Debt Service			
of control	Rate Stabilization Reserve	Enterprise Funds	Sewer Service & Use Charge Fund	541
			Fund	Total
15,466,032	Reserve for Plant Expansion	Enterprise Funds	Sewage Treatment Plant Connection Fee	539
45,818				Total
Dayment 45,818	Reserve for Retirement Pre-Payn	Special Revenue Funds	Convention & Cultural Affairs Fund	536
3,0				Total
nent	Reserve for Retirement Pre-Payment			
	Reserve for Emergency Repairs		•	
2,334,869	Reserve for 4th/San Fernando	Enterprise Funds	General Purpose Parking Fund	533
101,536,962				Total
101,536,962	Reserve for Debt Service	Enterprise Funds	Airport Fiscal Agent Fund	525
				Total
ent 1	Reserve Per Master Trust Agreement			
	Reserve for Discretionary Expense	Enterprise Funds	Airport Surplus Revenue Fund	524
-	•			Total
	Reserve Per Master Trust Agreement			
5	Reserve for Workers' Compensation Claims			
	Reserve for Retirement Pre-Payment			
1,714,458	Contingency Reserve	Enterprise Funds	Airport Maintenance and Operating Fund	523
		•		Total
)'6	Reserve Per Master Trust Agreement			
886,06	Curfew Reserve	Enterprise Funds	Airport Revenue Fund	521
9				Total
	Reserve for Retirement Pre-Payment		•	
-744,708	Reserve for Bus Acquisition		Transportation Fee Fund	
243,368	Contingency Reserve	Enterprise Funds	Airport Customer Facility and	519
(as of 10/21/2008)			· · ·	
Modified Budget	Detailed Description	Fund Type	Fund Name	Number
2008-2009				

Total Total Reserves Fund Number 552 Vehicle Maintenance and Operations Fund Fund Name **Operating Reserves Attachment** Special Revenue Funds Contingency Reserve Fund Type **Detailed Description** Reserve for Retirement Pre-Payment 2008-2009 Modified Budget (as of 10/21/2008) € 46,653 **146,903 311,297,228** 100,250