

Summary of Beginning and Ending Fund Balance Adjustments

Fund No.	Fund	Reserve	FY 2018/19	FY 2018/19	Variance	FY 2019/20	FY 2019/20	Variance
			Estimated Ending Fund Balance	Actual Ending Fund Balance		Adopted Ending Fund Balance	Amended Ending Fund Balance	
1	General Fund	Budget Stabilization Reserve	56,465,505	62,930,167	6,464,662	54,944,711	80,434,532	25,489,821
1	General Fund	Capital Projects Reserve	24,304,445	22,044,954	(2,259,491)	14,656,039	27,539,444	12,883,405
1	General Fund	Building Inspection Reserve	9,008,488	9,281,903	273,415	9,224,466	15,930,688	6,706,222
1	General Fund	Advanced Planning Fee Reserve	368,749	368,749	0	368,749	947,123	578,374
1	General Fund	Technology Fee Reserve	0	284,129	284,129	0	284,129	284,129
1	General Fund	Land Sale Reserve	21,103,731	21,531,838	428,107	21,103,731	21,531,838	428,107
1	General Fund	Pension Stabilization Reserve	12,205,975	16,381,504	4,175,529	12,205,978	19,881,504	7,675,526
1	General Fund	Historical Preservation Reserve	88,081	88,445	364	88,081	88,445	364
1	General Fund	Unrestricted Fund Balance	0	57,764,450	57,764,450	0	0	0
1	General Fund	Santana West Reserve	0	0	0	0	5,000,000	5,000,000
25	Downtown Parking Maintenance District Fund	Unrestricted Fund Balance	267,668	352,254	84,586	258,998	343,584	84,586
26	Convention Center Maintenance District Fund	Unrestricted Fund Balance	140,082	121,569	(18,513)	116,390	97,877	(18,513)
27	Community Facilities District No. 2019-1 Fund	Capital Reserve	0	0	0	68,875	23,600	(45,275)
41	Recreation Programs Operations Fund	Unrestricted Fund Balance	353,730	707,468	353,738	0	0	0
48	Communication Acquisitions Fund	Unrestricted Fund Balance	970,704	664,947	(305,757)	877,384	653,938	(223,446)
50	Vehicle Replacement Fund	Unrestricted Fund Balance	3,693,437	2,990,791	(702,646)	3,590,372	2,887,726	(702,646)
53	Fleet Operations Fund	Unrestricted Fund Balance	240,626	318,040	77,414	252,454	329,868	77,414
67	Public Donations Fund	Unrestricted Fund Balance	0	74,664	74,664	0	0	0
72	Library Donations Trust Fund	Unrestricted Fund Balance	45,526	179,221	133,695	45,526	179,221	133,695
77	Endowment Care Fund	Unrestricted Fund Balance	1,570,635	1,578,026	7,391	1,660,635	1,668,026	7,391
79	Expendable Trust Fund	Unrestricted Fund Balance	0	977,262	977,262	0	0	0
81	Workers' Compensation Fund	Reserve for Future Claims	1,125,000	1,125,000	0	2,500,000	2,500,000	0
81	Workers' Compensation Fund	Unrestricted Fund Balance	(175,293)	1,000,302	1,175,595	1,199,707	1,051,755	(147,952)
82	Special Liability Insurance Fund	Reserve for Future Claims	4,000,000	3,724,901	(275,099)	4,000,000	10,000,000	6,000,000
82	Special Liability Insurance Fund	Unrestricted Fund Balance	176,870	(0)	(176,870)	0	224,901	224,901
84	Community Activities Fund	Unrestricted Fund Balance	156,700	348,210	191,510	0	0	0
91	Electric Utility Fund	Pension Stabilization Reserve	4,241,321	4,329,866	88,545	4,660,247	4,748,792	88,545
91	Electric Utility Fund	Unrestricted Fund Balance	57,104,166	102,134,203	45,030,037	26,976,562	38,890,108	11,913,546
91	Electric Utility Fund	Construction Reserve	5,078,163	5,078,163	0	29,061,663	53,045,163	23,983,500
91	Electric Utility Fund	Operations and Maintenance Reserve	95,708,577	98,947,182	3,238,605	101,374,973	112,838,359	11,463,386
92	Water Utility Fund	Pension Stabilization Reserve	138,968	140,672	1,704	997,097	997,097	0
92	Water Utility Fund	Rate Stabilization Reserve	0	0	0	244,093	4,722,214	4,478,121
92	Water Utility Fund	Operations and Maintenance Reserve	0	0	0	2,322,454	4,838,446	2,515,992
92	Water Utility Fund	Unrestricted Fund Balance	3,925,800	11,521,162	7,595,362	351,119	954,071	602,952
93	Cemetery Fund	Unrestricted Fund Balance	65,427	66,170	743	32,775	33,518	743
94	Sewer Utility Fund	Pension Stabilization Reserve	60,387	61,125	738	391,148	391,148	0
94	Sewer Utility Fund	Rate Stabilization Reserve	0	0	0	3,682,062	5,126,296	1,444,234
94	Sewer Utility Fund	Construction Reserve	0	0	0	7,519,142	11,519,142	4,000,000
94	Sewer Utility Fund	Unrestricted Fund Balance	9,523,249	15,242,462	5,719,213	623,615	899,332	275,717
96	Solid Waste Fund	Pension Stabilization Reserve	19,447	20,094	647	214,400	215,047	647
96	Solid Waste Fund	Rate Stabilization Reserve	0	0	0	280,337	2,539,798	2,259,461
96	Solid Waste Fund	Unrestricted Fund Balance	3,485,820	4,960,415	1,474,594	2,238,651	1,453,784	(784,867)
97	Water Recycling Fund	Pension Stabilization Reserve	9,468	9,599	131	49,059	49,059	0
97	Water Recycling Fund	Unrestricted Fund Balance	4,968,773	4,236,916	(731,857)	499,240	67,515	(431,725)
97	Water Recycling Fund	Construction Reserve	0	0	0	2,550,000	2,250,000	(300,000)
111	Parks and Recreation Operating Grant Trust Fund	Unrestricted Fund Balance	0	845	845	0	845	845

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112	Library Operating Grant Trust Fund	Unrestricted Fund Balance	0	24,494	24,494	20,000	44,494	24,494
121	Gas Tax Fund	Unrestricted Fund Balance	1,024,560	1,356,777	332,217	16,512	348,729	332,217
122	Road Maintenance and Rehabilitation (SB1) Fund	Unrestricted Fund Balance	0	373,337	373,337	0	373,337	373,337
123	Traffic Mitigation Fund	Unrestricted Fund Balance	3,030,240	4,448,849	1,418,609	3,030,240	4,448,849	1,418,609
144	Engineering Operating Grant Trust Fund	Unrestricted Fund Balance	0	(774,847)	(774,847)	0	0	0
164	Housing Authority Fund	Unrestricted Fund Balance	2,920,806	3,286,926	366,120	2,634,183	3,000,303	366,120
165	City Affordable Housing Fund	Unrestricted Fund Balance	2,345,809	8,301,604	5,955,795	1,128,626	2,477,572	1,348,946
169	Housing Successor Agency Fund	Unrestricted Fund Balance	10,525,409	12,400,259	1,874,850	9,964,020	11,838,870	1,874,850
177	Police Operating Grant Trust Fund	Unrestricted Fund Balance	0	777,915	777,915	0	0	0
178	Fire Operating Grant Trust Fund	Unrestricted Fund Balance	(3,853)	(2,036)	1,817	(3,852)	0	3,852
220	Certified Access Specialist (CASp) Training and Certification Fund	Unrestricted Fund Balance	0	0	0	24,155	42,473	18,318
221	Public, Educational and Governmental (PEG) Fee Fund	Unrestricted Fund Balance	0	0	0	1,039,457	1,698,774	659,317
562	Housing and Urban Development Fund	Unrestricted Fund Balance	1,437,568	952,583	(484,985)	217,389	544,465	327,076
860	Convention Center Enterprise Fund	Unrestricted Fund Balance	1,606,108	3,422,330	1,816,222	1,052,644	2,718,866	1,666,222