

RESERVES	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	Estimated June 30, 2010	FY 10-11 Budgeted	Estimated June 30, 2011
	Balance	Balance	Balance	Balance	Balance	Balance	Activity	Balance
Reserve for Economic Uncertainty (REU)	\$3,476,938	\$3,987,779	\$4,417,319	\$2,782,839	\$2,782,839	\$3,574,211	\$434,991	\$4,009,202
REU 25% Target								\$4,009,202
Restricted Reserves								
General Fund Reserve Undesignated	\$0	\$0	\$0	\$1	\$91,372	\$0	\$0	\$0
Public Safety	\$58,883	\$61,111	\$92,976	\$37,793	\$2,441	\$500	\$0	\$500
Measure R - Parks, Recreation and Trails E	\$0	\$0	\$0	\$0	\$505,017	\$937,442	\$715,139	\$1,652,581
Gas Tax Fund	\$0	\$15,791	\$99,558	\$0	\$120,000	\$0	\$0	\$0
Local Transportation Commission	\$78,915	\$73,161	\$5,798	\$2,369	\$22,595	-\$130,763	\$0	-\$130,763
Drug Enforcement	\$16,016	\$12,151	\$10,600	\$37,254	\$37,404	\$38,411	\$0	\$38,411
Long Valley Pit Operation	\$41,831	\$5,506	\$34,167	\$35,892	\$17,066	\$6,459	\$0	\$6,459
Vehicle & Equipment Replacement	\$4,544,549	\$4,836,953	\$5,142,934	\$5,557,737	\$4,835,176	\$5,803,850	\$751,131	\$6,554,981
Capital & Capital 'set aside' & DIF Reserves A	\$3,949,746	\$6,000,086	\$6,201,260	\$425,562	\$1,002,638	\$605,646	-\$289,795	\$315,851
Subtotal Restricted Reserves	\$8,689,940	\$11,004,759	\$11,587,292	\$6,096,607	\$6,633,709	\$7,261,546	\$1,176,475	\$8,438,021
Department Operating Reserves								
General Fund Reserve-Other	\$320,893	\$208,780	\$215,745	\$21,344	\$0	\$0	\$0	\$0
Self Insurance Reserve	\$345,000	\$345,000	\$345,000	\$345,000	\$15,000	\$15,000	-\$15,000	\$0
Public Safety	\$4,560	\$146,863	\$0	\$0	\$0	\$137,147	-\$137,147	\$0
Tourism Development	\$113,913	\$1,594,481	\$322,091	\$244,935	\$251,454	\$99,903	\$0	\$99,903
Parks & Recreation	\$203,301	\$360,136	\$241,461	\$108,517	\$76,079	\$0	\$0	\$0
Community Development	\$312,286	\$460,286	\$1,750	\$0	\$0	\$0	\$0	\$0
Development Engineering	\$0	\$5,656	\$0	\$3,942	\$0	\$0	\$0	\$0
Public Works Administration	\$0	\$1,809	\$40,799	\$36,940	\$0	\$0	\$0	\$0
Transit/Transportation	\$0	\$0	\$438,705	\$134,423	\$98,125	\$128,126	-\$43,347	\$84,779
Housing	-\$1,298,642	-\$17,317	-\$99,825	\$85,970	\$120,196	\$290,148	-\$66,847	\$223,301
Airport Enterprise Fund B	\$125,066	\$640,538	\$625,825	-\$83,387	\$120,456	\$400,000	-\$400,000	\$0
Debt Service	\$97,196	\$118,027	\$30,174	\$0	-\$532	\$0	\$0	\$0
Subtotal Department Operating Reserves	\$223,573	\$3,864,260	\$2,161,726	\$897,684	\$680,779	\$1,070,325	-\$662,341	\$407,984
Reserves funding Liabilities								
Employee Leave Reserve C	\$1,301,583	\$1,443,910	\$1,712,748	\$1,866,337	\$1,809,340	\$1,714,214	\$78,988	\$1,793,202
Vision/Dental Self Insurance	\$10,966	\$21,148	\$36,045	\$26,446	\$62,943	\$67,668	\$24,364	\$92,032
Retire-Health Benefit	\$0	\$0	\$0	\$38,673	\$120,401	\$186,607	\$85,200	\$271,807
Subtotal Liability Funded Reserves	\$1,312,548	\$1,465,058	\$1,748,793	\$1,931,457	\$1,992,684	\$1,968,489	\$188,552	\$2,157,041
RESERVES GRAND TOTAL D	\$13,703,000	\$20,321,857	\$19,915,131	\$11,708,586	\$12,090,011	\$13,874,571	\$1,137,677	\$15,012,248

A) The Capital Reserve includes the Vehicle Equipment Fund loan of \$1,275,000 (starting 08-09) to the DIF Funds. Also there have been certain 'set asides' of the General Fund by Council for Capital purposes, therefore those amounts are reflected in the Capital & Capital 'set aside' & DIF Reserves. The drawdown in FY 10-11 is primarily for ongoing debt service on snow removal equipment

B) The Airport litigation costs are reflected here and the FY 09-10 ending reserve balance has been anticipated to be increased with unexpended appropriations and surplus revenue to be sufficient to fund FY 10-11 litigation expenses.

C) Employee leave fund balances estimated for FY 10-11 to be at a 85% or greater funding level//

D) Reserves listed above are reflective of cash or liquid assets, and the Idle cash is invested in L.A.I.F. managed by the State Treasurer Department and a note investment for the airport terminal loan. Fixed asset values and long term receivables are not included in the above reserve amounts.