

RESERVES	Estimate of June 30, 2010 Balance	FY 10-11 Budgeted Activity	Estimated June 30, 2011 Balance
Reserve for Economic Uncertainty	\$2,955,639	\$288,500	\$3,244,139
Restricted Reserves			
General Fund Reserve Undesignated	\$0	\$0	\$0
Public Safety	\$500	\$0	\$500
Measure R - Parks, Recreation and Trails	\$661,350	\$715,139	\$1,376,489
Gas Tax Fund	\$0	\$0	\$0
Local Transportation Commission	\$22,595	\$0	\$22,595
Drug Enforcement	\$37,404	\$0	\$37,404
Long Valley Pit Operation	\$17,066	\$0	\$17,066
Vehicle & Equipment Replacement	\$5,392,712	\$751,131	\$6,143,843
Capital & Capital 'set aside' & DIF Reserves	\$854,979	-\$289,795	\$565,184
Subtotal Restricted Reserves	\$6,986,607	\$1,176,475	\$8,163,082
Department Operating Reserves			
General Fund Reserve-Other	\$0	\$0	\$0
Self Insurance Reserve	\$0	\$0	\$0
Public Safety	\$0	\$0	\$0
Tourism Development	\$387,643	\$0	\$387,643
Parks & Recreation	\$7,348	\$0	\$7,348
Community Development	\$0	\$0	\$0
Development Engineering	\$0	\$0	\$0
Public Works Administration	\$0	\$0	\$0
Transit/Transportation	\$117,357	\$0	\$117,357
Housing	\$226,535	\$2,036	\$228,571
Airport Enterprise Fund	\$400,000	-\$400,000	\$0
Debt Service	\$121,629	\$0	\$121,629
Subtotal Department Operating Reserves	\$1,260,513	-\$397,964	\$862,549
Reserves funding Liabilities			
Employee Leave Reserve	\$2,085,697	\$78,988	\$2,164,685
Vision/Dental Self Insurance	\$84,024	\$24,364	\$108,388
Retire-Health Benefit	\$186,607	\$85,200	\$271,807
Subtotal Liability Funded Reserves	\$2,356,328	\$188,552	\$2,544,880
RESERVES GRAND TOTAL	\$13,559,086	\$1,255,563	\$14,814,649

A) 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.

B) Employee leave fund balances estimated for FY 09-10 includes an advance funding of leave accruals for FY 10-11. Funded from surplus revenues.

C) 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.