

Yolo County Reserve Balances and Adjustments

Reserve	Balance as of 6/30/19	2019-20 Recommended Budget Adj.	2019-20 Adopted Budget Adjustment	Board Action Approved or Actual Contributions	Anticipated Balance at 6/30/20	2020-21 Recommended Budget Adj.	2020-21 Adopted Budget Adjustment	Estimated Balance at 6/30/21
General Reserve	\$ 12,536,989	\$ 622,435	\$ 1,096,619		\$ 14,256,043	\$ -	\$ -	\$ 14,256,043
CIP Reserve	\$ 1,573,655	\$ -	\$ 250,000	\$ -	\$ 1,823,655	\$ -	\$ -	\$ 1,823,655
Liability Reserve	\$ 600,000	\$ -	\$ -		\$ 600,000	\$ -	\$ -	\$ 600,000
Road Maintenance Reserve	\$ 300,000	\$ -	\$ -	\$ (300,000)	\$ -	\$ -	\$ -	\$ -
New Election System Reserve	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Audit Disallowance Reserve	\$ 2,000,000	\$ -	\$ -		\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
OPEB Trust*	\$ 16,848,192	\$ -	\$ -	\$ 1,222,104	\$ 18,070,296	\$ 4,871,626	\$ -	\$ 22,941,922
Pension Reserve/Trust**	\$ 2,662,969	\$ 1,587,739	\$ -	\$ (883,342)	\$ 3,367,366	\$ 1,328,834	\$ -	\$ 4,696,200

* Reflects three quarters of actual 2019-20 contributions and distributions and one quarter of estimated contributions and payments. The original 2019-20 Recommended Budget adjustment was \$5,548,825.

** Reflects estimated 2019-20 contributions and balances based on projected department charges and premium payments.