

Yolo County Reserve Balances and Adjustments

| Reserve | Balance as of 6/30/21 | 2021-22 Recommended Budget Adj. | 2021-22 Adopted Budget Adjustment | Estimated Balance at 6/30/22 |
|-----------------------------|--------------------------|---------------------------------------|--------------------------------------|---------------------------------|
| General Reserve | \$ 14,256,043 | \$ - | \$ 3,238,009 | \$ 17,494,052 |
| CIP Reserve | \$ 1,823,655 | \$ - | \$ 633,583 | \$ 2,457,238 |
| Liability Reserve | \$ 600,000 | \$ - | \$ - | \$ 600,000 |
| Road Maintenance Reserve | \$ - | \$ - | \$ - | \$ - |
| New Election System Reserve | \$ - | \$ - | \$ - | \$ - |
| Audit Disallowance Reserve | \$ 2,000,000 | \$ - | \$ - | \$ 2,000,000 |
| OPEB Trust | \$ 31,115,764 | \$ 4,730,457 | \$ - | \$ 35,846,221 |
| Pension Reserve/Trust* | \$ 6,653,345 | \$ 2,054,480 | \$ - | \$ 8,707,825 |

* Reflects estimated FY21-22 contributions and balances based on projected department charges and premium payments.