

## Yolo County Reserve Balances and Adjustments

Reserve	Balance as of 6/30/24	2024-25 Recommended Budget Adj.	2024-25 Adopted Budget Adjustment	Estimated Balance at 6/30/25
General Reserve	\$ 23,950,854	\$ -	\$ 1,483,261	\$ 25,434,115
CIP Reserve	\$ 1,442,115	\$ -	\$ -	\$ 1,442,115
Liability Reserve	\$ 600,000	\$ -	\$ -	\$ 600,000
Audit Disallowance Reserve	\$ 2,600,000	\$ -	\$ -	\$ 2,600,000
OPEB Trust	\$ 40,870,688	\$ 3,667,321	\$ -	\$ 44,538,009
Pension Reserve/Trust*	\$ 11,880,799	\$ -	\$ -	\$ 11,880,799

\* Reflects estimated FY23-24 contributions and balances based on projected department charges and premium payments.