

## Yolo County Reserve Balances and Adjustments

| Reserve                    | Balance as of<br>6/30/25 | 2025-26<br>Recommended<br>Budget Adj. | 2025-26 Adopted<br>Budget Adjustment | Estimated Balance<br>at 6/30/26 |
|----------------------------|--------------------------|---------------------------------------|--------------------------------------|---------------------------------|
| General Reserve            | \$ 25,434,115            | \$ -                                  | \$ -                                 | \$ 25,434,115                   |
| CIP Reserve                | \$ 1,442,115             | \$ (1,442,115)                        | \$ -                                 | \$ -                            |
| Liability Reserve          | \$ 600,000               | \$ -                                  | \$ -                                 | \$ 600,000                      |
| Audit Disallowance Reserve | \$ 2,600,000             | \$ (1,236,687)                        | \$ -                                 | \$ 1,363,313                    |
| OPEB Trust*                | \$ 52,554,045            | \$ 3,822,145                          | \$ -                                 | \$ 56,376,190                   |
| Pension Reserve/Trust      | \$ 15,618,393            | \$ -                                  | \$ -                                 | \$ 15,618,393                   |

*\* Reflects estimated FY25-26 contributions and balances based on projected department charges and premium payments.*