

## Yolo County Reserve Balances and Adjustments

Reserve	Balance as of 6/30/25	2025-26 Recommended Budget Adj.	2025-26 Adopted Budget Adjustment	Estimated Balance at 6/30/26
General Reserve	\$ 23,950,854	\$ -	\$ -	\$ 23,950,854
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.