

Yolo County Reserve Balances and Adjustments

Attachment J

Reserve	Balance as of 6/30/26	2026-27 Recommended Budget Adj.	2026-27 Adopted Budget Adjustment	Estimated Balance at 6/30/27
General Reserve	\$ 23,950,854	\$ (3,131,674)	\$ 3,131,674	\$ 23,950,854
CIP Reserve	\$ -	\$ -	\$ -	\$ -
Liability Reserve	\$ 600,000	\$ (600,000)	\$ -	\$ -
Audit Disallowance Reserve	\$ 1,363,313	\$ (1,363,313)	\$ -	\$ -
OPEB Trust*	\$ 52,554,045	\$ 496,861	\$ -	\$ 53,050,906
Pension Reserve/Trust	\$ 26,050,664	\$ (8,492,569)	\$ -	\$ 17,558,095

* Reflects estimated FY26-27 contributions and balances based on projected department charges and premium payments.