

| | Total Reserves | | | | | | | | | |
|---|--------------------|-------------------|--------------|--------------------|-----------------------|------------------------|----------------------------|-----------------------------|--------------|--------------------|
| | 6/30/25 | Approved 2025-26 | | 6/30/26 | Recommended 2026-27 | | | | 6/30/27 | |
| | Ending Balance | Contributions | Uses | Estimated Balance | Contributions Ongoing | Contributions One-time | New Contributions Ongoing* | New Contributions One-time* | Uses* | Estimated Balance |
| | | | | | | | | | | |
| General Purpose Reserve | 238,294,439 | 15,867,898 | 0 | 254,162,337 | 0 | 0 | 0 | 14,974,619 | 0 | 269,136,956 |
| Specific Purpose Reserves | | | | | | | | | | |
| AB177/199 Criminal Fees Backfill Reserve | 5,311,569 | 0 | 0 | 5,311,569 | 0 | 0 | 0 | 0 | 0 | 5,311,569 |
| Animal Care Center Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 0 | 0 | 2,000,000 |
| Annual Elections Cycle Reserve | 0 | 6,000,000 | 0 | 6,000,000 | 0 | 0 | 0 | 0 | 0 | 6,000,000 |
| Asset Replacement | 7,226,141 | 11,003,251 | (11,076,036) | 7,153,356 | 11,003,251 | 0 | 0 | 0 | (12,617,326) | 5,539,281 |
| Bloomington Community Benefit/Improvement Reserve | 8,200 | 493,550 | (411,000) | 90,750 | 0 | 493,550 | 0 | 0 | 0 | 584,300 |
| Body Camera Implementation Project | 1,356,960 | 0 | (1,027,833) | 329,127 | 0 | 0 | 0 | 0 | 0 | 329,127 |
| Building Acquisition Reserve | 47,571,726 | 10,000,000 | (5,495,000) | 52,076,726 | 10,000,000 | 0 | 0 | 0 | 0 | 62,076,726 |
| Business Process Improvement Reserve | 5,000,000 | 2,000,000 | 0 | 7,000,000 | 0 | 0 | 0 | 2,000,000 | (500,000) | 8,500,000 |
| Capital Projects | | | | | | | | | | |
| Big Bear Alpine Zoo | 900,000 | 0 | 0 | 900,000 | 0 | 0 | 0 | 0 | 0 | 900,000 |
| Building Replacement Reserve | 92,859,120 | 30,000,000 | 0 | 122,859,120 | 30,000,000 | 0 | 0 | 0 | 0 | 152,859,120 |
| Children's Assessment Center Facility Reserve | 0 | 5,000,000 | 0 | 5,000,000 | 0 | 0 | 0 | 0 | (2,500,000) | 2,500,000 |
| Chino Airport Development Plan Reserve | 250,000 | 0 | 0 | 250,000 | 0 | 0 | 0 | 0 | 0 | 250,000 |
| Chino Plume Needs Reserve | 0 | 5,000,000 | 0 | 5,000,000 | 0 | 0 | 0 | 10,000,000 | 0 | 15,000,000 |
| Chino SOI Sewer Project Reserve | 11,336,403 | 0 | 0 | 11,336,403 | 0 | 0 | 0 | 0 | 0 | 11,336,403 |
| Community Concerns Reserve | 11,915,753 | 5,091,478 | (7,644,023) | 9,363,208 | 5,091,478 | 0 | 0 | 0 | (6,481,856) | 7,972,830 |
| Community Service Upgrades Reserve | 60,710,357 | 2,000,000 | (15,000,000) | 47,710,357 | 0 | 0 | 0 | 1,500,000 | (4,103,397) | 45,106,960 |
| Computer Systems | | | | | | | | | | 0 |
| Agenda Management Systems | 159,814 | 0 | 0 | 159,814 | 0 | 0 | 0 | 0 | 0 | 159,814 |
| Human Capital Management System Reserve | 45,681,392 | 4,404,803 | 0 | 50,086,195 | 4,404,803 | 0 | 0 | 0 | 0 | 54,490,998 |
| New Property Tax System | 14,442,241 | 0 | (7,547,603) | 6,894,638 | 0 | 0 | 0 | 0 | (6,894,638) | 0 |
| New Voting System | 2,388,224 | 0 | 0 | 2,388,224 | 0 | 0 | 0 | 0 | 0 | 2,388,224 |
| County Infrastructure Reserve | 40,608,900 | 0 | (1,300,000) | 39,308,900 | 0 | 0 | 0 | 0 | 0 | 39,308,900 |
| County Sponsorship Opportunities Reserve | 0 | 250,000 | (250,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Countywide Crime Suppression and Pilot Program | 2,448,917 | 0 | 0 | 2,448,917 | 0 | 0 | 0 | 0 | (448,917) | 2,000,000 |
| Countywide Strategic Warehouse Reserve | 8,666,843 | 0 | (3,682,500) | 4,984,343 | 0 | 0 | 0 | 0 | (3,711,536) | 1,272,807 |
| Countywide Vision/Equity Reserve | 181,561 | 0 | (181,000) | 561 | 0 | 0 | 0 | 0 | 0 | 561 |
| District Attorney High Desert Office Project | 10,000,000 | 1,500,000 | 0 | 11,500,000 | 0 | 0 | 0 | 0 | (11,500,000) | 0 |
| District Attorney San Bernardino Lease Reserve | | 2,850,000 | 0 | 2,850,000 | 0 | 0 | 0 | 0 | (246,936) | 2,603,064 |
| December 2nd Memorial | 381,817 | 0 | 0 | 381,817 | 0 | 0 | 0 | 0 | 0 | 381,817 |
| Earned Leave | 6,964,224 | 8,000,000 | (1,748,088) | 13,216,136 | 3,557,631 | 4,442,369 | 0 | 0 | 0 | 21,216,136 |
| Economic Development Grant Fund | 2,800,000 | 0 | 0 | 2,800,000 | 0 | 0 | 0 | 0 | 0 | 2,800,000 |
| Economic Development Program Needs | 1,126,500 | 0 | 0 | 1,126,500 | 0 | 0 | 0 | 0 | 0 | 1,126,500 |
| Enterprise Financial System Post Implementation Costs | 1,929,061 | 0 | (1,800,000) | 129,061 | 0 | 0 | 0 | 0 | 0 | 129,061 |
| Enterprise System Replacement Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000,000 | (1,380,000) | 23,620,000 |
| Etiwanda Reserve | 750,000 | 0 | 0 | 750,000 | 0 | 0 | 0 | 500,000 | 0 | 1,250,000 |
| Fire Station Replacement | 34,000,000 | 0 | 0 | 34,000,000 | 0 | 0 | 0 | 0 | 0 | 34,000,000 |
| Foster Youth Campus Reserve | 28,000,000 | 0 | 0 | 28,000,000 | 0 | 0 | 0 | 0 | 0 | 28,000,000 |
| Homeless Outreach, Engagement Services Reserve | 2,828,213 | 0 | 0 | 2,828,213 | 0 | 0 | 0 | 0 | 0 | 2,828,213 |
| Indigent Defense Costs | 500,000 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 | 0 | 500,000 |
| Jail Upgrades | | | | | | | | | | 0 |
| Adelanto Detention Center | 29,753 | 0 | 0 | 29,753 | 0 | 0 | 0 | 0 | 0 | 29,753 |
| Glen Helen Rehabilitation Center 512 Bed Step Housing Program | 74,500 | 0 | 0 | 74,500 | 0 | 0 | 0 | 0 | 0 | 74,500 |
| West Valley Detention Center ADA Improvements | 5,344,586 | 0 | (4,488,966) | 855,620 | 0 | 0 | 0 | 0 | 0 | 855,620 |
| Labor | 13,318,527 | 0 | (8,320,086) | 4,998,441 | 0 | 0 | 0 | 0 | 0 | 4,998,441 |
| Land Use Services General Plan/Development Code Amendments | 5,604,112 | 0 | 0 | 5,604,112 | 0 | 0 | 0 | 0 | (1,690,000) | 3,914,112 |
| Land Use Digitization Reserve | 2,000,000 | 0 | 0 | 2,000,000 | 0 | 0 | 0 | 0 | (1,165,858) | 834,142 |

| | | | | | | | | | | |
|---|--------------------|--------------------|---------------------|----------------------|-------------------|------------------|------------------|-------------------|---------------------|----------------------|
| Land Use Permit Backlog Reserve | 0 | 5,000,000 | (459,183) | 4,540,817 | 0 | 0 | 0 | 0 | (40,187) | 4,500,630 |
| Liability Reserve | 25,000,000 | 0 | 0 | 25,000,000 | 0 | 0 | 0 | 0 | (25,000,000) | 0 |
| Library Enhancements Reserve | 8,000,000 | 0 | (3,000,000) | 5,000,000 | 0 | 0 | 0 | 0 | 0 | 5,000,000 |
| Litigation Expenses | 10,563,908 | 10,000,000 | 0 | 20,563,908 | 0 | 0 | 0 | 0 | 0 | 20,563,908 |
| Medical Center Debt Service | 32,074,905 | 0 | 0 | 32,074,905 | 0 | 0 | 0 | 0 | 0 | 32,074,905 |
| Pacific Village Reserve | 3,736,651 | 0 | 0 | 3,736,651 | 0 | 0 | 0 | 0 | 0 | 3,736,651 |
| Public Health Animal Control Security Reserve | 0 | 300,000 | 0 | 300,000 | 0 | 0 | 0 | 0 | 0 | 300,000 |
| Public Works Infrastructure Reserve | 19,305,834 | 3,000,000 | 0 | 22,305,834 | 0 | 0 | 0 | 0 | 0 | 22,305,834 |
| Public Works Local Match Reserve | 0 | 10,000,000 | 0 | 10,000,000 | 0 | 0 | 0 | 0 | 0 | 10,000,000 |
| Regional Parks Projects Reserve | 1,415,296 | 0 | 0 | 1,415,296 | 0 | 0 | 0 | 0 | 0 | 1,415,296 |
| Restricted Revenue Set-Aside | 6,972,806 | 0 | 0 | 6,972,806 | 0 | 0 | 0 | 0 | (2,411,993) | 4,560,813 |
| Retirement | 60,943,787 | 25,000,000 | 0 | 85,943,787 | 20,000,000 | 0 | 0 | 0 | 0 | 105,943,787 |
| Running Springs County Library | 2,634,984 | 0 | 0 | 2,634,984 | 0 | 0 | 0 | 0 | 0 | 2,634,984 |
| Sheriff System Projects Reserve | 0 | 9,000,000 | 0 | 9,000,000 | 0 | 0 | 0 | 16,482,458 | (1,000,000) | 24,482,458 |
| Strategic Initiatives Reserve | 307,673 | 0 | 0 | 307,673 | 0 | 0 | 0 | 0 | 0 | 307,673 |
| Summer Youth Employment Program Reserve | 410,579 | 500,000 | (235,903) | 674,676 | 0 | 0 | 0 | 0 | 0 | 674,676 |
| Supporting Vulnerable Populations | 25,984,800 | 7,500,000 | (2,000,000) | 31,484,800 | 0 | 0 | 0 | 0 | 0 | 31,484,800 |
| Teamsters Side Letter Reserve | 779,485 | 0 | 0 | 779,485 | 0 | 0 | 0 | 0 | 0 | 779,485 |
| Transportation Projects | | | | | | | | | | |
| National Trails Highway | 0 | 7,000,000 | 0 | 7,000,000 | 0 | 0 | 0 | 0 | 0 | 7,000,000 |
| Vision2Succeed Reserve | 249,421 | 0 | 0 | 249,421 | 0 | 0 | 0 | 0 | 0 | 249,421 |
| Wastewater Needs Assessment Reserve | 62,875 | 0 | 0 | 62,875 | 0 | 0 | 0 | 0 | 0 | 62,875 |
| Wildfire Prevention Reserve | 0 | 8,700,000 | (50,000) | 8,650,000 | 0 | 0 | 0 | 0 | 0 | 8,650,000 |
| Total Specific Purpose | 673,118,418 | 179,593,082 | (75,717,221) | 776,994,279 | 84,057,163 | 4,935,919 | 2,000,000 | 55,482,458 | (81,692,644) | 841,777,175 |
| Total Reserves | 911,412,857 | 195,460,980 | (75,717,221) | 1,031,156,616 | 84,057,163 | 4,935,919 | 2,000,000 | 70,457,077 | (81,692,644) | 1,110,914,131 |
| * This schedule reflects contributions and uses that are included in the Identified Needs section of the 2026-27 Recommended Budget Book. | | | | | | | | | | |