

	Total Reserves								
	6/30/24	Approved 2024-25**		6/30/25	Recommended 2025-26				6/30/26
	Ending Balance	Contributions	Uses	Estimated Balance	Contributions Ongoing	Contributions Ongoing*	Contributions One-time*	Uses*	Estimated Balance
General Purpose Reserve	218,138,838	20,155,601		238,294,439			15,867,898		254,162,337
Specific Purpose Reserves									
AB177/199 Criminal Fees Backfill Reserve	5,507,656			5,507,656					5,507,656
Annual Elections Cycle Reserve	-	5,000,000	(5,000,000)	-			6,000,000		6,000,000
Asset Replacement	23,994,414	11,003,251	(23,551,150)	11,446,515	11,003,251			(3,000,000)	19,449,766
Bloomington Community Benefit/Improvement Reserve	821,976	493,550	(1,315,526)	-	493,550				493,550
Body Camera Implementation Project	1,778,511			1,778,511				(1,027,833)	750,678
Building Acquisition Reserve	28,771,847			28,771,847	10,000,000				38,771,847
Capital Projects									
Animal Shelter	40,000,000	10,000,000	(50,000,000)	-					-
Archives Acquisition	1,740,751			1,740,751					1,740,751
Big Bear Alpine Zoo	1,700,000		(800,000)	900,000					900,000
Building Replacement Reserve	73,134,900	30,000,000	(6,092,164)	97,042,736	30,000,000				127,042,736
Children's Assessment Center Facility Reserve				-			5,000,000		5,000,000
Chino Airport Development Plan Reserve	250,000			250,000					250,000
Chino Plume Needs Reserve	10,000,000		(10,000,000)	-					-
Community Concerns Reserve	13,065,407	3,000,000	(2,734,098)	13,331,309	3,000,000	2,091,478		(3,644,023)	14,778,764
Community Service Upgrades Reserve	48,293,845	20,000,000	(41,112,830)	27,181,015			2,000,000	(15,000,000)	14,181,015
Computer Systems									
Agenda Management Systems	159,814			159,814					159,814
Human Capital Management System Reserve	38,200,000	4,564,803		42,764,803	4,404,803				47,169,606
New Property Tax System	26,206,190		(11,393,949)	14,812,241				(7,547,603)	7,264,638
New PIMS Replacement System	5,237,582		(5,237,582)	-					-
New Voting System	2,388,224			2,388,224					2,388,224
County Infrastructure Reserve	40,000,000	10,000,000	(1,332,100)	48,667,900					48,667,900
County Sponsorship Opportunities Reserve							250,000		250,000
Countywide Crime Suppression and Pilot Program	1,555,285	2,000,000		3,555,285					3,555,285
Countywide Road Improvements Reserve***	-			-					-
Countywide Vision/Equity Reserve	181,561			181,561					181,561
December 2nd Memorial	381,817			381,817					381,817
Earned Leave	5,910,491	8,000,000		13,910,491	3,557,631		4,442,369		21,910,491
Economic Development Program Needs	-	1,600,000	(473,500)	1,126,500					1,126,500
Enterprise Financial System Post Implementation Costs	3,600,000	3,731,000	(1,800,000)	5,531,000				(1,800,000)	3,731,000
Etiwanda Reserve	1,000,000		(250,000)	750,000					750,000
Fire Station Replacement	28,000,000	7,000,000	(6,000,000)	29,000,000					29,000,000
Foster Youth Campus Reserve	10,000,000			10,000,000					10,000,000
Indigent Defense Costs	500,000			500,000					500,000
Jail Upgrades									
Adelanto Detention Center	4,781,111			4,781,111					4,781,111
Glen Helen Rehabilitation Center 512 Bed Step Housing Program	74,500			74,500					74,500
West Valley Detention Center ADA Improvements	6,597,500			6,597,500				(3,743,908)	2,853,592
Labor	13,598,493			13,598,493					13,598,493
Land Use Services General Plan/Development Code Amendments	884,441	2,000,000		2,884,441					2,884,441
Land Use Digitization Reserve		2,000,000		2,000,000					2,000,000
Land Use Permit Backlog Reserve							5,000,000		5,000,000
Liability Reserve	25,000,000			25,000,000					25,000,000
Library Enhancements Reserve		8,000,000		8,000,000				(3,000,000)	5,000,000
Litigation Expenses	865,000			865,000					865,000
Medical Center Debt Service	32,074,905			32,074,905					32,074,905
Public Health Animal Control Security Reserve				-			300,000		300,000
Public Works Infrastructure Reserve***		5,000,000		5,000,000			3,000,000		8,000,000
Public Works Local Match Reserve				-			10,000,000		10,000,000
Restricted Revenue Set-Aside	5,997,664			5,997,664					5,997,664
Retirement	40,943,787	20,000,000		60,943,787	20,000,000		5,000,000		85,943,787
Running Springs County Library	2,634,984			2,634,984					2,634,984
Sheriff Project Funding Reserve	20,000,000		(20,000,000)	-					-
Strategic Initiatives Reserve	307,673			307,673					307,673
Supporting Vulnerable Populations	25,000,000			25,000,000					25,000,000
Teamsters Side Letter Reserve	779,485			779,485					779,485
Transportation Projects									
Cedar Avenue Interchange	6,723,000		(6,723,000)	-					-
Glen Helen Parkway Bridge Replacement/Widening Construction	-			-					-
National Trails Highway	3,919,912		(3,919,912)	-			7,000,000		7,000,000
Rock Springs Bridge Replacement/Widening Construction	2,037,000		(2,037,000)	-					-
Stanfield Cutoff Road Repair and Bridge Replacement	405,000		(405,000)	-					-
Vision2Succeed Reserve	249,421			249,421					249,421
Wildfire Prevention Reserve				-			7,500,000		7,500,000
Total Specific Purpose	605,254,147	153,392,604	(200,177,811)	558,468,940	82,459,235	2,091,478	55,492,369	(38,763,367)	659,748,655
Total Reserves	823,392,985	173,548,205	(200,177,811)	796,763,379	82,459,235	2,091,478	71,360,267	(38,763,367)	913,910,992

* This schedule reflects contributions and uses that are included in the Identified Needs section of the 2025-26 Recommended Budget.

** The schedule does not reflect the mid-year budget adjustments that were approved by the Board of Supervisors on April 29, 2025 (Item No. 86).

*** This schedule reflects that the contribution to Countywide Road Improvement Reserve was added to the Public Works Infrastructure Reserve that was approved by the Board of Supervisors on April 29, 2025 (Item No. 86).

**** Reflects changes from the 2025-26 Recommended Budget document and are described in Attachment B1 to this item.