

Fund	BU	Fund Title	Estimated Unreserved Fund Balance as of June 30, 2025	FY 25-26 Estimated Revenues	FY 25-26 Estimated Appropriations	Total Reserve Balances as of June 30, 2025	Reserve Adjustments	Recommended Reserves for FY 25-26	Reserve Designation to be Adjusted
1	Various	General County	18,013,532.00	87,027,895	105,041,427				
51	2305	Sheriff-Criminal Justice Fac.							
57	2216	Sheriff-Pool Vehicle Repl.	322,970.00	36,960	359,930				
58	2217	Sheriff-Pursuit Vehicle Repl.	317,307.00	309,190	626,497				
64	1072	Cannabis Program	1,858,730.00	(5,688,256)	579,753	9,796,801	(4,409,279)	5,387,522	Restricted
70	7202	Museum Improvements	4,789.00	7,200	10,000	74,532	1,989	76,521	Total-Reserve Detail Below
						53,514		53,514	Restricted-Pomo Sculpture
						21,018		21,018	Restricted-Exhibit Improvements
71	6023	Library Improvements	929,605.00	400,333	1,316,594	86,656	13,344	100,000	Restricted
73	7073	Park Development - Quimby	(31.00)	7,893	135,981	260,296	(128,119)	132,177	Total-Reserve Detail Below
74	7074	John T Klaus Park	26,493.00	301,532	243,050	3,125,202	84,975	3,210,177	Restricted
80	2116	DA-Asset Forfeiture	151,474.00	54,000	140,535	384,496	64,939	449,435	Restricted
90	5164	Housing Administration	0.00	851,723	851,723				
91	1891	CDBG PI-Business RLF	83,119.00	361,399	444,518				
94	1794	CDBG- Program Income	175,762.00	(175,762)	0				
95	5169	Housing/Home New Grant							
97	5165	Home-Housing Services	1,366,654.00	57,772	1,424,426				
98	3011	Road	10,674,679.00	29,759,741	41,654,420	14,323,477	(1,220,000)	13,103,477	Total-Reserve Detail Below
						7,240,573	(1,220,000)	6,020,573	Restricted
						7,082,904		7,082,904	Restricted-SB1
107	2112	Child Support Services	335,368.00	2,458,499	2,793,867				
109	2602	Building and Safety	63,924.00	2,149,147	2,185,400	50,362	27,671	78,033	Restricted
110	1920	Disaster Response & Recovery	972,010.00	655,374	584,749	12,144,789	1,042,635	13,187,424	Total-Reserve Detail Below
						4,035,382	1,042,635	5,078,017	General Reserve
						4,000,000		4,000,000	Designated-Audit Exceptions
						690,121		690,121	Designated-Ins Proceeds TBD
						3,419,286		3,419,286	Designated-Advances and Overpayments
118	1918	Geothermal Res. Royalties	2,901,490.00	480,000	3,381,490				
125	6022	Library	125,117.00	1,955,963	2,081,080	213,943		213,943	General
126	8826	RDA Obligation Retirement	144,261.00	141,057	285,318				
131	2701	Fish and Game	20,259.00	2,300	19,500	12,349	3,059	15,408	General
132	3122	Lampson Airport	14,535.00	137,002	151,537				
133	1672	Lakebed Management	149,954.00	397,500	489,823	14,626	57,631	72,257	Restricted
134	2714	Biological Community		148,264	148,264	51,161		51,161	Restricted
136	1674	Flood Corridor Property Maint.	206,324.00	440,000	819,271	667,155	(172,947)	494,208	Restricted
141	4015	AODS	532,396.00	26,554,716	19,151,912	1,727,618	7,935,200	9,662,818	Total-Reserve Detail Below
						1,208,479	2,860,967	4,069,446	General Unreserved
						519,139	5,074,233	5,593,372	Restricted-Opioid Settlements
142	4018	Alcoholism Prog. Svcs.		14,969	14,969				
145	4014	Behavioral Health	503,248.00	26,736,976	27,240,224				Total-Reserve Detail Below
									Restricted-MHSA Prog.
									Restricted-Housing
									Restricted-MHSA, Workforce Training
									Restricted-Audit Settlements
									Southshore Remodel
146	4019	MH Prudent Reserve				867,601		867,601	Restricted-MHSA Prudent Reserve
151	1120	General Reserve				16,000,000		16,000,000	General
152	1120	General Parks Reserve		(400,000)		3,000,000	(400,000)	2,600,000	Restricted-Building & Infrastructure
153	1120	Building & Infrastructure				8,480,451		8,480,451	Restricted-Building & Infrastructure
154	1120	Tech Modernization		(2,000,000)		6,030,375	(2,000,000)	4,030,375	Restricted-Technology Modernization
155	1120	Pension Stabilization							Restricted-Pension Stabilization
156	1120	Budget Stabilization		4,000,000		3,446,997	4,000,000	7,446,997	Restricted-Budget Stabilization

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157	1120	General Designated Reserve				3,060,752		3,060,752	Restricted-Budget Stabilization
161	5282	IHSS Public Authority		599,835	599,835				
168	5011 / 5012	Social Services Admin.	7,782,866.00	28,830,808	36,613,674				
169	5121 / 5125	General Welfare	5,206,566.00	27,163,920	32,370,486				Restricted-Wraparound Reinvestment
170	4010 / 4011 / 4012	Health Administration	14,507.00	12,264,467	12,278,974				
171	4016	Tobacco Education	150,000.00	305,001	455,001				
179	1673	Lakebed Special Programs				112,001		112,001	Restricted
180	2115	Domestic Violence Programs	4,950.00	7,550	12,500				
181	2221	Sheriff-Local Law Enforcement							
182	2708	Recorder-Micrographics	98,719.00	45,000	207,590	755,982	(63,871)	692,111	Restricted
183	2709	Recorder-Modernization	348,849.00	80,000	428,849	360,718		360,718	Restricted
184	2710	Recorder-Vitals & Health Stats.	33,106.00	2,000	39,223	67,604	(4,117)	63,487	Restricted
186	2220	Sheriff-POST	298,855.00	40,000	338,855				
187	2218	Sheriff-Search and Rescue	136,392.00	5,000	141,392				Restricted
188	2604	Nuisance Abatement	150,000.00	405,521	555,521	163,331		163,331	Restricted
189	2213	Sheriff-DNA	279,025.00	10,000	289,025				
190	2711	Spay-Neuter Programs	369,565.00	221,753	591,318				
191	2207	Sheriff-Civil	20,927.00	26,000	46,927				
192	2208	Sheriff-Blood Alcohol	933.00	5,000	5,933				
194	2206	Sheriff-Rural & Small Counties	3,270,267.00	600,000	3,870,267				
195	2212	Sheriff-Automated Warrant	8,811.00		8,811				
196	2210	Sheriff-STC	11,751.00	26,460	38,211				
198	2214	Sheriff-Asset Forfeiture	1,075,114.00	15,000	1,090,114				Restricted
199	2215	Sheriff-Inmate Welfare	1,003,362.00	91,200	1,094,562				
200	8109	Watershed Protection District	110,661.00	13,332,615	13,443,276	380,111		380,111	<i>Total-Reserve Detail Below</i>
						89,997		89,997	General
						27,420		27,420	Restricted-Equipment
						7,766		7,766	Restricted-Flood Fight
						1,175		1,175	Restricted-Flood Matching
						253,753		253,753	Restricted-Restoration Project
201	8101	Flood-Zone #1	62,051.00	242,230	304,281	19,309		19,309	Restricted - O & M
204	8104	Flood Zone #4	203,601.00	23,570	227,171	105,967		105,967	<i>Total-Reserve Detail Below</i>
						94,062		94,062	Restricted - O & M
						11,905		11,905	Restricted
205	8105	Flood-Zone #5	29,602.00	320,950	343,792	18,113	6,760	24,873	<i>Total-Reserve Detail Below</i>
						11,851	6,760	18,611	General
						4,024		4,024	Restricted - O & M
						2,238		2,238	Restricted
207	8107	Water Resources Admin.	3,812.00	349,005	385,585	108,701	(32,768)	75,933	Restricted
208	8108	Flood-Upper Lake/Middle Crk.	53,292.00	405,412	458,704	3,099		3,099	Restricted-Capital Improvement
210	8210	Anderson Springs Lighting	3,848.00	8,241	2,243	97,926	9,846	107,772	Restricted-O&M
211	8211	Clearlake Oaks Lighting	702.00	1,161	866	7,005	997	8,002	Restricted-O&M
212	8212	Glenhaven Lighting	2,890.00	6,734	5,899	60,759	3,725	64,484	Restricted-O&M
213	8213	Kelseyville Lighting	1,487.00	20,196	22,550	2,546	(867)	1,679	Restricted-O&M
216	8216	Lower Lake Lighting	7,273.00	21,288	20,366	91,749	8,195	99,944	Restricted-O&M
217	8217	Lucerne Lighting	19,319.00	33,028	28,799	222,908	23,548	246,456	Restricted-Street Lights

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218	8218	Middletown Lighting	5,896.00	20,583	26,479	18,307		18,307	Restricted-O&M
219	8219	Upper Lake Lighting	9,726.00	20,600	15,266	210,596	15,060	225,656	Restricted-Revitalization Project
251	8351	Lands End	47,526.00	237,149	284,675	3,413	0	3,413	<i>Total-Reserve Detail Below</i>
									Restricted-O&M
						3,413		3,413	Restricted-Capital Improvement
252	8352	Corinthian Bay	2,365.00	22,292	43,779	19,712	(19,122)	590	Restricted-Capacity Expansion
253	8353	Middletown Sewer	61,716.00	364,418	401,529	15,018	24,605	39,623	<i>Total-Reserve Detail Below</i>
							15,999	15,999	Restricted-O&M
						15,018	8,606	23,624	Restricted-Capacity Expansion
254	8354	LACOSAN SE	3,499,891.00	6,940,481	9,549,589	2,206,218	890,783	3,097,001	<i>Total-Reserve Detail Below</i>
						181,522	1,225,496	1,407,018	Restricted-O&M
						257,001	(183,000)	74,001	Restricted-Capital Improvement
						1,324		1,324	Restricted-Mitigation
						322,204		322,204	Restricted-Debt Service
						1,444,167	(151,713)	1,292,454	Restricted-Capacity Expansion
255	8355	LACOSAN NW	2,444,153.00	4,238,526	6,682,679	184,924		184,924	<i>Total-Reserve Detail Below</i>
						52,595		52,595	Restricted-O&M
						132,329		132,329	Restricted-Capacity Expansion
256	8356	Anderson Springs Sewer	23,888.00	66,890	76,307	894,252	14,471	908,723	<i>Total-Reserve Detail Below</i>
						139,573	(252)	139,321	Restricted-O&M
						66,138	14,723	80,861	Restricted-Capital Improvement
						688,541		688,541	Restricted-Capacity Expansion
260	8460	Spring Valley Campground	1,360.00	220,014	242,733	27,225	(21,359)	5,866	Restricted-Community Center Repair
261	8461	Clearlake Keys Lighting	19,465.00	25,387	38,082	110,273	6,770	117,043	Restricted-O&M
262	8462	CSA #2-Spring Valley	(465,164.00)	6,251,648	5,876,196	762,888	(89,712)	673,176	<i>Total-Reserve Detail Below</i>
						18,456		18,456	Restricted-Capacity Expansion
						588,137	(89,712)	498,425	Restricted-Roads/Bridges/Dams
						118,604		118,604	Restricted-Capital Improvement, Water
						10,894		10,894	Restricted-Water System Replacement
263	8463	CSA #3-Twin Lakes	48,949.00	94,450	31,602	724,704	111,797	836,501	<i>Total-Reserve Detail Below</i>
						537,184	111,797	648,981	General
						187,520		187,520	Restricted-Emergency
264	8464	CSA #23-Gordon Springs	1,390.00	4,026	3,425	22,019	1,991	24,010	Restricted-Road Improvement/Maintenance
265	8465	CSA #23-Stonefield Ct	918.00	1,458	3,337	3,599	(961)	2,638	Restricted-Road Improvement/Maintenance
266	8466	CSA #6-Finley	15,631.00	97,064	122,695	283,792	(10,000)	273,792	<i>Total-Reserve Detail Below</i>
						210,724	(10,000)	200,724	Restricted-O&M
						28,580		28,580	Restricted-Capacity Expansion
						44,488		44,488	Restricted-Capital Improvement
267	8467	CSA #7-Bonanza Springs							Restricted-O&M
268	8468	CSA #23 Riviera Hgts							
269	8469	CSA #23-Meadow Estates							
270	8470	CSA #23-CL Keys	125,606.00	3,975	129,581				
271	8471	CSA #23-Orchard Shores							
272	8472	CSA #23-Chippewa South	17,540.00	350	17,890				Restricted-Road Improvement/Maintenance
273	8473	CSA #13-Kono Tayee	41,292.00	155,653	348,105	667,936	(151,160)	516,776	<i>Total-Reserve Detail Below</i>
						463,129	22,939	486,068	Restricted-O&M
						2,721		2,721	Restricted-Capacity Expansion
						202,086	(174,099)	27,987	Restricted-Capital Improvement
275	8475	CSA #23-Wildfire Benefit	273,454.00	5,000	278,454				
276	8476	CSA #16-Paradise Valley							
278	8478	CSA #18-Starview Water							

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280	8480	CSA#20-Soda Bay Water	20,454.00	1,506,016	1,711,433	553,889	(184,963)	368,926	Total-Reserve Detail Below
						35,037		35,037	Restricted-Capital Improvement
						62,221		62,221	Restricted-O&M
						204,223	(10,000)	194,223	Restricted-Capacity Expansion
						252,408	(174,963)	77,445	Restricted-Debt Service
281	8481	CSA #21-N. Lakeport Water	265,796.00	2,434,526	2,993,357	1,073,115	(293,035)	780,080	Total-Reserve Detail Below
						431,003	13,293	444,296	Restricted-Capacity Expansion
						175,173		175,173	Restricted-Capital Improvement
						466,939	(306,328)	160,611	Restricted-O&M
282	8482	CSA #22-Mount Hannah Water							Restricted-Capital Improvement
283	8483	CSA #23-Oak Tree Ct.	1,086.00	2,510	3,664	9,726	(68)	9,658	Restricted-Road Improvement/Maintenance
284	8484	CSA #23 Shadow Hill	4,575.00	16,839	5,628	108,117	15,786	123,903	Restricted-Road Improvement/Maintenance
285	8485	CSA #23-MonteVista	1,085.00	2,313	3,586	9,987	(188)	9,799	Restricted-Road Improvement/Maintenance
286	8486	CSA #23-Piner Court	983.00	1,421	3,326	11,579	(922)	10,657	Restricted-Road Improvement/Maintenance
287	8487	CSA #23-Vista Mount	1,743.00	6,492	3,360	56,915	4,875	61,790	Restricted-Road Improvement/Maintenance
288	8488	CSA #23-Dohnary Ridge	972.00	6,070	5,410	49,896	1,632	51,528	Restricted-Road Improvement/Maintenance
289	8489	CSA #23-N. Buckingham							
290	8490	CSA #23-S. Buckingham	26,611.00	825	27,436				
291	8491	CSA #23-Riviera West	51,268.00	1,775	53,043				
292	8492	CSA #23-Walnut Vista	12,146.00	2,785	12,235	4,817	2,696	7,513	Restricted-Road Improvement/Maintenance
293	8593	Kelseyville Waterworks	397,577.00	2,457,674	2,626,150	1,295,893	229,101	1,524,994	Total-Reserve Detail Below
						1,130,286	141,867	1,272,153	Restricted-Master Plan Water
						30,209	87,234	117,443	Restricted - O & M
						16,000		16,000	Restricted-Mitigation
						71,699		71,699	Restricted-Capital Improvement
						47,699		47,699	Restricted-Sewer Replacement
295	8695	Special Districts Admin.	(428,040.00)	8,669,417	8,316,377	236,339	(75,000)	161,339	Total-Reserve Detail Below
						130,940		130,940	Restricted-O&M
						105,399	(75,000)	30,399	Restricted-Equipment Reserve
298	8798	AQMD-Special Programs	880,071.00	117,720	997,791	22,850		22,850	Restricted-Enforcement Legal Assistance
299	8799	AQMD	705,202.00	1,169,984	1,875,186	320,062		320,062	Total-Reserve Detail Below
						100,000		100,000	Restricted - O & M
						10,530		10,530	Restricted-Small Business AB 2588 Assist
						1,560		1,560	Restricted-Air Monitoring Equipment
						100,000		100,000	Restricted-Buildings
						107,972		107,972	Restricted-Vehicle Replacement
905	9905	ISF-Central Garage	1,565,722.00	1,368,695	1,368,695		1,565,722	1,565,722	Restricted-Vehicle Replacement
907	9907	ISF-Heavy Equip.-Rental	29,278.00	1,348,306	1,348,306		29,278	29,278	
908	9908	ISF-Heavy Equip.-Restricted	529,097.00	239,186	303,014		465,269	465,269	
909	9909	ISF-Heavy Equip.-Replacement	0.00					0	
911	9911	ISF-Fleet Maintenance	38,182.00	855,543	855,543		38,182	38,182	
917	9917	ISF-Employee Health/Wellness	272,813.00	7,000	279,813				
918	9918	ISF-Unemployment Ins.	731,211.00	30,000	761,211				
919	9919	ISF-Public Liability Ins.	(159,114.00)	5,530,000	5,370,886				Restricted-EIA Loan
920	9920	ISF-Workers Compensation	236,726.00	2,895,000	3,131,726				
923	3123	Lampson -Capital Projects	49,099.00	243,391	292,490	28		28	Restricted-Capital Improvement
936	1796	CDBG-Capital Projects	63,457.00	(63,457)					
938	8894	RDA Housing Successor Agcy	924,540.00	74,372	998,912				
960	1785	Public Safety Facilities	2,715,156.00	14,722,620	17,437,776				
962	3062	Konocti Terrace-Intersection	17,543.00	500			18,043	18,043	Restricted-Road Improvement Zones
963	3063	Konocti Terrace-Monument	20,120.00	500			20,620	20,620	Restricted-Road Improvement Zones
964	3064	Beaver Creek Campground	2,237.00	50			2,287	2,287	Restricted-Road Improvement Zones

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965	3065	Geysers Geothermal	389,618.00	7,500	397,118	52,638		52,638	Restricted-
966	3066	Spruce Grove Rd. @ Hwy 29	35,334.00	650			35,984	35,984	Restricted-Road Improvement Zones
968	3068	Berger Bay Drainage	33,206.00	800			34,006	34,006	Restricted-Road Improvement Zones
969	3069	Lakeshore Blvd. Bike Lanes	72,336.00	2,500			74,836	74,836	Restricted-Road Improvement Zones
970	3070	Highland Springs Road	7,559.00	275			7,834	7,834	Restricted-Road Improvement Zones
971	3071	S. Main @ Hwy 175	25,522.00	925			26,447	26,447	Restricted-Road Improvement Zones
972	3072	Harmony Park-Melody Lane	49,668.00	850			50,518	50,518	Restricted-Road Improvement Zones
973	3073	Harmony Park-Drainage	45,341.00	1,250			46,591	46,591	Restricted-Road Improvement Zones
974	3074	Harmony Park-Govt St.	6,258.00	215			6,473	6,473	Restricted-Road Improvement Zones
975	3075	Pinoleville Subdivision	14,979.00	550			15,529	15,529	Restricted-Road Improvement Zones
976	3076	Hill Rd-Lakeshore Blvd.	3,323.00	100			3,423	3,423	Restricted-Road Improvement Zones
977	3077	South Main Improvements	16,349.00	600			16,949	16,949	Restricted-Road Improvement Zones
978	1778	Capital Projects	4,906,364.00	2,656,048	7,562,412				
979	3079	High Valley Rd-Brassfield	27,965.00	13,800			41,765	41,765	Restricted-Road Improvement Zones
981	3081	Developer Fees-Road Imp.	35,182.00	1,200			36,382	36,382	Restricted-Road Improvement Zones
985	4121	Integrated Waste Mgmt.	3,212,924.00	5,926,854	8,302,157	13,143,514	837,621	13,981,135	<i>Total-Reserve Detail Below</i>
						12,268,414	1,187,621	13,456,035	Restricted-Landfill Expansion
						125,100	(100,000)	25,100	Restricted-Davis Street
						750,000	(250,000)	500,000	Restricted-LFGS-WQ Improvement
986	4121	SWM-Equipment Rplmt.		75,000		1,485,597	75,000	1,560,597	Restricted- Equipment
987	4121	SWM-Landfill Closure		400,000		13,519,599	400,000	13,919,599	Closure/Post Closure LT Liability
989	4121	SWM-Environmental Ins.				1,000,000		1,000,000	Environmental Insurance
992	4121	SWM-Correction Action Pln.		50,000		1,126,839	50,000	1,176,839	Correction Action LT Liability
TOTAL			84,692,198.00	334,249,486.00	409,717,302.00	78,215,097	9,224,382	89,395,595	