

Fund	BU	Fund Title	Estimated Unreserved Fund Balance as of June 30, 2023	FY 23-24 Estimated Revenues	FY 23-24 Estimated Appropriations	Total Reserve Balances as of June 30, 2023	Reserve Adjustments	Recommended Reserves for FY 23-24	Reserve Designation to be Adjusted
1	Various	General County	16,701,576	77,155,439	93,857,015				
51	2305	Sheriff-Criminal Justice Fac.							
57	2216	Sheriff-Pool Vehicle Repl.	423,175	36,960	460,135				
58	2217	Sheriff-Pursuit Vehicle Repl.	406,818	309,190	716,008				
64	1072	Cannabis Program	5,701,896	(2,297,037)	3,404,859	12,603,439		12,603,439	Restricted
70	7202	Museum Improvements	6,300	14,200	5,711	53,543	14,789	68,332	Total-Reserve Detail Below
						40,514	12,500	53,014	Restricted-Pomo Sculpture
						13,029	2,289	15,318	Restricted-Exhibit Improvements
71	6023	Library Improvements	1,311,732	376,333	1,684,502	22,905	23,563	46,468	Restricted
73	7073	Park Development - Quimby	136,131	7,186	137	85,087	143,180	228,267	Total-Reserve Detail Below
						6,958		6,958	District 1
						2,436		2,436	District 2
						5,235	135,720	140,955	District 3
						18,062		18,062	District 4
						47,656		47,656	District 5
						4,740	7,460	12,200	District TBD
74	7074	John T Klaus Park	1,479,771	1,000,000	368,892		2,110,879		
80	2116	DA-Asset Forfeiture	433,000	7,000	72,250	327,113	367,750	694,863	Restricted
90	5164	Housing Administration		823,055	823,055				
91	1891	CDBG PI-Business RLF	694,000	1,125,848	1,819,848				
94	1794	CDBG- Program Income	72,237	(72,237)					
95	5169	Housing/Home New Grant							
97	5165	Home-Housing Services	1,121,950	188,214	1,310,164				
98	3011	Road	9,949,720	31,546,991	37,820,748	11,930,581	3,675,963	15,606,544	Total-Reserve Detail Below
						7,240,573		7,240,573	Restricted
						4,690,008	3,675,963	8,365,971	Restricted-SB1
107	2112	Child Support Services	9,625	2,746,229	2,755,854				
109	2602	Building and Safety	962,401	1,984,250	3,369,698	609,074	(433,047)	176,027	Restricted
110	1920	Disaster Response & Recovery	1,218,436	1,240,313	1,567,046	10,259,407	891,703	11,151,110	Total-Reserve Detail Below
						2,150,000	891,703	3,041,703	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	2,103,179	(423,000)	1,680,179				
125	6022	Library	95,615	1,869,560	1,944,224	170,092	20,951	191,043	General
126	8826	RDA Obligation Retirement	136,908	134,769	271,677				
131	2701	Fish and Game	19,837	1,500	19,500	21,103	1,837	22,940	General
132	3122	Lampson Airport	32,346	145,721	178,067				
133	1672	Lakebed Management		412,800	412,800	14,626		14,626	Restricted
134	2714	Biological Community		131,277	131,277	51,161		51,161	Restricted
136	1674	Flood Corridor Property Maint.	200,948	560,357	761,305	264,772		264,772	Restricted
141	4015	AODS	877,966	13,339,392	13,698,219	969,068	519,139	1,488,207	Total-Reserve Detail Below
									Restricted-Audit Settlements
142	4018	Alcoholism Prog. Svcs.		14,729	14,729				
145	4014	Behavioral Health	768,128	23,614,305	23,413,365	3,167,543	969,068	4,136,611	Total-Reserve Detail Below
						1,340,856	369,068	1,709,924	Restricted-MHSA Prog.
						398,364		398,364	Restricted-Housing
						54,313		54,313	Restricted-MHSA, Workforce Training
						1,374,010		1,374,010	Restricted-Audit Settlements
							600,000		Southshore Remodel

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146	4019	MH Prudent Reserve				867,601		867,601	Restricted-MHSA Prudent Reserve
151	1120	General Reserve				15,500,000		15,500,000	General
153	1120	Building & Infrastructure		180,000		8,480,451	180,000	8,660,451	Restricted-Building & Infrastructure
154	1120	Tech Modernization				500,000		500,000	Restricted-Technology Modernization
155	1120	Pension Stabilization							Restricted-Pension Stabilization
156	1120	Budget Stabilization				3,446,997		3,446,997	Restricted-Budget Stabilization
161	5282	IHSS Public Authority		536,662					
168	5011 / 5012	Social Services Admin.	3,526,684	30,570,649	34,097,333				
169	5121 / 5125	General Welfare	7,878,306	22,790,989	29,414,828	1,604,467	1,254,467	2,858,934	Restricted-Wraparound Reinvestment
170	4011 / 4012	Health Administration	400,000	12,432,939	12,832,939				
171	4016	Tobacco Education	100,000	300,800	400,800				
179	1673	Lakebed Special Programs				112,001		112,001	Restricted
180	2115	Domestic Violence Programs	1,850	10,650	12,500				
181	2221	Sheriff-Local Law Enforcement	42,142		42,142				
182	2708	Recorder-Micrographics	294,231	44,500	193,967	605,079	144,764	749,843	Restricted
183	2709	Recorder-Modernization	33,294	69,000	457,713	899,903	(355,419)	544,484	Restricted
184	2710	Recorder-Vitals & Health Stats.	31,694	2,000	38,721	74,615	(5,027)	69,588	Restricted
186	2220	Sheriff-POST	256,312	32,000	288,312				
187	2218	Sheriff-Search and Rescue	191,526	2,000	193,526				Restricted
188	2604	Nuisance Abatement	128,468	6,500	202,182	230,545	(67,214)	163,331	Restricted
189	2213	Sheriff-DNA	262,356	12,000	274,356				
190	2711	Spay-Neuter Programs	335,328	186,000	521,328				
191	2207	Sheriff-Civil	33,601	22,500	56,101				
192	2208	Sheriff-Blood Alcohol	1,755	5,000	6,755				
194	2206	Sheriff-Rural & Small Counties	2,812,305	(485,000)	2,327,305				
195	2212	Sheriff-Automated Warrant	8,811		8,811				
196	2210	Sheriff-STC	63,699	25,000	88,699				
198	2214	Sheriff-Asset Forfeiture	663,458	5,000	668,458				Restricted
199	2215	Sheriff-Inmate Welfare	897,671	95,200	992,871				
200	8109	Watershed Protection District	327,680	15,462,042	15,777,981	368,370	11,741	380,111	Total-Reserve Detail Below
						340,950	(250,953)	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	32,223	36,880	69,103	19,309		19,309	Restricted - O & M
204	8104	Flood Zone #4	206,673	14,392	221,065	105,967		105,967	Total-Reserve Detail Below
						94,062		94,062	Restricted - O & M
						11,905		11,905	Restricted
205	8105	Flood-Zone #5	7,261	5,924,388	5,933,448	19,912	(1,799)	18,113	Total-Reserve Detail Below
						13,650	(1,799)	11,851	General
						4,024		4,024	Restricted - O & M
						2,238		2,238	Restricted

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207	8107	Water Resources Admin.		200,355	355,897	264,243	(155,542)	108,701	Restricted
208	8108	Flood-Upper Lake/Middle Crk.	52,266	278,112	330,378	3,099		3,099	Restricted-Capital Improvement
210	8210	Anderson Springs Lighting	931	6,698	1,704	82,514	5,925	88,439	Restricted-O&M
211	8211	Clearlake Oaks Lighting	74	1,065	672	5,684	467	6,151	Restricted-O&M
212	8212	Glenhaven Lighting	1,264	6,007	4,933	54,526	2,338	56,864	Restricted-O&M
213	8213	Kelseyville Lighting	1,506	17,522	23,165	6,683	(4,137)	2,546	Restricted-O&M
216	8216	Lower Lake Lighting	1,972	19,655	15,521	77,062	6,106	83,168	Restricted-O&M
217	8217	Lucerne Lighting	2,793	26,397	20,899	193,641	8,291	201,932	Restricted-Street Lights
218	8218	Middletown Lighting	3,458	17,486	20,944	27,451		27,451	Restricted-O&M
219	8219	Upper Lake Lighting	3,658	15,975	13,942	190,479	5,691	196,170	Restricted-Revitalization Project
251	8351	Lands End	20,552	203,364	228,052	50,663	(4,136)	46,527	Total-Reserve Detail Below
									Restricted-O&M
252	8352	Corinthian Bay	6,136	19,706	23,997	50,663	(4,136)	46,527	Restricted-Capital Improvement
253	8353	Middletown Sewer	57,256	5,082,938	5,183,158	36,228	1,845	38,073	Restricted-Capacity Expansion
						70,231	(42,964)	27,267	Total-Reserve Detail Below
						59,746	(50,861)	8,885	Restricted-O&M
						10,485	7,897	18,382	Restricted-Capacity Expansion
254	8354	LACOSAN SE	1,734,845	6,588,443	8,323,288	6,364,471		6,364,471	Total-Reserve Detail Below
						3,621,890		3,621,890	Restricted-O&M
						1,734,925	(711,958)	1,022,967	Restricted-Capital Improvement
						1,324		1,324	Restricted-Mitigation
						322,204		322,204	Restricted-Debt Service
						684,128	711,958	1,396,086	Restricted-Capacity Expansion
255	8355	LACOSAN NW	103,645	3,214,072	3,317,717	390,961		390,961	Total-Reserve Detail Below
						282,086	(23,454)	258,632	Restricted-O&M
						108,875	23,454	132,329	Restricted-Capacity Expansion
256	8356	Anderson Springs Sewer	17,897	52,627	34,186	803,119	36,338	839,457	Total-Reserve Detail Below
						87,282	12,945	100,227	Restricted-O&M
						27,296	23,393	50,689	Restricted-Capital Improvement
						688,541		688,541	Restricted-Capacity Expansion
260	8460	Spring Valley Campground	(41,481)	20,451	25,146	90,949	(46,176)	44,773	Restricted-Community Center Repair
261	8461	Clearlake Keys Lighting	3,182	23,611	33,782	117,262	(6,989)	110,273	Restricted-O&M
262	8462	CSA #2-Spring Valley	263,528	2,760,140	2,849,945	740,756	163,723	904,479	Total-Reserve Detail Below
						506,948	81,189	588,137	Restricted-Roads/Bridges/Dams
						206,626	88,822	295,448	Restricted-Capital Improvement, Water
						27,182	(6,288)	20,894	Restricted-Water System Replacement
263	8463	CSA #3-Twin Lakes	67,295	71,950	33,485	542,511	105,760	648,271	Total-Reserve Detail Below
						354,991	105,760	460,751	General
						187,520		187,520	Restricted-Emergency
264	8464	CSA #23-Gordon Springs	1,160	3,336	1,425	15,736	3,071	18,807	Restricted-Road Improvement/Maintenance
265	8465	CSA #23-Stonefield Ct	1,063	1,328	1,337	1,658	1,054	2,712	Restricted-Road Improvement/Maintenance
266	8466	CSA #6-Finley	29,220	96,599	110,216	333,713	15,603	349,316	Total-Reserve Detail Below
						236,421	9,827	246,248	Restricted-O&M
						16,080	2,500	18,580	Restricted-Capacity Expansion
						81,212	3,276	84,488	Restricted-Capital Improvement
267	8467	CSA #7-Bonanza Springs	154,347	(154,347)					Restricted-O&M
268	8468	CSA #23 Riviera Hgts	20	(20)					
269	8469	CSA #23-Meadow Estates							
270	8470	CSA #23-CL Keys	118,118	500	118,618				
271	8471	CSA #23-Orchard Shores							

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272	8472	CSA #23-Chippewa South	10,908	50	10,958				Restricted-Road Improvement/Maintenance
273	8473	CSA #13-Kono Tayee	29,610	141,471	112,766	576,442	58,315	634,757	Total-Reserve Detail Below
						378,212	40,637	418,849	Restricted-O&M
						13,822		13,822	Restricted-Capacity Expansion
						184,408	17,678	202,086	Restricted-Capital Improvement
275	8475	CSA #23-Wildfire Benefit	315,750		315,750				
276	8476	CSA #16-Paradise Valley	2,334	(2,334)					
278	8478	CSA #18-Stanview Water	524	(524)					
280	8480	CSA#20-Soda Bay Water	80,949	5,834,647	5,903,775	953,142	11,821	964,963	Total-Reserve Detail Below
						113,724		113,724	Restricted-Capital Improvement
						185,920		185,920	Restricted-O&M
						204,957	11,821	216,778	Restricted-Capacity Expansion
						448,541		448,541	Restricted-Debt Service
281	8481	CSA #21-N. Lakeport Water	101,794	2,451,557	2,946,199	2,017,311	(392,848)	1,624,463	Total-Reserve Detail Below
						440,311	12,152	452,463	Restricted-Capacity Expansion
						580,173	(405,000)	175,173	Restricted-Capital Improvement
						996,827		996,827	Restricted-O&M
282	8482	CSA #22-Mount Hannah Water	1,350	(1,350)					Restricted-Capital Improvement
283	8483	CSA #23-Oak Tree Ct.	913	2,200	1,338	7,261	1,775	9,036	Restricted-Road Improvement/Maintenance
284	8484	CSA #23-Shadow Hill	2,442	13,139	2,228	81,652	13,353	95,005	Restricted-Road Improvement/Maintenance
285	8485	CSA #23-MonteVista	906	2,063	1,331	6,693	1,638	8,331	Restricted-Road Improvement/Maintenance
286	8486	CSA #23-Piner Court	958	1,051	1,326	10,064	683	10,747	Restricted-Road Improvement/Maintenance
287	8487	CSA #23-Vista Mount	1,347	4,642	1,360	47,410	4,629	52,039	Restricted-Road Improvement/Maintenance
288	8488	CSA #23-Dohnary Ridge	1,558	4,670	1,710	39,983	4,518	44,501	Restricted-Road Improvement/Maintenance
289	8489	CSA #23-N. Buckingham	22,744	864	23,608				
290	8490	CSA #23-S. Buckingham	46,505		46,505				
291	8491	CSA #23-Riviera West	9,910	2,325	12,235	2,753			
292	8492	CSA #23-Walnut Vista							
293	8593	Kelseyville Waterworks	102,287	2,003,722	2,259,538	856,545	(153,529)	703,016	Restricted-Road Improvement/Maintenance
						492,290	(5,772)	486,518	Total-Reserve Detail Below
						168,872	(101,722)	67,150	Restricted-Master Plan Water
						16,000		16,000	Restricted - O & M
						131,684	(46,035)	85,649	Restricted-Mitigation
						47,699		47,699	Restricted-Capital Improvement
									Restricted-Sewer Replacement
295	8695	Special Districts Admin.	(23,606)	6,146,595	6,872,256	956,193	(749,267)	206,926	Total-Reserve Detail Below
						850,794	(749,267)	101,527	Restricted-O&M
						105,399		105,399	Restricted-Equipment Reserve
298	8798	AQMD-Special Programs	1,120,412	1,366,012	2,486,424	22,850		22,850	Restricted-Enforcement Legal Assistance
299	8799	AQMD	263,005	1,385,031	1,648,036	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	1,401,887	1,156,681	1,156,682		1,401,886	1,401,886	Restricted-Vehicle Replacement
907	9907	ISF-Heavy Equip.-Rental	198,051	1,081,676	1,081,676		198,051	198,051	
908	9908	ISF-Heavy Equip.-Restricted	597,757	227,938	169,810		655,885	655,885	
909	9909	ISF-Heavy Equip.-Replacement	490	(490)					

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911	9911	ISF-Fleet Maintenance	187,519	602,338	602,338		187,519	187,519	
917	9917	ISF-Employee Health/Wellness	228,961	1,000	229,961				
918	9918	ISF-Unemployment Ins.	1,124,701	142,221	1,266,922				
919	9919	ISF-Public Liability Ins.	722,712	2,679,225	3,401,937				Restricted-EIA Loan
920	9920	ISF-Workers Compensation	1,101,938	1,749,000	2,850,938				
923	3123	Lampson -Capital Projects	26,004	35,649	61,653	28		28	Restricted-Capital Improvement
936	1796	CDBG-Capital Projects	63,457	26,543	90,000				
938	8894	RDA Housing Successor Agcy	783,373	53,848	837,221				
960	1785	Public Safety Facilities	3,944,359	2,318,133	6,262,492				
962	3062	Konociti Terrace-Intersection	16,550	100					
963	3063	Konociti Terrace-Monument	18,980	120			16,650	16,650	Restricted-Road Improvement Zones
964	3064	Beaver Creek Campground	2,136	50			19,100	19,100	Restricted-Road Improvement Zones
965	3065	Geysers Geothermal	516,339	2,000			2,186	2,186	Restricted-Road Improvement Zones
966	3066	Spruce Grove Rd. @ Hwy 29	33,325	350	510,000	26,495	8,339	34,834	Restricted-
968	3068	Berger Bay Drainage	31,314	300			33,675	33,675	Restricted-Road Improvement Zones
969	3069	Lakeshore Blvd. Bike Lanes	68,180	450			31,614	31,614	Restricted-Road Improvement Zones
970	3070	Highland Springs Road	7,142	100			68,630	68,630	Restricted-Road Improvement Zones
971	3071	S. Main @ Hwy 175	24,070	150			7,242	7,242	Restricted-Road Improvement Zones
972	3072	Harmony Park-Melody Lane	47,527				24,220	24,220	Restricted-Road Improvement Zones
973	3073	Harmony Park-Drainage	42,748	375			47,527	47,527	Restricted-Road Improvement Zones
974	3074	Harmony Park-Govt St	5,925	75			43,123	43,123	Restricted-Road Improvement Zones
975	3075	Pinoleville Subdivision	14,138	95			6,000	6,000	Restricted-Road Improvement Zones
976	3076	Hill Rd-Lakeshore Blvd.	3,151	50			14,233	14,233	Restricted-Road Improvement Zones
977	3077	South Main Improvements	15,425	175			3,201	3,201	Restricted-Road Improvement Zones
978	1778	Capital Projects	8,633,039		8,633,039		15,600	15,600	Restricted-Road Improvement Zones
979	3079	High Valley Rd-Brassfield	14,381	4,200					Restricted-Road Improvement Zones
981	3081	Developer Fees-Road Imp.	36,247	275			18,581	18,581	Restricted-Road Improvement Zones
985	4121	Integrated Waste Mgmt.	7,900,000	4,610,365	11,924,993	12,890,048	36,522	36,522	Restricted-Road Improvement Zones
						11,274,948	585,372	13,475,420	Total-Reserve Detail Below
						115,100	580,372	11,855,320	Restricted-Landfill Expansion
						1,500,000	5,000	120,100	Restricted-Davis Street
						1,161,597		1,500,000	Restricted-LFGS-WQ Improvement
986	4121	SWM-Equipment Rplmt.						1,161,597	Restricted- Equipment
987	4121	SWM-Landfill Closure		250,000		14,484,602	250,000	14,734,602	Closure/Post Closure LT Liability
989	4121	SWM-Environmental Ins.				1,000,000		1,000,000	Environmental Insurance
992	4121	SWM-Correction Action Pln.		20,000		1,172,038	20,000	1,192,038	Correction Action LT Liability
TOTAL			95,890,154	297,168,228.00	380,998,562.00	120,481,540	12,059,800	130,430,461	