

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	11,033,320	88,702,155	99,735,475				
51	2305	Sheriff-Criminal Justice Fac.							
57	2216	Sheriff-Pool Vehicle Repl.	322,970	36,960	359,930				
58	2217	Sheriff-Pursuit Vehicle Repl.	317,307	309,190	626,497				
64	1072	Cannabis Program	1,517,284	(1,346,810)	579,753	9,796,801	(409,279)	9,387,522	Restricted
70	7202	Museum Improvements	4,789	7,200	10,000		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	1,173,998	400,333	1,574,331			86,656	Restricted
73	7073	Park Development - Quimby		7,893	135,981	260,296	(128,088)	132,208	Total-Reserve Detail Below
74	7074	John T Klaus Park	99,263	301,532	243,043	3,125,202	157,752	3,282,954	Restricted
80	2116	DA-Asset Forfeiture	452,557	54,000	140,535	384,496	366,022	750,518	Restricted
90	5164	Housing Administration		841,160	841,160				
91	1891	CDBG PI-Business RLF	83,119	361,399	444,518				
94	1794	CDBG- Program Income	175,762	(175,762)					
95	5169	Housing/Home New Grant							
97	5165	Home-Housing Services	1,366,654	57,772	1,424,426				
98	3011	Road	10,644,938	29,548,541	40,693,479	14,323,477	(500,000)	13,823,477	Total-Reserve Detail Below
						7,240,573	(500,000)	6,740,573	Restricted
						7,082,904		7,082,904	Restricted-SB1
107	2112	Child Support Services	290,062	2,509,909	2,799,971				
109	2602	Building and Safety	286,260	2,149,147	2,407,736	50,362	27,671	78,033	Restricted
110	1920	Disaster Response & Recovery	1,199,522	699,971	624,934	12,144,789	1,274,559	13,419,348	Total-Reserve Detail Below
						4,035,382		4,035,382	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	2,901,016	480,000	3,381,016				
125	6022	Library	123,458	1,955,963	2,079,421	213,943		213,943	General
126	8826	RDA Obligation Retirement	144,261	141,057	285,318				
131	2701	Fish and Game	20,259	2,300	19,500	12,349	3,059	15,408	General
132	3122	Lampson Airport	13,898	137,002	150,900				
133	1672	Lakebed Management	190,141	397,500	489,823	14,626	97,818	112,444	Restricted
134	2714	Biological Community		148,264	148,264	51,161		51,161	Restricted
136	1674	Flood Corridor Property Maint.	324,130	440,000	819,271	667,155	(55,141)	612,014	Restricted
141	4015	AODS	528,985	25,999,622	19,148,501	1,727,618	7,380,106	9,107,724	Total-Reserve Detail Below
						1,208,479	2,860,967	4,069,446	General Unreserved
						519,139	4,519,139	5,038,278	Restricted-Opioid Settlements
142	4018	Alcoholism Prog. Svcs.		14,969	14,969				
145	4014	Behavioral Health	1,004,711	41,588,635	42,593,346				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				3,000,000		3,000,000	Restricted-Building & Infrastructure
153	1120	Building & Infrastructure				8,480,451		8,480,451	Restricted-Building & Infrastructure
154	1120	Tech Modernization		(4,000,000)		5,030,375	(4,000,000)	1,030,375	Restricted-Technology Modernization

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217	8217	Lucerne Lighting	19,319	33,028	28,799	222,908	23,548	246,456	Restricted-Street Lights
218	8218	Middletown Lighting	5,896	20,583	26,479	18,307		18,307	Restricted-O&M
219	8219	Upper Lake Lighting	9,726	20,600	15,266	210,596	15,060	225,656	Restricted-Revitalization Project
251	8351	Lands End	72,834	237,149	247,201	3,413	62,782	66,195	Total-Reserve Detail Below
									Restricted-O&M
252	8352	Corinthian Bay	2,365	22,292	43,779	3,413	62,782	66,195	Restricted-Capital Improvement
253	8353	Middletown Sewer	61,716	364,418	401,529	15,018	(19,122)	590	Restricted-Capacity Expansion
							24,605	39,623	Total-Reserve Detail Below
							15,999	15,999	Restricted-O&M
254	8354	LACOSAN SE	3,497,236	7,014,981	9,006,834	15,018	8,606	23,624	Restricted-Capacity Expansion
						2,206,218	1,505,383	3,711,601	Total-Reserve Detail Below
						181,522	1,840,096	2,021,618	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	2,444,108	4,201,276	6,645,384	184,924		184,924	Total-Reserve Detail Below
						52,595		52,595	Restricted-O&M
						132,329		132,329	Restricted-Capacity Expansion
256	8356	Anderson Springs Sewer	23,888	66,890	76,307	894,252	14,471	908,723	Total-Reserve Detail Below
						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	220,014	242,733	27,225	(21,359)	5,866	Restricted-Community Center Repair
261	8461	Clearlake Keys Lighting	19,465	25,387	38,082	110,273	6,770	117,043	Restricted-O&M
262	8462	CSA #2-Spring Valley	53,248	5,647,356	5,950,604	762,888	(250,000)	512,888	Total-Reserve Detail Below
						18,456		18,456	Restricted-Capacity Expansion
						588,137	(250,000)	338,137	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	55,993	94,450	31,602	724,704	118,841	843,545	Total-Reserve Detail Below
						537,184	118,841	656,025	General
						187,520		187,520	Restricted-Emergency
264	8464	CSA #23-Gordon Springs	2,054	4,026	3,425	22,019	2,655	24,674	Restricted-Road Improvement/Maintenance
265	8465	CSA #23-Stonefield Ct	1,436	1,458	3,337	3,599	(443)	3,156	Restricted-Road Improvement/Maintenance
266	8466	CSA #6-Finley	15,622	97,064	122,686	283,792	(10,000)	273,792	Total-Reserve Detail Below
						210,724	(10,000)	200,724	Restricted-O&M
						28,580		28,580	Restricted-Capacity Expansion
						44,488		44,488	Restricted-Capital Improvement
									Restricted-O&M
267	8467	CSA #7-Bonanza Springs							
268	8468	CSA #23-Riviera Hgts							
269	8469	CSA #23-Meadow Estates							
270	8470	CSA #23-CL Keys	125,606	3,975	129,581				
271	8471	CSA #23-Orchard Shores							
272	8472	CSA #23-Chippewa South	17,540	350	17,890				Restricted-Road Improvement/Maintenance
273	8473	CSA #13-Kono Tayee	41,292	155,653	348,105	667,936	(151,160)	516,776	Total-Reserve Detail Below
						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	5,000	278,454				
276	8476	CSA #16-Paradise Valley							

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278	8478	CSA #18-Starview Water							
280	8480	CSA#20-Soda Bay Water	20,464	1,506,016	1,611,433	553,889	(84,963)	468,926	Total-Reserve Detail Below
						35,037		35,037	Restricted-Capital Improvement
								62,221	Restricted-O&M
								194,223	Restricted-Capacity Expansion
						204,223	(10,000)	177,445	Restricted-Debt Service
						252,408	(74,963)	177,445	Restricted-Debt Service
281	8481	CSA #21-N. Lakeport Water	265,794	2,434,526	2,873,355	1,073,115	(173,036)	900,080	Total-Reserve Detail Below
								444,296	Restricted-Capacity Expansion
						431,003	13,293	175,173	Restricted-Capital Improvement
								175,173	Restricted-Capital Improvement
						466,939	(186,328)	280,611	Restricted-O&M
282	8482	CSA #22-Mount Hannah Water							Restricted-Capital Improvement
283	8483	CSA #23-Oak Tree Ct.	1,154	2,510	3,664	9,726		9,726	Restricted-Road Improvement/Maintenance
284	8484	CSA #23 Shadow Hill	4,575	16,839	5,628	108,117	15,786	123,903	Restricted-Road Improvement/Maintenance
285	8485	CSA #23-MonteVista	1,273	2,313	3,586	9,987		9,987	Restricted-Road Improvement/Maintenance
286	8486	CSA #23-Piner Court	983	1,421	3,326	11,579	(922)	10,657	Restricted-Road Improvement/Maintenance
287	8487	CSA #23-Vista Mount	1,743	6,492	3,360	56,915	4,875	61,790	Restricted-Road Improvement/Maintenance
288	8488	CSA #23-Dohnary Ridge	972	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	825	27,436				
291	8491	CSA #23-Riviera West	51,373	1,775	53,148				
292	8492	CSA #23-Walnut Vista	12,356	2,785	12,235	4,817	2,906	7,723	Restricted-Road Improvement/Maintenance
293	8593	Kelseyville Waterworks	397,558	2,420,424	2,588,881	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.	376,924	8,151,358	8,434,527	236,339	93,755	330,094	Total-Reserve Detail Below
						130,940	93,755	224,695	Restricted-O&M
						105,399		105,399	Restricted-Equipment Reserve
298	8798	AQMD-Special Programs	954,208	43,583	997,791	22,850		22,850	Restricted-Enforcement Legal Assistance
299	8799	AQMD	544,845	1,330,341	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	1,388,695	1,388,695		1,565,722	1,565,722	Restricted-Vehicle Replacement
907	9907	ISF-Heavy Equip.-Rental	29,278	1,348,306	1,348,306		29,278	29,278	
908	9908	ISF-Heavy Equip.-Restricted	529,097	239,186	303,014		465,269	465,269	
909	9909	ISF-Heavy Equip.-Replacement							
911	9911	ISF-Fleet Maintenance	38,182	854,919	854,919		38,182	38,182	
917	9917	ISF-Employee Health/Wellness	272,813	7,000	279,813				
918	9918	ISF-Unemployment Ins.	905,807	30,000	935,807				
919	9919	ISF-Public Liability Ins.	422,477	5,030,000	5,452,477				Restricted-EIA Loan
920	9920	ISF-Workers Compensation	284,113	2,895,000	3,179,113				
923	3123	Lampson -Capital Projects	10,382	293,115	303,497	28		28	Restricted-Capital Improvement
936	1796	CDBG-Capital Projects	63,457	(63,457)					
938	8894	RDA Housing Successor Agcy	924,540	74,372	998,912				
960	1785	Public Safety Facilities	4,484,012	12,289,290	16,773,302				

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962	3062	Konocdi Terrace-Intersection	17,603	500			18,103	18,103	Restricted-Road Improvement Zones
963	3063	Konocdi Terrace-Monument	20,138	500			20,638	20,638	Restricted-Road Improvement Zones
964	3064	Beaver Creek Campground	2,240	50			2,290	2,290	Restricted-Road Improvement Zones
965	3065	Geyser's Geothermal	391,465	7,500	398,965	52,638		52,638	Restricted-
966	3066	Spruce Grove Rd. @ Hwy 29	35,352	650			36,002	36,002	Restricted-Road Improvement Zones
968	3068	Berger Bay Drainage	33,259	800			34,059	34,059	Restricted-Road Improvement Zones
969	3069	Lakeshore Blvd. Bike Lanes	72,544	2,500			75,044	75,044	Restricted-Road Improvement Zones
970	3070	Highland Springs Road	7,585	275			7,860	7,860	Restricted-Road Improvement Zones
971	3071	S. Main @ Hwy 175	25,601	925			26,526	26,526	Restricted-Road Improvement Zones
972	3072	Harmony Park-Melody Lane	49,849	850			50,699	50,699	Restricted-Road Improvement Zones
973	3073	Harmony Park-Drainage	45,519	1,250			46,769	46,769	Restricted-Road Improvement Zones
974	3074	Harmony Park-Govt St.	6,275	215			6,490	6,490	Restricted-Road Improvement Zones
975	3075	Pineville Subdivision	15,057	550			15,607	15,607	Restricted-Road Improvement Zones
976	3076	Hill Rd-Lakeshore Blvd.	3,332	100			3,432	3,432	Restricted-Road Improvement Zones
977	3077	South Main Improvements	16,399	600			16,999	16,999	Restricted-Road Improvement Zones
978	1778	Capital Projects	7,667,697		7,667,697				
979	3079	High Valley Rd-Brassfield	28,899	13,800			42,699	42,699	Restricted-Road Improvement Zones
981	3081	Developer Fees-Road Imp.	35,242	1,200			36,442	36,442	Restricted-Road Improvement Zones
985	4121	Integrated Waste Mgmt.	3,207,966	5,926,854	8,297,199	13,143,514	837,621	13,981,135	Total-Reserve Detail Below
						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			86,742,562	341,633,173.00	418,818,714.00	78,215,097	9,557,021	90,555,431	