

Fund	BU	Fund Title	Estimated Unreserved Fund Balance as of June 30, 2024	FY 23-24 Estimated Revenues	FY 23-24 Estimated Appropriations	Total Reserve Balances as of June 30, 2024	Reserve Adjustments	Recommended Reserves for FY 24-25	Reserve Designation to be Adjusted
1	Various	General County	21,395,155	79,374,855	100,770,010				
51	2305	Sheriff-Criminal Justice Fac.	0	0	0				
57	2216	Sheriff-Pool Vehicle Repl.	295,061	36,960	332,021				
58	2217	Sheriff-Pursuit Vehicle Repl.	244,677	309,190	553,867				
64	1072	Cannabis Program	4,444,517	(2,741,644)	2,013,097	11,414,413	(310,224)	11,104,189	Restricted
70	7202	Museum Improvements	4,000	7,200	5,000	68,332	6,200	74,532	Total-Reserve Detail Below
						53,014	500	53,514	Restricted-Pomo Sculpture
						15,318	5,700	21,018	Restricted-Exhibit Improvements
71	6023	Library Improvements	1,486,112	135,308	1,607,218	46,468	14,202	60,670	Restricted
73	7073	Park Development - Quimby	19,735	12,379	85	228,267	32,029	260,296	Total-Reserve Detail Below
74	7074	John T. Klaus Park	1,258,284	239,000	452,961	2,110,879	1,044,323	3,155,202	Restricted
80	2116	DA-Asset Forfeiture	506,404	9,000	65,900	302,396	449,504	751,900	Restricted
90	5164	Housing Administration	0	854,996	854,996				
91	1891	CDBG PI-Business RLF	304,551	587,593	892,144				
94	1794	CDBG- Program Income	155,482	(155,482)	0				
95	5169	Housing/Home New Grant	0						
97	5165	Home-Housing Services	1,328,087	131,556	1,459,643				
98	3011	Road	10,073,788	27,282,520	38,639,375	15,606,544	(1,283,067)	14,323,477	Total-Reserve Detail Below
						7,240,573	0	7,240,573	Restricted
						8,365,971	(1,283,067)	7,082,904	Restricted-SB1
107	2112	Child Support Services	290,722	2,586,413	2,877,135				
109	2602	Building and Safety	889,934	1,965,007	2,909,941	105,362	(55,000)	50,362	Restricted
110	1920	Disaster Response & Recovery	1,062,564	900,047	968,932	11,151,110	993,679	12,144,789	Total-Reserve Detail Below
						3,041,703	993,679	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	2,209,560	(180,361)	2,029,199				
125	6022	Library	163,442	1,831,277	1,971,819	191,043	22,900	213,943	General
126	8826	RDA Obligation Retirement	140,522	137,611	278,133				
131	2701	Fish and Game	6,609	2,300	19,500	22,940	(10,591)	12,349	General
132	3122	Lampson Airport	13,792	70,673	84,465				
133	1672	Lakebed Management	10,177	387,500	397,677	14,626		14,626	Restricted
134	2714	Biological Community		139,982	139,982	51,161		51,161	Restricted
136	1674	Flood Corridor Property Maint.	934,049	355,000	803,821	264,772	485,228	750,000	Restricted
141	4015	AODS	530,366	14,812,355	15,103,310	1,488,207	239,411	1,727,618	Total-Reserve Detail Below
						969,068	239,411	1,208,479	General Unreserved
						519,139		519,139	Restricted-Opioid Settlements
142	4018	Alcoholism Prog. Svcs.	0	15,635	15,635				
145	4014	Behavioral Health	609,843	26,544,397	27,154,240	0	0	0	Total-Reserve Detail Below
						0		0	Restricted-MHSA Prog.
						0		0	Restricted-Housing
						0		0	Restricted-MHSA, Workforce Training
						0		0	Restricted-Audit Settlements
						0		0	Southshore Remodel

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146	4019	MH Prudent Reserve		0	0	867,601		867,601	Restricted-MHSA Prudent Reserve
151	1120	General Reserve		0	0	16,000,000		16,000,000	General
152	1120	General Parks Reserve		0	0	3,000,000		3,000,000	Restricted-Building & Infrastructure
153	1120	Building & Infrastructure		0	0	8,570,451		8,570,451	Restricted-Building & Infrastructure
154	1120	Tech Modernization		3,000,000	0	3,030,375	3,000,000	6,030,375	Restricted-Technology Modernization
155	1120	Pension Stabilization		0	0	0			Restricted-Pension Stabilization
156	1120	Budget Stabilization		0	0	3,446,997		3,446,997	Restricted-Budget Stabilization
157	1120	General Designated Reserve		0	0	3,060,752		3,060,752	Restricted-Budget Stabilization
161	5282	IHSS Public Authority	0	476,270	476,270				
168	5011 / 5012	Social Services Admin.	4,917,557	33,530,838	38,448,395				
169	5121 / 5125	General Welfare	5,172,432	23,431,438	30,339,917	2,504,547	(1,736,047)	768,500	Restricted-Wraparound Reinvestment
170	4010 / 4011 / 4012	Health Administration	0	13,332,852	13,332,852				
171	4016	Tobacco Education	150,000	303,500	453,500				
179	1673	Lakebed Special Programs		0	0	112,001		112,001	Restricted
180	2115	Domestic Violence Programs	1,700	10,800	12,500				
181	2221	Sheriff-Local Law Enforcement		0	0				
182	2708	Recorder-Micrographics	193,331	45,000	194,463	749,843	43,868	793,711	Restricted
183	2709	Recorder-Modernization	365,068	75,000	581,968	536,987	(141,890)	395,097	Restricted
184	2710	Recorder-Vitals & Health Stats.	34,737	2,000	38,721	69,588	(1,984)	67,604	Restricted
186	2220	Sheriff-POST	300,467	34,000	334,467				
187	2218	Sheriff-Search and Rescue	168,617	3,000	171,617				Restricted
188	2604	Nuisance Abatement	189,400	263,100	452,500	163,331		163,331	Restricted
189	2213	Sheriff-DNA	281,267	16,000	297,267				
190	2711	Spay-Neuter Programs	406,486	183,000	589,486				
191	2207	Sheriff-Civil	30,829	22,000	52,829				
192	2208	Sheriff-Blood Alcohol	1,952	10,000	11,952				
194	2206	Sheriff-Rural & Small Counties	3,085,568	(425,000)	2,660,568				
195	2212	Sheriff-Automated Warrant	8,811	0	8,811				
196	2210	Sheriff-STC	39,494	27,657	67,151				Restricted
198	2214	Sheriff-Asset Forfeiture	659,150	15,000	674,150				
199	2215	Sheriff-Inmate Welfare	951,854	110,000	1,061,854				
200	8109	Watershed Protection District	483,415	14,120,939	14,604,354	380,111	0	380,111	Total-Reserve Detail Below
						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	47,406	237,430	284,836	19,309		19,309	Restricted - O & M
204	8104	Flood Zone #4	229,136	18,570	247,706	105,967	0	105,967	Total-Reserve Detail Below
						94,062		94,062	Restricted - O & M
						11,905		11,905	Restricted
205	8105	Flood-Zone #5	14,070	337,975	352,045	18,113	0	18,113	Total-Reserve Detail Below
						11,851		11,851	General
						4,024		4,024	Restricted - O & M
						2,238		2,238	Restricted

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207	8107	Water Resources Admin.	0	354,005	354,005	108,701		108,701	Restricted
208	8108	Flood-Upper Lake/Middle Crk.	31,937	500,844	532,781	3,099		3,099	Restricted-Capital Improvement
210	8210	Anderson Springs Lighting	3,688	7,738	1,939	88,439	9,487	97,926	Restricted-O&M
211	8211	Clearlake Oaks Lighting	516	1,116	778	6,151	854	7,005	Restricted-O&M
212	8212	Glenhaven Lighting	2,665	6,538	5,308	56,864	3,895	60,759	Restricted-O&M
213	8213	Kelseyville Lighting	2,798	19,607	22,405	2,546	0	2,546	Restricted-O&M
216	8216	Lower Lake Lighting	6,166	20,454	18,039	83,168	8,581	91,749	Restricted-O&M
217	8217	Lucerne Lighting	13,635	32,066	24,725	201,932	20,976	222,908	Restricted-Street Lights
218	8218	Middletown Lighting	590	17,313	25,047	25,451	(7,144)	18,307	Restricted-O&M
219	8219	Upper Lake Lighting	10,110	18,982	14,666	196,170	14,426	210,596	Restricted-Revitalization Project
251	8351	Lands End	24,576	195,327	230,501	36,527	(10,598)	25,929	Total-Reserve Detail Below
									Restricted-O&M
						36,527	(10,598)	25,929	Restricted-Capital Improvement
252	8352	Corinthian Bay	1,833	21,220	38,914	35,573	(15,861)	19,712	Restricted-Capacity Expansion
253	8353	Middletown Sewer	11,617	5,128,063	5,151,929	27,267	(12,249)	15,018	Total-Reserve Detail Below
						8,885	(8,885)	0	Restricted-O&M
						18,382	(3,364)	15,018	Restricted-Capacity Expansion
254	8354	LACOSAN SE	2,878,060	6,685,876	10,026,189	5,581,471	(482,253)	5,119,218	Total-Reserve Detail Below
						2,826,075	(597,436)	2,228,639	Restricted-O&M
						1,022,967	(559,466)	463,501	Restricted-Capital Improvement
						1,324	0	1,324	Restricted-Mitigation
						322,204	0	322,204	Restricted-Debt Service
						1,408,901	694,649	2,103,550	Restricted-Capacity Expansion
255	8355	LACOSAN NW	363,874	3,625,823	3,967,529	162,756	22,168	184,924	Total-Reserve Detail Below
						30,427	22,168	52,595	Restricted-O&M
						132,329	0	132,329	Restricted-Capacity Expansion
256	8356	Anderson Springs Sewer	33,199	64,834	43,238	839,457	54,795	894,252	Total-Reserve Detail Below
						100,227	39,346	139,573	Restricted-O&M
						50,689	15,449	66,138	Restricted-Capital Improvement
						688,541	0	688,541	Restricted-Capacity Expansion
260	8460	Spring Valley Campground	8,906	20,588	27,076	33,307	2,418	35,725	Restricted-Community Center Repair
261	8461	Clearlake Keys Lighting	11,581	24,648	36,229	110,273	0	110,273	Restricted-O&M
262	8462	CSA #2-Spring Valley	(109,771)	2,491,261	2,568,298	894,479	(186,808)	707,671	Total-Reserve Detail Below
						45,253	(22,000)	23,253	Restricted-Capacity Expansion
						588,137	0	588,137	Restricted-Roads/Bridges/Dams
						250,195	(156,824)	93,371	Restricted-Capital Improvement, Water
						10,894	(7,984)	2,910	Restricted-Water System Replacement
263	8463	CSA #3-Twin Lakes	51,233	86,450	33,421	620,442	104,262	724,704	Total-Reserve Detail Below
						432,922	104,262	537,184	General
						187,520	0	187,520	Restricted-Emergency
264	8464	CSA #23-Gordon Springs	1,161	3,476	1,425	18,807	3,212	22,019	Restricted-Road Improvement/Maintenance
265	8465	CSA #23-Stonefield Ct	866	1,358	1,337	2,712	887	3,599	Restricted-Road Improvement/Maintenance
266	8466	CSA #6-Finley	25,545	94,844	115,345	278,748	5,044	283,792	Total-Reserve Detail Below
						215,680	(4,956)	210,724	Restricted-O&M
						18,580	10,000	28,580	Restricted-Capacity Expansion
						44,488	0	44,488	Restricted-Capital Improvement
267	8467	CSA #7-Bonanza Springs	154,515	(154,515)	0				Restricted-O&M
268	8468	CSA #23 Riviera Hgts	0	0	0	0			
269	8469	CSA #23-Meadow Estates	0	0	0	0			
270	8470	CSA #23-CL Keys	121,159	1,500	122,659				
271	8471	CSA #23-Orchard Shores	0	0	0				

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272	8472	CSA #23-Chippewa South	12,108	15	12,123				Restricted-Road Improvement/Maintenance
273	8473	CSA #13-Kono Tayee	67,350	149,839	172,909	634,757	44,280	679,037	Total-Reserve Detail Below
						418,849	44,280	463,129	Restricted-O&M
						13,822	0	13,822	Restricted-Capacity Expansion
						202,086	0	202,086	Restricted-Capital Improvement
275	8475	CSA #23-Wildfire Benefit	280,344	4,056	284,400				
276	8476	CSA #16-Paradise Valley	2,261	(2,261)	0				
278	8478	CSA #18-Starview Water	604	(604)	0				
280	8480	CSA#20-Soda Bay Water	128,474	5,877,515	6,045,880	869,982	(39,891)	830,091	Total-Reserve Detail Below
						35,037	0	35,037	Restricted-Capital Improvement
						169,626	0	169,626	Restricted-O&M
						216,778	6,242	223,020	Restricted-Capacity Expansion
						448,541	(46,133)	402,408	Restricted-Debt Service
281	8481	CSA #21-N. Lakeport Water	482,663	2,410,007	3,225,890	1,604,463	(333,220)	1,271,243	Total-Reserve Detail Below
						452,463	0	452,463	Restricted-Capacity Expansion
						175,173	0	175,173	Restricted-Capital Improvement
						976,827	(333,220)	643,607	Restricted-O&M
282	8482	CSA #22-Mount Hannah Water	1,351	(1,351)	0				Restricted-Capital Improvement
283	8483	CSA #23-Oak Tree Ct.	790	2,265	1,338	8,009	1,717	9,726	Restricted-Road Improvement/Maintenance
284	8484	CSA #23-Shadow Hill	2,944	14,039	2,228	95,005	14,755	109,760	Restricted-Road Improvement/Maintenance
285	8485	CSA #23-Monte Vista	899	2,088	1,331	8,331	1,656	9,987	Restricted-Road Improvement/Maintenance
286	8486	CSA #23-Piner Court	1,007	1,151	1,326	10,747	832	11,579	Restricted-Road Improvement/Maintenance
287	8487	CSA #23-Vista Mount	1,944	5,292	1,360	52,039	5,876	57,915	Restricted-Road Improvement/Maintenance
288	8488	CSA #23-Doherty Ridge	2,935	5,170	1,710	44,501	6,395	50,896	Restricted-Road Improvement/Maintenance
289	8489	CSA #23-N. Buckingham	0	0	0				
290	8490	CSA #23-S. Buckingham	23,050	150	23,200				
291	8491	CSA #23-Rivera West	49,416	750	50,166				
292	8492	CSA #23-Walnut Vista	11,914	2,385	12,235	2,753	2,064	4,817	Restricted-Road Improvement/Maintenance
293	8593	Kelseyville Waterworks	164,820	2,062,474	2,227,294	1,345,074	0	1,345,074	Total-Reserve Detail Below
						1,130,286		1,130,286	Restricted-Master Plan Water
						65,440		65,440	Restricted - O & M
						16,000		16,000	Restricted-Mitigation
						85,649		85,649	Restricted-Capital Improvement
						47,699		47,699	Restricted-Sewer Replacement
295	8695	Special Districts Admin.	311,410	8,531,130	8,735,255	129,054	107,285	236,339	Total-Reserve Detail Below
						23,655	107,285	130,940	Restricted-O&M
						105,399	0	105,399	Restricted-Equipment Reserve
298	8798	AQMD-Special Programs	1,536,855	1,784,030	3,320,885	22,850	0	22,850	Restricted-Enforcement Legal Assistance
299	8799	AQMD	449,339	1,399,743	1,849,082	50,063	0	50,063	Total-Reserve Detail Below
						0		0	Restricted - O & M
						10,530		10,530	Restricted-Small Business AB 2588 Assist
						1,560		1,560	Restricted-Air Monitoring Equipment
						0		0	Restricted-Buildings
						37,973		37,973	Restricted-Vehicle Replacement
905	9905	ISF-Central Garage	1,433,939	1,405,980	1,405,980		1,433,939	1,433,939	Restricted-Vehicle Replacement
907	9907	ISF-Heavy Equip.-Rental	56,013	1,273,842	1,273,842		56,013	56,013	
908	9908	ISF-Heavy Equip.-Restricted	702,148	244,892	357,481		589,559	589,559	
909	9909	ISF-Heavy Equip.-Replacement		(490)	0		(490)	(490)	

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911	9911	ISF-Fleet Maintenance	160,951	782,350	782,350		160,951	160,951	
917	9917	ISF-Employee Health/Wellness	279,154	5,000	284,154				
918	9918	ISF-Unemployment Ins.	1,145,040	181,144	1,326,184				
919	9919	ISF-Public Liability Ins.	673,670	4,079,000	4,752,670				Restricted-EIA Loan
920	9920	ISF-Workers Compensation	326,001	2,707,000	3,033,001				
923	3123	Lampson -Capital Projects	167,715	19,009	186,724	28		28	Restricted-Capital Improvement
936	1796	CDBG-Capital Projects	0	0	0				
938	8894	RDA Housing Successor Agcy	852,042	73,935	925,977				
960	1785	Public Safety Facilities	5,316,910	2,318,133	7,635,043				
962	3062	Konociti Terrace-Intersection	16,912	250	0		17,162	17,162	Restricted-Road Improvement Zones
963	3063	Konociti Terrace-Monument	19,396	300	0		19,696	19,696	Restricted-Road Improvement Zones
964	3064	Beaver Creek Campground	2,157	50	0		2,207	2,207	Restricted-Road Improvement Zones
965	3065	Geysters Geothermal	521,231	7,500	510,000	33,907	18,731	52,638	Restricted-
966	3066	Spruce Grove Rd. @ Hwy 29	34,064	650	0		34,714	34,714	Restricted-Road Improvement Zones
968	3068	Berger Bay Drainage	32,013	450	0		32,463	32,463	Restricted-Road Improvement Zones
969	3069	Lakeshore Blvd. Bike Lanes	69,736	760	0		70,496	70,496	Restricted-Road Improvement Zones
970	3070	Highland Springs Road	7,288	100	0		7,388	7,388	Restricted-Road Improvement Zones
971	3071	S. Main @ Hwy 175	24,604	350	0		24,954	24,954	Restricted-Road Improvement Zones
972	3072	Harmony Park-Melody Lane	48,608	350	0		48,958	48,958	Restricted-Road Improvement Zones
973	3073	Harmony Park-Drainage	43,711	550	0		44,261	44,261	Restricted-Road Improvement Zones
974	3074	Harmony Park-Govt St.	6,033	105	0		6,138	6,138	Restricted-Road Improvement Zones
975	3075	Pinoleville Subdivision	14,268	215	0		14,483	14,483	Restricted-Road Improvement Zones
976	3076	Hill Rd-Lakeshore Blvd.	3,203	50	0		3,253	3,253	Restricted-Road Improvement Zones
977	3077	South Main Improvements	15,761	250	0		16,011	16,011	Restricted-Road Improvement Zones
978	1778	Capital Projects	7,311,669	1,790,252	9,101,921				
979	3079	High Valley Rd-Brassfield	21,499	6,650	0		28,149	28,149	Restricted-Road Improvement Zones
981	3081	Developer Fees-Road Imp.	33,954	350	0		34,304	34,304	Restricted-Road Improvement Zones
985	4121	Integrated Waste Mgmt.	2,902,999	4,597,478	7,563,390	13,206,427	(62,913)	13,143,514	Total-Reserve Detail Below
						11,586,327	682,087	12,268,414	Restricted-Landfill Expansion
						120,100	5,000	125,100	Restricted-Davis Street
						1,500,000	(750,000)	750,000	Restricted-LFGS-WQ Improvement
986	4121	SWM-Equipment Rplmt.		324,000		1,161,597	324,000	1,485,597	Restricted- Equipment
987	4121	SWM-Landfill Closure		364,844		15,856,354	364,844	16,221,198	Closure/Post Closure LT Liability
989	4121	SWM-Environmental Ins.				1,000,000	0	1,000,000	Environmental Insurance
992	4121	SWM-Correction Action Pln.		48,524		1,649,493	48,524	1,698,017	Correction Action LT Liability
TOTAL			95,535,806	306,583,758.00	396,621,387.00	83,504,225	5,498,177	85,949,053	