

Fund	BU	Fund Title	Estimated Unreserved Fund Balance as of June 30, 2026	FY 26-27 Estimated Revenues	FY 26-27 Estimated Appropriations	Total Reserve Balances as of June 30, 2026	Reserve Adjustments	Recommended Reserves for FY 26-27	Reserve Designation to be Adjusted
1	Various	General County	12,147,987	88,803,656	100,951,643				
51	2305	Sheriff-Criminal Justice Fac.	15,000	(15,000)	0				
57	2216	Sheriff-Pool Vehicle Repl.	438,024	36,960	474,984				
58	2217	Sheriff-Pursuit Vehicle Repl.	749,716	309,190	1,058,906				
64	1072	Cannabis Program	3,623,435	(3,014,980)	608,455	4,897,102	4,897,102	4,897,102	Restricted
70	7202	Museum Improvements	(1,533)	7,913	25,167	76,521	(18,787)	57,734	Total-Reserve Detail Below
						53,514	(24,394)	29,120	Restricted-Pomo Sculpture
						23,007	5,607	28,614	Restricted-Exhibit Improvements
71	6023	Library Improvements	548,676	450,583	999,259	100,000	0	100,000	Restricted
73	7073	Park Development - Quimby	1,162	10,302	259	132,177	11,205	143,382	Total-Reserve Detail Below
74	7074	John T Klaus Park	99,908	125,640	275,938	3,210,177	(50,390)	3,159,787	Restricted
80	2116	DA-Asset Forfeiture	105,495	87,000	123,810	449,435	68,685	518,120	Restricted
90	5164	Housing Administration	0	902,955	902,955				
91	1891	CDBG-PI-Business RLF	96,743	347,775	444,518				
94	1794	CDBG- Program Income	225,595	(225,595)					
95	5169	Housing/Home New Grant		0					
97	5165	Home-Housing Services	1,541,708	60,793	1,602,501				
98	3011	Road	11,003,241	49,197,838	56,572,079	12,960,156	3,629,000	16,589,156	Total-Reserve Detail Below
						5,877,252	(100,000)	5,777,252	Restricted
						7,082,904	3,729,000	10,811,904	Restricted-SB1
107	2112	Child Support Services	392,799	2,566,366	2,959,165			0	Restricted
109	2602	Building and Safety	176,524	1,419,180	1,595,704	0			
110	1920	Disaster Response & Recovery	62,000	957,034	731,579	10,945,016	287,455	11,232,471	Total-Reserve Detail Below
						3,328,017	287,455	3,615,472	General Reserve
						3,606,494		3,606,494	Designated-Audit Exceptions
						591,219		591,219	Designated-Ins Proceeds TBD
						3,419,286		3,419,286	Designated-Advances and Overpayments
118	1918	Geothermal Res. Royalties	2,989,736	(1,135,000)	1,854,736				
125	6022	Library	189,048	2,204,888	2,393,936	213,943	0	213,943	General
126	8826	RDA Obligation Retirement	148,542	140,857	289,399				
131	2701	Fish and Game	21,297	2,900	19,500	15,408	4,697	20,105	General
132	3122	Lampson Airport	25,350	118,343	143,693				
133	1672	Lakebed Management	117,956	410,000	527,956	72,256	0	72,256	Restricted
134	2714	Biological Community	0	152,158	152,158	51,141	0	51,141	Restricted
136	1674	Flood Corridor Property Maint.	173,000	440,000	613,000	494,208	0	494,208	Restricted
141	4015	AODS	(5,112,000)	30,716,832	25,604,832	9,662,818	0	9,662,818	Total-Reserve Detail Below
						4,069,446		4,069,446	General Unreserved
						5,593,372		5,593,372	Restricted-Opioid Settlements
142	4018	Alcoholism Prog. Svcs.		6,560	6,560		0	0	
145	4014	Behavioral Health	14,628	41,041,702	41,056,330		0	0	Total-Reserve Detail Below
									Restricted-MHSA Prog.
									Restricted-Housing
									Restricted-MHSA, Workforce Training
									Restricted-Audit Settlements
									Southshore Remodel
146	4019	MH Prudent Reserve	0			867,601	0	867,601	Restricted-MHSA Prudent Reserve
151	1120	General Reserve				16,000,000	0	16,000,000	General
152	1120	General Parks Reserve				2,600,000	0	2,600,000	Restricted-Building & Infrastructure

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153	1120	Building & Infrastructure		(1,200,000)		8,480,451	(1,200,000)	7,280,451	Restricted-Building & Infrastructure
154	1120	Tech Modernization				3,030,375	0	3,030,375	Restricted-Technology Modernization
155	1120	Pension Stabilization					0	0	Restricted-Pension Stabilization
156	1120	Budget Stabilization				6,306,997	0	6,306,997	Restricted-Budget Stabilization
157	1120	General Designated Reserve				3,060,752	0	3,060,752	Restricted-Budget Stabilization
161	5282	IHSS Public Authority		671,887					
168	5011 / 5012	Social Services Admin.	2,979,376	35,878,770					
169	5121 / 5125	General Welfare	3,733,986	29,364,426					Restricted-Wraparound Reinvestment
170	4011 / 4012	Health Administration	540,921	12,901,815					
171	4016	Tobacco Education	0	447,000					
179	1673	Lakebed Special Programs		0		112,001	0	112,001	Restricted
180	2115	Domestic Violence Programs	3,500	13,500					
181	2221	Sheriff-Local Law Enforcement		0					
182	2708	Recorder-Micrographics	162,590	45,000					Restricted
183	2709	Recorder-Modernization	335,915	80,000			(10,000)	682,111	Restricted
184	2710	Recorder-Vitals & Health Stats.	0	1,500			(96,519)	264,199	Restricted
186	2220	Sheriff-POST	325,738	50,000			(37,721)	25,766	Restricted
187	2218	Sheriff-Search and Rescue	131,805	5,000					Restricted
188	2604	Nuisance Abatement	116,146	48,950			(84,904)	506,468	Restricted
189	2213	Sheriff-DNA	313,227	30,000					
190	2711	Spay-Neuter Programs	370,142	195,000					
191	2207	Sheriff-Civil	24,929	27,500					
192	2208	Sheriff-Blood Alcohol	1,829	5,000					
194	2206	Sheriff-Rural & Small Counties	3,704,845	600,000					
195	2212	Sheriff-Automated Warrant	8,811	0					
196	2210	Sheriff-STC	10,544	25,723					
198	2214	Sheriff-Asset Forfeiture	1,018,675	40,000					Restricted
199	2215	Sheriff-Inmate Welfare	1,003,362	126,050					
200	8109	Watershed Protection District	507,367	19,171,012				380,111	Total-Reserve Detail Below
								89,997	General
								27,420	Restricted-Equipment
								7,766	Restricted-Flood Fight
								1,175	Restricted-Flood Matching
								253,753	Restricted-Restoration Project
201	8101	Flood-Zone #1	20,000	313,897			0	19,309	Restricted - O & M
204	8104	Flood Zone #4	278,163	23,560			0	105,967	Total-Reserve Detail Below
								94,062	Restricted - O & M
								11,905	Restricted
205	8105	Flood-Zone #5	0	254,298			0	24,873	Total-Reserve Detail Below
								18,611	General
								4,024	Restricted - O & M
								2,238	Restricted
207	8107	Water Resources Admin.	0	413,724			0	75,933	Restricted
208	8108	Flood-Upper Lake/Middle Crk.	57,731	331,731			0	3,099	Restricted-Capital Improvement
210	8210	Anderson Springs Lighting	3,850	8,852			10,278	118,050	Restricted-O&M
211	8211	Clearlake Oaks Lighting	837	1,391			1,298	9,300	Restricted-O&M

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212	8212	Glenhaven Lighting	3,890	7,194	6,249	64,484	4,835	69,319	Restricted-O&M
213	8213	Kelseyville Lighting	3,341	20,285	22,550	1,679	1,076	2,755	Restricted-O&M
216	8216	Lower Lake Lighting	9,542	22,376	23,445	99,944	8,473	108,417	Restricted-O&M
217	8217	Lucerne Lighting	15,403	35,144	32,629	246,456	17,918	264,374	Restricted-Street Lights
218	8218	Middletown Lighting	3,781	21,792	30,798	18,307	(5,225)	13,082	Restricted-O&M
219	8219	Upper Lake Lighting	12,304	20,451	17,875	225,656	14,880	240,536	Restricted-Revitalization Project
260	8460	Spring Valley Campground	16,199	216,403	226,312	5,866	6,290	12,156	Restricted-Community Center Repair
261	8461	Clearlake Keys Lighting	36,132	26,600	44,881	117,043	17,851	134,894	Restricted-O&M
262	8462	CSA #2-Spring Valley	63,071	4,077,441	3,991,893	574,379	148,619	722,998	Total-Reserve Detail Below
						18,456		18,456	Restricted-Capacity Expansion
						498,425		498,425	Restricted-Roads/Bridges/Dams
						46,604		46,604	Restricted-Capital Improvement, Water
						10,894	148,619	159,513	Restricted-Water System Replacement
263	8463	CSA #3-Twin Lakes	49,525	100,087	30,048	836,501	119,564	956,065	Total-Reserve Detail Below
						648,981	119,564	768,545	General
						187,520		187,520	Restricted-Emergency
264	8464	CSA #23-Gordon Springs	12,114	325	12,439	0	0	0	Restricted-Road Improvement/Maintenance
265	8465	CSA #23-Stonefield Ct	0	50	50	0	0	0	Restricted-Road Improvement/Maintenance
266	8466	CSA #6-Finley	63,330	104,480	241,041	273,792	(73,231)	200,561	Total-Reserve Detail Below
						200,724	(73,231)	127,493	Restricted-O&M
						28,580	0	28,580	Restricted-Capacity Expansion
						44,488	0	44,488	Restricted-Capital Improvement
267	8467	CSA #7-Bonanza Springs		0					Restricted-O&M
268	8468	CSA #23 Riviera Hgts	6,596	0	6,596				
269	8469	CSA #23-Meadow Estates		0					
270	8470	CSA #23-CL Keys	130,120	4,350	134,470				
271	8471	CSA #23-Orchard Shores		0	0				
272	8472	CSA #23-Chippewa South	38,751	575	39,326				Restricted-Road Improvement/Maintenance
273	8473	CSA #13-Kono Tayee	331,326	179,897	427,368	516,776	83,855	600,631	Total-Reserve Detail Below
						486,068	64,567	550,635	Restricted-O&M
						2,721	0	2,721	Restricted-Capacity Expansion
						27,987	19,288	47,275	Restricted-Capital Improvement
275	8475	CSA #23-Wildfire Benefit	288,349	6,675	295,024				
276	8476	CSA #16-Paradise Valley		0					
278	8478	CSA #18-Starview Water		0					
280	8480	CSA#20-Soda Bay Water	(304,408)	1,362,775	1,879,165	958,597	(820,798)	137,799	Total-Reserve Detail Below
						624,708	(601,115)	23,593	Restricted-Capital Improvement
						62,221	(25,460)	36,761	Restricted-O&M
						194,223	(194,223)	0	Restricted-Capacity Expansion
						77,445		77,445	Restricted-Debt Service
281	8481	CSA #21-N. Lakeport Water	943,909	1,029,023	1,791,416	812,639	181,516	994,155	Total-Reserve Detail Below
						444,296	6,820	451,116	Restricted-Capacity Expansion
						207,732	0	207,732	Restricted-Capital Improvement
						160,611	174,696	335,307	Restricted-O&M
282	8482	CSA #22-Mount Hannah Water							Restricted-Capital Improvement
283	8483	CSA #23-Oak Tree Ct.	3,742	2,510	6,252			0	Restricted-Road Improvement/Maintenance
284	8484	CSA #23 Shadow Hill	67,993	16,739	84,732			0	Restricted-Road Improvement/Maintenance
285	8485	CSA #23-MonteVista	4,262	2,338	6,600			0	Restricted-Road Improvement/Maintenance

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286	8486	CSA #23-Piner Court	9,707	1,421	11,128			0	Restricted-Road Improvement/Maintenance
287	8487	CSA #23-Vista Mount	51,292	6,492	57,784			0	Restricted-Road Improvement/Maintenance
288	8488	CSA #23-Dohnary Ridge	44,027	6,320	50,347			0	Restricted-Road Improvement/Maintenance
289	8489	CSA #23-N. Buckingham			0				
290	8490	CSA #23-S. Buckingham	27,492	895	28,387				
291	8491	CSA #23-Riviera West	53,034	1,775	54,809				
292	8492	CSA #23-Walnut Vista	9,551	2,785	12,336				
293	8593	Kelseyville Waterworks	23,618	3,068,254	3,756,491	4,817		4,817	Restricted-Road Improvement/Maintenance
						1,773,974	(664,619)	1,109,355	Total-Reserve Detail Below
						1,272,153		1,272,153	Restricted-Master Plan Water
						104,443	(22,544)	81,899	Restricted - O & M
						12,516	(563,990)	(551,474)	Restricted-Capacity Expansion
						16,000		16,000	Restricted-Mitigation
						321,163	(78,085)	243,078	Restricted-Capital Improvement
						47,699		47,699	Restricted-Sewer Replacement
295	8695	Special Districts Admin.	(414,858)	11,014,371	10,439,266	39,754	160,247	200,001	Total-Reserve Detail Below
						9,355	28,247	37,602	Restricted-O&M
						30,399	132,000	162,399	Restricted-Equipment Reserve
298	8798	AQMD-Special Programs	227,894	(198,655)	29,239	22,850	0	22,850	Restricted-Enforcement Legal Assistance
299	8799	AQMD	646,811	1,321,906	1,968,717	320,062		320,062	Total-Reserve Detail Below
						100,000	0	100,000	Restricted - O & M
						10,530	0	10,530	Restricted-Small Business AB 2588 Assist
						1,560	0	1,560	Restricted-Air Monitoring Equipment
						100,000	0	100,000	Restricted-Buildings
						107,972	0	107,972	Restricted-Vehicle Replacement
905	9905	ISF-Central Garage	0	1,028,915	1,028,915			0	Restricted-Vehicle Replacement
907	9907	ISF-Heavy Equip.-Rental	0	1,311,512	1,311,512			0	
908	9908	ISF-Heavy Equip.-Restricted	0	411,318	277,000		134,318	134,318	
909	9909	ISF-Heavy Equip.-Replacement	386	(386)	0				
911	9911	ISF-Fleet Maintenance	26,128	808,306	808,307		26,127	26,127	
917	9917	ISF-Employee Health/Wellness	228,238	12,000	240,238				
918	9918	ISF-Unemployment Ins.	508,235	50,000	558,235				
919	9919	ISF-Public Liability Ins.	310,010	5,950,000	6,260,010				Restricted-EIA Loan
920	9920	ISF-Workers Compensation	212,002	2,922,037	3,134,039				
923	3123	Lampson -Capital Projects	123,673	1,356,336	1,480,009	28	0	28	Restricted-Capital Improvement
936	1796	CDBG-Capital Projects	0	0	0				
938	8894	RDA Housing Successor Agcy	1,019,748	87,144	1,106,892				
960	1785	Public Safety Facilities	3,160,000	7,982,304	11,142,304				
962	3062	Konocli Terrace-Intersection	(500)	500				0	Restricted-Road Improvement Zones
963	3063	Konocli Terrace-Monument	20,802	550			21,352	21,352	Restricted-Road Improvement Zones
964	3064	Beaver Creek Campground	2,317	65			2,382	2,382	Restricted-Road Improvement Zones
965	3065	Geyser's Geothermal	452,333	15,000	519,971	52,638	(52,638)	0	Restricted-
966	3066	Spruce Grove Rd. @ Hwy 29	36,555	1,000	0		37,555	37,555	Restricted-Road Improvement Zones
968	3068	Berger Bay Drainage	34,408	1,000	0		35,408	35,408	Restricted-Road Improvement Zones
969	3069	Lakeshore Blvd. Bike Lanes	75,094	2,500	0		77,594	77,594	Restricted-Road Improvement Zones
970	3070	Highland Springs Road	7,828	275	0		8,103	8,103	Restricted-Road Improvement Zones
971	3071	S. Main @ Hwy 175	26,354	(26,354)	0			0	Restricted-Road Improvement Zones
972	3072	Harmony Park-Melody Lane	51,320	1,100	0		52,420	52,420	Restricted-Road Improvement Zones
973	3073	Harmony Park-Drainage	46,963	1,500	0		48,463	48,463	Restricted-Road Improvement Zones

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974	3074	Harmony Park-Govt St.	6,465	215	0		6,680	6,680	Restricted-Road Improvement Zones
975	3075	Pinoleville Subdivision	15,505	550	0		16,055	16,055	Restricted-Road Improvement Zones
976	3076	Hill Rd-Lakeshore Blvd.	3,443	105	3,548			0	Restricted-Road Improvement Zones
977	3077	South Main Improvements	16,497	(16,497)	0			0	Restricted-Road Improvement Zones
978	1778	Capital Projects	4,000,000	6,703,723	10,703,723			0	Restricted-Road Improvement Zones
979	3079	High Valley Rd-Brassfield	(7,275)	7,275	0			0	Restricted-Road Improvement Zones
981	3081	Developer Fees-Road Imp.	(1,200)	1,200	0			0	Restricted-Road Improvement Zones
985	4121	Integrated Waste Mgmt.	1,563,812	6,228,701	14,404,707	13,981,135	(6,612,194)	7,368,941	Total-Reserve Detail Below
			0	0		13,456,035	(6,537,194)	6,918,841	Restricted-Landfill Expansion
			0	0		25,100		25,100	Restricted-Davis Street
			0	0		500,000	(75,000)	425,000	Restricted-LF GS-WQ Improvement
986	4121	SWM-Equipment Rplmt.	0	0		1,560,597		1,560,597	Restricted- Equipment
987	4121	SWM-Landfill Closure	0	422,273		17,863,653	422,273	18,285,926	Closure/Post Closure LT Liability
989	4121	SWM-Environmental Ins.	0	0		1,000,000		1,000,000	Environmental Insurance
992	4121	SWM-Correction Action Pln.	0	53,373		1,836,272	53,373	1,889,645	Correction Action LT Liability
TOTAL			59,865,297	373,803,050	437,675,538	88,831,719	(4,007,191)	125,371,997	