

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	17,661,592	87,256,615	104,918,207				
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	1,721,950	(1,113,495)	608,455	4,897,102		4,897,102	Restricted
70	7202	Museum Improvements	(1,533)	7,913	25,167	76,521	(18,787)		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	12,333,270	34,248,331	42,081,601	12,960,156	4,500,000	17,460,156	Total-Reserve Detail Below
						5,877,252		5,877,252	Restricted
						7,082,904	4,500,000	11,582,904	Restricted-SB1
107	2112	Child Support Services	392,799	2,504,806	2,897,605			0	Restricted
109	2602	Building and Safety	176,524	1,419,180	1,595,704	0		11,232,471	Total-Reserve Detail Below
110	1920	Disaster Response & Recovery	62,000	957,034	731,579	10,945,016	287,455	3,615,472	General Reserve
						3,328,017	287,455	3,606,494	Designated-Audit Exceptions
								591,219	Designated-Ins Proceeds TBD
						3,419,286		3,419,286	Designated-Advances and Overpayments
118	1918	Geothermal Res. Royalties	3,227,925	365,000	3,592,925				
125	6022	Library	193,898	2,204,888	2,398,786	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		Total-Reserve Detail Below
145	4014	Behavioral Health	14,628	36,860,235	36,874,863		0		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
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

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155	1120	Pension Stabilization					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.	5,083,556	33,335,219		671,887			
169	5121/ 5125	General Welfare	5,741,570	27,356,842		38,418,775			Restricted-Wraparound Reinvestment
170	4010/ 4011/ 4012	Health Administration	394,944	13,068,815		13,463,759			
171	4016	Tobacco Education	0	447,000	447,000				
179	1673	Lakebed Special Programs		0		112,001	0	112,001	Restricted
180	2215	Domestic Violence Programs	3,500	13,500	17,000				
181	2221	Sheriff-Local Law Enforcement		0					
182	2708	Recorder-Micrographics	162,590	45,000	217,590	682,111	(10,000)	682,111	Restricted
183	2709	Recorder-Modernization	335,915	80,000	512,434	360,718	(96,519)	264,199	Restricted
184	2710	Recorder-Vitals & Health Stats.	0	1,500	39,221	63,487	(37,721)	25,766	Restricted
186	2220	Sheriff-POST	325,738	50,000	375,738				
187	2218	Sheriff-Search and Rescue	131,805	5,000	136,805				Restricted
188	2604	Nuisance Abatement	116,146	48,950	250,000	591,372	(84,904)	506,468	Restricted
189	2213	Sheriff-DNA	313,227	30,000	343,227				
190	2711	Spay-Neuter Programs	370,142	195,000	565,142				
191	2207	Sheriff-Civil	24,929	27,500	52,429				
192	2208	Sheriff-Blood Alcohol	1,829	5,000	6,829				
194	2206	Sheriff-Rural & Small Counties	3,629,845	600,000	4,229,845				
195	2212	Sheriff-Automated Warrant	8,811	0	8,811				
196	2210	Sheriff-STC	10,544	25,723	36,267				
198	2214	Sheriff-Asset Forfeiture	1,018,675	40,000	1,058,675				Restricted
199	2215	Sheriff-Inmate Welfare	1,003,362	126,050	1,129,412				
200	8109	Watershed Protection District	557,367	18,601,012	19,158,379	380,111		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	20,000	313,897	333,897	19,309	0	19,309	Restricted - O & M
204	8104	Flood Zone #4	278,163	23,560	301,723	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	0	254,298	254,298	24,873	0	24,873	Total-Reserve Detail Below
						18,611		18,611	General
						4,024		4,024	Restricted - O & M
						2,238		2,238	Restricted
207	8107	Water Resources Admin.	0	413,724	413,724	75,933	0	75,933	Restricted
208	8108	Flood-Upper Lake/Middle Crk.	57,731	331,731	389,462	3,099	0	3,099	Restricted-Capital Improvement
210	8210	Anderson Springs Lighting	3,850	8,852	2,424	107,772	10,278	118,050	Restricted-O&M
211	8211	Clearlake Oaks Lighting	837	1,391	930	8,002	1,298	9,300	Restricted-O&M
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

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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
251	8351	Lands End	9,013	420,614	406,631	3,413	22,996	26,409	Total-Reserve Detail Below
						0	4,100	4,100	Restricted-O&M
						3,413	18,896	22,309	Restricted-Capital Improvement
252	8352	Corinthian Bay	7,270	20,844	27,780	590	334	924	Restricted-Capacity Expansion
253	8353	Middletown Sewer	66,409	384,466	469,390	39,623	(18,515)	21,108	Total-Reserve Detail Below
						15,999		15,999	Restricted-O&M
						23,624		5,109	Restricted-Capacity Expansion
254	8354	LACOSAN SE	2,774,328	5,711,171	9,020,894	2,715,777	(18,515)	2,180,382	Total-Reserve Detail Below
						1,012,708	(535,395)	1,012,708	Restricted-O&M
						74,001		74,001	Restricted-Capital Improvement
						1,324		1,324	Restricted-Mitigation
						335,290		335,290	Restricted-Debt Service
						1,292,454	(535,395)	757,059	Restricted-Capacity Expansion
255	8355	LACOSAN NW	1,743,319	4,358,345	6,245,407	184,924	(143,743)	41,181	Total-Reserve Detail Below
						52,595	(11,414)	41,181	Restricted-O&M
						132,329	(132,329)	0	Restricted-Capacity Expansion
256	8356	Anderson Springs Sewer	81,930	83,769	127,198	888,473	38,501	926,974	Total-Reserve Detail Below
						119,071	23,778	142,849	Restricted-O&M
						80,861	14,723	95,584	Restricted-Capital Improvement
						688,541	0	688,541	Restricted-Capacity Expansion
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	4,083,027	4,139,292	574,379	6,806	581,185	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	6,806	17,700	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	166,331	273,792	1,479	275,271	Total-Reserve Detail Below
						200,724	1,479	202,203	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	20,861	575	21,436				
273	8473	CSA #13-Kono Tayee	331,326	179,897	403,388	516,776	107,835	624,611	Restricted-Road Improvement/Maintenance
						486,068	88,547	574,615	Total-Reserve Detail Below
						2,721	0	2,721	Restricted-O&M
						19,288		47,275	Restricted-Capacity Expansion
275	8475	CSA #23-Wildfire Benefit	288,349	6,675		27,987			Restricted-Capital Improvement
276	8476	CSA #16-Paradise Valley		0	295,024				

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278	8478	CSA #18-Starview Water		0					
280	8480	CSA#20-Soda Bay Water	(304,408)	1,362,775	1,853,705	958,597	(795,338)	163,259	Total-Reserve Detail Below
						624,708	(601,115)	23,593	Restricted-Capital Improvement
								62,221	Restricted-O&M
						194,223	(194,223)	0	Restricted-Capacity Expansion
								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	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
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	27,492	895	28,387				
290	8490	CSA #23-S. Buckingham	53,034	1,775	54,809				
291	8491	CSA #23-Riviera West	9,551	2,785	12,336	4,817		4,817	Restricted-Road Improvement/Maintenance
292	8492	CSA #23-Walnut Vista	23,618	3,190,632	3,878,869	1,773,974	(664,619)	1,109,355	Total-Reserve Detail Below
293	8593	Kelseyville Waterworks				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
298	8798	AQMD-Special Programs	226,873	(197,634)	29,239	30,399	132,000	162,399	Restricted-Equipment Reserve
299	8799	AQMD	591,509	1,377,208	1,968,717	22,850	0	22,850	Restricted-Enforcement Legal Assistance
						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	983,915	983,915		0	0	Restricted-Vehicle Replacement
907	9907	ISF-Heavy Equip.-Rental	0	1,311,512	1,311,512		0	0	
908	9908	ISF-Heavy Equip.-Restricted	0	411,318	277,000		134,318	134,318	
909	9909	ISF-Heavy Equip.-Replacement	366	(386)	0				
911	9911	ISF-Fleet Maintenance	26,128	808,306	808,307				
917	9917	ISF-Employee Health/Wellness	228,238	12,000	240,238		26,127	26,127	
918	9918	ISF-Unemployment Ins.	873,493	50,000	923,493				
919	9919	ISF-Public Liability Ins.	541,722	5,750,000	6,291,722				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				

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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
974	3074	Harmony Park-Govt St.	6,465	215	0		6,680	6,680	Restricted-Road Improvement Zones
975	3075	Pineville 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				
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	14,254,707	13,981,135	(6,462,194)	7,518,941	Total-Reserve Detail Below
			0			13,456,035	(6,387,194)	7,068,841	Restricted-Landfill Expansion
			0			25,100		25,100	Restricted-Davis Street
			0			500,000	(75,000)	425,000	Restricted-LFGS-WQ Improvement
986	4121	SWM-Equipment Rplmt.	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			1,000,000		1,000,000	Environmental Insurance
992	4121	SWM-Correction Action Plan.	0	53,373		1,836,272	53,373	1,889,645	Correction Action LT Liability
TOTAL			74,196,298	362,429,321.00	440,265,295.00	89,763,818	(3,639,676)	86,808,505	