COUNTY ADMINISTRATIVE OFFICE
Board of Supervisors
Fund 001 Budget Unit 1011

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- The five-member Board of Supervisors (BOS) serves as executive and legislative governing body for the County of Lake, pursuant to State law
- The Board establishes County priorities and operating policies, adopts ordinances and ensures mandated functions are properly discharged
- The Board directs financial resources through adoption of the annual County budget, selects and supervises non-elected County department heads, makes important land use decisions and provides an informed framework to prepare for the County's future
- Board Members concurrently serve as Directors of numerous Special Districts and entities
- This is a General Fund budget unit, financed by General Fund discretionary revenues. Requested appropriations are needed to maintain normal operations in the Board's office and provide for Board travel to various meetings and conferences.

BUDGET OBJECTIVES

- Provide Effective Policy Direction in the Face of Budgetary Challenges and Threats to Safety Nets and Relied-on Services
- Promote Public Safety and Responsible Housing and Economic Development
- Continue Advocacy for Climate Resiliency and Forest Health Priorities
- Save the Hitch and Support the Health of our Water Resources – Further the Middle Creek Restoration Project and Save Lake Pillsbury
- Foster Effective Intergovernmental Relationships and Collaborate to Meet Community Needs

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1011 : Administration, Board of Supervisors

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
52-60 State Taxes-Motor Vehicle In Lieu	180,287.57	50,000	50,000	0	50,000
79-99 Other-Donations	0.00	0	0	20,000	20,000
81-22 Operating Transfers-In	519,410.56	1,562,885	1,276,460	0	1,276,460
Revenue - Summary	**699,698.13**	**1,612,885**	**1,326,460**	**20,000**	**1,346,460**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	487,664.54	477,298	477,298	0	477,298
02-21 Retirement Contributions-FICA	36,697.86	37,198	37,230	0	37,230
02-22 Retirement Contributions-PERS	113,246.16	98,491	94,932	0	94,932
03-30 Insurance-Health/Life	52,424.92	46,504	37,162	0	37,162
03-32 Insurance-Opt Out	6,074.19	7,200	7,200	0	7,200
04-00 Worker's Compensation-	1,803.00	2,470	2,493	0	2,493
11-00 Clothing & Personal Suppl-	0.00	400	400	0	400
12-00 Communications-	3,879.74	4,500	4,500	0	4,500
15-12 Insurance-Public Liability	6,493.00	8,322	9,396	0	9,396
15-13 Insurance-Fire & Allied Cvrgs	1,062.00	1,778	1,956	(472)	1,484
22-70 Office Expense-Supplies	1,533.09	1,500	1,500	0	1,500
22-71 Office Expense-Postage	5.88	100	100	0	100
22-72 Office Expense-Books & Periodicals	0.00	100	100	0	100
23-80 Prof & Specialized Svcs-Professional & Specialize	419,007.71	1,162,885	726,460	20,000	746,460
24-00 Publications & Legal Ntcs-	532.68	500	500	0	500
28-30 Special Departmental Exp-Supplies & Services	28,496.41	55,093	66,687	(5,000)	61,687
28-59 Special Departmental Exp-Software Subscriptions	986.24	1,500	1,500	0	1,500
29-50 Transportation & Travel-Transportation & Travel	4,809.84	7,500	7,500	(2,000)	5,500
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	363.48	5,000	5,000	(2,000)	3,000
38-00 Inventory Items-	2,730.44	5,000	5,000	(2,500)	2,500
52-10 Other Charges-Contrib to Non-Co GovAgen	10,000.00	400,000	550,000	0	550,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1011 : Administration, Board of Supervisors

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Appropriation - Summary	1,177,811.18	2,323,339	2,036,914	8,028	2,044,942
NET COST	454,613.25	710,454	710,454	(11,972)	698,482

COUNTY ADMINISTRATIVE OFFICE
County Administrative Office
Fund 001 Budget Unit 1012

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- The County Administrative Office performs general administration and management of County government functions, under the direction of the Board of Supervisors (BOS).
- The County Administrative Officer also serves as Clerk of the Board of Supervisors and the County Purchasing Agent
- The Office is responsible for direct administration of more than 20 Budget Units, covering a wide range of County government functions including CDBG grants, Economic Development, the Public Defender program, Geothermal Resource Royalties, Grand Jury, the Domestic Violence Prevention Program, Trial Court Funding, and other important functions of County government.
- One of the primary functions of the CAO is to oversee preparation, adoption and administration of the annual County budget, which serves as the driver for virtually all services provided by County government. The CAO serves as the Chief of Staff to the Board of Supervisors, assisting the Board in implementing, administering and monitoring Board goals, policies and directives.
- The CAO provides support and leadership to the County Department Heads, and partners with Lake County's State and Federal legislators, and numerous State and Federal agencies.

BUDGET OBJECTIVES

- Support Effective Board Decision-Making in Response to Health and Human Services Uncertainties and other Fiscal Constraints
- Work with Departments to Fund and Implement the Capital Improvement Plan
- Realize Lake County's Housing Action and Implementation Plan
- Fulfill all Lease Revenue Bond Requirements for Armory Repurposing Project
- Promote Climate Resilience, Tribal Relations, and Effective Economic Development

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1012 : Administration, Administrative Office

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-10 Rents & Concessions-Rents & Concessions	3,560.00	3,300	3,300	0	3,300
54-90 State Aid-Other	123,576.64	145,959	158,898	0	158,898
Revenue - Summary	**127,136.64**	**149,259**	**162,198**	**0**	**162,198**
Appropriation					
01-11 Salaries & Wages-Permanent	1,315,472.47	1,439,237	1,712,338	(79,011)	1,633,327
01-12 Salaries & Wages-Extra Help	24,908.05	34,050	35,780	0	35,780
01-13 Salaries & Wages-OT, Holiday, Stby	1,205.74	0	0	200	200
01-14 Salaries & Wages-Other, Term	37,218.80	60,000	40,000	0	40,000
02-21 Retirement Contributions-FICA	100,760.25	107,902	125,314	(6,031)	119,283
02-22 Retirement Contributions-PERS	332,020.40	364,033	420,268	(19,789)	400,479
03-30 Insurance-Health/Life	156,778.59	175,344	199,450	(17,952)	181,498
03-31 Insurance-Unemployment	2,875.00	2,956	3,507	(3,507)	0
03-32 Insurance-Opt Out	4,400.00	4,800	4,800	0	4,800
04-00 Worker's Compensation-	935.00	1,281	2,347	0	2,347
11-00 Clothing & Personal Suppl-	0.00	520	520	0	520
12-00 Communications-	6,754.00	8,000	8,000	0	8,000
14-00 Household Expense-	713.20	750	1,000	0	1,000
15-10 Insurance-Other	14,236.00	20,000	17,000	(3,000)	14,000
15-12 Insurance-Public Liability	6,134.00	7,911	9,453	0	9,453
15-13 Insurance-Fire & Allied Cvrgs	4,885.00	8,173	8,993	(2,171)	6,822
17-00 Maintenance-Equipment-	336.74	2,500	1,000	0	1,000
20-00 Memberships-	15,272.96	17,500	15,495	0	15,495
22-70 Office Expense-Supplies	9,242.76	15,000	12,500	0	12,500
22-71 Office Expense-Postage	252.49	500	500	0	500
22-72 Office Expense-Books & Periodicals	0.00	1,497	250	0	250
23-80 Prof & Specialized Svcs-Professional & Specialize	115,869.60	375,000	360,983	0	360,983
24-00 Publications & Legal Ntcs-	1,334.79	1,500	1,500	0	1,500
28-30 Special Departmental Exp-Supplies	48,308.32	959,556	938,950	0	938,950

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1012 : Administration, Administrative Office

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
& Services					
28-59 Special Departmental Exp-Software Subscriptions	2,038.09	4,000	5,000	0	5,000
29-50 Transportation & Travel-Transportation & Travel	8,406.04	10,000	10,000	0	10,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	349.60	500	500	0	500
38-00 Inventory Items-	12,735.72	10,000	10,000	0	10,000
80-80 Other Financing Uses-Interfund Reimbursements	(135,000.00)	(35,000)	(35,000)	0	(35,000)
80-81 Other Financing Uses-Intrafund Reimbursements	0.00	(326,859)	(262,208)	0	(262,208)
Appropriation - Summary	**2,088,443.61**	**3,270,651**	**3,648,240**	**(131,261)**	**3,516,979**

NET COST	**2,133,917.79**	**3,121,392**	**3,486,042**	**(131,261)**	**3,354,781**

COUNTY ADMINISTRATIVE OFFICE
Clerk of the Board of Supervisors
Fund 001 Budget Unit 1014

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- Maintain official records of the Board of Supervisors
- Prepare Board agendas and take minutes
- Maintain the County Ordinance Code
- Publish legal notices mandated for many types of Board hearings

BUDGET OBJECTIVES

- Complete digitization project

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1014 : Administration, Clerk to Bd of Supervisor

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
69-20 Other Current Services-Other	10.50	15	10	0	10
79-90 Other-Miscellaneous	2,700.00	3,000	4,500	0	4,500
Revenue - Summary	**2,710.50**	**3,015**	**4,510**	**0**	**4,510**
Appropriation					
01-11 Salaries & Wages-Permanent	58,250.09	57,991	67,933	(16)	67,917
01-13 Salaries & Wages-OT, Holiday, Stby	167.29	0	0	16	16
02-21 Retirement Contributions-FICA	4,630.61	4,621	5,382	0	5,382
02-22 Retirement Contributions-PERS	14,936.87	14,921	17,058	0	17,058
03-30 Insurance-Health/Life	143.11	147	146	0	146
03-31 Insurance-Unemployment	121.00	121	141	(141)	0
03-32 Insurance-Opt Out	2,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	89.00	122	123	0	123
11-00 Clothing & Personal Suppl-	0.00	40	40	0	40
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	1,270.00	2,123	2,337	(565)	1,772
20-00 Memberships-	0.00	500	500	0	500
22-70 Office Expense-Supplies	3,427.59	3,000	4,000	0	4,000
22-71 Office Expense-Postage	179.16	750	590	0	590
23-80 Prof & Specialized Svcs-Professional & Specialize	52,330.84	76,686	65,000	(5,000)	60,000
24-00 Publications & Legal Ntcs-	408.56	3,500	3,500	0	3,500
28-30 Special Departmental Exp-Supplies & Services	0.00	12,000	10,000	0	10,000
29-50 Transportation & Travel-Transportation & Travel	0.00	300	300	0	300
Appropriation - Summary	**144,488.12**	**187,133**	**188,497**	**(5,706)**	**182,791**
NET COST	**141,777.62**	**184,118**	**183,987**	**(5,706)**	**178,281**

COUNTY ADMINISTRATIVE OFFICE
Cannabis Program
Fund 064 Budget Unit 1072

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- Receives revenue from cannabis cultivation taxes, grow site development, and environmental planning permits

BUDGET OBJECTIVES

- Continue analysis of market trends and regulatory changes for impact on cannabis program revenue
- Continue Proposition 64 grant program

Revenue and Appropriation Detail

Fund: 64 : Cannabis Fees & Taxation
Budget Unit: 1072 : Administration, Cannabis Program

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-95 Other Taxes-Cannabis	3,443,833.90	2,650,000	2,650,000	0	2,650,000
21-10 Development Permits-Development Permits	100,733.00	40,000	40,000	0	40,000
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	59,709.81	25,000	25,000	0	25,000
42-01 Revenue from Use of Money-Interest	551,154.13	500,000	500,000	0	500,000
54-90 State Aid-Other	0.00	559,753	559,753	0	559,753
66-12 Charges for Services-Environment Planning Fees	11,814.50	25,000	25,000	0	25,000
66-45 Charges for Services-Cannabis Program Fee	8,923.33	25,000	25,000	0	25,000
81-23 Operating Transfers-Out	(3,018,112.17)	(5,171,563)	(6,752,733)	(87,000)	(6,839,733)
Revenue - Summary	**1,158,056.50**	**(1,346,810)**	**(2,927,980)**	**(87,000)**	**(3,014,980)**
Appropriation					
23-91 Prof & Specialized Svcs-Intra-Div Services	166,974.00	579,753	608,455	0	608,455
Appropriation - Summary	**166,974.00**	**579,753**	**608,455**	**0**	**608,455**
NET COST	**765,072.94**	**1,926,563**	**3,536,435**	**87,000**	**3,623,435**

COUNTY ADMINISTRATIVE OFFICE
Non-Departmental Revenue
Fund 001 Budget Unit 1120

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- Account for various general discretionary revenues that cannot be initially assigned to any specific department of County government
- Provide for the permanent transfer of funding from the General fund to other Budget Units to provide required matching funds or operating subsidies
- Serve as a revolving loan fund providing for the temporary transfer of funding from the General Fund to other Budget Units as interim financing and the consequent repayment of such interim financing.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1120 : ,

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-10 Property Taxes-Current Secured	22,009,947.59	23,378,772	23,846,347	0	23,846,347
10-20 Property Taxes-Current Unsecured	485,519.23	482,888	485,500	0	485,500
10-25 Property Taxes-Supp 813-Current	194,369.71	325,000	200,000	0	200,000
10-30 Property Taxes-Prior Secured	0.00	500,000	500,000	0	500,000
10-35 Property Taxes-Supp 813-Prior	98,082.04	90,000	100,000	0	100,000
10-40 Property Taxes-Prior Unsecured	15,392.68	20,000	20,000	0	20,000
10-56 Property Taxes-Prop Tax In-Lieu of VLF	9,650,247.05	9,750,000	10,197,958	0	10,197,958
10-60 Other Taxes-Retail Sales and Use	4,747,317.79	4,200,000	4,200,000	0	4,200,000
10-92 Other Taxes-Aircraft	22,578.00	23,500	24,000	0	24,000
10-93 Other Taxes-Property Transfer	390,166.38	400,000	425,000	0	425,000
21-50 Permits-Franchises	856,983.25	858,922	870,808	0	870,808
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	717,988.23	750,000	800,000	0	800,000
42-01 Revenue from Use of Money-Interest	4,288,740.80	4,186,604	4,286,604	0	4,286,604
52-90 State Taxes-Other In Lieu	7,260.00	7,260	7,260	0	7,260
54-60 State Aid-HOPTR	154,583.11	155,000	155,000	0	155,000
54-90 State Aid-Other	193,000.00	1,174,407	1,114,408	0	1,114,408
54-91 State Aid-Other (SB 90)	21,059.00	50,000	50,000	0	50,000
54-99 State Aid-Sales & Use Tax Reimburse	4,048,171.41	3,600,000	4,100,000	0	4,100,000
55-90 Other Federal-In Lieu Taxes	1,099,194.00	1,000,000	1,100,000	0	1,100,000
56-30 Other Government Agencies-Other	5,015,413.46	5,071,426	6,439,960	0	6,439,960
66-40 Charges for Services-Assess & Tax Collection	162,175.26	200,000	200,000	0	200,000
79-90 Other-Miscellaneous	617,817.96	593,000	60,000	0	60,000
80-92 Loans/Int Fin/Bonds-Advance From Other Fund	0.00	0	1,200,000	0	1,200,000
80-93 Loans/Int Fin/Bonds-Advance To Other Fund	0.00	0	(1,200,000)	0	(1,200,000)
81-23 Operating Transfers-Out	(3,707,038.97)	(8,900,042)	(4,674,416)	(229,535)	(4,903,951)
Revenue - Summary	**51,088,967.98**	**47,916,737**	**54,508,429**	**(229,535)**	**54,278,894**

Appropriation

23-80 Prof & Specialized Svcs-Professional & Specialize	7,348.46	62,300	62,300	0	62,300
42-10 Principal & Interest-Notes & Loans	217,532.22	1,390,600	1,391,600	0	1,391,600
Appropriation - Summary	**224,880.68**	**1,452,900**	**1,453,900**	**0**	**1,453,900**

NET COST	**(49,625,102.81)**	**(46,463,837)**	**(53,054,529)**	**229,535**	**(52,824,994)**

AUDITOR-CONTROLLER/COUNTY CLERK

Auditor-Controller/County Clerk
Fund 001 Budget Unit 1121

Jenavive Herrington,
Auditor-Controller/County Clerk

BUDGET OVERVIEW

- The Auditor-Controller/County Clerk is a consolidated office of the County Clerk and the Auditor-Controller. The duties and functions of these offices are addressed separately in law.
- Functions of the Auditor-Controller include financial reporting, general ledger accounting, budgeting, property tax administration and allocation, administration and processing of the County payroll and accounts payable, A-87 Cost Plan development and coordination, annual audit(s) coordination, SB90 claiming, and court settlement distribution for Superior Court/Collections.
- The Auditor-Controller provides services to twenty-one independent special districts (fire/water/ cemetery), the Lake County office of Education, the First Five Commission and our local transit agencies. Services provided to those customers include accounting support, budget and general ledger transaction processing.
- Functions of the County Clerk include marriage licensing, fictitious business name statement filing, notary oaths, fish and wildlife administrative fees, Form 700 processing, conflict of interest code maintenance and administration, as well as a variety of additional County Clerk filings and duties as required by the County Board of Supervisors and the State of California.
- The Auditor-Controller/Clerk Department is a general fund service department funded by a combination of user fees and services to others in addition to the cost allocation plan.

BUDGET OBJECTIVES

- Complete Phase 1 Enterprise Resource Planning system projects, countywide, including CalSAWS integration and reporting, HCM, Time Tracking, Check Issuance etc.
- Roll out Phases 2 and 3 of the Workday implementation.
- Maximize efficiencies and identify additional opportunities for Lake County.
- Continue county-wide accounting education to increase fiscal knowledge which improves the fiscal oversight for the whole county.
- Increase training and development for staff.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1121 : , Auditor-Controller

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
66-40 Charges for Services-Assess & Tax Collection	218,860.17	205,000	210,000	0	210,000
66-50 Charges for Services-Auditing & Accounting	47,345.17	45,000	47,000	0	47,000
66-85 Charges for Services-County Clerk	38,723.45	40,610	40,000	0	40,000
69-20 Other Current Services-Other	564.50	510	565	0	565
81-22 Operating Transfers-In	0.00	4,000,000	1,294,485	0	1,294,485
Revenue - Summary	**305,493.29**	**4,291,120**	**1,592,050**	**0**	**1,592,050**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	1,060,941.87	1,176,180	1,340,583	(39,500)	1,301,083
01-13 Salaries & Wages-OT, Holiday, Stby	3,394.65	0	0	3,000	3,000
01-14 Salaries & Wages-Other, Term	11,361.74	10,698	10,361	0	10,361
02-21 Retirement Contributions-FICA	80,755.54	100,235	103,788	0	103,788
02-22 Retirement Contributions-PERS	268,962.36	302,631	336,649	0	336,649
03-30 Insurance-Health/Life	211,369.50	223,305	234,252	0	234,252
03-31 Insurance-Unemployment	2,093.00	2,020	2,321	(2,321)	0
03-32 Insurance-Opt Out	2,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	1,821.00	1,821	1,977	0	1,977
11-00 Clothing & Personal Suppl-	368.31	0	600	0	600
12-00 Communications-	2,784.74	4,000	4,000	0	4,000
14-00 Household Expense-	1,021.30	700	1,000	0	1,000
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	5,366.00	11,975	13,177	(3,182)	9,995
17-00 Maintenance-Equipment-	596.44	10,000	1,500	0	1,500
20-00 Memberships-	2,143.00	2,500	4,000	0	4,000
22-70 Office Expense-Supplies	24,001.73	35,000	30,000	(5,000)	25,000
22-71 Office Expense-Postage	12,509.42	13,000	14,000	0	14,000
22-72 Office Expense-Books & Periodicals	0.00	1,500	1,000	0	1,000
23-80 Prof & Specialized Svcs-Professional & Specialize	392,235.53	1,282,900	541,000	0	541,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1121 : , Auditor-Controller

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
24-00 Publications & Legal Ntcs-	0.00	0	500	0	500
28-30 Special Departmental Exp-Supplies & Services	37,407.64	211,226	41,600	0	41,600
28-59 Special Departmental Exp-Software Subscriptions	111,036.46	3,000,000	120,000	0	120,000
29-50 Transportation & Travel-Transportation & Travel	3,614.91	25,000	8,000	0	8,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	328.94	1,000	3,000	0	3,000
38-00 Inventory Items-	9,142.20	7,730	15,000	0	15,000
62-71 Cap. FA-Equipment-Office	686,905.00	0	1,064,485	0	1,064,485
80-80 Other Financing Uses-Interfund Reimbursements	(70,650.00)	(62,800)	(70,000)	0	(70,000)
80-81 Other Financing Uses-Intrafund Reimbursements	(6,335.00)	(5,020)	(6,000)	0	(6,000)
Appropriation - Summary	**2,861,710.28**	**6,365,912**	**3,828,240**	**(47,003)**	**3,781,237**

NET COST	**2,556,491.99**	**2,074,792**	**2,236,190**	**(47,003)**	**2,189,187**

TREASURER-TAX COLLECTOR
Treasurer-Tax Collector
Fund 001 Budget Unit 1122

Patrick Sullivan,
Treasurer-Tax Collector

BUDGET OVERVIEW

- The Treasurer-Tax Collector operates three divisions: Treasury, Tax and Court/County Debt Collections.
- Treasury functions include banking and cash flow management, pooled investments, depository services, warrant maintenance, unclaimed estates, and deferred compensation administration.
- Tax Collector functions include the billing and collection of property tax, transient occupancy tax, cannabis tax, preparation of tax liens and coordination of tax defaulted land auctions.
- The Collections division collects court fines/fees and other countywide debts. The Treasurer-Tax Collector's operations are funded through service fees, reimbursements, and general funding.
- The Treasurer - Tax Collector's office performs audits, investigations, and other enforcement activities associated with its programs.

BUDGET OBJECTIVES

- Continue technological upgrades to increase efficiency.
- Increase the number of audits and enforcement actions to recover funds.
- Work with new and existing service providers to decrease costs and encourage revenue.
- Continue to develop investment program.
- Develop further electronic banking and financial services.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1122 : , Treasurer-Tax Collector

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	193,520.00	238,450	190,000	0	190,000
66-40 Charges for Services-Assess & Tax Collection	336,817.64	400,000	350,000	0	350,000
66-50 Charges for Services-Auditing & Accounting	529,563.56	478,000	500,000	0	500,000
Revenue - Summary	**1,059,901.20**	**1,116,450**	**1,040,000**	**0**	**1,040,000**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	699,133.14	766,421	1,015,533	(52,700)	962,833
01-13 Salaries & Wages-OT, Holiday, Stby	1,386.41	3,000	2,000	0	2,000
01-14 Salaries & Wages-Other, Term	9,421.19	9,874	10,649	0	10,649
02-21 Retirement Contributions-FICA	51,274.27	57,734	78,829	(4,032)	74,797
02-22 Retirement Contributions-PERS	176,613.22	197,200	255,226	(13,233)	241,993
03-30 Insurance-Health/Life	143,985.81	163,324	181,143	(17,912)	163,231
03-31 Insurance-Unemployment	1,314.00	1,243	1,665	(1,665)	0
04-00 Worker's Compensation-	1,797.00	2,454	1,607	0	1,607
12-00 Communications-	2,056.43	2,820	2,820	0	2,820
14-00 Household Expense-	157.90	500	500	0	500
15-12 Insurance-Public Liability	141,776.00	18,393	18,335	0	18,335
15-13 Insurance-Fire & Allied Cvrgs	3,307.00	5,531	6,086	(1,470)	4,616
17-00 Maintenance-Equipment-	254,554.68	263,685	272,189	0	272,189
20-00 Memberships-	350.00	500	1,850	0	1,850
22-70 Office Expense-Supplies	33,516.26	41,800	42,700	0	42,700
22-71 Office Expense-Postage	94,250.95	120,000	120,000	0	120,000
22-72 Office Expense-Books & Periodicals	155.74	200	200	0	200
23-80 Prof & Specialized Svcs-Professional & Specialize	350,843.73	523,090	541,190	0	541,190
24-00 Publications & Legal Ntcs-	18,704.94	32,000	32,000	0	32,000
28-30 Special Departmental Exp-Supplies & Services	5,485.15	9,000	24,950	0	24,950
29-50 Transportation & Travel-Transportation & Travel	777.70	0	3,000	0	3,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1122 : , Treasurer-Tax Collector

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	227.04	300	500	0	500
38-00 Inventory Items-	16,704.19	9,173	11,060	0	11,060
61-60 Cap. FA-Bldgs & Imp-Current	0.00	0	20,000	0	20,000
62-71 Cap. FA-Equipment-Office	0.00	60,000	5,700	0	5,700
80-80 Other Financing Uses-Interfund Reimbursements	(32,000.00)	(32,000)	(32,000)	0	(32,000)
Appropriation - Summary	**1,975,792.75**	**2,256,242**	**2,617,732**	**(91,012)**	**2,526,720**

NET COST	**504,878.56**	**1,139,792**	**1,577,732**	**(91,012)**	**1,486,720**

ASSESSOR-RECORDER
Assessor
Fund 001 Budget Unit 1123

Richard Ford,
Assessor-Recorder

BUDGET OVERVIEW

- The Assessor's Office is required to assess all taxable property in the county, except for state assessed property.
- The duties of the Assessor's Office includes: discover and value all assessable property including enrolling all taxable property on the local assessment roll.
- This roll must be completed by July first of each year. The roll provides values for property tax computations that are the basis for the following fiscal year's tax bills.
- Approximately 23% of the revenue generated from property taxes collected goes to the county general fund.
- The objective of the current and previous budget is to accomplish the departmental goals and responsibilities.

BUDGET OBJECTIVES

- Reinforce succession planning structure
- Reduce the Use Code
- Continued training and retention

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1123 : , Assessor

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
66-10 Charges for Services-Planning & Engineering	1,596.00	5,000	3,000	0	3,000
66-11 Charges for Services-Subdivision Insp Fees	320.00	100	1,000	0	1,000
66-40 Charges for Services-Assess & Tax Collection	176,485.91	180,000	218,000	0	218,000
69-20 Other Current Services-Other	0.00	300	300	0	300
79-70 Sales-Other Sales-Miscellaneous	19,092.81	22,000	20,000	0	20,000
79-91 Other-Cancelled Checks	0.00	125	125	0	125
Revenue - Summary	**197,494.72**	**207,525**	**242,425**	**0**	**242,425**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	852,998.34	1,076,806	1,261,443	(71,279)	1,190,164
01-12 Salaries & Wages-Extra Help	40,155.48	49,261	44,238	0	44,238
01-13 Salaries & Wages-OT, Holiday, Stby	18,983.12	10,000	10,000	0	10,000
01-14 Salaries & Wages-Other, Term	4,936.90	5,000	5,000	0	5,000
02-21 Retirement Contributions-FICA	64,725.95	86,738	100,159	(5,453)	94,706
02-22 Retirement Contributions-PERS	215,935.03	277,149	318,063	(17,898)	300,165
03-30 Insurance-Health/Life	163,175.44	219,759	218,150	(18,000)	200,150
03-31 Insurance-Unemployment	1,883.00	1,859	2,158	(2,158)	0
03-32 Insurance-Opt Out	4,933.33	4,800	4,800	0	4,800
04-00 Worker's Compensation-	5,408.00	7,400	6,476	0	6,476
11-00 Clothing & Personal Suppl-	1,675.80	1,875	1,875	0	1,875
12-00 Communications-	2,810.15	2,900	2,900	0	2,900
14-00 Household Expense-	960.65	900	1,000	0	1,000
15-12 Insurance-Public Liability	61,509.00	327,092	280,175	0	280,175
15-13 Insurance-Fire & Allied Cvrgs	2,989.00	5,000	5,502	(1,329)	4,173
17-00 Maintenance-Equipment-	2,788.09	3,000	3,000	0	3,000
20-00 Memberships-	2,951.40	4,700	7,200	0	7,200
22-70 Office Expense-Supplies	6,257.13	6,000	6,024	0	6,024
22-71 Office Expense-Postage	6,044.59	8,000	8,000	0	8,000
22-72 Office Expense-Books & Periodicals	1,806.56	2,000	2,000	0	2,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1123 : , Assessor

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-80 Prof & Specialized Svcs-Professional & Specialize	62,263.78	50,000	51,900	0	51,900
24-00 Publications & Legal Ntcs-	0.00	1,000	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	9,082.85	9,000	10,000	0	10,000
29-50 Transportation & Travel-Transportation & Travel	5,374.76	10,000	10,000	0	10,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	10,199.93	9,000	9,000	0	9,000
38-00 Inventory Items-	5,337.43	2,000	2,000	0	2,000
80-80 Other Financing Uses-Interfund Reimbursements	(64,883.00)	(81,104)	(96,104)	0	(96,104)
80-81 Other Financing Uses-Intrafund Reimbursements	(26,573.00)	(33,218)	(33,218)	0	(33,218)
Appropriation - Summary	**1,463,729.71**	**2,066,917**	**2,242,741**	**(116,117)**	**2,126,624**

NET COST	**1,266,234.99**	**1,859,392**	**2,000,316**	**(116,117)**	**1,884,199**

COUNTY ADMINISTRATIVE OFFICE
Central Services
Fund 001 Budget Unit 1124

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- Process incoming and outgoing mail at the Courthouse.
- Manage the photocopier pool
- Coordinate various purchasing programs such as the CAL-Card Visa program
- Assist County departments in their purchase of supplies, materials and other items in accordance with the County Purchasing Ordinance
- Assist County departments with the preparation of bids, RFP's and contracts

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1124 : , Central Services

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
69-20 Other Current Services-Other	6,361.74	7,500	6,000	0	6,000
Revenue - Summary	**6,361.74**	**7,500**	**6,000**	**0**	**6,000**
Appropriation					
01-11 Salaries & Wages-Permanent	31,726.13	33,956	39,796	0	39,796
02-21 Retirement Contributions-FICA	2,980.77	2,598	3,044	0	3,044
02-22 Retirement Contributions-PERS	8,135.07	8,737	9,993	0	9,993
03-30 Insurance-Health/Life	13,027.15	15,709	18,111	0	18,111
03-31 Insurance-Unemployment	93.00	68	80	(80)	0
04-00 Worker's Compensation-	270.00	370	374	0	374
11-00 Clothing & Personal Suppl-	0.00	80	80	0	80
12-00 Communications-	463.06	500	750	0	750
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	1,564.00	2,617	2,880	(696)	2,184
17-00 Maintenance-Equipment-	2,393.24	2,500	3,100	0	3,100
22-70 Office Expense-Supplies	1,802.37	2,000	2,000	0	2,000
22-71 Office Expense-Postage	158,788.57	150,000	150,000	0	150,000
23-91 Prof & Specialized Svcs-Intra-Div Services	25,000.00	25,000	25,000	0	25,000
24-00 Publications & Legal Ntcs-	0.00	50	50	0	50
25-00 Rents & Leases-Equipment-	1,090.20	1,500	1,500	0	1,500
28-30 Special Departmental Exp-Supplies & Services	211,271.59	210,000	210,000	0	210,000
28-80 Special Departmental Exp-Cal Card Clearing	0.00	100,000	100,000	0	100,000
38-00 Inventory Items-	0.00	5,552	12,819	(10,500)	2,319
80-80 Other Financing Uses-Interfund Reimbursements	(135,661.54)	(175,000)	(155,000)	0	(155,000)
80-81 Other Financing Uses-Intrafund Reimbursements	(237,789.07)	(185,000)	(205,000)	0	(205,000)
Appropriation - Summary	**91,288.54**	**209,148**	**228,624**	**(11,276)**	**217,348**
NET COST	**97,465.9**	**201,648**	**222,624**	**(11,276)**	**211,348**

COUNTY COUNSEL
County Counsel
Fund 001 Budget Unit 1231

Lloyd Guintivano,
County Counsel

BUDGET OVERVIEW

- The Office of the County Counsel is presently composed of the following staff: County Counsel, five staff attorneys, one senior legal administrative assistant, and one risk analyst.
- This office provides legal advice and assistance to the Board of Supervisors and all County departments. We also advise various County commissions, boards, and agencies. Legal advice and assistance may involve, but is not limited to, issues relating to land use, employment, taxation, contracts, public works, water rights and water resources, personnel, conservatorships and probate, juvenile dependency, mental health, parks, sewers, water systems, landfills, real property sales and acquisitions, elections, public records, and law enforcement.
- This office maintains case loads and departmental priorities to the greatest extent possible, and we continue to work with all departments in a collaborative and congenial manner. Given the confidential nature of our work, it is difficult to provide more than generalities.
- This office prepares findings of fact for various administrative matters before the Board of Supervisors and responds to writs of habeas corpus, prohibition, and mandate.
- This office provides Brown Act, County policy, and public agency ethics training to various County departments, boards and committees.

BUDGET OBJECTIVES

- To continue to provide comprehensive legal services to the Board of Supervisors and County departments.
- Conduct additional trainings to benefit departments regarding the Brown Act, County policy and other ethical guidelines for local agencies.
- Obtain case management software for this office's implementation and use.
- Explore internship program for the office.
- Coordinate processing of records requests with other County departments.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1231 : Counsel, County Counsel

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
66-10 Charges for Services-Planning & Engineering	7,783.00	8,500	8,500	0	8,500
66-90 Charges for Services-Legal Services	2,659.06	5,000	2,000	0	2,000
Revenue - Summary	**10,442.06**	**13,500**	**10,500**	**0**	**10,500**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	913,778.81	970,497	1,076,787	0	1,076,787
01-14 Salaries & Wages-Other, Term	19,545.09	31,673	50,000	(25,000)	25,000
02-21 Retirement Contributions-FICA	68,152.48	71,670	78,658	0	78,658
02-22 Retirement Contributions-PERS	234,309.66	249,707	269,488	0	269,488
03-30 Insurance-Health/Life	128,671.18	131,306	144,299	0	144,299
03-31 Insurance-Unemployment	1,769.00	46	2,154	(2,154)	0
04-00 Worker's Compensation-	623.00	1,327	1,247	0	1,247
12-00 Communications-	807.89	1,000	1,250	(250)	1,000
15-12 Insurance-Public Liability	6,941.00	8,640	9,262	0	9,262
15-13 Insurance-Fire & Allied Cvrgs	1,764.00	2,951	3,247	(784)	2,463
16-00 Jury and Witness Expense-	0.00	100	100	(100)	0
17-00 Maintenance-Equipment-	48.05	100	100	0	100
20-00 Memberships-	9,370.00	10,150	14,150	0	14,150
22-70 Office Expense-Supplies	5,171.16	4,000	4,187	0	4,187
22-71 Office Expense-Postage	1,024.94	1,000	1,000	0	1,000
22-72 Office Expense-Books & Periodicals	140.75	5,000	5,000	(2,381)	2,619
23-80 Prof & Specialized Svcs-Professional & Specialize	377.00	3,000	3,000	(2,500)	500
24-00 Publications & legal Ntcs-	0.00	1,000	1,000	(1,000)	0
28-30 Special Departmental Exp-Supplies & Services	8,497.99	20,000	15,000	(5,000)	10,000
28-59 Special Departmental Exp-Software Subscriptions	2,734.30	0	10,000	(5,000)	5,000
29-50 Transportation & Travel-Transportation & Travel	0.00	1,500	1,500	0	1,500
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	500	1,250	(1,250)	0

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1231 : Counsel, County Counsel

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
38-00 Inventory Items-	13,627.19	0	5,000	(5,000)	0
80-80 Other Financing Uses-Interfund Reimbursements	(119,276.00)	(114,552)	(117,682)	0	(117,682)
80-81 Other Financing Uses-Intrafund Reimbursements	0.00	(15,000)	0	0	0
Appropriation - Summary	**1,298,077.49**	**1,385,615**	**1,579,997**	**(50,419)**	**1,529,578**

NET COST	**1,287,646.69**	**1,372,115**	**1,569,497**	**(50,419)**	**1,519,078**

COUNTY ADMINISTRATIVE OFFICE
Human Resources
Fund 001 Budget Unit 1341

Pamela Samac,
Human Resources Director

BUDGET OVERVIEW

- Human Resources delivers services which include workforce planning, employee recruitment, benefits administration, employee performance management, policy development and training and development. The Human Resources Department ensures the maintenance of high quality workforce for the provision of critical services to the public.
- The mission of the Human Resources Department is to promote the power of public service by fostering a positive, productive and collaborative workplace where all employees are qualified, empowered, respected, and valued. The vision of the department is, as an employer of choice, to maximize individual and organizational success through strategic partnerships and collaboration by implementing and supporting programs, processes, and services that add value to both the County of Lake employees and the community.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1341 : Personnel, Human Resources

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
69-20 Other Current Services-Other	90.00	90	50	0	50
Revenue - Summary	**90.00**	**90**	**50**	**0**	**50**
Appropriation					
01-11 Salaries & Wages-Permanent	678,430.68	702,269	782,706	0	782,706
01-12 Salaries & Wages-Extra Help	20,111.43	21,275	25,000	0	25,000
01-14 Salaries & Wages-Other, Term	23,362.52	8,500	30,000	0	30,000
02-21 Retirement Contributions-FICA	54,113.49	54,091	60,430	0	60,430
02-22 Retirement Contributions-PERS	178,301.95	180,694	194,847	0	194,847
03-30 Insurance-Health/Life	103,042.99	115,138	109,098	0	109,098
03-31 Insurance-Unemployment	1,453.00	0	1,576	(1,576)	0
03-32 Insurance-Opt Out	3,400.00	2,400	4,800	0	4,800
04-00 Worker's Compensation-	713.00	48,308	39,986	0	39,986
11-00 Clothing & Personal Suppl-	0.00	350	350	0	350
12-00 Communications-	2,240.15	2,450	2,450	0	2,450
14-00 Household Expense-	535.50	600	600	0	600
15-12 Insurance-Public Liability	306,425.00	492,601	420,294	0	420,294
15-13 Insurance-Fire & Allied Cvrgs	1,520.00	2,543	2,798	(675)	2,123
17-00 Maintenance-Equipment-	0.00	1,000	1,000	0	1,000
20-00 Memberships-	5,648.00	7,350	2,650	3,350	6,000
22-70 Office Expense-Supplies	9,654.33	12,500	15,500	0	15,500
22-71 Office Expense-Postage	365.78	600	661	0	661
23-80 Prof & Specialized Svcs-Professional & Specialize	81,337.91	101,600	113,000	0	113,000
24-00 Publications & Legal Ntcs-	450.00	1,000	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	61,162.71	146,200	156,800	(93,350)	63,450
28-59 Special Departmental Exp-Software Subscriptions	1,731.33	0	46,000	0	46,000
29-50 Transportation & Travel-Transportation & Travel	0.00	6,000	6,000	0	6,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	1,000	2,000	0	2,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1341 : Personnel, Human Resources

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
80-80 Other Financing Uses-Interfund Reimbursements	(187,495.35)	(349,762)	(349,600)	0	(349,600)
80-81 Other Financing Uses-Intrafund Reimbursements	(36,339.33)	(40,000)	(40,000)	0	(40,000)
Appropriation - Summary	**1,310,165.09**	**1,518,707**	**1,629,946**	**(92,251)**	**1,537,695**

NET COST	**1,324,856.28**	**1,518,617**	**1,629,896**	**(92,251)**	**1,537,645**

REGISTRAR OF VOTERS
Registrar of Voters
Fund 001 Budget Unit 1451

Maria Valadez,
Registrar of Voters

BUDGET OVERVIEW

- Administer federal, state, local, and special elections in accordance with all applicable laws and regulations, ensuring accuracy, integrity, security, transparency, and timeliness throughout the electoral process.
- Maintain and update voter registration records in accordance with federal, state, and local requirements.
- Process and verify candidate filings and oversee campaign finance disclosure compliance.
- Review and process initiatives, referendums, and recall petitions per statutory requirements.
- Participate in outreach events to promote voter education and civic engagement.

BUDGET OBJECTIVES

- Ensure fair, secure, transparent, impartial, and timely election administration in compliance with laws and regulations.
- Maintain and enhance high standards of voter services through consistent, accurate, and professional customer service delivery.
- Promote equitable voter access and participation for all eligible voters.
- Maintain efficient, effective, and compliant departmental operations that support the integrity and reliability of election administration.
- Continue staff training in election law, technology, security, and regulatory updates.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1451 : General, Registrar of Voters

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
54-90 State Aid-Other	13,460.20	2,500	2,500	51,000	53,500
66-70 Charges for Services-Election Services	145,759.19	22,000	40,000	0	40,000
69-20 Other Current Services-Other	29.80	20	20	0	20
79-72 Sales-Great Register	5,356.31	2,500	3,500	0	3,500
Revenue - Summary	**164,605.50**	**27,020**	**46,020**	**51,000**	**97,020**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	330,954.62	381,127	390,251	0	390,251
01-12 Salaries & Wages-Extra Help	65,331.80	54,065	54,546	8,736	63,282
01-13 Salaries & Wages-OT, Holiday, Stby	12,878.79	10,630	15,134	0	15,134
01-14 Salaries & Wages-Other, Term	5,706.00	0	6,311	0	6,311
02-21 Retirement Contributions-FICA	29,305.07	33,151	33,016	0	33,016
02-22 Retirement Contributions-PERS	90,513.30	98,064	97,992	0	97,992
03-30 Insurance-Health/Life	77,765.12	80,361	90,474	0	90,474
03-31 Insurance-Unemployment	841.00	801	890	(890)	0
04-00 Worker's Compensation-	401.00	549	554	0	554
12-00 Communications-	8,557.03	9,040	9,020	0	9,020
14-00 Household Expense-	244.91	500	500	0	500
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	3,436.00	2,246	2,516	(608)	1,908
17-00 Maintenance-Equipment-	13,656.39	12,800	14,600	0	14,600
18-00 Maint-Bldgs & Imprvmts-	3,947.92	2,000	2,000	0	2,000
20-00 Memberships-	0.00	325	325	0	325
22-70 Office Expense-Supplies	8,297.99	8,500	9,500	0	9,500
22-71 Office Expense-Postage	43,742.05	58,550	51,800	0	51,800
22-72 Office Expense-Books & Periodicals	440.63	500	500	0	500
24-00 Publications & Legal Ntcs-	1,964.16	1,600	2,600	0	2,600
26-00 Rents & Leases-Bldg & Imp-	33,590.00	34,607	36,600	0	36,600
28-30 Special Departmental Exp-Supplies & Services	279,378.35	339,622	321,261	(53,628)	267,633
28-59 Special Departmental Exp-Software	(108.92)	0	500	0	500

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1451 : General, Registrar of Voters

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Subscriptions					
29-50 Transportation & Travel-Transportation & Travel	4,036.65	4,050	1,550	0	1,550
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	3,427.68	4,300	6,200	0	6,200
30-00 Utilities-	9,607.04	11,900	11,900	0	11,900
62-71 Cap. FA-Equipment-Office	0.00	15,000	0	0	0
80-81 Other Financing Uses-Intrafund Reimbursements	0.00	0	0	(8,736)	(8,736)
Appropriation - Summary	**1,034,048.58**	**1,172,199**	**1,169,587**	**(55,126)**	**1,114,461**

NET COST	**877,005.94**	**1,145,179**	**1,123,567**	**(106,126)**	**1,017,441**

DEPARTMENT OF PUBLIC WORKS
Buildings and Grounds
Fund 001 Budget Unit 1671

Vacant,
Director

BUDGET OVERVIEW

- The Facilities Maintenance Division consists of one Facilities Maintenance Superintendent, one Facilities Maintenance Supervisor, six Facilities Maintenance Technicians/Workers, and four Janitors who collectively perform maintenance, repair, custodial, and minor building improvement work involving carpentry, plumbing, electrical, mechanical, HVAC, welding, equipment mechanics, locksmithing, mold remediation, and related building trades.
- The Division is responsible for the maintenance, repair, operation, and improvement of approximately 60 County-owned facilities totaling more than 350,000 square feet of building space, in addition to approximately 170,000 square feet of leased facility space utilized for County operations and public services.
- The Division provides preventative maintenance, custodial services, emergency repairs, work order management, and operational support intended to maintain safe, functional, reliable, and efficient County facilities for employees, the public, and partner agencies. Responsibilities also include maintenance of building systems, infrastructure repair, facility inspections, energy efficiency improvements, regulatory compliance activities, and support for capital improvement and renovation projects.
- The Division coordinates closely with the Engineering & Capital Projects Division on facility rehabilitation, deferred maintenance, modernization, energy efficiency, accessibility, and capital improvement projects identified in the County Capital Improvement Plan.
- Primary funding for this Budget Unit is provided by the County General Fund. Self-funded departments are billed for facilities maintenance services through the County cost allocation plan or through direct billing mechanisms. Additional revenues are generated through telecommunications lease agreements, facility lease agreements, public community room rentals, and reimbursements from the Administrative Office of the Courts for maintenance and repair costs associated with shared courthouse facilities.
- The Division continues to address increasing facility maintenance demands associated with aging infrastructure, deferred maintenance needs, rising construction and material costs, evolving building standards, and increasing operational requirements across County facilities.

BUDGET OBJECTIVES

- Continue providing preventative maintenance, custodial services, emergency repairs, and operational support necessary to maintain safe, functional, and efficient County facilities and building systems.
- Continue implementation of preventative maintenance and infrastructure repair activities intended to extend facility life, reduce long-term repair costs, and improve operational reliability of County-owned facilities.
- Continue coordination with the Engineering & Capital Projects Division on facility rehabilitation, deferred maintenance, accessibility, modernization, and capital improvement projects identified in the County Capital Improvement Plan following the transfer of capital project management staff and responsibilities from the Facilities Maintenance Division to the Engineering & Capital Projects Division.
- Continue planning, coordination, and facility modifications associated with the Superior Court's vacancy of the Courthouse fourth floor, including evaluation of adaptive reuse opportunities and operational impacts to first, second, and third floor County facility spaces.
- Continue implementation of energy efficiency improvements, sustainability initiatives, and infrastructure upgrades intended to reduce operational costs and improve long-term facility performance.

- Continue providing employee training, technical development, and industry certification opportunities to improve workplace safety, operational efficiency, technical expertise, and compliance with evolving building standards and maintenance practices.
- Continue improving work order management, facility maintenance planning, and response times for County departments and facility users.
- Continue supporting County operational continuity and emergency response readiness through timely repair and maintenance of critical County facilities and infrastructure.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1671 : Property Management, Buildings & Grounds

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-10 Rents & Concessions-Rents & Concessions	302,490.12	268,518	226,899	0	226,899
79-90 Other-Miscellaneous	1,233.39	800	800	0	800
81-22 Operating Transfers-In	0.00	282,000	0	0	0
Revenue - Summary	**303,723.51**	**551,318**	**227,699**	**0**	**227,699**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	648,634.81	744,158	741,873	0	741,873
01-12 Salaries & Wages-Extra Help	49,500.73	16,128	16,128	0	16,128
01-13 Salaries & Wages-OT, Holiday, Stby	22,711.71	35,000	35,000	0	35,000
01-14 Salaries & Wages-Other, Term	16,675.32	5,000	3,500	0	3,500
02-21 Retirement Contributions-FICA	52,479.21	57,927	57,197	0	57,197
02-22 Retirement Contributions-PERS	166,338.29	191,472	186,284	0	186,284
03-30 Insurance-Health/Life	137,949.52	160,115	198,144	0	198,144
03-31 Insurance-Unemployment	1,604.37	1,695	1,517	(1,517)	0
03-32 Insurance-Opt Out	1,858.57	2,400	0	0	0
04-00 Worker's Compensation-	77,227.00	107,370	152,982	0	152,982
11-00 Clothing & Personal Suppl-	7,530.10	9,000	7,000	(350)	6,650
12-00 Communications-	9,457.50	8,000	6,000	(1,000)	5,000
14-00 Household Expense-	41,236.94	50,000	40,000	(5,000)	35,000
15-12 Insurance-Public Liability	31,126.00	40,073	54,063	0	54,063
15-13 Insurance-Fire & Allied Cvrgs	128,731.00	75,220	82,757	(19,984)	62,773
17-00 Maintenance-Equipment-	29,381.14	25,000	25,000	(1,250)	23,750
18-00 Maint-Bldgs & Imprvmts-	210,469.24	421,656	84,136	(22,168)	61,968
20-00 Memberships-	50.00	312	312	0	312
22-70 Office Expense-Supplies	3,582.62	2,500	0	0	0
22-71 Office Expense-Postage	48.62	500	0	0	0
23-80 Prof & Specialized Svcs-Professional & Specialize	119,247.14	70,000	54,500	(2,725)	51,775
23-85 Prof & Specialized Svcs-DPW Services	0.00	0	47,648	(180)	47,468
23-91 Prof & Specialized Svcs-Intra-Div	46,594.04	15,324	15,324	0	15,324

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1671 : Property Management, Buildings & Grounds

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Services					
25-00 Rents & Leases-Equipment-	3,607.88	2,500	2,500	(125)	2,375
26-00 Rents & Leases-Bldg & Imp-	33,996.00	34,000	30,000	0	30,000
27-00 Small Tools & Instruments-	7,222.38	6,000	5,000	(2,480)	2,520
28-30 Special Departmental Exp-Supplies & Services	13,346.85	18,000	15,000	(1,000)	14,000
29-50 Transportation & Travel-Transportation & Travel	17,007.53	10,000	9,000	(5,000)	4,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	37,380.15	50,000	46,000	(2,300)	43,700
30-00 Utilities-	553,147.13	415,000	300,000	(50,000)	250,000
48-00 Taxes & Assessments-	344.36	400	400	0	400
80-80 Other Financing Uses-Interfund Reimbursements	(119,645.81)	(408,000)	(118,000)	0	(118,000)
Appropriation - Summary	**2,348,840.34**	**2,166,750**	**2,099,265**	**(115,079)**	**1,984,186**

NET COST	**2,071,492.32**	**1,615,432**	**1,871,566**	**(115,079)**	**1,756,487**

WATER RESOURCES
Lakebed Management
Fund 133 Budget Unit 1672

Pawan Upadhyay,
Director

BUDGET OVERVIEW

- Budget Unit 1672 supports the maintenance and enhancement of navigation, aquatic life, habitat, commerce, and recreation in and around Clear Lake.
- Funding sources include lakeshore construction permit fees, aquatic vegetation control permit fees, and lake encroachment lease payments.
- Core activities include plant and algae control, buoy maintenance, and water and sediment quality monitoring.
- The unit also manages permits for lakeshore construction and lakebed encroachment.
- The goal is to ensure a balanced use of Clear Lake that supports both environmental and recreational needs.

BUDGET OBJECTIVES

- Continue providing safe navigation through herbicide use, harvesting, and regulatory and warning buoy placement.
- Enhance enforcement of unpermitted lakebed structures and increase lease compliance.
- Maintain consistent water quality monitoring for Clear Lake and its tributaries.
- Continue to develop and share outreach and education materials on Clear Lake water quality.
- Coordinate with state agencies and property owners on habitat protection for the Clear Lake Hitch.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Restricted Reserve	$72,257	Emergency funding for unforeseen expenditures

Revenue and Appropriation Detail

Fund: 133 : Lakebed Management
Budget Unit: 1672 : Property Management, Lakebed Management

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
21-60 Permits-Other	15,288.22	10,000	13,000	0	13,000
31-82 Fines, Forfeit, Penalties-Criminal Fines	200.00	1,000	500	0	500
42-01 Revenue from Use of Money-Interest	4,338.65	2,500	2,500	0	2,500
81-22 Operating Transfers-In	325,747.01	384,000	394,000	0	394,000
Revenue - Summary	**345,573.88**	**397,500**	**410,000**	**0**	**410,000**
Appropriation					
14-00 Household Expense-	0.00	1,000	1,000	0	1,000
15-10 Insurance-Other	0.00	1,500	1,500	0	1,500
17-00 Maintenance-Equipment-	945.23	4,000	10,000	0	10,000
22-70 Office Expense-Supplies	565.50	1,500	1,500	0	1,500
22-71 Office Expense-Postage	4,978.41	3,500	7,000	0	7,000
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	6,500	25,000	0	25,000
23-81 Prof & Specialized Svcs-Engineering In-House	0.00	400	1,000	0	1,000
23-90 Prof & Specialized Svcs-Administrative Services	4,740.00	9,473	7,411	0	7,411
23-91 Prof & Specialized Svcs-Intra-Div Services	221,095.01	377,843	380,000	0	380,000
24-00 Publications & Legal Ntcs-	0.00	200	200	0	200
27-00 Small Tools & Instruments-	0.00	800	500	0	500
28-30 Special Departmental Exp-Supplies & Services	3,145.64	21,507	41,345	0	41,345
53-48 Other Charges-Water Quality Improvement	21,554.23	60,600	50,500	0	50,500
90-91 Transfers & Contingencies-Contingencies	0.00	1,000	1,000	0	1,000
Appropriation - Summary	**257,024.02**	**489,823**	**527,956**	**0**	**527,956**
NET COST	**(88,321.49)**	**92,323**	**117,956**	**0**	**117,956**

WATER RESOURCES
Lakebed Special Programs
Fund 179 Budget Unit 1673

Pawan Upadhyay,
Director

BUDGET OVERVIEW

- The Lakebed Management Fund was established under the State Trust on Clear Lake, Chapter 639, Statute of 1973.
- Its purpose is to support navigation, commerce, fisheries, recreation, and preservation of Clear Lake's natural resources.
- Revenue is generated solely from permits and annual lakebed encroachment lease payments.
- All funds in this BU are used to support BU 1672 – Lakebed Management operations.
- The fund ensures ongoing support for Clear Lake stewardship through dedicated revenue sources.

BUDGET OBJECTIVES

- Continue annual lakebed billing collection.
- Provide consistent funding to BU 1672 – Lakebed Management.
- Implement lien processes for properties with large past-due lakebed accounts.
- Strengthen financial tracking and collections for lease compliance.
- Maintain Clear Lake's long-term environmental and recreational value through proactive financial planning.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Restricted Reserve	$112,001	Emergency funding for unforeseen expenditures or revenue shortfalls.

Revenue and Appropriation Detail

Fund: 179 : Lakebed Special Programs
Budget Unit: 1673 : Property Management, Lakebed Special Programs

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
21-60 Permits-Other	21,817.00	25,000	25,000	0	25,000
42-01 Revenue from Use of Money-Interest	6,919.74	4,000	4,000	0	4,000
79-97 Other-Contributions Lakebed	298,193.23	355,000	365,000	0	365,000
81-23 Operating Transfers-Out	(325,747.01)	(384,000)	(394,000)	0	(394,000)
Revenue - Summary	**1,182.96**	**0**	**0**	**0**	**0**

NET COST	**(1,182.96)**	**0**	**0**	**0**	**0**

WATER RESOURCES
Flood Corridor Maintenance
Fund 136 Budget Unit 1674

Pawan Upadhyay,
Director

BUDGET OVERVIEW

- The Flood Protection Corridor Program supports the future implementation of the Middle Creek Flood Damage Reduction and Ecosystem Restoration Project.
- The County currently owns and maintains over 40 flood-prone properties within the Middle Creek Project area.
- Remaining parcels will be purchased from willing sellers using a $15 million grant from the California Department of Water Resources (DWR).
- This budget supports regular maintenance, structure demolition, and removal or relocation from acquired parcels.
- The program plays a critical role in advancing flood mitigation and ecosystem restoration efforts.

BUDGET OBJECTIVES

- Prioritize use of DWR grant funds to purchase as many parcels as possible from willing sellers within the Middle Creek Project area.
- Continue maintenance and demolition for properties acquired through the grant.
- Actively participate in the Middle Creek Project Committee to support planning and implementation.
- Maintain engagement with Tribal communities, DWR, legislators, property owners, PG&E, and the Army Corps of Engineers.
- Continue routine maintenance and illegal dumping prevention in the project area.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General Reserve	$494,208	Emergency funding for unforeseen expenditures or revenue shortfalls.

Revenue and Appropriation Detail

Fund: 136 : Flood Corridor Prop Maint
Budget Unit: 1674 : Property Management, Flood Corridor Prop Maint

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	36,202.35	40,000	40,000	0	40,000
54-90 State Aid-Other	0.00	400,000	400,000	0	400,000
Revenue - Summary	**36,202.35**	**440,000**	**440,000**	**0**	**440,000**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
14-00 Household Expense-	21.43	5,000	5,000	0	5,000
17-00 Maintenance-Equipment-	0.00	20,000	20,000	0	20,000
18-00 Maint-Bldgs & Imprvmts-	287.79	440,000	145,000	0	145,000
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	10,000	10,000	0	10,000
23-81 Prof & Specialized Svcs-Engineering In-House	0.00	14,000	14,000	0	14,000
23-90 Prof & Specialized Svcs-Administrative Services	3,749.00	2,903	4,984	0	4,984
23-91 Prof & Specialized Svcs-Intra-Div Services	25,017.49	63,356	65,000	0	65,000
28-30 Special Departmental Exp-Supplies & Services	221,316.26	232,312	317,316	0	317,316
30-00 Utilities-	28,044.54	30,000	30,000	0	30,000
48-00 Taxes & Assessments-	263.00	700	700	0	700
90-91 Transfers & Contingencies-Contingencies	0.00	1,000	1,000	0	1,000
Appropriation - Summary	**278,699.51**	**819,271**	**613,000**	**0**	**613,000**

NET COST	**242,497.16**	**379,271**	**173,000**	**0**	**173,000**

COUNTY ADMINISTRATIVE OFFICE
Capital Projects
Fund 978 Budget Unit 1778

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- Appropriate funds for miscellaneous General Fund capital projects

BUDGET OBJECTIVES

- Purchase of Courthouse 4th floor
- Courthouse HVAC upgrades
- Courthouse interior renovations
- Middletown Senior Center solar
- Kelseyville Senior Center renovation

Revenue and Appropriation Detail

Fund: 978 : Capital Projects
Budget Unit: 1778 : Special Projects, Capital Projects

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
54-90 State Aid-Other	0.00	0	1,040,252	0	1,040,252
80-98 Loans/Int Fin/Bonds-Bond Proceeds	0.00	0	4,463,471	0	4,463,471
81-22 Operating Transfers-In	0.00	0	1,200,000	0	1,200,000
Revenue - Summary	**0.00**	**0**	**6,703,723**	**0**	**6,703,723**
Appropriation					
18-00 Maint-Bldgs & Imprvmts-	54,250.00	9,273	9,273	0	9,273
23-80 Prof & Specialized Svcs-Professional & Specialize	33,418.00	0	0	7,582	7,582
28-30 Special Departmental Exp-Supplies & Services	0.00	45,000	45,000	0	45,000
61-60 Cap. FA-Bldgs & Imp-Current	0.00	0	1,200,000	0	1,200,000
63-04 Construction in Progress-Water Systems	0.00	1,534,204	2,000,000	0	2,000,000
63-13 Construction in Progress-Buildings & Improvements	1,900,262.94	6,079,220	7,449,450	(7,582)	7,441,868
Appropriation - Summary	**1,987,930.94**	**7,667,697**	**10,703,723**	**0**	**10,703,723**
NET COST	**1,987,930.94**	**7,667,697**	**4,000,000**	**0**	**4,000,000**

COUNTY ADMINISTRATIVE OFFICE
Special Projects
Fund 001 Budget Unit 1781

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- Funds special projects involving other departments, primarily by one-time discretionary revenues
- Collects revenues for Digital Infrastructure and Video Competition Act of 2006 (DIVCA) and associated franchise fees
- Provides a small amount of funding for Lampson Field infrastructure match and for the lease of the pilots lounge

BUDGET OBJECTIVES

- Complete Lucerne Harbor Dredging and Docking project

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1781 : Special Projects, Administration

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
21-50 Permits-Franchises	29,212.15	30,000	30,000	0	30,000
52-90 State Taxes-Other In Lieu	2,670.96	2,671	3,000	0	3,000
54-90 State Aid-Other	575,889.99	875,000	300,000	0	300,000
81-23 Operating Transfers-Out	(59,146.80)	(38,483)	(52,293)	0	(52,293)
Revenue - Summary	**548,626.30**	**869,188**	**280,707**	**0**	**280,707**
Appropriation					
12-00 Communications-	753.18	750	800	0	800
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	1,647.00	2,442	1,326	(320)	1,006
18-00 Maint-Bldgs & Imprvmts-	576.00	10,768	5,000	0	5,000
23-80 Prof & Specialized Svcs-Professional & Specialize	896,759.80	1,329,407	445,597	0	445,597
23-91 Prof & Specialized Svcs-Intra-Div Services	10,000.00	10,000	10,000	0	10,000
24-00 Publications & Legal Ntcs-	938.75	1,000	500	0	500
30-00 Utilities-	5,344.24	10,000	7,500	0	7,500
48-00 Taxes & Assessments-	415.74	4,000	3,500	0	3,500
52-10 Other Charges-Contrib to Non-Co GovAgen	515,112.15	70,500	365,500	0	365,500
53-48 Other Charges-Water Quality Improvement	0.00	84,338	84,338	0	84,338
53-54 Other Charges-Law Enforcement	0.00	16,558	20,000	0	20,000
55-07 Other Charges-Community Revitalization	129,563.42	392,273	392,273	(125,000)	267,273
63-11 Construction in Progress-Docks/Piers	258,423.95	106,303	106,300	0	106,300
Appropriation - Summary	**1,825,668.23**	**2,046,250**	**1,451,681**	**(125,320)**	**1,326,361**
NET COST	**1,858,796.93**	**1,177,062**	**1,170,974**	**(125,320)**	**1,045,654**

COUNTY ADMINISTRATIVE OFFICE
Public Safety Facilities
Fund 960 Budget Unit 1785

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- Monies in this budget were originally set aside from the County General Fund for the future expansion of the Lake County Jail/Hill Road Facility under SB1022.
- A Homeland Security Grant that has been supported by Congressman Mike Thompson, for the remodel of the Emergency Operations Center.

BUDGET OBJECTIVES

- Design and Construction of OES Culvert
- Remodel of the Emergency Operations Center
- Construction of the new Lake County Sheriff's Headquarters located at the old Lake County National Guard Armory Facility
- Jail Medical Center Improvements
- Jail Phase I Roof
- Jail Fire alarm

Revenue and Appropriation Detail

Fund: 960 : Public Safety Facilities
Budget Unit: 1785 : Special Projects, Public Safety Facilities

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
54-90 State Aid-Other	0.00	0	124,159	0	124,159
56-01 Other Federal-Other	0.00	988,600	358,145	0	358,145
80-98 Loans/Int Fin/Bonds-Bond Proceeds	3,118,811.10	11,300,690	6,000,000	0	6,000,000
81-22 Operating Transfers-In	0.00	0	1,500,000	0	1,500,000
Revenue - Summary	**3,118,811.10**	**12,289,290**	**7,982,304**	**0**	**7,982,304**
Appropriation					
61-60 Cap. FA-Bldgs & Imp-Current	0.00	125,000	124,159	0	124,159
62-74 Cap. FA-Equipment-Other	0.00	0	115,000	0	115,000
63-13 Construction in Progress-Buildings & Improvements	5,942,346.29	16,648,302	10,903,145	0	10,903,145
Appropriation - Summary	**5,942,346.29**	**16,773,302**	**11,142,304**	**0**	**11,142,304**
NET COST	**2,823,535.19**	**4,484,012**	**3,160,000**	**0**	**3,160,000**

COUNTY ADMINISTRATIVE OFFICE
CDBG Program Income
Fund 094 Budget Unit 1794

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- CDBG Loan payments and payoffs accumulate in this fund and must be used pursuant to the terms of the Program Income Reuse Agreement approved by the Board of Supervisors.
- If program income exceeds $35,000 in any fiscal year, it must be used for CDBG projects in Budget Units 1796 or 1891.
- Annual amounts less than $35,000 can be retained by the General Fund.

Revenue and Appropriation Detail

Fund: 94 : CDBG Program Income
Budget Unit: 1794 : Special Projects, CDBG Projects

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	36,954.20	35,000	35,000	0	35,000
80-97 Loans/Int Fin/Bonds-Priv Sector Loan Rec	90,250.30	87,180	87,180	0	87,180
81-23 Operating Transfers-Out	(90,972.40)	(297,942)	(347,775)	0	(347,775)
Revenue - Summary	**36,232.10**	**(175,762)**	**(225,595)**	**0**	**(225,595)**

NET COST	**(36,232.1)**	**175,762**	**225,595**	**0**	**225,595**

COUNTY ADMINISTRATIVE OFFICE
CDBG Capital Projects
Fund 936 Budget Unit 1796

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- This Budget Unit provides funding to capital projects financed by the Community Development Block Grant (CDBG) program.

Revenue and Appropriation Detail

Fund: 936 : CDBG-Capital Projects
Budget Unit: 1796 : Special Projects, CDBG-Capital Projects

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
81-23 Operating Transfers-Out	0.00	(63,457)	0	0	0
Revenue - Summary	**0.00**	**(63,457)**	**0**	**0**	**0**
NET COST	**0**	**63,457**	**0**	**0**	**0**

COUNTY ADMINISTRATIVE OFFICE
CDBG PI Business Relief
Fund 091 Budget Unit 1891

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- The Community Development Block Grant – Program Income Business Relief budget receives grant funding from the State CDBG Program through the Department of Housing and Community Development.
- The County uses the funds to provide low interest loans to local businesses, and technical assistance services to persons for business start-up or expansion activities.
- Loan repayments become the source of a revolving pool of funds available for future low interest loans to the business community.

BUDGET OBJECTIVES

- Continue Microenterprise Technical Assistance Services Program

Revenue and Appropriation Detail

Fund: 91 : CDBG-PI-Business RLF
Budget Unit: 1891 : Promotion, CDBG-PI-Business RLF

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
81-22 Operating Transfers-In	90,972.40	361,399	347,775	0	347,775
Revenue - Summary	**90,972.40**	**361,399**	**347,775**	**0**	**347,775**
Appropriation					
23-30 Prof & Specialized Svcs-CDBG General Admin	50,407.00	121,353	121,353	0	121,353
23-80 Prof & Specialized Svcs-Professional & Specialize	85,297.88	323,165	323,165	0	323,165
Appropriation - Summary	**135,704.88**	**444,518**	**444,518**	**0**	**444,518**
NET COST	**61,774.23**	**83,119**	**96,743**	**0**	**96,743**

BUDGET OVERVIEW

- This budget unit works collaboratively to promote the marketing of Lake County as a tourist destination, increase local tourism and commerce, and foster local economic development.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1892 : Promotion, Marketing & Econ Dvlpmnt

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-91 Other Taxes-Transient Occupancy	1,222,991.08	900,000	900,000	0	900,000
54-90 State Aid-Other	500,000.00	429,919	0	0	0
81-22 Operating Transfers-In	461,268.11	302,766	239,789	0	239,789
81-23 Operating Transfers-Out	0.00	0	(100,000)	0	(100,000)
Revenue - Summary	**2,184,259.19**	**1,632,685**	**1,039,789**	**0**	**1,039,789**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
17-00 Maintenance-Equipment-	0.00	50	0	0	0
20-00 Memberships-	920.00	2,300	1,000	0	1,000
22-70 Office Expense-Supplies	0.00	50	50	0	50
22-71 Office Expense-Postage	0.00	50	50	0	50
23-80 Prof & Specialized Svcs-Professional & Specialize	1,023,367.81	985,465	354,934	0	354,934
23-91 Prof & Specialized Svcs-Intra-Div Services	50,000.00	276,859	212,208	0	212,208
28-30 Special Departmental Exp-Supplies & Services	50,000.00	50,000	50,000	0	50,000
28-91 Special Departmental Exp-Advertising & Promotion	0.00	10,000	0	0	0
52-10 Other Charges-Contib to Non-Co Gov Agen	0.00	0	112,500	0	112,500
53-48 Other Charges-Water Quality Improvement	0.00	100,000	100,000	0	100,000
53-54 Other Charges-Law Enforcement	150,000.00	150,000	150,000	0	150,000
55-02 Other Charges-Highway Signage	15,333.76	50,000	50,000	0	50,000
Appropriation - Summary	**1,295,755.57**	**1,632,685**	**1,039,789**	**0**	**1,039,789**

NET COST	**(887,463.06)**	**0**	**0**	**0**	**0**

DEPARTMENT OF PUBLIC WORKS
Dept. of Public Works Administration
Fund 001 Budget Unit 1903

Vacant,
Director

BUDGET OVERVIEW

- The management of the Department of Public Works is provided by this Budget Unit, "DPW Administration". The budget unit includes eighteen (18) full-time positions that provide the management, fiscal, and administrative functions of the Department of Public Works. The department has expanded significantly this year following the merger of the Public Works Department and the Public Services Department into a single consolidated department.
- Management staff are responsible for the conduct and activities of the Department, including strategic planning, policy development and implementation, and oversight of all functions and divisions of the Department.
- Fiscal staff of the Division are responsible for the development, implementation and accomplishment of detailed cost accounting systems, providing billing services, supervising accounts receivable functions, and serving as the focal point for internal and external financial audits for all Department operations.
- Administrative staff provide the primary point of contact for interaction with the public, both by telephone and at the public counter, coordinate personnel-related tasks, and support operational coordination across the Department.

BUDGET OBJECTIVES

- Continue performing all functions of the Division in support of all Budget Units within the Department of Public Works.
- Continue implementation and refinement of the departmental merger to improve operational efficiency, communication, resource allocation, and customer service delivery.
- Continue to ensure strict accounting processes are followed to maintain adherence with local, State and Federal fiscal control requirements
- Continue accurate control of Road Division and ISF fund expenditures to ensure all expenditures comply with the requirements of the State Controller's Office
- Successfully recruit and reclassify key management and operational positions within the merged Department with the goal of maintaining full staffing levels.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1903 : General, Public Works Admin

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
66-10 Charges for Services-Planning & Engineering	0.00	4,000	0	0	0
66-50 Charges for Services-Auditing & Accounting	1,336,886.62	1,870,597	2,725,501	0	2,725,501
69-20 Other Current Services-Other	0.00	50	50	0	50
79-71 Sales-Books	0.00	32	32	0	32
Revenue - Summary	**1,336,886.62**	**1,874,679**	**2,725,583**	**0**	**2,725,583**
Appropriation					
01-11 Salaries & Wages-Permanent	628,145.46	932,460	1,378,751	(35,000)	1,343,751
01-12 Salaries & Wages-Extra Help	0.00	16,362	16,686	0	16,686
01-13 Salaries & Wages-OT, Holiday, Stby	1,628.40	5,000	5,000	0	5,000
01-14 Salaries & Wages-Other, Term	17,331.59	13,543	32,246	35,000	67,246
02-21 Retirement Contributions-FICA	47,819.73	74,010	108,128	0	108,128
02-22 Retirement Contributions-PERS	161,066.10	239,922	346,204	0	346,204
03-30 Insurance-Health/Life	146,777.10	184,298	248,997	0	248,997
03-31 Insurance-Unemployment	1,723.00	1,925	2,860	0	2,860
03-32 Insurance-Opt Out	0.00	0	2,400	0	2,400
04-00 Worker's Compensation-	3,657.00	11,075	22,107	0	22,107
11-00 Clothing & Personal Suppl-	0.00	800	2,500	0	2,500
12-00 Communications-	4,418.05	6,820	11,520	0	11,520
14-00 Household Expense-	589.57	950	950	0	950
15-12 Insurance-Public Liability	18,403.00	23,732	41,254	0	41,254
15-13 Insurance-Fire & Allied Cvrgs	9,244.00	15,302	16,837	0	16,837
17-00 Maintenance-Equipment-	22,355.59	26,830	47,230	0	47,230
18-00 Maint-Bldgs & Imprvmts-	318.85	500	500	0	500
19-40 Medical Expense-Medical, Dental & Lab Exp	0.00	0	1,000	0	1,000
20-00 Memberships-	1,879.00	2,540	16,845	0	16,845
22-70 Office Expense-Supplies	18,606.53	20,000	28,500	0	28,500
22-71 Office Expense-Postage	165.09	3,000	5,500	0	5,500
22-72 Office Expense-Books & Periodicals	0.00	450	450	0	450

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1903 : General, Public Works Admin

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-80 Prof & Specialized Svcs-Professional & Specialize	10,277.75	16,420	32,900	0	32,900
23-90 Prof & Specialized Svcs-Administrative Services	188,517.00	240,393	260,171	0	260,171
24-00 Publications & Legal Ntcs-	0.00	500	500	0	500
27-00 Small Tools & Instruments-	0.00	0	0	400	400
28-30 Special Departmental Exp-Supplies & Services	8,444.56	10,615	13,740	(400)	13,340
28-59 Special Departmental Exp-Software Subscriptions	344.96	680	2,880	0	2,880
29-50 Transportation & Travel-Transportation & Travel	538.00	11,050	17,550	0	17,550
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	5,249.70	8,652	18,402	0	18,402
30-00 Utilities-	0.00	0	33,400	0	33,400
38-00 Inventory Items-	8,755.72	6,850	9,575	0	9,575
Appropriation - Summary	**1,306,255.75**	**1,874,679**	**2,725,583**	**0**	**2,725,583**

NET COST	**(30,630.87)**	**0**	**0**	**0**	**0**

INFORMATION TECHNOLOGY
Information Technology
Fund 001 Budget Unit 1904

Shane French,
Director

BUDGET OVERVIEW

- The Information Technology Department acts as a strategic partner to all County agencies in the development, implementation, support and maintenance of the County's technology infrastructure.
- The department's ten (10) employees perform work that can be classified into six broad categories: Desktop Computer Support, Network and Infrastructure Support, Information Security, Software Development and Support, Geographical Information Systems (GIS) Support, and Telecommunications support for voice-over-internet-protocol systems.

BUDGET OBJECTIVES

- Ensure the reliable and continuous operation of County Information Systems.
- Protect taxpayer data contained in County Information Systems.
- Facilitate productivity enhancements and systems integration for County Departments.
- Provide Information Systems leadership for County Departments.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1904 : General, Information Technology

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
66-52 Charges for Services-Data Processing Charges	401,903.55	410,000	450,000	0	450,000
69-20 Other Current Services-Other	1,382.50	1,600	500	0	500
Revenue - Summary	**403,286.05**	**411,600**	**450,500**	**0**	**450,500**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	755,350.04	829,111	883,457	(70,980)	812,477
01-13 Salaries & Wages-OT, Holiday, Stby	24,009.10	33,984	25,000	0	25,000
02-21 Retirement Contributions-FICA	59,849.89	63,975	68,246	(5,429)	62,817
02-22 Retirement Contributions-PERS	193,686.97	213,511	221,836	(17,818)	204,018
03-30 Insurance-Health/Life	78,785.76	95,601	91,114	(18,211)	72,903
03-31 Insurance-Unemployment	1,604.00	1,669	1,781	(1,781)	0
03-32 Insurance-Opt Out	5,266.67	4,800	7,200	0	7,200
04-00 Worker's Compensation-	3,643.00	4,981	4,620	0	4,620
12-00 Communications-	34,945.96	39,420	49,580	0	49,580
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	2,804.00	4,691	5,162	(1,246)	3,916
17-00 Maintenance-Equipment-	62,891.36	46,500	85,000	0	85,000
22-70 Office Expense-Supplies	449.51	600	600	0	600
22-71 Office Expense-Postage	32.48	300	100	0	100
26-00 Rents & Leases-Bldg & Imp-	333.17	500	500	0	500
27-00 Small Tools & Instruments-	186.46	1,000	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	(5,973.69)	52,850	65,550	0	65,550
28-31 Special Departmental Exp-Geographical Inform Sys	9,925.00	12,000	18,500	0	18,500
28-59 Special Departmental Exp-Software Subscriptions	540,737.44	500,540	734,350	0	734,350
29-50 Transportation & Travel-Transportation & Travel	1,990.00	2,500	2,500	0	2,500
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	9,969.90	9,500	10,500	0	10,500
38-00 Inventory Items-	12,524.44	0	12,500	0	12,500

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1904 : General, Information Technology

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
62-71 Cap. FA-Equipment-Office	37,668.91	75,000	0	0	0
Appropriation - Summary	**1,836,814.37**	**2,000,944**	**2,298,143**	**(115,465)**	**2,182,678**
NET COST	**1,615,382.66**	**1,589,344**	**1,847,643**	**(115,465)**	**1,732,178**

DEPARTMENT OF PUBLIC WORKS
Engineering and Inspection
Fund 001 Budget Unit 1908

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was established to fund the activities of the engineering and capital project management roles of the Public Works Department. The Division has expanded significantly following the consolidation of the former Public Works Engineering & Inspection Division and the former Public Services Capital Projects Division into a single integrated Division, hereby renamed “Engineering & Capital Projects”. Revenues are received from the recipients of Division services, grant and project reimbursements, and a General Fund contribution supporting County Surveyor functions.
- The Engineering segment provides for the design, management, and oversight of contracted professional services for a wide variety of County infrastructure and capital improvement projects serving county roads, bridges, drainage structures, bikeways, pedestrian facilities, parks, county facilities, airports, landfill, and other public infrastructure needs. Additionally, the segment is also responsible for pursuing grants, reviewing and processing encroachment permit applications, performing construction inspections for public and private improvements within County rights-of-way, ensuring compliance with County standards and specifications, and coordinating with contractors, developers, utility providers, and regulatory agencies throughout project development and construction activities.
- The Capital Projects segment is responsible for planning, coordination, budgeting, procurement, and construction management of County capital improvement projects, including facility improvements, building modernization projects, deferred maintenance projects, and other major public infrastructure investments. Staff coordinate closely with County departments, consultants, contractors, and regulatory agencies to ensure projects are completed in compliance with applicable requirements, schedules, and budgets.
- The Surveyor segment is responsible for checking and processing Parcel Maps, Subdivision Maps, Final Maps, and Records of Survey for accuracy and compliance with County ordinances and the California Subdivision Map Act. Staff also review and recommend conditions to the Community Development Department on tentative maps, voluntary mergers, lot line adjustments, waivers, zoning maps, certificates of compliance, and related proposals, and prepare related agreements and resolutions for Board of Supervisors approval.
- The Surveyor segment is additionally responsible for the preparation of maps and legal descriptions for fee title deeds and easements associated with public improvement projects, as well as the formation and modification of Service Areas, Maintenance Districts, Assessment Districts, and jurisdictional boundaries such as Supervisorial Districts. The segment also oversees the County Master Address Grid System and processes requests for road naming and road name changes.
- The Property Services segment is responsible for developing agreements with property owners or their representatives for the acquisition of land and easements for public purposes, negotiating and managing leases of County-owned facilities and properties, and processing actions related to property easements and related assets. The segment also provides airport property and lease management services through reimbursement and billings to Airport Budget Units and oversees agreements, site management, and coordination activities associated with County telecommunication facilities and related infrastructure.

- Continue implementation and integration of Engineering and Capital Projects functions within the consolidated Division to improve coordination, project delivery, and operational efficiency.
- Secure funding for various infrastructure projects through available State, Federal, and other sources.
- Prepare construction plans and supporting documentation in support of the County's capital Improvement plan.
- Continue management and delivery of major County capital improvement and facility projects in accordance with approved schedules, budgets, and regulatory requirements.
- Initiate construction of the South Main Street/Soda Bay Road project.
- Advance bridge rehabilitation and replacement projects identified in the Capital Improvement Plan, including the Middle Creek Bridge, Bartlett Creek Bridge, Upper Wolf Creek Bridge, and additional short-span bridge rehabilitation projects countywide.
- Continue implementation of roadway stabilization and landslide repair projects on critical transportation corridors, including Socrates Mine Road, Elk Mountain Road, Morgan Valley Road, Sulphur Bank Road, and Hill Road, to improve roadway resiliency and public safety.
- Implement Highway Safety Improvement Program (HSIP) projects, including pedestrian crosswalk enhancements, speed feedback signs, pavement markings, signage, lighting improvements, and traffic safety measures at priority locations throughout the County.
- Continue development and construction of pedestrian, bicycle, and accessibility improvement projects, including the Kelseyville Sidewalks Project and related curb ramp, crosswalk, and bike lane improvements.
- Advance airport infrastructure improvement projects at Lampson Field, including apron rehabilitation construction and security fencing analysis to enhance operational safety and regulatory compliance.
- Continue implementation of the County's multi-year pavement preservation and rehabilitation program, including preventive maintenance, roadway surface restoration, drainage improvements, and related transportation infrastructure repairs.
- Advance County facility rehabilitation and modernization projects identified in the CIP, including the Armory renovation project for the Sheriff's Administration headquarters, jail roof, courthouse improvements/reorganization, and building system improvements at County-owned facilities.
- Advance parks capital improvement projects focused on recreation facility enhancements, park rehabilitation, accessibility improvements, and long-term deferred maintenance needs throughout the County parks system.
- Continue implementation of landfill capital projects, including construction of expansion phase 2&3 and environmental compliance improvements.
- Pursue grant funding and outside financing opportunities to support long-range facility, parks, and solid waste infrastructure improvements identified in the Capital Improvement Plan.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1908 : General, Engineering & Inspection

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
21-30 Permits-Road Privileges & Permit	64,288.50	91,550	100,000	0	100,000
21-60 Permits-Other	3,481.00	5,000	6,250	0	6,250
66-10 Charges for Services-Planning & Engineering	438,546.00	1,437,668	1,664,845	0	1,664,845
66-11 Charges for Services-Subdivision Insp Fees	(809.42)	9,500	9,500	0	9,500
79-73 Sales-Surveyor Maps	3,996.50	4,600	5,500	0	5,500
79-90 Other-Miscellaneous	1,458.94	1,000	1,500	0	1,500
Revenue - Summary	**510,961.52**	**1,549,318**	**1,787,595**	**0**	**1,787,595**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	584,820.60	804,616	1,295,491	(96,200)	1,199,291
01-12 Salaries & Wages-Extra Help	17,395.03	78,588	38,655	0	38,655
01-13 Salaries & Wages-OT, Holiday, Stby	1,899.89	10,000	10,000	0	10,000
01-14 Salaries & Wages-Other, Term	9,333.35	10,000	14,426	0	14,426
02-21 Retirement Contributions-FICA	45,719.65	69,095	103,964	(7,359)	96,605
02-22 Retirement Contributions-PERS	149,958.83	207,027	325,298	(24,156)	301,142
03-30 Insurance-Health/Life	115,470.92	152,026	237,260	(18,239)	219,021
03-31 Insurance-Unemployment	1,721.00	1,766	2,677	(2,677)	0
04-00 Worker's Compensation-	1,493.00	2,123	2,128	0	2,128
11-00 Clothing & Personal Suppl-	0.00	1,500	2,700	0	2,700
12-00 Communications-	3,652.32	3,000	3,150	0	3,150
15-12 Insurance-Public Liability	18,403.00	23,732	27,142	0	27,142
17-00 Maintenance-Equipment-	2,015.43	2,800	2,800	0	2,800
20-00 Memberships-	60.00	1,129	1,129	0	1,129
22-72 Office Expense-Books & Periodicals	91.12	1,300	1,300	0	1,300
23-80 Prof & Specialized Svcs-Professional & Specialize	38,685.71	137,500	77,500	0	77,500
23-85 Prof & Specialized Svcs-DPW Services	80,937.21	109,751	54,455	0	54,455
23-90 Prof & Specialized Svcs-Administrative Services	46,446.00	81,611	79,567	0	79,567
24-00 Publications & Legal Ntcs-	178.50	700	700	0	700

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 1908 : General, Engineering & Inspection

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
26-00 Rents & Leases-Bldg & Imp-	5,529.41	5,673	9,428	0	9,428
27-00 Small Tools & Instruments-	81.47	3,000	3,000	0	3,000
28-30 Special Departmental Exp-Supplies & Services	7,446.59	16,890	20,390	0	20,390
28-59 Special Departmental Exp-Software Subscriptions	346.32	3,800	3,800	0	3,800
29-50 Transportation & Travel-Transportation & Travel	213.32	15,972	16,147	0	16,147
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	15,011.18	30,000	30,875	0	30,875
38-00 Inventory Items-	8,684.75	6,000	11,000	0	11,000
80-80 Other Financing Uses-Interfund Reimbursements	0.00	0	(300,000)	0	(300,000)
Appropriation - Summary	**1,155,594.60**	**1,779,599**	**2,074,982**	**(148,631)**	**1,926,351**

NET COST	**694,642.45**	**230,281**	**287,387**	**(148,631)**	**138,756**

COUNTY ADMINISTRATIVE OFFICE
Geothermal Resource Royalties
Fund 118 Budget Unit 1918

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- This Budget Unit is used to account for Geothermal Resource Royalty payments received from the Federal and State governments.
- This is a non-General Fund revenue source.
- The portion of these revenues received from the State are commonly referred to as AB 1905 funds and have some restrictions.
- Funding from this Budget Unit consists of projects to mitigate the impact of geothermal development, maintenance, planning and resource management and various other special projects.

BUDGET OBJECTIVES

- Funding from this Budget Unit will be transferred to responsible departments for algae, aquatic weed and quagga mussel programs impacting Clear Lake, Resource Planner services and Deputy Sheriff Patrol in Middletown.
- This Budget Unit contains funding required to be used for mitigation efforts in the Geothermal area.
- Funding allocations have historically supported Cobb Area Community Parks and Trails and other qualifying activities that mitigate community impacts of Geothermal development.

Revenue and Appropriation Detail

Fund: 118 : Geo Resource Royalties
Budget Unit: 1918 : General, Geo Resource Royalties

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	92,980.82	50,000	100,000	0	100,000
54-90 State Aid-Other	533,303.81	500,000	500,000	0	500,000
56-01 Other Federal-Other	779,029.39	750,000	750,000	0	750,000
81-23 Operating Transfers-Out	(735,000.00)	(820,000)	(985,000)	(1,500,000)	(2,485,000)
Revenue - Summary	**670,314.02**	**480,000**	**365,000**	**(1,500,000)**	**(1,135,000)**
Appropriation					
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
23-80 Prof & Specialized Svcs-Professional & Specialize	37,778.80	34,105	34,951	0	34,951
23-91 Prof & Specialized Svcs-Intra-Div Services	35,000.00	35,000	35,000	0	35,000
28-30 Special Departmental Exp-Supplies & Services	0.00	2,421,170	2,168,875	(1,500,000)	668,875
53-48 Other Charges-Water Quality Improvement	0.00	150,000	150,000	0	150,000
53-50 Other Charges-Resource Management	109,089.10	117,830	111,177	0	111,177
53-54 Other Charges-Law Enforcement	100,000.00	100,000	100,000	0	100,000
53-90 Other Charges-Library & Community Svcs	15,000.00	15,000	15,000	0	15,000
55-07 Other Charges-Community Revitalization	0.00	500,000	968,875	(238,189)	730,686
Appropriation - Summary	**303,001.90**	**3,381,016**	**3,592,925**	**(1,738,189)**	**1,854,736**
NET COST	**(445,391.12)**	**2,901,016**	**3,227,925**	**(238,189)**	**2,989,736**

AUDITOR-CONTROLLER/COUNTY CLERK
Disaster Response and Recovery
Fund 110 Budget Unit 1920

Jenavive Herrington,
Auditor-Controller/County Clerk

BUDGET OVERVIEW

- The Disaster Response and Recovery budget unit is responsible for tracking costs as they relate to declared disasters and working with State and Federal agencies for reimbursement.
- The Disaster Response and Recovery budget unit was established to assist with tracking and claiming of general fund obligations as they relate to declared disasters, and the Auditor-Controller absorbed responsibility of the 1920 budget unit in September 2015.
- Since 2015, the Disaster Response and Recovery budget unit has taken on the financial administration of fifteen declared disasters. All declared disasters are at various stages in the claiming and closeout procedures. The disasters can be audited for up to three years post close-out finalization. The fifteen declared disasters have varying funding sources, including Federal Public Assistance (PA), Federal Fire Management Grants (FMAG), and the California Disaster Assistance Act (CDAA).
- Reserves in this budget unit include general fund startup funding, monies set aside for potential audit exceptions, return of any State advance payments, and insurance duplication of benefits.

BUDGET OBJECTIVES

- Closeout complete projects and transfer funds to departments as applicable.
- Maintain readiness for future disasters and increase training and development for staff.
- Finalize past closeout requests through CalOES portal.
- Promote the well-being and economic resilience of Lake County residents, community collaboration, and investment in our people.
- Prepare for future audits of closed out disasters.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General Reserve	$3,078,017/ $3,365,472	To ensure money is available in the event of a major disaster.
Audit Exceptions	$3,328,017	To ensure there are monies available for any audit findings that cause a de-obligation of funds.
Advance Repay	$3,419,286	To ensure monies are available to repay the advance received for Mendocino Fire as we were also paid in full for the event.
Insurance Proceeds Duplication	$591,219	To re-repay FEMA/CalOES for the duplication of benefits where we received aid and insurance payouts.

Revenue and Appropriation Detail

Fund: 110 : Disaster Response & Recov
Budget Unit: 1920 : General, Disaster Response/Recover

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	898,064.82	920,000	600,000	0	600,000
54-40 State Aid-Disaster Relief	1,968.38	322,704	296,604	0	296,604
55-40 Other Federal-Disaster Relief	42,824.33	171,066	60,430	0	60,430
81-23 Operating Transfers-Out	0.00	(713,799)	0	0	0
Revenue - Summary	**942,857.53**	**699,971**	**957,034**	**0**	**957,034**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	71,172.19	140,885	171,028	0	171,028
01-14 Salaries & Wages-Other, Term	2,023.00	2,549	3,134	0	3,134
02-21 Retirement Contributions-FICA	5,605.74	10,975	13,328	0	13,328
02-22 Retirement Contributions-PERS	18,248.69	36,250	27,067	0	27,067
03-30 Insurance-Health/Life	13,296.51	29,435	36,159	0	36,159
03-31 Insurance-Unemployment	281.00	282	342	0	342
04-00 Worker's Compensation-	178.00	244	246	0	246
11-00 Clothing & Personal Suppl-	0.00	80	80	0	80
12-00 Communications-	66.71	1,500	1,500	0	1,500
14-00 Household Expense-	0.00	150	150	0	150
20-00 Memberships-	0.00	150	150	0	150
22-70 Office Expense-Supplies	108.93	4,000	4,000	0	4,000
23-01 Prof & Specialized Svcs-COVID19-LABOR	37,998.11	38,000	0	0	0
23-64 Prof & Specialized Svcs-Valley Fire-Svcs & Suppl	0.00	23,000	0	0	0
23-66 Prof & Specialized Svcs-Clayton Fire-Svcs & Suppl	0.00	78,000	78,000	0	78,000
23-67 Prof & Specialized Svcs-Clayton Fire-Labor in-hse	0.00	57,000	57,000	0	57,000
23-70 Prof & Specialized Svcs-Sulphur Fire-S & S	0.00	12,500	12,500	0	12,500
23-71 Prof & Specialized Svcs-Sulphur Fire-Labor	0.00	55,000	55,000	0	55,000
23-72 Prof & Specialized Svcs-Pawnee Fire- S & S	0.00	2,100	0	0	0
23-74 Prof & Specialized Svcs-RiverRanch	0.00	2,500	0	0	0

Revenue and Appropriation Detail

Fund: 110 : Disaster Response & Recov
Budget Unit: 1920 : General, Disaster Response/Recover

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Fire-S&S					
23-75 Prof & Specialized Svcs-RiverRanch Fire-Labor	0.00	7,000	0	0	0
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	250	250	0	250
28-30 Special Departmental Exp-Supplies & Services	2,185.08	121,284	269,845	0	269,845
29-50 Transportation & Travel-Transportation & Travel	0.00	150	150	0	150
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	150	150	0	150
38-00 Inventory Items-	0.00	1,500	1,500	0	1,500
Appropriation - Summary	**151,163.96**	**624,934**	**731,579**	**0**	**731,579**

NET COST	**(791,283.98)**	**(75,037)**	**(225,455)**	**0**	**(225,455)**

COUNTY ADMINISTRATIVE OFFICE
Trial Courts
Fund 001 Budget Unit 2101

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- The purpose of this Budget Unit is to receive revenues from the collection of court imposed fines and fees, a portion of which are then paid to the State as required by State law.
- The other function of this Budget Unit is to appropriate funding and receive State reimbursement for County costs related to the transfer of court facilities.
- This Budget Unit also receives reimbursement from the Superior Court for the cost of providing mailroom services and reimbursement from the State for maintenance and operating costs of the fourth floor of the Courthouse.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2101 : , Trial Courts

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	124,075.15	130,000	150,000	0	150,000
31-82 Fines, Forfeit, Penalties-Criminal Fines	10,173.07	5,000	3,000	0	3,000
31-83 Fines, Forfeit, Penalties-Parking Fines	728.00	500	250	0	250
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	55,193.81	50,000	70,000	0	70,000
31-91 Fines, Forfeit, Penalties-Traffic School Bail	91,234.36	100,000	120,000	0	120,000
54-90 State Aid-Other	104,749.24	80,000	25,000	0	25,000
66-50 Charges for Services-Auditing & Accounting	1,791.37	1,500	2,000	0	2,000
66-91 Charges for Services-Recording Fees	39,647.00	50,000	40,000	0	40,000
67-50 Judicial-Court Fees and Costs	1,975.34	2,000	2,000	0	2,000
67-64 Judicial-Traffic School Fee	17,255.30	15,000	25,000	0	25,000
Revenue - Summary	**446,822.64**	**434,000**	**437,250**	**0**	**437,250**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-91 Prof & Specialized Svcs-Intra-Div Services	1,476.30	3,500	3,500	0	3,500
52-10 Other Charges-Contib to Non-Co Gov Agen	276,158.00	301,158	301,158	0	301,158
Appropriation - Summary	**277,634.30**	**304,658**	**304,658**	**0**	**304,658**

NET COST	**(169,188.34)**	**(129,342)**	**(132,592)**	**0**	**(132,592)**

COUNTY ADMINISTRATIVE OFFICE
Grand Jurors
Fund 001 Budget Unit 2106

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- The Lake County Grand Jury is a State mandated function the County General Fund is required to finance.
- The Grand Jury serves as a group of impartial citizens that review the work of the County, cities, schools, special districts, and other local agencies to determine whether they can be made more efficient, effective and responsive to the needs of our community.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2106 : , Grand Jurors

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Appropriation					
12-00 Communications-	2,537.69	2,750	2,750	0	2,750
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	461.00	613	674	(163)	511
16-00 Jury & Witness Expense-	23,160.00	26,000	26,000	0	26,000
22-70 Office Expense-Supplies	6,026.42	6,141	6,416	0	6,416
22-71 Office Expense-Postage	216.00	250	250	0	250
28-30 Special Departmental Exp-Supplies & Services	4,660.00	3,600	3,800	0	3,800
29-50 Transportation & Travel-Transportation & Travel	37,938.06	45,000	45,000	0	45,000
Appropriation - Summary	**81,133.17**	**92,265**	**93,937**	**(163)**	**93,774**

NET COST	**81,268.17**	**92,265**	**93,937**	**(163)**	**93,774**

DISTRICT ATTORNEY
District Attorney
Fund 001 Budget Unit 2110

Susan Krones,
District Attorney

BUDGET OVERVIEW

- Prosecution of all criminal felonies and misdemeanors committed in Lake County
- Respond to appeals, motions for resentencing, habeas corpus motions and parole hearings
- Provide Prosecutors for Special Courts such as Juvenile, Veterans and Mental Health Courts
- Provide Investigators to assist in investigations and conduct Critical Incident Investigation
- Review Search Warrants from various agencies

BUDGET OBJECTIVES

- Plan and implement new procedures for District Attorney Deputies to appear in new Court House for all hearings and trials.
- Ensure that Attorneys and staff have access to secure internet link in order to utilize our Case Management System while in Court.
- Expand and remodel our work space in our current location to be more efficient and have room for new personnel.
- Successfully prosecute offenders of serious and violent felonies to make the community safer.
- Successfully prosecute misdemeanor and felony crimes that affect the community quality of life.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2110 : , District Attorney

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
54-01 State Aid-Supplemental Law Enf Svcs	35,603.14	30,000	30,000	0	30,000
54-02 State Aid-Local Comm. Corrections	270,000.00	260,000	300,000	0	300,000
54-04 State Aid-DA & Public Defender	93,226.70	80,000	80,000	0	80,000
54-90 State Aid-Other	81,597.47	72,000	72,000	0	72,000
68-80 Public Protection-Educational Svcs (POST)	0.00	500	0	0	0
Revenue - Summary	**480,427.31**	**442,500**	**482,000**	**0**	**482,000**
Appropriation					
01-11 Salaries & Wages-Permanent	2,507,010.20	2,582,396	3,454,563	(137,600)	3,316,963
01-12 Salaries & Wages-Extra Help	94,202.56	85,149	134,813	(42,962)	91,851
01-13 Salaries & Wages-OT, Holiday, Stby	11,649.09	12,571	23,620	(2,154)	21,466
01-14 Salaries & Wages-Other, Term	91,671.28	57,477	139,699	27,876	167,575
02-21 Retirement Contributions-FICA	197,000.58	204,022	277,427	(9,777)	267,650
02-22 Retirement Contributions-PERS	722,596.39	753,400	1,023,234	(44,268)	978,966
03-30 Insurance-Health/Life	406,360.93	447,874	554,962	(8,888)	546,074
03-31 Insurance-Unemployment	5,430.00	4,950	6,699	(6,699)	0
03-32 Insurance-Opt Out	9,666.67	7,200	6,000	0	6,000
04-00 Worker's Compensation-	69,600.00	105,281	95,617	0	95,617
11-00 Clothing & Personal Suppl-	1,700.50	2,350	2,850	0	2,850
12-00 Communications-	5,338.13	9,684	9,456	0	9,456
14-00 Household Expense-	1,628.88	1,560	1,620	0	1,620
15-12 Insurance-Public Liability	610,253.00	647,432	580,779	0	580,779
15-13 Insurance-Fire & Allied Cvrgs	16,070.00	21,032	23,144	(5,588)	17,556
16-00 Jury & Witness Expense-	15,110.68	15,000	18,000	0	18,000
17-00 Maintenance-Equipment-	12,529.48	4,800	8,200	0	8,200
18-00 Maint-Bldgs & Imprvmts-	0.00	3,000	32,500	0	32,500
20-00 Memberships-	13,045.11	14,882	14,892	0	14,892
22-70 Office Expense-Supplies	29,184.64	27,425	29,500	0	29,500
22-71 Office Expense-Postage	1,049.11	1,110	1,350	0	1,350
22-72 Office Expense-Books & Periodicals	26,990.92	30,500	28,500	0	28,500

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2110 : , District Attorney

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-80 Prof & Specialized Svcs-Professional & Specialize	23,300.32	24,500	24,500	0	24,500
24-00 Publications & Legal Ntcs-	0.00	150	150	0	150
26-00 Rents & Leases-Bldg & Imp-	10,800.00	10,800	10,800	0	10,800
28-30 Special Departmental Exp-Supplies & Services	19,946.77	19,200	19,650	0	19,650
28-34 Special Departmental Exp-D.A.	2,185.35	1,500	2,500	0	2,500
28-36 Special Departmental Exp-P.O.S.T. Training	4,921.57	3,500	2,750	0	2,750
28-59 Special Departmental Exp-Software Subscriptions	84,877.93	30,667	92,006	0	92,006
29-50 Transportation & Travel-Transportation & Travel	14,637.34	15,240	16,000	0	16,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	21,135.12	21,198	32,898	0	32,898
38-00 Inventory Items-	5,692.14	4,000	39,950	0	39,950
48-00 Taxes & Assessments-	2.76	3	3	0	3
61-60 Cap. FA-Bldgs & Imp-Current	0.00	0	100,000	(100,000)	0
62-71 Cap. FA-Equipment-Office	0.00	66,565	0	0	0
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	0	110,000	0	110,000
80-80 Other Financing Uses-Interfund Reimbursements	(1,346.36)	(111,435)	(77,000)	0	(77,000)
Appropriation - Summary	**5,034,241.09**	**5,124,983**	**6,841,632**	**(330,060)**	**6,511,572**

NET COST	**4,553,899.16**	**4,682,483**	**6,359,632**	**(330,060)**	**6,029,572**

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- Pursuant to State and Federal law, legal representation must be provided to indigent defendants who, in the opinion of the Court, do not have the financial resources to retain the services of a private attorney.
- In addition to the legal proceedings funded by a flat fee, this Budget Unit includes funding for court ordered services to provide ancillary services including expert witnesses, verbatim transcription, interpreter services, polygraph testing, psychological evaluations, forensic testing and the cost of court appointed attorneys that are legally mandated when contract public defenders cannot serve because they have a conflict of interest with a case.
- The General Fund provides the majority of funding for this Budget Unit. Pursuant to AB 109, the Public Safety Realignment Act and AB 118, Realignment 2011, the State provides funding for revocation hearings of Post-Release Community Supervision persons.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2111 : , Public Defender

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
54-04 State Aid-DA & Public Defender	93,226.70	85,000	95,000	0	95,000
54-90 State Aid-Other	78,043.00	78,043	0	0	0
Revenue - Summary	**171,269.70**	**163,043**	**95,000**	**0**	**95,000**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	1,191,941.89	1,783,779	2,349,221	(105,624)	2,243,597
01-12 Salaries & Wages-Extra Help	13,170.41	16,929	16,929	0	16,929
01-13 Salaries & Wages-OT, Holiday, Stby	3,855.04	0	0	2,000	2,000
01-14 Salaries & Wages-Other, Term	29,652.76	0	0	11,023	11,023
02-21 Retirement Contributions-FICA	92,621.74	136,774	180,562	(8,002)	172,560
02-22 Retirement Contributions-PERS	309,017.78	458,967	586,905	(26,265)	560,640
03-30 Insurance-Health/Life	141,750.24	252,434	291,599	(18,168)	273,431
03-31 Insurance-Unemployment	2,362.00	0	4,708	(4,708)	0
03-32 Insurance-Opt Out	5,066.67	4,800	4,800	0	4,800
04-00 Worker's Compensation-	0.00	0	1,120	0	1,120
11-00 Clothing & Personal Suppl-	407.71	4,500	920	0	920
12-00 Communications-	6,662.01	20,220	21,000	0	21,000
14-00 Household Expense-	301.20	960	1,050	0	1,050
15-12 Insurance-Public Liability	6,134.00	7,911	9,369	0	9,369
16-00 Jury & Witness Expense-	0.00	10,000	5,000	0	5,000
17-00 Maintenance-Equipment-	5,980.64	10,000	10,000	(4,000)	6,000
20-00 Memberships-	4,425.55	15,958	15,000	0	15,000
22-70 Office Expense-Supplies	25,993.22	33,400	33,400	0	33,400
22-71 Office Expense-Postage	243.81	1,235	1,290	0	1,290
22-72 Office Expense-Books & Periodicals	4,689.83	11,676	15,000	0	15,000
23-80 Prof & Specialized Svcs-Professional & Specialize	912,433.50	781,780	770,000	0	770,000
23-91 Prof & Specialized Svcs-Intra-Div Services	30,000.00	30,000	15,000	0	15,000
24-00 Publications & Legal Ntcs-	0.00	150	150	0	150
26-00 Rents & Leases-Bldg & Imp-	102,337.20	175,435	175,435	0	175,435
28-30 Special Departmental Exp-Supplies	18,647.74	20,994	25,000	0	25,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2111 : , Public Defender

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
& Services					
28-36 Special Departmental Exp-P.O.S.T. Training	0.00	5,000	0	0	0
28-59 Special Departmental Exp-Software Subscriptions	20,568.12	20,000	35,000	0	35,000
29-50 Transportation & Travel-Transportation & Travel	2,085.01	26,400	26,400	(8,000)	18,400
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	5,096.72	13,800	14,500	0	14,500
38-00 Inventory Items-	63,898.52	59,554	10,000	0	10,000
62-72 Cap. FA-Equipment-Autos & Light Trucks	74,476.45	49,502	0	0	0
81-00 Other Repay-	0.00	0	239,318	0	239,318
Appropriation - Summary	**3,073,819.76**	**3,952,158**	**4,858,676**	**(161,744)**	**4,696,932**

NET COST	**3,107,984.32**	**3,789,115**	**4,763,676**	**(161,744)**	**4,601,932**

CHILD SUPPORT SERVICES
Child Support Services
Fund 107 Budget Unit 2112

Tammie Widener,
Director

BUDGET OVERVIEW

- The Department establishes paternity, child support, and medical support orders, and ensures those orders are enforced. As family circumstances change, the Department also modifies child support orders to ensure they remain accurate, appropriate, and enforceable.
- The Department strives to put children first by helping parents take responsibility for their children's economic and social well-being, health, and stability, while recognizing the importance of strong relationships with both parents.
- The Department of Child Support Services is a federally mandated program that is funded 66% by Federal Government and 34% by the State.

BUDGET OBJECTIVES

- The State Department of Child Support Services increased our funding allocation this year from $2,301,938 to $2,345,443 to support rising operational needs and ongoing program requirements.
- Reduce salary and benefit costs by adding a Child Support Officer position and eliminating the vacant Child Support Special Programs Coordinator position, resulting in an estimated savings of $21,917.00. In addition, eliminate the Child Support Assistant position, resulting in an estimated savings of $66,952.00.

Revenue and Appropriation Detail

Fund: 107 : Child Support Services
Budget Unit: 2112 : , Child Support Services

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	22,620.33	20,000	20,000	0	20,000
53-02 State Assistance Program-Child Support Incentive	849,293.00	801,214	799,479	20,930	820,409
55-02 Federal Assist Program-Child Support Admin	1,447,838.00	1,555,299	1,551,931	40,630	1,592,561
81-22 Operating Transfers-In	133,396.00	133,396	133,396	0	133,396
Revenue - Summary	**2,453,147.33**	**2,509,909**	**2,504,806**	**61,560**	**2,566,366**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	1,216,053.14	1,343,929	1,531,931	0	1,531,931
01-13 Salaries & Wages-OT, Holiday, Stby	19,409.22	22,500	10,000	10,000	20,000
01-14 Salaries & Wages-Other, Term	30,590.49	8,944	6,201	0	6,201
02-21 Retirement Contributions-FICA	97,386.28	104,061	116,163	0	116,163
02-22 Retirement Contributions-PERS	311,820.06	345,793	384,668	0	384,668
03-30 Insurance-Health/Life	233,011.98	280,593	354,185	4,560	358,745
03-31 Insurance-Unemployment	2,876.00	2,707	3,069	0	3,069
03-32 Insurance-Opt Out	9,600.00	9,600	2,400	0	2,400
04-00 Worker's Compensation-	17,164.00	23,336	21,992	0	21,992
12-00 Communications-	8,272.93	5,100	6,700	0	6,700
14-00 Household Expense-	37,837.47	44,750	41,950	0	41,950
15-12 Insurance-Public Liability	32,211.00	41,315	46,966	0	46,966
15-13 Insurance-Fire & Allied Cvrgs	1,576.00	1,951	2,186	0	2,186
17-00 Maintenance-Equipment-	3,632.08	6,300	5,800	0	5,800
18-00 Maint-Bldgs & Imprvmts-	33,956.47	36,604	34,204	10,000	44,204
19-40 Medical Expense-Medical, Dental & Lab Exp	86.91	2,000	500	0	500
20-00 Memberships-	2,606.78	3,550	3,350	0	3,350
22-70 Office Expense-Supplies	20,787.77	41,800	29,000	7,800	36,800
22-71 Office Expense-Postage	10,176.34	13,240	13,300	0	13,300
22-72 Office Expense-Books & Periodicals	6,311.14	7,200	4,900	2,000	6,900
23-21 Prof & Specialized Svcs-Transcripts	0.00	500	100	0	100
23-41 Prof & Specialized Svcs-District	1,346.36	4,000	4,000	0	4,000

Revenue and Appropriation Detail

Fund: 107 : Child Support Services
Budget Unit: 2112 : , Child Support Services

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Attorney					
23-42 Prof & Specialized Svcs-Data Processing	3,321.50	6,000	3,500	0	3,500
23-44 Prof & Specialized Svcs-Credit/ Fingerprints	360.00	1,000	1,000	0	1,000
23-47 Prof & Specialized Svcs-Service Fees	17,164.50	37,455	18,000	5,000	23,000
23-48 Prof & Specialized Svcs-P.O.P.	1,370.00	4,000	2,000	0	2,000
23-80 Prof & Specialized Svcs-Professional & Specialize	1,900.00	2,372	2,200	0	2,200
23-90 Prof & Specialized Svcs-Administrative Services	79,752.00	103,136	125,609	0	125,609
23-91 Prof & Specialized Svcs-Intra-Div Services	8,766.88	15,100	15,100	0	15,100
26-00 Rents & Leases-Bldg & Imp-	120,000.00	120,000	45,330	0	45,330
27-00 Small Tools & Instruments-	0.00	0	0	2,000	2,000
28-30 Special Departmental Exp-Supplies & Services	16,784.86	34,475	31,750	0	31,750
28-59 Special Departmental Exp-Software Subscriptions	0.00	1,680	1,680	1,000	2,680
29-50 Transportation & Travel-Transportation & Travel	7,604.09	23,400	8,200	0	8,200
30-00 Utilities-	27,300.12	45,000	35,000	0	35,000
38-00 Inventory Items-	0.00	20,500	0	19,200	19,200
62-72 Cap. FA-Equipment-Autos & Light Trucks	30,264.09	51,409	0	0	0
80-80 Other Financing Uses-Interfund Reimbursements	(15,329.04)	(15,329)	(15,329)	0	(15,329)
Appropriation - Summary	**2,395,971.42**	**2,799,971**	**2,897,605**	**61,560**	**2,959,165**

NET COST	**(56,953.91)**	**290,062**	**392,799**	**0**	**392,799**

DISTRICT ATTORNEY
Victim Witness Division
Fund 001 Budget Unit 2113

Susan Krones,
District Attorney

BUDGET OVERVIEW

- Provide comprehensive services to victims and witnesses throughout the criminal justice process
- Coordinate with law enforcement agencies to provide immediate crisis response to victims of crime
- Provide a safe environment to conduct interviews with children who are potential victims of abuse
- Contact and inform victims and family members of post sentencing proceedings
- Participate in various outreach events throughout the year to increase public awareness of services

BUDGET OBJECTIVES

- Plan and implement new procedures for Victim Witness to assist victims and witnesses to be transported to the new Courthouse.
- Assure that the victims and witnesses have a safe and secure waiting room to stay in before they testify.
- Increase community outreach to expand services to under-served communities.
- Provide ongoing training to advocates to keep them informed of new laws and procedures.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2113 : , DA/Victim-Witness Program

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
54-90 State Aid-Other	350,187.00	395,324	421,607	0	421,607
Revenue - Summary	**350,187.00**	**395,324**	**421,607**	**0**	**421,607**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	201,848.35	255,890	326,923	0	326,923
01-12 Salaries & Wages-Extra Help	15,486.39	14,328	15,894	(9,000)	6,894
01-13 Salaries & Wages-OT, Holiday, Stby	2,397.10	548	2,891	0	2,891
01-14 Salaries & Wages-Other, Term	5,233.80	5,381	6,149	0	6,149
02-21 Retirement Contributions-FICA	16,213.53	20,424	26,145	0	26,145
02-22 Retirement Contributions-PERS	51,757.57	65,840	82,090	0	82,090
03-30 Insurance-Health/Life	51,081.61	75,500	88,985	0	88,985
03-31 Insurance-Unemployment	605.00	541	686	(686)	0
04-00 Worker's Compensation-	1,171.00	1,604	2,809	0	2,809
11-00 Clothing & Personal Suppl-	270.64	500	250	0	250
12-00 Communications-	2,102.39	2,112	2,352	0	2,352
14-00 Household Expense-	351.30	520	580	0	580
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	994.00	1,208	1,333	(322)	1,011
17-00 Maintenance-Equipment-	10,753.97	2,800	500	0	500
18-00 Maint-Bldgs & Imprvmts-	47.17	500	500	0	500
20-00 Memberships-	435.00	435	660	0	660
22-70 Office Expense-Supplies	1,009.84	1,360	1,360	0	1,360
22-71 Office Expense-Postage	42.34	210	210	0	210
23-80 Prof & Specialized Svcs-Professional & Specialize	4,892.75	6,390	6,684	0	6,684
28-30 Special Departmental Exp-Supplies & Services	2,597.77	13,276	18,324	0	18,324
28-59 Special Departmental Exp-Software Subscriptions	747.72	758	915	0	915
29-50 Transportation & Travel-Transportation & Travel	839.55	5,400	2,700	0	2,700
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	3,225.19	3,584	7,168	0	7,168

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2113 : , DA/Victim-Witness Program

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
38-00 Inventory Items-	1,480.84	2,750	2,750	0	2,750
80-80 Other Financing Uses-Interfund Reimbursements	0.00	(25,000)	(20,000)	0	(20,000)
Appropriation - Summary	**381,718.82**	**464,770**	**587,905**	**(10,008)**	**577,897**

NET COST	**31,531.82**	**69,446**	**166,298**	**(10,008)**	**156,290**

COUNTY ADMINISTRATIVE OFFICE
Domestic Violence Programs
Fund 180 Budget Unit 2115

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- Pursuant to State and Federal law, legal representation must be provided to indigent defendants who, in the opinion of the Court, do not have the financial resources to retain the services of a private attorney.
- In addition to the legal proceedings funded by a flat fee, this Budget Unit includes funding for court ordered services to provide ancillary services including expert witnesses, verbatim transcription, interpreter services, polygraph testing, psychological evaluations, forensic testing and the cost of court appointed attorneys that are legally mandated when contract public defenders cannot serve because they have a conflict of interest with a case.
- The General Fund provides the majority of funding for this Budget Unit. Pursuant to AB 109, the Public Safety Realignment Act and AB 118, Realignment 2011, the State provides funding for revocation hearings of Post-Release Community Supervision persons.

Revenue and Appropriation Detail

Fund: 180 : Domestic Violence Prgms
Budget Unit: 2115 : ,

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-82 Fines, Forfeit, Penalties-Criminal Fines	5,023.95	3,000	6,000	0	6,000
69-20 Other Current Services-Other	6,026.00	4,550	7,500	0	7,500
Revenue - Summary	**11,049.95**	**7,550**	**13,500**	**0**	**13,500**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	8,432.61	12,500	17,000	0	17,000
Appropriation - Summary	**8,432.61**	**12,500**	**17,000**	**0**	**17,000**
NET COST	**(2,617.34)**	**4,950**	**3,500**	**0**	**3,500**

DISTRICT ATTORNEY
District Attorney-Asset Forfeiture
Fund 080 Budget Unit 2116

Susan Krones,
District Attorney

BUDGET OVERVIEW

- Account for the portion of asset forfeiture monies distributed to the District Attorney's office.

BUDGET OBJECTIVES

- Continue to use money in the fund as needed and consistent with the purposes of the fund.

Revenue and Appropriation Detail

Fund: 80 : DA-Asset Forfeiture
Budget Unit: 2116 : ,

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	149,709.54	50,000	75,000	0	75,000
42-01 Revenue from Use of Money-Interest	15,288.48	4,000	12,000	0	12,000
Revenue - Summary	**164,998.02**	**54,000**	**87,000**	**0**	**87,000**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
22-70 Office Expense-Supplies	0.00	500	500	0	500
22-71 Office Expense-Postage	0.00	200	200	0	200
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	107,335	90,000	0	90,000
24-00 Publications & Legal Ntcs-	1,944.68	6,000	6,000	0	6,000
28-30 Special Departmental Exp-Supplies & Services	1,396.45	2,500	5,150	0	5,150
29-50 Transportation & Travel-Transportation & Travel	332.80	3,000	960	0	960
38-00 Inventory Items-	0.00	21,000	21,000	0	21,000
Appropriation - Summary	**3,673.93**	**140,535**	**123,810**	**0**	**123,810**

NET COST	**(161,324.09)**	**86,535**	**36,810**	**0**	**36,810**

SHERIFF
Sheriff-Coroner
Fund 001 Budget Unit 2201

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- Under State law, the Sheriff-Coroner is responsible for the delivery of law enforcement services to the unincorporated areas of Lake County as well as County-wide adult detention services and conducts legally mandated investigations. It also serves as the County's Office of Emergency Services and coordinates preparation and responses to local emergencies. The Office is responsible for delivering public safety and 911 dispatching services 24 hours, 7 days a week. It provides marine patrol on the navigable waters of Lake County, provides Search and Rescue services, a youth Explorer program, provides court security services, and operates the local County Adult Detention Facility. The Office, including Corrections, is comprised of 88 sworn and 34 civilian personnel. For more information, call (707) 262-4200, or visit www.lakesheriff.com.

BUDGET OBJECTIVES

- Providing baseline services in all areas continues to prove challenging given the struggle to attract, hire, and retain qualified employees. Staff will continue to use available tools such as social media and community outreach as well as monetary incentives provided by the Board of Supervisors, to fill vacant positions.
- Increase retention of qualified employees.
- Continue to meet timelines set for the design and remodel of the Armory of the new Sheriff's Office headquarters.
- Continue to improve coordination and cooperation with County Department's and Communities.
- Continue to provide proper training for all employees.
- Continue to provide employees with proper equipment and tools.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2201 : Sheriff, Sheriff-Coroner

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
21-60 Permits-Other	3,280.75	2,300	2,300	0	2,300
21-62 Permits-Gun & Explosive	3,915.00	2,000	2,000	0	2,000
54-01 State Aid-Supplemental Law Enf Svcs	143,608.85	120,000	120,000	0	120,000
54-90 State Aid-Other	145,800.74	162,070	202,070	0	202,070
56-01 Other Federal-Other	18,772.68	30,792	22,500	0	22,500
66-80 Charges for Services-Law Enforcement Services	46,327.94	46,475	46,475	0	46,475
67-40 Judicial-Cert Fee-Not Fixed State	44,365.00	50,000	50,000	0	50,000
69-20 Other Current Services-Other	630.00	250	250	0	250
81-22 Operating Transfers-In	661,454.86	957,997	1,045,191	0	1,045,191
Revenue - Summary	**1,068,155.82**	**1,371,884**	**1,490,786**	**0**	**1,490,786**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	5,053,182.40	5,303,261	6,784,570	(742,239)	6,042,331
01-12 Salaries & Wages-Extra Help	127,229.23	127,539	167,027	(39,754)	127,273
01-13 Salaries & Wages-OT, Holiday, Stby	946,166.67	681,671	644,171	531,348	1,175,519
01-14 Salaries & Wages-Other, Term	182,230.98	113,320	141,713	0	141,713
02-21 Retirement Contributions-FICA	461,797.66	502,283	583,924	(56,626)	527,298
02-22 Retirement Contributions-PERS	2,036,559.69	2,311,848	2,884,536	(232,772)	2,651,764
03-30 Insurance-Health/Life	933,215.23	998,351	1,270,321	23,106	1,293,427
03-31 Insurance-Unemployment	11,517.00	11,401	13,409	(13,409)	0
03-32 Insurance-Opt Out	9,266.66	7,200	7,200	0	7,200
04-00 Worker's Compensation-	584,865.00	690,204	426,883	0	426,883
11-00 Clothing & Personal Suppl-	65,687.81	65,000	75,000	(3,000)	72,000
12-00 Communications-	65,022.53	65,000	60,000	4,000	64,000
14-00 Household Expense-	39,926.35	42,000	40,000	(2,000)	38,000
15-12 Insurance-Public Liability	528,284.00	647,008	555,887	0	555,887
15-13 Insurance-Fire & Allied Cvrgs	22,938.00	17,983	19,850	(1,892)	17,958
17-00 Maintenance-Equipment-	269,008.30	250,000	310,000	(25,000)	285,000
18-00 Maint-Bldgs & Imprvmts-	11,070.43	8,000	16,000	4,000	20,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2201 : Sheriff, Sheriff-Coroner

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
20-00 Memberships-	6,894.00	10,000	12,000	(4,000)	8,000
22-70 Office Expense-Supplies	26,840.43	30,000	25,000	(7,000)	18,000
22-71 Office Expense-Postage	5,001.64	5,500	5,000	0	5,000
22-72 Office Expense-Books & Periodicals	19,253.26	15,000	3,000	500	3,500
23-80 Prof & Specialized Svcs-Professional & Specialize	909,404.43	1,000,000	1,100,000	(151,000)	949,000
24-00 Publications & Legal Ntcs-	152.60	150	150	(50)	100
25-00 Rents & Leases-Equipment-	0.00	250	250	3,750	4,000
26-00 Rents & Leases-Bldg & Imp-	71,141.00	74,201	74,201	0	74,201
27-00 Small Tools & Instruments-	0.00	500	500	(250)	250
28-30 Special Departmental Exp-Supplies & Services	109,541.23	105,000	110,000	(40,000)	70,000
28-35 Special Departmental Exp-Sheriff	0.00	5,000	5,000	0	5,000
28-50 Special Departmental Exp-S.A.R.	0.00	9,495	9,495	0	9,495
28-59 Special Departmental Exp-Software Subscriptions	1,000.00	25,000	96,450	(41,450)	55,000
29-50 Transportation & Travel-Transportation & Travel	258,905.71	275,000	295,000	(15,000)	280,000
29-53 Transportation & Travel-Sheriff	340,841.92	310,560	310,560	36,736	347,296
30-00 Utilities-	112,124.31	120,000	120,000	(10,000)	110,000
38-00 Inventory Items-	51,682.93	25,000	0	15,000	15,000
48-00 Taxes & Assessments-	18.12	266	266	0	266
62-74 Cap. FA-Equipment-Other	10,193.69	0	40,000	0	40,000
80-80 Other Financing Uses-Interfund Reimbursements	(346,779.00)	(356,274)	(360,087)	0	(360,087)
80-81 Other Financing Uses-Intrafund Reimbursements	(343,631.57)	(343,314)	(331,506)	0	(331,506)
Appropriation - Summary	**12,580,552.64**	**13,153,403**	**15,515,770**	**(767,002)**	**14,748,768**

NET COST	**11,803,635.82**	**11,781,519**	**14,024,984**	**(767,002)**	**13,257,982**

SHERIFF
Sheriff-Central Dispatch
Fund 001 Budget Unit 2202

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- The Lake County Sheriff's Dispatch Center serves as Lake County's Public Safety Access Point. Emergency 911 calls for fire, law, and medical services are received here. The Center is staffed 24 hours a day, 7 days a week, 365 days a year.
- The Dispatch Center handled 95,231 calls for service during the last calendar year. These included 68,288 non 911 calls and 26,943 911 calls.
- The Dispatch Center provided services by way of MOU and/or contract for several federal entities (BLM & USFS), county departments (Probation and District Attorney's Office), and for the Lakeport Police Department.

BUDGET OBJECTIVES

- Continue to improve staffing in Central Dispatch to reduce and/or eliminate the need for Public Safety Dispatchers being assigned to mandatory overtime shifts.
- Continue to provide proper training to all employees. Continue to provide employees with proper equipment.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2202 : Sheriff, Sheriff-Central Dispatch

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
56-01 Other Federal-Other	5,652.00	5,822	5,822	0	5,822
66-60 Charges for Services-Communication Services	325,573.71	311,645	311,645	0	311,645
Revenue - Summary	**331,225.71**	**317,467**	**317,467**	**0**	**317,467**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	623,095.59	661,718	945,748	(135,499)	810,249
01-13 Salaries & Wages-OT, Holiday, Stby	206,537.03	64,955	232,501	80,694	313,195
01-14 Salaries & Wages-Other, Term	10,475.91	12,471	15,399	0	15,399
02-21 Retirement Contributions-FICA	63,523.82	66,231	91,498	(12,243)	79,255
02-22 Retirement Contributions-PERS	190,524.97	202,911	280,332	(45,112)	235,220
03-30 Insurance-Health/Life	140,055.54	156,836	170,911	15,258	186,169
03-31 Insurance-Unemployment	1,608.00	1,577	1,893	(1,893)	0
04-00 Worker's Compensation-	38,028.00	45,273	36,688	0	36,688
11-00 Clothing & Personal Suppl-	1,530.49	1,600	2,500	0	2,500
12-00 Communications-	13,159.15	16,000	15,000	0	15,000
14-00 Household Expense-	996.95	1,000	1,200	0	1,200
15-12 Insurance-Public Liability	115,908.00	67,660	9,356	0	9,356
15-13 Insurance-Fire & Allied Cvrgs	13,603.00	18,327	20,420	(2,029)	18,391
17-00 Maintenance-Equipment-	65,555.38	80,000	98,000	0	98,000
18-00 Maint-Bldgs & Imprvmts-	2,228.18	10,000	5,000	0	5,000
20-00 Memberships-	0.00	250	250	0	250
22-70 Office Expense-Supplies	1,162.54	3,000	1,500	0	1,500
22-71 Office Expense-Postage	0.00	100	100	0	100
22-72 Office Expense-Books & Periodicals	0.00	300	100	0	100
23-80 Prof & Specialized Svcs-Professional & Specialize	1,903.50	5,000	10,000	0	10,000
25-00 Rents & Leases-Equipment-	0.00	2,750	500	0	500
26-00 Rents & Leases-Bldg & Imp-	13,668.52	20,000	20,000	0	20,000
28-30 Special Departmental Exp-Supplies & Services	15,210.71	1,000	2,500	0	2,500
28-59 Special Departmental Exp-Software	0.00	23,000	0	0	0

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2202 : Sheriff, Sheriff-Central Dispatch

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Subscriptions					
29-50 Transportation & Travel-Transportation & Travel	1,996.00	2,500	0	0	0
30-00 Utilities-	61,125.55	62,000	65,000	0	65,000
38-00 Inventory Items-	589.83	5,000	5,000	0	5,000
62-74 Cap. FA-Equipment-Other	124,542.87	120,000	0	0	0
Appropriation - Summary	**1,707,029.53**	**1,651,459**	**2,031,396**	**(100,824)**	**1,930,572**

NET COST	**1,226,137.15**	**1,333,992**	**1,713,929**	**(100,824)**	**1,613,105**

SHERIFF
Sheriff-Marijuana Suppression
Fund 001 Budget Unit 2203

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- Monies in this unit are received from United States Forest Service and US DEA grants.
- Per grant requirements, monies received from DEA and DCESP (Domestic Cannabis Eradication and Suppression Program) are prohibited from being used to support any licensing or license compliance activities. DEA funding has been reduced for the upcoming fiscal year.

BUDGET OBJECTIVES

- Continue to build upon accomplishments from previous fiscal year to enhance services provided to our community.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2203 : Sheriff, Sh-Marijuana Suppression

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
56-01 Other Federal-Other	103,696.73	155,000	132,500	0	132,500
Revenue - Summary	**103,696.73**	**155,000**	**132,500**	**0**	**132,500**
Appropriation					
11-00 Clothing & Personal Suppl-	5,337.68	6,500	10,000	0	10,000
12-00 Communications-	592.00	1,000	500	0	500
14-00 Household Expense-	831.79	1,500	500	0	500
17-00 Maintenance-Equipment-	4,003.69	4,000	2,500	0	2,500
23-80 Prof & Specialized Svcs-Professional & Specialize	30,305.00	76,500	74,000	0	74,000
23-91 Prof & Specialized Svcs-Intra-Div Services	51,333.57	42,900	25,000	0	25,000
25-00 Rents & Leases-Equipment-	0.00	100	5,000	0	5,000
28-30 Special Departmental Exp-Supplies & Services	3,901.26	5,000	7,500	0	7,500
28-59 Special Departmental Exp-Software Subscriptions	0.00	5,000	3,500	0	3,500
29-50 Transportation & Travel-Transportation & Travel	848.83	2,500	2,500	0	2,500
38-00 Inventory Items-	0.00	10,000	1,500	0	1,500
Appropriation - Summary	**97,153.82**	**155,000**	**132,500**	**0**	**132,500**
NET COST	**(6,542.91)**	**0**	**0**	**0**	**0**

SHERIFF
Sheriff-Court Security
Fund 001 Budget Unit 2204

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- The Sheriff's Office provides executive protection for the Judges and Court Security. This function is performed with a combination of permanent full-time employees and retired annuitants, supervised by a full time sergeant.

BUDGET OBJECTIVES

- Continue to build upon accomplishments from previous fiscal year to enhance services provided to our community.
- Coordinate with Superior court staff to insure appropriate security of new court facility.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2204 : Sheriff, Sheriff-Court Security

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
54-03 State Aid-Trial Court Security	867,115.71	1,058,742	1,191,391	0	1,191,391
Revenue - Summary	**867,115.71**	**1,058,742**	**1,191,391**	**0**	**1,191,391**
Appropriation					
01-11 Salaries & Wages-Permanent	383,146.81	413,692	441,652	0	441,652
01-12 Salaries & Wages-Extra Help	86,710.25	197,910	220,590	0	220,590
01-13 Salaries & Wages-OT, Holiday, Stby	61,915.16	50,000	75,000	0	75,000
01-14 Salaries & Wages-Other, Term	3,606.40	5,813	6,937	0	6,937
02-21 Retirement Contributions-FICA	35,954.47	41,360	46,120	0	46,120
02-22 Retirement Contributions-PERS	161,538.14	180,209	196,447	0	196,447
03-30 Insurance-Health/Life	64,087.54	44,272	76,622	0	76,622
03-31 Insurance-Unemployment	1,240.00	1,223	1,327	0	1,327
04-00 Worker's Compensation-	7,063.00	9,679	9,770	0	9,770
11-00 Clothing & Personal Suppl-	6,305.94	10,000	10,000	0	10,000
15-12 Insurance-Public Liability	55,548.00	71,584	81,426	0	81,426
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	2,500	2,500	0	2,500
28-30 Special Departmental Exp-Supplies & Services	0.00	10,000	10,000	0	10,000
29-50 Transportation & Travel-Transportation & Travel	0.00	10,000	2,500	0	2,500
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	500	500	0	500
38-00 Inventory Items-	0.00	10,000	10,000	0	10,000
Appropriation - Summary	**867,115.71**	**1,058,742**	**1,191,391**	**0**	**1,191,391**
NET COST	**0**	**0**	**0**	**0**	**0**

SHERIFF
Sheriff-Marine Patrol
Fund 001 Budget Unit 2205

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- The Sheriff's Marine Patrol Division provides enforcement of California's Harbors and Navigation Code on the navigable waters of Lake County. The Division is staffed by one full time sergeant and augmented by seasonal deputy sheriffs. The Division also enforces the County's Quagga Mussel/Invasive Species ordinance. The Division is supported by the California Boating Safety and Enforcement Financial Aid Subvention Program through the Department of Parks and Recreation. This budget is out of balance and further discussion will be necessary.

BUDGET OBJECTIVES

- For fiscal year 26/27 State Boating Safety and Enforcement Financial Aid Program funding was once again reduced by approximately $92,199 for a total subvention amount of $223,113 down from $315,312. As a result of the reduction in funding the Sheriff's Office will be required to reduce active boat patrol on Clear Lake, Lake Pillsbury, Blue Lakes, Indian Valley Reservoir and Cache Creek during non-peak boating activity.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2205 : Sheriff, Sheriff-Marine Patrol

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
54-92 State Aid-Crews	205,959.90	315,312	223,113	0	223,113
Revenue - Summary	**205,959.90**	**315,312**	**223,113**	**0**	**223,113**
Appropriation					
01-11 Salaries & Wages-Permanent	109,459.49	114,719	76,361	0	76,361
01-12 Salaries & Wages-Extra Help	43,839.61	31,940	75,700	0	75,700
01-13 Salaries & Wages-OT, Holiday, Stby	29,519.53	32,087	26,031	0	26,031
01-14 Salaries & Wages-Other, Term	0.00	2,066	2,000	0	2,000
02-21 Retirement Contributions-FICA	11,267.01	12,268	7,080	0	7,080
02-22 Retirement Contributions-PERS	49,100.08	53,014	41,098	0	41,098
03-30 Insurance-Health/Life	24,807.54	1,672	17,864	0	17,864
03-31 Insurance-Unemployment	438.00	493	54	0	54
04-00 Worker's Compensation-	6,967.00	10,073	10,000	0	10,000
11-00 Clothing & Personal Suppl-	1,923.71	2,000	1,683	0	1,683
12-00 Communications-	1,077.95	1,500	1,200	0	1,200
15-10 Insurance-Other	2,005.00	2,500	2,000	0	2,000
15-12 Insurance-Public Liability	202,654.00	260,946	95,264	0	95,264
15-13 Insurance-Fire & Allied Cvrgs	708.00	969	1,085	28	1,113
17-00 Maintenance-Equipment-	5,592.63	10,000	7,500	0	7,500
25-00 Rents & Leases-Equipment-	56.57	100	100	0	100
26-00 Rents & Leases-Bldg & Imp-	19,920.00	25,420	25,420	0	25,420
27-00 Small Tools & Instruments-	0.00	250	250	0	250
28-30 Special Departmental Exp-Supplies & Services	600.00	2,000	1,500	0	1,500
28-59 Special Departmental Exp-Software Subscriptions	0.00	20,000	0	0	0
29-50 Transportation & Travel-Transportation & Travel	15,152.87	4,000	16,118	0	16,118
30-00 Utilities-	2,853.17	0	4,000	0	4,000
Appropriation - Summary	**527,942.16**	**588,017**	**412,308**	**28**	**412,336**
NET COST	**322,595.89**	**272,705**	**189,195**	**28**	**189,223**

SHERIFF
Sheriff-Rural & Small Counties
Fund 194 Budget Unit 2206

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- Monies received in this budget are funded entirely with AB443 funds. The Sheriff's Office receives $500,000 annually. Monies in this unit are designated to enhance law enforcement services in rural communities. They are not designated to supplant existing or mandatory services.

BUDGET OBJECTIVES

- Continue to utilize funds to enhance services provided to our community. Funding from this budget has been encumbered to upgrade and modernize the Sheriff's Office Body Worn Camera and in car camera systems. Additional funds have been allocated to complete the remodel of the Sheriff's new main office.

Revenue and Appropriation Detail

Fund: 194 : Sheriff-Rural & Small Co
Budget Unit: 2206 : Sheriff, Sheriff-Rural & Small Co

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	111,376.99	100,000	100,000	0	100,000
54-90 State Aid-Other	500,000.00	500,000	500,000	0	500,000
Revenue - Summary	**611,376.99**	**600,000**	**600,000**	**0**	**600,000**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	0	50,000	0	50,000
23-91 Prof & Specialized Svcs-Intra-Div Services	212,000.00	212,000	212,000	0	212,000
28-30 Special Departmental Exp-Supplies & Services	0.00	2,108,267	1,377,845	0	1,377,845
38-00 Inventory Items-	0.00	500,000	750,000	0	750,000
62-74 Cap. FA-Equipment-Other	0.00	1,050,000	75,000	0	75,000
62-79 Cap. FA-Equipment-Prior Years	0.00	0	1,840,000	0	1,840,000
Appropriation - Summary	**212,000.00**	**3,870,267**	**4,304,845**	**0**	**4,304,845**
NET COST	**(399,376.99)**	**3,270,267**	**3,704,845**	**0**	**3,704,845**

SHERIFF
Sheriff-Civil
Fund 191 Budget Unit 2207

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- Fees for this budget are collected pursuant to GC26746, 26731, and 26746.1.
- The Civil Division is responsible for the service of civil papers. The Civil Division processed and served 1,826 subpoenas, notices, summons, complaints, restraining orders, earnings withholding orders, claims, levies, evictions and other services in the last calendar year.

BUDGET OBJECTIVES

- Continue to build upon accomplishments from previous fiscal year to enhance services provided to our community.

Revenue and Appropriation Detail

Fund: 191 : Sheriff-Civil
Budget Unit: 2207 : Sheriff, Sheriff-Civil

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
68-50 Public Protection-Sheriff-Civil	23,912.00	25,000	25,000	0	25,000
68-51 Public Protection-Sheriff Civil	915.00	1,000	2,500	0	2,500
Revenue - Summary	**24,827.00**	**26,000**	**27,500**	**0**	**27,500**
Appropriation					
17-00 Maintenance-Equipment-	5,455.00	21,427	25,929	0	25,929
23-91 Prof & Specialized Svcs-Intra-Div Services	15,500.00	15,500	15,500	0	15,500
28-30 Special Departmental Exp-Supplies & Services	2,033.85	5,000	7,500	0	7,500
29-50 Transportation & Travel-Transportation & Travel	282.35	5,000	2,500	0	2,500
38-00 Inventory Items-	0.00	0	1,000	0	1,000
Appropriation - Summary	**23,271.20**	**46,927**	**52,429**	**0**	**52,429**
NET COST	**2,324.2**	**20,927**	**24,929**	**0**	**24,929**

SHERIFF
Sheriff-Blood Alcohol
Fund 192 Budget Unit 2208

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- This budget pays for blood, breath, and urine analysis for all tests conducted in the unincorporated areas of Lake County, regardless of which agency administers the tests.

BUDGET OBJECTIVES

- Continue to assist outside agencies in facilitation of testing.

Revenue and Appropriation Detail

Fund: 192 : Sheriff-Blood Alcohol
Budget Unit: 2208 : Sheriff, Sheriff-Blood Alcohol

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	6,150.43	5,000	5,000	0	5,000
Revenue - Summary	**6,150.43**	**5,000**	**5,000**	**0**	**5,000**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	8,895.00	6,639	6,329	0	6,329
28-30 Special Departmental Exp-Supplies & Services	0.00	500	500	0	500
Appropriation - Summary	**8,895.00**	**7,139**	**6,829**	**0**	**6,829**
NET COST	**2,744.57**	**2,139**	**1,829**	**0**	**1,829**

SHERIFF
Sheriff-STC
Fund 196 Budget Unit 2210

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- The Board of State and Community Corrections (BSCC), as well as state law, requires all new Deputy Sheriff-Corrections to attend and successfully complete a 187 hour Core Corrections academy within the first year of hire and a 64 hour 832 PC course within 120 days of hire. Newly appointed Sergeants are required to attend a 2 week Supervisory course intended to provide them with leadership concepts and personnel laws. All correctional staff are required to receive 24 hours of BSCC approved training every year. These funds are intended to assist the department in meeting the minimum state requirements.

BUDGET OBJECTIVES

- Continue to meet state minimum requirements for training.

Revenue and Appropriation Detail

Fund: 196 : Sheriff-STC
Budget Unit: 2210 : Sheriff, Sheriff-STC

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
56-30 Other Government Agencies-Other	23,294.25	26,460	25,723	0	25,723
Revenue - Summary	**23,294.25**	**26,460**	**25,723**	**0**	**25,723**
Appropriation					
28-30 Special Departmental Exp-Supplies & Services	27,085.41	20,360	26,267	0	26,267
29-50 Transportation & Travel-Transportation & Travel	6,762.62	33,803	10,000	0	10,000
Appropriation - Summary	**33,848.03**	**54,163**	**36,267**	**0**	**36,267**
NET COST	**11,302.98**	**27,703**	**10,544**	**0**	**10,544**

SHERIFF
Sheriff-Automated Warrants
Fund 195 Budget Unit 2212

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- Monies in the budget are collected by the courts per PC853.7 and VC40508.5 for an automated warrants system and used to provide a county wide automated warrant system.

BUDGET OBJECTIVES

- Purchase, implement, and maintain a suitable system.

Revenue and Appropriation Detail

Fund: 195 : Sheriff-Automated Warrant
Budget Unit: 2212 : Sheriff, Sheriff-Automated Warrant

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Appropriation					
28-30 Special Departmental Exp-Supplies & Services	0.00	8,811	8,811	0	8,811
Appropriation - Summary	**0.00**	**8,811**	**8,811**	**0**	**8,811**
NET COST	**0**	**8,811**	**8,811**	**0**	**8,811**

SHERIFF
Sheriff-DNA
Fund 189 Budget Unit 2213

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- Monies in the budget are collected by both the Courts and Probation per GC76104.6 as set forth as a result of Proposition 69.

BUDGET OBJECTIVES

- Continue to maintain evidence items that require temperature controlled environments ensuring the integrity of our investigations and providing confidence in our ability to ensure justices is served for our communities.

Revenue and Appropriation Detail

Fund: 189 : Sheriff-DNA
Budget Unit: 2213 : Sheriff, Sheriff - D N A

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	17,119.65	0	20,000	0	20,000
42-01 Revenue from Use of Money-Interest	9,933.86	10,000	10,000	0	10,000
Revenue - Summary	**27,053.51**	**10,000**	**30,000**	**0**	**30,000**
Appropriation					
17-00 Maintenance-Equipment-	0.00	5,000	5,000	0	5,000
23-80 Prof & Specialized Svcs-Professional & Specialize	14,999.00	50,000	50,000	0	50,000
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	250	250	0	250
28-30 Special Departmental Exp-Supplies & Services	0.00	233,775	287,977	0	287,977
Appropriation - Summary	**14,999.00**	**289,025**	**343,227**	**0**	**343,227**
NET COST	**(12,054.51)**	**279,025**	**313,227**	**0**	**313,227**

SHERIFF
Sheriff-Asset Forfeiture
Fund 198 Budget Unit 2214

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- Monies in the budget are seized property in accordance with the Equitable Sharing agreements between the County of Lake and the Department of Justice and Treasury. Monies are also received from State and Local forfeitures.

BUDGET OBJECTIVES

- Utilize funding for equipment to enhance LCSO capabilities and continued services.

Revenue and Appropriation Detail

Fund: 198 : Sheriff-Asset Forfeiture
Budget Unit: 2214 : Sheriff,

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	25,621.91	15,000	40,000	0	40,000
Revenue - Summary	**25,621.91**	**15,000**	**40,000**	**0**	**40,000**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
17-00 Maintenance-Equipment-	0.00	35,000	15,000	0	15,000
18-00 Maint-Bldgs & Imprvmts-	0.00	50,000	10,000	0	10,000
28-30 Special Departmental Exp-Supplies & Services	12,311.84	668,114	783,675	0	783,675
28-59 Special Departmental Exp-Software Subscriptions	0.00	12,000	15,000	0	15,000
29-50 Transportation & Travel-Transportation & Travel	1,831.00	25,000	10,000	0	10,000
38-00 Inventory Items-	0.00	50,000	50,000	0	50,000
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	0	0	0	0
62-74 Cap. FA-Equipment-Other	0.00	250,000	175,000	0	175,000
Appropriation - Summary	**14,142.84**	**1,090,114**	**1,058,675**	**0**	**1,058,675**

NET COST	**562,375.36**	**1,075,114**	**1,018,675**	**0**	**1,018,675**

SHERIFF
Sheriff-Inmate Welfare
Fund 199 Budget Unit 2215

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- Services provided by these funds under PC425 are used primarily for the benefit, education and welfare of the inmates confined within the jail facility. This BU also provides funding for a deputy sheriff-corrections assigned to coordinate inmate programs.

Revenue and Appropriation Detail

Fund: 199 : Sheriff-Inmate Welfare
Budget Unit: 2215 : Sheriff, Sheriff - Inmate Welfare

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	34,493.20	30,000	30,000	0	30,000
56-30 Other Government Agencies-Other	134,545.17	60,000	95,000	0	95,000
79-70 Sales-Other Sales-Miscellaneous	1,059.00	1,200	1,050	0	1,050
Revenue - Summary	**170,097.37**	**91,200**	**126,050**	**0**	**126,050**
Appropriation					
23-91 Prof & Specialized Svcs-Intra-Div Services	19,279.00	19,279	23,092	0	23,092
28-30 Special Departmental Exp-Supplies & Services	69,659.54	1,045,283	1,096,320	0	1,096,320
38-00 Inventory Items-	0.00	30,000	10,000	0	10,000
Appropriation - Summary	**88,938.54**	**1,094,562**	**1,129,412**	**0**	**1,129,412**
NET COST	**(81,158.83)**	**1,003,362**	**1,003,362**	**0**	**1,003,362**

SHERIFF
Sheriff-Pool Vehicle Replacement
Fund 057 Budget Unit 2216

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- This fund allows for the department to purchase replacement unmarked pool vehicles.

BUDGET OBJECTIVES

- Maintain trust fund balance and increase unmarked fleet as needed.

Revenue and Appropriation Detail

Fund: 57 : Sheriff-Pool Vehicle Repl
Budget Unit: 2216 : Sheriff, Pool-Vehicle Replacement

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
69-25 Other Current Services-Central Garage	54,531.41	36,960	36,960	0	36,960
Revenue - Summary	**54,531.41**	**36,960**	**36,960**	**0**	**36,960**
Appropriation					
28-30 Special Departmental Exp-Supplies & Services	0.00	239,930	354,984	0	354,984
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	120,000	120,000	0	120,000
Appropriation - Summary	**0.00**	**359,930**	**474,984**	**0**	**474,984**
NET COST	**(54,143.41)**	**322,970**	**438,024**	**0**	**438,024**

SHERIFF
Sheriff-Pursuit Vehicle Replacement
Fund 058 Budget Unit 2217

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- This fund purchases vehicles and equipment to replace existing fleet of emergency response vehicles as they end their serviceable life.

BUDGET OBJECTIVES

- Maintain fund balance and replace emergency response vehicles/equipment as needed.

Revenue and Appropriation Detail

Fund: 58 : Sheriff-Pursuit Veh Replc
Budget Unit: 2217 : Sheriff, Pursuit Vehicle Replaceme

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
69-25 Other Current Services-Central Garage	321,341.15	309,190	309,190	0	309,190
Revenue - Summary	**321,341.15**	**309,190**	**309,190**	**0**	**309,190**
Appropriation					
28-30 Special Departmental Exp-Supplies & Services	0.00	181,497	623,906	0	623,906
62-72 Cap. FA-Equipment-Autos & Light Trucks	214,150.96	445,000	435,000	0	435,000
Appropriation - Summary	**214,150.96**	**626,497**	**1,058,906**	**0**	**1,058,906**
NET COST	**(58,787.19)**	**317,307**	**749,716**	**0**	**749,716**

SHERIFF
Sheriff-Search & Rescue
Fund 187 Budget Unit 2218

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- This budget functions strictly on donations. Its main beneficiary was a donation from the Grace Mouzakis-Thompson trust. Under the terms of her trust, 25% of the monies were designated to be made available to the Lake County Search and Rescue with the Sheriff as the beneficiary.

BUDGET OBJECTIVES

- Continue recruitment of volunteers to better serve the community.
- Enhance the capabilities of the team through training and technology.
- Increase efficiency by acquiring additional specialized equipment.

Revenue and Appropriation Detail

Fund: 187 : Sheriff-Search & Rescue
Budget Unit: 2218 : Sheriff, Sheriff-Search & Rescue

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	5,165.54	5,000	5,000	0	5,000
Revenue - Summary	**5,165.54**	**5,000**	**5,000**	**0**	**5,000**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
11-00 Clothing & Personal Suppl-	0.00	20,000	5,000	0	5,000
17-00 Maintenance-Equipment-	4,808.92	25,000	50,000	0	50,000
28-30 Special Departmental Exp-Supplies & Services	7,919.12	54,725	45,305	0	45,305
28-59 Special Departmental Exp-Software Subscriptions	0.00	750	1,500	0	1,500
29-50 Transportation & Travel-Transportation & Travel	5,094.91	15,000	5,000	0	5,000
38-00 Inventory Items-	0.00	10,000	10,000	0	10,000
62-74 Cap. FA-Equipment-Other	0.00	20,000	20,000	0	20,000
Appropriation - Summary	**17,822.95**	**145,475**	**136,805**	**0**	**136,805**
NET COST	**12,657.41**	**140,475**	**131,805**	**0**	**131,805**

SHERIFF
Sheriff-POST
Fund 186 Budget Unit 2220

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- POST (Peace Officer Standards and Training) requires all peace officers and public safety dispatchers to receive a minimum of 24 hours training every two years. These funds assist the department in meeting these requirements in addition to specialized POST required training.

BUDGET OBJECTIVES

- Continue to provide training to ensure officer safety and competency of employees.

Revenue and Appropriation Detail

Fund: 186 : Sheriff-Post
Budget Unit: 2220 : Sheriff, Sheriff - POST

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	9,733.49	10,000	10,000	0	10,000
68-80 Public Protection-Educational Svcs (POST)	79,472.11	30,000	40,000	0	40,000
Revenue - Summary	**89,205.60**	**40,000**	**50,000**	**0**	**50,000**
Appropriation					
28-36 Special Departmental Exp-P.O.S.T. Training	49,382.52	338,855	375,738	0	375,738
Appropriation - Summary	**49,382.52**	**338,855**	**375,738**	**0**	**375,738**
NET COST	**(39,788.31)**	**298,855**	**325,738**	**0**	**325,738**

SHERIFF
Jail Facilities
Fund 001 Budget Unit 2301

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- Staffing at the facility is made up of a Captain, Correctional Lieutenants, Correctional Sergeants, Correctional Deputies, Correctional Aides, Staff Service Analyst, Law Enforcement Records Technicians, and Maintenance workers.
- Food services are provided by way of a contract and meals are prepared on site.
- Medical services are provided by way of a contract and limited medical and dental services are provided on site. More extensive medical care is provided off-site as needed.
- The jail is rated to house 297 inmates. The average daily population for the calendar year was 205. Correctional Staff are responsible for security, programming, recreation, nutrition, and medical attention for inmates. Additionally, correctional staff are responsible for transporting inmates to court appearances, inter-facility transfers, and medical appointments.

BUDGET OBJECTIVES

- Enhance video surveillance system and storage capacity. Install new roof for the Phase I portion of the facility.
- Upgrade smoke and heat detector sensors throughout the facility. Remodel reception to improve security of staff and citizens.
- Replace aging kitchen appliances

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2301 : Detention & Correction, Sheriff-Jail Facilities

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
54-01 State Aid-Supplemental Law Enf Svcs	35,603.14	30,000	30,000	0	30,000
54-02 State Aid-Local Comm. Corrections	1,091,410.00	1,213,234	1,515,589	0	1,515,589
54-95 State Aid-AB 90 CJSF	36,045.00	36,045	36,045	0	36,045
66-80 Charges for Services-Law Enforcement Services	84,030.00	86,500	84,000	0	84,000
68-60 Public Protection-Institutional Care & Svcs	5,000.00	0	2,500	0	2,500
81-22 Operating Transfers-In	85,000.00	85,000	100,000	0	100,000
Revenue - Summary	**1,337,088.14**	**1,450,779**	**1,768,134**	**0**	**1,768,134**
Appropriation					
01-11 Salaries & Wages-Permanent	3,814,068.22	4,184,318	4,553,774	(481,176)	4,072,598
01-12 Salaries & Wages-Extra Help	82,011.51	58,182	70,133	(25,000)	45,133
01-13 Salaries & Wages-OT, Holiday, Stby	973,197.21	742,613	690,538	353,305	1,043,843
01-14 Salaries & Wages-Other, Term	123,106.89	38,516	46,954	0	46,954
02-21 Retirement Contributions-FICA	375,126.60	375,774	405,554	(36,809)	368,745
02-22 Retirement Contributions-PERS	1,554,564.84	1,753,775	1,937,181	(225,352)	1,711,829
03-30 Insurance-Health/Life	773,957.01	827,808	870,592	74,874	945,466
03-31 Insurance-Unemployment	8,379.00	8,504	9,266	(9,266)	0
03-32 Insurance-Opt Out	8,666.67	9,600	16,800	0	16,800
04-00 Worker's Compensation-	368,871.00	449,744	637,200	0	637,200
11-00 Clothing & Personal Suppl-	92,929.62	110,000	150,000	(10,000)	140,000
12-00 Communications-	9,153.38	10,000	10,000	(1,000)	9,000
13-00 Food-	660,727.19	675,000	715,000	(50,000)	665,000
14-00 Household Expense-	105,179.63	120,000	95,000	(5,000)	90,000
15-12 Insurance-Public Liability	104,395.00	257,649	670,410	0	670,410
15-13 Insurance-Fire & Allied Cvrgs	112,471.00	141,435	155,678	(14,670)	141,008
17-00 Maintenance-Equipment-	60,673.95	60,000	55,000	(5,000)	50,000
18-00 Maint-Bldgs & Imprvmts-	138,985.99	200,000	175,000	(80,711)	94,289
20-00 Memberships-	0.00	1,000	500	0	500
22-70 Office Expense-Supplies	25,713.01	20,000	30,000	(2,500)	27,500

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2301 : Detention & Correction, Sheriff-Jail Facilities

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
22-71 Office Expense-Postage	3,354.55	3,000	5,000	0	5,000
22-72 Office Expense-Books & Periodicals	14,481.10	5,000	1,500	0	1,500
23-80 Prof & Specialized Svcs-Professional & Specialize	38,175.70	20,000	25,000	(3,000)	22,000
25-00 Rents & Leases-Equipment-	0.00	500	250	0	250
27-00 Small Tools & Instruments-	416.03	1,000	500	0	500
28-30 Special Departmental Exp-Supplies & Services	28,057.68	25,000	40,000	(2,000)	38,000
28-59 Special Departmental Exp-Software Subscriptions	6,945.00	27,000	30,000	(5,000)	25,000
29-50 Transportation & Travel-Transportation & Travel	34,242.99	30,000	27,500	(2,500)	25,000
29-53 Transportation & Travel-Sheriff	35,030.64	35,590	35,590	(5,000)	30,590
30-00 Utilities-	406,865.73	400,000	400,000	(7,500)	392,500
38-00 Inventory Items-	10,519.11	25,000	15,000	0	15,000
40-70 Support & Care of Persons-Support & Care of Persons	0.00	5,000	5,000	0	5,000
48-00 Taxes & Assessments-	523.47	526	526	0	526
54-02 State Aid-Local Comm. Corrections	0.00	170,000	170,000	0	170,000
61-60 Cap. FA-Bldgs & Imp-Current	179,290.00	101,114	0	0	0
Appropriation - Summary	**10,150,079.72**	**10,892,648**	**12,050,446**	**(543,305)**	**11,507,141**

NET COST	**8,719,043.48**	**9,441,869**	**10,282,312**	**(543,305)**	**9,739,007**

PROBATION
Probation
Fund 001 Budget Unit 2302

Wendy Mondfrans,
Chief Probation Officer

BUDGET OVERVIEW

- Court Reports/ Programs/Services to Assist Individuals on Supervision
- Custody and Care of Incarcerated Juveniles
- Implementation of Proposition 64 Grant
- Pre-Trial/Prop 36 Services in Collaboration with the Court
- CalAim and Providing ECM Services to the Community

BUDGET OBJECTIVES

- Decrease the number of Individuals on Supervision by Providing Comprehensive, Evidence Based and Effective Services Allowing Individuals the Opportunity to Live a Crime Free Productive Life.
- Services and Outreach to Homeless
- Implementation of AI and Body Cameras in Field Work
- Relocate to New Building.
- Increasing Program Options to Provide Additional Services for Juveniles Who Require a Higher Level of Care

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2302 : Detention & Correction, Probation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
53-01 State Assistance Program-Public Assistance Admin	994,425.45	917,824	985,220	(29,838)	955,382
54-01 State Aid-Supplemental Law Enf Svcs	343,301.35	186,733	386,600	(2,212)	384,388
54-02 State Aid-Local Comm. Corrections	6,838,426.00	3,090,691	3,528,349	321,076	3,849,425
54-05 State Aid-Jv Just-Youthful Offender	580,365.43	451,033	470,597	175	470,772
54-06 State Aid-Jv Just-Juv Re-Entry Grnt	9,598.65	0	33,347	12	33,359
54-14 State Aid-SB823 /SB92 Juv Justice	294,329.00	311,849	328,204	(34,667)	293,537
54-90 State Aid-Other	492,394.77	363,238	141,987	58,013	200,000
54-95 State Aid-AB 90 CJSF	20,000.00	20,000	20,000	0	20,000
55-01 Federal Assist Program-Public Assistance Admin	99,130.00	119,100	96,144	0	96,144
56-30 Other Government Agencies-Other	283,012.00	317,255	313,186	414	313,600
Revenue - Summary	**9,954,982.65**	**5,777,723**	**6,303,634**	**312,973**	**6,616,607**
Appropriation					
01-11 Salaries & Wages-Permanent	2,716,825.26	2,935,773	3,681,095	(25,735)	3,655,360
01-13 Salaries & Wages-OT, Holiday, Stby	87,037.28	75,000	50,000	0	50,000
01-14 Salaries & Wages-Other, Term	99,242.30	55,000	55,000	0	55,000
02-21 Retirement Contributions-FICA	219,125.98	238,554	291,482	(9,190)	282,292
02-22 Retirement Contributions-PERS	1,050,670.34	1,158,731	1,473,133	(30,167)	1,442,966
03-30 Insurance-Health/Life	518,381.01	584,824	612,187	(18,248)	593,939
03-31 Insurance-Unemployment	6,200.00	5,879	7,286	(7,286)	0
03-32 Insurance-Opt Out	6,200.00	7,200	12,000	0	12,000
04-00 Worker's Compensation-	165,256.00	269,287	231,867	0	231,867
11-00 Clothing & Personal Suppl-	41,468.95	17,300	12,300	0	12,300
12-00 Communications-	40,442.94	45,000	37,000	0	37,000
14-00 Household Expense-	25,124.31	21,500	26,600	0	26,600
15-12 Insurance-Public Liability	135,036.00	40,023	90,695	0	90,695
15-13 Insurance-Fire & Allied Cvrgs	5,065.00	29,887	32,894	(7,943)	24,951
17-00 Maintenance-Equipment-	19,364.24	3,000	3,000	0	3,000
18-00 Maint-Bldgs & Imprvmts-	9,633.77	10,060	10,200	0	10,200

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2302 : Detention & Correction, Probation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
19-40 Medical Expense-Medical, Dental & Lab Exp	716.60	500	500	0	500
20-00 Memberships-	6,897.14	5,000	5,300	0	5,300
22-70 Office Expense-Supplies	19,449.72	11,700	13,000	0	13,000
22-71 Office Expense-Postage	1,321.07	1,200	1,200	0	1,200
22-72 Office Expense-Books & Periodicals	3,047.32	3,000	2,000	0	2,000
23-80 Prof & Specialized Svcs-Professional & Specialize	5,204,615.14	120,800	117,730	0	117,730
27-00 Small Tools & Instruments-	53.60	200	200	0	200
28-30 Special Departmental Exp-Supplies & Services	173,119.79	143,500	121,880	0	121,880
28-59 Special Departmental Exp-Software Subscriptions	222,510.93	195,428	275,269	0	275,269
29-50 Transportation & Travel-Transportation & Travel	24,642.64	66,500	24,500	0	24,500
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	109,780.77	102,000	105,000	0	105,000
30-00 Utilities-	43,228.12	50,000	50,000	0	50,000
38-00 Inventory Items-	80,317.18	38,500	10,000	0	10,000
40-70 Support & Care of Persons-Support & Care of Persons	357,507.32	450,000	521,732	0	521,732
48-00 Taxes & Assessments-	152.68	190	180	0	180
54-02 State Aid-Local Comm. Corrections	57,182.70	86,170	100,000	0	100,000
63-13 Construction in Progress-Buildings & Improvements	129,395.75	0	220,599	312,973	533,572
Appropriation - Summary	**11,579,011.85**	**6,771,706**	**8,195,829**	**214,404**	**8,410,233**

NET COST	**1,918,349.56**	**993,983**	**1,892,195**	**(98,569)**	**1,793,626**

HEALTH SERVICES
Jail Medical Services
Fund 001 Budget Unit 2304

Lisa Faraco,
Director

BUDGET OVERVIEW

- Jail Medical Services are currently provided through contract with Wellpath, previously known as California Forensic Medical Group (CFMG).
- Wellpath has developed medical delivery systems that have proven responsive to the needs of inmates, correctional facility administrators, and county officials throughout California.
- Wellpath is fully accredited by the National Committee for Quality Assurance (NCQA) for Population Health Program Management in a Correctional Facility.
- Funding is received through Local Community Corrections (AB109)
- PATH Justice Grant (LSCO)

BUDGET OBJECTIVES

- Continued participation in the Medi-Cal Inmate Program (MCIP).
- Continue to provide a constitutional level of health services to our jail inmate population, including:
    - Medical
    - Dental
    - Behavioral Health care

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2304 : Detention & Correction, Jail - Medical Services

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
54-02 State Aid-Local Comm. Corrections	1,223,195.50	956,128	2,419,816	0	2,419,816
81-22 Operating Transfers-In	0.00	0	0	37,000	37,000
81-23 Operating Transfers-Out	0.00	0	(1,000,000)	0	(1,000,000)
Revenue - Summary	**1,223,195.50**	**956,128**	**1,419,816**	**37,000**	**1,456,816**
Appropriation					
19-41 Medical Expense-Incarcerated Individual	0.00	300,000	300,000	0	300,000
23-80 Prof & Specialized Svcs-Professional & Specialize	4,237,109.79	4,621,590	5,001,853	37,000	5,038,853
28-48 Special Departmental Exp-Ambulance Expense	0.00	10,000	10,000	0	10,000
80-80 Other Financing Uses-Interfund Reimbursements	(93,639.00)	(1,073,574)	(1,073,574)	0	(1,073,574)
Appropriation - Summary	**4,143,470.79**	**3,858,016**	**4,238,279**	**37,000**	**4,275,279**
NET COST	**3,012,600.71**	**2,901,888**	**2,818,463**	**0**	**2,818,463**

COUNTY ADMINISTRATIVE OFFICE
Criminal Justice Facilities
Fund 051 Budget Unit 2305

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- This Budget Unit accounts for funding allocated to the Criminal Justice Facilities Temporary Construction Fund, pursuant to State law and Board of Supervisors Resolution.
- The funding in this Budget Unit consists of a portion of court imposed fines which are allocated for purposes of maintaining and operating courthouse and criminal justice facilities.
- These are non-discretionary revenues.

Revenue and Appropriation Detail

Fund: 51 : Criminal Justice Programs
Budget Unit: 2305 : Detention & Correction, Sheriff-Crim Just Progms

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	87,784.62	85,000	85,000	0	85,000
81-23 Operating Transfers-Out	(85,000.00)	(85,000)	(100,000)	0	(100,000)
Revenue - Summary	**2,784.62**	**0**	**(15,000)**	**0**	**(15,000)**

NET COST	**(2,784.62)**	**0**	**15,000**	**0**	**15,000**

AGRICULTURAL COMMISSIONER
Agricultural Commissioner
Fund 001 Budget Unit 2601

Katherine Vanderwall,
Agricultural Commissioner/Sealer of
Weights and Measures

BUDGET OVERVIEW

- The Lake County Department of Agriculture and Weights & Measures is a regulatory department that serves to protect and promote agriculture, the public and the environment as well as to ensure fairness and equity in the marketplace.

BUDGET OBJECTIVES

- Fulfill state mandates for both agriculture and weights & measures programs.
- Implement new timekeeping system designed for County Agriculture departments, improving current methods of tracking program time, reporting and invoicing.
- Continue to provide and participate in industry/public outreach events as needed.
- Support current staffing levels of 6 FTE and 3 EH positions.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2601 : Protective Inspection, Agricultural Commissioner

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
53-90 State Admin Program-Agriculture	664,848.77	592,634	637,867	29,992	667,859
66-30 Charges for Services-Agricultural Services	13,110.00	6,950	7,200	0	7,200
69-20 Other Current Services-Other	103,543.01	95,600	117,000	3,500	120,500
Revenue - Summary	**781,501.78**	**695,184**	**762,067**	**33,492**	**795,559**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	435,561.41	475,905	556,138	0	556,138
01-12 Salaries & Wages-Extra Help	42,866.32	52,110	64,125	0	64,125
01-13 Salaries & Wages-OT, Holiday, Stby	2,637.12	5,255	4,527	0	4,527
01-14 Salaries & Wages-Other, Term	7,215.00	7,500	8,500	0	8,500
02-21 Retirement Contributions-FICA	34,956.21	39,017	45,511	0	45,511
02-22 Retirement Contributions-PERS	111,682.97	123,806	140,784	0	140,784
03-30 Insurance-Health/Life	76,993.62	79,494	89,644	0	89,644
03-31 Insurance-Unemployment	1,039.00	958	1,246	(1,246)	0
03-32 Insurance-Opt Out	2,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	1,892.00	2,592	4,061	0	4,061
10-00 Agricultural-	581.00	3,000	3,000	0	3,000
11-00 Clothing & Personal Suppl-	513.72	2,500	1,500	0	1,500
12-00 Communications-	2,485.34	3,240	4,260	0	4,260
14-00 Household Expense-	214.01	500	500	0	500
15-12 Insurance-Public Liability	18,403.00	24,825	28,091	0	28,091
15-13 Insurance-Fire & Allied Cvrgs	1,847.00	2,808	3,099	(749)	2,350
17-00 Maintenance-Equipment-	3,497.91	10,000	10,000	0	10,000
18-00 Maint-Bldgs & Imprvmts-	806.88	2,500	2,500	0	2,500
20-00 Memberships-	2,530.17	2,948	2,988	0	2,988
22-70 Office Expense-Supplies	7,039.42	6,800	6,800	0	6,800
22-71 Office Expense-Postage	1,208.28	2,500	2,500	0	2,500
22-72 Office Expense-Books & Periodicals	447.00	500	500	0	500
23-80 Prof & Specialized Svcs-Professional & Specialize	142,755.34	72,171	128,781	11,669	140,450
28-30 Special Departmental Exp-Supplies	17,349.47	16,760	17,760	0	17,760

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2601 : Protective Inspection, Agricultural Commissioner

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
& Services					
28-59 Special Departmental Exp-Software Subscriptions	0.00	6,000	6,750	0	6,750
29-50 Transportation & Travel-Transportation & Travel	5,282.66	8,000	8,000	0	8,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	60,225.84	49,332	51,288	0	51,288
30-00 Utilities-	33.77	200	200	0	200
38-00 Inventory Items-	27,452.07	3,000	3,000	0	3,000
48-00 Taxes & Assessments-	79.56	80	80	0	80
Appropriation - Summary	**1,009,996.09**	**1,006,701**	**1,198,533**	**9,674**	**1,208,207**

NET COST	**431,408.42**	**311,517**	**436,466**	**(23,818)**	**412,648**

COMMUNITY DEVELOPMENT DEPARTMENT
Building and Safety
Fund 109 Budget Unit 2602

Susan Parker,
Interim Director

BUDGET OVERVIEW

This budget unit primarily supports:
- Leadership and management of the Building Safety Division
- All Building safety inspectors, technicians and all Building Safety related expenses

BUDGET OBJECTIVES

Over fiscal year 26/27, the Building Safety division strives to:
- Be conservative with estimated revenue and expenses, accounting for the consultants' analysis of Community Development's operational structure and fee structures and any recommended changes.
- Continue to support department operations but decrease contributions to the other department divisions.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Building Safety	$0	Awaiting consultant's analysis to determine any change to reserves this fiscal year.

Revenue and Appropriation Detail

Fund: 109 : Building and Safety
Budget Unit: 2602 : Protective Inspection, Building & Safety

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
21-20 Permits-Construction	1,153,362.29	1,421,990	960,000	0	960,000
21-63 Permits-Mobile Home	14,297.69	30,320	9,000	0	9,000
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	14,861.82	33,551	0	0	0
42-01 Revenue from Use of Money-Interest	32,672.09	31,250	0	0	0
66-10 Charges for Services-Planning & Engineering	545,674.33	586,286	420,000	0	420,000
66-11 Charges for Services-Subdivision Insp Fees	1,425.00	0	6,000	0	6,000
66-17 Charges for Services-State-CBSC fees 90%	320.44	1,302	1,020	0	1,020
66-18 Charges for Services-Admin-CBSC fees 10%	0.00	130	0	0	0
66-19 Charges for Services-Technology Recovery	23,232.71	35,464	16,800	0	16,800
66-20 Charges for Services-CASP	5,322.84	6,979	5,040	0	5,040
66-50 Charges for Services-Auditing & Accounting	1,201.45	1,443	840	0	840
69-20 Other Current Services-Other	829.00	432	480	0	480
Revenue - Summary	**1,793,199.66**	**2,149,147**	**1,419,180**	**0**	**1,419,180**
Appropriation					
01-11 Salaries & Wages-Permanent	845,392.62	893,367	816,851	0	816,851
01-12 Salaries & Wages-Extra Help	29,156.04	13,527	0	0	0
01-13 Salaries & Wages-OT, Holiday, Stby	5,415.78	1,000	0	0	0
01-14 Salaries & Wages-Other, Term	13,739.39	5,000	3,818	0	3,818
02-21 Retirement Contributions-FICA	67,133.66	69,073	62,740	0	62,740
02-22 Retirement Contributions-PERS	216,777.25	229,690	205,111	0	205,111
03-30 Insurance-Health/Life	161,832.99	199,612	162,300	0	162,300
03-31 Insurance-Unemployment	2,015.00	1,792	1,634	0	1,634
03-32 Insurance-Opt Out	2,666.67	2,400	0	0	0
04-00 Worker's Compensation-	6,896.00	6,147	11,768	0	11,768
11-00 Clothing & Personal Suppl-	2,285.08	3,650	1,073	0	1,073
12-00 Communications-	9,552.86	11,180	9,611	0	9,611

Revenue and Appropriation Detail

Fund: 109 : Building and Safety
Budget Unit: 2602 : Protective Inspection, Building & Safety

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
14-00 Household Expense-	477.20	950	483	0	483
15-12 Insurance-Public Liability	70,257.00	74,792	84,237	0	84,237
15-13 Insurance-Fire & Allied Cvrgs	2,245.00	3,273	3,602	0	3,602
17-00 Maintenance-Equipment-	13,771.00	12,500	15,120	0	15,120
20-00 Memberships-	0.00	1,394	908	0	908
22-70 Office Expense-Supplies	8,976.99	10,302	8,127	0	8,127
22-71 Office Expense-Postage	1,109.40	5,800	2,310	0	2,310
22-72 Office Expense-Books & Periodicals	177.16	3,500	3,150	0	3,150
23-80 Prof & Specialized Svcs-Professional & Specialize	15,664.46	10,000	0	0	0
23-90 Prof & Specialized Svcs-Administrative Services	129,860.00	72,662	108,664	0	108,664
23-91 Prof & Specialized Svcs-Intra-Div Services	741,578.68	667,029	0	0	0
24-00 Publications & Legal Ntcs-	0.00	600	420	0	420
27-00 Small Tools & Instruments-	0.00	300	158	0	158
28-30 Special Departmental Exp-Supplies & Services	13,090.92	11,075	4,264	0	4,264
28-59 Special Departmental Exp-Software Subscriptions	131,099.38	40,595	40,497	0	40,497
29-50 Transportation & Travel-Transportation & Travel	984.58	500	450	0	450
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	51,057.12	45,490	47,408	0	47,408
38-00 Inventory Items-	7,036.78	10,536	1,000	0	1,000
Appropriation - Summary	**2,550,249.01**	**2,407,736**	**1,595,704**	**0**	**1,595,704**

NET COST	**757,392.85**	**258,589**	**176,524**	**0**	**176,524**

COMMUNITY DEVELOPMENT DEPARTMENT
Code Enforcement
Fund 001 Budget Unit 2603

Susan Parker,
Interim Director

BUDGET OVERVIEW

This budget unit primarily supports:

- Leadership and management of Code Enforcement division
- Operating expenses for Code Enforcement staff support, noticing, fine collection, case management, and community education.
- Activities related to County-wide AVA program, Prop 64 grant, CalRecycle grant, and CDBG grant.

BUDGET OBJECTIVES

Over fiscal year 26/27, the Code Enforcement division strives to:

- Continue efforts to increase revenue through focus and efficiency on fine collection and cost recovery.
- Continue to manage grant expenses and revenue, ensure successful grant outcomes, and reduce division dependency on the general fund.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2603 : Protective Inspection, Code Enforcement

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	7,150.00	31,250	14,000	0	14,000
54-90 State Aid-Other	0.00	501,036	469,165	27,626	496,791
66-50 Charges for Services-Auditing & Accounting	40,036.15	45,205	51,000	0	51,000
69-20 Other Current Services-Other	0.00	83,494	4,500	0	4,500
79-90 Other-Miscellaneous	0.00	250	0	0	0
81-22 Operating Transfers-In	180,750.67	293,235	408,688	0	408,688
Revenue - Summary	**227,936.82**	**954,470**	**947,353**	**27,626**	**974,979**
Appropriation					
01-11 Salaries & Wages-Permanent	580,732.17	825,126	768,175	0	768,175
01-13 Salaries & Wages-OT, Holiday, Stby	536.48	1,000	0	0	0
01-14 Salaries & Wages-Other, Term	1,317.43	5,000	3,056	0	3,056
02-21 Retirement Contributions-FICA	44,326.38	63,325	59,153	0	59,153
02-22 Retirement Contributions-PERS	148,916.01	212,037	192,889	0	192,889
03-30 Insurance-Health/Life	136,909.85	202,228	144,507	0	144,507
03-31 Insurance-Unemployment	1,416.00	1,655	1,546	(1,546)	0
03-32 Insurance-Opt Out	2,400.00	2,400	4,800	0	4,800
04-00 Worker's Compensation-	3,933.00	23,514	61,460	0	61,460
11-00 Clothing & Personal Suppl-	4,584.58	6,750	6,300	0	6,300
12-00 Communications-	12,656.50	21,403	19,555	0	19,555
14-00 Household Expense-	378.59	322	447	0	447
15-10 Insurance-Other	1,002.00	1,100	1,100	0	1,100
15-12 Insurance-Public Liability	82,063.00	76,116	85,715	0	85,715
15-13 Insurance-Fire & Allied Cvrgs	0.00	0	1,358	(328)	1,030
17-00 Maintenance-Equipment-	107.17	10,000	10,000	(2,352)	7,648
20-00 Memberships-	500.00	1,100	1,100	0	1,100
22-70 Office Expense-Supplies	8,446.36	26,210	15,010	0	15,010
22-71 Office Expense-Postage	8,853.20	15,800	74,294	0	74,294
23-80 Prof & Specialized Svcs-Professional & Specialize	197,287.11	238,000	231,000	0	231,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2603 : Protective Inspection, Code Enforcement

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-90 Prof & Specialized Svcs-Administrative Services	84,634.00	88,760	0	0	0
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	0	313,266	(15,827)	297,439
24-00 Publications & Legal Ntcs-	0.00	100	100	0	100
26-00 Rents & Leases-Bldg & Imp-	50.00	50	0	0	0
27-00 Small Tools & Instruments-	197.53	500	300	0	300
28-30 Special Departmental Exp-Supplies & Services	12,565.22	17,082	16,064	0	16,064
28-59 Special Departmental Exp-Software Subscriptions	34,305.34	34,373	33,602	2,352	35,954
29-50 Transportation & Travel-Transportation & Travel	2,116.00	6,600	5,000	0	5,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	76,778.82	60,000	72,150	0	72,150
38-00 Inventory Items-	18,266.95	17,673	3,000	0	3,000
62-72 Cap. FA-Equipment-Autos & Light Trucks	39,906.70	102,908	51,454	0	51,454
80-80 Other Financing Uses-Interfund Reimbursements	(639,973.03)	(833,151)	(588,455)	0	(588,455)
80-81 Other Financing Uses-Intrafund Reimbursements	(129,807.69)	(133,693)	(158,857)	0	(158,857)
Appropriation - Summary	**735,405.67**	**1,094,288**	**1,429,089**	**(17,701)**	**1,411,388**

NET COST	**507,572.82**	**139,818**	**481,736**	**(45,327)**	**436,409**

COMMUNITY DEVELOPMENT DEPARTMENT

Nuisance Abatement
Fund 188 Budget Unit 2604

Susan Parker,
Interim Director

BUDGET OVERVIEW

This budget unit primarily supports:

- Activities related to general nuisance abatement, CalRecycle grant related abatements and events, and COPTR program abatements.

BUDGET OBJECTIVES

Over fiscal year 26/27, the Code Enforcement division strives to:

- Continue efforts to establish revenue tracking.
- Continue efforts to increase cost recovery through OpenGov and DataTicket.
- Continue to manage grant expenses and revenue and ensure successful grant outcomes.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Nuisance Abatement	$163,331/($84,904)	Decreasing reserves to supplement COPTR abatement funding as COPTR program ends at the end of FY 26/27

Revenue and Appropriation Detail

Fund: 188 : Nuisance Abatement
Budget Unit: 2604 : Protective Inspection, Nuisance Abatement Progrm

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-30 Property Taxes-Prior Secured	6,948.06	80,000	30,000	0	30,000
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	1,148.01	25,000	100	0	100
42-01 Revenue from Use of Money-Interest	27,203.06	6,871	18,000	0	18,000
54-90 State Aid-Other	0.00	123,475	0	0	0
66-40 Charges for Services-Assess & Tax Collection	60,362.01	25,000	850	0	850
81-22 Operating Transfers-In	118,625.00	145,175	0	0	0
Revenue - Summary	**214,286.14**	**405,521**	**48,950**	**0**	**48,950**
Appropriation					
28-30 Special Departmental Exp-Supplies & Services	243,825.05	278,737	125,000	0	125,000
55-06 Other Charges-Nuisance Abatement	64,338.85	276,784	125,000	0	125,000
Appropriation - Summary	**308,163.90**	**555,521**	**250,000**	**0**	**250,000**
NET COST	**96,143.76**	**150,000**	**201,050**	**0**	**201,050**

AGRICULTURAL COMMISSIONER
Fish and Game Protection
Fund 131 Budget Unit 2701

Katherine Vanderwall,
Agricultural Commissioner/Sealer of
Weights and Measures

BUDGET OVERVIEW

- This budget unit is for the Lake County Fish & Wildlife Advisory Committee.

BUDGET OBJECTIVES

- The Advisory Committee reviews and provides recommendations to the Board of Supervisors for disbursement of State Fish & Wildlife Fines and Forfeitures funds for projects that benefit the fish and wildlife resources of Lake County.

Revenue and Appropriation Detail

Fund: 131 : Fish and Wildlife
Budget Unit: 2701 : Other Protection, Fish and Wildlife

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-81 Fines, Forfeit, Penalties-Fish and Game Fines	2,713.71	1,200	1,500	0	1,500
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	1,601.88	800	900	0	900
42-01 Revenue from Use of Money-Interest	1,119.00	300	500	0	500
Revenue - Summary	**5,434.59**	**2,300**	**2,900**	**0**	**2,900**
Appropriation					
22-70 Office Expense-Supplies	0.00	50	50	0	50
22-71 Office Expense-Postage	0.00	50	50	0	50
23-90 Prof & Specialized Svcs-Administrative Services	1,653.00	2,229	2,770	0	2,770
28-30 Special Departmental Exp-Supplies & Services	0.00	17,071	16,530	0	16,530
53-87 Other Charges-Fish & Game Propagation	0.00	100	100	0	100
Appropriation - Summary	**1,653.00**	**19,500**	**19,500**	**0**	**19,500**
NET COST	**(3,781.59)**	**17,200**	**16,600**	**0**	**16,600**

COMMUNITY DEVELOPMENT DEPARTMENT
Planning
Fund 001 Budget Unit 2702

Susan Parker,
Interim Director

BUDGET OVERVIEW

This budget unit primarily supports:

- Leadership positions and administrative support for the department
- Processing of land use and zoning applications and fees
- Long-range planning including the Lake County 2050, Housing Element, and zoning code update
- Developing partnerships across county department and community agencies

BUDGET OBJECTIVES

Over fiscal year 26/27, the Planning division strives to:

- Continue focus on efficiency and cost recovery.
- Restructure existing administrative staff under this division for a more transparent staff structure.
- Complete Lake County 2050 project.
- Continue to seek grant funding for additional services needed to improve the division.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2702 : Other Protection, Planning

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
21-10 Development Permits-Development Permits	38,937.36	81,249	11,500	0	11,500
21-40 Permits-Zoning	61,958.25	68,750	45,000	0	45,000
21-65 Permits-Sanit-Land Development	2,658.15	5,625	1,200	0	1,200
66-10 Charges for Services-Planning & Engineering	6,752.00	10,000	55,000	0	55,000
66-11 Charges for Services-Subdivision Insp Fees	5,626.00	5,625	15,000	0	15,000
66-12 Charges for Services-Environment Planning Fees	55,844.84	50,000	95,000	0	95,000
66-13 Charges for Services-Planned Development Fees	4,320.00	6,250	1,100	0	1,100
66-14 Charges for Services-Mitigation Monitor/Inspec	18,989.00	31,250	5,783	0	5,783
66-19 Charges for Services-Technology Recovery	5,296.63	6,250	0	0	0
66-21 Charges for Services-General Plan Maint	34,840.00	60,000	27,000	0	27,000
66-50 Charges for Services-Auditing & Accounting	30.00	38	0	0	0
69-20 Other Current Services-Other	122.70	188	0	0	0
79-90 Other-Miscellaneous	4,107.00	5,000	0	0	0
81-22 Operating Transfers-In	1,994,849.56	1,395,690	791,559	0	791,559
Revenue - Summary	**2,234,331.49**	**1,725,915**	**1,048,142**	**0**	**1,048,142**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	952,600.72	1,098,491	1,224,137	0	1,224,137
01-12 Salaries & Wages-Extra Help	25,252.05	18,657	9,000	0	9,000
01-13 Salaries & Wages-OT, Holiday, Stby	994.02	1,000	0	0	0
01-14 Salaries & Wages-Other, Term	9,526.37	5,000	8,342	0	8,342
02-21 Retirement Contributions-FICA	74,671.29	84,683	94,209	0	94,209
02-22 Retirement Contributions-PERS	244,202.27	290,322	307,382	0	307,382
03-30 Insurance-Health/Life	171,977.19	216,034	217,372	0	217,372
03-31 Insurance-Unemployment	2,420.00	2,199	2,457	(2,457)	0

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2702 : Other Protection, Planning

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
03-32 Insurance-Opt Out	3,066.67	2,400	4,800	0	4,800
04-00 Worker's Compensation-	3,452.00	4,671	3,746	0	3,746
11-00 Clothing & Personal Suppl-	303.29	800	900	(47,962)	(47,062)
12-00 Communications-	4,403.95	5,042	4,574	0	4,574
14-00 Household Expense-	477.20	443	446	0	446
15-12 Insurance-Public Liability	6,134.00	7,911	9,206	0	9,206
15-13 Insurance-Fire & Allied Cvrgs	4,421.00	7,395	8,137	(1,965)	6,172
20-00 Memberships-	798.00	2,398	1,698	0	1,698
22-70 Office Expense-Supplies	8,217.87	13,404	7,104	0	7,104
22-71 Office Expense-Postage	2,481.43	5,070	2,210	0	2,210
22-72 Office Expense-Books & Periodicals	0.00	100	75	0	75
23-80 Prof & Specialized Svcs-Professional & Specialize	859,142.06	852,937	97,225	(8,528)	88,697
23-90 Prof & Specialized Svcs-Administrative Services	185,299.00	104,721	147,093	0	147,093
23-91 Prof & Specialized Svcs-Intra-Div Services	154.41	5,000	5,000	0	5,000
24-00 Publications & Legal Ntcs-	10,360.95	15,000	11,000	0	11,000
26-00 Rents & Leases-Bldg & Imp-	50.00	50	0	0	0
28-30 Special Departmental Exp-Supplies & Services	16,100.30	8,600	17,775	(4,556)	13,219
28-59 Special Departmental Exp-Software Subscriptions	35,306.11	34,538	34,783	4,556	39,339
29-50 Transportation & Travel-Transportation & Travel	2,777.21	3,200	15,200	0	15,200
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	1,109.18	700	700	0	700
38-00 Inventory Items-	9,477.40	2,000	1,280	0	1,280
52-10 Other Charges-Contib to Non-Co Gov Agen	47,655.00	50,000	50,000	0	50,000
80-80 Other Financing Uses-Interfund Reimbursements	(358,664.16)	(514,281)	(424,443)	0	(424,443)
80-81 Other Financing Uses-Intrafund Reimbursements	0.00	0	0	15,827	15,827
Appropriation - Summary	**2,324,166.78**	**2,328,485**	**1,861,408**	**(45,085)**	**1,816,323**

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2702 : Other Protection, Planning

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
NET COST	**239,835.29**	**602,570**	**813,266**	**(45,085)**	**768,181**

ANIMAL CARE AND CONTROL
Animal Care and Control
Fund 001 Budget Unit 2703

Rae Smith,
Director

BUDGET OVERVIEW

- Revenues projected to increase next FY due to sponsored adoption events, soon- to-be fully trained officers enforcing licensing
- Geothermal funding is paramount to assuring Shelter can pay for veterinary care
- PPR adjustment made for additional $30K due to officers now working standby/call outs overnight
- Efficiencies to office supply expenses result in decrease in spending next FY
- ACC’s fleet is now full so large decrease to Central Garage fund (29-51) made

BUDGET OBJECTIVES

- Create two mid-level supervisory positions to better supervise/train staff
- Adjust PPR to increase number of benefitted part-time and full-time staff
- Create efficiencies to reduce costs
- Better account for purchases to correct line items for better expenditure projections
- Request several extraordinary requests for large ticket items needed to address animal housing and care needs

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2703 : Other Protection, Animal Care & Control

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
21-01 Development Permits-Animal	24,950.40	35,000	25,000	0	25,000
66-71 Charges for Services-Animal Sales	10,081.00	12,000	25,000	0	25,000
66-72 Charges for Services-Humane Services	133,141.00	120,000	137,514	0	137,514
79-70 Sales-Other Sales-Miscellaneous	2,407.00	2,280	2,500	0	2,500
81-22 Operating Transfers-In	135,000.00	135,000	135,000	0	135,000
81-23 Operating Transfers-Out	(135,000.00)	(135,000)	(135,000)	0	(135,000)
Revenue - Summary	**170,579.40**	**169,280**	**190,014**	**0**	**190,014**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	461,431.33	613,864	679,872	(37,500)	642,372
01-12 Salaries & Wages-Extra Help	143,395.90	115,000	115,000	0	115,000
01-13 Salaries & Wages-OT, Holiday, Stby	22,293.59	20,000	30,000	0	30,000
01-14 Salaries & Wages-Other, Term	3,779.06	5,603	14,209	0	14,209
02-21 Retirement Contributions-FICA	41,603.08	47,267	53,325	(2,869)	50,456
02-22 Retirement Contributions-PERS	118,473.61	158,102	173,656	(9,416)	164,240
03-30 Insurance-Health/Life	131,748.63	169,516	180,544	(18,000)	162,544
03-31 Insurance-Unemployment	1,469.00	1,233	1,388	(1,388)	0
03-32 Insurance-Opt Out	2,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	19,439.00	26,478	29,519	0	29,519
11-00 Clothing & Personal Suppl-	5,734.38	7,500	7,500	0	7,500
12-00 Communications-	5,963.32	5,000	6,000	0	6,000
14-00 Household Expense-	12,438.19	10,000	6,000	0	6,000
15-12 Insurance-Public Liability	20,660.00	26,418	28,000	0	28,000
15-13 Insurance-Fire & Allied Cvrgs	8,935.00	10,674	11,000	(2,074)	8,926
17-00 Maintenance-Equipment-	12,663.56	7,000	7,000	0	7,000
18-00 Maint-Bldgs & Imprvmts-	8,999.07	5,000	5,000	0	5,000
20-00 Memberships-	150.00	1,000	1,000	0	1,000
22-70 Office Expense-Supplies	3,705.30	3,000	5,000	0	5,000
22-71 Office Expense-Postage	427.16	500	500	0	500
22-72 Office Expense-Books & Periodicals	0.00	800	800	0	800

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2703 : Other Protection, Animal Care & Control

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-80 Prof & Specialized Svcs-Professional & Specialize	60,709.61	30,000	35,000	0	35,000
27-00 Small Tools & Instruments-	0.00	0	2,000	0	2,000
28-30 Special Departmental Exp-Supplies & Services	29,633.78	5,000	8,000	0	8,000
29-50 Transportation & Travel-Transportation & Travel	3,503.69	4,000	4,000	0	4,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	72,633.38	70,000	65,000	0	65,000
30-00 Utilities-	67,430.67	80,000	65,000	0	65,000
38-00 Inventory Items-	11,724.90	5,000	5,000	0	5,000
Appropriation - Summary	**1,271,345.21**	**1,430,355**	**1,541,713**	**(71,247)**	**1,470,466**

NET COST	**1,216,053.08**	**1,261,075**	**1,351,699**	**(71,247)**	**1,280,452**

SHERIFF
Office of Emergency Services
Fund 001 Budget Unit 2704

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- The Lake County Office of Emergency Services (OES) serves as the coordinating agency for disaster preparedness, response, recovery, and mitigation efforts throughout the county. The Office provides training, technical assistance, and support to local government entities, community organizations, and residents impacted by emergencies and disasters.
- OES functions through partnerships with various governmental and non-governmental organizations and does not provide direct emergency response services. While the Director and Deputy Director positions are concurrent with Sheriff/Undersheriff, one full-time Emergency Services Manager, appointed by the Sheriff and one full-time Emergency Services Specialist (vacant) staff the office.

BUDGET OBJECTIVES

- Maintain and update the Emergency Operations Plan, annexes, and Local Hazard Mitigation Plan.
- Participate in community emergency preparedness forums and stakeholder collaboration.
- Increase public awareness of and enrollment in opt-in emergency alerts and zone information.
- Maintain 24/7 operational readiness of the Emergency Operations Center (EOC) and Mobile EOC.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2704 : Other Protection, Emergency Services

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
54-90 State Aid-Other	374,550.00	554,846	538,138	0	538,138
81-22 Operating Transfers-In	0.00	13,200	0	0	0
Revenue - Summary	**374,550.00**	**568,046**	**538,138**	**0**	**538,138**
Appropriation					
17-00 Maintenance-Equipment-	22,616.93	33,864	81,560	0	81,560
18-00 Maint-Bldgs & Imprvmts-	3,546.85	4,000	4,000	0	4,000
23-80 Prof & Specialized Svcs-Professional & Specialize	180,613.70	161,700	0	0	0
23-91 Prof & Specialized Svcs-Intra-Div Services	142,298.00	150,414	173,906	0	173,906
28-30 Special Departmental Exp-Supplies & Services	0.00	23,200	29,000	0	29,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	71,404	151,021	0	151,021
52-10 Other Charges-Contib to Non-Co Gov Agen	14,741.92	61,435	27,631	0	27,631
62-74 Cap. FA-Equipment-Other	94,734.46	66,029	75,020	0	75,020
80-80 Other Financing Uses-Interfund Reimbursements	(4,000.00)	(4,000)	(4,000)	0	(4,000)
Appropriation - Summary	**454,551.86**	**568,046**	**538,138**	**0**	**538,138**
NET COST	**80,001.86**	**0**	**0**	**0**	**0**

ASSESSOR-RECORDER
Recorder
Fund 001 Budget Unit 2707

Richard Ford,
Assessor-Recorder

BUDGET OVERVIEW

- The County Recorder is responsible for recording a variety of documents that pertain to real property in Lake County or documents that are required by statute to be recorded.
- The County Recorder is the official custodian for all permanent records and indexes of the county's official records.
- The records are available to the public during regular business hours.
- The objective of the budget is to enhance the operation abilities of the recorder's office to record and retain records.

BUDGET OBJECTIVES

- Credit Card processing completed
- Continued training and retention
- Finish scanning Vital Records (Marriage, Birth & Death)

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2707 : Other Protection, Recorder

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
66-91 Charges for Services-Recording Fees	242,998.53	350,000	344,000	0	344,000
69-20 Other Current Services-Other	48,329.00	60,000	60,000	0	60,000
79-70 Sales-Other Sales-Miscellaneous	2,950.00	2,500	2,500	0	2,500
79-90 Other-Miscellaneous	20,000.00	100	100	0	100
Revenue - Summary	**314,277.53**	**412,600**	**406,600**	**0**	**406,600**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	177,730.67	242,495	268,028	0	268,028
01-13 Salaries & Wages-OT, Holiday, Stby	18,559.66	5,000	10,000	0	10,000
01-14 Salaries & Wages-Other, Term	598.77	5,500	5,500	0	5,500
02-21 Retirement Contributions-FICA	14,952.41	18,738	20,693	0	20,693
02-22 Retirement Contributions-PERS	45,538.43	62,394	67,302	0	67,302
03-30 Insurance-Health/Life	49,642.92	62,984	72,006	0	72,006
03-31 Insurance-Unemployment	491.00	490	541	(541)	0
03-32 Insurance-Opt Out	1,376.07	2,400	2,400	0	2,400
04-00 Worker's Compensation-	1,994.00	2,729	2,907	0	2,907
12-00 Communications-	665.67	1,000	1,000	0	1,000
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	3,262.00	5,457	6,004	(1,450)	4,554
17-00 Maintenance-Equipment-	215.58	800	800	0	800
20-00 Memberships-	800.00	1,800	1,800	0	1,800
22-70 Office Expense-Supplies	2,579.13	2,000	2,475	0	2,475
22-71 Office Expense-Postage	4,644.79	7,000	6,000	0	6,000
22-72 Office Expense-Books & Periodicals	490.31	600	600	0	600
23-80 Prof & Specialized Svcs-Professional & Specialize	266.75	500	500	0	500
23-91 Prof & Specialized Svcs-Intra-Div Services	26,573.00	33,218	33,218	0	33,218
24-00 Publications & Legal Ntcs-	0.00	500	500	0	500
28-30 Special Departmental Exp-Supplies & Services	3,332.46	2,000	2,000	0	2,000
29-50 Transportation & Travel-	3,930.34	4,000	4,000	0	4,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 2707 : Other Protection, Recorder

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Transportation & Travel					
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	578.13	1,000	1,000	0	1,000
80-80 Other Financing Uses-Interfund Reimbursements	(52,433.00)	(65,541)	(75,541)	0	(75,541)
Appropriation - Summary	**311,923.09**	**404,975**	**442,780**	**(1,991)**	**440,789**

NET COST	**(1,705.6)**	**(7,625)**	**36,180**	**(1,991)**	**34,189**

ASSESSOR-RECORDER
Recorder-Micrographics
Fund 182 Budget Unit 2708

Richard Ford,
Assessor-Recorder

BUDGET OVERVIEW

- This budget unit was established to replace the old micrographics Trust Fund 431.02 as the result of GASB 34.
- The objective of this budget is to provide funds to promote micrographics and preservation.

BUDGET OBJECTIVES

- New staff trained on indexing and verifying.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Unreserved Fund Balance	$162,590	The objective of the budget is to provide funds to promote micrographics and preservation.
Unreserved - Designated	$692,111	The objective of the budget is to provide funds to promote micrographics and preservation.

Revenue and Appropriation Detail

Fund: 182 : Recorder-Micrographics
Budget Unit: 2708 : Other Protection, Recorder-Micrographics

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	31,865.07	5,000	5,000	0	5,000
66-91 Charges for Services-Recording Fees	14,963.00	40,000	40,000	0	40,000
Revenue - Summary	**46,828.07**	**45,000**	**45,000**	**0**	**45,000**
Appropriation					
04-00 Worker's Compensation-	36.00	49	49	0	49
22-70 Office Expense-Supplies	2,863.60	3,000	3,000	0	3,000
23-80 Prof & Specialized Svcs-Professional & Specialize	27,527.46	139,000	139,000	0	139,000
23-91 Prof & Specialized Svcs-Intra-Div Services	52,433.00	65,541	75,541	0	75,541
Appropriation - Summary	**82,860.06**	**207,590**	**217,590**	**0**	**217,590**
NET COST	**50,749.93**	**162,590**	**172,590**	**0**	**172,590**

ASSESSOR-RECORDER
Recorder-Modernization
Fund 183 Budget Unit 2709

Richard Ford,
Assessor-Recorder

BUDGET OVERVIEW

- The budget unit was established to replace the old Modernization Trust Fund 431.05 as the result of GASB 34.
- Objective of this budget is to modernize the Recorder's Office.

BUDGET OBJECTIVES

- Credit Card processing to be completed

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Unreserved Fund Balance	$414,030	Used exclusively for Modernization of Recorder's Office
Unreserved - Designated	$360,718	Used exclusively for Modernization of Recorder's Office

Revenue and Appropriation Detail

Fund: 183 : Recorder-Modernization
Budget Unit: 2709 : Other Protection, Recorder-Modernization

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	29,037.07	15,000	15,000	0	15,000
66-91 Charges for Services-Recording Fees	65,564.00	65,000	65,000	0	65,000
Revenue - Summary	**94,601.07**	**80,000**	**80,000**	**0**	**80,000**
Appropriation					
17-00 Maintenance-Equipment-	5,314.03	16,000	16,000	0	16,000
18-00 Maint-Bldgs & Imprvmts-	0.00	20,000	20,000	0	20,000
23-80 Prof & Specialized Svcs-Professional & Specialize	8,799.48	100,000	100,000	0	100,000
23-90 Prof & Specialized Svcs-Administrative Services	10,196.00	42,245	15,330	0	15,330
23-91 Prof & Specialized Svcs-Intra-Div Services	64,883.00	81,104	96,104	0	96,104
28-30 Special Departmental Exp-Supplies & Services	86,002.27	150,000	250,000	0	250,000
38-00 Inventory Items-	12,334.14	19,500	15,000	0	15,000
Appropriation - Summary	**187,528.92**	**428,849**	**512,434**	**0**	**512,434**
NET COST	**92,927.85**	**348,849**	**432,434**	**0**	**432,434**

ASSESSOR-RECORDER
Recorder-Vitals & Health Statistics
Fund 184 Budget Unit 2710

Richard Ford,
Assessor-Recorder

BUDGET OVERVIEW

- The budget unit was established to replace the old Modernization Trust Fund 431.05 as the result of GASB 34.
- Objective of this budget to support Recorder-Vitals & Health Statistics.

BUDGET OBJECTIVES

- Rebind next batch of historical records.
- Scan Vital Records for electronic storage (Birth, Death & Marriage)

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Unreserved Fund Balance	$37,222	Objective of this budget to support Recorder-Vitals & Health Statistics
Unreserved - Designated	$63,487	Objective of this budget to support Recorder-Vitals & Health Statistics

Revenue and Appropriation Detail

Fund: 184 : Recorder-Vtls & Hlth Stat
Budget Unit: 2710 : Other Protection, Recorder-Vtls & Hlth Stat

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
66-91 Charges for Services-Recording Fees	1,243.00	2,000	1,500	0	1,500
Revenue - Summary	**1,243.00**	**2,000**	**1,500**	**0**	**1,500**
Appropriation					
22-70 Office Expense-Supplies	1,854.10	3,000	3,000	0	3,000
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	30,000	30,000	0	30,000
23-90 Prof & Specialized Svcs-Administrative Services	140.00	723	721	0	721
38-00 Inventory Items-	2,901.23	5,000	5,000	0	5,000
90-91 Transfers & Contingencies-Contingencies	0.00	500	500	0	500
Appropriation - Summary	**4,895.33**	**39,223**	**39,221**	**0**	**39,221**
NET COST	**3,652.33**	**37,223**	**37,721**	**0**	**37,721**

ANIMAL CARE AND CONTROL
Animal Medical Clinic
Fund 190 Budget Unit 2711

Rae Smith,
Director

BUDGET OVERVIEW

- Humane Sale revenue expected to increase next FY with regular monthly vaccine clinics
- Geothermal funding is paramount to assuring Shelter can pay for veterinary care
- PPR adjusted to account for holiday and OT with RVT in place
- Additional funds allocated to Medical Expenses as increase in intake and in-house services are projected to be performed with the adoption of a new Vet of Record
- Inability to service a spay-neuter program eliminates need to fund line item 28-72

BUDGET OBJECTIVES

- Decrease expenditures by adopting a Vet of Record contract for more in-house services to be performed by staff
- Utilize 2703 account to repair maintain physical clinic trailers as part of the overall building
- Create efficiencies to reduce costs
- Better account for purchases to correct line items for better expenditure projections
- Concentrate donations to clinic for future reserves for future capital improvement of clinic space

Revenue and Appropriation Detail

Fund: 190 : Animal Medical Clinic
Budget Unit: 2711 : Other Protection, Animal Medical Clinic

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
66-72 Charges for Services-Humane Services	34,260.32	35,000	40,000	0	40,000
79-99 Other-Donations	63,739.31	21,753	20,000	0	20,000
81-22 Operating Transfers-In	135,000.00	135,000	135,000	0	135,000
Revenue - Summary	**232,999.63**	**191,753**	**195,000**	**0**	**195,000**
Appropriation					
01-11 Salaries & Wages-Permanent	15,476.11	173,699	184,947	0	184,947
01-13 Salaries & Wages-OT, Holiday, Stby	206.47	5,000	5,000	0	5,000
02-21 Retirement Contributions-FICA	1,150.76	13,288	14,148	0	14,148
02-22 Retirement Contributions-PERS	3,969.12	44,693	46,440	0	46,440
03-30 Insurance-Health/Life	6,982.47	13,868	36,168	0	36,168
03-31 Insurance-Unemployment	402.00	347	370	0	370
04-00 Worker's Compensation-	721.00	988	997	0	997
14-00 Household Expense-	0.00	25,000	25,000	0	25,000
17-00 Maintenance-Equipment-	0.00	7,500	0	0	0
19-40 Medical Expense-Medical, Dental & Lab Exp	27,271.75	35,000	50,000	0	50,000
23-80 Prof & Specialized Svcs-Professional & Specialize	265,055.84	250,000	167,072	0	167,072
28-30 Special Departmental Exp-Supplies & Services	2,362.95	30,000	35,000	0	35,000
28-72 Special Departmental Exp-Spay-Neuter Program	0.00	5,000	0	0	0
38-00 Inventory Items-	4,662.66	10,000	0	0	0
Appropriation - Summary	**328,261.13**	**614,383**	**565,142**	**0**	**565,142**
NET COST	**243,309.03**	**422,630**	**370,142**	**0**	**370,142**

AGRICULTURAL COMMISSIONER
Biological Community
Fund 134 Budget Unit 2714

Katherine Vanderwall,
Agricultural Commissioner/Sealer of
Weights and Measures

BUDGET OVERVIEW

- This budget supports the USDA Wildlife Services program.

BUDGET OBJECTIVES

- Continued support of USDA Wildlife Services.
- Protects human health and safety from wildlife that pose an immediate threat.
- Reduce and mitigate livestock depredation and property damaged by nuisance wildlife.

Revenue and Appropriation Detail

Fund: 134 : Biological Community
Budget Unit: 2714 : Other Protection, Biological Community

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	95,533.94	92,000	99,821	0	99,821
10-20 Property Taxes-Current Unsecured	2,158.52	2,100	2,249	0	2,249
10-25 Property Taxes-Supp 813-Current	803.16	1,200	872	0	872
10-35 Property Taxes-Supp 813-Prior	396.13	350	404	0	404
10-40 Property Taxes-Prior Unsecured	68.35	120	98	0	98
10-70 Other Taxes-Timber Yield	0.03	25	0	0	0
42-01 Revenue from Use of Money-Interest	2,689.98	800	1,917	0	1,917
54-60 State Aid-HOPTR	687.16	700	650	0	650
81-22 Operating Transfers-In	60,833.00	50,969	46,147	0	46,147
Revenue - Summary	**163,170.27**	**148,264**	**152,158**	**0**	**152,158**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	137,317.89	143,264	146,639	0	146,639
23-90 Prof & Specialized Svcs-Administrative Services	2,664.00	5,000	5,519	0	5,519
Appropriation - Summary	**139,981.89**	**148,264**	**152,158**	**0**	**152,158**
NET COST	**(22,197.07)**	**0**	**0**	**0**	**0**

DEPARTMENT OF PUBLIC WORKS
Road Department
Fund 098 Budget Unit 3011

Vacant,
Director

BUDGET OVERVIEW

- The Road Maintenance Division is responsible for maintaining and preserving the County-maintained transportation system, including approximately 612 miles of roadway, 125 bridges, 3,555 culverts, drainage facilities, pavement markings, roadside signage, guardrails, and related transportation infrastructure throughout the unincorporated areas of the County. The roadway system includes approximately 464 paved miles and 148 unpaved miles.
- The Division operates from maintenance facilities located in Lower Lake, Kelseyville, and Upper Lake and consists of road maintenance crews, equipment operators, mechanics, and support staff responsible for roadway maintenance, drainage improvements, vegetation management, traffic safety improvements, emergency response, pavement preservation, and storm recovery operations.
- The primary focus of the Division is preservation of the County's transportation infrastructure through preventative maintenance and pavement preservation strategies intended to maximize roadway life, improve roadway conditions, protect public investment, and reduce long-term rehabilitation costs. Division activities include pavement patching, chip sealing, roadway striping, shoulder maintenance, culvert replacement, drainage improvements, vegetation control, sign maintenance, and roadway safety improvements.
- The Division also serves as a labor and operational support resource for other Public Works functions and responds to wildfire events, storms, flooding, landslides, and other emergency situations affecting County transportation infrastructure.
- The Division continues implementation of a multi-year pavement preservation program utilizing Senate Bill 1 (SB1), Highway Users Tax Account (HUTA), Regional Surface Transportation Program (RSTP), property tax revenues, and other transportation funding sources. The program is intended to improve the overall Pavement Condition Index (PCI) of the County-maintained road-way system through systematic preservation and rehabilitation efforts.
- The Division coordinates closely with the Engineering & Capital Projects Division on roadway rehabilitation, bridge replacement, landslide repair, traffic safety, and emergency transportation projects identified in the County's Capital Improvement Plan, Pavement Management Plan, Local Road and Safety Plan, and other guiding documents.

BUDGET OBJECTIVES

- Continue providing roadway maintenance, drainage maintenance, vegetation management, sign maintenance, striping, emergency response, and traffic safety services for the County-maintained transportation system.
- Complete planned FY 2026-27 pavement preservation activities, including roadway preparation, drainage improvements, dig-outs, leveling courses, chip seal surfacing, and roadway striping improvements on priority road segments throughout the County.
- Continue/initiate preparatory work to implement the County's five-year pavement preservation strategy, including approximately 155 miles of planned preservation work intended to improve overall roadway conditions and extend pavement life.
- Continue coordination with the Engineering & Capital Projects Division on transportation infrastructure projects identified in the County Capital Improvement Plan, including roadway rehabilitation, bridge replacement, landslide stabilization, and roadway safety improvement projects.
- Continue evaluating and implementing cost-effective roadway rehabilitation and preservation technologies, equipment utilization strategies, and cooperative project opportunities to maximize available transportation funding resources.

- Continue workforce development and training opportunities for maintenance personnel to support succession planning, operational readiness, and safe operation of specialized roadway maintenance equipment.
- Successfully recruit and hire six (6) new Road Maintenance Worker positions, and additional seasonal extra-help, to expand in-house pavement preservation operations and increase annual pavement preservation production capacity toward a long-term goal of approximately 50 miles per year.
- Continue development and enhancement of the Division's bridge maintenance and construction crews to improve the County's ability to perform bridge repairs, drainage improvements, roadway rehabilitation, and related transportation infrastructure work using in-house resources.

BUDGETED RESERVES		
Reserve Name	Amount (Current & Changes)	Purpose
Inventory	$218,230	Value of materials on hand
Restricted	$5,877,252	Reserve funds for the overall operations of the Road Division in the event of any funding interruptions or other unanticipated event
Restricted SB1	$7,082,904 + $4,500,000 = $11,582,904	Funds set-aside from SB1, Senate Bill 1 for future and/or large-scale pavement rehabilitation projects

County of Lake, Fiscal Year 2026-2027		
Road Fund - Work Program - Revenues		
General Purpose Road Revenues		
County Property Taxes	$ 1,225,125	
H.O.P.T.R.	$ 9,000	
Federal Forest Receipts	$ 208,592	
Highway Users Gas Tax (State)	$ 3,730,899	
Road Maintenance Account (SB1)	$ 4,048,433	
Interest Earnings	$ 910,000	
		$ 10,132,049
Project Specific Revenues		
HBP Bridge (100% using toll credits)/HSIP/HIP	$ 10,407,445	
State STIP - (South Main/Soba Bay Road)	$ 10,589,000	
Road & Street services, CSA reimb, Other Contributions	$ 1,148,522	
Federal Gas Tax (State Exchange); RSTP (APC)	$ 852,899	
FHWA/FEMA/HMPG (Culvert replacements/Storm Damage)	$ 5,426,494	
Geothermal Royalties for Socrates Mine Road Slides	$ 1,500,000	
Underground Utilites (Joint Trench Reimb) South Main/Soda Bay	$ 7,500,000	
		$ 37,424,360
Other Revenues		
Construction Traffic Road Fee and Road Impact Fee	$ 310,100	
Miscellaneous	$ 36,329	
		$ 346,429
Total Revenues		$ 47,902,838
Fund Balance Revenues & Reserve Cancellations		
General fund balance uses		$ 8,704,271
Total Budget		$ 56,607,109

County of Lake, Fiscal Year 2026-2027		
Road Fund - Work Program - Appropriations		
Administration		
Public Works Administration	$ 1,361,385	
General County Overhead	$ 165,507	
General Road Overhead	$ 1,219,497	
Undistributed Engineering	$ 22,850	
		$ 2,769,239
Maintenance		
Force Account Labor	$ 4,155,632	
Force Account Equipment	$ 1,753,044	
Road Maintenance Materials	$ 1,516,541	
Bridge Construction Materials	$ 25,000	
		$ 7,450,217
Maintenance Projects		
Twin Lakes/Melody Lane/Reimbursable/CSA's	$ 126,816	
Adopt-a-Road	$ 3,000	
Pavement preservation and Improvement projects	$ 4,640,397	
		$ 4,770,213
Construction Projects		
South Main Widening (State STIP/SB1$/Exc $)	$ 8,350,000	
Soda Bay Widening (State STIP)	$ 2,250,000	
So Main Street Underground Utilities (Rule 20/Utility Companies)	$ 5,890,400	
Soda Bay Road Underground Utilities (Rule 20/Utility Companies)	$ 2,069,600	
Oak Mitigation - Cooper @ Wittr (14C-0135) (HPB/TC, Exc $)	$ 100,000	
Clover Creek Bridge @ Bridge Arbor (HBP, Exc $)	$ 173,000	
Clover Creek Bridge @ First Street (HBP, Exc $)	$ 4,327,000	
Cooper Creek Bridge @ Witter Sprgs (14C-0119) (HBP, Exc $)	$ 106,000	
Bartlett Creek @ Bartlett Springs (14C-0099) (HBP & Exc $)	$ 38,000	
Bridge Preventative Maintenance Program (BPMP) Rehab (HBP & Exc $)	$ 674,000	
Bridge Preventative Maintenance Program (BPMP) Scour (HBP & Exc $)	$ 144,000	
HSIP Ped Xing Cycle 11 (HSIP)	$ 1,007,200	
HSIP Solar Speed Signs (HSIP)	$ 257,000	
Socrates Mine Road 1.0 Slide Repair (Mitigation Funds/Geothermal Royalties)	$ 750,000	
Scorates Mine Road 2.4 Slide Repair (Geothermal Royalties/SB1 $)	$ 1,100,000	
Culvert Replacement (FMAG)	$ 7,080	
Hill Road Slide - Lakeside Heights (FHWA)	$ 5,110,400	
Consultant Services for Road/Bridge/Storm contracts (HBP/Exc $)	$ 6,420,360	
Engineering Services for Bridge/Road/Storm/Sidewalk (HBP/SB1$/Exc $)	$ 2,253,900	
Konocti Road Sidewalks (Federal Transportation Funding/SB1$)	$ 41,000	
County Road Full Depth Reclamation (SB1$)	$ 300,000	
		$ 41,368,940
Other costs		
Fixed Assets	$ 248,500	
Total Appropriations		$ 56,607,109

Revenue and Appropriation Detail

Fund: 98 : Road
Budget Unit: 3011 : , Road

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-10 Property Taxes-Current Secured	1,117,134.31	1,175,575	1,175,575	0	1,175,575
10-20 Property Taxes-Current Unsecured	25,048.87	25,000	25,000	0	25,000
10-25 Property Taxes-Supp 813-Current	9,432.41	20,000	15,000	0	15,000
10-35 Property Taxes-Supp 813-Prior	4,642.94	6,500	7,000	0	7,000
10-40 Property Taxes-Prior Unsecured	794.05	2,500	2,500	0	2,500
10-70 Other Taxes-Timber Yield	0.52	50	50	0	50
21-30 Permits-Road Privileges & Permit	192,031.78	365,100	310,100	0	310,100
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	214.84	200	200	0	200
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	68.86	50	50	0	50
42-01 Revenue from Use of Money-Interest	880,768.71	850,000	910,000	0	910,000
52-51 State Taxes-Highway Users	3,576,444.46	3,515,876	3,730,899	0	3,730,899
52-52 State Taxes-RMRA SB1	3,908,714.91	3,757,495	4,048,433	0	4,048,433
54-40 State Aid-Disaster Relief	22,688.80	329,022	0	0	0
54-60 State Aid-HOPTR	7,976.40	9,000	9,000	0	9,000
54-90 State Aid-Other	1,309,487.51	852,899	852,899	10,589,000	11,441,899
55-30 Other Federal-Construction (FAS)	3,304,021.13	11,029,852	8,859,828	1,547,617	10,407,445
55-40 Other Federal-Disaster Relief	165,730.11	6,116,308	5,426,494	0	5,426,494
55-50 Other Federal-Forest Reserve	7,814.94	0	208,592	0	208,592
56-30 Other Government Agencies-Other	133,995.00	0	0	1,295,000	1,295,000
66-10 Charges for Services-Planning & Engineering	14,467.74	115,816	318,937	0	318,937
66-50 Charges for Services-Auditing & Accounting	0.00	50	50	0	50
68-01 Public Ways/Facilities-Road and Street Services	132,240.23	627,020	765,669	0	765,669
79-50 Sales-Revenue Applic Prior Year	0.00	200	200	0	200
79-73 Sales-Surveyor Maps	0.00	6,000	6,000	0	6,000
79-82 Other-Other Agencies-Private	0.00	0	7,500,000	0	7,500,000
79-91 Other-Cancelled Checks	149.00	150	150	0	150
79-93 Other-Insurance Proceeds	371.83	20,000	20,000	0	20,000
80-99 Loans/Int Fin/Bonds-Subsequent Yr	0.00	0	0	17,890	17,890

Revenue and Appropriation Detail

Fund: 98 : Road
Budget Unit: 3011 : , Road

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Adv Repay					
81-22 Operating Transfers-In	264,166.38	723,878	55,705	1,500,000	1,555,705
Revenue - Summary	**15,078,405.73**	**29,548,541**	**34,248,331**	**14,949,507**	**49,197,838**

Appropriation

01-11 Salaries & Wages-Permanent	1,518,910.63	1,856,573	2,529,216	0	2,529,216
01-12 Salaries & Wages-Extra Help	4,189.54	43,632	46,817	0	46,817
01-13 Salaries & Wages-OT, Holiday, Stby	13,944.86	30,000	30,000	0	30,000
01-14 Salaries & Wages-Other, Term	12,777.41	16,805	17,926	0	17,926
02-21 Retirement Contributions-FICA	119,047.05	149,154	201,147	0	201,147
02-22 Retirement Contributions-PERS	390,560.14	477,697	626,072	0	626,072
03-30 Insurance-Health/Life	351,444.18	433,476	644,901	0	644,901
03-31 Insurance-Unemployment	3,971.00	3,898	5,257	0	5,257
03-32 Insurance-Opt Out	11,066.67	12,000	14,400	0	14,400
04-00 Worker's Compensation-	34,618.00	42,011	39,895	0	39,895
11-00 Clothing & Personal Suppl-	9,743.69	27,625	27,625	0	27,625
12-00 Communications-	10,100.88	21,000	21,600	0	21,600
14-00 Household Expense-	3,428.62	8,670	8,670	0	8,670
15-12 Insurance-Public Liability	351,675.00	514,512	845,317	0	845,317
15-13 Insurance-Fire & Allied Cvrgs	5,257.00	7,024	7,746	0	7,746
17-00 Maintenance-Equipment-	28,497.19	51,950	54,950	0	54,950
18-00 Maint-Bldgs & Imprvmts-	7,311.39	34,235	34,235	0	34,235
19-40 Medical Expense-Medical Supplies	197.63	1,320	1,320	0	1,320
20-00 Memberships-	100.00	4,355	4,355	0	4,355
22-72 Office Expense-Books & Periodicals	449.48	500	550	0	550
23-80 Prof & Specialized Svcs-Professional & Specialize	38,831.21	1,124,554	4,696,914	2,540,000	7,236,914
23-81 Prof & Specialized Svcs-Engineering In-House	889.76	22,850	1,046,750	1,785,000	2,831,750
23-85 Prof & Specialized Svcs-DPW Services	917,889.86	1,584,034	1,361,385	0	1,361,385
23-90 Prof & Specialized Svcs-Administrative Services	148,130.00	183,560	165,507	0	165,507
24-00 Publications & Legal Ntcs-	98.45	600	600	0	600

Revenue and Appropriation Detail

Fund: 98 : Road
Budget Unit: 3011 : , Road

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
25-00 Rents & Leases-Equipment-	1,063,579.23	1,692,692	1,753,044	0	1,753,044
27-00 Small Tools & Instruments-	13,167.56	19,100	19,100	0	19,100
28-30 Special Departmental Exp-Supplies & Services	511,301.40	1,182,621	1,206,516	0	1,206,516
29-50 Transportation & Travel-Transportation & Travel	507.00	5,400	5,400	0	5,400
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	7,681.78	20,000	20,000	0	20,000
30-00 Utilities-	42,961.73	38,400	63,400	0	63,400
38-00 Inventory Items-	3,235.49	20,000	25,995	0	25,995
47-00 Rights-of-Way-	155,452.14	1,679,230	303,200	100,000	403,200
48-00 Taxes & Assessments-	53.55	75	75	0	75
53-55 Other Charges-Road Improvements	534,409.66	5,232,198	5,499,616	(197,879)	5,301,737
61-60 Cap FA-Bldgs & Imp-Current	0.00	33,660	31,000	0	31,000
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	0	37,500	(37,500)	0
62-74 Cap. FA-Equipment-Other	0.00	0	0	225,000	225,000
63-01 Construction in Progress-Roads	3,938,854.76	14,640,031	16,329,571	9,000,000	25,329,571
63-02 Construction in Progress-Bridges	2,724,356.85	8,817,037	4,524,000	788,000	5,312,000
63-09 Construction in Progress-Sidewalks/Curbs/BikePaths	438,967.39	661,000	0	41,000	41,000
80-80 Other Financing Uses-Interfund Reimbursements	0.00	0	(1,500,000)	1,500,000	0
81-00 Other Repay-	0.00	0	0	76,886	76,886
Appropriation - Summary	**13,417,658.18**	**40,693,479**	**40,751,572**	**15,820,507**	**56,572,079**

NET COST	**(1,660,151.5)**	**11,144,938**	**6,503,241**	**871,000**	**7,374,241**

DEPARTMENT OF PUBLIC WORKS
Konocti Terrace-Intersection
Fund 962 Budget Unit 3062

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Konocti Terrace – Intersection commercial developments that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: left turn pocket on Main Street for South to East turns onto Konocti Road. Pedestrian Safety on Konocti @ Highschool

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $18,602 = $18,602	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 962 : Konocti Terr-Intersection
Budget Unit: 3062 : , Konocti Terrace

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	595.43	500	500	0	500
Revenue - Summary	**595.43**	**500**	**500**	**0**	**500**
NET COST	**(595.43)**	**(500)**	**(500)**	**0**	**(500)**

DEPARTMENT OF PUBLIC WORKS
Konocti Terrace-Monument
Fund 963 Budget Unit 3063

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Konocti Terrace - Monument subdivision development that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work is for lot and boundary monuments in the Subdivision.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $21,352 = $21,352	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 963 : Konocti Terrace-Monument
Budget Unit: 3063 : , Konocti Terrace Monument

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	682.90	500	550	0	550
Revenue - Summary	**682.90**	**500**	**550**	**0**	**550**
NET COST	**(682.9)**	**(500)**	**(550)**	**0**	**(550)**

DEPARTMENT OF PUBLIC WORKS
Beaver Creek Campground
Fund 964 Budget Unit 3064

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Beaver Creek Campground commercial developments that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: Left turn lane on Bottle Rock Road at campground entrance.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $2,382 = $2,382	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 964 : Beaver Creek Campground
Budget Unit: 3064 : , Beaver Creek Campground

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	75.94	50	65	0	65
Revenue - Summary	**75.94**	**50**	**65**	**0**	**65**
NET COST	**(75.94)**	**(50)**	**(65)**	**0**	**(65)**

DEPARTMENT OF PUBLIC WORKS
Geysers Geothermal
Fund 965 Budget Unit 3065

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Geysers Geothermal Co commercial developments that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$52,638 - $52,638 = $0	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 965 : Geysers Geothermal
Budget Unit: 3065 : , Geysers Geothermal

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	18,202.48	7,500	15,000	0	15,000
Revenue - Summary	**18,202.48**	**7,500**	**15,000**	**0**	**15,000**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	132,240.23	398,965	519,971	0	519,971
Appropriation - Summary	**132,240.23**	**398,965**	**519,971**	**0**	**519,971**
NET COST	**114,037.75**	**391,465**	**504,971**	**0**	**504,971**

DEPARTMENT OF PUBLIC WORKS
Spruce Grove Road @ Hwy 29
Fund 966 Budget Unit 3066

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Spruce Grove Road @ Hwy 29 commercial developments that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: left turn channelization at Spruce Grove Road @ Highway 29.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $37,555 = $37,555	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 966 : Spruce Grove Rd @ Hwy 29
Budget Unit: 3066 : , Spruce Grove Rd @ Hwy 29

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,199.32	650	1,000	0	1,000
Revenue - Summary	**1,199.32**	**650**	**1,000**	**0**	**1,000**
NET COST	**(1,199.32)**	**(650)**	**(1,000)**	**0**	**(1,000)**

DEPARTMENT OF PUBLIC WORKS
Berger Bay Drainage
Fund 968 Budget Unit 3068

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Berger Bay Drainage commercial developments that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: Culvert (48") replacement under Lakeshore Blvd. (near Berger Bay, N of Tower Mart)

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $35,408 = $35408	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 968 : Berger Bay Drainage
Budget Unit: 3068 : , Berger Bay Drainage

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,127.09	800	1,000	0	1,000
Revenue - Summary	**1,127.09**	**800**	**1,000**	**0**	**1,000**
NET COST	**(1,127.09)**	**(800)**	**(1,000)**	**0**	**(1,000)**

DEPARTMENT OF PUBLIC WORKS
Lakeshore Blvd. Bike Lanes
Fund 969 Budget Unit 3069

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Lakeshore Blvd Bike Lanes subdivision/commercial developments that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: Bike lanes (Lakeshore Blvd @ Parkway).

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$0 + \$77,594 = \$77,594	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 969 : Lakeshore Blvd Bike Lanes
Budget Unit: 3069 : , Lakeshore Blvd Bike Lanes

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	2,455.23	2,500	2,500	0	2,500
Revenue - Summary	**2,455.23**	**2,500**	**2,500**	**0**	**2,500**
NET COST	**(2,455.23)**	**(2,500)**	**(2,500)**	**0**	**(2,500)**

DEPARTMENT OF PUBLIC WORKS
Highland Springs Road
Fund 970 Budget Unit 3070

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Highland Springs Road commercial developments that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: Safety concerns on Highland Springs Road between Highway 29 & Sky Park Drive.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $8,103 = $8,103	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 970 : Highland Springs Road
Budget Unit: 3070 : , Highland Springs Rd

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	256.57	275	275	0	275
Revenue - Summary	**256.57**	**275**	**275**	**0**	**275**
NET COST	**(256.57)**	**(275)**	**(275)**	**0**	**(275)**

DEPARTMENT OF PUBLIC WORKS
South Main Street @ Hwy 175
Fund 971 Budget Unit 3071

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for South Main @ Hwy 175 commercial developments that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: Intersection improvements @ Highway 29 & Soda Bay Road/South Main Street.

BUDGET OBJECTIVES

- Work to be completed as part of the South Main Street & Soda Bay Road Widening Project.

Revenue and Appropriation Detail

Fund: 971 : South Main @ Hwy 175
Budget Unit: 3071 : ,

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	866.26	925	900	0	900
81-23 Operating Transfers-Out	0.00	0	(27,254)	0	(27,254)
Revenue - Summary	**866.26**	**925**	**(26,354)**	**0**	**(26,354)**

NET COST	**(866.26)**	**(925)**	**26,354**	**0**	**26,354**

DEPARTMENT OF PUBLIC WORKS
Harmony Park-Melody Lane
Fund 972 Budget Unit 3072

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Harmony Park - Melody Lane subdivision development that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: general road maintenance annually and some chipseals.

BUDGET OBJECTIVES

- Regular road maintenance as needed.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $52,420 = $52,420	Reserved for any future road or chipseals

Revenue and Appropriation Detail

Fund: 972 : Harmony Park-Melody Lane
Budget Unit: 3072 : , Harmony Park-Melody Lane

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,691.30	1,250	1,500	0	1,500
81-23 Operating Transfers-Out	0.00	(400)	(400)	0	(400)
Revenue - Summary	**1,691.30**	**850**	**1,100**	**0**	**1,100**

NET COST	**(1,691.3)**	**(850)**	**(1,100)**	**0**	**(1,100)**

DEPARTMENT OF PUBLIC WORKS
Harmony Park-Drainage
Fund 973 Budget Unit 3073

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Harmony Park – Drainage subdivision development that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: general drainage maintenance/flood damage

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $48,453 = $48,453	Reserved for any future drainage maintenance or improvements

Revenue and Appropriation Detail

Fund: 973 : Harmony Park-Drainage
Budget Unit: 3073 : , Harmony Park-Drainage

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,538.97	1,250	1,500	0	1,500
Revenue - Summary	**1,538.97**	**1,250**	**1,500**	**0**	**1,500**
NET COST	**(1,538.97)**	**(1,250)**	**(1,500)**	**0**	**(1,500)**

DEPARTMENT OF PUBLIC WORKS
Harmony Park-Government St.
Fund 974 Budget Unit 3074

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Harmoney Park - Government St subdivision developments that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: improvements from project boundary to First Street and along south side of First Street to school driveway.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $6,680 = $6,680	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 974 : Harmony Park-Gov't St
Budget Unit: 3074 : , Harmony Park-Gov't St

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	212.41	215	215	0	215
Revenue - Summary	**212.41**	**215**	**215**	**0**	**215**
NET COST	**(212.41)**	**(215)**	**(215)**	**0**	**(215)**

DEPARTMENT OF PUBLIC WORKS
Pinoleville Subdivision
Fund 975 Budget Unit 3075

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Pinoleville Subdivision developments that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: Left turn channelization at intersection of Lakeshore Blvd & Rainbow Road

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $16,055 = $16,055	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 975 : Pinoleville Subdivision
Budget Unit: 3075 : , Pinoleville Subdivision

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	508.41	550	550	0	550
Revenue - Summary	**508.41**	**550**	**550**	**0**	**550**
NET COST	**(508.41)**	**(550)**	**(550)**	**0**	**(550)**

DEPARTMENT OF PUBLIC WORKS
Hill Road-Lakeshore Blvd.
Fund 976 Budget Unit 3076

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Hill Road/Lakeshore Blvd development that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: realignment of Hill Road at Lakeshore Blvd based on subdivision's traffic impacts on intersection.

Revenue and Appropriation Detail

Fund: 976 : Hill Rd-Lakeshore Blvd
Budget Unit: 3076 : , Hill Rd-Lakeshore Blvd

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	112.78	100	105	0	105
Revenue - Summary	**112.78**	**100**	**105**	**0**	**105**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	0	3,548	0	3,548
Appropriation - Summary	**0.00**	**0**	**3,548**	**0**	**3,548**
NET COST	**(112.78)**	**(100)**	**3,443**	**0**	**3,443**

DEPARTMENT OF PUBLIC WORKS
South Main Improvements
Fund 977 Budget Unit 3077

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for South Main Improvements development that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: shoulder widening, left turn lane, bike lanes on South Main/Soda Bay Road.

BUDGET OBJECTIVES

- Work to be completed as part of the South Main Street & Soda Bay Road Widening Project.

Revenue and Appropriation Detail

Fund: 977 : South Main Improvements
Budget Unit: 3077 : , South Main Improvements

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	554.91	600	575	0	575
81-23 Operating Transfers-Out	0.00	0	(17,072)	0	(17,072)
Revenue - Summary	**554.91**	**600**	**(16,497)**	**0**	**(16,497)**

NET COST	**(554.91)**	**(600)**	**16,497**	**0**	**16,497**

DEPARTMENT OF PUBLIC WORKS
High Valley Rd.-Brassfield
Fund 979 Budget Unit 3079

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for High Valley Road, Brassfield development that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: road maintenance costs for High Valley Road.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $42,011 = $42,011	Reserved for any future major road maintenance

Revenue and Appropriation Detail

Fund: 979 : High Valley Rd-Brassfield
Budget Unit: 3079 : , High Valley Rd-Brassfield

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	757.86	7,300	775	0	775
79-90 Other-Miscellaneous	5,637.14	6,500	6,500	0	6,500
Revenue - Summary	**6,395.00**	**13,800**	**7,275**	**0**	**7,275**

NET COST	**(6,395)**	**(13,800)**	**(7,275)**	**0**	**(7,275)**

DEPARTMENT OF PUBLIC WORKS
Developer Fees-Road Improvements
Fund 981 Budget Unit 3081

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses for Developer Fees - Road Improvements that was required, as a condition of approval, to set aside funds for future road or intersection improvements
- Funding for this Budget Unit is from contributions of the developer.
- The specific work for this development is: for Signalization Butts Canyon at State Highway 29 and Intersection of Hartman Road and State Highway 29.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$0 + $37,602 = $36,602	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 981 : Developer Fees - Road Imp
Budget Unit: 3081 : , Hartmann Road

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,194.15	1,200	1,200	0	1,200
Revenue - Summary	**1,194.15**	**1,200**	**1,200**	**0**	**1,200**
NET COST	**(1,194.15)**	**(1,200)**	**(1,200)**	**0**	**(1,200)**

DEPARTMENT OF PUBLIC WORKS
Lampson Airport
Fund 132 Budget Unit 3122

Vacant,
Director

BUDGET OVERVIEW

- Budget Unit 3122 was established to fund the operation, maintenance, and administration of Lampson Field Airport, the County's only public general aviation airport. The Airport supports general aviation activities, emergency response operations, medical transport, firefighting activities, aviation-related businesses, and recreational aviation services for the region.
- Revenues supporting Airport operations are received from property leases, aeronautical use permits, fuel-related activities, hangar and facility rentals, state and federal aviation grants, and contributions from the County General Fund.
- Airport operations and long-term financial sustainability continue to present challenges due to the historic land ownership configuration surrounding the airport. Much of the land adjacent to the airport remains privately owned, limiting the County's ability to fully maximize revenue opportunities associated with airport-related development, leases, and commercial activities. Although the County receives revenues from aeronautical use permits and other airport-related fees, those revenues alone are not sufficient to fully support ongoing airport operations and maintenance costs. The County continues to pursue opportunities to improve operational sustainability and enhance airport-related revenues where feasible.
- The Airport provides critical infrastructure supporting emergency operations, wildfire response, law enforcement activities, medical transportation, and disaster response functions in addition to serving private aviation users and aviation-related businesses.
- The Division coordinates closely with the Engineering & Capital Projects Division on airport capital improvement projects identified in the County Capital Improvement Plan, including apron rehabilitation planning, safety improvements, and security fencing projects intended to improve operational safety and regulatory compliance.
- Airport administration, coordination, property management, lease administration, regulatory coordination, and related management functions are performed by Department administrative and property services staff within Budget Unit 1903, with associated costs billed to Airport Budget Unit 3122.
- Routine airport maintenance, facility maintenance, grounds maintenance, and related operational support services are performed by Facilities Maintenance staff within Budget Unit 1671, with associated labor, equipment, and operational costs billed to Airport Budget Unit 3122.

BUDGET OBJECTIVES

- Continue operation and maintenance of Lampson Field Airport in compliance with applicable Federal Aviation Administration (FAA), State, and local aviation requirements.
- Continue removal and abatement efforts associated with derelict aircraft and non-operational aviation-related property.
- Continue development of alternative and expanded aviation fuel services on County-owned airport property to improve fuel availability, support aviation activity, and enhance airport revenues.
- Continue development and implementation of airport user fee, access permit, and lease structures intended to ensure all airport users accessing or utilizing County airport facilities and runway property contribute appropriately toward airport operational and maintenance costs, consistent with applicable FAA regulations and grant assurances.
- Continue operation and improvement of airport pilot facilities and customer service amenities supporting airport users and aviation-related activities, to include the airports pilot lounge.
- Train airport operational support staff as necessary to maintain safe and reliable airport operations.
- Continue coordination and development of airport capital improvement projects identified in the County Capital Improvement Plan, including apron rehabilitation, airport safety improvements, and security fencing improvements.

Revenue and Appropriation Detail

Fund: 132 : Lampson Airport
Budget Unit: 3122 : Transportation Terminals, Lampson Airport

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-70 Other Taxes-Timber Yield	0.08	5	5	0	5
42-10 Rents & Concessions-Rents & Concessions	41,622.50	67,337	55,495	0	55,495
52-40 State Taxes-Aviation	10,000.00	10,000	10,000	0	10,000
79-92 Other-Insurance Rebate	1,134.42	0	550	0	550
81-22 Operating Transfers-In	69,010.80	81,268	52,293	0	52,293
81-23 Operating Transfers-Out	(7,500.00)	(21,608)	0	0	0
Revenue - Summary	**114,267.80**	**137,002**	**118,343**	**0**	**118,343**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-12 Salaries & Wages-Extra Help	9,770.75	19,629	0	0	0
02-21 Retirement Contributions-FICA	268.70	540	0	0	0
03-31 Insurance-Unemployment	35.00	39	0	0	0
12-00 Communications-	356.13	360	744	0	744
14-00 Household Expense-	0.00	500	250	0	250
15-10 Insurance-Other	2,958.00	3,295	3,295	0	3,295
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	6,510.00	8,704	9,603	0	9,603
17-00 Maintenance-Equipment-	1,564.32	9,000	9,000	0	9,000
18-00 Maint-Bldgs & Imprvmts-	625.53	24,300	45,231	0	45,231
20-00 Memberships-	225.00	400	400	0	400
23-80 Prof & Specialized Svcs-Professional & Specialize	26,357.87	10,400	6,600	0	6,600
23-81 Prof & Specialized Svcs-Engineering In-House	11,865.52	10,000	14,266	0	14,266
23-85 Prof & Specialized Svcs-DPW Services	18,653.27	28,316	13,614	0	13,614
23-90 Prof & Specialized Svcs-Administrative Services	1,905.00	4,374	7,886	0	7,886
26-00 Rents & Leases-Bldg & Imp-	12,861.76	13,375	13,777	0	13,777
27-00 Small Tools & Instruments-	12.86	627	450	0	450
28-30 Special Departmental Exp-Supplies & Services	1,300.40	1,525	1,525	0	1,525

Revenue and Appropriation Detail

Fund: 132 : Lampson Airport
Budget Unit: 3122 : Transportation Terminals, Lampson Airport

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
29-50 Transportation & Travel-Transportation & Travel	0.00	1,100	1,100	0	1,100
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	400	400	0	400
30-00 Utilities-	6,532.73	5,900	6,300	0	6,300
38-00 Inventory Items-	0.00	200	200	0	200
48-00 Taxes & Assessments-	2.76	5	5	0	5
Appropriation - Summary	**107,939.60**	**150,900**	**143,693**	**0**	**143,693**

NET COST	**3,535.8**	**13,898**	**25,350**	**0**	**25,350**

DEPARTMENT OF PUBLIC WORKS
Lampson Field Capital Projects
Fund 923 Budget Unit 3123

Vacant,
Director

BUDGET OVERVIEW

- Budget Unit 3123 was established to fund capital improvement projects at Lampson Field Airport. Revenues supporting Airport capital improvements are received primarily from Federal Aviation Administration (FAA) Airport Improvement Program (AIP) grants, State aviation grants, and contributions from the County General Fund.
- Airport capital improvement projects are planned and implemented in coordination with the FAA, Caltrans Division of Aeronautics, and the County's airport engineering consultants to maintain compliance with applicable aviation safety, operational, and infrastructure standards.
- Airport capital improvement projects are funded through a combination of Federal Aviation Administration (FAA) Airport Improvement Program (AIP) grants, discretionary aviation grants, State aviation grants, and local matching funds. In addition to annual entitlement allocations of $150,000 available to eligible general aviation airports, the County actively pursues discretionary and competitive FAA funding opportunities for larger safety, pavement rehabilitation, operational, and infrastructure improvement projects. FAA funding may also be accumulated and programmed over multiple years (not to exceed 4 years) to support larger-scale airport capital improvement efforts. Availability of local matching funds continues to affect the timing and implementation of certain airport capital improvement projects.
- Many airport infrastructure components are aging and require phased rehabilitation, pavement preservation, safety improvements, and operational upgrades to maintain compliance with applicable FAA standards, preserve eligibility for Federal funding programs, improve operational safety, and protect the long-term viability of the Airport. Current and planned airport capital improvement efforts include apron rehabilitation planning and design, airport safety and security improvements, wildlife hazard evaluations, pavement preservation planning, and long-range airport infrastructure development projects identified in the County Capital Improvement Plan.
- Airport capital improvement also support emergency response capabilities, wildfire operations, aviation business activity, and regional transportation access while assisting the County in evaluating long-range airport development opportunities consistent with FAA planning guidance and operational needs.

BUDGET OBJECTIVES

- Continue pursuing FAA, State, and other available grant funding sources for future airport capital improvement projects and required local matching funds.
- Continue coordination with airport engineering consultants, FAA representatives, and Caltrans Division of Aeronautics staff to maintain compliance with applicable airport planning, design, operational, and safety requirements.
- Continue design, environmental review, and project development activities associated with the Lampson Field East Apron Rehabilitation Project and related future pavement rehabilitation Improvements.
- Continue planning activities associated with future hangar development and other airport property improvements intended to support aviation activity and improve long-term airport revenue opportunities.
- Continue development of airport safety and security improvement projects, including wildlife hazard assessment activities and potential fencing identified in the County Capital Improvement Plan.
- Continue long-range airport capital planning efforts to support pavement preservation, operational safety, infrastructure reliability, and future airport development opportunities.

DEPARTMENT OF PUBLIC WORKS
Lampson Field Capital Projects
Fund 923 Budget Unit 3123

Vacant,
Director

BUDGETED RESERVES		
Reserve Name	Amount (Current & Changes)	Purpose
Designated / Capital Improvement	$28	Support local match

Revenue and Appropriation Detail

Fund: 923 : Lampson Field Cap Proj
Budget Unit: 3123 : Transportation Terminals, Lampson Field Cap Proj

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	5,634.29	4,000	7,500	0	7,500
52-40 State Taxes-Aviation	0.00	0	57,000	0	57,000
56-01 Other Federal-Other	40,410.00	267,507	1,299,693	0	1,299,693
80-92 Loans/Int Fin/Bonds-Advance From Other Fund	0.00	0	1,200,000	0	1,200,000
80-93 Loans/Int Fin/Bonds-Advance To Other Fund	(70,013.70)	0	(1,207,857)	0	(1,207,857)
81-22 Operating Transfers-In	7,500.00	21,608	0	0	0
Revenue - Summary	**(16,469.41)**	**293,115**	**1,356,336**	**0**	**1,356,336**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-80 Prof & Specialized Svcs-Professional & Specialize	20,700.00	156,267	262,332	0	262,332
61-69 Cap FA-Bldgs & Imp-Prior	44,900.00	147,230	17,677	0	17,677
63-13 Construction in Progress-Buildings & Improvements	0.00	0	1,200,000	0	1,200,000
Appropriation - Summary	**65,600.00**	**303,497**	**1,480,009**	**0**	**1,480,009**

NET COST	**82,069.41**	**10,382**	**123,673**	**0**	**123,673**

HEALTH SERVICES
Environmental Health
Fund 170 Budget Unit 4010

Lisa Faraco,
Director

BUDGET OVERVIEW

- Environmental Health is a regulatory agency whose mission is founded on public health, safety, and sanitation. Its primary services are permits and inspections for regulated businesses and land development. Services also include investigations, consultations with individuals and other agencies on health-related issues, and emergency responses to various incidents.
- Consumer Protection Group for retail food, public pools and spas, small state water systems, detention facilities, body art facilities, and other fixed facilities.
- Land Development Permit Group primarily for on-site sewage and water supply wells including abandonment.
- Local Enforcement agency for Waste Management and Hazardous Materials Group for businesses and emergency response.
- Office Services Group to support the division and customers.

BUDGET OBJECTIVES

- Continue working to strategically improve the CUPA program to better serve local businesses by providing educational outreach on complicated hazardous material laws and regulations.
- Optimize the use of HS GovTech Environmental Health software to support inspectors in the office and field and simplify office operations.
- Roll out Tobacco Retail Licensing enforcement.
- Continue providing Food Safety classes to the community, encouraging and improving engagement, safety, and collaboration between facilities and the Division’s regulatory functions.
- Transition to paperless office operations.

Revenue and Appropriation Detail

Fund: 170 : Health Administration
Budget Unit: 4010 : Health, Environmental Health

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
21-10 Development Permits-Development Permits	6,943.00	8,300	6,500	0	6,500
21-40 Permits-Zoning	2,197.00	950	2,000	0	2,000
21-61 Permits-Sanitation-Misc	35,010.29	61,760	45,000	0	45,000
21-65 Permits-Sanit-Land Development	161,844.25	166,223	105,000	0	105,000
21-66 Permits-Sanit-Hazardous Materials	401,343.80	440,000	400,000	0	400,000
21-67 Permits-Sanit-Food Establishment	296,461.91	250,000	250,000	0	250,000
21-69 Permits-Health-Tobacco Retail	14,464.44	0	80,000	0	80,000
53-80 State Admin Program-Other Health	1,042,015.00	1,132,322	1,992,928	0	1,992,928
66-10 Charges for Services-Planning & Engineering	2,486.00	2,900	500	0	500
66-11 Charges for Services-Subdivision Insp Fees	146.00	150	150	0	150
66-12 Charges for Services-Environment Planning Fees	433.00	150	350	0	350
66-13 Charges for Services-Planned Development Fees	200.00	200	0	0	0
66-14 Charges for Services-Mitigation Monitor/Inspec	20,000.00	20,000	20,000	0	20,000
69-20 Other Current Services-Other	414.00	390	150	0	150
79-90 Other-Miscellaneous	5,033.00	7,000	5,000	0	5,000
79-91 Other-Cancelled Checks	0.00	200	50	0	50
81-22 Operating Transfers-In	0.00	0	119,485	0	119,485
Revenue - Summary	**1,988,991.69**	**2,090,545**	**3,027,113**	**0**	**3,027,113**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	827,123.30	934,887	1,191,265	0	1,191,265
01-12 Salaries & Wages-Extra Help	15,565.25	15,354	15,354	0	15,354
01-13 Salaries & Wages-OT, Holiday, Stby	11,816.59	6,500	50,000	0	50,000
01-14 Salaries & Wages-Other, Term	13,719.86	5,849	8,100	0	8,100
02-21 Retirement Contributions-FICA	65,777.70	72,438	91,674	0	91,674
02-22 Retirement Contributions-PERS	212,103.58	240,547	299,154	0	299,154
03-30 Insurance-Health/Life	158,203.76	197,672	234,803	0	234,803

Revenue and Appropriation Detail

Fund: 170 : Health Administration
Budget Unit: 4010 : Health, Environmental Health

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
03-31 Insurance-Unemployment	1,961.00	1,901	2,374	0	2,374
04-00 Worker's Compensation-	5,594.00	7,824	7,261	0	7,261
11-00 Clothing & Personal Suppl-	618.51	1,000	1,600	0	1,600
12-00 Communications-	8,141.52	10,000	10,000	0	10,000
14-00 Household Expense-	2,781.96	3,000	3,000	0	3,000
15-12 Insurance-Public Liability	30,671.00	39,553	45,237	0	45,237
15-13 Insurance-Fire & Allied Cvrgs	3,919.00	7,384	8,131	0	8,131
17-00 Maintenance-Equipment-	1,250.39	1,300	1,300	0	1,300
18-00 Maint-Bldgs & Imprvmts-	4,081.56	2,500	2,500	0	2,500
19-40 Medical Expense-Medical Supplies	279.37	250	250	0	250
20-00 Memberships-	932.59	1,000	1,000	100	1,100
22-70 Office Expense-Supplies	7,395.95	9,000	9,000	(100)	8,900
22-71 Office Expense-Postage	1,906.06	2,000	2,000	0	2,000
22-72 Office Expense-Books & Periodicals	0.00	500	500	0	500
23-80 Prof & Specialized Svcs-Professional & Specialize	56,507.32	61,500	61,500	(5,676)	55,824
23-86 Prof & Specialized Svcs-Health Admin Services	343,067.00	349,430	761,614	0	761,614
23-90 Prof & Specialized Svcs-Administrative Services	53,778.00	91,441	72,996	0	72,996
24-00 Publications & Legal Ntcs-	0.00	300	300	0	300
25-00 Rents & Leases-Equipment-	3,722.41	4,200	2,500	0	2,500
27-00 Small Tools & Instruments-	462.78	200	200	0	200
28-30 Special Departmental Exp-Supplies & Services	13,037.76	28,000	35,000	0	35,000
28-59 Special Departmental Exp-Software Subscriptions	333.06	45,000	45,000	0	45,000
29-50 Transportation & Travel-Transportation & Travel	1,071.92	8,000	5,000	0	5,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	40,611.11	40,000	35,000	0	35,000
30-00 Utilities-	16,258.78	16,500	18,500	0	18,500
38-00 Inventory Items-	4,024.59	5,000	5,000	0	5,000
80-80 Other Financing Uses-Interfund Reimbursements	0.00	(119,485)	0	0	0

Revenue and Appropriation Detail

Fund: 170 : Health Administration
Budget Unit: 4010 : Health, Environmental Health

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Appropriation - Summary	1,906,717.68	2,090,545	3,027,113	(5,676)	3,021,437
NET COST	(80,474.01)	0	0	(5,676)	(5,676)

HEALTH SERVICES
Public Health
Fund 170 Budget Unit 4011

Lisa Faraco,
Director

BUDGET OVERVIEW

- AIDS Drug Assistance Program (ADAP), California Children's Services (CCS) and Medical Therapy Unit (MTU), California Lead Poisoning Prevention Program (CLPPP)
- HCPCFC -Foster Care Psychotropic Medication, Monitoring, and Oversight, Communicable Disease investigation and surveillance
- Emergency Preparedness, Health Equity Program, HIV Surveillance, Vaccines for Children and Adults (VFC)(317), Maternal Child and Adolescent Health (MCAH) including SIDS
- Medi-Cal Administrative Activities (MAA), Medical Marijuana Program, Oral Health Program, Public Health Clinical Services
- Safe Rx, Tobacco Control Program (CTCP), & Vital Statistics

BUDGET OBJECTIVES

- Update existing Public Health Policies, evaluate gaps, and establish policies and procedures where gaps exist.
- Rebuild structure and maintain staffing of mandated programs.
- Continue to evaluate and improve regulatory compliance.
- Expand Public Health's outreach to respond to the needs of community members.

Revenue and Appropriation Detail

Fund: 170 : Health Administration
Budget Unit: 4011 : Health, Public Health

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
21-60 Permits-Other	0.00	0	1,050	0	1,050
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	754.73	2,000	1,025	0	1,025
53-80 State Admin Program-Other Health	5,290,586.56	7,765,912	7,315,518	0	7,315,518
56-01 Other Federal-Other	528,742.44	271,000	324,276	0	324,276
66-91 Charges for Services-Recording Fees	45,903.55	46,500	47,000	0	47,000
68-10 Health & Sanitation-Health Fees	650.00	550	1,000	0	1,000
68-30 Health & Sanitation-Calif Children Services	0.00	100	100	0	100
79-90 Other-Miscellaneous	4,270.83	2,500	2,500	0	2,500
79-91 Other-Cancelled Checks	500.00	100	100	0	100
79-93 Other-Insurance Proceeds	5,431.67	6,000	0	0	0
81-22 Operating Transfers-In	118,222.00	118,222	118,222	0	118,222
81-23 Operating Transfers-Out	0.00	0	(119,485)	(167,000)	(286,485)
Revenue - Summary	**5,995,061.78**	**8,212,884**	**7,691,306**	**(167,000)**	**7,524,306**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	2,338,501.21	3,133,152	2,839,963	0	2,839,963
01-12 Salaries & Wages-Extra Help	128,677.84	126,270	93,825	0	93,825
01-13 Salaries & Wages-OT, Holiday, Stby	45,149.85	15,000	26,381	0	26,381
01-14 Salaries & Wages-Other, Term	57,657.92	22,521	47,300	0	47,300
02-21 Retirement Contributions-FICA	181,484.65	237,980	223,754	0	223,754
02-22 Retirement Contributions-PERS	590,117.80	793,014	702,797	0	702,797
03-30 Insurance-Health/Life	389,621.43	527,245	508,431	0	508,431
03-31 Insurance-Unemployment	6,623.00	6,529	5,682	0	5,682
03-32 Insurance-Opt Out	3,466.67	4,800	2,400	0	2,400
04-00 Worker's Compensation-	41,397.00	118,815	165,946	0	165,946
12-00 Communications-	34,463.05	34,500	35,000	0	35,000
14-00 Household Expense-	9,162.92	15,000	12,000	0	12,000
15-10 Insurance-Other	15,800.39	35,000	35,000	0	35,000
15-12 Insurance-Public Liability	79,448.00	159,653	120,893	0	120,893

Revenue and Appropriation Detail

Fund: 170 : Health Administration
Budget Unit: 4011 : Health, Public Health

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
15-13 Insurance-Fire & Allied Cvrgs	3,919.00	7,384	8,131	0	8,131
17-00 Maintenance-Equipment-	15,147.55	17,100	12,000	0	12,000
18-00 Maint-Bldgs & Imprvmts-	32,795.33	25,000	10,000	0	10,000
19-40 Medical Expense-Medical Supplies	12,448.45	25,000	15,000	0	15,000
19-41 Medical Expense-Incarcerated Individual	0.00	469,374	469,374	0	469,374
20-00 Memberships-	4,867.00	20,000	20,000	0	20,000
22-70 Office Expense-Supplies	34,810.07	25,000	30,000	0	30,000
22-71 Office Expense-Postage	957.36	1,500	900	0	900
22-72 Office Expense-Books & Periodicals	1,941.04	1,000	1,000	0	1,000
23-80 Prof & Specialized Svcs-Professional & Specialize	265,451.97	840,000	437,204	(15,347)	421,857
23-83 Prof & Specialized Svcs-Vital Stats	0.00	4,000	2,000	0	2,000
23-86 Prof & Specialized Svcs-Health Admin Services	1,296,834.00	1,320,887	1,661,908	0	1,661,908
23-90 Prof & Specialized Svcs-Administrative Services	202,219.00	236,000	227,701	0	227,701
24-00 Publications & Legal Ntcs-	1,213.27	1,000	1,000	0	1,000
25-00 Rents & Leases-Equipment-	2,307.57	3,000	1,000	0	1,000
26-00 Rents & Leases-Bldg & Imp-	0.00	10,000	0	0	0
27-00 Small Tools & Instruments-	199.41	1,000	500	0	500
28-30 Special Departmental Exp-Supplies & Services	142,203.39	150,000	250,000	0	250,000
28-59 Special Departmental Exp-Software Subscriptions	117,903.89	25,000	25,000	0	25,000
29-50 Transportation & Travel-Transportation & Travel	11,430.75	15,000	10,000	0	10,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	477.20	3,000	1,500	0	1,500
29-52 Transportation & Travel-CCS	0.00	1,000	500	0	500
30-00 Utilities-	26,621.30	32,000	32,000	0	32,000
38-00 Inventory Items-	66,491.90	50,000	50,000	0	50,000
48-00 Taxes & Assessments-	130.87	160	160	0	160
80-80 Other Financing Uses-Interfund Reimbursements	(333,394.11)	(300,000)	0	0	0

Revenue and Appropriation Detail

Fund: 170 : Health Administration
Budget Unit: 4011 : Health, Public Health

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Appropriation - Summary	**5,828,547.94**	**8,212,884**	**8,086,250**	**(15,347)**	**8,070,903**
NET COST	**34,586.16**	**0**	**394,944**	**151,653**	**546,597**

HEALTH SERVICES
Health Services Administration
Fund 170 Budget Unit 4012

Lisa Faraco,
Director

BUDGET OVERVIEW

The Health Services Department Administration Division provides central direction and oversight, accounting, file maintenance, personnel records, contracts, grant management, division-specific software support, and communications linkage for all the programs within the following divisions:

- Public Health
- Environmental Health
- Jail Medical
- First 5 Lake
- Tobacco Education Program
- Veterans Services

BUDGET OBJECTIVES

- Search for and secure new funding sources & maximize revenue from current sources.
- Continue improving grant drawdown processes and maximizing funding utilization.
- Continue to achieve compliance as required by Federal and State programs and grants.
- Establish a pathway for Public Health billable services to include Electronic Health Record & Practice Management software to support coding, electronic billings, and claims maintenance.
- Improve the range and frequency of internal fiscal reporting to support program needs and facilitate informed decision-making processes.

Revenue and Appropriation Detail

Fund: 170 : Health Administration
Budget Unit: 4012 : Health, Health Administration

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	11,857.23	8,240	11,696	0	11,696
66-50 Charges for Services-Auditing & Accounting	1,641,901.00	1,672,317	2,338,655	0	2,338,655
69-20 Other Current Services-Other	0.00	10	10	0	10
79-90 Other-Miscellaneous	0.00	10	10	0	10
79-91 Other-Cancelled Checks	0.00	25	25	0	25
Revenue - Summary	**1,653,758.23**	**1,680,602**	**2,350,396**	**0**	**2,350,396**
Appropriation					
01-11 Salaries & Wages-Permanent	706,213.78	880,371	1,096,313	0	1,096,313
01-12 Salaries & Wages-Extra Help	28,692.77	29,835	33,777	0	33,777
01-13 Salaries & Wages-OT, Holiday, Stby	6,917.04	8,000	5,402	0	5,402
01-14 Salaries & Wages-Other, Term	18,285.85	7,527	16,045	0	16,045
02-21 Retirement Contributions-FICA	55,924.60	68,943	84,307	0	84,307
02-22 Retirement Contributions-PERS	181,084.18	226,520	273,660	0	273,660
03-30 Insurance-Health/Life	114,316.96	132,725	163,086	0	163,086
03-31 Insurance-Unemployment	1,705.00	1,825	2,203	0	2,203
03-32 Insurance-Opt Out	3,156.24	4,440	4,800	0	4,800
04-00 Worker's Compensation-	30,004.00	40,344	4,317	0	4,317
12-00 Communications-	4,892.63	4,000	7,000	0	7,000
14-00 Household Expense-	1,760.49	2,500	3,000	0	3,000
15-12 Insurance-Public Liability	6,134.00	37,308	370,775	0	370,775
15-13 Insurance-Fire & Allied Cvrgs	8,164.00	3,692	4,066	0	4,066
17-00 Maintenance-Equipment-	7,151.00	7,500	8,000	0	8,000
18-00 Maint-Bldgs & Imprvmts-	3,469.25	25,000	25,000	0	25,000
20-00 Memberships-	12,791.00	15,000	15,000	0	15,000
22-70 Office Expense-Supplies	418.28	4,000	5,000	0	5,000
22-71 Office Expense-Postage	132.37	100	125	0	125
22-72 Office Expense-Books & Periodicals	0.00	0	5,000	0	5,000
23-80 Prof & Specialized Svcs-Professional & Specialize	11,288.08	60,000	60,000	0	60,000
23-90 Prof & Specialized Svcs-	79,635.00	78,422	87,429	0	87,429

Revenue and Appropriation Detail

Fund: 170 : Health Administration
Budget Unit: 4012 : Health, Health Administration

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Administrative Services					
24-00 Publications & Legal Ntcs-	0.00	100	100	0	100
25-00 Rents & Leases-Equipment-	878.26	1,000	5,000	0	5,000
27-00 Small Tools & Instruments-	332.64	200	2,000	0	2,000
28-30 Special Departmental Exp-Supplies & Services	7,593.82	15,000	25,000	(250)	24,750
28-59 Special Departmental Exp-Software Subscriptions	2,751.66	5,000	6,500	0	6,500
29-50 Transportation & Travel-Transportation & Travel	1,177.20	3,000	3,500	0	3,500
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	250	250	250	500
30-00 Utilities-	9,729.88	10,000	12,000	0	12,000
38-00 Inventory Items-	11,125.96	8,000	21,741	0	21,741
Appropriation - Summary	**1,315,725.94**	**1,680,602**	**2,350,396**	**0**	**2,350,396**

NET COST	**(376,029.4)**	**0**	**0**	**0**	**0**

BEHAVIORAL HEALTH
Mental Health
Fund 145 Budget Unit 4014

Elise Jones,
Director

BUDGET OVERVIEW

- **Increase in Overall Appropriations**
  The FY 2026–27 recommended budget totals $36,874,864, representing an increase of approximately 34.9% compared to FY 2025–26. This increase supports the Department's objective of maintaining and expanding access to Mental Health services while addressing ongoing demand and system capacity needs. This increase also reflects ongoing implementation of statewide behavioral health policy changes, including the transition from the Mental Health Services Act (MHSA) to the Behavioral Health Services Act (BHSA), as well as continued efforts to ensure sufficient provider capacity to meet community demand.
- **Growth in Welfare Care of Persons & Professional Services**
  Appropriations for Welfare Care of Persons total $7,865,500, and Professional & Specialized Services total $13,158,059. These categories reflect year-over-year increases of approximately 46.9% and 17.5%, respectively. These increases align with the Department's objective to ensure access to care across the Mental Health continuum, and are driven by:
  - Sustained reliance on contracted providers to ensure adequate network capacity and continuity of care
  - Increased Service Utilization and client acuity, requiring higher levels of care and service intensity
  - Targeted efforts to reduce service gaps and improve timely access to Mental Health Services
- **Southshore Clinic Expansion (Capital Investment)**
  The FY 2026–27 budget includes $1,485,533 in capital assets funding for the Southshore Clinic expansion project, supported through Behavioral Health Continuum Infrastructure Program (BHCIP) Bond funding. This investment will expand local service capacity and strengthen the County's behavioral health infrastructure while leveraging state resources to minimize local fiscal impact.
- **Revenue Composition Changes (BHSA & Medi-Cal)**
  The budget reflects changes in revenue composition associated with the transition from MHSA to BHSA, as well as adjustments to Medi-Cal claiming and reimbursement methodologies, aligning with the Department's objective to maximize funding and maintain fiscal sustainability.
- **Personnel Cost Drivers**
  Personnel costs total approximately $13,087,499, representing roughly 35.5% of the total Mental Health budget, and support the Department's objective to maintain a qualified workforce necessary to deliver mandated and essential services.

BUDGET OBJECTIVES

- **Expand Access to Mental Health Services**
  Increase access to timely, appropriate Mental Health services by maintaining and strengthening the provider network and reducing barriers to care across the service continuum.
- **Enhance Service Capacity and Infrastructure**
  Support the expansion of local service capacity through strategic investments, including the Southshore Clinic expansion funded through BHCIP Bond resources, to reduce reliance on out-of-county placements.
- **Maximize and Stabilize Revenue Streams**
  Optimize Medi-Cal claiming and align with BHSA requirements to maximize federal and state funding while maintaining fiscal sustainability and compliance.
- **Strengthen and Sustain Workforce Capacity**
  Maintain a qualified and stable workforce to support delivery of mandated and essential Mental Health services, including clinical, administrative, and support functions.

Revenue and Appropriation Detail

Fund: 145 : Behavioral Health
Budget Unit: 4014 : Health, Behavioral Health

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	100,419.84	25,000	25,000	0	25,000
53-60 State Admin Program-Mental Health	29,514,042.61	39,430,132	34,152,822	0	34,152,822
54-02 State Aid-Local Comm. Corrections	213,181.50	401,363	273,451	0	273,451
56-30 Other Government Agencies-Other	1,661,122.36	1,649,519	6,365,767	0	6,365,767
68-20 Health & Sanitation-Mental Health Services	47,015.08	60,000	40,000	0	40,000
69-20 Other Current Services-Other	1,069.20	2,330	50	0	50
79-90 Other-Miscellaneous	1,222.72	1,500	500	0	500
79-91 Other-Cancelled Checks	862.50	900	1,000	0	1,000
79-93 Other-Insurance Proceeds	5,431.67	6,779	5,000	0	5,000
81-22 Operating Transfers-In	61,111.56	61,112	61,112	167,000	228,112
81-36 Non Operating Revenue-Pr Yr Overpayment/Repay	899,010.75	(50,000)	(50,000)	0	(50,000)
Revenue - Summary	**32,504,489.79**	**41,588,635**	**40,874,702**	**167,000**	**41,041,702**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	5,705,247.98	7,116,103	8,007,250	77,000	8,084,250
01-12 Salaries & Wages-Extra Help	128,781.33	140,000	50,000	0	50,000
01-13 Salaries & Wages-OT, Holiday, Stby	230,387.78	150,000	185,000	0	185,000
01-14 Salaries & Wages-Other, Term	54,378.54	60,000	118,542	0	118,542
02-21 Retirement Contributions-FICA	457,438.65	548,144	619,258	0	619,258
02-22 Retirement Contributions-PERS	1,462,950.11	1,838,936	2,025,631	0	2,025,631
03-30 Insurance-Health/Life	1,214,951.57	1,516,924	1,851,102	0	1,851,102
03-31 Insurance-Unemployment	13,643.00	14,308	16,166	0	16,166
03-32 Insurance-Opt Out	7,933.33	7,200	7,200	0	7,200
04-00 Worker's Compensation-	73,835.00	186,994	207,350	0	207,350
11-00 Clothing & Personal Suppl-	2,349.46	2,000	1,000	0	1,000
12-00 Communications-	108,991.44	64,600	70,900	0	70,900
14-00 Household Expense-	35,792.72	17,500	10,000	0	10,000
15-10 Insurance-Other	49,626.64	49,000	0	40,000	40,000

Revenue and Appropriation Detail

Fund: 145 : Behavioral Health
Budget Unit: 4014 : Health, Behavioral Health

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
15-12 Insurance-Public Liability	81,516.00	85,647	105,469	0	105,469
15-13 Insurance-Fire & Allied Cvrgs	9,635.00	6,363	7,034	0	7,034
17-00 Maintenance-Equipment-	55,546.18	15,800	0	32,000	32,000
18-00 Maint-Bldgs & Imprvmts-	35,893.24	10,700	18,100	0	18,100
19-40 Medical Expense-Medical Supplies	29,578.90	1,000	5,000	8,000	13,000
19-41 Medical Expense-Incarcerated Individual	93,639.00	254,200	0	0	0
20-00 Memberships-	20,000.40	30,000	28,000	0	28,000
22-70 Office Expense-Supplies	39,463.04	7,500	25,000	0	25,000
22-71 Office Expense-Postage	3,633.48	3,000	3,080	0	3,080
22-72 Office Expense-Books & Periodicals	0.00	150	150	0	150
23-80 Prof & Specialized Svcs-Professional & Specialize	12,244,259.24	17,250,444	13,158,059	0	13,158,059
23-90 Prof & Specialized Svcs-Administrative Services	638,085.00	1,006,627	806,055	0	806,055
24-00 Publications & Legal Ntcs-	0.00	100	100	0	100
26-00 Rents & Leases-Bldg & Imp-	393,435.01	457,107	425,000	0	425,000
28-30 Special Departmental Exp-Supplies & Services	482,083.25	51,000	295,000	0	295,000
28-59 Special Departmental Exp-Software Subscriptions	35,824.49	144,120	50,000	0	50,000
29-50 Transportation & Travel-Transportation & Travel	37,394.79	20,000	30,000	0	30,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	136,475.44	90,000	190,000	0	190,000
29-52 Transportation & Travel-CCS	1,193.33	5,000	5,000	0	5,000
30-00 Utilities-	86,251.08	59,400	95,000	0	95,000
38-00 Inventory Items-	37,655.05	50,000	45,000	40,000	85,000
40-70 Support & Care of Persons-Support & Care of Persons	8,240,650.51	9,400,000	7,865,000	(80,000)	7,785,000
42-11 Principal & Interest-Advances	2,000,000.00	2,000,000	0	0	0
48-00 Taxes & Assessments-	0.00	0	500	0	500
62-72 Cap. FA-Equipment-Autos & Light Trucks	89,407.32	0	0	50,000	50,000

Revenue and Appropriation Detail

Fund: 145 : Behavioral Health
Budget Unit: 4014 : Health, Behavioral Health

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
63-13 Construction in Progress-Buildings & Improvements	0.00	716,632	5,500,000	0	5,500,000
80-80 Other Financing Uses-Interfund Reimbursements	(757,325.00)	(783,153)	(936,616)	0	(936,616)
Appropriation - Summary	**33,580,602.30**	**42,593,346**	**40,889,330**	**167,000**	**41,056,330**

NET COST	**1,224,243.25**	**1,004,711**	**14,628**	**0**	**14,628**

BEHAVIORAL HEALTH
Substance Use Disorder Services
Fund 141 Budget Unit 4015

Elise Jones,
Director

BUDGET OVERVIEW

- **Increase in Overall Appropriations**
The FY 2026–27 recommended budget totals $26,735,980, representing an increase of approximately 39.5% compared to FY 2025–26. This increase reflects continued investments in the Substance Use Disorder treatment continuum, including residential, outpatient, and medication-assisted treatment services delivered through contracted providers. These investments support the Department's efforts to maintain access to care, address ongoing service demand, and strengthen system capacity across Lake County.
- **Increase in Professional & Specialized Services**
The budget reflects a significant increase in Professional & Specialized Services, totaling $21,116,000, representing a 42.7% increase compared to FY 2025–26. These investments support the delivery of Substance Use Disorder services across the continuum of care, including residential, outpatient, and medication-assisted treatment, and align with the Department's objective to maintain and expand access to treatment services, address ongoing service demand, and improve system capacity.
- **Use of Reserves to Support Program Commitments**
The FY 2026–27 budget includes the planned use of fund balance to support expenditures associated with Opioid Settlement Fund (OSF) investments. These reserves reflect previously received settlement revenues that are being deployed to support awarded contracts and strategic capacity-building initiatives. The use of these funds supports time-limited program commitments while maintaining continuity of care and expanding treatment access.
- **Alignment with System Needs and Regulatory Requirements**
Overall, the budget reflects the Department's continued focus on sustaining a comprehensive Substance Use Disorder treatment system, ensuring access to care, and aligning financial resources with programmatic priorities and regulatory requirements under the Drug Medi-Cal delivery system.

BUDGET OBJECTIVES

- **Expand Access to Substance Use Disorder Services**
Increase access to Substance Use Disorder treatment services by expanding provider capacity through new and existing contracts, ensuring availability of residential, outpatient, and medication-assisted treatment across the continuum of care.
- **Strengthen Provider Network and Accountability**
Enhance oversight and accountability of contracted providers to ensure compliance with Drug Medi-Cal requirements, timely documentation, and delivery of high-quality, accessible services.
- **Optimize Drug Medi-Cal Revenue and Funding Alignment**
Improve revenue performance by optimizing Drug Medi-Cal claiming across traditional DMC, NTP, and Tribal 638 service delivery models, and aligning funding sources with service utilization and program requirements.
- **Leverage Opioid Settlement Funds to Expand and Sustain Provider Capacity**
Utilize Opioid Settlement Funds to make strategic, capacity-building investments in the provider network that support long-term service availability and system stability, while maintaining fiscal sustainability and continuity of care.

BEHAVIORAL HEALTH
Substance Use Disorder Services
Fund 141 Budget Unit 4015

Elise Jones,
Director

BUDGETED RESERVES		
Reserve Name	Amount (Current & Changes)	Purpose
Settlement Funds	$2,462,368	Awarded contracts supported by Opioid Settlement Funds, including strategic investments to expand and sustain provider capacity and enhance access to Substance Use Disorder treatment services.
General	$1,208,749	To support ongoing program operations and address funding gaps due to timing differences in revenue and expenditures, ensuring continuity of Substance Use Disorder services.

Revenue and Appropriation Detail

Fund: 141 : Substance Use Dis. Svcs
Budget Unit: 4015 : Health, Substance Use Dis. Svcs

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	1,910.46	1,913	4,368	0	4,368
42-01 Revenue from Use of Money-Interest	124,716.12	7,787	65,000	0	65,000
53-62 State Admin Program-Drug Abuse	18,472,499.56	21,687,421	18,946,915	0	18,946,915
54-02 State Aid-Local Comm. Corrections	5,179.00	10,358	10,674	0	10,674
54-22 State Aid-Behavioral Health	716,056.30	1,925,902	1,925,902	0	1,925,902
56-30 Other Government Agencies-Other	(2,720,655.00)	1,488,862	8,361,415	0	8,361,415
68-10 Health & Sanitation-Health Fees	218,896.50	228,634	120,000	0	120,000
79-90 Other-Miscellaneous	1,005,208.09	691,119	1,332,058	0	1,332,058
79-91 Other-Cancelled Checks	3,856.06	847	500	0	500
79-93 Other-Insurance Proceeds	5,431.66	6,779	0	0	0
81-36 Non Operating Revenue-Pr Yr Overpayment/Repay	129,844.88	(50,000)	(50,000)	0	(50,000)
Revenue - Summary	**17,962,943.63**	**25,999,622**	**30,716,832**	**0**	**30,716,832**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	1,189,125.73	1,608,543	1,781,332	0	1,781,332
01-12 Salaries & Wages-Extra Help	30,627.60	28,000	28,000	0	28,000
01-13 Salaries & Wages-OT, Holiday, Stby	24,954.52	12,000	12,000	0	12,000
01-14 Salaries & Wages-Other, Term	4,593.16	5,000	5,000	0	5,000
02-21 Retirement Contributions-FICA	94,033.90	198,141	136,543	0	136,543
02-22 Retirement Contributions-PERS	304,917.53	414,035	447,293	0	447,293
03-30 Insurance-Health/Life	262,869.57	363,279	415,649	0	415,649
03-31 Insurance-Unemployment	3,280.00	3,223	3,567	0	3,567
03-32 Insurance-Opt Out	2,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	86,698.00	53,785	58,825	0	58,825
11-00 Clothing & Personal Suppl-	79.58	100	100	0	100
12-00 Communications-	14,509.15	39,000	13,000	0	13,000
14-00 Household Expense-	4,221.16	9,500	4,500	0	4,500
15-10 Insurance-Other	25,320.03	25,500	28,940	0	28,940

Revenue and Appropriation Detail

Fund: 141 : Substance Use Dis. Svcs
Budget Unit: 4015 : Health, Substance Use Dis. Svcs

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
15-12 Insurance-Public Liability	42,940.00	55,375	63,332	0	63,332
15-13 Insurance-Fire & Allied Cvrgs	3,581.00	5,065	5,579	0	5,579
17-00 Maintenance-Equipment-	28.23	1,000	1,827	0	1,827
18-00 Maint-Bldgs & Imprvmts-	11,476.50	14,000	15,528	0	15,528
19-40 Medical Expense-Medical Supplies	316.32	500	500	0	500
20-00 Memberships-	8,271.60	26,000	26,000	0	26,000
22-70 Office Expense-Supplies	11,592.53	14,500	13,500	0	13,500
22-71 Office Expense-Postage	1,736.11	2,000	2,200	0	2,200
22-72 Office Expense-Books & Periodicals	0.00	100	100	0	100
23-80 Prof & Specialized Svcs-Professional & Specialize	16,013,631.91	14,800,000	21,116,000	0	21,116,000
23-86 Prof & Specialized Svcs-Health Admin Services	757,325.00	783,153	936,616	0	936,616
23-90 Prof & Specialized Svcs-Administrative Services	203,003.00	348,375	458,061	0	458,061
24-00 Publications & Legal Ntcs-	0.00	100	100	0	100
26-00 Rents & Leases-Bldg & Imp-	136,365.85	141,552	152,000	0	152,000
28-30 Special Departmental Exp-Supplies & Services	34,748.47	66,000	332,385	0	332,385
28-59 Special Departmental Exp-Software Subscriptions	5,171.70	50,229	53,000	0	53,000
29-50 Transportation & Travel-Transportation & Travel	1,362.34	20,000	20,000	0	20,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	11,500	12,000	0	12,000
29-52 Transportation & Travel-CCS	0.00	500	500	0	500
30-00 Utilities-	26,930.69	31,000	35,000	0	35,000
38-00 Inventory Items-	11,110.21	30,000	30,000	0	30,000
48-00 Taxes & Assessments-	0.00	15	15	0	15
80-80 Other Financing Uses-Interfund Reimbursements	(7,179.43)	(14,969)	(606,560)	0	(606,560)
Appropriation - Summary	**19,310,041.96**	**19,148,501**	**25,604,832**	**0**	**25,604,832**

NET COST	**1,347,098.33**	**(6,851,121)**	**(5,112,000)**	**0**	**(5,112,000)**

HEALTH SERVICES
Tobacco Education
Fund 171 Budget Unit 4016

Lisa Faraco,
Director

BUDGET OVERVIEW

- The Tobacco Program is a state-mandated Public Health program providing tobacco education and outreach to the people of Lake County.
- We continue to receive funding from state tobacco funds, Proposition 99 and Proposition 56.
- The program includes a youth group coalition, adult group coalition, and a Health Education Coalition.
- The mission of the California Tobacco Control Program is to improve the health of all Californians by reducing illness and premature death attributable to the use of tobacco products.
- The California Tobacco Control Program empowers statewide and local health agencies to promote health and quality of life by advocating social norms that create a tobacco-free environment.

BUDGET OBJECTIVES

- Our Tobacco Control Program will continue partnering with community groups and to provide education and cessation resources.
- Continue educating and initiate retailer licensing as laid out in the Comprehensive Retailer Licensing Tobacco Ordinance, effective January 1, 2025.
- Ongoing involvement in school and community events to share data and educate youth and residents on health impact of tobacco/vape usage.
- Continue successful completion of program objectives and activities with a high average report grade with the California Tobacco Control Program.
- Maintain consistent program support.

Revenue and Appropriation Detail

Fund: 171 : Tobacco Education
Budget Unit: 4016 : Health, Tobacco Education

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	11,557.41	5,001	7,000	0	7,000
53-80 State Admin Program-Other Health	300,000.00	300,000	440,000	0	440,000
Revenue - Summary	**311,557.41**	**305,001**	**447,000**	**0**	**447,000**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	333,394.11	453,880	447,000	0	447,000
23-86 Prof & Specialized Svcs-Health Admin Services	0.00	1,121	0	0	0
Appropriation - Summary	**333,394.11**	**455,001**	**447,000**	**0**	**447,000**
NET COST	**21,836.7**	**150,000**	**0**	**0**	**0**

BEHAVIORAL HEALTH
Alcoholism Program Services
Fund 142 Budget Unit 4018

Elise Jones,
Director

BUDGET OVERVIEW

- **Decrease in Overall Appropriations**
  The FY 2026–27 recommended budget reflects a reduction in appropriations compared to FY 2025–26. This decrease is primarily attributable to a decline in DUI program enrollments, resulting in reduced service demand.
- **Alignment of Expenditures with Program Demand**
  The proposed budget aligns expenditures with current program utilization levels, ensuring that resources are appropriately scaled to match reduced enrollment while maintaining required program operations and service availability.
- **Revenue and Program Stability Considerations**
  As DUI program revenues are largely fee-based and directly tied to participant enrollment, the decrease in appropriations reflects corresponding reductions in anticipated revenue. The Department will continue to monitor enrollment trends and adjust program operations as needed to maintain fiscal and programmatic stability while ensuring the program remains available to meet court and regulatory requirements.

BUDGET OBJECTIVES

- **Align Program Operations with Enrollment Trends**
  Adjust program operations and expenditures to reflect current DUI enrollment levels, ensuring resources are appropriately scaled while maintaining required services.
- **Maintain Compliance with Regulatory Requirements**
  Ensure continued compliance with all State and court-mandated DUI program requirements, including service delivery standards, reporting, and participant monitoring.
- **Support Program Stability and Cost Efficiency**
  Manage program costs and delivery to maintain fiscal stability under reduced enrollment conditions, while preserving access to required DUI services.

Revenue and Appropriation Detail

Fund: 142 : Alcoholism Program Svcs
Budget Unit: 4018 : Health, Alcoholism Program Serv

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	8,206.30	14,894	6,500	0	6,500
42-01 Revenue from Use of Money-Interest	19.51	75	60	0	60
Revenue - Summary	**8,225.81**	**14,969**	**6,560**	**0**	**6,560**
Appropriation					
23-91 Prof & Specialized Svcs-Intra-Div Services	7,179.43	14,969	6,560	0	6,560
Appropriation - Summary	**7,179.43**	**14,969**	**6,560**	**0**	**6,560**
NET COST	**(1,046.38)**	**0**	**0**	**0**	**0**

DEPARTMENT OF PUBLIC WORKS
Integrated Waste Management
Fund 985 Budget Unit 4121

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit 4121 is an enterprise fund supporting integrated waste management services provided to the public and funded primarily through landfill tipping fees, franchise waste hauler fees, and related service charges. Additional revenues are periodically received through State grants supporting mandated recycling, waste diversion, organics, and environmental compliance programs.
- The Integrated Waste Division operates and maintains the Eastlake Landfill and associated solid waste management facilities and programs. Staffing includes landfill operations personnel, equipment operators, weighmasters, facilities maintenance support staff, and administrative personnel responsible for landfill operations, environmental compliance, recycling programs, waste diversion activities, customer service, and long-range solid waste planning. Previously, this Budget Unit also supported seven positions providing department-wide management and administrative services for the former Public Services Department, with associated costs proportionally shared among multiple department budget units. As a result of the merger of the Public Services Department with the Public Works Department, those management and administrative positions have been transferred to Budget Unit 1903 to support consolidated department-wide administrative operations.
- The Division is responsible for compliance with extensive Federal, State, and local environmental regulations governing landfill operations, groundwater protection, landfill gas management, storm-water management, leachate control, waste diversion, recycling, organics management, and long-term environmental monitoring activities. Oversight agencies include CalRecycle, the California Water Quality Control Board, the California Air Resources Board, and other regulatory agencies.
- Significant reserve funds are maintained within this Budget Unit to ensure long-term financial sustainability and compliance with required financial assurance obligations associated with landfill closure and post-closure maintenance, corrective action liabilities, environmental insurance requirements, landfill expansion planning, landfill gas system improvements, major equipment replacement, public road maintenance and improvements, and related long-term operational responsibilities.
- The Division continues implementation of major landfill capital improvement and expansion activities identified within the County Capital Improvement Plan, including development of a new disposal area, planning and construction activities associated with future disposal cells, landfill gas system improvements, environmental mitigation projects, and related infrastructure improvements necessary to maintain long-term disposal capacity and regulatory compliance.

BUDGET OBJECTIVES

- Maintain compliance with all applicable Federal, State, and local regulations governing Eastlake Landfill operations, environmental protection, landfill gas management, groundwater monitoring, leachate management, stormwater compliance, and related environmental monitoring and reporting requirements.
- Progress with long-range solid waste planning, landfill expansion, disposal capacity management, closure and post-closure planning, and evaluation of future disposal and waste management alternatives necessary to ensure uninterrupted solid waste disposal services for Lake County residents and businesses.
- Continue and improve recycling, organics diversion, edible food recovery, public education, contamination reduction, and waste diversion programs necessary to maintain compliance with SB 1383, AB 341, and other State waste diversion mandates.

- Advance the coordination, permitting, environmental review, grant development, and implementation activities associated with landfill capital improvement and expansion projects identified within the County Capital Improvement Plan, including disposal cell development, landfill gas system improvements, environmental mitigation projects, and related operational infrastructure improvements.
- Maintain adequate operational and financial assurance reserves and evaluate tipping fee structures, franchise agreements, and long-term financial planning assumptions necessary to support operational sustainability, regulatory compliance, capital improvements, equipment replacement, and future landfill obligations.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
986 - Equipment Replacement Fund	$820,597	Planning for future capital needs related to landfill heavy equipment
987 Closure/Post Closure	$14,341,872	State regulations require landfill operators to demonstrate adequate financial assurances for costs of potential closure and postclosure maintenance
989 Environmental Insurance	$1,000,000	State regulations require landfill operators to demonstrate adequate financial assurances for costs of operating liability
992 Corrective Action	$1,230,212	State regulations require landfill operators to demonstrate adequate financial assurances for costs of known or reasonably foreseeable corrective action
985a Expansion	$7,589,145	Planning for future capital needs related to landfill expansion
985b - Landfill Gas Expansion and Improvements	$425,000	Planning for future capital needs related to landfill expansion
985c – Davis Ave	$25,100	MOU with the City of Clearlake for road maintenance costs.

Revenue and Appropriation Detail

Fund: 985 : Integrated Waste Mgmt
Budget Unit: 4121 : Sanitation, Integrated Waste Mgmt

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
21-50 Permits-Franchises	924,527.06	1,139,002	1,252,885	0	1,252,885
42-01 Revenue from Use of Money-Interest	1,210,646.74	1,400,000	1,500,000	0	1,500,000
42-10 Rents & Concessions-Rents & Concessions	7,992.00	7,992	0	0	0
54-90 State Aid-Other	49,791.55	168,500	143,537	0	143,537
68-40 Health & Sanitation-Sanitation Svcs-Current	4,383,701.77	3,736,360	3,807,925	0	3,807,925
81-22 Operating Transfers-In	913,368.00	1,375,000	475,646	0	475,646
81-23 Operating Transfers-Out	(913,368.00)	(1,375,000)	(475,646)	0	(475,646)
Revenue - Summary	**6,576,659.12**	**6,451,854**	**6,704,347**	**0**	**6,704,347**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	1,236,126.34	1,452,192	956,710	0	956,710
01-12 Salaries & Wages-Extra Help	111,735.84	125,982	125,982	0	125,982
01-13 Salaries & Wages-OT, Holiday, Stby	55,543.87	30,000	30,000	0	30,000
01-14 Salaries & Wages-Other, Term	38,043.20	40,000	40,000	0	40,000
02-21 Retirement Contributions-FICA	102,608.33	115,287	80,734	0	80,734
02-22 Retirement Contributions-PERS	321,312.93	374,266	252,482	0	252,482
03-30 Insurance-Health/Life	261,292.25	285,000	272,012	0	272,012
03-31 Insurance-Unemployment	3,690.00	3,166	2,211	0	2,211
03-32 Insurance-Opt Out	1,866.67	2,400	4,800	0	4,800
04-00 Worker's Compensation-	61,945.00	113,264	136,620	0	136,620
11-00 Clothing & Personal Suppl-	16,253.27	11,500	9,000	0	9,000
12-00 Communications-	10,467.51	5,400	4,500	0	4,500
14-00 Household Expense-	9,139.04	8,500	5,000	0	5,000
15-12 Insurance-Public Liability	63,704.00	81,739	90,369	0	90,369
15-13 Insurance-Fire & Allied Cvrgs	11,475.00	3,401	3,762	0	3,762
17-00 Maintenance-Equipment-	760,218.77	550,000	550,000	0	550,000
18-00 Maint-Bldgs & Imprvmts-	355,432.67	379,000	379,000	0	379,000
19-40 Medical Expense-Medical Supplies	48.93	1,500	1,500	0	1,500
20-00 Memberships-	6,786.73	6,700	600	0	600

Revenue and Appropriation Detail

Fund: 985 : Integrated Waste Mgmt
Budget Unit: 4121 : Sanitation, Integrated Waste Mgmt

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
22-70 Office Expense-Supplies	3,525.78	6,500	0	0	0
22-71 Office Expense-Postage	941.15	2,500	0	0	0
23-80 Prof & Specialized Svcs-Professional & Specialize	657,449.49	567,000	567,000	150,000	717,000
23-85 Prof & Specialized Svcs-DPW Services	0.00	0	1,089,108	0	1,089,108
23-90 Prof & Specialized Svcs-Administrative Services	283,265.00	210,632	544,917	0	544,917
23-91 Prof & Specialized Svcs-Intra-Div Services	2,200.00	2,200	0	0	0
25-00 Rents & Leases-Equipment-	21,037.70	38,000	35,000	0	35,000
27-00 Small Tools & Instruments-	2,617.74	3,000	3,000	0	3,000
28-30 Special Departmental Exp-Supplies & Services	138,589.38	448,700	175,000	0	175,000
29-50 Transportation & Travel-Transportation & Travel	8,018.63	150,000	15,000	0	15,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	26,611.51	19,500	15,000	0	15,000
30-00 Utilities-	93,399.23	75,000	50,000	0	50,000
38-00 Inventory Items-	6,448.33	10,000	0	0	0
48-00 Taxes & Assessments-	294.16	400	400	0	400
62-74 Cap. FA-Equipment-Other	160,197.85	437,000	740,000	0	740,000
63-13 Construction in Progress-Buildings & Improvements	3,627,625.90	2,800,000	8,075,000	0	8,075,000
80-80 Other Financing Uses-Interfund Reimbursements	(68,819.90)	(62,530)	0	0	0
Appropriation - Summary	**8,391,092.30**	**8,297,199**	**14,254,707**	**150,000**	**14,404,707**

NET COST	**1,922,782.82**	**1,845,345**	**7,550,360**	**150,000**	**7,700,360**

DEPARTMENT OF SOCIAL SERVICES
Social Services Administration
Fund 168 Budget Unit 5011

Rachael Dillman Parsons,
Director

BUDGET OVERVIEW

- This is the administrative budget for the Department of Social Services. It provides all staffing, services, and supplies necessary to carry out departmental functions.
- In addition to the administrative expenses, this budget includes certain program expenses such as CalFresh, Medi-Cal, CalWORKs Welfare-to-Work (WTW) supportive services and childcare, CalWORKs Expanded Subsidized Employment (ESE) costs, Adult Protective Services, Public Guardian/Public Administrator and direct Child Welfare Services. This budget also includes In Home Supportive Services (IHSS) Public Authority contract costs .

BUDGET OBJECTIVES

- Strive to preserve essential supports for vulnerable children and families, elderly, disabled, and veterans.
- Continue our work with partners to address housing and homelessness.
- Implement Family Time, an evidence-supported visitation model for our parent child visitation.
- Increase Long Term Care Ombudsman services through trained volunteers.
- Be prepared to respond to Disaster Service Work.
- Incorporate anticipated funding realities into hiring and budget strategy, while ensuring adequate staffing for quality casework to avoid state and federal fiscal sanctions.

Revenue and Appropriation Detail

Fund: 168 : Social Services Admin
Budget Unit: 5011 : Admin - Social Services, Social Services Admin

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
53-01 State Assistance Program-Public Assistance Admin	2,629,194.67	1,368,006	3,169,367	0	3,169,367
53-30 State Admin Program-CMSP	4,711.00	5,000	3,000	0	3,000
53-32 State Admin Program-Food Stamps	2,078,554.91	2,446,406	2,559,475	0	2,559,475
53-33 State Admin Program-Foster Care	0.00	144,182	0	0	0
53-34 State Admin Program-AFDC-FG/U	1,239,542.00	932,587	3,030,403	0	3,030,403
53-35 State Admin Program-CWS	725,981.00	455,389	1,097,409	0	1,097,409
53-38 State Admin Program-CCBC	(29,778.00)	225,000	0	0	0
53-39 State Admin Program-Medical	3,383,080.92	4,479,370	4,417,755	0	4,417,755
53-50 State Admin Program-Soc Svcs Realign Sls Tx	5,598,079.74	5,140,838	4,320,140	2,263,805	6,583,945
54-07 State Aid-H&HS-Adult Protective Sv	1,020,588.35	584,901	1,088,337	0	1,088,337
54-08 State Aid-H&HS-Foster Care	57,472.07	52,812	54,088	0	54,088
54-09 State Aid-H&HS-Child Welfare Svcs	2,386,737.35	2,193,213	2,246,240	0	2,246,240
54-11 State Aid-H&HS-Adoptions	452,243.52	415,576	425,621	0	425,621
54-12 State Aid-H&HS-Child Ab Prevention	128,594.41	118,168	121,024	0	121,024
55-01 Federal Assist Program-Public Assistance Admin	260,802.00	129,265	313,361	0	313,361
55-32 Other Federal-Food Stamps	2,743,404.75	2,313,136	2,721,049	0	2,721,049
55-33 Other Federal-Foster Care	54,835.00	81,493	71,090	0	71,090
55-34 Other Federal-AFDC FG/U	5,160,694.00	4,229,031	3,997,141	0	3,997,141
55-35 Other Federal-CWS	2,557,498.00	2,108,777	2,542,682	191,607	2,734,289
55-39 Other Federal-Kingap	0.00	0	1,806	0	1,806
56-30 Other Government Agencies-Other	0.00	25,000	25,000	0	25,000
66-01 Charges for Services-Personnel Services	139,908.84	178,532	290,476	0	290,476
67-60 Judicial-Estate Fees	105,780.00	100,000	100,000	58,604	158,604
69-20 Other Current Services-Other	20.00	100	100	0	100
79-50 Sales-Revenue Applic Prior Year	64,881.18	25,000	25,000	0	25,000
79-60 Sales-Sale of Fixed Assets	0.00	25,000	25,000	0	25,000
79-70 Sales-Other Sales-Miscellaneous	8.75	50	0	0	0
79-90 Other-Miscellaneous	1,270.69	1,500	10,000	0	10,000

Revenue and Appropriation Detail

Fund: 168 : Social Services Admin
Budget Unit: 5011 : Admin - Social Services, Social Services Admin

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
79-91 Other-Cancelled Checks	1,154.22	2,000	5,000	0	5,000
80-92 Loans/Int Fin/Bonds-Advance From Other Fund	0.00	100,000	0	0	0
80-93 Loans/Int Fin/Bonds-Advance To Other Fund	0.00	(100,000)	0	0	0
81-22 Operating Transfers-In	191,566.36	575,040	216,165	29,535	245,700
81-23 Operating Transfers-Out	(2,310,000.00)	(506,370)	(576,337)	0	(576,337)
Revenue - Summary	**28,646,825.73**	**27,849,002**	**32,300,392**	**2,543,551**	**34,843,943**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	13,540,239.09	15,566,606	15,859,413	0	15,859,413
01-12 Salaries & Wages-Extra Help	107,694.93	157,602	166,903	0	166,903
01-13 Salaries & Wages-OT, Holiday, Stby	812,731.31	778,841	822,520	0	822,520
01-14 Salaries & Wages-Other, Term	101,077.14	252,106	285,288	0	285,288
02-21 Retirement Contributions-FICA	1,104,488.52	1,101,620	1,172,056	0	1,172,056
02-22 Retirement Contributions-PERS	3,515,026.16	3,701,649	3,839,782	0	3,839,782
03-30 Insurance-Health/Life	3,103,309.08	3,185,200	3,641,326	0	3,641,326
03-31 Insurance-Unemployment	33,176.00	33,491	38,109	0	38,109
03-32 Insurance-Opt Out	25,690.61	24,000	28,800	0	28,800
04-00 Worker's Compensation-	172,671.00	200,993	202,418	0	202,418
12-00 Communications-	135,755.57	172,092	172,092	0	172,092
14-00 Household Expense-	31,823.00	47,624	45,884	0	45,884
15-12 Insurance-Public Liability	65,923.00	103,521	162,715	0	162,715
15-13 Insurance-Fire & Allied Cvrgs	9,017.32	11,166	12,507	0	12,507
17-00 Maintenance-Equipment-	61,494.82	102,090	102,651	0	102,651
18-00 Maint-Bldgs & Imprvmts-	30,394.82	104,657	104,836	0	104,836
20-00 Memberships-	49,318.31	49,375	58,238	0	58,238
22-70 Office Expense-Supplies	92,951.63	125,700	125,700	0	125,700
22-71 Office Expense-Postage	199,423.78	276,600	302,000	0	302,000
22-72 Office Expense-Books & Periodicals	403.90	4,100	4,000	0	4,000
23-50 Prof & Specialized Svcs-Gr Ave for Indep-Contract	385,273.71	178,862	173,691	0	173,691
23-53 Prof & Specialized Svcs-Child Care Bridging	68,143.21	84,195	82,817	0	82,817

Revenue and Appropriation Detail

Fund: 168 : Social Services Admin
Budget Unit: 5011 : Admin - Social Services, Social Services Admin

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-54 Prof & Specialized Svcs-Cal Learn-Transportation	157,469.98	124,600	199,200	0	199,200
23-55 Prof & Specialized Svcs-Cal Learn-Child Care	874,238.90	1,000,000	1,500,000	0	1,500,000
23-56 Prof & Specialized Svcs-Cal Learn-Ancillary	144,351.64	212,800	205,550	0	205,550
23-57 Prof & Specialized Svcs-Cal Learn-Contract Pymts	0.00	22,777	22,157	0	22,157
23-58 Prof & Specialized Svcs-Subsidized Employment	0.00	135,565	187,249	0	187,249
23-59 Prof & Specialized Svcs-Family Stabilization	23,822.26	50,000	22,712	0	22,712
23-70 Prof & Specialized Svcs-Perform Incent Contract	1,384.75	93,162	94,498	0	94,498
23-80 Prof & Specialized Svcs-Professional & Specialize	1,630,174.92	2,724,952	2,630,082	134,900	2,764,982
23-90 Prof & Specialized Svcs-Administrative Services	1,596,749.84	1,648,837	1,729,737	0	1,729,737
23-91 Prof & Specialized Svcs-Intra-Div Services	137,347.76	140,000	156,000	0	156,000
24-00 Publications & Legal Ntcs-	1,227.64	5,000	5,000	0	5,000
25-00 Rents & Leases-Equipment-	772.20	2,500	2,500	0	2,500
26-00 Rents & Leases-Bldg & Imp-	624,531.94	686,936	713,805	0	713,805
27-00 Small Tools & Instruments-	894.52	5,000	3,000	0	3,000
28-30 Special Departmental Exp-Supplies & Services	120,916.94	766,462	700,826	244,471	945,297
28-32 Special Departmental Exp-EBT	114,612.82	152,000	110,000	0	110,000
28-41 Special Departmental Exp-IHSS	90,372.95	194,582	202,871	0	202,871
28-59 Special Departmental Exp-Software Subscriptions	125,825.25	152,765	146,484	0	146,484
29-50 Transportation & Travel-Transportation & Travel	88,719.88	125,000	180,000	0	180,000
30-00 Utilities-	192,741.15	260,000	260,000	0	260,000
38-00 Inventory Items-	38,705.29	268,700	182,000	0	182,000
40-70 Support & Care of Persons-Support & Care of Persons	13,807.28	200,806	321,125	0	321,125
40-72 Support & Care of Persons-Direct	219,973.58	512,000	344,010	0	344,010

Revenue and Appropriation Detail

Fund: 168 : Social Services Admin
Budget Unit: 5011 : Admin - Social Services, Social Services Admin

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Child Welfare Cost					
62-71 Cap. FA-Equipment-Office	0.00	220,000	220,000	60,000	280,000
80-80 Other Financing Uses-Interfund Reimbursements	0.00	0	(158,604)	0	(158,604)
Appropriation - Summary	**29,844,668.40**	**35,966,534**	**37,383,948**	**439,371**	**37,823,319**

NET COST	**2,197,842.67**	**8,117,532**	**5,083,556**	**(2,104,180)**	**2,979,376**

DEPARTMENT OF SOCIAL SERVICES
Social Services Special Programs
Fund 168 Budget Unit 5012

Rachael Dillman Parsons,
Director

BUDGET OVERVIEW

- Budget Unit 5012 is comprised of staff assigned to Public Authority (PA) and to the Area Agency on Aging (AAA).

BUDGET OBJECTIVES

- See Budget Unit 5011

Revenue and Appropriation Detail

Fund: 168 : Social Services Admin
Budget Unit: 5012 : Admin - Social Services, Social Services Spec Prog

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
66-01 Charges for Services-Personnel Services	609,494.00	902,749	1,034,827	0	1,034,827
Revenue - Summary	**609,494.00**	**902,749**	**1,034,827**	**0**	**1,034,827**
Appropriation					
01-11 Salaries & Wages-Permanent	622,538.95	556,594	641,005	0	641,005
01-13 Salaries & Wages-OT, Holiday, Stby	6,325.26	10,000	13,200	0	13,200
01-14 Salaries & Wages-Other, Term	0.00	1,500	1,800	0	1,800
02-21 Retirement Contributions-FICA	36,655.50	43,367	49,260	0	49,260
02-22 Retirement Contributions-PERS	123,865.63	142,223	161,582	0	161,582
03-30 Insurance-Health/Life	122,896.03	144,334	163,061	0	163,061
03-31 Insurance-Unemployment	1,120.00	1,111	1,287	0	1,287
03-32 Insurance-Opt Out	2,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	891.00	1,220	1,232	0	1,232
Appropriation - Summary	**916,692.37**	**902,749**	**1,034,827**	**0**	**1,034,827**
NET COST	**307,198.37**	**0**	**0**	**0**	**0**

DEPARTMENT OF SOCIAL SERVICES
General Welfare
Fund 169 Budget Unit 5121

Rachael Dillman Parsons,
Director

BUDGET OVERVIEW

- This Budget Unit provides assistance payments to families through the CalWORKs program. It funds direct payments to Resource Families and residential facilities for children who are removed from home due to abuse and neglect. Adoption Assistance payments are made to families that have adopted children through the foster care system.
- This Budget Unit also funds the county share of payroll costs for In-Home-Supportive Services (IHSS) providers who assist the elderly and disabled so they can remain safely in their home.

BUDGET OBJECTIVES

- See Budget Unit 5011

Revenue and Appropriation Detail

Fund: 169 : Welfare Assistance
Budget Unit: 5121 : Public Assistance, General Welfare

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
53-03 State Assistance Program-Family Support	2,591,040.92	2,210,348	2,342,487	0	2,342,487
53-11 State Assistance Program-AFDC-FG/U	(752,258.10)	700,000	1,208,387	0	1,208,387
53-12 State Assistance Program-Adoptions	375,916.00	375,000	542,274	0	542,274
53-13 State Assistance Program-Foster Care	95,955.00	100,000	1,159,126	0	1,159,126
53-15 State Assistance Program-Kin-Gap State	40,958.00	45,000	45,000	0	45,000
53-50 State Admin Program-Soc Svcs Realign Sls Tx	8,502,278.58	6,643,912	8,047,732	2,007,584	10,055,316
53-51 State Admin Program-Realignment CalWorks MOE	3,267,159.10	3,103,646	3,035,124	0	3,035,124
54-08 State Aid-H&HS-Foster Care	2,157,587.19	2,366,149	2,030,579	0	2,030,579
54-13 State Aid-H&HS-Adoption Asst Prog	1,893,175.30	2,076,178	1,781,732	0	1,781,732
55-11 Federal Assist Program-AFDC FG/U	4,104,223.35	4,758,965	2,501,540	0	2,501,540
55-12 Federal Assist Program-Adoptions	3,648,417.00	3,561,087	3,577,769	0	3,577,769
55-13 Federal Assist Program-Foster Care	966,631.00	1,148,106	1,025,092	0	1,025,092
55-15 Federal Assist Program-Kingap	7,455.00	10,000	10,000	0	10,000
56-30 Other Government Agencies-Other	1,128,372.34	35,529	20,000	0	20,000
79-50 Sales-Revenue Applic Prior Year	0.00	5,000	0	0	0
79-91 Other-Cancelled Checks	0.00	0	5,000	0	5,000
Revenue - Summary	**28,026,910.68**	**27,138,920**	**27,331,842**	**2,007,584**	**29,339,426**
Appropriation					
28-30 Special Departmental Exp-Supplies & Services	7,822,923.58	8,668,920	8,973,412	0	8,973,412
40-30 Support & Care of Persons-Child AFDC-FG-30	11,078,344.71	11,000,000	11,150,000	0	11,150,000
40-40 Support & Care of Persons-FDC Foster Care (40-42)	4,763,134.00	5,500,000	5,500,000	0	5,500,000
40-44 Support & Care of Persons-Aid to Adopt Child (04)	7,416,246.00	6,800,000	7,300,000	0	7,300,000
40-46 Support & Care of Persons-Kin-Gap Children	69,220.00	100,000	80,000	0	80,000

Revenue and Appropriation Detail

Fund: 169 : Welfare Assistance
Budget Unit: 5121 : Public Assistance, General Welfare

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
40-47 Support & Care of Persons-Apprvd Relative Caregiver	55,973.00	70,000	70,000	0	70,000
Appropriation - Summary	**31,205,841.29**	**32,138,920**	**33,073,412**	**0**	**33,073,412**

NET COST	**5,439,040.61**	**5,000,000**	**5,741,570**	**(2,007,584)**	**3,733,986**

DEPARTMENT OF SOCIAL SERVICES
Wraparound Services
Fund 169 Budget Unit 5125

Rachael Dillman Parsons,
Director

BUDGET OVERVIEW

- This budget unit is the location for depositing wraparound reinvestment funds that have been collected. Funds will be used to cover CWS services approved to be paid through these funds.

BUDGET OBJECTIVES

- See Budget Unit 5011

Revenue and Appropriation Detail

Fund: 169 : Welfare Assistance
Budget Unit: 5125 : Public Assistance, Wraparound Services

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Appropriation					
40-40 Support & Care of Persons-FDC Foster Care (40-42)	1,142,406.59	206,566	0	0	0
Appropriation - Summary	**1,142,406.59**	**206,566**	**0**	**0**	**0**

NET COST	**882,296.59**	**206,566**	**0**	**0**	**0**

DEPARTMENT OF SOCIAL SERVICES
Housing Administration
Fund 090 Budget Unit 5164

Rachael Dillman Parsons,
Director

BUDGET OVERVIEW

- This budget unit includes operation of the Housing Choice Voucher (Section 8) low-income rental subsidy program and staffing/support for other Housing Budget Units 5165 and 5169.

BUDGET OBJECTIVES

- See Budget Unit 5011

Revenue and Appropriation Detail

Fund: 90 : Housing Admin
Budget Unit: 5164 : Public Assistance, Housing Admin

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	377.19	1,000	1,000	0	1,000
55-01 Federal Assist Program-Public Assistance Admin	197,783.00	243,000	228,458	0	228,458
81-22 Operating Transfers-In	410,498.57	597,160	673,497	0	673,497
Revenue - Summary	**608,658.76**	**841,160**	**902,955**	**0**	**902,955**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	244,825.79	354,378	376,478	0	376,478
01-13 Salaries & Wages-OT, Holiday, Stby	56.92	1,500	1,500	0	1,500
01-14 Salaries & Wages-Other, Term	2,069.20	0	3,629	0	3,629
02-21 Retirement Contributions-FICA	25,403.42	27,492	29,054	0	29,054
02-22 Retirement Contributions-PERS	84,181.97	91,182	94,534	0	94,534
03-30 Insurance-Health/Life	51,274.60	49,134	90,230	0	90,230
03-31 Insurance-Unemployment	830.00	716	756	0	756
03-32 Insurance-Opt Out	1,643.76	2,400	0	0	0
04-00 Worker's Compensation-	806.00	1,104	1,115	0	1,115
12-00 Communications-	4,373.60	3,968	3,946	0	3,946
14-00 Household Expense-	1,296.72	849	813	0	813
15-12 Insurance-Public Liability	103,238.00	176,396	152,426	0	152,426
17-00 Maintenance-Equipment-	175.87	1,500	1,500	0	1,500
18-00 Maint-Bldgs & Imprvmts-	3,415.08	1,866	1,502	0	1,502
20-00 Memberships-	1,229.38	1,500	1,500	0	1,500
22-70 Office Expense-Supplies	4,414.68	4,470	3,204	0	3,204
22-71 Office Expense-Postage	3,245.65	6,000	6,000	0	6,000
22-72 Office Expense-Books & Periodicals	717.00	1,350	1,000	0	1,000
23-80 Prof & Specialized Svcs-Professional & Specialize	14,714.20	17,250	24,250	0	24,250
23-90 Prof & Specialized Svcs-Administrative Services	29,125.00	30,900	31,136	0	31,136
24-00 Publications & Legal Ntcs-	626.80	2,250	2,250	0	2,250
26-00 Rents & Leases-Bldg & Imp-	14,075.40	12,246	12,635	0	12,635
27-00 Small Tools & Instruments-	0.00	100	100	0	100

Revenue and Appropriation Detail

Fund: 90 : Housing Admin
Budget Unit: 5164 : Public Assistance, Housing Admin

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
28-30 Special Departmental Exp-Supplies & Services	8,725.85	21,500	37,150	0	37,150
28-59 Special Departmental Exp-Software Subscriptions	17,131.22	32,500	32,500	0	32,500
29-50 Transportation & Travel-Transportation & Travel	763.04	4,000	3,000	0	3,000
30-00 Utilities-	5,561.52	4,635	4,602	0	4,602
80-80 Other Financing Uses-Interfund Reimbursements	(7,661.57)	(10,026)	(13,855)	0	(13,855)
Appropriation - Summary	**616,259.10**	**841,160**	**902,955**	**0**	**902,955**

NET COST	**7,600.34**	**0**	**0**	**0**	**0**

DEPARTMENT OF SOCIAL SERVICES
HOME Housing Services
Fund 097 Budget Unit 5165

Rachael Dillman Parsons,
Director

BUDGET OVERVIEW

- This Budget Unit consists of loan payment proceeds from First Time Home Buyer (FTHB) and Owner Occupied Rehabilitation (OOR) loans issued from HOME grants in previous years.

BUDGET OBJECTIVES

- See Budget Unit 5011

Revenue and Appropriation Detail

Fund: 97 : Home-Housing Services
Budget Unit: 5165 : Public Assistance, Home-Housing Services

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	46,537.62	50,000	52,228	0	52,228
69-20 Other Current Services-Other	58.27	50	43	0	43
80-97 Loans/Int Fin/Bonds-Priv Sector Loan Rec	77,729.82	7,722	8,522	0	8,522
Revenue - Summary	**124,325.71**	**57,772**	**60,793**	**0**	**60,793**
Appropriation					
23-31 Prof & Specialized Svcs-CDBG Activity Delivery	0.00	208,196	216,333	0	216,333
23-90 Prof & Specialized Svcs-Administrative Services	518.00	269	814	0	814
23-91 Prof & Specialized Svcs-Intra-Div Services	7,661.57	10,026	13,855	0	13,855
57-03 Home/Rental Loans-Home Pgm Income Activity	0.00	1,205,935	1,371,499	0	1,371,499
Appropriation - Summary	**8,179.57**	**1,424,426**	**1,602,501**	**0**	**1,602,501**
NET COST	**(110,146.14)**	**1,366,654**	**1,541,708**	**0**	**1,541,708**

DEPARTMENT OF SOCIAL SERVICES
Senior Citizen Program
Fund 001 Budget Unit 5168

Rachael Dillman Parsons,
Director

BUDGET OVERVIEW

- This Budget Unit assists in supporting local senior centers and provides Lake County's matching funds to the Area Agency on Aging (AAA) of Lake and Mendocino Counties.

BUDGET OBJECTIVES

- See Budget Unit 5011

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 5168 : Public Assistance, Senior Citizens Program

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
53-38 State Admin Program-CCBC	29,778.00	29,778	29,778	0	29,778
Revenue - Summary	**29,778.00**	**29,778**	**29,778**	**0**	**29,778**
Appropriation					
52-10 Other Charges-Contib to Non-Co Gov Agen	138,022.00	138,022	138,022	0	138,022
Appropriation - Summary	**138,022.00**	**138,022**	**138,022**	**0**	**138,022**
NET COST	**108,244**	**108,244**	**108,244**	**0**	**108,244**

DEPARTMENT OF SOCIAL SERVICES
General Welfare
Fund 169 Budget Unit 5281

Rachael Dillman Parsons,
Director

BUDGET OVERVIEW

- This Budget Unit is comprised of the General Relief (GR) assistance payments.

BUDGET OBJECTIVES

- See Budget Unit 5011

Revenue and Appropriation Detail

Fund: 169 : Welfare Assistance
Budget Unit: 5281 : Aid Programs, General Relief

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
53-50 State Admin Program-Soc Svcs Realign Sls Tx	0.00	20,000	20,000	0	20,000
79-95 Other-SSI/SSP Refunds	4,863.00	5,000	5,000	0	5,000
Revenue - Summary	**4,863.00**	**25,000**	**25,000**	**0**	**25,000**
Appropriation					
40-70 Support & Care of Persons-Support & Care of Persons	5,267.10	25,000	25,000	0	25,000
Appropriation - Summary	**5,267.10**	**25,000**	**25,000**	**0**	**25,000**
NET COST	**404.1**	**0**	**0**	**0**	**0**

DEPARTMENT OF SOCIAL SERVICES
IHSS Public Authority Administration
Fund 161 Budget Unit 5282

Rachael Dillman Parsons,
Director

BUDGET OVERVIEW

- The In-Home Supportive Services (IHSS) Public Authority (PA) maintains a registry of screened providers and offers training to providers and recipients. The PA contracts with Social Services Budget Unit 5012 for staffing and Budget Unit 5011 for operations.

BUDGET OBJECTIVES

- See Budget Unit 5011

Revenue and Appropriation Detail

Fund: 161 : IHSS Public Authority
Budget Unit: 5282 : Aid Programs, IHSS Public Authority

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
53-01 State Assistance Program-Public Assistance Admin	136,597.66	302,657	338,842	0	338,842
55-01 Federal Assist Program-Public Assistance Admin	134,038.18	297,178	333,045	0	333,045
79-85 Other-Livescan	27,852.00	25,000	25,000	0	25,000
81-23 Operating Transfers-Out	(27,852.00)	(25,000)	(25,000)	0	(25,000)
Revenue - Summary	**270,635.84**	**599,835**	**671,887**	**0**	**671,887**
Appropriation					
28-41 Special Departmental Exp-	270,635.84	599,835	671,887	0	671,887
Appropriation - Summary	**270,635.84**	**599,835**	**671,887**	**0**	**671,887**
NET COST	**0**	**0**	**0**	**0**	**0**

HEALTH SERVICES
Veterans Services
Fund 001 Budget Unit 5321

Lisa Faraco,
Director

BUDGET OVERVIEW

- Accurate preparation and submission of claims (Disability, Pension, Healthcare, Education, Cemetery & Burial Benefits, Vocational Rehabilitation, Home Loans, Life Insurance, DMV Veterans Programs, National Parks Veterans Programs, Property Tax Exemptions, etc.)
- Provide comprehensive benefits counseling, case management, and follow-up on all claims to ensure final and fair decisions are reached. Initiation and development of appeals – when applicable.
- Network with federal, state, and local agencies to maximize benefits for clients.
- Outreach to recently discharged veterans and their dependents.
- Interact with county veterans service organizations to link relevant local assistance with our veteran community.

BUDGET OBJECTIVES

- Continued collaboration with Oakland and Sacramento Regional Offices with the Department of Veterans Affairs, along with the California Department of Veterans Affairs of electronic processing of claims; having a positive impact in the timeliness of their adjudication.
- Continue to Increase Veteran satisfaction with Financial (Disability & Pension), Healthcare, Education, Cemetery & Burial Benefits, Vocational Rehabilitation, Home Loans, Life Insurance, DMV Veterans Programs, National Parks Veterans Programs, Property Tax Exemptions, etc.
- Continue improving customer satisfaction with management systems and support services to the Veteran Community – both local and out of county.
- Maintain an exceptionally high level of quality in Client Services, while optimizing assessment of benefits eligibility since it is one of the main keys to professional success.
- Raise readiness and outreach concerning services to continuously protect people and assets in time of crisis.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 5321 : Veterans Services, Veterans Services

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
54-50 State Aid-Veterans Affairs	162,531.00	160,800	162,504	0	162,504
Revenue - Summary	**162,531.00**	**160,800**	**162,504**	**0**	**162,504**
Appropriation					
01-11 Salaries & Wages-Permanent	173,680.24	189,610	207,459	0	207,459
01-13 Salaries & Wages-OT, Holiday, Stby	0.00	0	404	0	404
01-14 Salaries & Wages-Other, Term	0.00	0	10,500	0	10,500
02-21 Retirement Contributions-FICA	11,621.34	14,524	16,524	0	16,524
02-22 Retirement Contributions-PERS	44,533.94	48,787	54,146	0	54,146
03-30 Insurance-Health/Life	41,554.54	49,662	54,069	0	54,069
03-31 Insurance-Unemployment	384.00	379	432	(432)	0
04-00 Worker's Compensation-	1,225.00	366	370	0	370
12-00 Communications-	2,902.50	3,134	3,000	0	3,000
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	644.00	860	948	(229)	719
17-00 Maintenance-Equipment-	0.00	200	0	0	0
18-00 Maint-Bldgs & Imprvmts-	187.02	500	500	0	500
20-00 Memberships-	3,050.00	3,150	3,050	0	3,050
22-70 Office Expense-Supplies	1,616.06	1,700	17,000	0	17,000
22-71 Office Expense-Postage	1,574.88	1,200	3,000	0	3,000
22-72 Office Expense-Books & Periodicals	288.31	300	500	0	500
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	0	3,000	0	3,000
23-90 Prof & Specialized Svcs-Administrative Services	20,851.00	56,833	58,141	0	58,141
23-91 Prof & Specialized Svcs- Intra-Div Services	2,000.00	2,000	3,000	0	3,000
28-30 Special Departmental Exp-Supplies & Services	2,196.22	4,850	6,000	0	6,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	1,000	0	1,000
29-50 Transportation & Travel-Transportation & Travel	1,401.17	3,500	6,700	0	6,700

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 5321 : Veterans Services, Veterans Services

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	603.68	678	0	0	0
30-00 Utilities-	2,437.78	3,500	3,500	0	3,500
38-00 Inventory Items-	0.00	0	2,000	0	2,000
Appropriation - Summary	**318,885.68**	**393,644**	**464,290**	**(661)**	**463,629**

NET COST	**156,629.68**	**232,844**	**301,786**	**(661)**	**301,125**

LIBRARY
Library
Fund 125 Budget Unit 6022

Christopher Veach,
County Librarian

BUDGET OVERVIEW

- Promote reading, literacy, and lifelong learning.
- Lend books, audiobooks, movies, and other resources in both physical and digital formats.
- Host programs and events for children, teens, and adults
- Provide access to the Internet through free wi-fi, public computers and loaning of devices.
- Offer free tutoring and classes for adult learners and their families to improve literacy skills.

BUDGET OBJECTIVES

- Continue to improve the library collection of materials, both digital and physical, and provide excellent library services to the public.
- Continue ongoing grant fund programs: Adult Literacy Program, California Library Connect, Lunch at the Library, and ZipBooks.
- Work with local schools to offer every first-grade student a library card.
- Migrate to a new Integrated Library System.
- Working with public works and administration departments, make facility improvements funded by the Library Facilities Improvement Grant.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General Reserve	$213,943	General Library Reserves

Revenue and Appropriation Detail

Fund: 125 : Library
Budget Unit: 6022 : Library Services, Library

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-10 Property Taxes-Current Secured	1,155,274.34	1,141,366	1,167,460	0	1,167,460
10-20 Property Taxes-Current Unsecured	25,643.10	25,949	25,511	0	25,511
10-25 Property Taxes-Supp 813-Current	9,543.79	14,008	8,479	0	8,479
10-35 Property Taxes-Supp 813-Prior	4,705.67	4,376	5,651	0	5,651
10-40 Property Taxes-Prior Unsecured	812.15	931	1,178	0	1,178
42-01 Revenue from Use of Money-Interest	14,684.90	11,157	11,172	0	11,172
42-10 Rents & Concessions-Rents & Concessions	12,494.79	12,185	11,123	0	11,123
54-60 State Aid-HOPTR	8,163.46	8,213	8,088	0	8,088
54-98 State Aid-Library	113,789.00	115,949	82,992	0	82,992
66-60 Charges for Services-Communication Services	84,137.68	43,780	43,780	0	43,780
69-01 Other Current Services-Library	9,635.82	9,497	8,498	0	8,498
79-99 Other-Donations	6,761.82	5,000	5,000	0	5,000
81-22 Operating Transfers-In	546,084.00	563,552	825,956	0	825,956
Revenue - Summary	**1,991,730.52**	**1,955,963**	**2,204,888**	**0**	**2,204,888**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	585,391.49	601,909	736,232	0	736,232
01-12 Salaries & Wages-Extra Help	77,164.47	106,082	83,048	0	83,048
01-13 Salaries & Wages-O/T Holiday	899.09	500	500	0	500
02-21 Retirement Contributions-FICA	47,521.31	48,963	58,606	0	58,606
02-22 Retirement Contributions-PERS	152,053.07	154,872	184,868	0	184,868
03-30 Insurance-Health/Life	177,424.48	187,308	213,350	0	213,350
03-31 Insurance-Unemployment	1,384.00	1,418	1,638	0	1,638
04-00 Worker's Compensation-	2,413.00	3,418	3,098	0	3,098
12-00 Communications-	53,820.59	66,030	63,847	0	63,847
14-00 Household Expense-	16,473.14	17,800	18,659	0	18,659
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	66,648.00	63,100	69,310	(4,850)	64,460
17-00 Maintenance-Equipment-	3,207.77	3,520	3,736	0	3,736
18-00 Maint-Bldgs & Imprvmts-	24,294.11	29,900	27,300	0	27,300

Revenue and Appropriation Detail

Fund: 125 : Library
Budget Unit: 6022 : Library Services, Library

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
20-00 Memberships-	3,708.00	3,710	3,743	80	3,823
22-70 Office Expense-Supplies	16,736.83	16,420	20,762	0	20,762
22-71 Office Expense-Postage	1,356.62	1,400	1,334	0	1,334
23-80 Prof & Specialized Svcs-Professional & Specialize	127,843.58	144,990	122,304	0	122,304
23-90 Prof & Specialized Svcs-Administrative Services	214,210.00	243,559	472,905	0	472,905
24-00 Publications & Legal Ntcs-	0.00	150	150	0	150
26-00 Rents & Leases-Bldg & Imp-	1.00	1	1	0	1
28-30 Special Departmental Exp-Supplies & Services	185,505.19	226,200	192,750	(80)	192,670
29-50 Transportation & Travel-Transportation & Travel	1,087.15	2,600	2,600	0	2,600
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	2,478.71	3,780	3,780	0	3,780
30-00 Utilities-	82,496.22	84,450	83,258	0	83,258
38-00 Inventory Items-	3,805.00	31,500	0	0	0
48-00 Taxes & Assessments-	240.89	290	290	0	290
55-51 Other Charges-Literacy Grant	39,708.39	42,640	36,670	0	36,670
80-80 Other Financing Uses-Interfund Reimbursements	(15,000.00)	(15,000)	(15,000)	0	(15,000)
Appropriation - Summary	**1,879,006.10**	**2,079,421**	**2,398,786**	**(4,850)**	**2,393,936**

NET COST	**(86,753.72)**	**123,458**	**193,898**	**(4,850)**	**189,048**

LIBRARY
Library Improvements
Fund 071 Budget Unit 6023

Christopher Veach,
County Librarian

BUDGET OVERVIEW

- Support improvement of the library through receiving and expending community donations.
- Improve library collections, both physical and digital.
- Provide additional program supplies to library events and ongoing programs.
- Make capital improvements to library facilities in accordance with the Building Forward Library Infrastructure State Library grant program.

BUDGET OBJECTIVES

- Purchase books, audiobooks, and DVDs for children and adults to improve the library collection.
- Purchase supplies to enhance library programming for children and adults.
- Complete capital improvement projects to increase the health, safety, and security of the library with grant funds.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General Unreserved	$100,000	General Reserves

Revenue and Appropriation Detail

Fund: 71 : Library Improvements
Budget Unit: 6023 : Library Services, Library Improvements

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	46,035.61	14,000	15,000	0	15,000
54-90 State Aid-Other	0.00	361,333	361,333	0	361,333
79-99 Other-Donations	28,498.49	25,000	74,250	0	74,250
Revenue - Summary	**74,534.10**	**400,333**	**450,583**	**0**	**450,583**
Appropriation					
28-30 Special Departmental Exp-Supplies & Services	33,164.97	39,000	40,000	(1,342)	38,658
38-00 Inventory Items-	0.00	0	49,250	0	49,250
63-13 Construction in Progress-Buildings & Improvements	341,169.03	1,535,331	910,009	(11,679)	898,330
81-00 Other Repay-	0.00	0	0	13,021	13,021
Appropriation - Summary	**374,334.00**	**1,574,331**	**999,259**	**0**	**999,259**
NET COST	**300,735.85**	**1,173,998**	**548,676**	**0**	**548,676**

UC COOPERATIVE EXTENSION
UC Cooperative Extension
Fund 001 Budget Unit 6131

Matthew Barnes,
Director

BUDGET OVERVIEW

- The University of California Cooperative Extension (UCCE) is the public outreach arm of the UC Division of Agriculture and Natural Resources (UCANR). Its academic Advisors and Specialists develop and extend research-based information in agriculture, natural resources, economic growth, nutrition, and youth development to local agencies, industries, volunteers, and the public through our statewide network of county offices, UC campuses, research and extension centers, and statewide programs.
- UCCE programs operate through a partnership of County government and UCANR, with support from the USDA and external funding sources. Backed by the resources of the entire UC system, our educational programs use applied research to solve community problems. We conduct research and educational programs in cooperation with local clientele; consult with individuals and organizations on a variety of topics through meetings, phone contacts, and in-person visits; create and produce outreach materials, including newsletters, leaflets, and digital media and social mass media; and conduct informational seminars and workshops. In the past year, UCCE academics and programs assigned to Lake County successfully hosted 197 workshops, field days, and classes, reaching 2,634 participants. Across all programs, UCCE achieved 6,081 total educational interactions with the public, supported by 126 community volunteers who donated 9,246 hours of public service—an estimated value of nearly $357,000 to the county.
- County funding for UCCE is provided 100% through the general fund. The County provides payroll funding for two Administrative Support staff and one (cross county) Agricultural Technician field position. All of which support the UC academic advisors, UC programs and the public. The salaries of the County Area Director and all UCCE academic advisors assigned to Lake County are fully paid by UC. County of Lake and UC ANR each cover 50% of our Lake County 4-H Representative salary. The County of Lake has also provided full support of the 40% FTE (2 days per week) for the UC-paid Master Gardener Program Coordinator.

BUDGET OBJECTIVES

- Our UCCE advisors build collaborative relationships with private landowners, local community partners, local tribal communities, local state and federal agency representatives, non-profits, county stakeholders, and county government with technical expertise to expand outreach, education, and research through the UC Cooperative Extension. Cross county UCCE advisors between Lake and Mendocino counties host outreach and field day events, workshops, classes, webinars, and meetings to address education and learning opportunities in Lake County regarding forest health, issues of drought and drought resilience, integrated pest management, wildlife nuisances, vineyard management, diversified small farms, and public safety for residents and landowners.
- UCCE advisors and specialists, UC Davis researchers, UC Riverside academics, and representatives from outside agencies such as Lake County Winegrape Commission, Lake County Resource Conservation District (RCD), California Pear Advisory Board (CPAB), Agricultural Research Service in-house research agency of the United States Department of Agriculture (USDA-ARS) researchers, local (PCA) Pest Control Advisors California Department of Food and Agriculture (CDFA) collaborate to conducted technical service site visits to help landowners, and provided resources and information through research trials to enhance public safety and to support the well-being of both people and the environment.
- UCCE will continue to engage with tribes, tribally led organizations, state and local agencies, as well as private landowners to support land stewardship goals and activities for fire resiliency.

UCCE will help facilitate and coordinate educational outreach events focused on fire ecology, cultural resource management, co-management agreements, and community wildfire resilience. The program will continue to collaborate with Tribal leaders, state agencies (CALFIRE, California Natural Resources Agency (CNRA), local resource conservation agencies, fire safe councils, and prescribed burn associations throughout the county.

- The UC Master Gardener Program provides information about growing fruit, vegetables, flowers, drought resistant landscaping, native and invasive weed identification, and pest management. Volunteers participate in hands-on workshops for the public to learn how to prune fruit and ornamental trees, demonstration gardens and classes on nutrition for healthy living with local tribal communities, and with local agencies like the Lake County Land Trust to provide aquatic plant guides for homeowners with lakefront property. A large part of outreach is providing education at county events like Earth Day, Friday Night Farmers Market, and Mental Health Matters Day, and Every other Tuesday our Master Gardeners host a spot on the local radio show KPFZ 88.1FM called “Right Plant, Right Place” to answer gardening questions from the community. Collaborations with local agencies include Field Day on the Creek with Lake County Resource Conservation District (RCD), and Jr. Master Gardeners with the Lake County Public Health and the 4-H Program to help with school gardens around the County by providing consultation and workshops for the students and teachers, as well as mentoring the High School students working with the 4-H members in the program. Help Desk services are also available through email, phone, and in person at our UCCE office. The Master Gardener program offers unlimited resources of quick tips and information through UC ANR and has also created garden guides for Vegetable Gardening and Ornamental Gardening available for purchase in the UCCE office, which have become a community favorite for garden journalling.
- UC 4-H Youth Development Program provides a positive youth development experience for young people in California, ages 5-19 with emphasis on empowering youth through research-based projects, and adult mentorship through a wide range of projects and activities, relating to agriculture, healthy living, civic engagement, and STEM. The program focuses on hands-on, experiential learning projects like Junior Livestock, Archery and Shooting Sports, Jr. Master Gardeners, and Robotics offered through local 4-H clubs and after school programs around the County, and our annual 4-H Camp at the Mendocino Woodlands for members of Lake and Mendocino Counties. These activities aim to empower youth to reach their full potential and develop leadership skills, build confidence, and become responsible and effective leaders.
- With the newly added position of Livestock and Natural Resources advisor, UCCE will be working with livestock producers and land managers to collaboratively address local needs and priorities to improve livestock and rangeland health in Lake County. The program aims to support producers through targeted research, education, and outreach. A long-term goal of the program is to promote innovative and sustainable ranching, livestock, and rangeland management practices that reduce wildland fire risks and support healthy soil, watersheds, and ecosystems, while simultaneously contributing to food security and economic opportunity

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 6131 : Agricultural Education, UC Cooperative Extension

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Appropriation					
01-11 Salaries & Wages-Permanent	140,455.34	145,561	177,087	0	177,087
01-14 Salaries & Wages-Other, Term	0.00	0	2,700	0	2,700
02-21 Retirement Contributions-FICA	10,431.42	11,319	13,940	0	13,940
02-22 Retirement Contributions-PERS	36,015.34	37,453	45,145	0	45,145
03-30 Insurance-Health/Life	31,618.23	32,627	36,170	0	36,170
03-31 Insurance-Unemployment	282.00	296	364	(364)	0
03-32 Insurance-Opt Out	2,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	178.00	244	246	0	246
10-00 Agricultural-	0.00	100	100	0	100
11-00 Clothing & Personal Suppl-	66.37	700	700	0	700
12-00 Communications-	4,505.01	5,000	6,000	0	6,000
14-00 Household Expense-	0.00	100	100	0	100
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	1,778.00	2,808	3,099	(749)	2,350
17-00 Maintenance-Equipment-	1,384.45	1,700	2,200	0	2,200
19-40 Medical Expense-Medical Supplies	34.76	100	100	0	100
20-00 Memberships-	0.00	200	200	0	200
22-70 Office Expense-Supplies	4,748.39	5,000	7,000	0	7,000
22-71 Office Expense-Postage	0.00	200	200	0	200
22-72 Office Expense-Books & Periodicals	24.45	100	100	0	100
23-80 Prof & Specialized Svcs-Professional & Specialize	60,000.00	60,000	61,000	0	61,000
27-00 Small Tools & Instruments-	761.87	600	600	0	600
28-30 Special Departmental Exp-Supplies & Services	82.60	2,000	11,500	0	11,500
28-38 Special Departmental Exp-Agricultural Research	0.00	500	500	0	500
28-59 Special Departmental Exp-Software Subscriptions	1,277.85	1,100	1,100	0	1,100
29-50 Transportation & Travel-Transportation & Travel	159.00	300	300	0	300
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	17,946.48	20,000	25,000	0	25,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 6131 : Agricultural Education, UC Cooperative Extension

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
38-00 Inventory Items-	1,802.58	0	2,000	0	2,000
62-72 Cap. FA-Equipment-Autos & Light Trucks	33,140.06	0	34,248	(34,248)	0
Appropriation - Summary	**355,226.20**	**338,319**	**443,146**	**(35,361)**	**407,785**

NET COST	**355,233.44**	**338,319**	**443,146**	**(35,361)**	**407,785**

DEPARTMENT OF PUBLIC WORKS
Parks and Recreation
Fund 001 Budget Unit 7011

Vacant,
Director

BUDGET OVERVIEW

- The Parks Maintenance Division is responsible for the maintenance, repair, operation, and improvement of twenty-eight (28) County parks, recreational facilities, courthouse grounds, museum grounds, trails, and related public recreation assets located throughout the County.
- County recreational facilities maintained by the Division include playgrounds, boat docks, boat launch ramps, baseball and softball fields, dog parks, tennis courts, basketball courts, a skate park, a public swimming pool, hiking and multi-use trail systems, landscaping, irrigation systems, and related recreational infrastructure.
- The Division provides preventative maintenance, custodial services, irrigation repairs, vegetation management, playground inspections, facility repairs, landscaping, safety inspections, and operational support intended to maintain safe, functional, attractive, and accessible recreational facilities for County residents and visitors.
- The Division also supports park rehabilitation, recreational facility improvements, trail development, regulatory compliance activities, recreation programming support, and park capital improvement projects currently in various stages of planning, design, and development.
- The Division coordinates closely with the Engineering & Capital Projects Division, the Lake County Recreation Agency, community organizations, volunteers, and partner agencies on recreational facility improvements, park development projects, recreation programming, and community events supporting public recreation opportunities throughout the County.
- Funding for the Parks Maintenance Division is provided through a combination of General Fund revenues, grants, geothermal revenues, Transient Occupancy Tax (TOT) revenues, telecommunications lease revenues, Quimby Act development fees, donations, trusts, recreation program fees, sponsorships, and other park-related funding sources.

BUDGET OBJECTIVES

- Provide preventative maintenance, custodial services, irrigation repairs, landscaping, vegetation management, playground inspections, facility repairs, and safety improvements necessary to maintain safe, attractive, and functional County parks and recreational facilities.
- Coordinate with the Lake County Recreation Agency, community organizations, volunteers, and partner agencies to support development and expansion of recreation facilities, programs, classes, activities, and community events serving County residents and visitors, including onboarding a Recreation Manager position to assist with expansion and coordination of County recreation programming and services.
- Implement and support park rehabilitation, trail development, accessibility improvements, recreation programming expansion, and park capital improvement projects identified within the County Capital Improvement Plan and Parks/Rec/Trails Master Plan, including Hammond Park Improvements, Cobb Area Community Park development, John T. Klaus Park development, Lakeside Regional Park Improvements, Lucerne Community Garden Master Plan, Trailside Park Trail Improvements, boat launch and dock improvements, and development of facilities and programs in coordination with the Lake County Recreation Agency and other partner organizations.
- Work to expand and improve the trail system in Lake County to improve public access to recreational opportunities, support non-motorized transportation connectivity, and enhance access to natural areas throughout the county.

DEPARTMENT OF PUBLIC WORKS
Parks and Recreation
Fund 001 Budget Unit 7011

Vacant,
Director

- Promote operational efficiency, workplace safety, and high-quality public service through employee training, implementation of maintenance best practices, and ongoing development of technical and operational skills.
- Continue sustainable landscaping, irrigation management, energy efficiency, and resource conservation practices to reduce operational costs and support long-term stewardship of County recreational assets.
- Pursue grant funding, partnerships, sponsorships, and alternative funding opportunities to support long-term maintenance, rehabilitation, and development of County parks and recreational facilities.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 7011 : Recreation Facilities, Parks & Recreation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-91 Other Taxes-Transient Occupancy	126,451.58	112,500	112,500	0	112,500
42-10 Rents & Concessions-Rents & Concessions	433,760.71	390,152	440,152	0	440,152
54-90 State Aid-Other	0.00	3,499,743	2,161,629	0	2,161,629
69-02 Other Current Services-Park and Recreation Fees	20,746.00	90,500	67,500	0	67,500
81-22 Operating Transfers-In	400,000.00	885,000	650,000	0	650,000
Revenue - Summary	**980,958.29**	**4,977,895**	**3,431,781**	**0**	**3,431,781**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	675,021.69	750,403	829,657	0	829,657
01-12 Salaries & Wages-Extra Help	109,876.44	158,474	154,046	0	154,046
01-13 Salaries & Wages-OT, Holiday, Stby	3,795.40	8,000	10,000	0	10,000
01-14 Salaries & Wages-Other, Term	3,079.20	5,000	5,000	0	5,000
02-21 Retirement Contributions-FICA	56,259.54	61,992	67,202	0	67,202
02-22 Retirement Contributions-PERS	178,230.62	193,079	206,675	0	206,675
03-30 Insurance-Health/Life	183,283.90	215,404	209,561	0	209,561
03-31 Insurance-Unemployment	2,277.00	2,656	2,747	(2,747)	0
03-32 Insurance-Opt Out	2,400.00	2,400	4,800	0	4,800
04-00 Worker's Compensation-	45,441.00	61,582	72,834	0	72,834
11-00 Clothing & Personal Suppl-	14,452.50	15,000	15,000	0	15,000
12-00 Communications-	5,553.92	8,000	8,000	0	8,000
14-00 Household Expense-	21,184.84	25,182	25,000	0	25,000
15-12 Insurance-Public Liability	24,712.00	30,793	30,967	0	30,967
15-13 Insurance-Fire & Allied Cvrgs	38,596.00	43,775	48,485	(11,708)	36,777
17-00 Maintenance-Equipment-	60,098.74	25,000	25,000	0	25,000
18-00 Maint-Bldgs & Imprvmts-	248,316.14	225,000	225,000	0	225,000
19-40 Medical Expense-Medical Supplies	0.00	2,500	2,500	0	2,500
20-00 Memberships-	570.00	600	0	0	0
22-70 Office Expense-Supplies	2,186.64	2,500	0	0	0
22-71 Office Expense-Postage	69.92	500	0	0	0
23-80 Prof & Specialized Svcs-	253,622.05	120,000	565,000	0	565,000

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 7011 : Recreation Facilities, Parks & Recreation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Professional & Specialize					
23-85 Prof & Specialized Svcs-DPW Services	0.00	0	47,648	0	47,648
24-00 Publications & Legal Ntcs-	113.40	1,500	1,500	0	1,500
25-00 Rents & Leases-Equipment-	18,382.46	7,500	7,500	0	7,500
26-00 Rents & Leases-Bldg & Imp-	9,796.00	7,500	3,000	0	3,000
27-00 Small Tools & Instruments-	10,341.56	10,000	10,000	0	10,000
28-30 Special Departmental Exp-Supplies & Services	76,504.40	126,744	82,800	0	82,800
29-50 Transportation & Travel-Transportation & Travel	29,259.98	25,000	25,000	0	25,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	77,239.46	62,000	68,500	0	68,500
30-00 Utilities-	240,447.97	240,000	200,000	0	200,000
38-00 Inventory Items-	8,969.65	10,000	3,000	0	3,000
48-00 Taxes & Assessments-	1,455.76	1,900	1,900	0	1,900
55-03 Other Charges-Pathway Project	0.00	149,312	149,312	0	149,312
61-60 Cap FA-Bldgs & Imp-Current	0.00	0	0	0	0
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	0	178,000	(130,000)	48,000
62-74 Cap. FA-Equipment-Other	2,349.81	31,000	10,000	0	10,000
63-12 Construction in Progress-Park Improvements	169,212.84	3,527,000	1,292,813	80,000	1,372,813
80-80 Other Financing Uses-Interfund Reimbursements	0.00	(141,720)	(6,000)	0	(6,000)
Appropriation - Summary	**2,573,100.83**	**6,015,576**	**4,582,447**	**(64,455)**	**4,517,992**

NET COST	**1,623,980.99**	**1,037,681**	**1,150,666**	**(64,455)**	**1,086,211**

DEPARTMENT OF PUBLIC WORKS
Park Development-Quimby
Fund 073 Budget Unit 7073

Vacant,
Director

BUDGET OVERVIEW

- Budget Unit 7073 accounts for Quimby Act park development fees collected through residential subdivision and parcel map development pursuant to California Government Code Section 66477 and Lake County Code. Quimby fees are intended to support the acquisition, development, rehabilitation, and expansion of park, recreational, and open space facilities serving the communities where residential growth is occurring.
- Quimby funds are restricted to capital improvement purposes and cannot be utilized for ongoing operational or routine maintenance activities. Funds are strategically programmed to support park development projects, recreational facility improvements, trail development, accessibility improvements, and other capital investments intended to maintain adequate park and recreation service levels as residential development occurs.
- Quimby funding may be combined with grants, donations, park reserves, partnerships, and other available funding sources to advance larger recreational capital improvement projects identified in the County Capital Improvement Plan and community park planning efforts.
- Current and planned recreational capital improvement projects supported through Quimby funding include park rehabilitation, new park development, trail improvements, shoreline and waterfront improvements, playgrounds, recreational amenities, and related community recreation infrastructure projects identified within the County Capital Improvement Plan.

BUDGET OBJECTIVES

- Prioritize and advance of shovel-ready park and recreation capital improvement projects, including planning, environmental review, permitting, design, and grant coordination activities necessary to efficiently utilize available Quimby funding resources.
- Support development of park, recreation, trail, shoreline, and open space improvements intended to maintain adequate recreational service levels and recreational infrastructure capacity for expanding residential communities.
- Coordinate Quimby-funded capital improvement projects identified in the County Capital Improvement Plan, including park rehabilitation, new park development, playground improvements, trail development, waterfront access improvements, and recreational facility expansion projects throughout the County.
- Pursue grant funding opportunities, partnerships, and alternative funding sources that may be leveraged with Quimby revenues to maximize delivery of community park and recreation capital improvement projects.
- Evaluate long-range park and recreation infrastructure needs associated with residential growth, community development trends, accessibility improvements, and future recreational demand throughout the County.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Quimby - Park Development & Improvement	$141,247	Quimby fees are collected on new residential subdivisions to provide funding to ensure that adequate recreational land, open space, and related facilities are available in the general area in which the subdivision occurs.

Revenue and Appropriation Detail

Fund: 73 : Park Development Quimby
Budget Unit: 7073 : Recreation Facilities, Park Development-Quimby

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	8,835.39	4,500	6,909	0	6,909
66-11 Charges for Services-Subdivision Insp Fees	0.00	3,393	3,393	0	3,393
Revenue - Summary	**8,835.39**	**7,893**	**10,302**	**0**	**10,302**
Appropriation					
23-90 Prof & Specialized Svcs-Administrative Services	85.00	261	259	0	259
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	135,720	0	0	0
Appropriation - Summary	**85.00**	**135,981**	**259**	**0**	**259**
NET COST	**(8,750.39)**	**128,088**	**(10,043)**	**0**	**(10,043)**

DEPARTMENT OF PUBLIC WORKS
John T. Klaus Park
Fund 074 Budget Unit 7074

Vacant,
Director

BUDGET OVERVIEW

- Budget Unit 7074 was established to account for revenues, expenditures, and reserve funds associated with the 1994 John T. Klaus Estate Trust, for which the County of Lake is the beneficiary. The Trust was established to support the long-term development, improvement, and maintenance of the future John T. Klaus Park located on approximately 600 acres in Clearlake Oaks.
- In accordance with the Trust provisions, all Trust funds, revenues generated from Trust assets, and future park-related fees are restricted exclusively for park improvement, development, preservation, and maintenance purposes associated with the John T. Klaus Park project. These funds are maintained separately from the County General Fund and other Parks and Recreation funding sources to ensure proper financial accountability and compliance with Trust requirements.
- The proposed John T. Klaus Park project is intended to provide long-term recreational, environmental, educational, and open-space opportunities for County residents and visitors while preserving significant natural and cultural resources associated with the property.
- Current project activities include environmental review, conceptual planning, Tribal consultation, grant development, trail clearing, site access improvements, hazard mitigation activities, and preparation for phased public access and future park development.

BUDGET OBJECTIVES

- Use County staff and available resources to perform vegetation management, trail clearing, hazard mitigation, and site access improvements necessary to support safe public access and preparation for phased park development activities.
- Continue environmental review, CEQA analysis, AB 52 Tribal consultation, conceptual planning, and design development activities necessary to support future park development phases and improve project readiness for future grant funding opportunities.
- Pursue grants, partnerships, and outside funding opportunities to support phased development of the John T. Klaus Park project and related recreational and environmental improvements.
- Advance the long-term goal of developing a regional open-space park that provides recreational opportunities, environmental stewardship, habitat preservation, and public access opportunities for Lake County residents and visitors.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
John T. Klaus Park	$3,223,803	All funds from the Trust, profits generated by the Trust assets, or fees received from activities at the future park, are to be used solely for improvement and maintenance costs of the park and are to be held in an account that is not to be commingled with any general County fund or other County parks and recreation funds.

Revenue and Appropriation Detail

Fund: 74 : Parks - John T Klaus Park
Budget Unit: 7074 : Recreation Facilities, Parks - John T Klaus Park

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	117,658.76	101,532	125,640	0	125,640
92-01 Contributions-Private Party	0.00	200,000	0	0	0
Revenue - Summary	**117,658.76**	**301,532**	**125,640**	**0**	**125,640**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-12 Salaries & Wages-Extra Help	32,980.39	67,077	69,777	0	69,777
02-21 Retirement Contributions-FICA	1,063.27	3,701	3,908	0	3,908
03-31 Insurance-Unemployment	184.00	184	192	0	192
11-00 Clothing & Personal Suppl-	1,610.29	3,000	3,000	0	3,000
12-00 Communications-	0.00	1,000	510	0	510
14-00 Household Expense-	329.86	1,000	1,100	0	1,100
15-13 Insurance-Fire & Allied Cvrgs	0.00	381	418	0	418
17-00 Maintenance-Equipment-	7,319.47	5,000	5,087	0	5,087
18-00 Maint-Bldgs & Imprvmts-	4,349.40	25,000	25,000	0	25,000
22-70 Office Expense-Supplies	270.20	500	0	0	0
22-71 Office Expense-Postage	0.00	500	0	0	0
23-80 Prof & Specialized Svcs-Professional & Specialize	90,496.00	75,000	75,000	0	75,000
23-85 Prof & Specialized Svcs-DPW Services	0.00	0	5,446	0	5,446
24-00 Publications & Legal Ntcs-	0.00	200	0	0	0
25-00 Rents & Leases-Equipment-	1,525.60	20,000	4,000	0	4,000
27-00 Small Tools & Instruments-	2,042.39	10,000	10,000	0	10,000
28-30 Special Departmental Exp-Supplies & Services	34.00	0	1,000	0	1,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	6,500	6,500	0	6,500
30-00 Utilities-	498.44	5,000	5,000	0	5,000
38-00 Inventory Items-	3,583.53	10,000	0	0	0
62-74 Cap. FA-Equipment-Other	0.00	9,000	60,000	0	60,000
Appropriation - Summary	**146,286.84**	**243,043**	**275,938**	**0**	**275,938**

Revenue and Appropriation Detail

Fund: 74 : Parks - John T Klaus Park
Budget Unit: 7074 : Recreation Facilities, Parks - John T Klaus Park

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
NET COST	**243,884.67**	**(58,489)**	**150,298**	**0**	**150,298**

DEPARTMENT OF PUBLIC WORKS
County Museums
Fund 001 Budget Unit 7201

Vacant,
Director

BUDGET OVERVIEW

- The Lake County Museums Division serves as steward of the County's historic, cultural, and educational resources through operation and management of the County's three museums, historical collections, archives, exhibits, and related cultural resources. The Museums provide educational opportunities and public programming intended to preserve, interpret, and promote Lake County's cultural heritage for residents, students, researchers, and visitors.
- The Museums Division maintains and preserves an extensive collection of historical artifacts, archival materials, photographs, records, and culturally significant resources representing the diverse history and communities of Lake County. Each museum continues to receive and process artifacts and historical materials requiring ongoing cataloging, preservation, documentation, storage, and collection management activities.
- The Division is committed to maintaining accurate inventories, digitized records, collection databases, and preservation documentation through ongoing cataloging, digitization, conservation, and records management efforts intended to improve long-term protection, accessibility, and stewardship of museum collections.
- Through exhibits, educational programming, historical interpretation, school partnerships, outreach activities, public events, and cultural programming, the Museums Division provides opportunities for residents and visitors to learn about Lake County's historical development, cultural heritage, Tribal history, agriculture, industry, and diverse communities.
- Funding for the Museums Division is provided through a combination of General Fund support, grants, donations, sponsorships, and marketing and outreach support from Budget Unit 1892. These resources support museum operations, preservation activities, exhibit development, educational programming, community outreach, and strategic marketing efforts intended to increase visitation and public engagement.

BUDGET OBJECTIVES

- Compliance with the Native American Graves Protection and Repatriation Act (NAGPRA) and related cultural resource laws through ongoing Tribal consultation, inventory review, repatriation activities, culturally appropriate stewardship practices, and respectful treatment of Native American cultural resources and collections.
- Strengthen collaborative relationships with local Tribes, Tribal communities, school districts, arts organizations, historians, community groups, and partner agencies to support culturally appropriate collection stewardship, educational programming, historical interpretation, and public engagement activities.
- Expand educational outreach, public programming, exhibits, special events, and curriculum-based school programs intended to increase museum visitorship, tourism activity, student participation, and public understanding of Lake County history and cultural heritage.
- Expansion of digital collections management, online exhibits, digitized archives, and virtual educational resources to improve public access to museum collections and educational materials for residents, researchers, schools, and remote audiences.
- Pursue grants, partnerships, donations, sponsorships, and outside funding opportunities to support museum preservation activities, exhibit improvements, collections management, educational programming, and long-term operational sustainability.
- Preservation and maintenance of museum facilities, exhibits, archives, and collection storage areas to improve protection of historical artifacts and ensure safe and accessible public museum facilities.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 7201 : Cultural Services, Museum

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-10 Rents & Concessions-Rents & Concessions	1,176.00	1,500	1,500	0	1,500
54-90 State Aid-Other	6,500.00	36,000	0	0	0
69-20 Other Current Services-Other	0.00	10	10	0	10
81-22 Operating Transfers-In	0.00	0	100,000	0	100,000
Revenue - Summary	**7,676.00**	**37,510**	**101,510**	**0**	**101,510**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	101,402.02	109,481	132,704	0	132,704
01-12 Salaries & Wages-Extra Help	129,033.40	155,259	151,556	(18,525)	133,031
01-13 Salaries & Wages-OT, Holiday, Stby	1,028.39	3,000	2,000	0	2,000
01-14 Salaries & Wages-Other, Term	0.00	0	3,000	0	3,000
02-21 Retirement Contributions-FICA	11,961.92	12,715	14,320	(502)	13,818
02-22 Retirement Contributions-PERS	28,745.66	28,169	33,322	0	33,322
03-30 Insurance-Health/Life	30,842.95	31,455	38,858	0	38,858
03-31 Insurance-Unemployment	494.00	530	573	(573)	0
04-00 Worker's Compensation-	698.00	1,318	1,259	0	1,259
12-00 Communications-	4,314.70	6,000	4,000	0	4,000
14-00 Household Expense-	60.43	4,900	106	0	106
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	16,469.00	24,947	27,468	(6,633)	20,835
17-00 Maintenance-Equipment-	125.77	158	0	0	0
18-00 Maint-Bldgs & Imprvmts-	(87.71)	150	2,000	0	2,000
19-40 Medical Expense-Medical, Dental & Lab Exp	0.00	300	300	0	300
20-00 Memberships-	930.00	2,000	2,000	0	2,000
22-70 Office Expense-Supplies	1,056.72	5,000	2,000	0	2,000
22-71 Office Expense-Postage	29.09	200	0	0	0
22-72 Office Expense-Books & Periodicals	84.06	800	788	0	788
23-80 Prof & Specialized Svcs-Professional & Specialize	15,132.25	9,000	5,000	0	5,000
23-85 Prof & Specialized Svcs-DPW	0.00	0	(106)	0	(106)

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 7201 : Cultural Services, Museum

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Services					
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	0	5,552	0	5,552
28-30 Special Departmental Exp-Supplies & Services	40,780.25	54,000	39,000	0	39,000
28-59 Special Departmental Exp-Software Subscriptions	3,244.06	5,000	4,000	0	4,000
28-91 Special Departmental Exp-Advertising & Promotion	15,723.37	15,000	20,000	0	20,000
29-50 Transportation & Travel-Transportation & Travel	4,750.96	3,000	3,000	0	3,000
38-00 Inventory Items-	10,249.76	10,000	0	0	0
48-00 Taxes & Assessments-	27.33	30	30	0	30
63-13 Construction in Progress-Buildings & Improvements	50,000.00	94,000	0	0	0
80-80 Other Financing Uses-Interfund Reimbursements	0.00	(110,000)	(25,000)	0	(25,000)
Appropriation - Summary	**473,230.38**	**474,323**	**476,777**	**(26,233)**	**450,544**

NET COST	**465,554.38**	**436,813**	**375,267**	**(26,233)**	**349,034**

DEPARTMENT OF PUBLIC WORKS
Museum Improvements
Fund 070 Budget Unit 7202

Vacant,
Director

BUDGET OVERVIEW

- The Lake County Museum Fund (Budget Unit 7202) was established to account for donations, trusts, sponsorships, and other restricted funds designated for museum exhibits, exhibit improvements, collections management, archival preservation, and related museum enhancement activities.
- Funding within this Budget Unit supports development of new exhibits, enhancement of existing exhibits and displays, archival storage improvements, collections preservation, artifact conservation, interpretive materials, and other museum improvement activities intended to preserve and promote Lake County's historical and cultural resources.
- Donations and restricted museum funds are also utilized to support temporary exhibits, educational programming, cultural projects, rotating displays, and visitor experience improvements intended to increase public engagement and expand access to the County's museums and historical collections.
- The Fund maintains restricted reserve accounts for designated donor-supported projects, including the Courthouse Museum Park Pomo Family Sculpture project and related cultural and interpretive improvements.

BUDGET OBJECTIVES

- Develop and enhance museum exhibits, displays, interpretive materials, and educational resources intended to improve accessibility, historical interpretation, and visitor engagement for residents, students, and visitors.
- Implementation of artifact conservation, archival preservation, collections management, restoration, and storage improvement activities necessary to protect historically and culturally significant materials for future generations.
- Use donations, sponsorships, grants, and restricted reserve funding to support exhibit improvements, educational programming, collections preservation, and special museum projects.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Museum Improvements	$32,122	Exhibits, exhibit improvements, exhibit displays, archival storage supplies tracking and care. Designated as the repository for the donations for also designated.
Pomo Sculpture	$25,610	Donations that are designated for the Lake Family Pomo sculpture are separated from museum donations and housed in the 7202 reserves for use on the project

Revenue and Appropriation Detail

Fund: 70 : Museum Improvements
Budget Unit: 7202 : Cultural Services, Museum Improvements

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	2,829.27	1,700	2,913	0	2,913
79-99 Other-Donations	54,756.48	5,500	5,000	0	5,000
Revenue - Summary	**57,585.75**	**7,200**	**7,913**	**0**	**7,913**
Appropriation					
23-90 Prof & Specialized Svcs-Administrative Services	0.00	0	167	0	167
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	10,000	25,000	0	25,000
Appropriation - Summary	**0.00**	**10,000**	**25,167**	**0**	**25,167**
NET COST	**(57,585.75)**	**2,800**	**17,254**	**0**	**17,254**

COUNTY ADMINISTRATIVE OFFICE
Contingencies
Fund 001 Budget Unit 7999

Susan Parker,
County Administrative Officer

BUDGET OVERVIEW

- This Budget Unit serves as the contingency fund for all General Fund budgets.
- The source of funding for this Budget Unit is one-time General Fund discretionary revenues carried over from prior fiscal years.

Revenue and Appropriation Detail

Fund: 1 : General County
Budget Unit: 7999 : Contingencies, Contingencies

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Appropriation					
90-91 Transfers & Contingencies-Contingencies	0.00	4,548,360	4,548,360	(2,470,276)	2,078,084
Appropriation - Summary	**0.00**	**4,548,360**	**4,548,360**	**(2,470,276)**	**2,078,084**
NET COST	**0**	**4,548,360**	**4,548,360**	**(2,470,276)**	**2,078,084**

WATER RESOURCES
Flood Zone #1 Adobe Creek and Highland Springs
Fund 201 Budget Unit 8101

Pawan Upadhyay,
Director

BUDGET OVERVIEW

- Flood Control Zone 1 was established to fund operations and maintenance of the Highland Springs and Adobe Creek watersheds.
- The zone includes the Highland Springs Dam, Adobe Creek Dam, Adobe Creek, and ~22.5 miles of fire roads.
- The budget provides reimbursement to the Water Resources Department for engineering, groundwater planning, and watershed management activities.
- It supports public information efforts and long-term watershed stewardship in the zone.
- The zone plays a key role in dam safety, watershed health, and local infrastructure support.

BUDGET OBJECTIVES

- Work with County Counsel and Administration to reduce dam inspection fees through legislative efforts.
- Investigate the feasibility of implementing a Zone Assessment to cover ongoing operational costs.
- Continue preparing for and complying with State Dam Safety Inspections.
- Maintain dam infrastructure through regular inspection and maintenance.
- Seek and apply for state funding to support necessary dam repairs.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Restricted O&M Reserve	$19,309	Emergency funding for unforeseen expenses or revenue shortfalls.

Revenue and Appropriation Detail

Fund: 201 : Flood-Zone #1
Budget Unit: 8101 : Watershed Protection, Flood-Zone #1

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	38,058.76	38,000	40,000	0	40,000
10-20 Property Taxes-Current Unsecured	835.67	850	900	0	900
10-25 Property Taxes-Supp 813-Current	301.81	450	400	0	400
10-35 Property Taxes-Supp 813-Prior	147.12	125	150	0	150
10-40 Property Taxes-Prior Unsecured	26.07	30	50	0	50
42-01 Revenue from Use of Money-Interest	2,971.32	2,500	2,500	0	2,500
54-60 State Aid-HOPTR	265.93	275	250	0	250
56-01 Other Federal-Other	0.00	200,000	269,647	0	269,647
Revenue - Summary	**42,606.68**	**242,230**	**313,897**	**0**	**313,897**
Appropriation					
18-00 Maint-Bldgs & Imprvmts-	325.64	209,463	19,987	0	19,987
23-80 Prof & Specialized Svcs-Professional & Specialize	27,870.00	65,500	228,000	0	228,000
23-91 Prof & Specialized Svcs-Intra-Div Services	8,448.76	19,118	33,000	0	33,000
28-30 Special Departmental Exp-Supplies & Services	0.00	10,000	52,710	0	52,710
48-00 Taxes & Assessments-	65.48	200	200	0	200
Appropriation - Summary	**36,709.88**	**304,281**	**333,897**	**0**	**333,897**
NET COST	**(5,896.8)**	**62,051**	**20,000**	**0**	**20,000**

WATER RESOURCES
Flood Zone #4 Scotts Creek
Fund 204 Budget Unit 8104

Pawan Upadhyay,
Director

BUDGET OVERVIEW

- Flood Control Zone 4 was formed in 1958 to fund maintenance for planned flood control facilities.
- Most of the originally planned facilities were never constructed.
- As a result, funds are primarily used to maintain flow capacity in Scotts Creek.
- Maintenance includes brush clearing and thinning to reduce flood risks.
- The zone supports flood resilience in Scotts Valley through targeted upkeep and emergency response.

BUDGET OBJECTIVES

- Solicit quotes and onboard a contractor for emergency debris removal in Scotts Creek.
- Coordinate with the Scotts Valley Advisory Committee to develop a proposal for the $100,000 District 4 Cannabis Funds.
- Solicit a consultant to perform the planned hydrologic analysis of the Scotts Valley region.
- Prepare and respond to future debris jams and storm-related blockages.
- Use new grant resources to support long-term flood and watershed planning in the zone.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Restricted O&M Reserve	$94,062	Emergency operational funding for unplanned maintenance or needs.
Restricted Flood Fight Reserve	$0	Emergency flood response efforts.
Restricted Groundwater Recharge Reserve	$11,905	Supports groundwater recharge projects and planning.

Revenue and Appropriation Detail

Fund: 204 : Flood-Zone #4
Budget Unit: 8104 : Watershed Protection, Flood-Zone #4

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	13,019.87	13,000	13,000	0	13,000
10-20 Property Taxes-Current Unsecured	285.49	300	300	0	300
10-25 Property Taxes-Supp 813-Current	104.62	100	100	0	100
10-35 Property Taxes-Supp 813-Prior	51.60	50	50	0	50
10-40 Property Taxes-Prior Unsecured	9.03	20	20	0	20
42-01 Revenue from Use of Money-Interest	12,431.76	10,000	10,000	0	10,000
54-60 State Aid-HOPTR	90.85	100	90	0	90
Revenue - Summary	**25,993.22**	**23,570**	**23,560**	**0**	**23,560**
Appropriation					
18-00 Maint-Bldgs & Imprvmts-	0.00	60,000	60,000	0	60,000
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	105,000	179,558	0	179,558
23-81 Prof & Specialized Svcs-Engineering In-House	0.00	12,265	12,265	0	12,265
23-91 Prof & Specialized Svcs-Intra-Div Services	659.16	36,000	36,000	0	36,000
27-00 Small Tools & Instruments-	0.00	1,000	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	0.00	12,906	12,900	0	12,900
Appropriation - Summary	**659.16**	**227,171**	**301,723**	**0**	**301,723**
NET COST	**(25,334.06)**	**203,601**	**278,163**	**0**	**278,163**

WATER RESOURCES
Flood Zone #5 Kelsey Creek
Fund 205 Budget Unit 8105

Pawan Upadhyay,
Director

BUDGET OVERVIEW

- Flood Zone 5 was established in 1964 to support the Kelsey Creek Water Supply Project.
- It funds the operation and maintenance of the Kelsey Creek Detention Structure (KCDS) and surrounding creek area.
- The zone also supports implementation of the Big Valley Groundwater Sustainability Plan (GSP) under SGMA.
- Revenues are generated through property taxes within the district.
- Funding has not kept pace with program costs; a 2005 benefit assessment was rejected by property owners.

BUDGET OBJECTIVES

- Complete repairs to the slide gates and motor at the KCDS to ensure functionality.
- Investigate the feasibility of establishing a Zone Assessment to fund operations.
- Implement the assessment to support Big Valley GSP implementation.
- Continue collaboration with the Big Valley GSP Advisory Committee and community.
- Ensure compliance with SGMA through data reporting and project development.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General Reserve	$18,611	Emergency funding for unforeseen expenses.
Restricted O&M Reserve	$4,024	Supports unplanned operational and maintenance activities.
Restricted Flood Fight	$2,238	Reserved for emergency flood response.
Restricted Modification	$0	Likely intended for future Prop 218 effort to raise annual property tax payments to increase revenues in the Zone

Revenue and Appropriation Detail

Fund: 205 : Flood-Zone #5
Budget Unit: 8105 : Watershed Protection, Flood-Zone #5

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-10 Property Taxes-Current Secured	11,026.55	11,000	12,000	0	12,000
10-20 Property Taxes-Current Unsecured	241.43	250	250	0	250
10-25 Property Taxes-Supp 813-Current	87.54	100	50	0	50
10-35 Property Taxes-Supp 813-Prior	43.12	30	50	0	50
10-40 Property Taxes-Prior Unsecured	7.55	20	20	0	20
42-01 Revenue from Use of Money-Interest	1,700.10	1,450	1,500	0	1,500
54-60 State Aid-HOPTR	76.83	100	75	0	75
56-01 Other Federal-Other	0.00	300,000	230,353	0	230,353
79-90 Other-Miscellaneous	0.00	8,000	10,000	0	10,000
Revenue - Summary	**13,183.12**	**320,950**	**254,298**	**0**	**254,298**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
18-00 Maint-Bldgs & Imprvmts-	0.00	290,000	128,439	0	128,439
23-80 Prof & Specialized Svcs-Professional & Specialize	500.00	6,000	2,000	0	2,000
23-91 Prof & Specialized Svcs-Intra-Div Services	1,446.22	42,867	36,000	0	36,000
28-30 Special Departmental Exp-Supplies & Services	0.00	4,725	87,659	0	87,659
30-00 Utilities-	63.47	150	150	0	150
48-00 Taxes & Assessments-	0.00	50	50	0	50
Appropriation - Summary	**2,009.69**	**343,792**	**254,298**	**0**	**254,298**

NET COST	**(11,173.43)**	**22,842**	**0**	**0**	**0**

WATER RESOURCES
Water Resources
Fund 207 Budget Unit 8107

Pawan Upadhyay,
Director

BUDGET OVERVIEW

- Supports fiscal monitoring, personnel development, policy and procedure development, and daily office operations.
- Oversees and supports thirteen (13) full-time department positions.
- Provides administrative support for programs including Lakebed Management, levee maintenance, floodplain administration, and groundwater/stormwater management.
- Manages department-wide grant programs.
- Ensures operational continuity and support for all Water Resources Department functions.

BUDGET OBJECTIVES

- Provide continued staff training in leadership, project management, and technical skills.
- Successfully recruit new water resources staff as per the need of the Department.
- Strengthen internal operations to support ongoing and new water resources programs.
- Enhance coordination and efficiency across department-led initiatives.
- Support department staff in delivering program goals through capacity building and structured development.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Restricted Reserve	$75,933	Emergency backup for unforeseen expenditures or revenue shortfalls.

Revenue and Appropriation Detail

Fund: 207 : Water Resources Admin
Budget Unit: 8107 : Watershed Protection, Administration

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	4,072.38	4,000	4,000	0	4,000
69-20 Other Current Services-Other	0.00	5	10	0	10
81-22 Operating Transfers-In	174,458.13	345,000	409,714	0	409,714
Revenue - Summary	**178,530.51**	**349,005**	**413,724**	**0**	**413,724**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	675,948.27	1,117,349	1,234,484	0	1,234,484
01-12 Salaries & Wages-Extra Help	17,879.99	27,090	29,439	0	29,439
01-13 Salaries & Wages-OT, Holiday, Stby	3,648.47	10,000	5,000	0	5,000
01-14 Salaries & Wages-Other, Term	24,690.74	0	15,000	0	15,000
02-21 Retirement Contributions-FICA	54,219.73	87,216	98,612	0	98,612
02-22 Retirement Contributions-PERS	173,325.82	287,494	309,979	0	309,979
03-30 Insurance-Health/Life	107,631.31	215,898	174,498	0	174,498
03-31 Insurance-Unemployment	1,797.00	2,418	2,537	0	2,537
03-32 Insurance-Opt Out	2,733.34	2,400	4,800	0	4,800
04-00 Worker's Compensation-	59,489.00	67,114	61,077	0	61,077
11-00 Clothing & Personal Suppl-	1,305.46	10,000	10,000	0	10,000
12-00 Communications-	3,942.67	11,000	11,500	0	11,500
14-00 Household Expense-	989.75	1,500	1,500	0	1,500
15-12 Insurance-Public Liability	51,847.00	63,620	65,729	0	65,729
15-13 Insurance-Fire & Allied Cvrgs	623.00	926	1,019	0	1,019
17-00 Maintenance-Equipment-	3,925.55	12,500	12,500	0	12,500
18-00 Maint-Bldgs & Imprvmts-	10.38	1,000	1,000	0	1,000
20-00 Memberships-	530.00	6,000	6,000	0	6,000
22-70 Office Expense-Supplies	6,789.35	12,000	12,000	0	12,000
22-71 Office Expense-Postage	651.10	5,000	5,000	0	5,000
23-80 Prof & Specialized Svcs-Professional & Specialize	9,612.25	13,100	13,100	0	13,100
23-90 Prof & Specialized Svcs-Administrative Services	57,729.00	60,628	69,973	0	69,973
24-00 Publications & Legal Ntcs-	390.78	1,500	1,500	0	1,500

Revenue and Appropriation Detail

Fund: 207 : Water Resources Admin
Budget Unit: 8107 : Watershed Protection, Administration

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
26-00 Rents & Leases-Bldg & Imp-	1,760.00	2,000	2,000	535	2,535
27-00 Small Tools & Instruments-	0.00	1,000	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	15,240.67	36,000	54,977	(535)	54,442
28-59 Special Departmental Exp-Software Subscriptions	2,095.14	5,000	5,000	0	5,000
29-50 Transportation & Travel-Transportation & Travel	1,926.43	20,000	10,000	0	10,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	33,506.95	80,000	54,500	0	54,500
38-00 Inventory Items-	4,683.75	20,000	8,000	0	8,000
80-80 Other Financing Uses-Interfund Reimbursements	(1,172,819.53)	(1,830,746)	(1,868,000)	0	(1,868,000)
Appropriation - Summary	**146,103.37**	**349,007**	**413,724**	**0**	**413,724**

NET COST	**92,798.72**	**2**	**0**	**0**	**0**

WATER RESOURCES
Zone #8 Upper Middle Creek Basin
Fund 208 Budget Unit 8108

Pawan Upadhyay,
Director

BUDGET OVERVIEW

- Flood Control Zone 8 was established in 2000 to fund O&M for the Upper Middle Creek Flood Control Project.
- The project includes 11 miles of levees along Scotts, Middle, Alley, and Clover creeks and a flow diversion structure in Clover Creek.
- Maintenance includes mowing, vegetation and gravel removal, and levee road upkeep.
- Work is performed by Water Resources, Public Works, and contractors, funded by Zone 8 property assessments.
- While levees are structurally sound, inspection reports identified ongoing maintenance needs and illegal encroachments that will require continued attention in 2026 and beyond.

BUDGET OBJECTIVES

- Continue addressing state and federal inspection findings to resolve maintenance deficiencies.
- Expand community outreach and engagement related to the Upper Middle Creek Flood Control Project.
- Complete the Upper Lake Feasibility Study and identify a preferred project alternative with the community.
- Seek funding for gravel and vegetation removal across the creeks in the project area.
- Implement sediment removal, creek stabilization, and levee repair work as needed.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Restricted Capital Improvement Reserve	$3,099	Emergency backup for unplanned expenditures or revenue shortfalls.

Revenue and Appropriation Detail

Fund: 208 : Flood-Upr Middle Cr Basin
Budget Unit: 8108 : Watershed Protection, Upper Middle Creek Basin

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-30 Property Taxes-Prior Secured	3,243.66	5,000	5,000	0	5,000
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	1,159.82	5,000	3,000	0	3,000
42-01 Revenue from Use of Money-Interest	3,500.51	3,000	3,000	0	3,000
54-90 State Aid-Other	275,318.14	302,412	230,731	0	230,731
66-40 Charges for Services-Assess & Tax Collection	75,254.50	72,000	72,000	0	72,000
81-22 Operating Transfers-In	16,500.00	18,000	18,000	0	18,000
Revenue - Summary	**374,976.63**	**405,412**	**331,731**	**0**	**331,731**
Appropriation					
14-00 Household Expense-	14.85	300	300	0	300
23-80 Prof & Specialized Svcs-Professional & Specialize	263,488.41	207,671	202,298	0	202,298
23-81 Prof & Specialized Svcs-Engineering In-House	0.00	2,700	2,700	0	2,700
23-91 Prof & Specialized Svcs-Intra-Div Services	114,550.00	139,070	128,000	0	128,000
28-30 Special Departmental Exp-Supplies & Services	1,474.81	156,477	55,164	0	55,164
90-91 Transfers & Contingencies-Contingencies	0.00	1,000	1,000	0	1,000
Appropriation - Summary	**379,528.07**	**507,218**	**389,462**	**0**	**389,462**
NET COST	**4,845.22**	**101,806**	**57,731**	**0**	**57,731**

WATER RESOURCES
Watershed Protection District
Fund 200 Budget Unit 8109

Pawan Upadhyay,
Director

BUDGET OVERVIEW

- This budget unit supports the activities of the Lake County Watershed Protection District (WPD).
- It supports a wide range of programs including management of the National Flood Insurance Program, flood control, Highland Springs Recreation Area, Stormwater management, groundwater management, and watershed planning and management.
- Provides engineering and technical assistance for drainage and flood mitigation projects including permit and project review.
- Employs seasonal staff for Quagga Mussel ramp monitoring and inspection at Clear Lake.
- Supports grant administration and coordination with local, state, and federal partners for environmental protection and compliance.

BUDGET OBJECTIVES

- Continue to educate the public about invasive species through the Quagga Mussel Prevention Program.
- Continue momentum of property acquisitions for parcels located within the Middle Creek Restoration Project.
- Continue to work with our consultant to successfully implement the Big Valley GSP to remain compliant with SGMA.
- Continue to expand our groundwater monitoring program to gain a better representation of ground-water conditions around the County.
- Continue to seek State and Federal funding for projects including but not limited to; water quality management, Hitch habitat restoration, Quagga / Zebra Mussel Preventions, TMDL / Stormwater, groundwater management, drought response, Clear Lake tributaries flow monitoring.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General Reserve	$89,997	Emergency or unforeseen expenditures – requires Board approval.
Restricted Equipment Reserve	$27,420	Equipment-related contingencies.
Restricted Flood Fight Reserve	$7,766	Emergency flood response funding.
Restricted Flood Matching Reserve	$1,175	Matching funds for flood mitigation grants.
Restricted Restoration Project Reserve	$253,753	Supports restoration activities including Middle Creek Project.

Revenue and Appropriation Detail

Fund: 200 : Watershed Protection Dist
Budget Unit: 8109 : Watershed Protection, Watershed Protection Dist

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-10 Property Taxes-Current Secured	829,871.07	800,000	800,000	0	800,000
10-20 Property Taxes-Current Unsecured	18,760.97	20,000	18,600	0	18,600
10-25 Property Taxes-Supp 813-Current	6,980.95	10,000	6,000	0	6,000
10-35 Property Taxes-Supp 813-Prior	3,442.86	4,000	3,500	0	3,500
10-40 Property Taxes-Prior Unsecured	594.13	1,000	700	0	700
10-70 Other Taxes-Timber Yield	0.41	20	10	0	10
21-60 Permits-Other	178,937.00	165,000	170,000	0	170,000
31-82 Fines, Forfeit, Penalties-Criminal Fines	200.00	500	500	0	500
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	30.63	20	0	0	0
42-01 Revenue from Use of Money-Interest	27,391.14	25,000	20,000	0	20,000
42-10 Rents & Concessions-Rents & Concessions	600.00	1,000	1,000	0	1,000
54-60 State Aid-HOPTR	5,972.52	7,000	6,000	0	6,000
54-90 State Aid-Other	411,481.33	9,823,806	15,604,990	0	15,604,990
54-94 State Aid-CNRA	0.00	0	41,704	0	41,704
56-01 Other Federal-Other	75,797.73	189,436	68,100	0	68,100
56-30 Other Government Agencies-Other	26,200.73	25,000	0	0	0
66-10 Charges for Services-Planning & Engineering	4,015.50	3,000	4,000	0	4,000
79-90 Other-Miscellaneous	0.25	25,000	15,000	0	15,000
81-22 Operating Transfers-In	91,877.02	2,013,907	2,378,908	50,000	2,428,908
81-23 Operating Transfers-Out	(16,500.00)	(18,000)	(18,000)	0	(18,000)
Revenue - Summary	**1,665,654.24**	**13,095,689**	**19,121,012**	**50,000**	**19,171,012**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
01-11 Salaries & Wages-Permanent	9,000.00	9,000	9,000	0	9,000
01-12 Salaries & Wages-Extra Help	317,519.89	439,704	740,126	0	740,126
02-21 Retirement Contributions-FICA	11,694.45	12,092	12,928	0	12,928
02-22 Retirement Contributions-PERS	11,957.05	17,529	14,820	0	14,820
03-31 Insurance-Unemployment	671.00	880	941	0	941

Revenue and Appropriation Detail

Fund: 200 : Watershed Protection Dist
Budget Unit: 8109 : Watershed Protection, Watershed Protection Dist

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
04-00 Worker's Compensation-	1,489.00	2,040	2,059	0	2,059
11-00 Clothing & Personal Suppl-	3,780.27	6,600	5,500	0	5,500
12-00 Communications-	6,151.22	7,600	0	0	0
14-00 Household Expense-	2,043.25	7,250	7,250	0	7,250
17-00 Maintenance-Equipment-	5,735.00	5,000	5,000	0	5,000
18-00 Maint-Bldgs & Imprvmts-	15,208.88	50,000	29,000	0	29,000
22-70 Office Expense-Supplies	443.95	4,850	1,000	0	1,000
22-71 Office Expense-Postage	933.48	6,000	6,000	0	6,000
23-32 Prof & Specialized Svcs-CNRA Pass Through	0.00	0	41,704	50,000	91,704
23-80 Prof & Specialized Svcs-Professional & Specialize	608,381.54	2,435,860	8,631,091	(50,000)	8,581,091
23-81 Prof & Specialized Svcs-Engineering In-House	951.29	5,000	5,000	0	5,000
23-90 Prof & Specialized Svcs-Administrative Services	65,249.00	95,489	107,450	0	107,450
23-91 Prof & Specialized Svcs-Intra-Div Services	801,602.89	1,152,492	1,190,000	0	1,190,000
24-00 Publications & Legal Ntcs-	0.00	500	500	0	500
25-00 Rents & Leases-Equipment-	4,150.62	5,000	5,600	0	5,600
27-00 Small Tools & Instruments-	2,117.31	6,500	4,000	0	4,000
28-30 Special Departmental Exp-Supplies & Services	110,293.97	1,737,121	926,742	0	926,742
28-59 Special Departmental Exp-Software Subscriptions	0.00	15,000	0	0	0
29-50 Transportation & Travel-Transportation & Travel	0.00	8,000	0	0	0
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	5,000	5,000	0	5,000
30-00 Utilities-	3,750.47	8,000	8,000	0	8,000
38-00 Inventory Items-	1,403.05	4,250	8,000	0	8,000
52-10 Other Charges-Contrib to Non-Co GovAgen	5,000.00	5,000	5,000	0	5,000
53-48 Other Charges-Water Quality Improvement	74,367.17	152,500	152,500	0	152,500
60-00 Cap. Fixed Asset-Land-	18,345.42	6,706,760	6,706,760	0	6,706,760

Revenue and Appropriation Detail

Fund: 200 : Watershed Protection Dist
Budget Unit: 8109 : Watershed Protection, Watershed Protection Dist

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
62-74 Cap. FA-Equipment-Other	(0.37)	951,407	1,047,408	0	1,047,408
Appropriation - Summary	**2,082,239.80**	**13,862,424**	**19,678,379**	**0**	**19,678,379**

NET COST	**489,113.86**	**766,735**	**557,367**	**(50,000)**	**507,367**

SPECIAL DISTRICTS
Lighting Districts
Funds 210-213, 216-219, 261
Budget Units 8210-8213, 8216-8219, 8461

Robin Borre,
Administrator

BUDGET OVERVIEW

- Street Lighting Districts provide public safety and security.
- The districts served include Anderson Springs Lighting, Clearlake Oaks Lighting, Glenhaven Lighting, Kelseyville Lighting, Lower Lake Lighting, Lucerne Lighting, Middletown Lighting, Upper Lake Lighting, and Clearlake Keys Lighting.
- Managing these districts requires a fine balance between providing safety and security to those that desire it and allowing for the dark skies for those that desire it.

Revenue and Appropriation Detail

Fund: 210 : Anderson Springs Lighting
Budget Unit: 8210 : Street Lighting, Anderson Springs Lighting

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	5,554.30	4,465	4,688	0	4,688
10-20 Property Taxes-Current Unsecured	129.43	94	120	0	120
10-25 Property Taxes-Supp 813-Current	44.50	67	67	0	67
10-30 Property Taxes-Prior Secured	420.00	278	292	0	292
10-35 Property Taxes-Supp 813-Prior	19.54	16	19	0	19
10-40 Property Taxes-Prior Unsecured	3.81	8	6	0	6
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	214.50	149	149	0	149
42-01 Revenue from Use of Money-Interest	3,354.95	703	1,050	0	1,050
54-60 State Aid-HOPTR	41.19	38	38	0	38
66-40 Charges for Services-Assess & Tax Collection	2,404.00	2,423	2,423	0	2,423
Revenue - Summary	**12,186.22**	**8,241**	**8,852**	**0**	**8,852**
Appropriation					
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	161.00	243	490	0	490
23-90 Prof & Specialized Svcs-Administrative Services	278.00	425	461	0	461
30-00 Utilities-	1,341.25	1,575	1,473	0	1,473
Appropriation - Summary	**1,780.25**	**2,243**	**2,424**	**0**	**2,424**
NET COST	**(10,405.97)**	**(5,998)**	**(6,428)**	**0**	**(6,428)**

Revenue and Appropriation Detail

Fund: 211 : Clearlake Oaks Lighting
Budget Unit: 8211 : Street Lighting, Clearlake Oaks Lighting

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	1,462.57	1,030	1,260	0	1,260
10-20 Property Taxes-Current Unsecured	35.52	27	36	0	36
10-25 Property Taxes-Supp 813-Current	15.77	30	11	0	11
10-35 Property Taxes-Supp 813-Prior	7.58	5	8	0	8
10-40 Property Taxes-Prior Unsecured	1.18	2	1	0	1
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	0.63	1	1	0	1
42-01 Revenue from Use of Money-Interest	254.90	55	63	0	63
54-60 State Aid-HOPTR	11.36	11	11	0	11
Revenue - Summary	**1,789.51**	**1,161**	**1,391**	**0**	**1,391**
Appropriation					
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	68.00	97	188	0	188
23-90 Prof & Specialized Svcs-Administrative Services	110.00	169	185	0	185
30-00 Utilities-	506.43	600	557	0	557
Appropriation - Summary	**684.43**	**866**	**930**	**0**	**930**
NET COST	**(1,105.08)**	**(295)**	**(461)**	**0**	**(461)**

Revenue and Appropriation Detail

Fund: 212 : Glenhaven Lighting
Budget Unit: 8212 : Street Lighting, Glenhaven Lighting

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-10 Property Taxes-Current Secured	6,800.84	5,686	6,180	0	6,180
10-20 Property Taxes-Current Unsecured	223.08	168	206	0	206
10-25 Property Taxes-Supp 813-Current	102.46	206	103	0	103
10-35 Property Taxes-Supp 813-Prior	48.41	36	47	0	47
10-40 Property Taxes-Prior Unsecured	7.32	12	12	0	12
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	5.23	1	1	0	1
42-01 Revenue from Use of Money-Interest	2,155.03	549	566	0	566
54-60 State Aid-HOPTR	71.39	76	79	0	79
Revenue - Summary	**9,413.76**	**6,734**	**7,194**	**0**	**7,194**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	463.00	656	1,262	0	1,262
23-90 Prof & Specialized Svcs-Administrative Services	745.00	1,143	1,247	0	1,247
30-00 Utilities-	3,405.54	4,100	3,740	0	3,740
Appropriation - Summary	**4,613.54**	**5,899**	**6,249**	**0**	**6,249**
NET COST	**(4,800.22)**	**(835)**	**(945)**	**0**	**(945)**

Revenue and Appropriation Detail

Fund: 213 : Kelseyville Lighting
Budget Unit: 8213 : Street Lighting, Kelseyville Lighting

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	20,110.01	19,247	19,247	0	19,247
10-20 Property Taxes-Current Unsecured	414.75	330	412	0	412
10-25 Property Taxes-Supp 813-Current	152.99	318	318	0	318
10-35 Property Taxes-Supp 813-Prior	75.84	57	64	0	64
10-40 Property Taxes-Prior Unsecured	13.27	24	24	0	24
42-01 Revenue from Use of Money-Interest	135.04	73	73	0	73
54-60 State Aid-HOPTR	131.99	147	147	0	147
Revenue - Summary	**21,033.89**	**20,196**	**20,285**	**0**	**20,285**
Appropriation					
30-00 Utilities-	21,535.96	22,550	22,550	0	22,550
Appropriation - Summary	**21,535.96**	**22,550**	**22,550**	**0**	**22,550**
NET COST	**502.07**	**2,354**	**2,265**	**0**	**2,265**

Revenue and Appropriation Detail

Fund: 216 : Lower Lake Lighting
Budget Unit: 8216 : Street Lighting, Lower Lake Lighting

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	24,520.02	19,467	20,600	0	20,600
10-20 Property Taxes-Current Unsecured	527.68	385	515	0	515
10-25 Property Taxes-Supp 813-Current	187.42	369	186	0	186
10-35 Property Taxes-Supp 813-Prior	90.90	66	93	0	93
10-40 Property Taxes-Prior Unsecured	16.09	28	18	0	18
42-01 Revenue from Use of Money-Interest	3,301.81	800	800	0	800
54-60 State Aid-HOPTR	167.92	173	164	0	164
Revenue - Summary	**28,811.84**	**21,288**	**22,376**	**0**	**22,376**
Appropriation					
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	1,578.00	1,969	4,736	0	4,736
23-90 Prof & Specialized Svcs-Administrative Services	2,236.00	3,430	3,742	0	3,742
30-00 Utilities-	13,615.57	14,967	14,967	0	14,967
Appropriation - Summary	**17,429.57**	**20,366**	**23,445**	**0**	**23,445**
NET COST	**(11,382.27)**	**(922)**	**1,069**	**0**	**1,069**

Revenue and Appropriation Detail

Fund: 217 : Lucerne Lighting
Budget Unit: 8217 : Street Lighting, Lucerne Lighting

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-10 Property Taxes-Current Secured	35,860.65	28,709	30,900	0	30,900
10-20 Property Taxes-Current Unsecured	1,154.60	828	1,030	0	1,030
10-25 Property Taxes-Supp 813-Current	536.80	1,005	515	0	515
10-35 Property Taxes-Supp 813-Prior	247.09	169	206	0	206
10-40 Property Taxes-Prior Unsecured	38.15	58	58	0	58
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	27.77	10	15	0	15
42-01 Revenue from Use of Money-Interest	8,078.33	1,878	2,060	0	2,060
54-60 State Aid-HOPTR	369.56	371	360	0	360
Revenue - Summary	**46,312.95**	**33,028**	**35,144**	**0**	**35,144**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	2,139.00	3,281	6,591	0	6,591
23-90 Prof & Specialized Svcs-Administrative Services	3,727.00	5,717	6,237	0	6,237
30-00 Utilities-	18,004.77	19,801	19,801	0	19,801
Appropriation - Summary	**23,870.77**	**28,799**	**32,629**	**0**	**32,629**

NET COST	**(22,442.18)**	**(4,229)**	**(2,515)**	**0**	**(2,515)**

Revenue and Appropriation Detail

Fund: 218 : Middletown Lighting
Budget Unit: 8218 : Street Lighting, Middletown Lighting

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-10 Property Taxes-Current Secured	19,722.07	18,868	20,314	0	20,314
10-20 Property Taxes-Current Unsecured	413.45	302	412	0	412
10-25 Property Taxes-Supp 813-Current	151.03	286	154	0	154
10-35 Property Taxes-Supp 813-Prior	70.82	50	62	0	62
10-40 Property Taxes-Prior Unsecured	13.12	22	14	0	14
42-01 Revenue from Use of Money-Interest	883.90	919	700	0	700
54-60 State Aid-HOPTR	131.57	136	136	0	136
Revenue - Summary	**21,385.96**	**20,583**	**21,792**	**0**	**21,792**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	2,198.00	2,260	6,221	0	6,221
23-90 Prof & Specialized Svcs-Administrative Services	2,568.00	3,938	4,296	0	4,296
30-00 Utilities-	19,545.64	20,281	20,281	0	20,281
Appropriation - Summary	**24,311.64**	**26,479**	**30,798**	**0**	**30,798**

NET COST	**2,925.68**	**5,896**	**9,006**	**0**	**9,006**

Revenue and Appropriation Detail

Fund: 219 : Upper Lake Lighting
Budget Unit: 8219 : Street Lighting, Upper Lake Lighting

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	17,633.85	17,326	17,326	0	17,326
10-20 Property Taxes-Current Unsecured	597.94	442	515	0	515
10-25 Property Taxes-Supp 813-Current	285.41	558	206	0	206
10-35 Property Taxes-Supp 813-Prior	133.56	94	103	0	103
10-40 Property Taxes-Prior Unsecured	19.96	32	32	0	32
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	16.15	6	10	0	10
42-01 Revenue from Use of Money-Interest	7,462.23	1,943	2,060	0	2,060
54-60 State Aid-HOPTR	191.52	199	199	0	199
Revenue - Summary	**26,340.62**	**20,600**	**20,451**	**0**	**20,451**
Appropriation					
18-00 Maint-Bldgs & Imprvmts-	0.00	2,000	2,000	0	2,000
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	1,313.00	1,191	3,611	0	3,611
23-90 Prof & Specialized Svcs-Administrative Services	1,353.00	2,075	2,264	0	2,264
30-00 Utilities-	7,856.93	10,000	10,000	0	10,000
Appropriation - Summary	**10,522.93**	**15,266**	**17,875**	**0**	**17,875**
NET COST	**(15,817.69)**	**(5,334)**	**(2,576)**	**0**	**(2,576)**

Revenue and Appropriation Detail

Fund: 261 : CSA #1-Clearlake Keys
Budget Unit: 8461 : Public Ways & Facilities, CSA #1-Clearlake Keys

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	15,003.79	13,292	14,420	0	14,420
10-20 Property Taxes-Current Unsecured	329.19	259	340	0	340
10-25 Property Taxes-Supp 813-Current	121.46	255	120	0	120
10-35 Property Taxes-Supp 813-Prior	60.76	46	60	0	60
10-40 Property Taxes-Prior Unsecured	10.50	20	15	0	15
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	221.78	207	207	0	207
42-01 Revenue from Use of Money-Interest	4,822.94	1,354	1,500	0	1,500
54-60 State Aid-HOPTR	104.76	116	100	0	100
66-40 Charges for Services-Assess & Tax Collection	9,399.50	9,838	9,838	0	9,838
Revenue - Summary	**30,074.68**	**25,387**	**26,600**	**0**	**26,600**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	15,000	14,983	0	14,983
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	3,192.00	2,674	9,066	0	9,066
23-90 Prof & Specialized Svcs-Administrative Services	3,037.00	4,658	5,082	0	5,082
30-00 Utilities-	14,088.13	15,750	15,750	0	15,750
Appropriation - Summary	**20,317.13**	**38,082**	**44,881**	**0**	**44,881**
NET COST	**(9,757.55)**	**12,695**	**18,281**	**0**	**18,281**

SPECIAL DISTRICTS
Spring Valley Campground
Fund 260 Budget Unit 8460

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget Unit 8460 funds the Spring Valley Campground. This campground is in County Service Area #2, Spring Valley. The CSA has a campground committee and an advisory board that helps Special Districts maintain and operate the campground. The campground includes the Community Center.

BUDGET OBJECTIVES

- Complete Lease Agreement with Spring Valley HOA for the operation of the Community Center.
- Complete the Parking Lot at the Community Center project funded by CDBG funding.
- Installation of new generator for Water Plant and Community Center.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Community Center Reserve	$12,156	Reserves for Operations and Maintenance which include routine and maintenance work, as well as reserves for emergencies, equipment, and any additional expenditures as needed for the Community Center and Campground.

Revenue and Appropriation Detail

Fund: 260 : CSA #2-Spr Valley Cmpgrnd
Budget Unit: 8460 : Public Ways & Facilities, CSA #2-Spr Valley Cmpgrnd

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,345.51	350	980	0	980
54-90 State Aid-Other	0.00	198,792	196,088	0	196,088
66-50 Charges for Services-Auditing & Accounting	472.81	406	406	0	406
69-02 Other Current Services-Park and Recreation Fees	18,393.21	20,431	18,894	0	18,894
79-91 Other-Cancelled Checks	52.33	35	35	0	35
Revenue - Summary	**20,263.86**	**220,014**	**216,403**	**0**	**216,403**
Appropriation					
14-00 Household Expense-	70.75	420	420	0	420
15-12 Insurance-Public Liability	1,000.00	1,000	1,000	0	1,000
18-00 Maint-Bldgs & Imprvmts-	4,556.49	5,000	10,000	(835)	9,165
22-70 Office Expense-Supplies	0.00	100	100	0	100
22-71 Office Expense-Postage	3,219.03	3,360	3,528	0	3,528
23-80 Prof & Specialized Svcs-Professional & Specialize	1,778.16	5,182	3,550	0	3,550
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	3,753.00	3,348	3,495	0	3,495
28-30 Special Departmental Exp-Supplies & Services	0.00	0	0	835	835
30-00 Utilities-	9,721.37	10,525	8,125	0	8,125
48-00 Taxes & Assessments-	2.35	6	6	0	6
61-60 Cap. FA-Bldgs & Imp-Current	0.00	198,792	196,088	0	196,088
62-74 Cap. FA-Equipment-Other	0.00	15,000	0	0	0
Appropriation - Summary	**24,101.15**	**242,733**	**226,312**	**0**	**226,312**
NET COST	**3,837.29**	**22,719**	**9,909**	**0**	**9,909**

SPECIAL DISTRICTS
CSA #2 Spring Valley
Fund 262 Budget Unit 8462

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget unit 8462 provides the funding and operation of the potable water system in County Service Area #2 – Spring Valley Lakes Subdivision and also includes roads, bridges, and dams. This system contains 495 single family dwelling unit connections.
- Property tax revenues can be utilized for Roads/Bridges and Dams, or to supplement water operations and maintenance. The rate structure also includes a CIP fee and money collected through this fee is being placed in the Capital Improvement Reserve Designation to save for future infrastructure needs.

BUDGET OBJECTIVES

- Seek funding for construction of the Pressure Reduction/Distribution System project.
- Implementation of new Enterprise Resource Program (Asset Management, Work Orders, Billing, Project Accounting, Grant Management and GIS).

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Capacity Expansion	$18,456	Reserves for future projects that expand the capacity capabilities of the distribution and treatment systems.
Capital Improvement	$46,604	Reserves for capital improvement projects and expenditures outside of routine, recurring, and usual operations, and maintenance work for the water system.
Water System Replacement	$17,700	Reserves for Operations and Maintenance which include routine and maintenance work, as well as reserves for emergencies, equipment, and any additional expenditures as needed for the water system.
Roads Bridges Dams Res	$498,425	Reserves for Operations and Maintenance which include routine and maintenance work, as well as reserves for emergencies, equipment, and any additional expenditures as needed for the roads, bridges, dams, and reservoir.

Revenue and Appropriation Detail

Fund: 262 : CSA #2-Spring Valley
Budget Unit: 8462 : Public Ways & Facilities, CSA #2 Spring Valley

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	166,994.11	142,415	159,286	0	159,286
10-20 Property Taxes-Current Unsecured	3,677.62	2,802	3,515	0	3,515
10-25 Property Taxes-Supp 813-Current	1,339.79	6,744	1,926	0	1,926
10-30 Property Taxes-Prior Secured	0.00	211	211	0	211
10-35 Property Taxes-Supp 813-Prior	662.64	612	612	0	612
10-40 Property Taxes-Prior Unsecured	115.69	288	153	0	153
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	4,862.72	2,402	2,402	0	2,402
42-01 Revenue from Use of Money-Interest	60,472.59	8,146	29,288	0	29,288
54-60 State Aid-HOPTR	1,170.30	1,264	1,264	0	1,264
54-90 State Aid-Other	75,609.28	1,578,150	644,419	(5,586)	638,833
56-01 Other Federal-Other	4,323,686.30	3,636,137	2,971,340	0	2,971,340
66-50 Charges for Services-Auditing & Accounting	9,856.48	10,234	10,557	0	10,557
71-21 Water-Sales & Svcs Misc	201,166.83	204,161	204,161	0	204,161
71-25 Water-Water Collection-Tax Roll	10,531.88	9,906	9,906	0	9,906
71-26 Water-Reconnections	4,342.67	4,968	4,968	0	4,968
71-51 Water-Special Assmt-Cap Imp	39,888.66	38,911	39,014	0	39,014
79-91 Other-Cancelled Checks	67.87	5	5	0	5
Revenue - Summary	**4,904,445.43**	**5,647,356**	**4,083,027**	**(5,586)**	**4,077,441**
Appropriation					
12-00 Communications-	1,297.60	1,467	3,447	0	3,447
17-00 Maintenance-Equipment-	9,687.04	20,294	21,177	0	21,177
18-00 Maint-Bldgs & Imprvmts-	62,953.34	48,869	43,469	0	43,469
23-77 Prof & Specialized Svcs-Labor-In House	104,176.75	153,269	165,932	0	165,932
23-80 Prof & Specialized Svcs-Professional & Specialize	40,626.61	56,663	63,440	0	63,440
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	132,498.00	65,926	98,876	0	98,876
23-90 Prof & Specialized Svcs-Administrative Services	12,657.00	14,704	15,204	0	15,204

Revenue and Appropriation Detail

Fund: 262 : CSA #2-Spring Valley
Budget Unit: 8462 : Public Ways & Facilities, CSA #2 Spring Valley

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
27-00 Small Tools & Instruments-	923.95	0	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	25,491.86	35,050	31,450	0	31,450
30-00 Utilities-	79,808.49	90,000	90,000	0	90,000
48-00 Taxes & Assessments-	48.56	75	75	0	75
61-60 Cap. FA-Bldgs & Imp-Current	0.00	200,000	0	0	0
63-02 Construction in Progress-Bridges	4,992,647.97	3,989,580	3,318,083	0	3,318,083
63-04 Construction in Progress-Water Systems	156,222.80	1,274,707	287,139	(147,399)	139,740
Appropriation - Summary	**5,619,039.97**	**5,950,604**	**4,139,292**	**(147,399)**	**3,991,893**

NET COST	**2,740,246.86**	**303,248**	**56,265**	**(141,813)**	**(85,548)**

DEPARTMENT OF PUBLIC WORKS
CSA #3 Twin Lakes
Fund 263 Budget Unit 8463

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit provides for the routine maintenance of the service area that was created for this subdivision.
- Work includes patching, shoulder restoration, ditch cleaning and pavement rehabilitation.
- Funding for the Budget Unit is from a share of the property taxes of the properties within the subdivision, interest earnings, and fund balance carryover.

BUDGET OBJECTIVES

- The only project planned for this year is regular, routine maintenance.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	$648,981 + $119,546 = $768,527	Created to place unused revenue for future projects
Restricted- Emergency	$187,520	Created to pay for any damages as a result of an emergency event

Revenue and Appropriation Detail

Fund: 263 : CSA #3-Twin Lakes
Budget Unit: 8463 : Public Ways & Facilities, CSA #3-Twin Lakes

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	83,561.70	70,000	75,000	0	75,000
10-20 Property Taxes-Current Unsecured	1,843.59	2,500	2,500	0	2,500
10-25 Property Taxes-Supp 813-Current	677.37	2,750	1,500	0	1,500
10-35 Property Taxes-Supp 813-Prior	330.85	450	450	0	450
10-40 Property Taxes-Prior Unsecured	58.93	100	100	0	100
42-01 Revenue from Use of Money-Interest	24,226.43	18,000	19,947	0	19,947
54-60 State Aid-HOPTR	586.67	650	590	0	590
Revenue - Summary	**111,285.54**	**94,450**	**100,087**	**0**	**100,087**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	6,932.04	25,000	25,000	0	25,000
23-85 Prof & Specialized Svcs-DPW Services	5,466.89	4,879	2,723	0	2,723
23-90 Prof & Specialized Svcs-Administrative Services	1,359.00	1,723	2,325	0	2,325
Appropriation - Summary	**13,757.93**	**31,602**	**30,048**	**0**	**30,048**
NET COST	**(97,527.61)**	**(62,848)**	**(70,039)**	**0**	**(70,039)**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone A Gordon Springs
Fund 264 Budget Unit 8464

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of Benefit Zone A, Gordon Springs for road maintenance purposes. Depending on the scope of work approved for the Benefit Zone, work includes patching, shoulder restoration, ditch cleaning and pavement preservation/ rehabilitation.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, which will end at the end of FY 25/26, interest earnings, and fund balance carryover.

BUDGET OBJECTIVES

- Chip seal scheduled for summer 2026. Final required CSA work.

Revenue and Appropriation Detail

Fund: 264 : CSA #23 Zone A Gordon Spr
Budget Unit: 8464 : Public Ways & Facilities, Zone A-Gordon Springs

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	718.20	750	325	0	325
66-40 Charges for Services-Assess & Tax Collection	3,088.00	3,276	0	0	0
Revenue - Summary	**3,806.20**	**4,026**	**325**	**0**	**325**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	3,000	12,439	0	12,439
23-85 Prof & Specialized Svcs-DPW Services	425.00	425	0	0	0
Appropriation - Summary	**425.00**	**3,425**	**12,439**	**0**	**12,439**
NET COST	**(3,381.2)**	**(601)**	**12,114**	**0**	**12,114**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone B Stonefield Court
Fund 265 Budget Unit 8465

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of the Benefit Zone B, Stonefield Court for road maintenance purposes. Depending on the scope of work approved for the Benefit Zone, work includes patching, shoulder restoration, ditch cleaning and pavement preservation/rehabilitation.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, which will end at the end of FY 25/26, interest earnings, and fund balance carryover.

BUDGET OBJECTIVES

- Chip seal scheduled for summer 2026. Final required CSA work.

Revenue and Appropriation Detail

Fund: 265 : CSA #23-Zone B Stonefield
Budget Unit: 8465 : Public Ways & Facilities, Zone B Stonefield Court

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	131.95	150	50	0	50
66-40 Charges for Services-Assess & Tax Collection	1,131.50	1,308	0	0	0
Revenue - Summary	**1,263.45**	**1,458**	**50**	**0**	**50**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	3,000	50	0	50
23-85 Prof & Specialized Svcs-DPW Services	337.00	337	0	0	0
Appropriation - Summary	**337.00**	**3,337**	**50**	**0**	**50**
NET COST	**(926.45)**	**1,879**	**0**	**0**	**0**

SPECIAL DISTRICTS
CSA #6 Finley
Fund 266 Budget Unit 8466

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget Unit 8466 provides the funding for the operation and maintenance of the potable water system in County Service Area #6 - Finley Water, located southeast of Lakeport. This system contains 251 single family dwelling unit connections. This system is physically consolidated with the Kelseyville County Waterworks District #3 water system and no longer recognized by the State Water Resource Control Board as a separate public water system.

BUDGET OBJECTIVES

- Continue to provide continuous water service that complies with State and Federal regulations in the most cost-effective manner.
- Formally consolidate District with the Kelseyville District.
- Improvements to the old Finley well for a fire suppression filling station/fire hydrant.
- Implementation of new Enterprise Resource Program (Asset Management, Work Orders, Billing, Project Accounting, Grant Management and GIS).

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Capacity Expansion	$28,580	Reserves for future projects that expand the capacity capabilities of the distribution and treatment systems.
Capital Improvement Reserve	$44,488	Reserves for capital improvement projects and expenditures outside of routine, recurring, usual operations, and maintenance work.
O&M Reserve	$202,203	Reserves for Operations and Maintenance which include routine and maintenance work, as well as reserves for emergencies, equipment, and any additional expenditures as needed.

Revenue and Appropriation Detail

Fund: 266 : CSA #6-Finley
Budget Unit: 8466 : Public Ways & Facilities, CSA #6 Finley

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	0.00	1	1	0	1
42-01 Revenue from Use of Money-Interest	11,634.40	3,621	5,800	0	5,800
66-50 Charges for Services-Auditing & Accounting	1,813.91	1,639	1,702	0	1,702
71-21 Water-Sales & Svcs Misc	94,991.03	89,094	94,534	0	94,534
71-25 Water-Water Collection-Tax Roll	70.41	757	491	0	491
71-26 Water-Reconnections	2,118.80	1,748	1,748	0	1,748
71-90 Water-Other Contributions	189.28	191	191	0	191
79-91 Other-Cancelled Checks	0.00	13	13	0	13
Revenue - Summary	**110,817.83**	**97,064**	**104,480**	**0**	**104,480**
Appropriation					
15-13 Insurance-Fire & Allied Cvrgs	387.00	473	573	0	573
17-00 Maintenance-Equipment-	96.87	4,000	4,000	0	4,000
18-00 Maint-Bldgs & Imprvmts-	1,276.04	7,504	7,504	0	7,504
23-77 Prof & Specialized Svcs-Labor-In House	4,900.43	13,237	15,028	0	15,028
23-80 Prof & Specialized Svcs-Professional & Specialize	44,868.00	47,152	55,273	74,710	129,983
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	34,267.00	29,739	62,433	0	62,433
23-90 Prof & Specialized Svcs-Administrative Services	5,995.00	7,071	7,935	0	7,935
28-30 Special Departmental Exp-Supplies & Services	0.00	2,000	2,000	0	2,000
30-00 Utilities-	1,146.65	1,500	1,575	0	1,575
48-00 Taxes & Assessments-	5.52	10	10	0	10
63-04 Construction in Progress-Water Systems	0.00	10,000	10,000	0	10,000
Appropriation - Summary	**92,942.51**	**122,686**	**166,331**	**74,710**	**241,041**
NET COST	**(17,875.32)**	**25,622**	**61,851**	**74,710**	**136,561**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone M Riviera Heights
Fund 268 Budget Unit 8468

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of the Benefit Zone M, Riveria Heights for road maintenance purposes.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, which ended in FY 12/13. There are delinquent taxes due, which is a revenue source with interest earning.

Revenue and Appropriation Detail

Fund: 268 : CSA#23 Zone M Riviera Hgh
Budget Unit: 8468 : Public Ways & Facilities, CSA#23 Zone M Riviera Hgh

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	241.24	150	250	0	250
66-40 Charges for Services-Assess & Tax Collection	1,050.00	1,050	1,050	0	1,050
81-23 Operating Transfers-Out	(3,779.45)	(1,200)	(1,300)	0	(1,300)
Revenue - Summary	**(2,488.21)**	**0**	**0**	**0**	**0**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	0	6,596	0	6,596
Appropriation - Summary	**0.00**	**0**	**6,596**	**0**	**6,596**

NET COST	**5,081.71**	**0**	**6,596**	**0**	**6,596**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone P Clearlake Keys
Fund 270 Budget Unit 8470

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of the Benefit Zone P, Clearlake Keyes for road maintenance purposes.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, which ended in FY 15/16. The source of revenue is interest earning on current revenue.

BUDGET OBJECTIVES

- No significant projects are planned for this Benefit Zone, only routine maintenance throughout the year.

Revenue and Appropriation Detail

Fund: 270 : CSA#23 Zone P CL Keys
Budget Unit: 8470 : Public Ways & Facilities, CSA#23 Zone P CL Keys

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	4,265.76	3,975	4,350	0	4,350
Revenue - Summary	**4,265.76**	**3,975**	**4,350**	**0**	**4,350**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	129,581	134,470	0	134,470
Appropriation - Summary	**0.00**	**129,581**	**134,470**	**0**	**134,470**
NET COST	**(4,265.76)**	**125,606**	**130,120**	**0**	**130,120**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone R Chippewa South
Fund 272 Budget Unit 8472

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of the Benefit Zone R, Chippewa South for road maintenance purposes.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, which ended in FY 19/20. The source of revenue is interest earning on current revenue.

BUDGET OBJECTIVES

- No significant projects are planned for this Benefit Zone, only routine maintenance throughout the year.

Revenue and Appropriation Detail

Fund: 272 : CSA#23 Zone R Chippewa So
Budget Unit: 8472 : Public Ways & Facilities, CSA#23 Zone R Chippewa So

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	528.40	350	575	0	575
Revenue - Summary	**528.40**	**350**	**575**	**0**	**575**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	17,890	21,436	0	21,436
42-11 Principal & Interest-Advances	0.00	0	0	17,890	17,890
Appropriation - Summary	**0.00**	**17,890**	**21,436**	**17,890**	**39,326**
NET COST	**3,614.96**	**17,540**	**20,861**	**17,890**	**38,751**

SPECIAL DISTRICTS
CSA #13 Kono Tayee
Fund 273 Budget Unit 8473

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget unit 8473 provides the funding for the operation and maintenance of the potable water system in County Service Area #13 – Kono Tayee Water. The community is on the Northshore of Clear Lake and contains 141 single family dwelling unit connections.

BUDGET OBJECTIVES

- Continue to provide high quality customer service.
- Continue to maintain compliance with all health and safety regulations.
- Continue to provide safe, dependable drinking water to all of our customers.
- Continue to promote awareness, protection, and conservation of our natural resources & environment.
- Implementation of new Enterprise Resource Program (Asset Management, Work Orders, Billing, Project Accounting, Grant Management and GIS).

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Capacity Expansion	$2,721	Reserves for future projects that expand the capacity capabilities of the distribution and treatment systems.
Capital Improvement	$47,275	Reserves for capital improvement projects and expenditures outside of routine, recurring, usual operations, and maintenance work.
O&M Reserve	$574,615	Reserves for Operations and Maintenance which include routine and maintenance work, as well as reserves for emergencies, equipment, and any additional expenditures as needed.

Revenue and Appropriation Detail

Fund: 273 : CSA #13-Kono Tayee
Budget Unit: 8473 : Public Ways & Facilities, CSA #13 Kono Tayee

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-10 Property Taxes-Current Secured	66,592.07	58,429	61,778	0	61,778
10-20 Property Taxes-Current Unsecured	1,463.93	1,285	1,334	0	1,334
10-25 Property Taxes-Supp 813-Current	540.04	1,187	826	0	826
10-35 Property Taxes-Supp 813-Prior	283.09	212	274	0	274
10-40 Property Taxes-Prior Unsecured	46.44	90	90	0	90
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	0.00	18	18	0	18
42-01 Revenue from Use of Money-Interest	25,600.38	5,123	16,418	0	16,418
54-60 State Aid-HOPTR	465.86	546	546	0	546
66-50 Charges for Services-Auditing & Accounting	1,923.87	2,056	2,038	0	2,038
71-21 Water-Sales & Svcs Misc	72,298.78	66,232	75,643	0	75,643
71-25 Water-Water Collection-Tax Roll	671.51	1,395	1,395	0	1,395
71-26 Water-Reconnections	273.87	333	249	0	249
71-51 Water-Special Assmt-Cap Imp	20,510.20	18,747	19,288	0	19,288
Revenue - Summary	**190,670.04**	**155,653**	**179,897**	**0**	**179,897**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
12-00 Communications-	395.40	400	400	0	400
17-00 Maintenance-Equipment-	16.49	5,000	5,375	0	5,375
18-00 Maint-Bldgs & Imprvmts-	27,659.29	22,000	20,550	0	20,550
23-77 Prof & Specialized Svcs-Labor-In House	31,405.32	44,850	54,002	0	54,002
23-80 Prof & Specialized Svcs-Professional & Specialize	741.92	11,651	11,651	23,980	35,631
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	37,114.00	17,918	58,361	0	58,361
23-90 Prof & Specialized Svcs-Administrative Services	3,131.00	4,261	4,649	0	4,649
28-30 Special Departmental Exp-Supplies & Services	4,509.35	5,025	10,900	0	10,900
28-59 Special Departmental Exp-Software Subscriptions	5,000.00	5,000	5,500	0	5,500
30-00 Utilities-	13,643.85	14,700	14,700	0	14,700

Revenue and Appropriation Detail

Fund: 273 : CSA #13-Kono Tayee
Budget Unit: 8473 : Public Ways & Facilities, CSA #13 Kono Tayee

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
61-60 Cap. FA-Bldgs & Imp-Current	0.00	192,300	192,300	0	192,300
63-04 Construction in Progress-Water Systems	0.00	25,000	25,000	0	25,000
Appropriation - Summary	**123,616.62**	**348,105**	**403,388**	**23,980**	**427,368**

NET COST	**(65,574.51)**	**192,452**	**223,491**	**23,980**	**247,471**

DEPARTMENT OF PUBLIC WORKS
Wildfire Benefit
Fund 275 Budget Unit 8475

Vacant,
Director

BUDGET OVERVIEW

This budget unit primarily supports:

- Abatements related to hazardous vegetation near roadways in 4 CSA Assessment zones in the Riviera Planning Area.

BUDGET OBJECTIVES

- Advance a project, in partnership with CLERC, using the remaining CSA funding.

Revenue and Appropriation Detail

Fund: 275 : CSA #23-Wildfire Benefit
Budget Unit: 8475 : Public Ways & Facilities, CSA #23-Wildfire Benefit

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	10,153.12	5,000	6,575	0	6,575
66-40 Charges for Services-Assess & Tax Collection	2,550.00	0	100	0	100
Revenue - Summary	**12,703.12**	**5,000**	**6,675**	**0**	**6,675**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	36,600.00	278,454	275,024	0	275,024
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	0	20,000	0	20,000
Appropriation - Summary	**36,600.00**	**278,454**	**295,024**	**0**	**295,024**
NET COST	**23,896.88**	**273,454**	**288,349**	**0**	**288,349**

SPECIAL DISTRICTS
CSA #20 Soda Bay Water
Fund 280 Budget Unit 8480

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget unit 8480 provides the funding for operation and maintenance of the potable water system in County Service Area #20 – Soda Bay Water on the southwest shore of Clear Lake. This system contains 861 single family dwelling unit connections. There is also a small area served by lighting with seven streetlights.

BUDGET OBJECTIVES

- Secure funding for water treatment plant upgrade project
- Provide high quality, potable water while maintaining compliance with all health and safety regulations.
- Review and determine the feasibility of consolidation of District with Kelseyville.
- Implementation of new Enterprise Resource Program (Asset Management, Work Orders, Billing, Project Accounting, Grant Management and GIS).

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Debt Service Reserve	$77,445	Reserves for securing and repaying a capital improvement loan for improvements to the water system.
Capital Improvement	$23,593	Reserves for capital improvement projects and expenditures outside of routine, recurring, usual operations, and maintenance.
O&M Reserves	$62,221	Reserves for Operations and Maintenance which include routine and maintenance work, emergencies and equipment.

Revenue and Appropriation Detail

Fund: 280 : CSA #20-Soda Bay Water
Budget Unit: 8480 : Public Ways & Facilities, CSA #20 Soda Bay Water

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	31,239.83	14,000	28,246	0	28,246
55-40 Other Federal-Disaster Relief	0.00	800,000	636,100	0	636,100
66-50 Charges for Services-Auditing & Accounting	13,483.01	13,369	13,369	0	13,369
70-51 Sewer-Special Assmt-Cap Imp	88,276.28	80,935	86,116	0	86,116
71-21 Water-Sales & Svcs Misc	491,799.20	497,565	501,446	0	501,446
71-25 Water-Water Collection-Tax Roll	2,917.85	6,275	4,863	0	4,863
71-26 Water-Reconnections	4,145.60	2,922	3,065	0	3,065
71-50 Water-Special Assmt-Loans	90,225.44	88,297	86,858	0	86,858
71-90 Water-Other Contributions	2,785.76	2,653	2,712	0	2,712
Revenue - Summary	**724,872.97**	**1,506,016**	**1,362,775**	**0**	**1,362,775**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
12-00 Communications-	10,226.72	11,077	11,077	0	11,077
14-00 Household Expense-	240.46	550	550	0	550
17-00 Maintenance-Equipment-	67,404.54	15,000	20,837	0	20,837
18-00 Maint-Bldgs & Imprvmts-	86,397.35	73,000	97,500	34,805	132,305
19-40 Medical Expense-Medical Supplies	0.00	100	100	0	100
23-77 Prof & Specialized Svcs-Labor-In House	176,328.93	255,746	225,746	0	225,746
23-80 Prof & Specialized Svcs-Professional & Specialize	55,228.34	57,637	57,637	25,460	83,097
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	228,050.00	82,748	223,441	0	223,441
23-90 Prof & Specialized Svcs-Administrative Services	14,322.00	19,674	20,916	0	20,916
27-00 Small Tools & Instruments-	1,069.96	2,500	2,500	0	2,500
28-30 Special Departmental Exp-Supplies & Services	33,412.11	40,040	40,040	0	40,040
30-00 Utilities-	132,559.96	133,275	133,275	0	133,275
38-00 Inventory Items-	898.17	0	0	1,189	1,189
48-00 Taxes & Assessments-	68.19	86	86	0	86
61-60 Cap. FA-Bldgs & Imp-Current	9,025.10	120,000	0	0	0

Revenue and Appropriation Detail

Fund: 280 : CSA #20-Soda Bay Water
Budget Unit: 8480 : Public Ways & Facilities, CSA #20 Soda Bay Water

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
63-04 Construction in Progress-Water Systems	182,177.91	800,000	1,020,000	(35,994)	984,006
Appropriation - Summary	**997,409.74**	**1,611,433**	**1,853,705**	**25,460**	**1,879,165**
NET COST	**330,837.03**	**105,417**	**490,930**	**25,460**	**516,390**

SPECIAL DISTRICTS
CSA #21 North Lakeport Water
Fund 281 Budget Unit 8481

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget unit 8481 provides funding for the operation and maintenance of the potable water system in County Service Area #21 – North Lakeport Water. This system contains 1,906 single family dwelling unit connections. North Lakeport water system is supplied by treated surface water from Clear Lake.

BUDGET OBJECTIVES

- Provide high quality, potable water while maintaining compliance with all health and safety regulations.
- Complete the pressure zone tank property negotiations and lot line adjustments.
- Complete SCADA study and implantation of new technology.
- Implementation of new Enterprise Resource Program (Asset Management, Work Orders, Billing, Project Accounting, Grant Management and GIS).

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Capacity Expansion	$451,116	Reserves for future projects that expand the capacity capabilities of the distribution and treatment systems.
Capital Improvement	$207,732	Reserves for capital improvement projects and expenditures outside of routine, recurring, usual operations, and maintenance.
O&M Reserve	$335,307	Reserves for Operations and Maintenance which include routine and maintenance work, emergencies and equipment.

Revenue and Appropriation Detail

Fund: 281 : CSA #21-North Lkpt Water
Budget Unit: 8481 : Public Ways & Facilities, CSA #21 N Lakeport Water

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	2,006.12	376	376	0	376
42-01 Revenue from Use of Money-Interest	70,100.43	22,967	51,533	0	51,533
42-10 Rents & Concessions-Rents & Concessions	25,075.10	25,827	26,601	0	26,601
54-90 State Aid-Other	87,689.00	1,491,360	0	0	0
66-50 Charges for Services-Auditing & Accounting	12,450.69	11,652	11,823	0	11,823
71-21 Water-Sales & Svcs Misc	923,638.08	861,002	923,638	0	923,638
71-25 Water-Water Collection-Tax Roll	9,769.52	11,996	5,645	0	5,645
71-26 Water-Reconnections	9,011.76	7,753	7,753	0	7,753
71-90 Water-Other Contributions	1,757.02	1,593	1,654	0	1,654
Revenue - Summary	**1,141,497.72**	**2,434,526**	**1,029,023**	**0**	**1,029,023**
Appropriation					
12-00 Communications-	3,510.90	3,449	3,581	0	3,581
14-00 Household Expense-	1,294.78	1,500	1,500	0	1,500
15-13 Insurance-Fire & Allied Cvrgs	78.00	95	115	0	115
17-00 Maintenance-Equipment-	33,139.55	43,000	38,718	0	38,718
18-00 Maint-Bldgs & Imprvmts-	72,267.52	78,500	75,000	(2,109)	72,891
19-40 Medical Expense-Medical Supplies	0.00	100	100	0	100
23-77 Prof & Specialized Svcs-Labor-In House	223,647.01	302,223	368,370	0	368,370
23-80 Prof & Specialized Svcs-Professional & Specialize	42,873.56	59,860	64,860	0	64,860
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	476,373.00	167,762	448,936	0	448,936
23-90 Prof & Specialized Svcs-Administrative Services	27,622.00	38,461	42,262	0	42,262
27-00 Small Tools & Instruments-	1,088.48	1,200	1,200	500	1,700
28-30 Special Departmental Exp-Supplies & Services	120,737.36	96,050	106,450	0	106,450
28-59 Special Departmental Exp-Software Subscriptions	4,960.63	5,210	5,500	0	5,500

Revenue and Appropriation Detail

Fund: 281 : CSA #21-North Lkpt Water
Budget Unit: 8481 : Public Ways & Facilities, CSA #21 N Lakeport Water

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
30-00 Utilities-	209,320.06	228,575	227,829	0	227,829
38-00 Inventory Items-	8,746.03	0	0	1,609	1,609
48-00 Taxes & Assessments-	5.52	10	10	0	10
60-00 Land-	87,782.05	146,000	116,000	0	116,000
61-60 Cap. FA-Bldgs & Imp-Current	0.00	140,000	0	0	0
63-04 Construction in Progress-Water Systems	28,084.83	1,561,360	290,985	0	290,985
Appropriation - Summary	**1,341,531.28**	**2,873,355**	**1,791,416**	**0**	**1,791,416**

NET COST	**239,852.02**	**438,829**	**762,393**	**0**	**762,393**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone C Oak Tree Court
Fund 283 Budget Unit 8483

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of Benefit Zone C, Oak Tree Court, for road maintenance purposes. Depending on the scope of work approved for the Benefit Zone, work includes patching, shoulder restoration, ditch cleaning and pavement preservation/ rehabilitation.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, interest earnings, and fund balance carryover.

BUDGET OBJECTIVES

- Chip seal scheduled for summer 2026. Final required CSA work.

Revenue and Appropriation Detail

Fund: 283 : CSA#23 Zone C Oak Tree Ct
Budget Unit: 8483 : Public Ways & Facilities, CSA#23 Zone C Oak Tree Ct

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	338.62	350	350	0	350
66-40 Charges for Services-Assess & Tax Collection	1,982.75	2,160	2,160	0	2,160
Revenue - Summary	**2,321.37**	**2,510**	**2,510**	**0**	**2,510**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	3,326	5,914	0	5,914
23-85 Prof & Specialized Svcs-DPW Services	338.00	338	338	0	338
Appropriation - Summary	**338.00**	**3,664**	**6,252**	**0**	**6,252**
NET COST	**(1,983.37)**	**1,154**	**3,742**	**0**	**3,742**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone D Shadow Hill
Fund 284 Budget Unit 8484

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of Benefit Zone D, Shadow Hill, for road maintenance purposes. Depending on the scope of work approved for the Benefit Zone, work includes patching, shoulder restoration, ditch cleaning and pavement preservation/ rehabilitation.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, interest earnings, and fund balance carryover.

BUDGET OBJECTIVES

- Chip seal scheduled for summer 2026. Final required CSA work.

Revenue and Appropriation Detail

Fund: 284 : CSA#23 Zone D Shadow Hill
Budget Unit: 8484 : Public Ways & Facilities, CSA#23 Zone D Shadow Hill

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	149.56	250	150	0	150
42-01 Revenue from Use of Money-Interest	3,481.71	3,550	3,550	0	3,550
66-40 Charges for Services-Assess & Tax Collection	13,243.25	13,039	13,039	0	13,039
Revenue - Summary	**16,874.52**	**16,839**	**16,739**	**0**	**16,739**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	5,000	84,104	0	84,104
23-85 Prof & Specialized Svcs-DPW Services	628.00	628	628	0	628
Appropriation - Summary	**628.00**	**5,628**	**84,732**	**0**	**84,732**
NET COST	**(16,246.52)**	**(11,211)**	**67,993**	**0**	**67,993**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone E Monte Vista
Fund 285 Budget Unit 8485

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of Benefit Zone E, Monte Vista, for road maintenance purposes. Depending on the scope of work approved for the Benefit Zone, work includes patching, shoulder restoration, ditch cleaning and pavement preservation/ rehabilitation.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, interest earnings, and fund balance carryover.

BUDGET OBJECTIVES

- Chip seal scheduled for summer 2026. Final required CSA work.

Revenue and Appropriation Detail

Fund: 285 : CSA#23 Zone E Monte Vista
Budget Unit: 8485 : Public Ways & Facilities, CSA#23 Zone E Monte Vista

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	335.03	325	350	0	350
66-40 Charges for Services-Assess & Tax Collection	1,811.00	1,988	1,988	0	1,988
Revenue - Summary	**2,146.03**	**2,313**	**2,338**	**0**	**2,338**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	3,255	6,269	0	6,269
23-85 Prof & Specialized Svcs-DPW Services	331.00	331	331	0	331
Appropriation - Summary	**331.00**	**3,586**	**6,600**	**0**	**6,600**
NET COST	**(1,815.03)**	**1,273**	**4,262**	**0**	**4,262**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone F Piner Court
Fund 286 Budget Unit 8486

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of Benefit Zone F, Piner Court, for road maintenance purposes. Depending on the scope of work approved for the Benefit Zone, work includes patching, shoulder restoration, ditch cleaning and pavement preservation/ rehabilitation.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, interest earnings, and fund balance carryover.

BUDGET OBJECTIVES

- Chip seal scheduled for summer 2026. Final required CSA work.

Revenue and Appropriation Detail

Fund: 286 : CSA#23 Zone F Piner Court
Budget Unit: 8486 : Public Ways & Facilities, CSA#23 Zone F Piner Court

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	416.90	420	420	0	420
66-40 Charges for Services-Assess & Tax Collection	824.25	1,001	1,001	0	1,001
Revenue - Summary	**1,241.15**	**1,421**	**1,421**	**0**	**1,421**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	3,000	10,802	0	10,802
23-85 Prof & Specialized Svcs-DPW Services	326.00	326	326	0	326
Appropriation - Summary	**326.00**	**3,326**	**11,128**	**0**	**11,128**
NET COST	**(915.15)**	**1,905**	**9,707**	**0**	**9,707**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone G Vista Mountain
Fund 287 Budget Unit 8487

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of Benefit Zone G, Vista Mountain, for road maintenance purposes. Depending on the scope of work approved for the Benefit Zone, work includes patching, shoulder restoration, ditch cleaning and pavement preservation/rehabilitation.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, interest earnings, and fund balance carryover.

BUDGET OBJECTIVES

- Chip seal scheduled for summer 2026. Final required CSA work.

Revenue and Appropriation Detail

Fund: 287 : CSA#23 Zone G Vista Mount
Budget Unit: 8487 : Public Ways & Facilities, CSA#23 Zone G Vista Mntn

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	1,913.33	1,950	1,950	0	1,950
66-40 Charges for Services-Assess & Tax Collection	4,365.50	4,542	4,542	0	4,542
Revenue - Summary	**6,278.83**	**6,492**	**6,492**	**0**	**6,492**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-80 Prof & Specialized Svcs-Professional & Specialize	545.90	3,000	57,424	0	57,424
23-85 Prof & Specialized Svcs-DPW Services	360.00	360	360	0	360
Appropriation - Summary	**905.90**	**3,360**	**57,784**	**0**	**57,784**
NET COST	**(5,372.93)**	**(3,132)**	**51,292**	**0**	**51,292**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone H Dohnary Ridge
Fund 288 Budget Unit 8488

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of Benefit Zone H, Dohnary Ridge, for road maintenance purposes. Depending on the scope of work approved for the Benefit Zone, work includes patching, shoulder restoration, ditch cleaning and pavement preservation/ rehabilitation.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, interest earnings, and fund balance carryover.

BUDGET OBJECTIVES

- Chip seal scheduled for summer 2026. Final required CSA work.

Revenue and Appropriation Detail

Fund: 288 : CSA#23 Zone H Dohnary Rdg
Budget Unit: 8488 : Public Ways & Facilities, CSA#23 Zone H Dohnary Rdg

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,688.85	1,500	1,750	0	1,750
66-40 Charges for Services-Assess & Tax Collection	3,478.50	4,570	4,570	0	4,570
Revenue - Summary	**5,167.35**	**6,070**	**6,320**	**0**	**6,320**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	1,439.59	5,000	49,937	0	49,937
23-85 Prof & Specialized Svcs-DPW Services	410.00	410	410	0	410
Appropriation - Summary	**1,849.59**	**5,410**	**50,347**	**0**	**50,347**
NET COST	**(3,317.76)**	**(660)**	**44,027**	**0**	**44,027**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone J South Buckingham
Fund 290 Budget Unit 8490

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of the Benefit Zone J, South Buckingham for road maintenance purposes.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, which ended in FY 11/12. The source of revenue is interest earned on current revenue.

BUDGET OBJECTIVES

- No significant projects are planned for this Benefit Zone, only routine maintenance throughout the year.

Revenue and Appropriation Detail

Fund: 290 : CSA#23 Zone J So Buckingh
Budget Unit: 8490 : Public Ways & Facilities, CSA#23 Zone J So Buckingh

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	884.64	825	895	0	895
Revenue - Summary	**884.64**	**825**	**895**	**0**	**895**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	27,436	28,387	0	28,387
Appropriation - Summary	**0.00**	**27,436**	**28,387**	**0**	**28,387**
NET COST	**(884.64)**	**26,611**	**27,492**	**0**	**27,492**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone K Riviera West
Fund 291 Budget Unit 8491

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of the Benefit Zone K, Riviera West for road maintenance purposes.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, which ended in FY 11/12. The source of revenue is interest earned on current revenue.

BUDGET OBJECTIVES

- No significant projects are planned for this Benefit Zone, only routine maintenance throughout the year.

Revenue and Appropriation Detail

Fund: 291 : CSA#23 Zone K Riviera Wst
Budget Unit: 8491 : Public Ways & Facilities, CSA#23 Zone K Riviera Wst

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,740.14	1,775	1,775	0	1,775
Revenue - Summary	**1,740.14**	**1,775**	**1,775**	**0**	**1,775**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	53,148	54,809	0	54,809
Appropriation - Summary	**0.00**	**53,148**	**54,809**	**0**	**54,809**
NET COST	**(1,740.14)**	**51,373**	**53,034**	**0**	**53,034**

DEPARTMENT OF PUBLIC WORKS
CSA #23 Zone L Walnut Vista
Fund 292 Budget Unit 8492

Vacant,
Director

BUDGET OVERVIEW

- This Budget Unit was created to track the revenues and expenses of Benefit Zone L, Walnut Vista, for road maintenance purposes. Depending on the scope of work approved for the Benefit Zone, work includes patching, shoulder restoration, ditch cleaning and pavement preservation/ rehabilitation.
- Funding for the Budget Units is from a share of the property taxes of the properties within the Benefit Zones, interest earnings, and fund balance carryover.

BUDGET OBJECTIVES

- Chip seal scheduled for summer 2026. Final required CSA work.

Revenue and Appropriation Detail

Fund: 292 : CSA#23 Zone L Walnut Vist
Budget Unit: 8492 : Public Ways & Facilities, CSA#23 Zone L Walnut Vist

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	532.68	550	550	0	550
66-40 Charges for Services-Assess & Tax Collection	2,058.75	2,235	2,235	0	2,235
Revenue - Summary	**2,591.43**	**2,785**	**2,785**	**0**	**2,785**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	11,897	11,998	0	11,998
23-85 Prof & Specialized Svcs-DPW Services	338.00	338	338	0	338
Appropriation - Summary	**338.00**	**12,235**	**12,336**	**0**	**12,336**
NET COST	**(2,253.43)**	**9,450**	**9,551**	**0**	**9,551**

SPECIAL DISTRICTS
Kelseyville Waterworks District #3
Fund 293 Budget Unit 8593

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget unit 8593 provides funding for the operation and maintenance of the water and wastewater systems for Kelseyville County Waterworks District #3. The water system serves 1,542 single family dwelling unit connections, while the wastewater system serves 1,326 single family dwelling unit connections.
- Water for the water system is sourced from 4 groundwater wells within the Big Valley Groundwater Basin.

BUDGET OBJECTIVES

- Provide high quality customer service.
- Protect the environment.
- Maintain a safe collection system, transferring and treating wastewater throughout our wastewater districts.
- Promote awareness, protection, and conservation of our natural resources and environment.
- Complete Countywide SCADA evaluation to upgrade all the systems to a fully integrated and remote access system.
- Complete the capacity study for the existing system.
- Implementation of new Enterprise Resource Program (Asset Management, Work Orders, Billing, Project Accounting, Grant Management and GIS).

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
O&M Reserves	$81,899	Reserves for Operations and Maintenance which include routine and maintenance work, emergencies and equipment.
Mitigation Reserve	$16,000	Reserves for Mitigation.
Capital Improvement Reserve	$243,078	Reserves for capital improvement projects and expenditures outside of routine, recurring, usual operations, and maintenance.
Sewer Replacement	$47,699	Reserves for infrastructure replacement and equipment purchases for the sewer system.
Capacity Expansion Reserve	$720,679	Reserves for future projects that expand the capacity capabilities of the water system and the sewer system.

Revenue and Appropriation Detail

Fund: 293 : Co Wtrwrks Dist #3 Kville
Budget Unit: 8593 : Co Wtrwrks Dist #3 Kville, Co Wtrwrks Dist #3 Kville

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
10-10 Property Taxes-Current Secured	156,734.09	137,244	147,558	0	147,558
10-20 Property Taxes-Current Unsecured	3,418.44	2,612	2,612	0	2,612
10-25 Property Taxes-Supp 813-Current	1,227.34	2,570	1,772	0	1,772
10-35 Property Taxes-Supp 813-Prior	610.26	569	569	0	569
10-40 Property Taxes-Prior Unsecured	105.55	194	194	0	194
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	3,206.95	598	598	0	598
42-01 Revenue from Use of Money-Interest	55,982.71	10,882	45,045	0	45,045
54-60 State Aid-HOPTR	1,087.82	1,180	1,180	0	1,180
54-90 State Aid-Other	164.50	329,089	1,110,315	(122,378)	987,937
55-40 Other Federal-Disaster Relief	0.00	159,784	182,247	0	182,247
66-50 Charges for Services-Auditing & Accounting	8,892.68	7,054	7,565	0	7,565
70-40 Sewer-Sales and Service	496,362.24	756,000	797,000	0	797,000
70-51 Sewer-Special Assmt-Cap Imp	122,242.78	20,000	30,424	0	30,424
71-21 Water-Sales & Svcs Misc	578,697.13	677,000	710,000	0	710,000
71-23 Water-Connection Fee	975.00	1,442	1,315	0	1,315
71-25 Water-Water Collection-Tax Roll	4,835.17	3,951	5,839	0	5,839
71-26 Water-Reconnections	6,757.59	4,517	4,697	0	4,697
71-93 Water-Other Contrib CL State Pk	10,399.78	7,632	7,632	0	7,632
79-91 Other-Cancelled Checks	10.25	26	26	0	26
81-22 Operating Transfers-In	96,251.00	298,080	134,044	0	134,044
Revenue - Summary	**1,547,961.28**	**2,420,424**	**3,190,632**	**(122,378)**	**3,068,254**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
12-00 Communications-	11,932.30	12,012	12,475	0	12,475
14-00 Household Expense-	4,384.10	5,000	5,000	0	5,000
15-13 Insurance-Fire & Allied Cvrgs	828.00	1,012	1,227	0	1,227
17-00 Maintenance-Equipment-	68,279.20	65,800	76,437	(745)	75,692
18-00 Maint-Bldgs & Imprvmts-	69,564.01	76,000	95,000	196,237	291,237
23-77 Prof & Specialized Svcs-Labor-In House	325,900.10	550,083	635,859	0	635,859

Revenue and Appropriation Detail

Fund: 293 : Co Wtrwrks Dist #3 Kville
Budget Unit: 8593 : Co Wtrwrks Dist #3 Kville, Co Wtrwrks Dist #3 Kville

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-80 Prof & Specialized Svcs-Professional & Specialize	59,795.44	78,842	81,592	50,000	131,592
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	399,366.00	404,561	564,412	0	564,412
23-90 Prof & Specialized Svcs-Administrative Services	32,360.00	41,376	39,932	0	39,932
25-00 Rents & Leases-Equipment-	95,180.00	95,180	95,180	3,218	98,398
27-00 Small Tools & Instruments-	6,194.38	8,000	8,000	(1,189)	6,811
28-30 Special Departmental Exp-Supplies & Services	109,088.10	99,750	108,000	(3,218)	104,782
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	0	745	745
30-00 Utilities-	277,001.48	250,350	250,350	0	250,350
38-00 Inventory Items-	8,907.80	0	0	1,189	1,189
48-00 Taxes & Assessments-	81.31	82	82	0	82
62-74 Cap. FA-Equipment-Other	0.00	246,237	246,237	(246,237)	0
63-04 Construction in Progress-Water Systems	5,565.00	379,089	787,790	0	787,790
63-05 Construction in Progress-Sewer Systems	96,251.43	348,080	931,569	(122,378)	809,191
80-80 Other Financing Uses-Interfund Reimbursements	(61,639.00)	(72,573)	(60,273)	0	(60,273)
Appropriation - Summary	**1,509,039.65**	**2,588,881**	**3,878,869**	**(122,378)**	**3,756,491**

NET COST	**119,277.25**	**168,457**	**688,237**	**0**	**688,237**

SPECIAL DISTRICTS
Special Districts Administration
Fund 295 Budget Unit 8695

Robin Borre,
Administrator

BUDGET OVERVIEW

- The Special Districts Administration (SDA) is the water and wastewater agency of the County of Lake. Special Districts oversees the operation of five water systems, four wastewater treatment plants, seven wastewater collection systems serving over 35,000 people in twenty-one communities. SDA also oversees nine street lighting districts, 13 centerline miles of roads, 4 bridges, 3 dams and a campground.
- Our mission includes:
    - Provision of high quality customer service.
    - Protection of the environment.
    - Support for local economic development with community infrastructure.
    - Providing safe, dependable drinking water to all of our customers in each of our water districts.
    - Maintain the safe collection, transfer & treatment of waste water throughout our sewer districts.
    - Promoting awareness, protection and conservation of our natural resources & environment.
- Special Districts manages 23 separate, independent budget units with a combined total of over $26 million. Each district is self- supporting and none of our districts utilize general fund money.
- With a staff of 53 trained and certified professionals, we provide coverage throughout the entire county 365 days of the year.

BUDGET OBJECTIVES

- Evaluation and Upgrades of Supervisory Control and Data Acquisition (SCADA) technology to allow all area remote access and modernization to facilitate efficient operations.
- Complete updated 5-year Capital Improvement Program (CIP) and continue to update annually.
- Work with LAFCO to complete Municipal Service Reviews (MSRs).
- Evaluate possible district consolidations with Soda Bay, Finley, Corinthia Bay, Lands End and Kelseyville (water and sewer).
- Implementation of new Enterprise Resource Program (Asset Management, Work Orders, Billing, Project Accounting, Grant Management and GIS).

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Petty Cash Reserve	$400	Reserves for Petty Cash.
Equipment Reserve	$162,399	Reserves for the purchase of equipment such as employee vehicles and office machinery.
O&M Reserves	$37,602	Reserves for Operations and Maintenance which include routine maintenance work, emergencies & equipment.

Revenue and Appropriation Detail

Fund: 295 : Special Districts Admin
Budget Unit: 8695 : Admin - Special Dist, Special Districts Admin

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	23,738.01	26,678	26,678	0	26,678
54-90 State Aid-Other	393,041.04	71,515	0	0	0
56-01 Other Federal-Other	0.00	0	47,902	0	47,902
66-11 Charges for Services-Subdivision Insp Fees	52.00	52	69	0	69
66-50 Charges for Services-Auditing & Accounting	0.00	1,500	1,500	0	1,500
66-51 Charges for Services-Accounting Fees S.D.A.	7,159,723.24	7,451,613	10,561,680	0	10,561,680
79-90 Other-Miscellaneous	2,700.00	0	53,000	0	53,000
81-22 Operating Transfers-In	0.00	600,000	323,542	0	323,542
Revenue - Summary	**7,579,254.29**	**8,151,358**	**11,014,371**	**0**	**11,014,371**
Appropriation					
01-11 Salaries & Wages-Permanent	3,014,746.04	3,627,304	4,406,430	0	4,406,430
01-12 Salaries & Wages-Extra Help	119,024.60	179,010	197,325	0	197,325
01-13 Salaries & Wages-OT, Holiday, Stby	252,785.24	261,412	363,750	0	363,750
02-21 Retirement Contributions-FICA	255,573.59	303,650	371,318	0	371,318
02-22 Retirement Contributions-PERS	775,688.40	933,305	1,106,454	0	1,106,454
03-30 Insurance-Health/Life	645,550.21	747,409	893,979	0	893,979
03-31 Insurance-Unemployment	6,791.00	7,627	9,222	0	9,222
03-32 Insurance-Opt Out	5,866.67	7,200	7,200	0	7,200
04-00 Worker's Compensation-	54,785.00	73,825	81,079	0	81,079
11-00 Clothing & Personal Suppl-	16,424.05	18,000	18,000	0	18,000
12-00 Communications-	26,208.40	22,758	37,588	0	37,588
14-00 Household Expense-	17,575.39	20,460	21,120	0	21,120
15-12 Insurance-Public Liability	247,154.00	228,845	213,931	0	213,931
15-13 Insurance-Fire & Allied Cvrgs	98,111.00	91,991	102,141	0	102,141
17-00 Maintenance-Equipment-	43,918.16	37,500	86,250	0	86,250
18-00 Maint-Bldgs & Imprvmts-	31,454.73	15,790	30,590	0	30,590
19-40 Medical Expense-Medical Supplies	1,520.85	2,000	2,000	0	2,000
20-00 Memberships-	9,816.00	10,332	10,512	0	10,512

Revenue and Appropriation Detail

Fund: 295 : Special Districts Admin
Budget Unit: 8695 : Admin - Special Dist, Special Districts Admin

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
22-70 Office Expense-Supplies	49,781.73	44,100	46,305	(494)	45,811
22-71 Office Expense-Postage	69,636.10	53,550	71,250	0	71,250
22-72 Office Expense-Books & Periodicals	1,313.49	1,000	1,000	0	1,000
23-80 Prof & Specialized Svcs-Professional & Specialize	65,080.33	276,250	267,793	0	267,793
23-90 Prof & Specialized Svcs-Administrative Services	263,918.00	260,329	264,048	0	264,048
25-00 Rents & Leases-Equipment-	0.00	500	500	0	500
27-00 Small Tools & Instruments-	1,585.85	2,000	2,100	0	2,100
28-30 Special Departmental Exp-Supplies & Services	82,165.31	106,715	137,125	0	137,125
28-59 Special Departmental Exp-Software Subscriptions	67,038.47	78,445	95,064	0	95,064
29-50 Transportation & Travel-Transportation & Travel	20,975.59	22,000	146,250	(10,750)	135,500
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	189,935.94	195,000	0	10,750	10,750
30-00 Utilities-	18,364.56	23,301	19,786	0	19,786
38-00 Inventory Items-	27,930.57	0	0	494	494
48-00 Taxes & Assessments-	2.76	5	5	0	5
52-10 Other Charges-Contrib to Non-Co GovAgen	332,791.82	45,006	0	0	0
61-60 Cap. FA-Bldgs & Imp-Current	13,437.00	236,563	354,638	0	354,638
62-71 Cap. FA-Equipment-Office	0.00	0	778,000	0	778,000
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	0	53,000	0	53,000
62-74 Cap. FA-Equipment-Other	858,265.91	0	195,000	0	195,000
62-79 Cap. FA-Equipment-Prior Years	92,301.90	101,345	0	0	0
63-05 Construction in Progress-Sewer Systems	239,707.92	400,000	48,513	0	48,513
Appropriation - Summary	**8,017,226.58**	**8,434,527**	**10,439,266**	**0**	**10,439,266**

NET COST	**454,843.46**	**283,169**	**(575,105)**	**0**	**(575,105)**

AIR QUALITY MANAGEMENT DISTRICT
Air Control Officer's Special Programs
Fund 298 Budget Unit 8798

Douglas Gearhart,
Air Pollution Control Officer

BUDGET OVERVIEW

- This Budget was created from the discontinued APCO's Trust Fund. That fund was limited to enforcement related expenses (testing, litigation, expert witnesses, etc.), grant programs, and specific projects. A Designated Reserve for enforcement activities exists.
- The Budget, for administrative reasons, covers multi-year projects, grants, and processes and thus is not completely expended, though budgeted to cash balance on a yearly basis. Some projects and funding have explicit constraints on spending and accounting and are in this budget to ensure a separation from AQMD operational budget and grant supported activities.

BUDGET OBJECTIVES

- To protect and preserve our air quality through an active and effective enforcement program that is adequately funded and has reserves for the unexpected situation as outlined in the purpose of the fund.
- Adopt and adapt state and federal programs for air quality that require specialized project/grant specific fiscal tracking and accounting over a multi-year period utilizing the least complex method possible that is compatible with the County Auditor's system and is compliant with program requirements.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Enforcement Legal Assistance	$22,850	Fund for legal assistance for enforcement cases.

Revenue and Appropriation Detail

Fund: 298 : Air Control Spec Programs
Budget Unit: 8798 : Air Quality, Air Cntrl Officer Sp Prog

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	53,073.38	35,000	35,000	(1,021)	33,979
53-81 State Admin Program-ARB Funding	135,000.00	8,583	0	0	0
81-23 Operating Transfers-Out	0.00	0	(232,634)	0	(232,634)
Revenue - Summary	**188,073.38**	**43,583**	**(197,634)**	**(1,021)**	**(198,655)**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	60,516	10,000	0	10,000
23-90 Prof & Specialized Svcs-Administrative Services	4,942.00	5,527	15,000	0	15,000
28-30 Special Departmental Exp-Supplies & Services	0.00	14,547	4,239	0	4,239
28-73 Special Departmental Exp-Moyer	810,833.84	908,000	0	0	0
55-20 Other Charges-GAMP I Data Mgmt System	0.00	9,201	0	0	0
Appropriation - Summary	**815,775.84**	**997,791**	**29,239**	**0**	**29,239**
NET COST	**627,702.46**	**954,208**	**226,873**	**1,021**	**227,894**

AIR QUALITY MANAGEMENT DISTRICT
Air Quality Management District
Fund 299 Budget Unit 8799

Douglas Gearhart,
Air Pollution Control Officer

BUDGET OVERVIEW

- The mission of the Lake County Air Quality Management District (AQMD) is to maintain a proactive, effective air quality management program to protect and enhance air quality for residents and visitors of the Lake County Air Basin.
- This is accomplished by consistent application of Federal, State, and Local laws and regulations with a priority to retaining our healthful air and our Ambient Air Quality Standards (AAQS) attainment designation.
- This accomplishment continues to be a shared responsibility of the community, regulated sources, Local, Federal and State agencies.
- The AQMD has primary responsibility for non-vehicle air emissions.
- The AQMD will continue to emphasize a technologically trained staff, advanced testing, monitoring and enforcement methods with an emphasis on significant air emission sources to include geothermal operations, area wide source management, NESHAP asbestos (building materials), outreach on serpentine (asbestos), and vegetative waste burning.

BUDGET OBJECTIVES

- Our highest priority is to continue to protect and preserve our air quality and maintain attainment with all State AAQS, and to accomplish this even with growth. This will continue to benefit the quality of life and economic status of the air basin, and prevent increasing costs and minimize additional regulations if successful. We continue to be the only AQMD or Air Basin in California that is in compliance with all State and Federal AAQS and as a result have greater local flexibility and autonomy, including avoiding costly programs.
- Adapt State and Federal programs governing stationary sources in an appropriate, fair, wise, responsible, and effective manner as possible. Enhance and preserve air quality while using an approach best adapted to local opportunities and benefits. Accomplish this goal in a manner that retains local control and meaningful decision making on how to achieve and maintain clean, healthful air. The measure of success is to avoid sanctions, and retain local control of decision-making authority.
- Continue to rebuild staffing, improve the organization, build staffing effectiveness with an emphasis on training. Success will be determined by whether we can continue to provide the public services required by the expanding responsibilities, and challenges of retaining qualified staff.
- Continue to work toward catching up on mandates, workload, and training of staff, to prevent sanctions and minimize impacts of corrective actions from EPA and CARB.

AIR QUALITY MANAGEMENT DISTRICT
Air Quality Management District
Fund 299 Budget Unit 8799

Douglas Gearhart,
Air Pollution Control Officer

BUDGETED RESERVES		
Reserve Name	Amount (Current & Changes)	Purpose
Operating	$100,000	The District is funded primarily by permit revenue. This reserve buffers the permit revenue should sources close or fail to pay.
Small Business AB 2588 Assist	$10,530	Provides one time permit renewal assistance to small businesses that can document financial hardship.
Air Monitoring Equip/Station	$1,560	Funds replacement of air monitoring equipment, shelters, and other essential equipment.
Building	$100,000	Fund to pay for maintenance and repair of the District office building.
Vehicle Replacement	$107,972	Fund to replace District vehicles as needed, due to use, age, safety, or damage.

Revenue and Appropriation Detail

Fund: 299 : Air Quality Mgmt Dist
Budget Unit: 8799 : Air Quality, Air Quality Mgmt District

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
21-60 Permits-Other	693,404.32	880,551	937,524	(28,524)	909,000
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	29.40	50	50	0	50
31-84 Fines, Forfeit, Penalties-Civil Fines	23,855.00	70,000	70,000	0	70,000
42-01 Revenue from Use of Money-Interest	36,197.90	15,000	15,000	0	15,000
53-81 State Admin Program-ARB Funding	117,706.41	349,000	120,000	(26,778)	93,222
56-01 Other Federal-Other	14,740.00	12,740	0	0	0
69-23 Other Current Services-Air Monitoring	3,674.86	2,000	2,000	0	2,000
79-50 Sales-Revenue Applic Prior Year	1,165.56	1,000	0	0	0
81-22 Operating Transfers-In	0.00	0	232,634	0	232,634
Revenue - Summary	**890,773.45**	**1,330,341**	**1,377,208**	**(55,302)**	**1,321,906**
Appropriation					
01-11 Salaries & Wages-Permanent	382,052.58	612,369	655,495	0	655,495
01-12 Salaries & Wages-Extra Help	0.00	2,250	2,250	0	2,250
01-13 Salaries & Wages-Overtime	284.04	12,000	12,000	0	12,000
01-14 Salaries & Wages-Other, Term	45,956.67	37,620	60,277	0	60,277
02-21 Retirement Contributions-FICA	31,310.45	48,791	54,208	0	54,208
02-22 Retirement Contributions-PERS	94,255.31	154,992	164,596	0	164,596
03-30 Insurance-Health/Life	57,118.49	110,089	109,675	0	109,675
03-31 Insurance-Unemployment	1,171.00	1,209	1,316	0	1,316
03-32 Insurance-Insurance / Opt Out	333.33	2,400	2,400	0	2,400
04-00 Worker's Compensation-	2,307.00	3,500	4,000	0	4,000
11-00 Clothing & Personal Suppl-	0.00	5,000	10,000	0	10,000
12-00 Communications-	12,726.78	25,000	25,000	0	25,000
14-00 Household Expense-	586.18	4,500	4,500	0	4,500
15-12 Insurance-Public Liability	30,836.00	50,000	60,000	0	60,000
15-13 Insurance-Fire & Allied Cvrgs	9,236.00	30,000	30,000	0	30,000
17-00 Maintenance-Equipment-	6,532.93	18,000	18,000	0	18,000
18-00 Maint-Bldgs & Imprvmts-	14,881.59	50,000	50,000	0	50,000
19-40 Medical Expense-Medical Supplies	1,586.43	10,000	10,000	0	10,000

Revenue and Appropriation Detail

Fund: 299 : Air Quality Mgmt Dist
Budget Unit: 8799 : Air Quality, Air Quality Mgmt District

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
20-00 Memberships-	2,075.08	6,500	6,500	0	6,500
22-70 Office Expense-Supplies	5,556.84	10,000	10,000	0	10,000
22-71 Office Expense-Postage	1,239.44	6,000	6,000	0	6,000
22-72 Office Expense-Books & Periodicals	875.23	2,000	2,000	0	2,000
23-80 Prof & Specialized Svcs-Professional & Specialize	33,251.11	60,000	120,000	0	120,000
23-90 Prof & Specialized Svcs-Administrative Services	30,074.00	32,467	45,000	0	45,000
24-00 Publications & Legal Ntcs-	764.24	4,000	4,000	0	4,000
25-00 Rents & Leases-Equipment-	0.00	3,000	3,000	0	3,000
27-00 Small Tools & Instruments-	0.00	3,000	3,000	0	3,000
28-30 Special Departmental Exp-Supplies & Services	8,291.18	30,000	30,000	0	30,000
28-59 Special Departmental Exp-Software Subscriptions	7,661.56	20,000	25,000	0	25,000
29-50 Transportation & Travel-Transportation & Travel	2,903.32	15,500	15,500	0	15,500
30-00 Utilities-	26,547.89	35,000	40,000	0	40,000
38-00 Inventory Items-	5,471.70	29,999	30,000	0	30,000
61-69 Cap. FA-Bldgs & Imp-Prior	0.00	200,000	200,000	0	200,000
62-71 Cap. FA-Equipment-Office	0.00	20,000	20,000	0	20,000
62-79 Cap. FA-Equipment-Prior Years	0.00	200,000	75,000	0	75,000
81-00 Other Repay-	0.00	0	40,000	0	40,000
90-91 Transfers & Contingencies-Contingencies	0.00	20,000	20,000	0	20,000
Appropriation - Summary	**815,886.37**	**1,875,186**	**1,968,717**	**0**	**1,968,717**

NET COST	**(33,519.08)**	**544,845**	**591,509**	**55,302**	**646,811**

COUNTY ADMINISTRATIVE OFFICE
Redevelopment Obligations
Fund 126 Budget Unit 8826

Susan Parker,
County Administrative Officers

BUDGET OVERVIEW

- The purpose of this Budget Unit is to repay the housing loan and General Fund loans made by the County to the former Redevelopment Agency, with 80% allocated to BU 1120, and 20% to BU 8894 for housing projects.
- This Budget Unit is funded by the Redevelopment Property Tax Trust Fund.

Revenue and Appropriation Detail

Fund: 126 : Co RDA Oblig Retirement
Budget Unit: 8826 : Agency Fund, Redevelopment Obligations

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	277,368.00	140,057	140,057	0	140,057
42-01 Revenue from Use of Money-Interest	2,170.75	1,000	800	0	800
Revenue - Summary	**279,538.75**	**141,057**	**140,857**	**0**	**140,857**
Appropriation					
42-11 Principal & Interest-Advances	274,622.00	280,114	285,716	0	285,716
52-10 Other Charges-Contrib to Non-Co Gov Age	0.00	5,204	3,683	0	3,683
Appropriation - Summary	**274,622.00**	**285,318**	**289,399**	**0**	**289,399**
NET COST	**(4,916.75)**	**144,261**	**148,542**	**0**	**148,542**

COUNTY ADMINISTRATIVE OFFICE
Redevelopment Housing
Fund 938 Budget Unit 8894

Susan Parker,
County Administrative Officers

BUDGET OVERVIEW

- The purpose of this Budget Unit is to account for assets, liabilities and obligations of the former Low and Moderate Income Housing Fund (LMIHF) that was part of the now dissolved Lake County Redevelopment Agency.
- This Budget Unit is funded by the Lake County Redevelopment Successor Agency Fund No. 126 for repayment of General Fund loans made to the former Redevelopment Agency.
- This fund will receive 20% of the loan repayments from the former Redevelopment Agency to the General Fund through FY 2030-31. (H&S Code Section 34191.4(b)(2)(C).
- This BU is intended to accrue funding until there is a sufficient amount collected to help finance a housing project for low and moderate income households.

Revenue and Appropriation Detail

Fund: 938 : Housing Successor Agency
Budget Unit: 8894 : Agency Fund, RDA Housing

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	57,933.11	40,000	44,980	0	44,980
80-99 Loans/Int Fin/Bonds-Subsequent Yr Adv Repay	27,786.00	34,372	42,164	0	42,164
Revenue - Summary	**85,719.11**	**74,372**	**87,144**	**0**	**87,144**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	3,500.00	5,900	5,900	0	5,900
57-07 Home/Rental Loans-Housing Development Loans	0.00	993,012	1,100,992	0	1,100,992
Appropriation - Summary	**3,500.00**	**998,912**	**1,106,892**	**0**	**1,106,892**
NET COST	**(82,219.11)**	**924,540**	**1,019,748**	**0**	**1,019,748**

DEPARTMENT OF PUBLIC WORKS
ISF Central Garage
Fund 905 Budget Unit 9905

Vacant,
Director

BUDGET OVERVIEW

- The Central Garage (Budget Unit 9905) operates as an Internal Service Fund (ISF) responsible for providing safe, reliable, and economical vehicle transportation services for County departments and programs.
- The Division manages and maintains a centralized "Pool" fleet consisting of approximately 133 vehicles utilized by multiple County departments for operational, field, inspection, and administrative activities.
- Fleet operational costs, maintenance expenses, fuel usage, and vehicle replacement costs are recovered through mileage and usage-based billing rates charged to participating departments. Rates are periodically evaluated and adjusted as necessary to maintain long-term fleet sustainability, operational reliability, and adequate vehicle replacement reserves.
- The Division is responsible for vehicle acquisition planning, preventative maintenance coordination, fleet utilization analysis, replacement scheduling, and implementation of standardized vehicle specifications intended to improve operational efficiency and reduce long-term ownership costs.
- The County continues to utilize competitively procured State contract purchasing programs when feasible to obtain economical vehicle pricing and maintain consistency within the County fleet.
- Increasing vehicle acquisition costs, evolving vehicle specifications, extended procurement timelines, and changes in fleet composition continue to require periodic evaluation of fleet billing structures, replacement schedules, and internal service rates.

BUDGET OBJECTIVES

- Continue providing responsive and cost-effective fleet services to County departments participating in the Central Garage Internal Service Fund program.
- Continue utilization of State contract purchasing programs and standardized vehicle specifications to improve fleet management efficiency and obtain economical vehicle pricing.
- Evaluate and adjust mileage, rental, and internal service rates as necessary to reflect changes in fleet composition, operational costs, maintenance expenses, and vehicle replacement requirements associated with the reduction of vehicles assigned to Special Districts.
- Continue development and implementation of revised fleet billing structures for specialized and high-cost vehicles to better reflect actual acquisition, operational, and replacement costs.
- Continue review and update of Department vehicle use and fleet management policies to improve operational consistency, vehicle accountability, and fleet utilization practices.
- Complete scheduled replacement of designated fleet vehicles and continue long-range planning for future vehicle replacement needs within available funding resources.

Revenue and Appropriation Detail

Fund: 905 : ISF-Central Garage
Budget Unit: 9905 : Internal Service, Central Garage

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	52,236.19	22,500	50,676	0	50,676
42-11 Rents & Concessions-Equipment Replacement	365,761.70	343,819	327,253	45,000	372,253
69-20 Other Current Services-Other	95,825.27	45,200	35,200	0	35,200
69-25 Other Current Services-Central Garage	573,535.00	948,076	700,286	0	700,286
79-60 Sales-Sale of Fixed Assets	33,543.00	6,600	2,500	0	2,500
79-90 Other-Miscellaneous	10.00	2,500	0	0	0
81-23 Operating Transfers-Out	0.00	0	(132,000)	0	(132,000)
Revenue - Summary	**1,120,911.16**	**1,368,695**	**983,915**	**45,000**	**1,028,915**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
17-00 Maintenance-Equipment-	110,731.32	235,148	237,970	0	237,970
23-80 Prof & Specialized Svcs-Professional & Specialize	725.00	960	1,152	0	1,152
23-85 Prof & Specialized Svcs-DPW Services	47,601.73	66,961	47,648	0	47,648
23-91 Prof & Specialized Svcs-Intra-Div Services	218,216.63	256,152	199,072	0	199,072
28-30 Special Departmental Exp-Supplies & Services	353,303.98	518,885	457,028	0	457,028
48-00 Taxes & Assessments-	283.55	750	1,045	0	1,045
62-72 Cap. FA-Equipment-Autos & Light Trucks	308,632.02	343,819	40,000	45,000	85,000
80-80 Other Financing Uses-Interfund Reimbursements	(149,227.77)	(53,980)	0	0	0
Appropriation - Summary	**890,266.46**	**1,368,695**	**983,915**	**45,000**	**1,028,915**

NET COST	**(97,915.3)**	**0**	**0**	**0**	**0**

DEPARTMENT OF PUBLIC WORKS
ISF Heavy Equipment
Fund 907 Budget Unit 9907

Vacant,
Director

BUDGET OVERVIEW

- Budget Unit 9907 operates as an Internal Service Fund (ISF) responsible for the maintenance, repair, operational support, and rental management of heavy equipment utilized primarily by the Road Maintenance Division and other County departments.
- The Division performs scheduled maintenance, preventative maintenance, diagnostics, inspections, repairs, and operational support services for approximately 128 pieces of heavy equipment, trucks, and specialized vehicles utilized in roadway maintenance, solid waste operations, water and special district operations, emergency response, and other County activities.
- The Division administers the State-mandated Biennial Inspection of Terminals (BIT) program, including required inspections, maintenance documentation, operational records, and regulatory compliance activities for commercial vehicles subject to California Highway Patrol oversight.
- The Division is also responsible for maintaining compliance with California Air Resources Board (CARB) regulations, including Clean Truck Check requirements, emissions-related inspections, opacity testing, reporting requirements, and associated regulatory database management.
- Equipment operational, maintenance, and replacement costs are recovered through hourly equipment rental rates charged to departments utilizing fleet equipment. Rental rates are structured to recover operational expenses, maintenance costs, and replacement reserve contributions supporting long-term equipment lifecycle management.
- A multi-year equipment replacement plan is maintained and regularly updated to support operational reliability, minimize downtime, maintain regulatory compliance, and ensure long-term sustainability of the County's heavy equipment fleet.

BUDGET OBJECTIVES

- Continue providing timely preventative maintenance, repair, inspection, and diagnostic services to maximize equipment reliability and minimize operational downtime.
- Continue training opportunities for maintenance personnel as equipment technology, diagnostics systems, emissions requirements, and CARB regulations continue to evolve.
- Maintain compliance with all applicable CARB regulations, Clean Truck Check requirements, BIT inspection requirements, and other State and Federal fleet regulatory standards.
- Continue evaluating equipment rental rates, maintenance costs, and replacement reserve contributions to support long-term fleet sustainability and replacement planning.
- Continue implementation and refinement of the County's heavy equipment replacement planning process to improve operational reliability, emergency response readiness, and equipment lifecycle management.

Revenue and Appropriation Detail

Fund: 907 : ISF-Hvy Equip-Rental Op
Budget Unit: 9907 : Internal Service, Heavy Equipment

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-10 Rents & Concessions-Rents & Concessions	852,367.73	1,337,806	1,295,012	0	1,295,012
69-20 Other Current Services-Other	24,532.18	10,500	16,500	0	16,500
Revenue - Summary	**876,899.91**	**1,348,306**	**1,311,512**	**0**	**1,311,512**
Appropriation					
17-00 Maintenance-Equipment-	230,677.50	305,301	313,403	0	313,403
18-00 Maint-Bldgs & Imprvmts-	325.16	750	750	0	750
23-80 Prof & Specialized Svcs-Professional & Specialize	975.00	1,035	1,035	0	1,035
23-85 Prof & Specialized Svcs-DPW Services	54,536.18	80,738	47,648	0	47,648
23-91 Prof & Specialized Svcs-Intra-Div Services	453,963.29	597,687	606,230	0	606,230
27-00 Small Tools & Instruments-	4,244.89	5,100	4,700	0	4,700
28-30 Special Departmental Exp-Supplies & Services	177,506.64	357,695	337,746	0	337,746
Appropriation - Summary	**922,228.66**	**1,348,306**	**1,311,512**	**0**	**1,311,512**
NET COST	**45,818.65**	**0**	**0**	**0**	**0**

DEPARTMENT OF PUBLIC WORKS
ISF Heavy Equipment Restricted and Replacement
Funds 908-909 Budget Units 9908-9909

Vacant,
Director

BUDGET OVERVIEW

- Budget Units 9908 and 9909 operate as Internal Service Fund (ISF) accounts established to support long-term replacement planning and funding for the County's heavy equipment fleet utilized by Public Works operations.
- Replacement funding is accumulated and programmed in accordance with the County's multi-year equipment replacement plan, which is reviewed and updated regularly to reflect equipment condition, operational needs, maintenance history, replacement priorities, and projected acquisition costs.
- Equipment replacement funding is based on depreciation schedules and replacement reserve contributions associated with individual pieces of equipment. Replacement reserve funding supports long-term equipment lifecycle management and operational sustainability of the County's heavy equipment fleet.
- The Division supports replacement of aging and high-maintenance vehicles and equipment in order to improve operational reliability, reduce maintenance costs, maintain regulatory compliance, and support efficient delivery of roadway maintenance and public works services.
- Increasing equipment acquisition costs, evolving emissions requirements, extended procurement lead times, and changing operational needs continue to affect long-term equipment replacement planning and replacement reserve adequacy.
- BU 9909 is a special Budget Unit created to track equipment replacement funding and only provides a small portion of revenue for BU 9908.

BUDGET OBJECTIVES

- Continue implementation and refinement of the County's multi-year heavy equipment replacement plan to support operational reliability and long-term fleet sustainability.
- Replace scheduled vehicles and equipment identified within the approved replacement plan, including aging plow trucks, pickup trucks, and other high-use operational vehicles.
- Continue evaluation of replacement schedules, reserve contributions, depreciation methodologies, and equipment lifecycle costs to ensure adequate long-term replacement funding.
- Continue evaluation of vehicle and equipment specifications to improve operational efficiency, regulatory compliance, reliability, and long-term maintenance performance.
- Continue coordination with Road Maintenance and Fleet Maintenance staff to prioritize replacement of critical operational and emergency response equipment.
- Specific replacements include
    - #0022 – 1998 International ariel bucket truck that is currently out of service, with a used newer CARB compliant ariel bucket truck.
    - #0063, #0105, #0106 – 1994 Sweepster pull behind brooms with (1) new enclosed cab, self-propelled, center sweep broom.
    - #0421 – 2006 Ford F-350 regular cab 2WD with a new 1-ton 4x4 extra cab pickup with plow package

Revenue and Appropriation Detail

Fund: 908 : ISF-Hvy Equip-Restricted
Budget Unit: 9908 : Internal Service, Heavy Equip-Restricted

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-11 Rents & Concessions-Equipment Replacement	211,211.50	228,686	403,032	0	403,032
79-60 Sales-Sale of Fixed Assets	15,856.00	10,500	7,900	0	7,900
81-22 Operating Transfers-In	489.94	0	386	0	386
Revenue - Summary	**227,557.44**	**239,186**	**411,318**	**0**	**411,318**
Appropriation					
62-74 Cap. FA-Equipment-Other	244,288.00	303,014	277,000	0	277,000
Appropriation - Summary	**244,288.00**	**303,014**	**277,000**	**0**	**277,000**
NET COST	**120,140.56**	**63,828**	**(134,318)**	**0**	**(134,318)**

Revenue and Appropriation Detail

Fund: 909 : ISF-Hvy Equip-Replacement
Budget Unit: 9909 : Internal Service, Heavy Equip-Replacement

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
81-23 Operating Transfers-Out	(489.94)	0	(386)	0	(386)
Revenue - Summary	**(489.94)**	**0**	**(386)**	**0**	**(386)**
NET COST	**489.94**	**0**	**386**	**0**	**386**

DEPARTMENT OF PUBLIC WORKS
ISF Fleet Maintenance
Fund 911 Budget Unit 9911

Vacant,
Director

BUDGET OVERVIEW

- Budget Unit 9911 accounts for personnel and labor costs associated with the County's fleet and equipment maintenance operations. Revenue supporting this Budget Unit is generated through labor charges billed to other fleet and equipment Internal Service Fund budget units and participating departments.
- Fleet Maintenance personnel provide preventative maintenance, diagnostics, repair, fabrication, inspection, and technical support services for County vehicles, heavy equipment, commercial trucks, and specialized operational equipment utilized by multiple County departments.
- Staff time and labor costs are tracked and allocated to the appropriate fleet and equipment budget units in order to accurately recover labor expenses associated with vehicle maintenance, equipment repairs, replacement preparation, regulatory compliance activities, and operational support services.
- The Division supports operational continuity for roadway maintenance, emergency response, solid waste operations, airport operations, and other County services through timely repair and maintenance of operational fleet assets.
- The Division continues to adapt to evolving vehicle technology, diagnostic systems, emissions requirements, and specialized equipment maintenance needs associated with modern fleet operations.

BUDGET OBJECTIVES

- Continue providing responsive and cost-effective maintenance and repair services for County vehicles, heavy equipment, and operational fleet assets.
- Continue training and professional development opportunities for Fleet Maintenance personnel to maintain proficiency with evolving vehicle technology, diagnostics systems, and regulatory requirements.
- Continue providing timely customer service and operational support to County departments utilizing fleet and equipment maintenance services.
- Continue improving preventative maintenance scheduling, repair tracking, labor allocation practices, and fleet maintenance reporting processes to support efficient fleet operations.
- Continue supporting County operational readiness and emergency response capabilities through timely maintenance and repair of critical vehicles and equipment.

Revenue and Appropriation Detail

Fund: 911 : ISF-Fleet Maintenance
Budget Unit: 9911 : Internal Service, Fleet Maintenance

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
69-20 Other Current Services-Other	672,179.92	854,919	808,306	0	808,306
Revenue - Summary	**672,179.92**	**854,919**	**808,306**	**0**	**808,306**
Appropriation					
01-11 Salaries & Wages-Permanent	314,853.18	384,984	393,911	0	393,911
01-13 Salaries & Wages-OT, Holiday, Stby	0.00	2,500	2,500	0	2,500
01-14 Salaries & Wages-Other, Term	2,483.40	5,652	5,960	0	5,960
02-21 Retirement Contributions-FICA	23,439.17	30,075	30,781	0	30,781
02-22 Retirement Contributions-PERS	80,734.11	98,454	93,492	0	93,492
03-30 Insurance-Health/Life	81,515.55	106,518	86,045	0	86,045
03-31 Insurance-Unemployment	749.00	777	797	0	797
04-00 Worker's Compensation-	26,461.00	36,157	28,380	0	28,380
11-00 Clothing & Personal Suppl-	1,046.08	2,015	1,750	0	1,750
12-00 Communications-	7,160.58	7,790	8,830	0	8,830
14-00 Household Expense-	7,772.36	8,035	8,236	0	8,236
15-12 Insurance-Public Liability	6,134.00	8,261	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	16,536.00	6,875	7,586	0	7,586
17-00 Maintenance-Equipment-	0.00	4,350	4,350	0	4,350
18-00 Maint-Bldgs & Imprvmts-	5,995.47	8,700	8,700	0	8,700
19-40 Medical Expense-Medical Supplies	0.00	300	300	0	300
23-80 Prof & Specialized Svcs-Professional & Specialize	1,888.20	2,775	2,775	0	2,775
23-90 Prof & Specialized Svcs-Administrative Services	72,983.00	92,042	76,067	0	76,067
27-00 Small Tools & Instruments-	1,440.00	4,340	4,340	0	4,340
28-30 Special Departmental Exp-Supplies & Services	2,733.30	8,200	8,200	0	8,200
29-50 Transportation & Travel-Transportation & Travel	173.00	2,400	2,400	0	2,400
30-00 Utilities-	13,467.14	14,745	15,360	0	15,360
62-73 Cap. FA-Equipment-Shop	0.00	18,974	8,500	0	8,500
Appropriation - Summary	**667,564.54**	**854,919**	**808,307**	**0**	**808,307**

Revenue and Appropriation Detail

Fund: 911 : ISF-Fleet Maintenance
Budget Unit: 9911 : Internal Service, Fleet Maintenance

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
NET COST	**1,723.62**	**0**	**1**	**0**	**1**

COUNTY ADMINISTRATIVE OFFICE
ISF Employee Health/Wellness
Fund 917 Budget Unit 9917

Pamela Samac,
Human Resources Director

BUDGET OVERVIEW

- Internal Service Fund managed by the Human Resources Department. This Internal Service Fund is for the restricted purpose of employee health and wellness related to health, dental, and/or vision.
- This ISF was initially funded by the unexpended residual of the County's prior self-funded Dental/ Vision insurance.
- The revenue for this fund is primarily interest accrued. Also, unanticipated revenues may be added if the usage of such revenues is restricted to health and wellness purposes.

Revenue and Appropriation Detail

Fund: 917 : Employee Health/Wellness
Budget Unit: 9917 : Internal Service, Self-Funded Dental Vision

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	9,253.15	5,000	10,000	0	10,000
79-90 Other-Miscellaneous	2,390.00	2,000	2,000	0	2,000
Revenue - Summary	**11,643.15**	**7,000**	**12,000**	**0**	**12,000**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	60,515.00	65,000	70,000	0	70,000
28-30 Special Departmental Exp-Supplies & Services	0.00	214,813	170,238	0	170,238
Appropriation - Summary	**60,515.00**	**279,813**	**240,238**	**0**	**240,238**
NET COST	**96,006.1**	**272,813**	**228,238**	**0**	**228,238**

COUNTY ADMINISTRATIVE OFFICE
ISF Unemployment
Fund 918 Budget Unit 9918

Pamela Samac,
Human Resources Director

BUDGET OVERVIEW

- This is an Internal Service Fund managed by Human Resources to pay the cost of unemployment claims that are filed by former County employees. Unemployment claims are investigated and administered by a third-party administrator (TPA) in coordination with HR staff. The County is required to pay the full cost of claims instead of paying a lump sum insurance premium to the State.
- Revenues for this Internal Service Fund are from all County departments that will contribute 0.2% of their budgeted salaries for the unemployment claim costs this year.

Revenue and Appropriation Detail

Fund: 918 : ISF-Unemployment Ins
Budget Unit: 9918 : Internal Service, Unemployment Insurance

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	35,795.78	30,000	50,000	0	50,000
Revenue - Summary	**35,795.78**	**30,000**	**50,000**	**0**	**50,000**
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	756.96	1,000	1,000	0	1,000
23-91 Prof & Specialized Svcs-Intra-Div Services	10,000.00	10,000	10,000	0	10,000
46-21 Claims & Judgements-Current Claims	197,497.19	924,807	912,493	(365,258)	547,235
Appropriation - Summary	**208,254.15**	**935,807**	**923,493**	**(365,258)**	**558,235**
NET COST	**328,305.37**	**905,807**	**873,493**	**(365,258)**	**508,235**

COUNTY COUNSEL
ISF Public Liability
Fund 919 Budget Unit 9919

Lloyd Guintivano,
County Counsel

BUDGET OVERVIEW

- The County Counsel's Office provides administrative risk management functions in regard to the County's public liability claims. This Office reviews all claims for damages and has oversight of the third-party administrator for liability.
- This Office oversees the selection of counsel to be appointed through the County's membership in the CSAC-Excess Insurance Authority. This Authority is an independent joint powers authority that has created a risk-sharing pool for public entities.
- County departments have been and continue to be extraordinary partners in working with us to reduce potential liabilities.
- This Office, as directed by the Board of Supervisors, provides direction to both the third-party administrator and the assigned counsel.

BUDGET OBJECTIVES

- We continue to work towards increasing the number of attorneys available for assignment to cases handling through the Authority.
- The projected premium estimates for the liability program indicate an increase of at least 10% to 15% as a result of prior case settlements and substantial increases in the cost of liability coverage.
- We are in the process of adding more firms in addition to the ones we currently use to ensure that we can select a firm most adept at handling each particular case.

Revenue and Appropriation Detail

Fund: 919 : ISF-Public Liab Ins
Budget Unit: 9919 : Internal Service, Public Liability

Revenue

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
42-01 Revenue from Use of Money-Interest	22,548.13	20,000	20,000	0	20,000
79-90 Other-Miscellaneous	3,885,065.00	5,010,000	5,730,000	0	5,730,000
81-22 Operating Transfers-In	0.00	0	0	200,000	200,000
Revenue - Summary	**3,907,613.13**	**5,030,000**	**5,750,000**	**200,000**	**5,950,000**

Appropriation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
15-10 Insurance-Other	4,022,658.54	5,044,000	5,775,900	(31,712)	5,744,188
15-12 Insurance-Public Liability	6,134.00	7,911	9,047	0	9,047
15-13 Insurance-Fire & Allied Cvrgs	376.00	617	679	0	679
20-00 Memberships-	10,130.12	10,250	10,750	0	10,750
22-70 Office Expense-Supplies	311.71	500	500	0	500
22-71 Office Expense-Postage	0.00	50	50	0	50
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	120,000	120,000	0	120,000
23-90 Prof & Specialized Svcs-Administrative Services	0.00	6,061	0	0	0
23-91 Prof & Specialized Svcs-Intra-Div Services	52,138.00	57,276	58,841	0	58,841
28-30 Special Departmental Exp-Supplies & Services	2,986.00	2,500	2,500	0	2,500
46-20 Claims & Judgements-Judgements	20,000.00	50,000	100,000	0	100,000
46-23 Claims & Judgements-Miscellaneous Uninsured	82,963.00	103,312	163,455	0	163,455
90-91 Transfers & Contingencies-Contingencies	0.00	50,000	50,000	0	50,000
Appropriation - Summary	**4,197,697.37**	**5,452,477**	**6,291,722**	**(31,712)**	**6,260,010**

NET COST	**290,084.24**	**422,477**	**541,722**	**(231,712)**	**310,010**

COUNTY COUNSEL
ISF Workers Compensation
Fund 920 Budget Unit 9920

Lloyd Guintivano,
County Counsel

BUDGET OVERVIEW

- The County Counsel's Office provides services for the workers' compensation program, including general oversight of the County's third-party claims administrator.
- This office works with all other County departments regarding driver and workplace safety issues, assists departments with all workers' compensation matters, return to work and reasonable accommodation issues, and the development of services and programs designed to enhance employee access to medical care for work-related injuries.
- This office coordinates with the workers' compensation team to address work-related injuries and by doing so, strives to reduce the annual workers' compensation premium payment due from the County over the last several years.
- This office monitors the work of the third-party claims administrator to ensure that employee needs are being promptly addressed, that departments are kept informed, and to conduct periodic reviews throughout the year of open claims.

BUDGET OBJECTIVES

- Continue efforts to reduce premium costs while improving employee access to medical care in the event of a work-related injury.
- Continue to provide safety and risk management training to County employees.

Revenue and Appropriation Detail

Fund: 920 : ISF-Workers Compensation
Budget Unit: 9920 : Internal Service, Workers Compensation

	2024-25 Actuals	2025-26 Adopted	2026-27 June Approved	Admin Adjustments Final	2026-27 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	12,245.91	15,000	15,000	0	15,000
79-90 Other-Miscellaneous	2,101,781.00	2,880,000	2,907,037	0	2,907,037
Revenue - Summary	**2,114,026.91**	**2,895,000**	**2,922,037**	**0**	**2,922,037**
Appropriation					
15-10 Insurance-Other	2,101,781.00	2,880,000	2,907,037	0	2,907,037
20-00 Memberships-	10,130.13	10,500	10,750	0	10,750
22-70 Office Expense-Supplies	34.62	50	50	0	50
22-71 Office Expense-Postage	0.00	50	50	0	50
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	500	500	0	500
23-90 Prof & Specialized Svcs-Administrative Services	34,101.00	19,045	0	0	0
23-91 Prof & Specialized Svcs-Intra-Div Services	52,138.00	57,276	58,841	0	58,841
28-30 Special Departmental Exp-Supplies & Services	2,033.36	6,000	6,000	0	6,000
38-00 Inventory Items-	0.00	1,000	1,000	0	1,000
46-23 Claims & Judgements-Miscellaneous Uninsured	0.00	129,692	99,811	0	99,811
90-91 Transfers & Contingencies-Contingencies	0.00	75,000	50,000	0	50,000
Appropriation - Summary	**2,200,218.11**	**3,179,113**	**3,134,039**	**0**	**3,134,039**
NET COST	**86,191.2**	**284,113**	**212,002**	**0**	**212,002**