



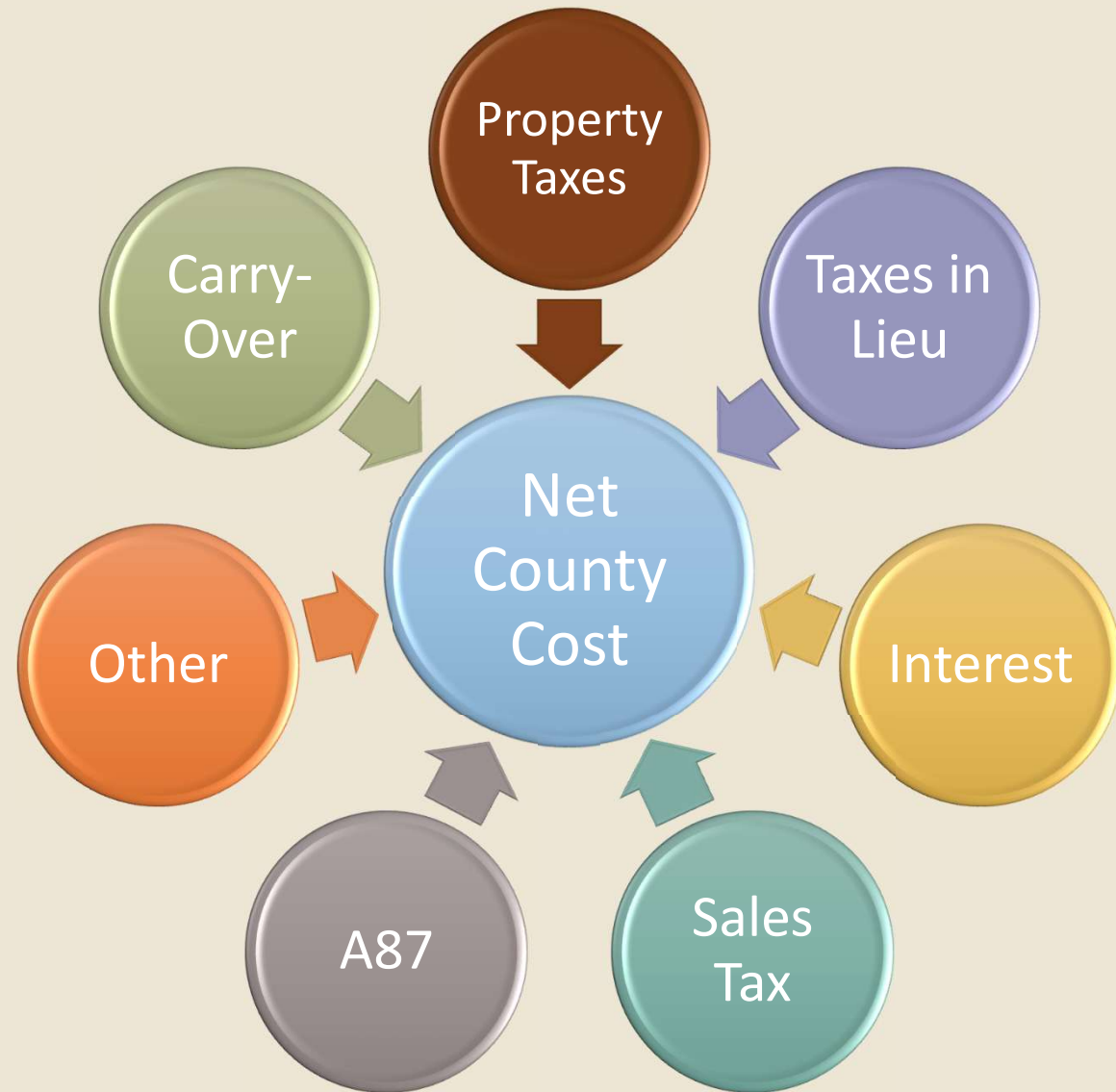
FINAL RECOMMENDED BUDGET

FISCAL YEAR 2026-2027

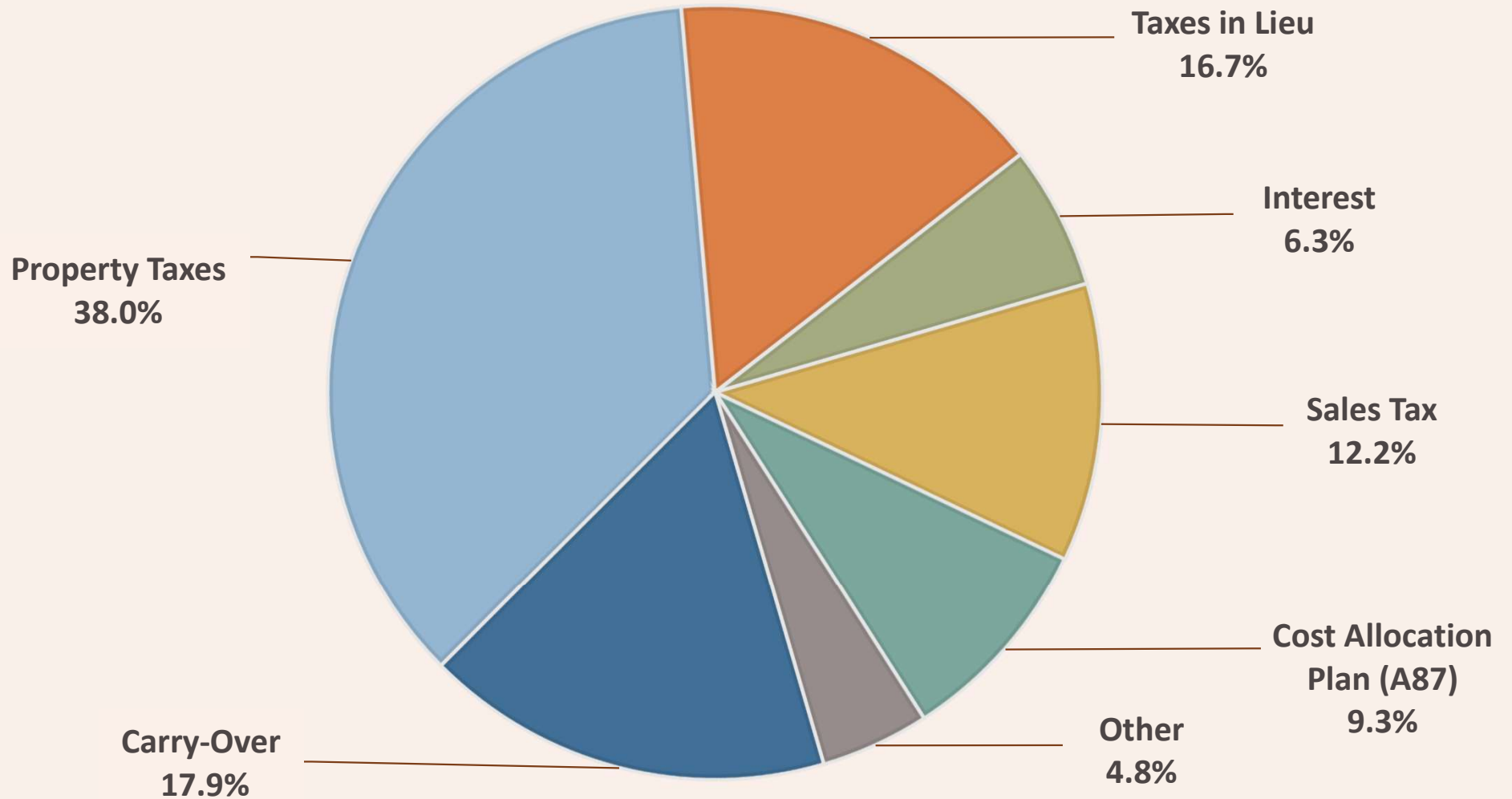
Board of Supervisors Meeting
September 29, 2026



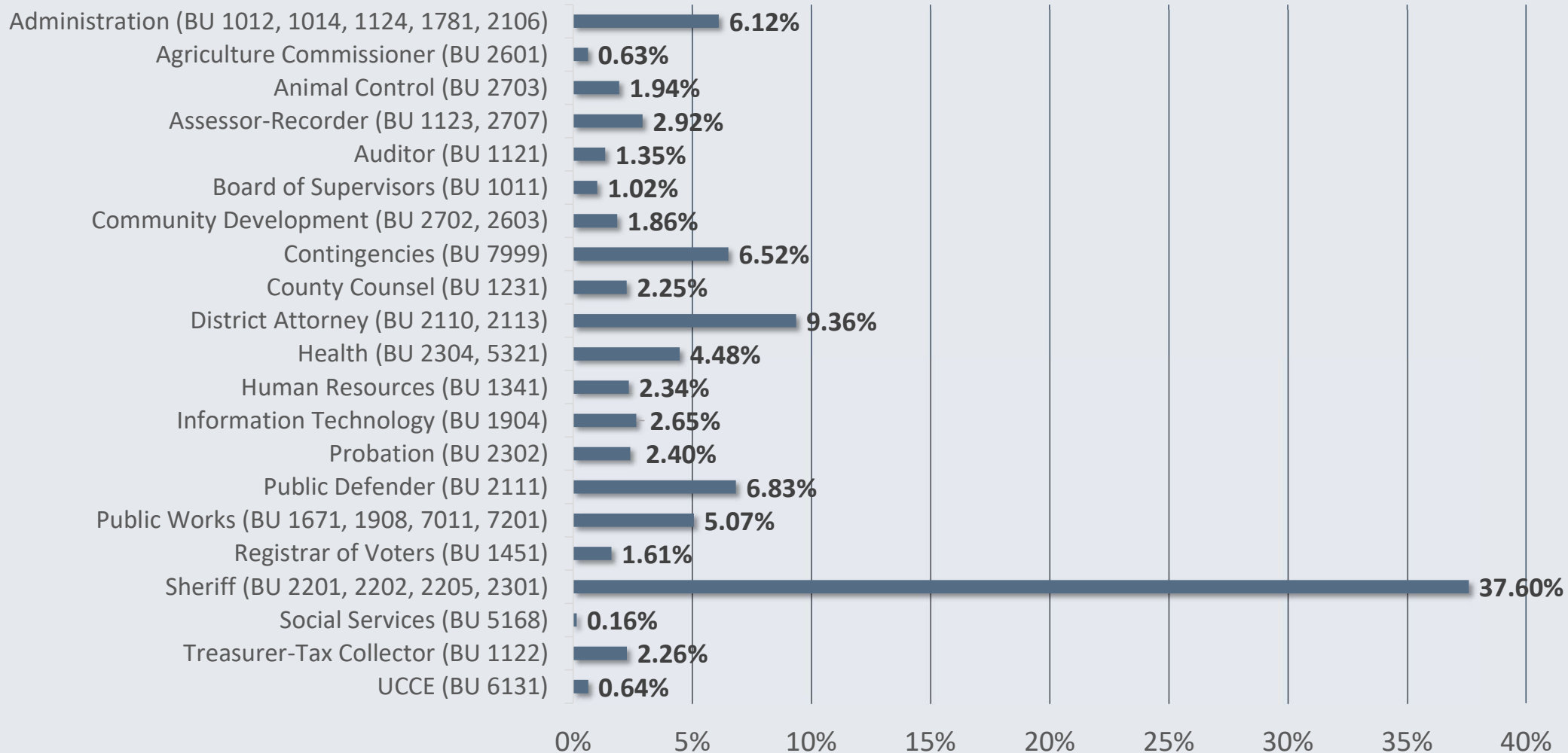
HOW THE COUNTY'S GENERAL FUND IS FUNDED



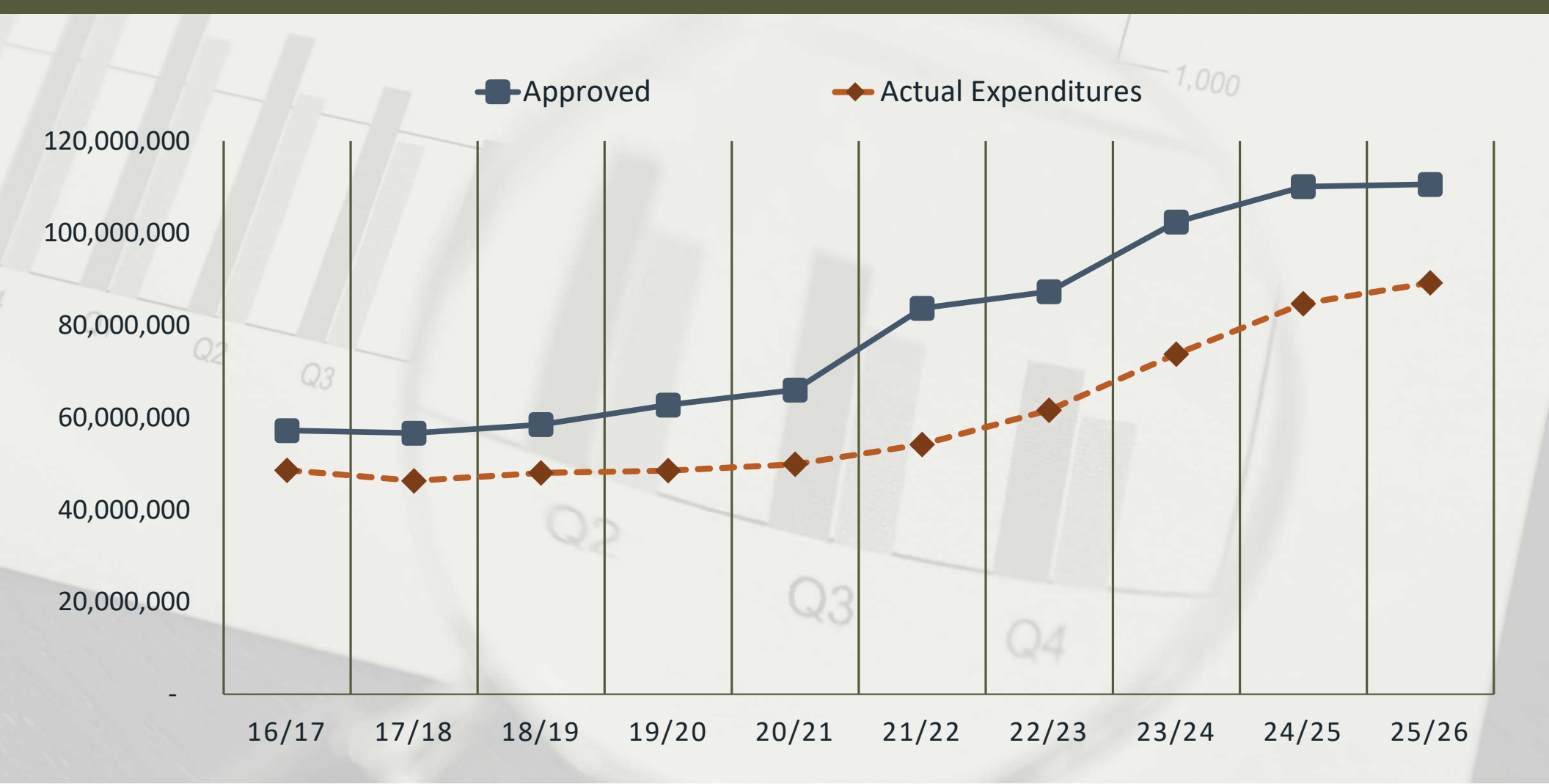
NET COUNTY COST



WHERE NET COUNTY COST IS ALLOCATED

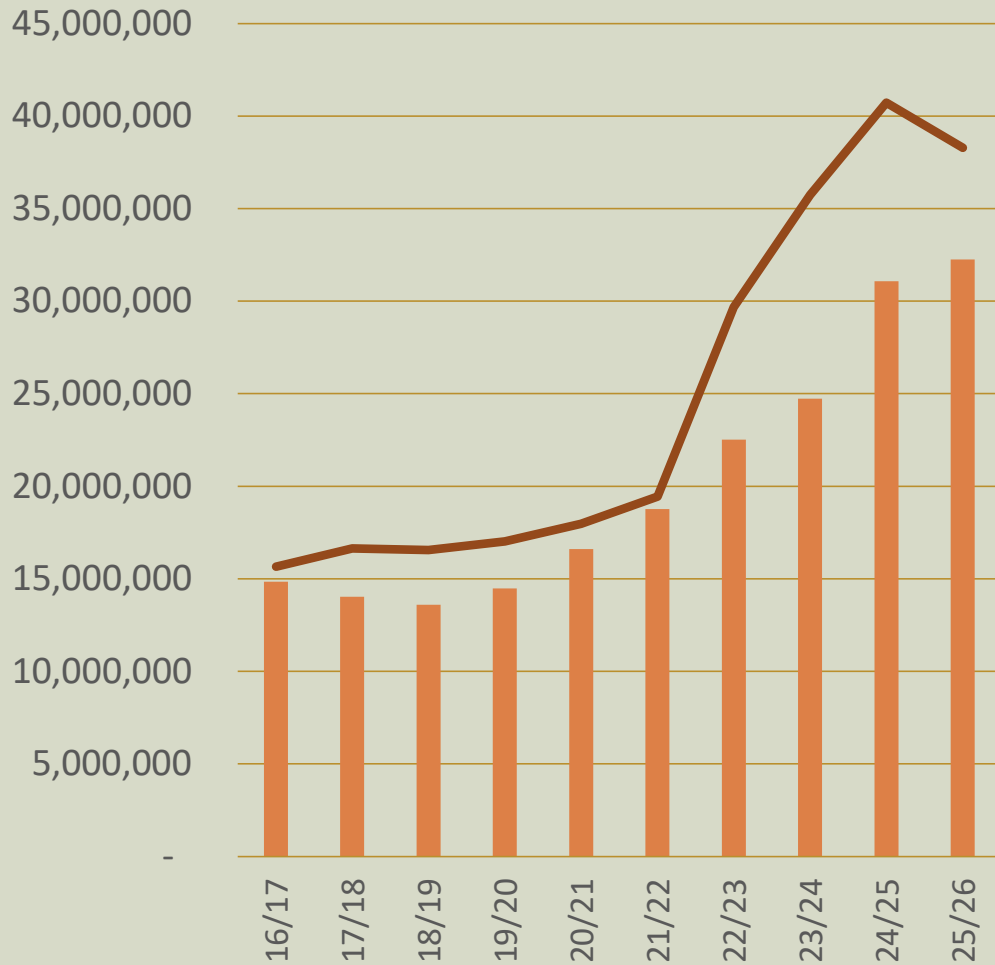


GENERAL FUND: Approved vs. Actual Expenditures

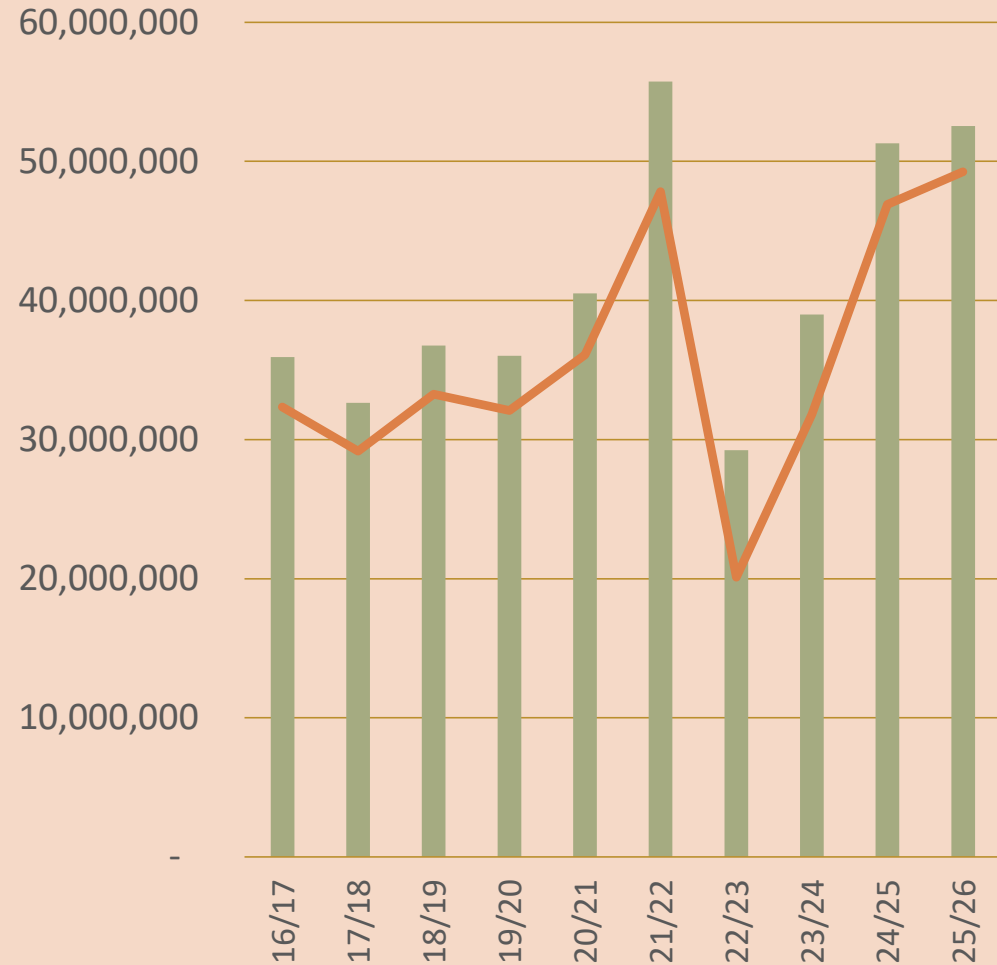


GENERAL FUND REVENUES

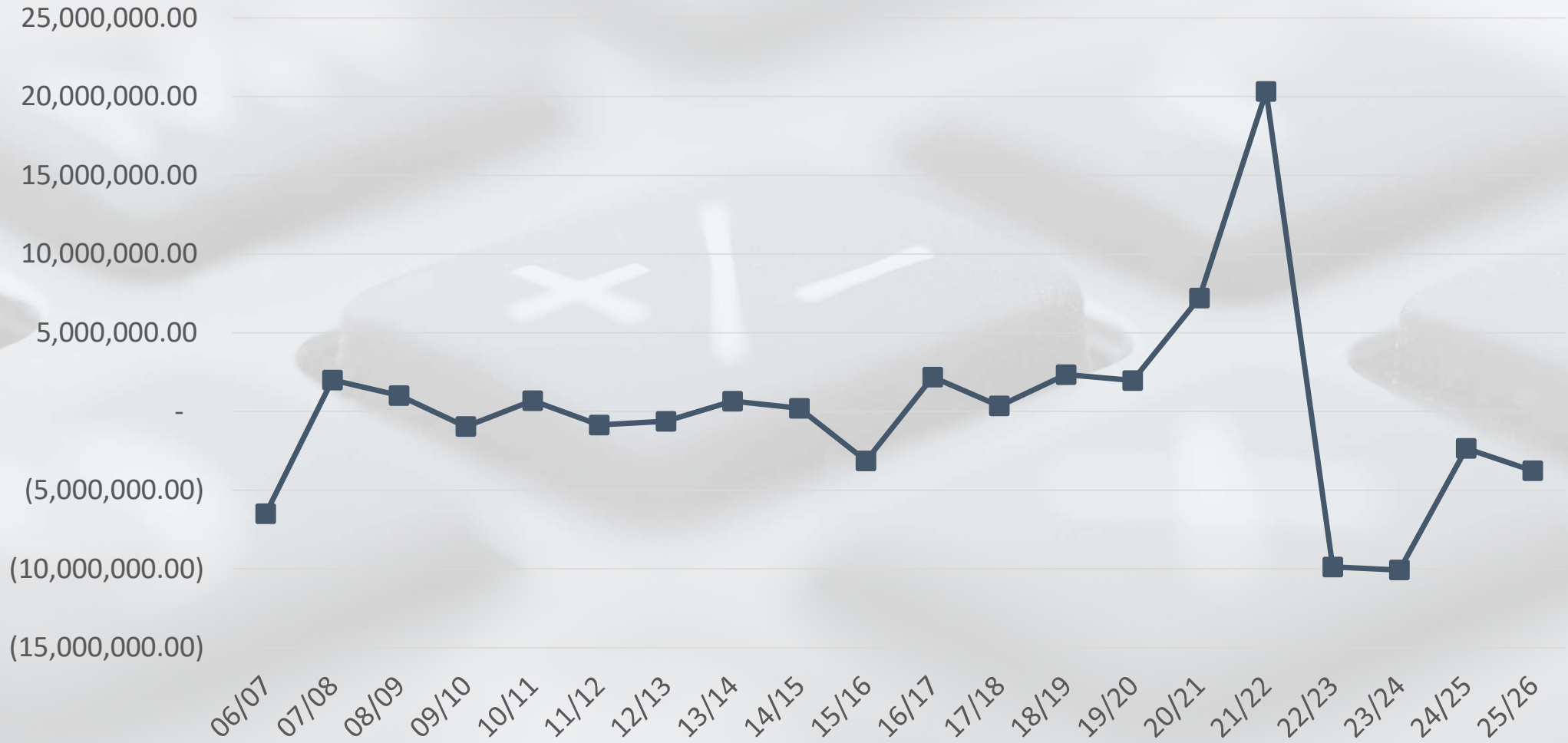
Received Budgeted



1120 Received 1120 Budgeted



General Fund Actual Revenues & Expenses (Exc. FBA)



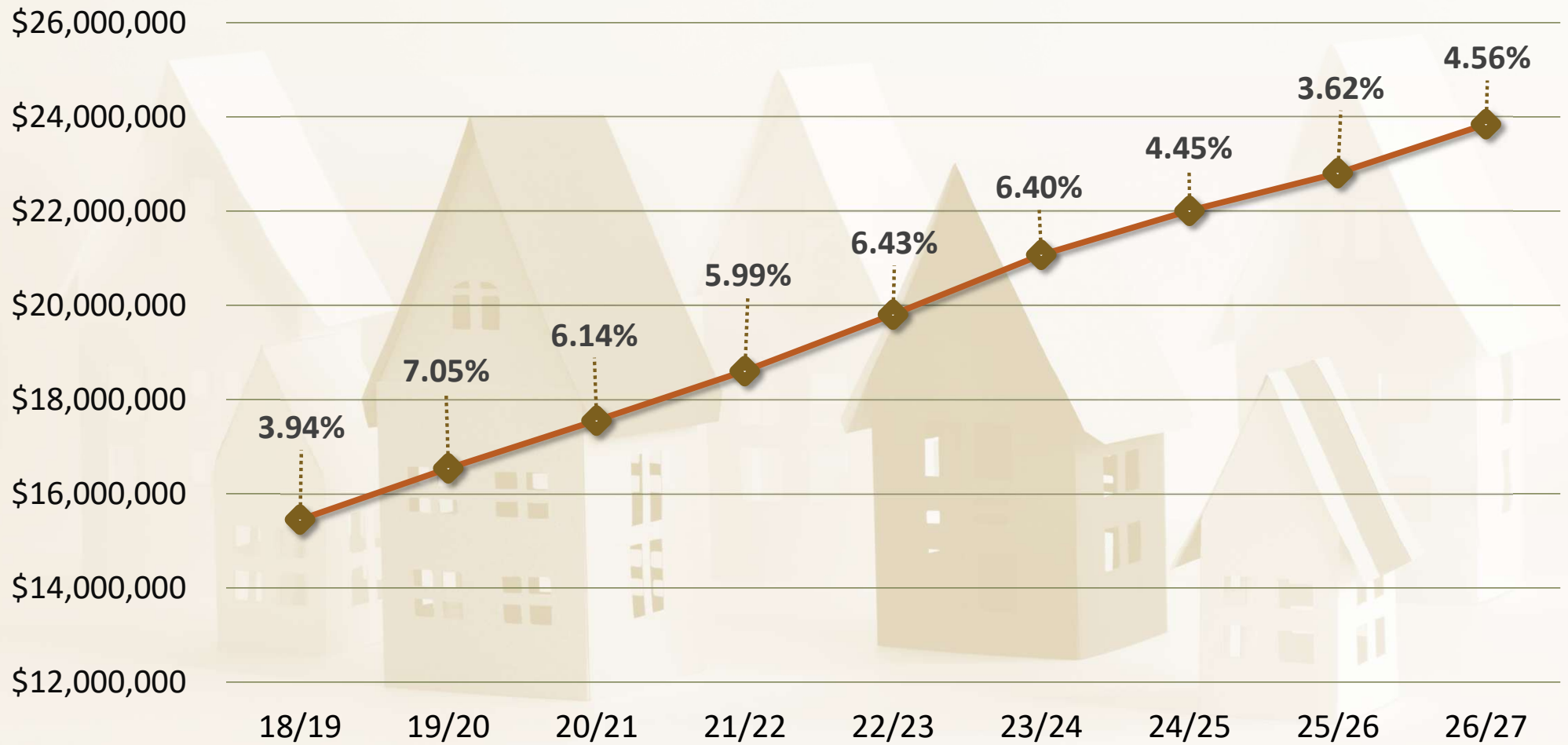
GENERAL FUND 5% REDUCTIONS

Board of Supervisors (BU 1011)	\$11,500
Administration (BU 1012, 1014, 1124, 1341, 1781)	\$356,083
Auditor (BU 1121)	\$41,500
Treasurer-Tax Collector (BU 1122)	\$87,877
Assessor (BU 1123)	\$112,630
Agriculture Commissioner (BU 2601)	\$21,823
County Counsel (BU 1231)	\$47,481
Registrar of Voters (BU 1451)	\$53,628
Public Works (BU 1671, 1908, 7011, 7201)	\$308,559
Information Technology (BU 1904)	\$112,438

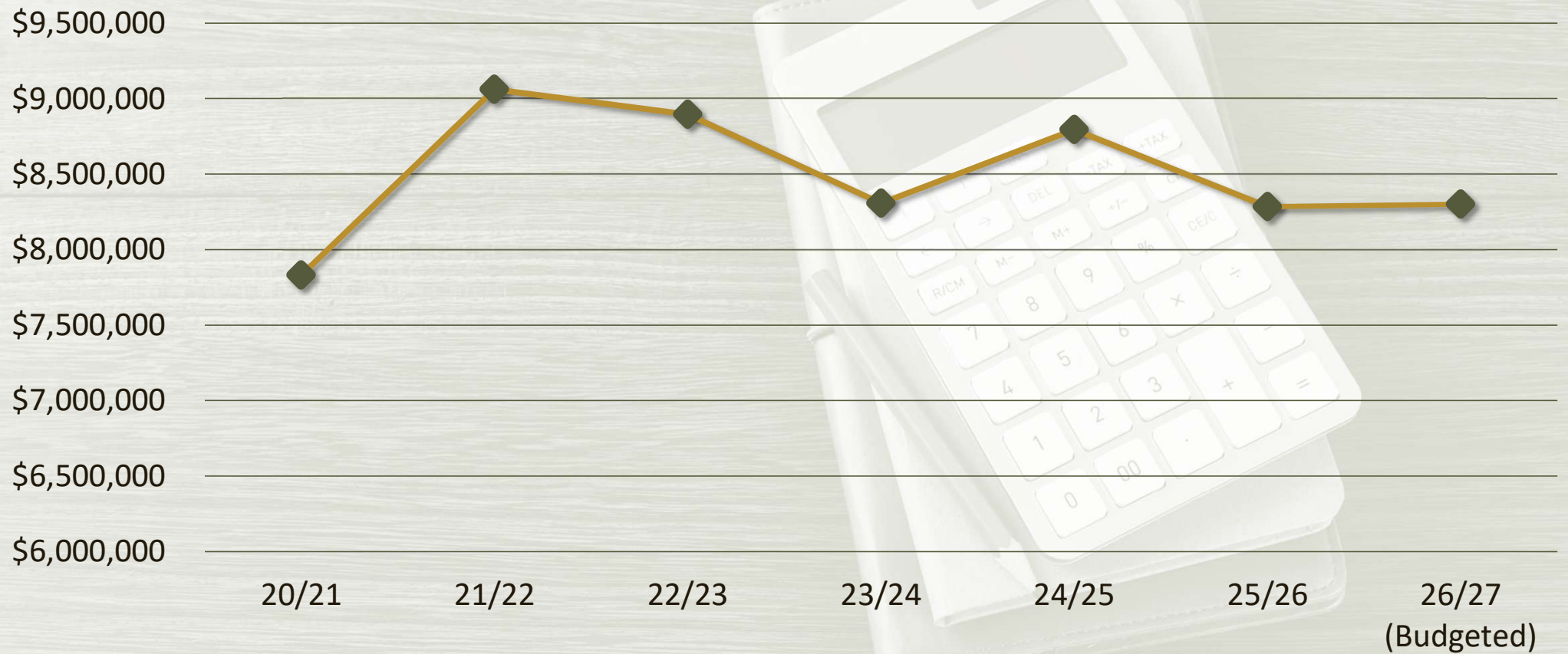
District Attorney (BU 2110, 2113)	\$327,000
Public Defender (BU 2111)	\$157,036
Sheriff (BU 2201, 2202, 2301)	\$1,367,972
Probation (BU 2302)	\$83,340
Community Development (BU 2702, 2603)	\$84,116
Animal Control (BU 2703)	\$67,785
UCCE (BU 6131)	\$34,248
Contingencies (BU 7999)	\$2,470,276

TOTAL REDUCTION: \$5,745,292

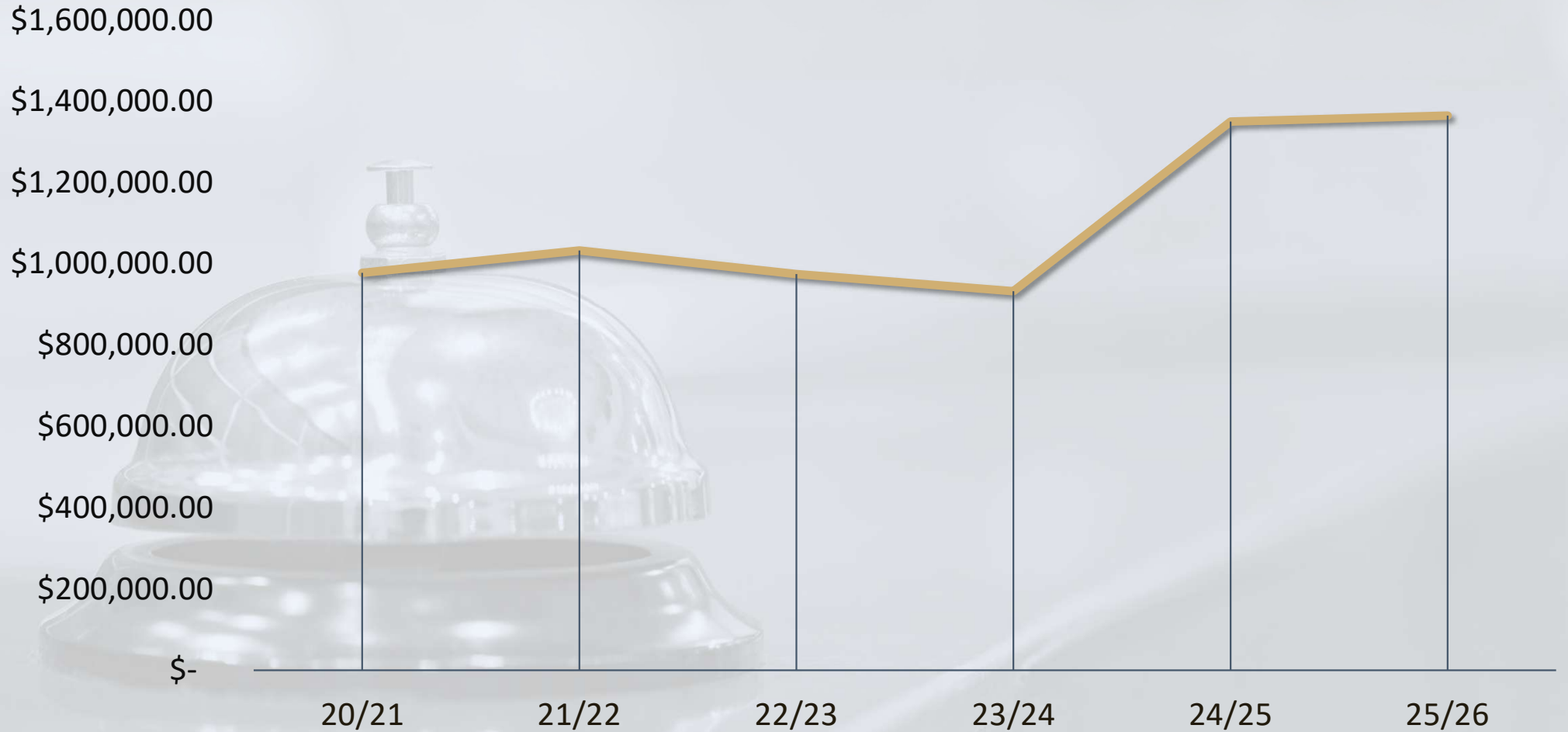
PROPERTY TAX



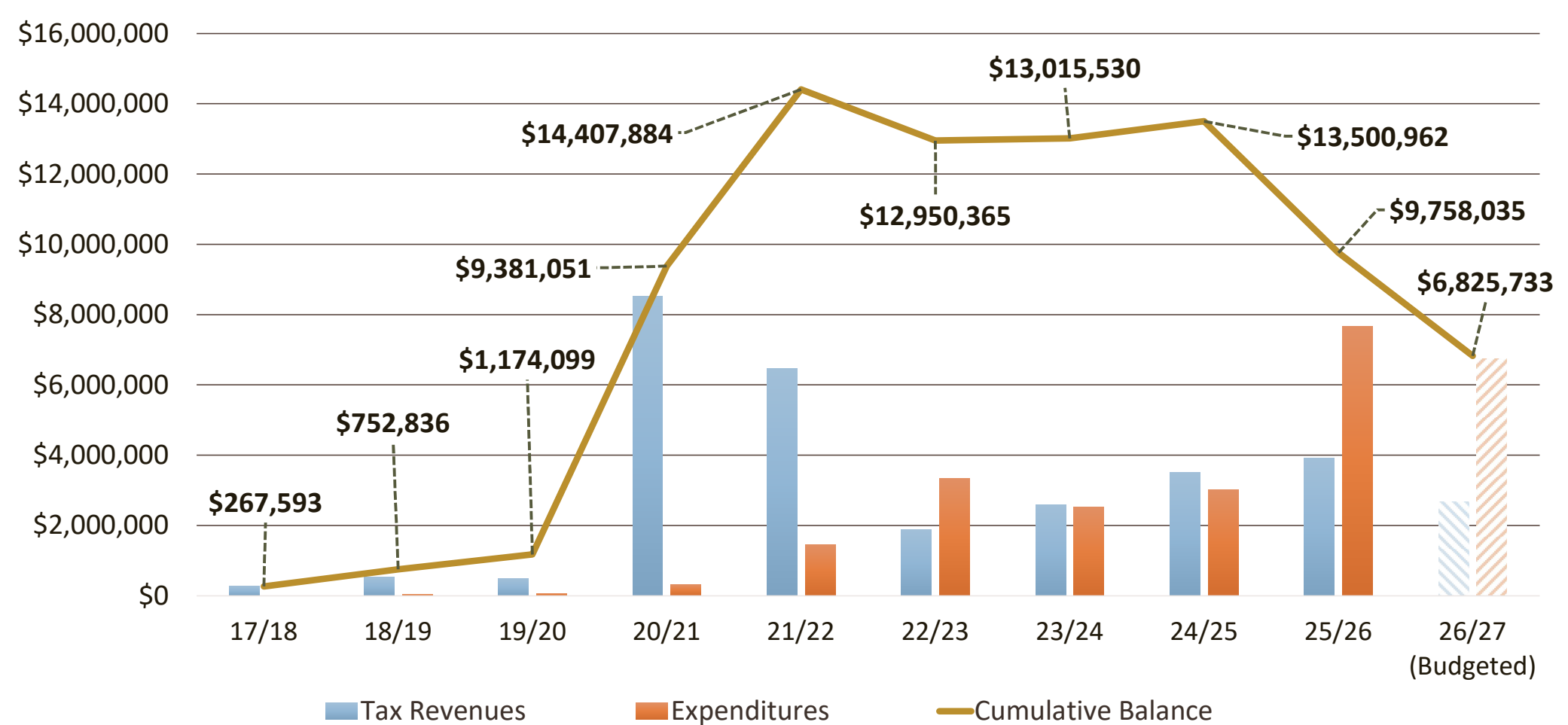
SALES TAX



TRANSIENT OCCUPANCY TAX

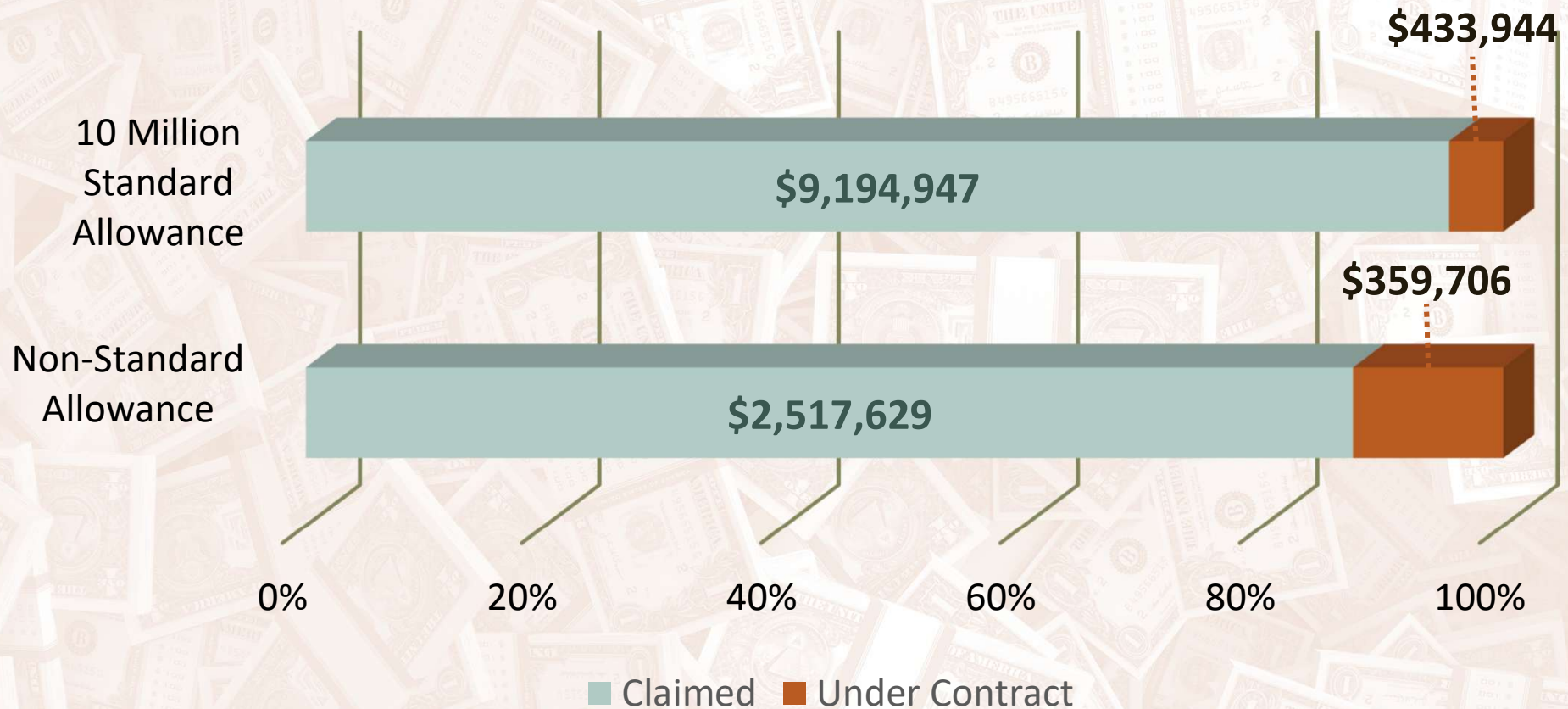


CANNABIS CULTIVATION & BUSINESS TAXES



ARPA: STATE & LOCAL RECOVERY FUNDS

As of July 31, 2026



LEASE REVENUE BOND



\$10,181,529 claimed against work done on the Armory

- \$6,000,000 budgeted for the Armory this year

Potential projects

- County Admin building (Courthouse) renovations
- Various roof projects
- Central Dispatch HVAC
- Hill Road Correctional Facility Parking Lot

CAPITAL ASSETS

New Projects			Amount
South Main St Rehab Project- Roads			\$6,750,000
Soda Bay Rehab Project- Roads			\$2,250,000
Kelseyville Sidewalk Project-Roads			\$41,000
Wheelchair Lift-Social Services			\$60,000
Nice Clubhouse Renovation-Parks			\$80,000
Replacement Pool Vehicle-Central Garage			\$45,000
Existing Projects	Previous	Adjustment	Current Amount
Remodel-District Attorney	\$100,000	-\$100,000	\$0
Remodel New Facility-Probation	\$220,599	\$312,973	\$533,572
Bridge Prevention Maint. Prog., Rehab-Roads	\$15,000	\$659,000	\$674,000
Bridge Prevention Maint. Prog., Scour-Roads	\$15,000	\$129,000	\$144,000

CONTINGENCIES AND RESERVES

(General Fund)

TITLE	As of 6/30/26	PROPOSED CHANGE	FINAL RECOMMENDED BUDGET
Contingencies	\$5,548,360	(\$3,470,276)	\$2,078,084
General	\$16,000,000	\$0	\$16,000,000
General Parks Reserve	\$2,600,000	\$0	\$2,600,000
Building and Infrastructure	\$8,480,451	(\$1,200,000)	\$7,280,451
Technology Modernization	\$3,030,375	\$0	\$3,030,375
Budget Stabilization	\$6,306,997	\$0	\$6,306,997
General Designated Reserve	\$3,060,752	\$0	\$3,060,752
		TOTAL	\$39,356,659

FORECAST UPDATE							
	24/25 Actual	25/26 Actual	26/27 Projected	27/28 Projected	28/29 Projected	29/30 Projected	30/31 Projected
Beginning Fund Balance:	\$23,444,184	\$21,096,569	\$16,990,704	\$13,343,156	\$8,499,093	\$3,236,145	\$(2,472,529)
Revenues:							
Property Tax's	\$32,453,558	\$33,674,196	\$35,349,805	\$36,263,437	\$37,200,682	\$38,162,151	\$39,148,470
Retail Sales & Use Tax	\$8,795,489	\$8,285,104	\$8,300,000	\$8,532,436	\$8,771,381	\$9,017,018	\$9,269,534
Reserve (Increase)/Decreases:	\$-	\$4,432,000	\$1,200,000	\$-	\$-	\$-	\$-
Other Revenues	\$41,121,075	\$39,091,896	\$39,670,456	\$40,654,284	\$41,662,510	\$42,695,740	\$43,754,595
Total Resources	\$105,814,306	\$106,579,766	\$101,510,966	\$98,793,312	\$96,133,666	\$93,111,055	\$89,700,069
Expenditures:							
Payroll & Benefits	\$52,577,865	\$58,292,536	\$60,332,774	\$62,444,422	\$64,629,976	\$66,892,026	\$69,233,246
Operating Expenditures	\$25,167,313	\$29,598,948	\$7,438,225	\$7,849,798	\$28,267,545	\$28,691,558	\$29,121,932
ARPA Expenses	\$6,972,559	\$1,697,578	\$396,811	\$-	\$-	\$-	\$-
Total Expenditures	\$84,717,737	\$89,589,061	\$88,167,810	\$90,294,220	\$92,897,521	\$95,583,584	\$98,355,178
Ending Fund Balance:	\$21,096,569	\$16,990,704	\$13,343,156	\$8,499,093	\$3,236,145	\$(2,472,529)	\$(8,655,109)



*End of Presentation
Questions?*