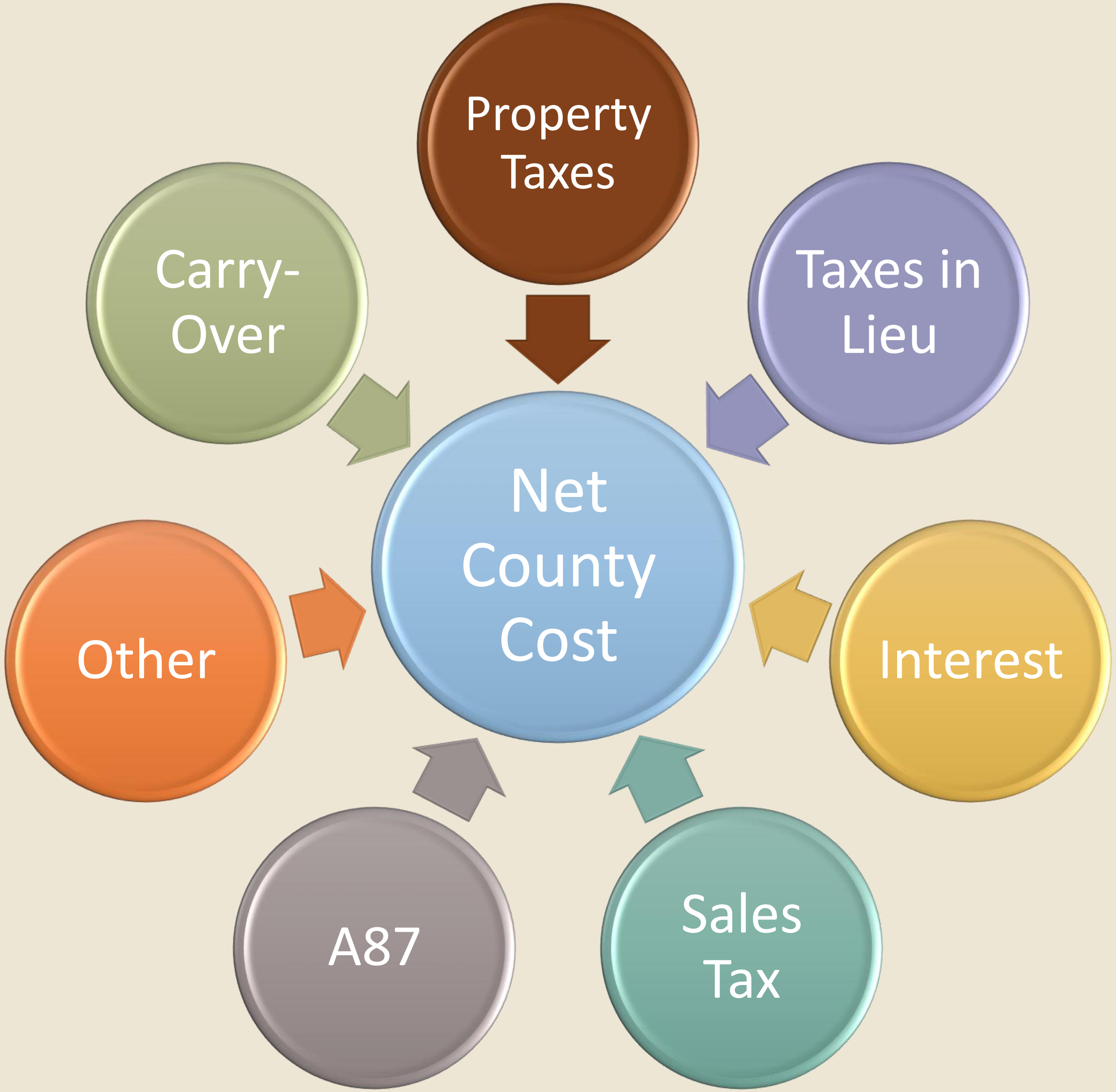
County of Lake
STATE OF CALIFORNIA

FINAL RECOMMENDED BUDGET

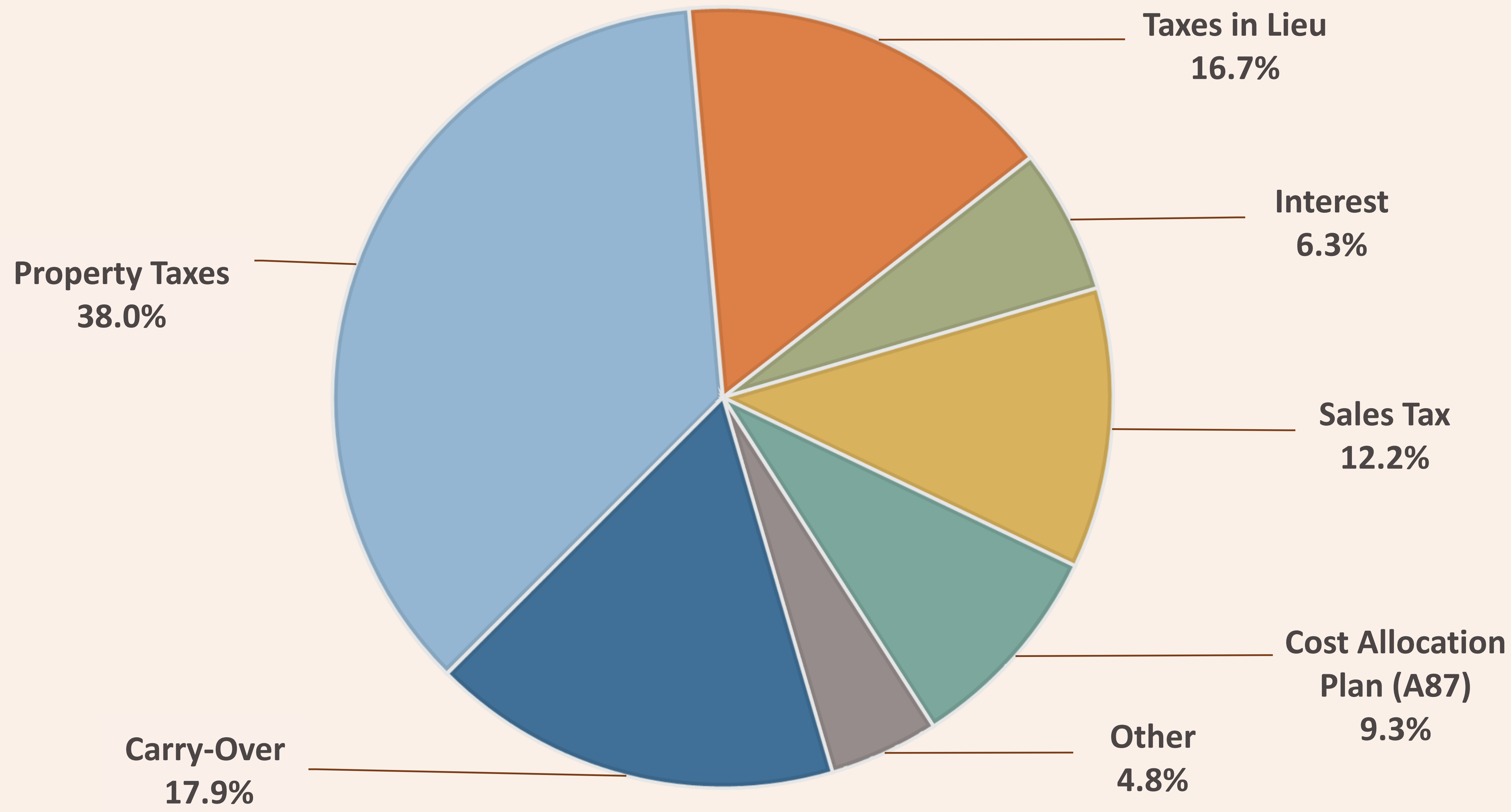
FISCAL YEAR 2026-2027

Board of Supervisors Meeting
September 29, 2026

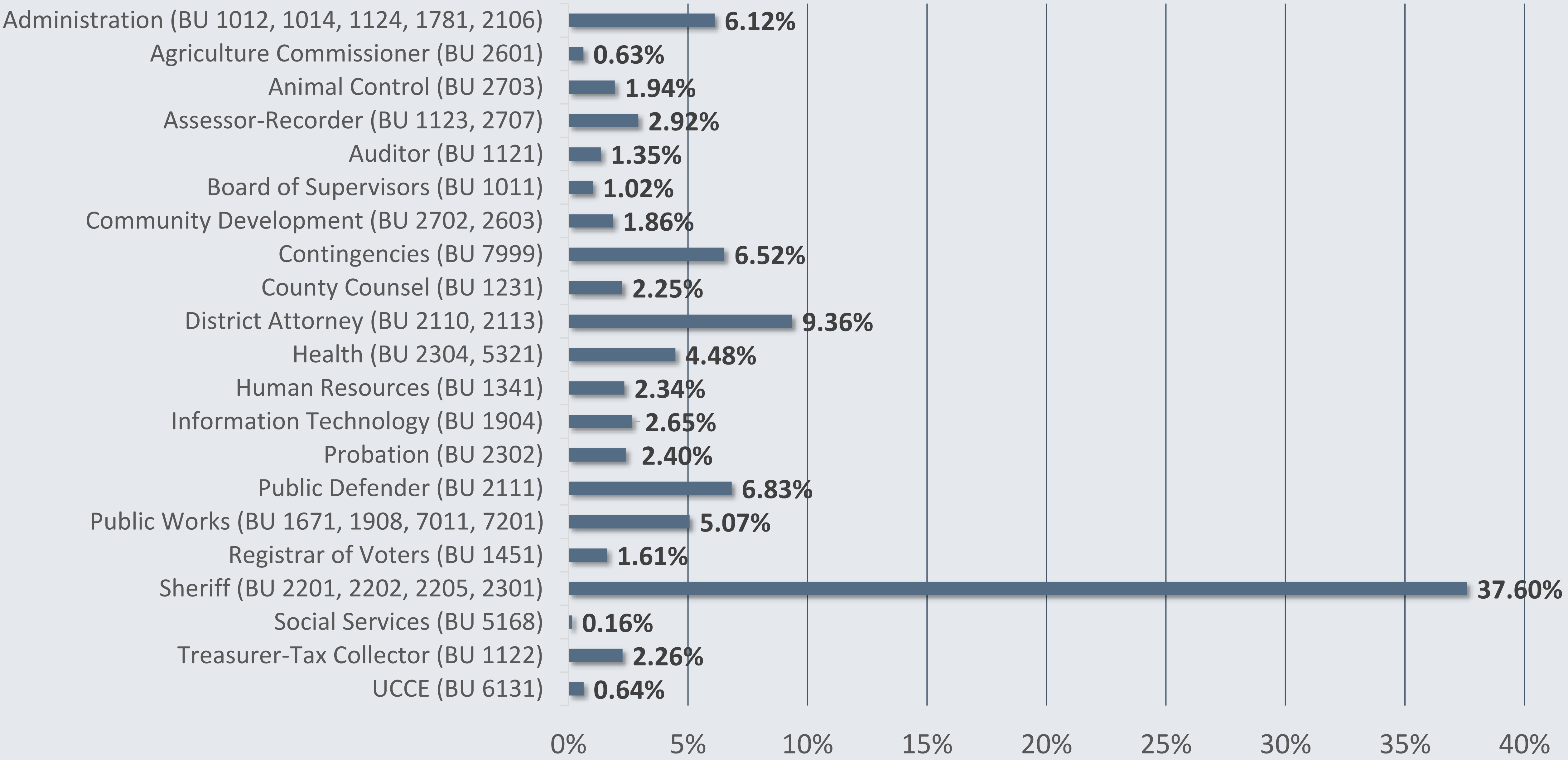
HOW THE COUNTY'S GENERAL FUND IS FUNDED



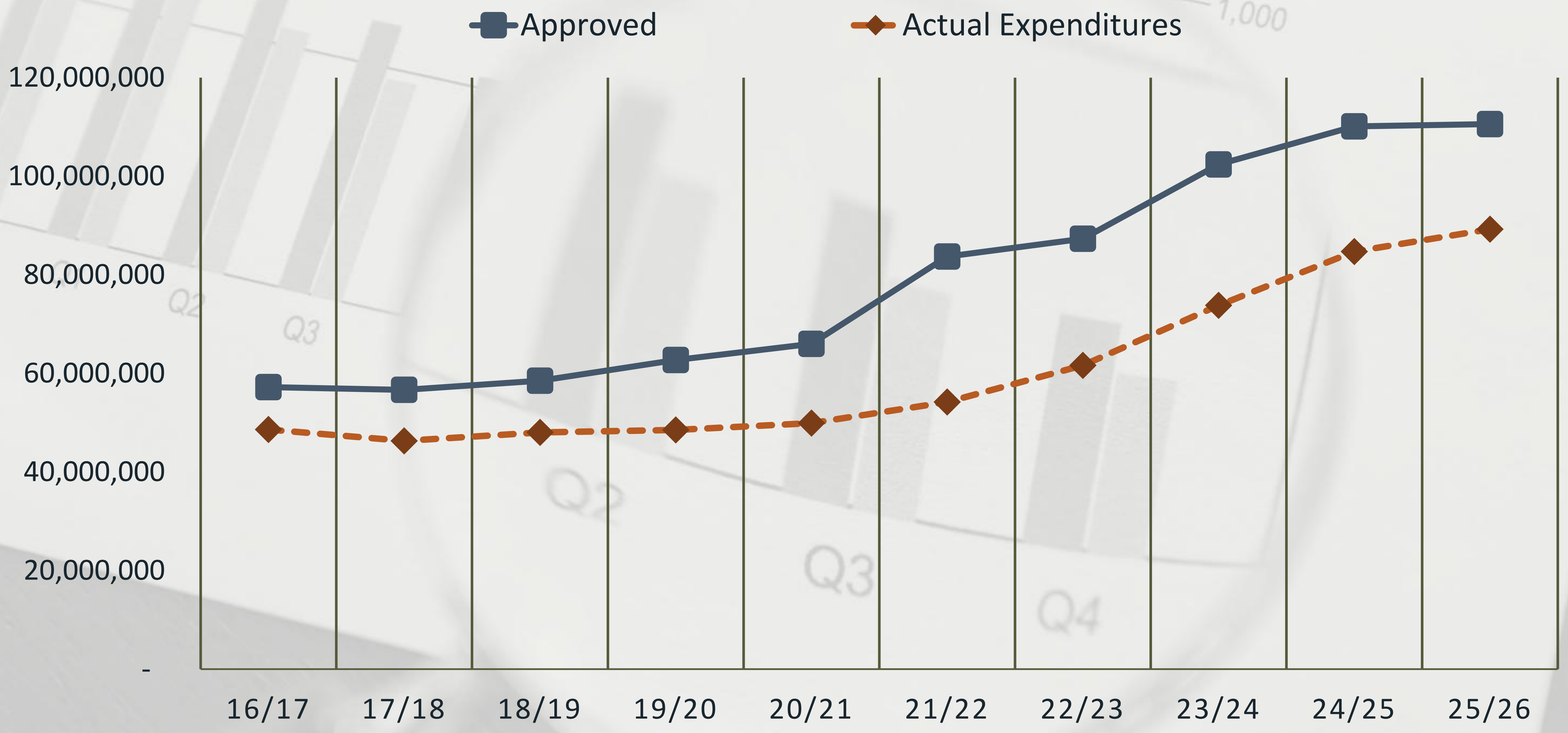
NET COUNTY COST



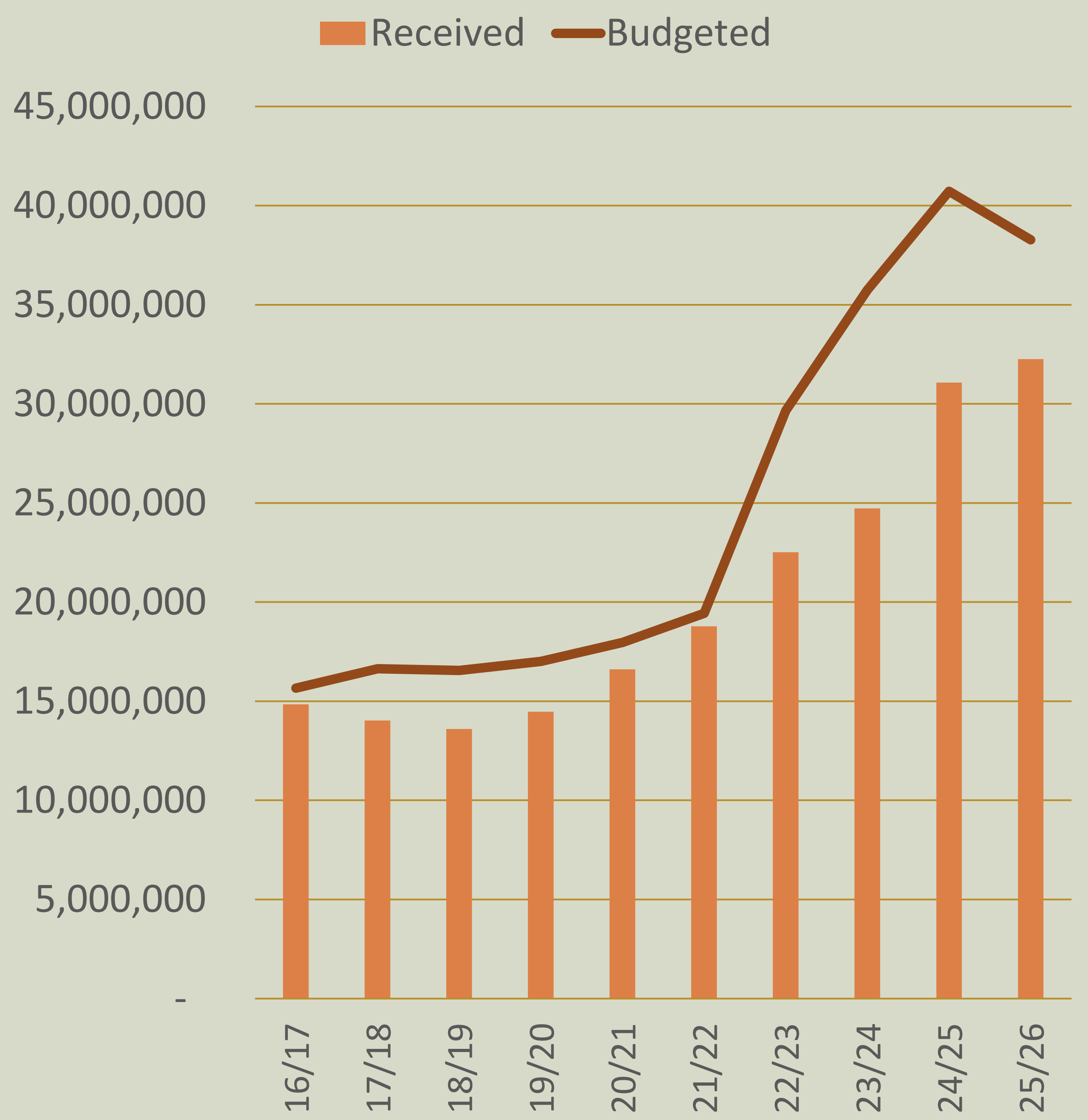
WHERE NET COUNTY COST IS ALLOCATED

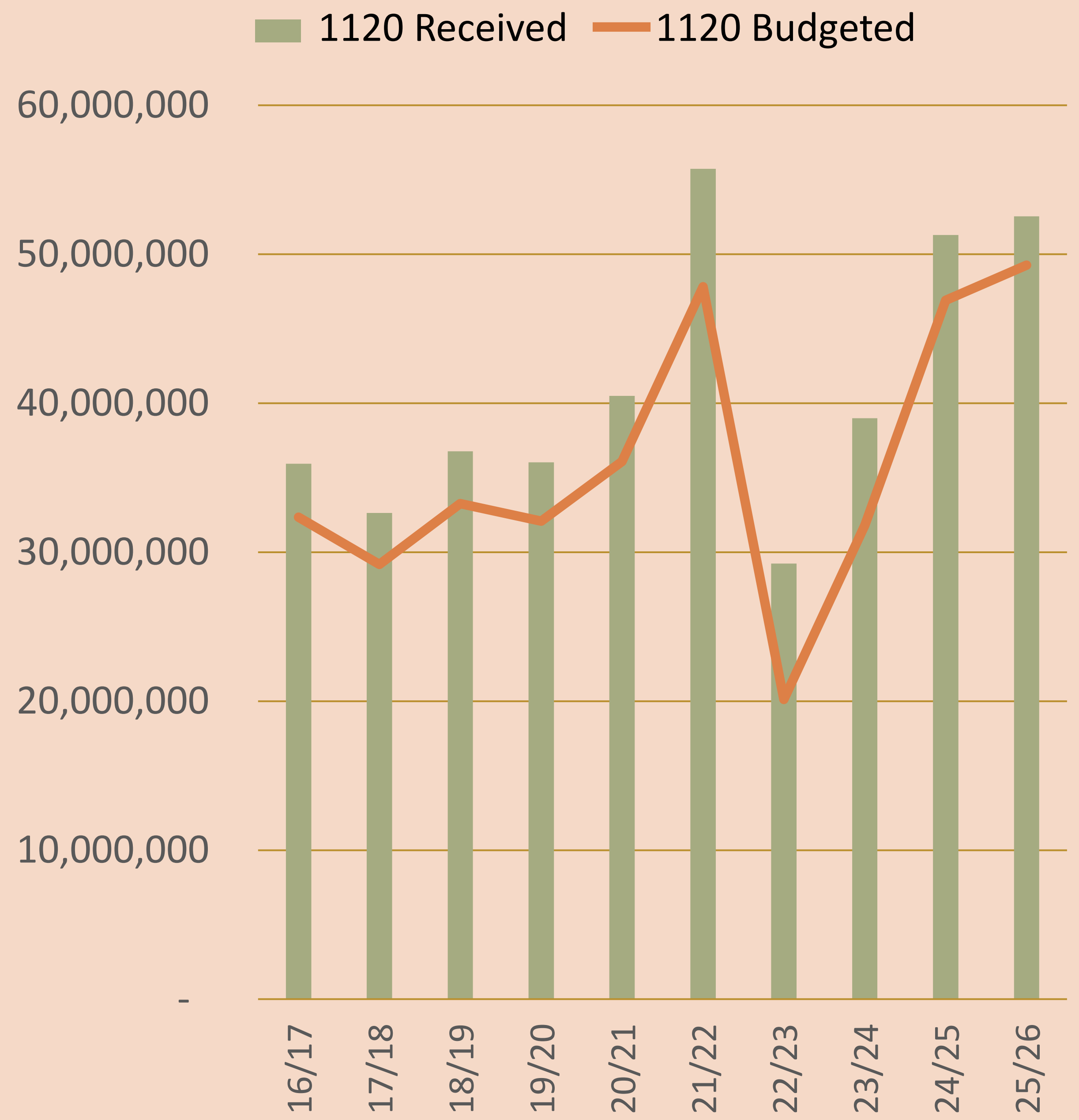


GENERAL FUND: Approved vs. Actual Expenditures

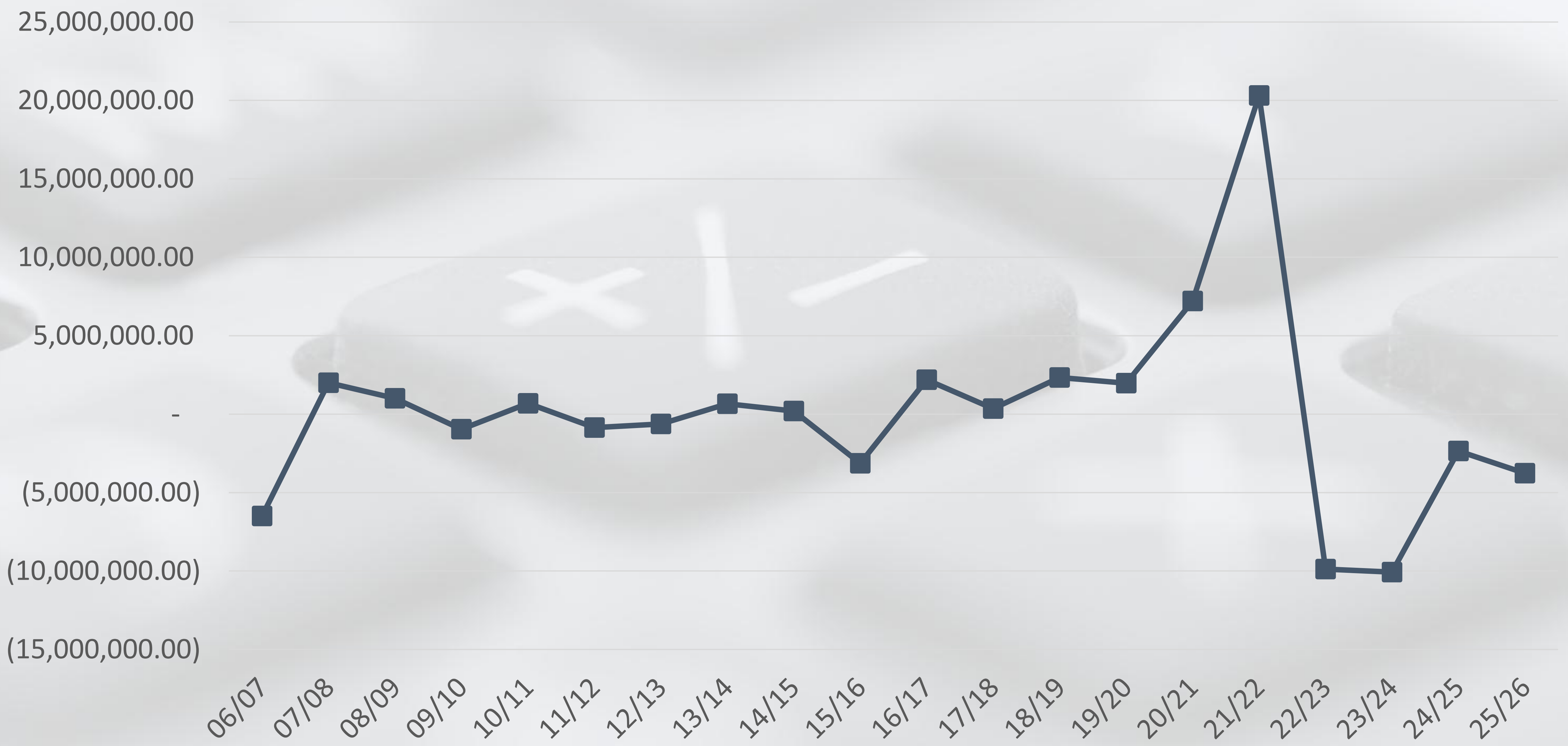


GENERAL FUND REVENUES





General Fund Actual Revenues & Expenses (Exc. FBA)



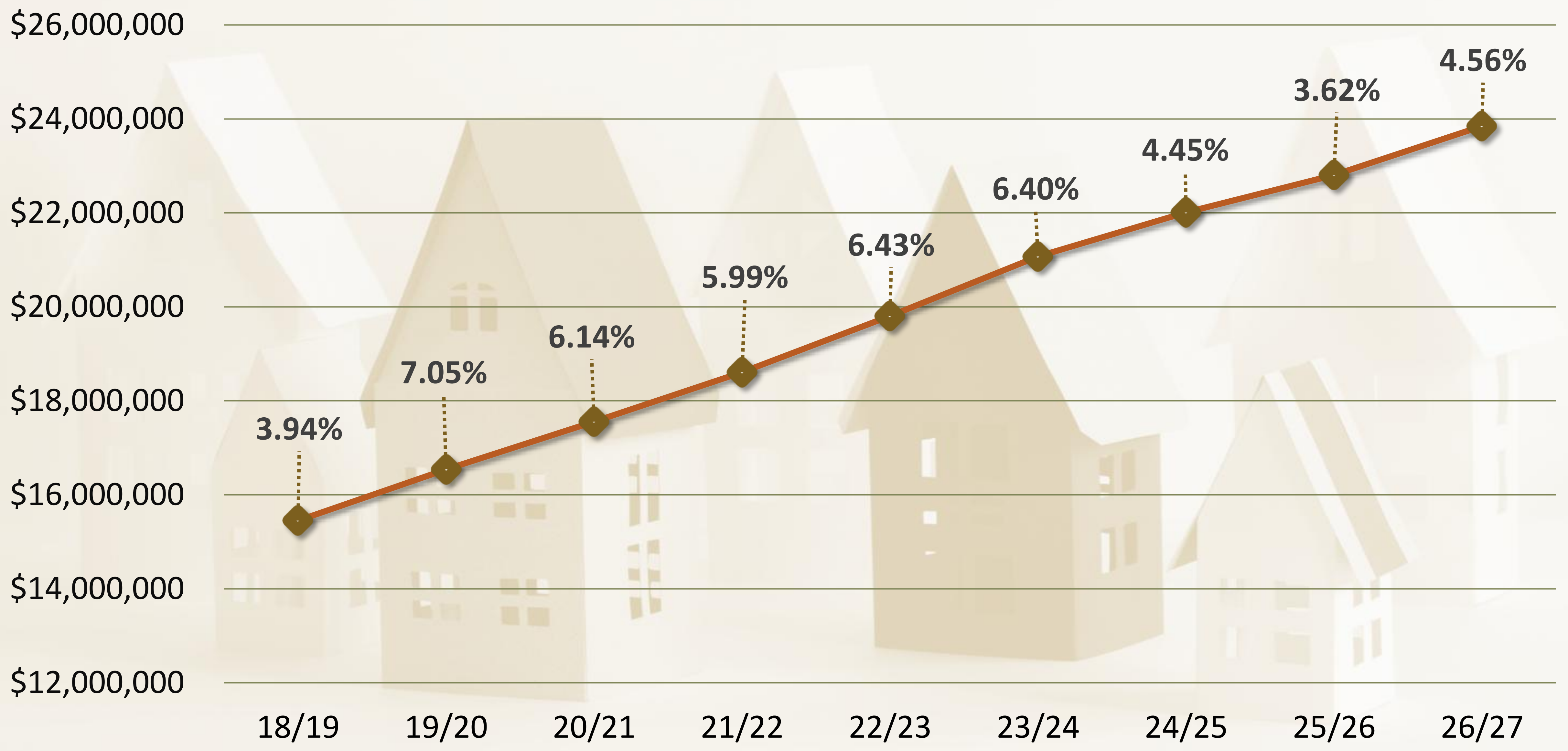
GENERAL FUND 5% REDUCTIONS

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

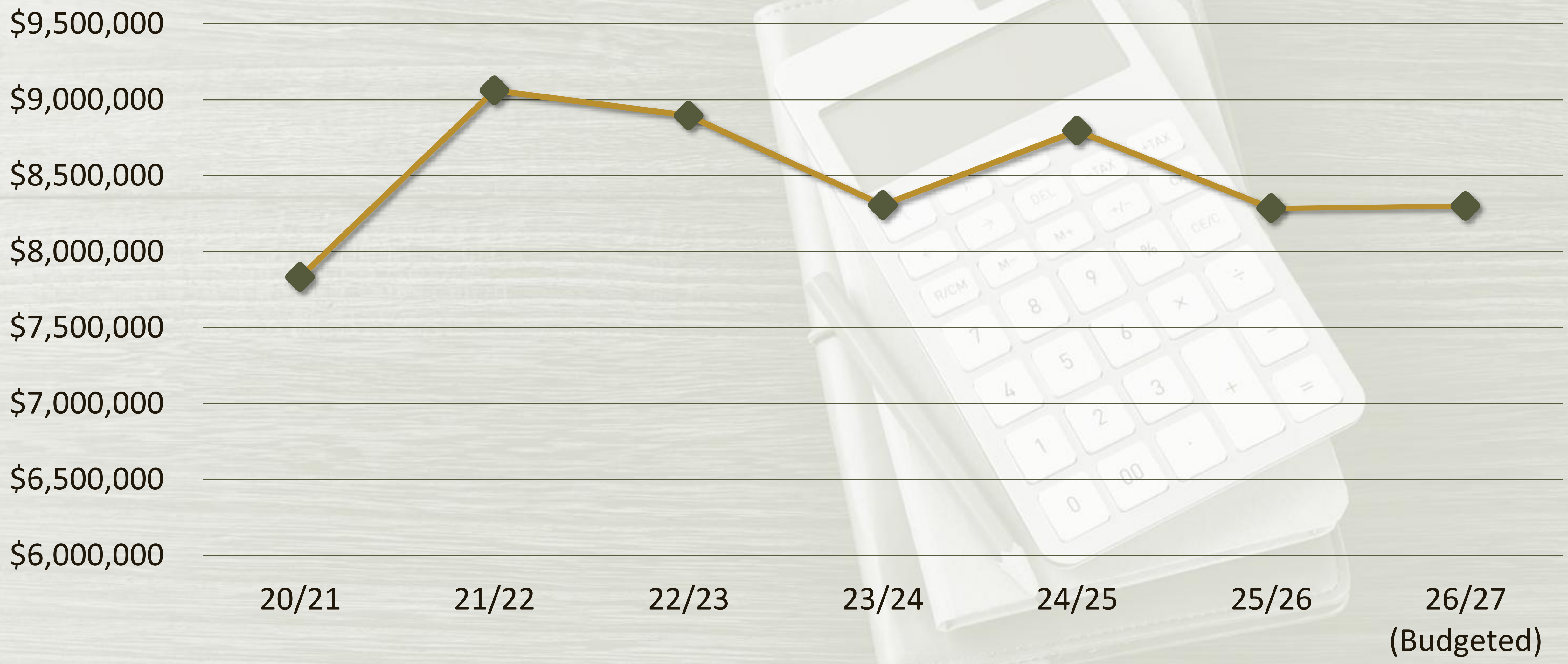
District Attorney (BU 2110, 2113)	$327,000
Public Defender (BU 2111)	$157,036
Sheriff (BU 2201, 2202, 2301)	$1,367,972
Probation (BU 2302)	$83,340
Community Development (BU 2702, 2603)	$84,116
Animal Control (BU 2703)	$67,785
UCCE (BU 6131)	$34,248
Contingencies (BU 7999)	$2,470,276

TOTAL REDUCTION: $5,745,292

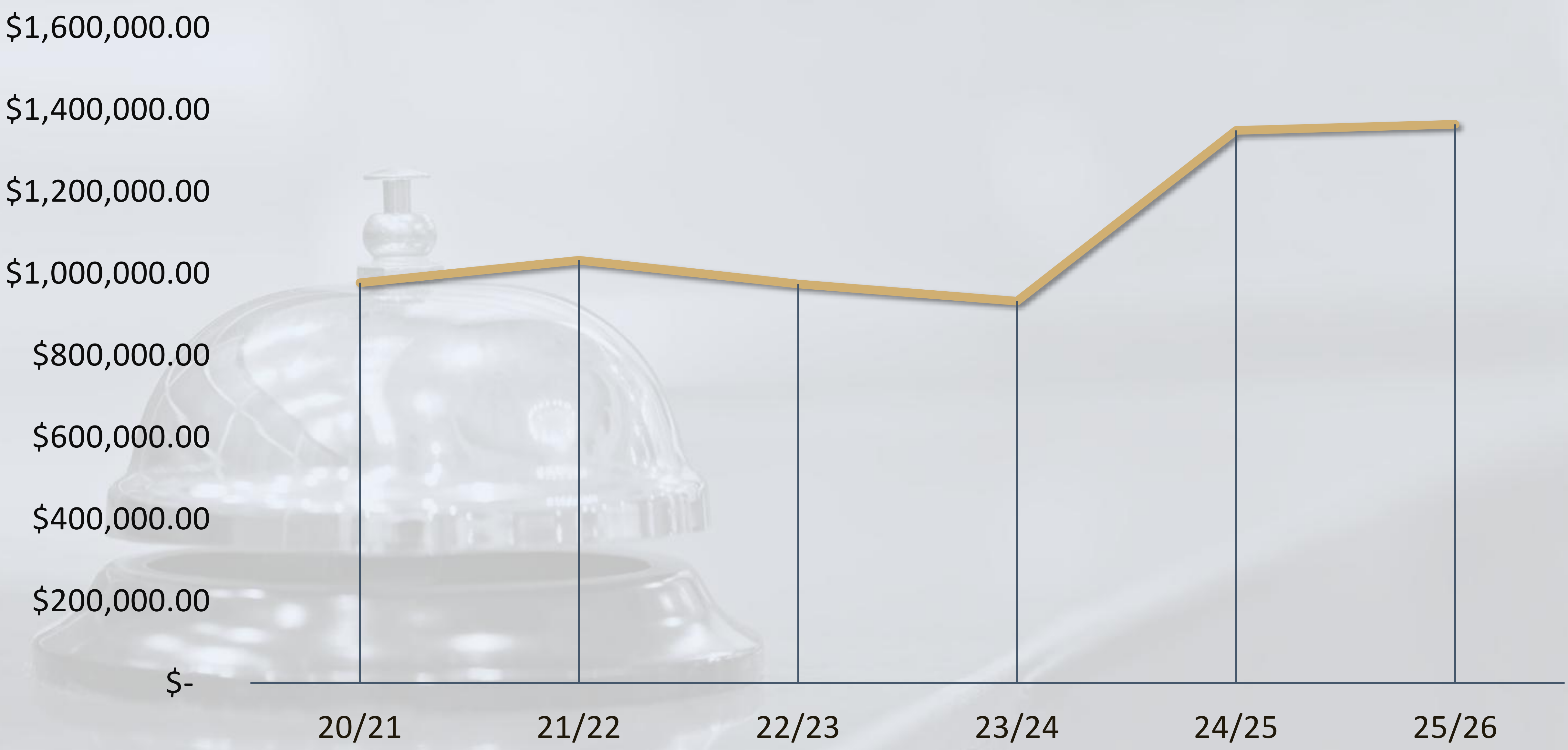
PROPERTY TAX



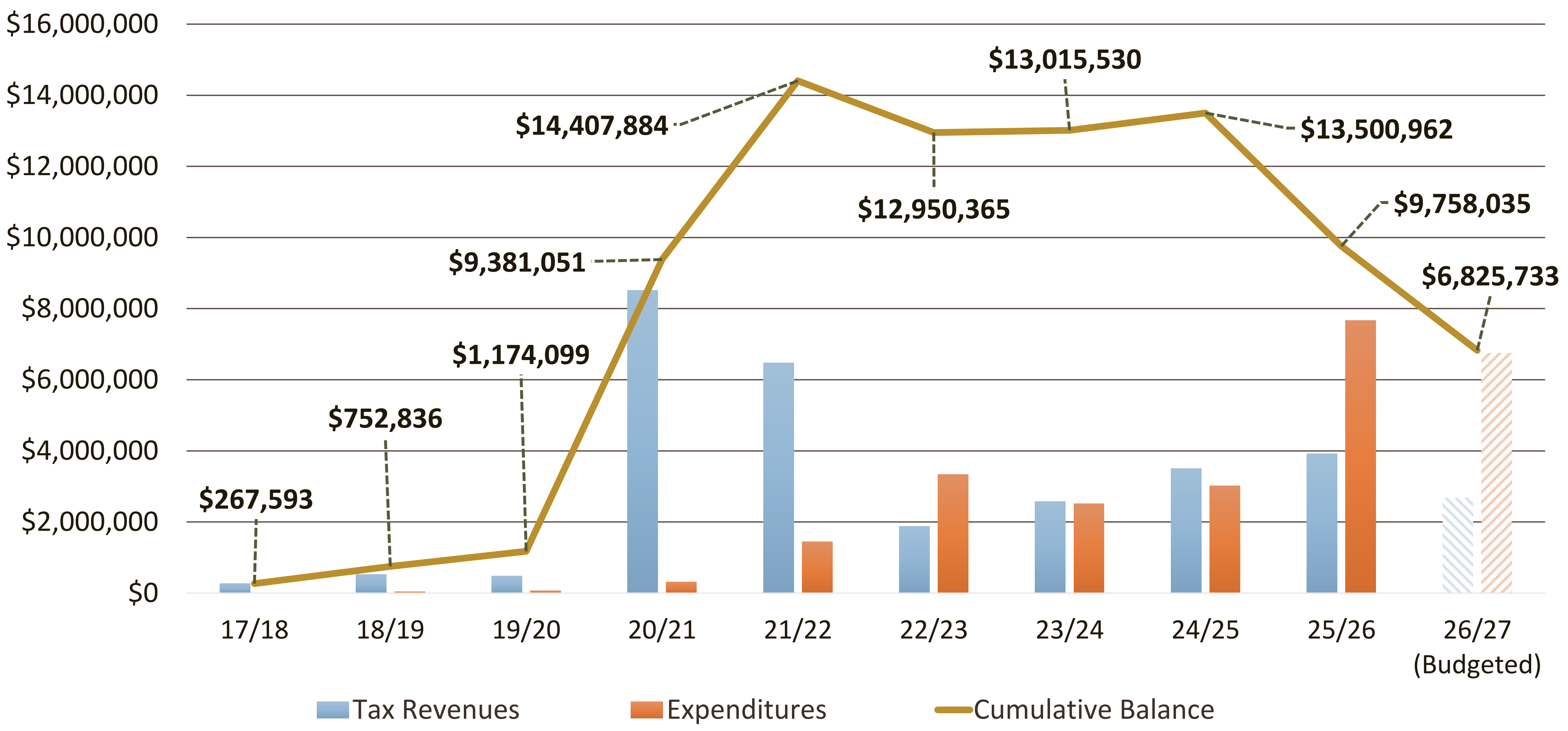
SALES TAX


$9,500,000
$9,000,000
$8,500,000
$8,000,000
$7,500,000
$7,000,000
$6,500,000
$6,000,000
20/21
21/22
22/23
23/24
24/25
25/26
26/27 (Budgeted)

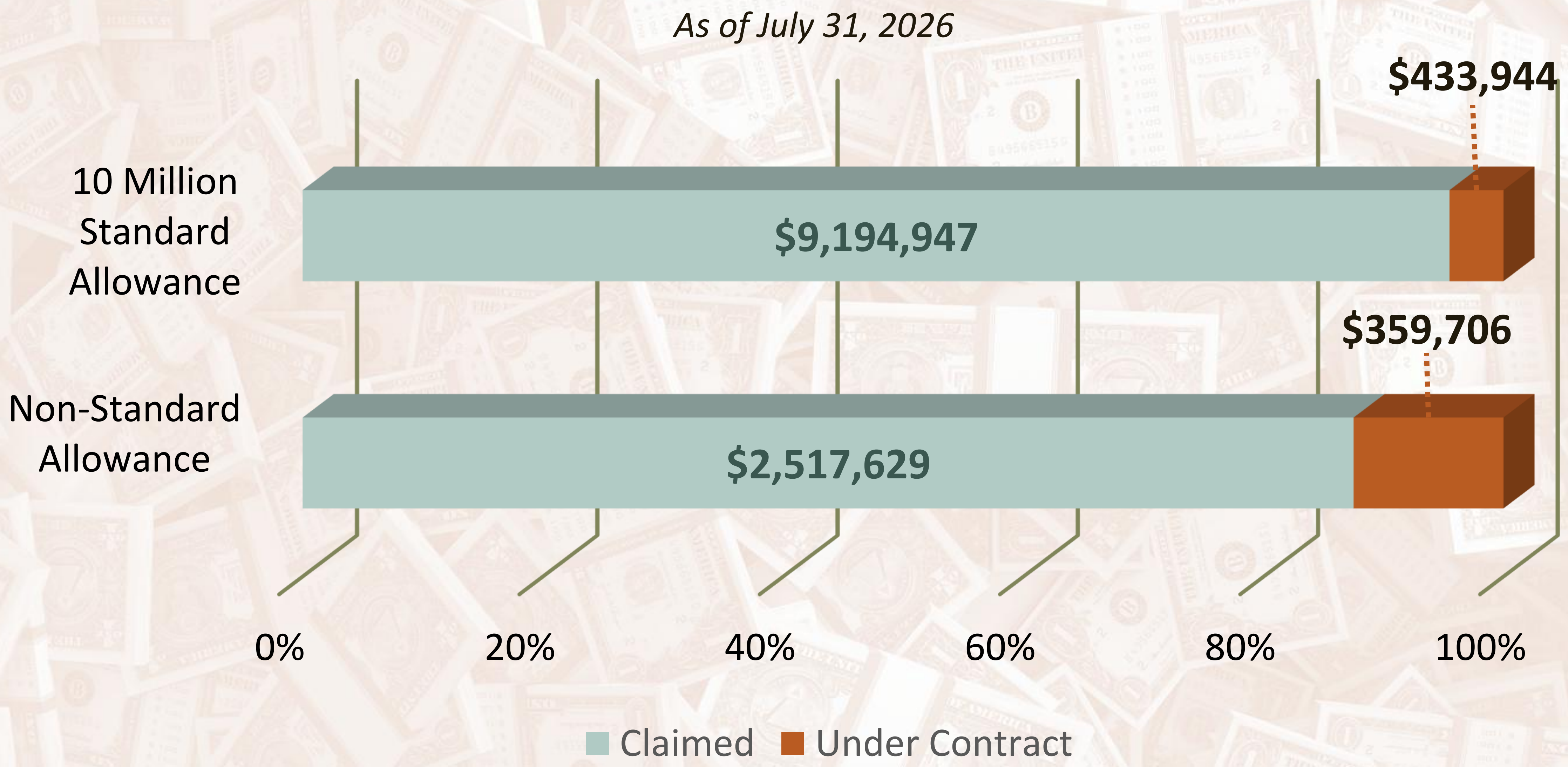
TRANSIENT OCCUPANCY TAX



CANNABIS CULTIVATION & BUSINESS TAXES



ARPA: STATE & LOCAL RECOVERY FUNDS



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	$4,548,360	($2,470,276)	$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	$0	$8,480,451
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	$41,556,659

End of Presentation

Questions?