

BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA

RESOLUTION NO. _____

RESOLUTION AMENDING RESOLUTION NO. 2025-118 TO AMEND THE FY 2025-26 ADOPTED BUDGET BY ADJUSTING RESERVES, FUND BALANCE CARRY OVER, REVENUES, AND APPROPRIATIONS.

WHEREAS, Sections 29125, 29126, 29126.1 and 29130 of the Government Code provide authority for the Board of Supervisors to transfer and revise appropriations, cancel unused appropriations, transfer unused appropriations to contingencies, reduce revenue estimates and cancel and appropriate designations and reserves other than the general reserve; and

WHEREAS, revenue and appropriations within the FY 2025-26 Adopted Budget have been reviewed and based on information available since the adoption of the Final Recommended Budget, it is recommended that the Board of Supervisors approve certain revisions to the budget.

NOW, THEREFORE, BE IT resolved by the Board of Supervisors that the revisions to the Fiscal Year 2025-26 Adopted Budget of the County of Lake, as shown on Attachment A, are hereby ordered and approved.

THIS RESOLUTION was passed and adopted by the Board of Supervisors of the County of Lake at a regular meeting thereof on the _____ day of _____, 2026, by the following vote:

AYES:

NOES:

ABSENT OR NOT VOTING:

COUNTY OF LAKE

APPROVED AS TO FORM:
LLOYD GUINTIVANO
County Counsel

Chairman, Board of Supervisors



Lloyd Guintivano (Feb 24, 2026 17:01:59 PST)

ATTEST: SUSAN PARKER
Clerk of the Board

AUDITOR REVIEW:
JENAVIVE HERRINGTON
Auditor-Controller/County Clerk

By: _____



Jenavive Herrington (Feb 24, 2026 13:08:53 PST)

Attachment A to Resolution no. 2026-_____

FY 2025-26 MID-YEAR BUDGET ADJUSTMENTS

RESERVE ADJUSTMENTS					
Fund	Budget Unit	Fund Title	Account Number	Explanation	Increase (Decrease)*
064	1072	Cannabis Programs	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$490,420)
156	1120	Budget Stabilization Reserve	392.00-00	Decrease General/Unreserved	(\$750,000)
110	1920	Disaster Response & Recovery	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$50,000)
110	1920	Disaster Response & Recovery	392.36-00	Decrease Audit Exceptions Reserve	(\$230,000)
109	2602	Building and Safety	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$78,033)
134	2714	Biological Community	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$20)
254	8354	LACOSAN SE Regional System	392.27-00	Decrease O&M Reserve	(\$394,310)
256	8356	Anderson Springs Sewer	392.27-00	Decrease O&M Reserve	(\$20,250)
262	8462	Spring Valley CSA #2	392.15-00	Decrease Capital Improvement Reserve	(\$72,000)
264	8464	CSA #23 Zone A Gordon Springs	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$24,010)
265	8465	CSA #23 Zone B Stonefield Ct.	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$2,638)
280	8480	CSA #20 Soda Bay Water	392.15-00	Increase Capital Improvement Reserve	\$589,671
281	8481	CSA #21 N. Lakeport Water	392.15-00	Increase Capital Improvement Reserve	\$32,559
283	8483	CSA #23 Zone C Oak Tree Ct.	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$9,658)
284	8484	CSA #23 Zone D Shadow Hill	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$123,903)
285	8485	CSA #23 Zone E Monte Vista	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$9,799)
286	8486	CSA #23 Zone F Piner Ct.	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$10,657)
287	8487	CSA #23 Zone G Vista Mountain	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$61,790)
288	8488	CSA #23 Zone H Dohnary Ridge	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$51,528)
292	8492	CSA #23 Zone L Walnut Vista	392.00-00	Decrease General/Unreserved-Designated Reserve	(\$7,513)
293	8593	Co Wtrwrks Dist #3 Kville	392.15-00	Increase Capital Improvement Reserve	\$249,514
293	8593	Co Wtrwrks Dist #3 Kville	392.27-00	Decrease O&M Reserve	(\$13,000)
295	8695	Special Districts Admin	392.27-00	Decrease O&M Reserve	(\$121,585)

REVENUES					
Fund	Budget Unit	Budget Unit Title	Account Number	Account Title or Brief Explanation	Increase (Decrease)*
064	1072	Cannabis Programs	81-23	To BU 2703 for one Animal Control Officer (COPTR)	(\$33,012)
064	1072	Cannabis Programs	81-23	To BU 2703 for truck and box for officer	(\$110,000)
064	1072	Cannabis Programs	81-23	To BU 2702 for housing element	(\$150,000)
064	1072	Cannabis Programs	81-23	To BU 8109 for Stormwater/Groundwater funding	(\$100,000)
064	1072	Cannabis Programs	81-23	Increase COPTR salaries to BU 2603	(\$46,925)
064	1072	Cannabis Programs	81-23	Decrease COPTR expenses to BU 2603	\$330
001	1120	Non-Departmental Revenue	10-56	Increase Property Tax in Lieu of VLF	\$247,958
001	1120	Non-Departmental Revenue	10-60	Increase Retail Sales and Use Tax	\$200,000
001	1120	Non-Departmental Revenue	54-99	Increase State Aid-Sales and Use Tax Reimb	\$400,000
001	1120	Non-Departmental Revenue	80-99	Loan repay from BU 1891	\$750,000
001	1120	Non-Departmental Revenue	81-22	From Fund 156	\$750,000
001	1120	Non-Departmental Revenue	81-23	Decrease ARPA to BU 2702	\$251,231

156	1120	Non-Departmental Revenue	81-23	To 001 1120	(\$750,000)
001	1451	Registrar of Voters	54-90	Quarterly postage reimbursement	\$2,100
001	1451	Registrar of Voters	79-72	Sale of voter registration files	\$3,000
001	1904	Information Technology	66-52	Increase in data processing charges	\$40,000
001	2201	Sheriff-Coroner	79-90	Northern CA Coalition	\$23,223
001	2301	Sheriff-Jail Facilities	81-22	Remove CalAIM funding from BU 2304	(\$738,220)
001	2302	Probation	53-01	Change with 25/26 budget	(\$24,352)
001	2302	Probation	53-01	Change with 25/26 budget	(\$809)
001	2302	Probation	53-01	Under budgeted \$344,480. Expect to receive \$485,373	\$140,893
001	2302	Probation	54-01	Under budgeted \$199,115. Expect to receive \$353,702	\$154,587
001	2302	Probation	54-02	Grant extended with State Budget	\$59,250
001	2302	Probation	54-02	CCP approved funds for Cognisen Field contract	\$72,000
001	2302	Probation	54-05	Under budgeted \$422,133. Expect to receive \$438,158	\$16,025
001	2302	Probation	54-05	Under budgeted \$18,876. Received \$179,336	\$160,460
001	2302	Probation	54-06	Did not budget but receiving \$10,276	\$10,276
001	2302	Probation	54-14	Change with 25/26 budget	(\$3,436)
001	2302	Probation	54-14	Did not budget but receiving \$23,926	\$23,926
001	2302	Probation	54-90	New Grant Byrne State Crisis Intervention Program	\$150,000
001	2302	Probation	56-30	Change with 25/26 budget	(\$1,101)
001	2304	Jail Medical Services	54-02	Decrease CalAIM funding	(\$738,220)
001	2304	Jail Medical Services	81-23	Remove transfer of CalAIM funding to BU 2301	\$738,220
001	2601	Agricultural Commissioner	53-90	Unclaimed Gas Tax - increased amount	\$24,821
001	2601	Agricultural Commissioner	53-90	Apiary Agreement - New agreement	\$6,831
001	2601	Agricultural Commissioner	53-90	High Risk Agreement - Increased amount	\$2,266
001	2601	Agricultural Commissioner	53-90	SOD Agreement - Increased amount	\$409
001	2601	Agricultural Commissioner	53-90	EGVM Agreement - Decreased amount	(\$8,154)
001	2601	Agricultural Commissioner	53-90	Pest Detection Agreement - Decreased amount	(\$4,613)
001	2601	Agricultural Commissioner	66-30	Phytosanitaries - decreased need for service	(\$750)
001	2601	Agricultural Commissioner	66-30	PUE Fines - increased enforcement activities	\$1,450
001	2601	Agricultural Commissioner	69-20	W&M Scale testing - increased demand	\$6,500
001	2601	Agricultural Commissioner	69-20	W&M Device Registration - Increased amount	\$7,027
109	2602	Building and Safety	21-20	Decrease to reflect actuals	(\$568,796)
109	2602	Building and Safety	21-63	Decrease to reflect actuals	(\$18,192)
109	2602	Building and Safety	31-90	Decrease to reflect actuals	(\$20,131)
109	2602	Building and Safety	42-01	Decrease to reflect actuals	(\$18,750)
109	2602	Building and Safety	54-90	SolarAPP (Grant)	\$40,000
109	2602	Building and Safety	66-10	Decrease to reflect actuals	(\$230,952)
109	2602	Building and Safety	66-11	Decrease to reflect actuals	\$5,000
109	2602	Building and Safety	66-17	Decrease to reflect actuals	(\$521)
109	2602	Building and Safety	66-18	Decrease to reflect actuals	(\$52)
109	2602	Building and Safety	66-19	Decrease to reflect actuals	(\$21,279)
109	2602	Building and Safety	66-20	Decrease to reflect actuals	(\$2,791)
109	2602	Building and Safety	66-50	Decrease to reflect actuals	(\$866)
109	2602	Building and Safety	69-20	Decrease to reflect actuals	(\$32)
001	2603	Code Enforcement	54-90	Decrease to reflect actuals	(\$111,040)
001	2603	Code Enforcement	66-50	Decrease to reflect actuals	(\$5,205)
001	2603	Code Enforcement	69-20	Decrease to reflect actuals	(\$68,494)
001	2603	Code Enforcement	79-90	Decrease to reflect actuals	(\$250)
001	2603	Code Enforcement	81-22	Requesting increase in COPTR salaries	\$46,925
001	2603	Code Enforcement	81-22	Requesting decrease in COPTR expenses	(\$330)
001	2702	Planning	21-10	Decrease to reflect actuals	(\$65,249)
001	2702	Planning	21-40	Decrease to reflect actuals	(\$12,750)
001	2702	Planning	21-65	Decrease to reflect actuals	(\$3,125)
001	2702	Planning	66-10	Increase to reflect actuals	\$50,000
001	2702	Planning	66-11	Increase to reflect actuals	\$9,375
001	2702	Planning	66-12	Increase to reflect actuals	\$50,000
001	2702	Planning	66-13	Decrease to reflect actuals	(\$3,750)
001	2702	Planning	66-14	Increase to reflect actuals	\$28,750
001	2702	Planning	66-21	Decrease to reflect actuals	(\$20,000)
001	2702	Planning	66-50	Decrease to reflect actuals	(\$38)
001	2702	Planning	69-20	Increase to reflect actuals	\$2,412
001	2702	Planning	79-90	Decrease to reflect actuals	(\$3,000)
001	2702	Planning	81-22	Decrease ARPA from BU 1120	(\$251,231)
001	2702	Planning	81-22	From BU 1072 for housing element	\$150,000
001	2703	Animal Care and Control	81-22	COPTR for one Animal Control Officer	\$33,012

001	2703	Animal Care and Control	81-22	COPTR for truck and box for officer	\$110,000
190	2711	Animal Medical Clinic	79-82	Best Friend offer of support	\$30,482
098	3011	Road	79-82	Increase reimb from utility companies	\$250,000
168	5011	Social Services Administration	53-01	IHSS Admin & HomeSafe	\$400,000
168	5011	Social Services Administration	53-34	CalWORKs Admin	\$297,433
168	5012	Social Services Special Programs	66-01	Increase to cover salary increases	\$151,350
169	5121	General Welfare	53-03	Child Pov and Family Support	\$801,169
169	5121	General Welfare	53-11	CalWORKs Assistance	\$658,831
169	5121	General Welfare	53-13	Foster Care Assistance	\$95,000
090	5164	Housing Administration	55-01	Increase to cover salary increases	\$22,600
125	6022	Library	10-10	Increase in property tax	\$20,000
125	6022	Library	54-98	Decrease State Library Grant awards	(\$14,000)
200	8109	Watershed Protection District	54-90	CNRA Grant: Improving Restoration Efforts at Clear Lake with In-Lake Management of Phosphorus	\$3,379,671
200	8109	Watershed Protection District	54-90	CNRA Grant: Lake County Storm Water Infrastructure and Program Improvement Project	\$1,021,515
200	8109	Watershed Protection District	54-90	CNRA Grant: Clear Lake Harmful Algal Bloom (HAB) Monitoring, Prediction, and Control System	\$404,000
200	8109	Watershed Protection District	54-90	CNRA Grant: Clear Lake Management Plan Development	\$168,000
200	8109	Watershed Protection District	54-90	CNRA Grant: Limnological Sampling of Clear Lake (CLAMP)	\$452,718
200	8109	Watershed Protection District	54-90	CNRA Grant: Enhancing Implementation of a Natural Shoreline	\$755,091
200	8109	Watershed Protection District	54-90	CNRA Grant: Dredging Boating Ways and Stream Mouths of Clear Lake	\$585,000
200	8109	Watershed Protection District	54-90	CNRA Grant: Evaluation of Aquifer Conditions in Scotts Valley	\$80,000
200	8109	Watershed Protection District	81-22	Stormwater/Groundwater funding from BU 1072	\$100,000
255	8355	LACOSAN NW Regional System	54-90	IRWM Grant	\$100,000
280	8480	CSA #20 Soda Bay Water	81-31	Residual Equity Transfer	\$631,015
281	8481	CSA #21 N. Lakeport Water	81-31	Residual Equity Transfer	\$111,559
293	8593	Co Wtrwrks Dist #3 Kville	54-90	IRWM Grant	\$30,000
293	8593	Co Wtrwrks Dist #3 Kville	54-90	IRWM Grant	\$100,000
293	8593	Co Wtrwrks Dist #3 Kville	81-31	Residual Equity Transfer	\$275,514
Total Revenues All Funds					\$11,538,789
Total General Fund, #001:					\$2,658,810

APPROPRIATIONS					
Fund	Budget Unit	Budget Unit Title	Account Number	Account Title or Brief Explanation	Increase (Decrease)*
001	1012	Administrative Office	1-11	To cover increases in payroll	\$188,454
001	1012	Administrative Office	2-21	To cover increases in payroll	\$9,756
001	1012	Administrative Office	2-22	To cover increases in payroll	\$45,525
001	1012	Administrative Office	3-30	To cover increases in payroll	\$2,115
001	1012	Administrative Office	28-30	Decrease to cover payroll increases	(\$245,850)
001	1014	Clerk of the Board of Supervisors	1-11	To cover increases in payroll	\$7,634
001	1014	Clerk of the Board of Supervisors	2-21	To cover increases in payroll	\$584
001	1014	Clerk of the Board of Supervisors	2-22	To cover increases in payroll	\$1,965
064	1072	Cannabis Programs	23-91	Increase Intra-Div Services	\$50,813
001	1122	Treasurer-Tax Collector	1-11	To cover increases in payroll	\$144,285
001	1122	Treasurer-Tax Collector	2-21	To cover increases in payroll	\$12,015
001	1122	Treasurer-Tax Collector	2-22	To cover increases in payroll	\$37,125
001	1231	County Counsel	1-11	To cover increases in payroll	\$40,000
001	1231	County Counsel	2-21	To cover increases in payroll	\$2,500
001	1231	County Counsel	2-22	To cover increases in payroll	\$10,000
001	1231	County Counsel	38-00	Laptops/docking stations/monitors	\$6,000
001	1341	Human Resources	1-11	To cover increases in payroll	\$47,514
001	1341	Human Resources	2-21	To cover increases in payroll	\$3,818
001	1341	Human Resources	2-22	To cover increases in payroll	\$10,972
001	1341	Human Resources	3-32	To cover increases in payroll	\$2,400
001	1451	Registrar of Voters	1-11	Decrease due to vacant position	(\$13,000)
001	1671	Buildings and Grounds	62-74	4WD Crew Cab Work Pickup Truck	\$56,000
978	1778	Capital Projects	63-13	Increase Middletown Senior Center Solar	\$195,000
978	1778	Capital Projects	63-13	Increase District Attorney Roof	\$48,820
978	1778	Capital Projects	63-13	Increase Vista Point Roof	\$22,662
978	1778	Capital Projects	63-13	Increase Law Library Roof	\$34,241
978	1778	Capital Projects	63-13	Increase Veterans Services Roof	\$32,546
978	1778	Capital Projects	63-13	Decrease Sheriff Dispatch Roof	(\$50,000)
978	1778	Capital Projects	63-13	Decrease Courthouse Solar Photovoltaic	(\$283,269)
001	1781	Special Projects	23-80	Decrease and move to 63-11	(\$18,000)
001	1781	Special Projects	63-11	Increase Lucerne Harbor Dredging and Docking	\$18,000
091	1891	CDBG-PI-Business RLF	42-11	Loan repay to BU 1120	\$750,000
001	1904	Information Technology	1-11	To cover increases in payroll	\$87,047
001	1904	Information Technology	2-21	To cover increases in payroll	\$1,761
001	1904	Information Technology	2-22	To cover increases in payroll	\$18,864
001	1904	Information Technology	17-00	Increase capacity of existing storage systems due to increased storage needs of departments.	\$24,000
001	1904	Information Technology	28-59	Backup service for Microsoft365 data,Additional AdobeSign transactions for departments, AudioEye ADA compliance module for County Website to ensure compliance with new regulations.	\$65,000
001	1904	Information Technology	28-59	AcrobatSign transactions	\$37,876
110	1920	Disaster Response & Recovery	81-00	Repayment due to deobligation of prior events	\$280,000
001	2110	District Attorney	1-11	To cover increases in payroll	\$540,000
001	2110	District Attorney	1-14	To cover increases in payroll	\$30,000
001	2110	District Attorney	2-21	To cover increases in payroll	\$40,000
001	2110	District Attorney	2-22	To cover increases in payroll	\$165,000
001	2110	District Attorney	3-30	To cover increases in payroll	(\$5,000)
001	2110	District Attorney	3-32	To cover increases in payroll	\$5,000
001	2111	Public Defender	1-11	To cover increases in payroll	\$333,288
001	2111	Public Defender	2-21	To cover increases in payroll	\$24,957
001	2111	Public Defender	2-22	To cover increases in payroll	\$81,946
001	2111	Public Defender	3-30	To cover increases in payroll	\$16,435
001	2113	Victim Witness	1-11	To cover increases in payroll	\$43,000

001	2113	Victim Witness	2-21	To cover increases in payroll	\$3,500
001	2113	Victim Witness	2-22	To cover increases in payroll	\$11,000
001	2201	Sheriff-Coroner	1-11	To cover increases in payroll	\$607,521
001	2201	Sheriff-Coroner	1-14	Hiring Incentives-Holiday	\$5,000
001	2201	Sheriff-Coroner	28-30	Farraday Bags	\$1,950
001	2201	Sheriff-Coroner	28-59	Cellebrite	\$11,711
001	2201	Sheriff-Coroner	62-74	Forensic Laptop	\$9,562
001	2202	Sheriff-Central Dispatch	1-11	To cover increases in payroll	\$349,837
001	2202	Sheriff-Central Dispatch	1-14	Hiring Incentives	\$5,000
001	2205	Sheriff-Marine Patrol	1-11	To cover increases in payroll	\$72,901
001	2205	Sheriff-Marine Patrol	15-12	Liability insurance not covered by subventionfunds	\$170,101
001	2206	Sheriff-Rural and Small Counties	28-30	Decrease and move to 62-72	(\$565,000)
001	2206	Sheriff-Rural and Small Counties	28-30	Decrease and move to 62-74	(\$9,746)
001	2206	Sheriff-Rural and Small Counties	62-72	Pursuit truck and unmarked vehicles	\$565,000
001	2206	Sheriff-Rural and Small Counties	62-74	CVSA laptop	\$9,746
001	2301	Sheriff-Jail Facilities	1-11	To cover increases in payroll	\$332,147
001	2301	Sheriff-Jail Facilities	1-11	Decrease payroll (CalAIM funding)	(\$403,504)
001	2301	Sheriff-Jail Facilities	1-13	Decrease payroll (CalAIM funding)	(\$20,103)
001	2301	Sheriff-Jail Facilities	1-14	Hiring incentives	\$27,500
001	2301	Sheriff-Jail Facilities	2-21	Decrease payroll (CalAIM funding)	(\$27,784)
001	2301	Sheriff-Jail Facilities	2-22	Decrease payroll (CalAIM funding)	(\$157,288)
001	2301	Sheriff-Jail Facilities	3-30	Decrease payroll (CalAIM funding)	(\$114,624)
001	2301	Sheriff-Jail Facilities	3-31	Decrease payroll (CalAIM funding)	(\$688)
001	2301	Sheriff-Jail Facilities	11-00	Decrease clothing/equipment (CalAIM funding)	(\$4,800)
001	2301	Sheriff-Jail Facilities	18-00	Decrease building maintenance	(\$3,570)
001	2301	Sheriff-Jail Facilities	30-00	Increase utilities	\$36,000
001	2301	Sheriff-Jail Facilities	61-60	Perimeter Fencing (CCP funding)	\$3,570
001	2301	Sheriff-Jail Facilities	62-74	Remove computer upgrades (CalAIM funding)	(\$9,429)
001	2302	Probation	1-11	Increase due to new hires/grant	\$150,000
001	2302	Probation	1-14	Increase due to incentives and payroll cash out	\$50,000
001	2302	Probation	11-00	Increase due to new vests for Probation Officers	\$10,000
001	2302	Probation	14-00	Increase needed for cleaning supplies	\$5,000
001	2302	Probation	15-12	Increase per budget manual	\$34,788
001	2302	Probation	17-00	Increase due to installing new radios in vehicles	\$1,000
001	2302	Probation	18-00	Increase due to unexpected repairs for building	\$10,000
001	2302	Probation	19-40	Increase due to purchasing medical supplies for building	\$500
001	2302	Probation	22-70	Increase due to more supplies needed than anticipated	\$4,000
001	2302	Probation	22-71	Increase due to more postage needed than anticipated	\$500
001	2302	Probation	23-80	Increase due to new contracts and new hire background checks	\$40,000
001	2302	Probation	28-30	Increase due to employee training	\$40,000
001	2302	Probation	28-59	Increase for Congnisen Field contract	\$72,000
001	2302	Probation	29-51	Increase due to Mobile Van usage and traveling to training	\$25,000
001	2302	Probation	30-00	Increase due to utility rates	\$10,000
001	2302	Probation	38-00	Increase due to new items for new building and new canopies	\$50,000
001	2302	Probation	40-70	Increase due to new contracts	\$259,719
001	2302	Probation	54-02	Increase due to more referrals to transitional housing program	\$20,000
001	2302	Probation	63-13	AT&T A Line for New Building	\$10,000
001	2601	Agricultural Commissioner	1-11	To cover increases in payroll	\$113,744
001	2601	Agricultural Commissioner	1-12	To cover increases in payroll	\$9,828
001	2601	Agricultural Commissioner	1-14	To cover increases in payroll	\$759
001	2601	Agricultural Commissioner	2-21	To cover increases in payroll	\$9,030
001	2601	Agricultural Commissioner	2-22	To cover increases in payroll	\$29,462
001	2601	Agricultural Commissioner	23-80	Countywide noxious weed program	\$35,787
109	2602	Building and Safety	1-11	To cover increases in payroll	\$95,738
109	2602	Building and Safety	1-12	To cover increases in payroll	\$788
109	2602	Building and Safety	2-21	To cover increases in payroll	\$4,148
109	2602	Building and Safety	2-22	To cover increases in payroll	\$15,183
109	2602	Building and Safety	3-30	To cover increases in payroll	\$2,377
109	2602	Building and Safety	3-31	To cover increases in payroll	\$112
109	2602	Building and Safety	11-00	Decrease to reflect actuals	(\$2,600)
109	2602	Building and Safety	12-00	Decrease to reflect actuals	(\$1,770)
109	2602	Building and Safety	14-00	Decrease to reflect actuals	(\$490)
109	2602	Building and Safety	15-12	Decrease to reflect actuals	(\$4,479)
109	2602	Building and Safety	17-00	Increase to reflect actuals	\$1,900
109	2602	Building and Safety	20-00	Decrease to reflect actuals	(\$339)

109	2602	Building and Safety	22-70	Decrease to reflect actuals	(\$2,229)
109	2602	Building and Safety	22-71	Decrease to reflect actuals	(\$3,600)
109	2602	Building and Safety	22-72	Decrease to reflect actuals	(\$500)
109	2602	Building and Safety	23-80	Decrease to reflect actuals	(\$10,001)
109	2602	Building and Safety	23-91	Decrease to reflect actuals	(\$411,652)
109	2602	Building and Safety	24-00	Decrease to reflect actuals	(\$200)
109	2602	Building and Safety	27-00	Decrease to reflect actuals	(\$150)
109	2602	Building and Safety	28-30	Decrease to reflect actuals	(\$4,353)
109	2602	Building and Safety	28-59	Decrease to reflect actuals	(\$198)
109	2602	Building and Safety	29-51	Decrease to reflect actuals	(\$340)
109	2602	Building and Safety	38-00	Decrease to reflect actuals	(\$5,823)
109	2602	Building and Safety	42-11	Decrease to reflect actuals	(\$390,000)
109	2602	Building and Safety	80-80	Prop 64-Cohort 3 (indirect costs from BU 2603)	(\$40,851)
001	2603	Code Enforcement	1-11	Decrease to reflect actuals	(\$82,596)
001	2603	Code Enforcement	2-21	Decrease to reflect actuals	(\$6,532)
001	2603	Code Enforcement	2-22	Decrease to reflect actuals	(\$21,059)
001	2603	Code Enforcement	3-30	Decrease to reflect actuals	(\$21,129)
001	2603	Code Enforcement	3-31	Decrease to reflect actuals	(\$1,655)
001	2603	Code Enforcement	12-00	Decrease to reflect actuals	(\$1,857)
001	2603	Code Enforcement	14-00	Increase to reflect actuals	\$108
001	2603	Code Enforcement	15-10	Decrease to reflect actuals	(\$1,100)
001	2603	Code Enforcement	15-12	Decrease to reflect actuals	(\$4,558)
001	2603	Code Enforcement	22-70	Increase to reflect actuals	\$8,968
001	2603	Code Enforcement	22-71	Increase to reflect actuals	\$12,280
001	2603	Code Enforcement	23-80	Decrease to reflect actuals	(\$11,500)
001	2603	Code Enforcement	24-00	Decrease to reflect actuals	(\$64)
001	2603	Code Enforcement	26-00	Decrease to reflect actuals	(\$1)
001	2603	Code Enforcement	27-00	Decrease to reflect actuals	(\$200)
001	2603	Code Enforcement	28-30	Increase to reflect actuals	\$766
001	2603	Code Enforcement	28-59	Decrease to reflect actuals	(\$1)
001	2603	Code Enforcement	29-50	Decrease to reflect actuals	(\$3,600)
001	2603	Code Enforcement	29-51	Increase to reflect actuals	\$11,400
001	2603	Code Enforcement	38-00	Decrease to reflect actuals	(\$4,261)
001	2603	Code Enforcement	62-72	Decrease Truck/SUV (Prop 64 grant funded)	(\$51,454)
001	2603	Code Enforcement	80-80	Remove building contribution	\$833,151
001	2603	Code Enforcement	80-81	Requesting increase for Code Mgr	(\$18,833)
001	2603	Code Enforcement	80-81	Requesting 1x money from 1781	(\$100,000)
001	2702	Planning	1-11	Increase to reflect actuals	\$62,213
001	2702	Planning	1-12	Decrease to reflect actuals	(\$2,792)
001	2702	Planning	2-21	Increase to reflect actuals	\$4,124
001	2702	Planning	2-22	Increase to reflect actuals	\$7,997
001	2702	Planning	3-30	Decrease to reflect actuals	(\$3,721)
001	2702	Planning	3-31	Decrease to reflect actuals	(\$2,199)
001	2702	Planning	11-00	Decrease to reflect actuals	(\$300)
001	2702	Planning	12-00	Decrease to reflect actuals	(\$532)
001	2702	Planning	14-00	Decrease to reflect actuals	(\$18)
001	2702	Planning	15-12	Decrease to reflect actuals	(\$474)
001	2702	Planning	15-13	Decrease to reflect actuals	(\$139)
001	2702	Planning	20-00	Decrease to reflect actuals	(\$700)
001	2702	Planning	22-70	Decrease to reflect actuals	(\$7,000)
001	2702	Planning	22-71	Decrease to reflect actuals	(\$2,965)
001	2702	Planning	22-72	Decrease to reflect actuals	(\$900)
001	2702	Planning	23-80	Housing element	\$150,000
001	2702	Planning	23-80	Decrease to reflect actuals	(\$231,694)
001	2702	Planning	24-00	Decrease to reflect actuals	(\$4,700)
001	2702	Planning	28-30	Decrease to reflect actuals	(\$2,200)
001	2702	Planning	28-59	Increase to reflect actuals	\$315
001	2702	Planning	29-50	Decrease to reflect actuals	(\$973)
001	2702	Planning	38-00	Decrease to reflect actuals	(\$64)
001	2702	Planning	80-80	Remove contribution from BU 2602	\$396,451
001	2703	Animal Care and Control	1-11	Replenish due to BT for cashout	\$10,000
001	2703	Animal Care and Control	1-13	On call pay (6 months)	\$11,050
001	2703	Animal Care and Control	29-51	Truck for additional officer (COPTR)	\$65,000
001	2703	Animal Care and Control	61-60	Access to Livestock and Disaster Relief Inventory	\$17,500
001	2703	Animal Care and Control	61-60	Canine Enrichment and Community Engagement Enclosure	(\$14,500)
001	2703	Animal Care and Control	61-60	Security Gate for Fleet Access	\$7,000
001	2703	Animal Care and Control	61-60	Cameras/security doors	\$18,000
001	2703	Animal Care and Control	62-74	Storage shed	\$15,000
001	2703	Animal Care and Control	62-74	Truck box for additional officer (COPTR)	\$45,000

190	2711	Animal Medical Clinic	28-30	Animal care supplies	\$30,482
134	2714	Biological Community	23-80	Replenish funds for USDA Wildlife Services	\$20
098	3011	Road	25-00	Decrease to purchase a new grader	(\$106,200)
098	3011	Road	53-55	Decrease improvements at Kelseyville Road Yard Office	(\$80,000)
098	3011	Road	53-55	Decrease to purchase a new grader	(\$295,800)
098	3011	Road	53-55	Decrease to cover increase in Kelseyville Sidewalk Project	(\$150,000)
098	3011	Road	61-60	Increase improvements at Kelseyville Road Yard Office	\$80,000
098	3011	Road	62-74	Increase to purchase a new grader	\$402,000
098	3011	Road	63-01	Increase - Utility Companies for S Main St Utility Underground District	\$250,000
098	3011	Road	63-09	Increase Kelseyville Sidewalk Project	\$150,000
132	3122	Lampson Airport	1-12	Decrease extra help	(\$19,129)
132	3122	Lampson Airport	2-21	Decrease FICA	(\$540)
132	3122	Lampson Airport	23-81	Increase for airport support from E&I staff	\$19,669
145	4014	Mental Health	62-72	Add additional mobile crisis vehicle	\$45,031
168	5011	Social Services Administration	1-12	To cover increases in payroll	\$20,000
168	5011	Social Services Administration	2-21	To cover increases in payroll	\$120,000
168	5011	Social Services Administration	2-22	To cover increases in payroll	\$160,000
168	5011	Social Services Administration	3-30	To cover increases in payroll	\$7,700
168	5011	Social Services Administration	3-32	To cover increases in payroll	\$4,800
168	5011	Social Services Administration	22-71	Postage cost increase	\$25,000
168	5011	Social Services Administration	23-50	Covering invoice from prior FY	\$1,746
168	5011	Social Services Administration	23-54	Mileage reimbursement increase	\$56,000
168	5011	Social Services Administration	23-55	Stage 1 Contract increased need	\$100,000
168	5011	Social Services Administration	23-80	Increased county SOC	\$53,587
168	5011	Social Services Administration	26-00	Storage in Lakeport	\$3,600
168	5011	Social Services Administration	28-30	Increase need for RFA livescan	\$23,000
168	5011	Social Services Administration	28-32	EBT SOC increase	\$22,000
168	5011	Social Services Administration	40-72	Redwood Toxicology Contract amendment	\$100,000
168	5012	Social Services Special Programs	1-11	To cover increases in payroll	\$144,000
168	5012	Social Services Special Programs	2-21	To cover increases in payroll	\$650
168	5012	Social Services Special Programs	2-22	To cover increases in payroll	\$6,700
169	5121	General Welfare	40-30	CalWORKs Assistance	\$75,000
169	5121	General Welfare	40-40	FC Assistance	\$860,000
169	5121	General Welfare	40-44	AAP Assistance	\$615,000
169	5121	General Welfare	40-47	Approved Relative Caregiver Assistance	\$5,000
090	5164	Housing Administration	1-14	To cover increases in payroll	\$5,000
090	5164	Housing Administration	3-30	To cover increases in payroll	\$15,000
090	5164	Housing Administration	20-00	Increase in memberships	\$100
090	5164	Housing Administration	28-59	Software cost increase	\$2,500
001	5321	Veterans Services	1-11	To cover increases in payroll	\$20,228
001	5321	Veterans Services	2-21	To cover increases in payroll	\$1,488
001	5321	Veterans Services	2-22	To cover increases in payroll	\$5,005
001	5321	Veterans Services	22-70	Increased cost for outreach	\$15,000
125	6022	Library	1-11	To cover increases in payroll	\$87,000
125	6022	Library	2-21	To cover increases in payroll	\$6,450
125	6022	Library	2-22	To cover increases in payroll	\$21,550
125	6022	Library	3-30	To cover increases in payroll	\$10,650
125	6022	Library	23-90	Cost Plan increase	\$18,000
001	6131	UC Cooperative Extension	1-11	To cover increases in payroll	\$29,583
001	6131	UC Cooperative Extension	1-14	To cover increases in payroll	\$1,350
001	6131	UC Cooperative Extension	2-21	To cover increases in payroll	\$2,382
001	6131	UC Cooperative Extension	2-22	To cover increases in payroll	\$8,628
001	6131	UC Cooperative Extension	3-30	To cover increases in payroll	\$1,400
001	6131	UC Cooperative Extension	3-32	To cover increases in payroll	\$200
001	6131	UC Cooperative Extension	12-00	Phone and monthly cell service for new advisor	\$500
001	6131	UC Cooperative Extension	22-70	Office supplies and printer use for new advisor	\$1,000
001	6131	UC Cooperative Extension	29-51	Fleet vehicle cost to central garage for new advisor	\$5,000
001	6131	UC Cooperative Extension	38-00	Laptop for new advisor	\$1,505
001	7011	Parks	23-80	Rehab of Buckingham Peak communication site	\$64,000
001	7011	Parks	62-72	Increase in cost of front mower	\$4,000
001	7011	Parks	63-12	Decrease Parks Beautification Project	(\$32,000)

001	7201	Museums	1-11	To cover increases in payroll	\$13,000
001	7201	Museums	1-12	To cover increases in payroll	\$5,400
001	7201	Museums	2-21	To cover increases in payroll	\$2,500
001	7201	Museums	2-22	To cover increases in payroll	\$8,400
200	8109	Watershed Protection District	23-80	CNRA Grant: Improving Restoration Efforts at Clear Lake with In-Lake Management of Phosphorus	\$3,379,671
200	8109	Watershed Protection District	23-80	CNRA Grant: Lake County Storm Water Infrastructure and Program Improvement Project	\$1,021,515
200	8109	Watershed Protection District	23-80	CNRA Grant: Clear Lake Harmful Algal Bloom (HAB) Monitoring, Prediction, and Control System	\$404,000
200	8109	Watershed Protection District	23-80	CNRA Grant: Clear Lake Management Plan Development	\$168,000
200	8109	Watershed Protection District	23-80	(Continuation)	\$452,718
200	8109	Watershed Protection District	23-80	Stewards Program	\$755,091
200	8109	Watershed Protection District	23-80	CNRA Grant: Dredging Boating Ways and Stream Mouths of Clear Lake	\$585,000
200	8109	Watershed Protection District	23-80	CNRA Grant: Evaluation of Aquifer Conditions in Scotts Valley	\$80,000
200	8109	Watershed Protection District	23-80	Increase approps for Stormwater/Groundwater projects	\$100,000
254	8354	LACOSAN SE Regional System	17-00	Replace Lift Station #1 Pump	\$182,310
254	8354	LACOSAN SE Regional System	17-00	Rebuild Lake Intake Pump	\$62,000
254	8354	LACOSAN SE Regional System	18-00	Sewer Spill Emergency Valve Repairs	\$150,000
255	8355	LACOSAN NW Regional System	28-30	Savings in Chlorine	(\$17,500)
255	8355	LACOSAN NW Regional System	62-74	LS #4 Generator 80KW	\$3,500
255	8355	LACOSAN NW Regional System	62-74	LS #5 Generator 80KW	\$3,500
255	8355	LACOSAN NW Regional System	62-74	LS #15 Generator 80KW	\$3,500
255	8355	LACOSAN NW Regional System	62-74	LS #16 Generator 80KW	\$3,500
255	8355	LACOSAN NW Regional System	62-74	LS #17 Generator 80KW	\$3,500
255	8355	LACOSAN NW Regional System	63-05	I&I Reduction	\$100,000
256	8356	Anderson Springs Sewer	62-74	On-Site Grinder Pump	\$20,250
262	8462	Spring Valley CSA #2	17-00	Decrease and move to 63-04 for new well	(\$15,000)
262	8462	Spring Valley CSA #2	23-80	Decrease and move to 63-04 for new well	(\$34,297)
262	8462	Spring Valley CSA #2	61-60	Decrease Water Treatment Plant Upgrades	(\$200,000)
262	8462	Spring Valley CSA #2	63-04	Decrease SCADA-Evaluation Upgrades and Accessibility	(\$50,000)
262	8462	Spring Valley CSA #2	63-04	New Well	\$371,297
264	8464	CSA #23 Zone A Gordon Springs	23-80	Increase for Chip Seal project	\$24,010
265	8465	CSA #23 Zone B Stonefield Ct.	23-80	Increase for Chip Seal project	\$2,638
280	8480	CSA #20 Soda Bay Water	18-00	Ozone Equipment	\$19,200
280	8480	CSA #20 Soda Bay Water	18-00	Water Tank Cleaning	\$22,144
281	8481	CSA #21 N. Lakeport Water	18-00	Tank Cleaning	\$12,214
281	8481	CSA #21 N. Lakeport Water	18-00	Replace Garnet Sand	\$24,035
281	8481	CSA #21 N. Lakeport Water	18-00	Replace Raw Water Pump	\$12,751
281	8481	CSA #21 N. Lakeport Water	61-60	GAC Replacement	\$30,000
283	8483	CSA #23 Zone C Oak Tree Ct.	23-80	Increase for Chip Seal project	\$9,658
284	8484	CSA #23 Zone D Shadow Hill	23-80	Increase for Chip Seal project	\$123,903
285	8485	CSA #23 Zone E Monte Vista	23-80	Increase for Chip Seal project	\$9,799
286	8486	CSA #23 Zone F Piner Ct.	23-80	Increase for Chip Seal project	\$10,657
287	8487	CSA #23 Zone G Vista Mountain	23-80	Increase for Chip Seal project	\$61,790
288	8488	CSA #23 Zone H Dohnary Ridge	23-80	Increase for Chip Seal project	\$51,528
292	8492	CSA #23 Zone L Walnut Vista	23-80	Increase for Chip Seal project	\$7,513
293	8593	Co Wtrwrks Dist #3 Kville	17-00	Replace Lift Station Pump	\$26,000
293	8593	Co Wtrwrks Dist #3 Kville	18-00	Tank Cleaning	\$13,000
293	8593	Co Wtrwrks Dist #3 Kville	62-74	Well Station #4 Generator 200KW	\$2,000
293	8593	Co Wtrwrks Dist #3 Kville	62-74	LS #3 Generator 30KW	(\$2,000)
293	8593	Co Wtrwrks Dist #3 Kville	63-04	Live Oak Water Line Replacement	\$30,000
293	8593	Co Wtrwrks Dist #3 Kville	63-05	I&I Reduction	\$100,000
295	8695	Special Districts Admin	61-60	Administration Office Roof Replacement	\$121,585

298	8798	Air Control Special Programs	23-80	Decrease to cover cost plan increase	(\$20)
298	8798	Air Control Special Programs	23-90	Cost Plan increase	\$20
299	8799	Air Quality Management District	23-80	Decrease to cover cost plan increase	(\$125)
299	8799	Air Quality Management District	23-90	Cost Plan increase	\$125
299	8799	Air Quality Management District	62-79	Decrease Air Monitoring Equipment	(\$125,000)
299	8799	Air Quality Management District	81-00	Return unexpended grant funds to EPA	\$125,000
				Total Appropriations All Funds	\$16,466,264
				Total General Fund, #1:	\$5,004,234

FY 25-26 Resolution Adopting Mid year Adjustments

Final Audit Report

2026-02-25

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