



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

- Save Lake Pillsbury
- Implement Effective Internship Programs
- Advocate for Climate Resiliency and Forest Health Priorities
- Save the Hitch and Promote the Health of our Water Resources
- Support Effective Strategic Planning to Promote Housing and Economic Development and Fund Transportation and Water Infrastructure Priorities
- Oversee and complete the Lake County 2050 General Plan and Local Area Plan Updates

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 1011 : Administration, Board of Supervisors

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
52-60 State Taxes-Motor Vehicle In Lieu	70,437.19	50,000	50,000	0	50,000
81-22 Operating Transfers-In	292,570.89	1,514,355	1,562,885	0	1,562,885
Revenue - Summary	363,008.08	1,564,355	1,612,885	0	1,612,885
Appropriation					
01-11 Salaries & Wages-Permanent	454,111.59	453,227	477,298	0	477,298
02-21 Retirement Contributions-FICA	33,667.97	34,813	37,198	0	37,198
02-22 Retirement Contributions-PERS	105,923.16	116,208	98,491	0	98,491
03-30 Insurance-Health/Life	79,726.56	84,287	46,504	0	46,504
03-32 Insurance-Opt Out	600.00	2,400	7,200	0	7,200
04-00 Worker's Compensation-	1,587.00	1,803	2,470	0	2,470
11-00 Clothing & Personal Suppl-	0.00	400	400	0	400
12-00 Communications-	3,766.18	4,200	4,500	0	4,500
15-12 Insurance-Public Liability	5,699.00	6,520	8,322	0	8,322
15-13 Insurance-Fire & Allied Cvrgrs	862.00	1,200	1,778	0	1,778
22-70 Office Expense-Supplies	835.71	1,000	1,500	0	1,500
22-71 Office Expense-Postage	1.28	100	100	0	100
22-72 Office Expense-Books & Periodicals	0.00	100	100	0	100
23-80 Prof & Specialized Svcs-Professional & Specialize	317,168.57	1,202,355	1,162,885	0	1,162,885
24-00 Publications & Legal Ntcs-	282.37	500	500	0	500
28-30 Special Departmental Exp-Supplies & Services	19,889.08	47,689	55,093	0	55,093
28-59 Special Departmental Exp-Software Subscriptions	0.00	1,000	1,500	0	1,500
29-50 Transportation & Travel-Transportation & Travel	2,587.98	3,500	7,500	0	7,500
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	3,178.50	3,000	5,000	0	5,000
38-00 Inventory Items-	5,225.95	3,000	5,000	0	5,000
52-10 Other Charges-Contrib to Non-Co GovAgen	10,000.00	400,000	400,000	0	400,000
Appropriation - Summary	1,045,112.90	2,367,302	2,323,339	0	2,323,339

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 1011 : Administration, Board of Supervisors

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
NET COST	682,104.82	802,947	710,454	0	710,454



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

- Adopt the Housing Action and Implementation Plan
- Launch Economic Development and Housing Website
- Engage in Development of Tribal Co-Management Agreements with Local Governments and the State
- Adopt a Capital Improvement Plan
- Embed Pillars of Landscape Resilience in Budgetary and Project Considerations

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 1012 : Administration, Administrative Office

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-10 Rents & Concessions-Rents & Concessions	1,600.00	2,400	3,300	0	3,300
54-90 State Aid-Other	1,110,981.37	132,979	145,959	0	145,959
69-20 Other Current Services-Other	0.10	15	0	0	0
81-22 Operating Transfers-In	286,641.65	335,886	0	0	0
Revenue - Summary	1,399,223.12	471,280	149,259	0	149,259

Appropriation

01-11 Salaries & Wages-Permanent	1,167,223.64	1,349,899	1,439,237	0	1,439,237
01-12 Salaries & Wages-Extra Help	26,158.42	32,420	34,050	0	34,050
01-13 Salaries & Wages-OT, Holiday, Stby	2,113.05	115	0	0	0
01-14 Salaries & Wages-Other, Term	34,474.41	50,000	60,000	0	60,000
02-21 Retirement Contributions-FICA	89,208.99	105,383	107,902	0	107,902
02-22 Retirement Contributions-PERS	265,819.84	340,836	364,033	0	364,033
03-30 Insurance-Health/Life	127,283.59	166,974	175,344	0	175,344
03-31 Insurance-Unemployment	2,632.00	2,875	2,956	0	2,956
03-32 Insurance-Opt Out	4,611.55	4,800	4,800	0	4,800
04-00 Worker's Compensation-	886.00	935	1,281	0	1,281
11-00 Clothing & Personal Suppl-	0.00	520	520	0	520
12-00 Communications-	6,298.42	5,600	8,000	0	8,000
14-00 Household Expense-	455.50	500	750	0	750
15-10 Insurance-Other	12,992.00	15,000	20,000	0	20,000
15-12 Insurance-Public Liability	5,441.00	6,280	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgs	3,967.00	5,521	8,173	0	8,173
17-00 Maintenance-Equipment-	0.00	2,000	2,500	0	2,500
20-00 Memberships-	11,560.68	12,500	17,500	0	17,500
22-70 Office Expense-Supplies	11,771.39	12,000	15,000	0	15,000
22-71 Office Expense-Postage	169.02	250	500	0	500
22-72 Office Expense-Books & Periodicals	0.00	500	1,497	0	1,497
23-80 Prof & Specialized Svcs- Professional & Specialize	34,441.35	266,492	375,000	0	375,000
24-00 Publications & Legal Ntcs-	1,901.15	1,000	1,500	0	1,500

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 1012 : Administration, Administrative Office

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
28-30 Special Departmental Exp-Supplies & Services	122,566.72	1,273,000	55,000	904,556	959,556
28-59 Special Departmental Exp-Software Subscriptions	0.00	3,000	4,000	0	4,000
29-50 Transportation & Travel- Transportation & Travel	10,850.60	8,000	10,000	0	10,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	698.47	0	500	0	500
38-00 Inventory Items-	22,053.12	40,000	10,000	0	10,000
80-80 Other Financing Uses-Interfund Reimbursements	(44,335.10)	(35,000)	(35,000)	0	(35,000)
80-81 Other Financing Uses-Intrafund Reimbursements	(100,000.00)	(100,000)	(326,859)	0	(326,859)
Appropriation - Summary	1,821,242.81	3,571,400	2,366,095	904,556	3,270,651
NET COST	422,019.69	3,100,120	2,216,836	904,556	3,121,392



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
69-20 Other Current Services-Other	10.50	15	15	0	15
79-90 Other-Miscellaneous	1,345.00	5,000	3,000	0	3,000
Revenue - Summary	1,355.50	5,015	3,015	0	3,015
Appropriation					
01-11 Salaries & Wages-Permanent	56,312.17	57,990	57,991	0	57,991
02-21 Retirement Contributions-FICA	4,474.09	4,620	4,621	0	4,621
02-22 Retirement Contributions-PERS	13,156.93	14,869	14,921	0	14,921
03-30 Insurance-Health/Life	640.05	142	147	0	147
03-31 Insurance-Unemployment	117.00	121	121	0	121
03-32 Insurance-Opt Out	2,333.34	2,400	2,400	0	2,400
04-00 Worker's Compensation-	84.00	89	122	0	122
11-00 Clothing & Personal Suppl-	0.00	40	40	0	40
15-12 Insurance-Public Liability	5,441.00	6,411	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	1,031.00	1,435	2,123	0	2,123
20-00 Memberships-	200.00	500	500	0	500
22-70 Office Expense-Supplies	4,096.73	2,500	3,000	0	3,000
22-71 Office Expense-Postage	463.10	1,000	750	0	750
23-80 Prof & Specialized Svcs-Professional & Specialize	23,908.38	30,000	51,686	25,000	76,686
24-00 Publications & Legal Ntcs-	1,533.87	3,500	3,500	0	3,500
28-30 Special Departmental Exp-Supplies & Services	40,231.34	10,226	12,000	0	12,000
29-50 Transportation & Travel- Transportation & Travel	0.00	300	300	0	300
Appropriation - Summary	154,023.00	136,143	162,133	25,000	187,133
NET COST	152,667.5	131,128	159,118	25,000	184,118



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-95 Other Taxes-Cannabis	2,564,467.44	1,550,000	2,650,000	0	2,650,000
21-10 Development Permits-Development Permits	93,345.00	50,000	40,000	0	40,000
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	17,847.58	15,000	25,000	0	25,000
42-01 Revenue from Use of Money-Interest	361,929.35	550,000	500,000	0	500,000
54-90 State Aid-Other	470,713.00	573,894	559,753	0	559,753
66-12 Charges for Services-Environment Planning Fees	28,351.50	25,000	25,000	0	25,000
66-45 Charges for Services-Cannabis Program Fee	29,120.00	25,000	25,000	0	25,000
81-23 Operating Transfers-Out	(2,517,150.14)	(5,530,538)	(4,762,284)	(409,279)	(5,171,563)
Revenue - Summary	1,048,623.73	(2,741,644)	(937,531)	409,279	(1,346,810)
Appropriation					
23-91 Prof & Specialized Svcs-Intra-Div Services	251,775.97	1,413,097	579,753	0	579,753
28-30 Special Departmental Exp-Supplies & Services	2,153,334.64	600,000	0	0	0
Appropriation - Summary	2,405,110.61	2,013,097	579,753	0	579,753
NET COST	1,356,486.88	4,754,741	1,517,284	409,279	1,926,563



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 : Finance, Non Departmental Rev

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	21,073,076.74	20,855,697	23,378,772	0	23,378,772
10-20 Property Taxes-Current Unsecured	483,085.44	455,745	482,888	0	482,888
10-25 Property Taxes-Supp 813-Current	326,934.95	80,000	325,000	0	325,000
10-30 Property Taxes-Prior Secured	0.00	500,000	500,000	0	500,000
10-35 Property Taxes-Supp 813-Prior	110,617.82	90,000	90,000	0	90,000
10-40 Property Taxes-Prior Unsecured	26,015.59	20,000	20,000	0	20,000
10-56 Property Taxes-Prop Tax In-Lieu of VLF	9,240,540.10	9,250,000	9,750,000	0	9,750,000
10-60 Other Taxes-Retail Sales and Use	3,845,386.57	4,175,000	4,200,000	0	4,200,000
10-70 Other Taxes-Timber Yield	61.18	100	0	0	0
10-92 Other Taxes-Aircraft	23,671.24	23,500	23,500	0	23,500
10-93 Other Taxes-Property Transfer	451,065.90	435,000	400,000	0	400,000
21-50 Permits-Franchises	781,167.45	783,010	858,922	0	858,922
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	822,019.96	450,000	750,000	0	750,000
42-01 Revenue from Use of Money-Interest	2,817,824.01	4,108,553	4,186,604	0	4,186,604
52-90 State Taxes-Other In Lieu	7,534.80	7,760	7,260	0	7,260
54-60 State Aid-HOPTR	155,460.14	150,000	155,000	0	155,000
54-90 State Aid-Other	193,000.00	193,000	1,174,407	0	1,174,407
54-91 State Aid-Other (SB 90)	64,364.00	50,000	50,000	0	50,000
54-99 State Aid-Sales & Use Tax Reimburse	4,042,442.11	3,600,000	3,600,000	0	3,600,000
55-90 Other Federal-In Lieu Taxes	1,063,125.00	0	1,000,000	0	1,000,000
56-30 Other Government Agencies-Other	3,919,099.91	5,210,450	5,071,426	0	5,071,426
66-40 Charges for Services-Assess & Tax Collection	209,807.05	200,000	200,000	0	200,000
79-90 Other-Miscellaneous	727,720.69	650,000	593,000	0	593,000
80-92 Loans/Int Fin/Bonds-Advance From Other Fund	0.00	135,000	0	0	0
80-93 Loans/Int Fin/Bonds-Advance To Other Fund	(135,000.00)	(135,000)	0	0	0
80-99 Loans/Int Fin/Bonds-Subsequent Yr Adv Repay	89,700.00	3,461,145	0	0	0
81-23 Operating Transfers-Out	(12,873,946.18)	(6,072,332)	(4,218,042)	(4,000,000)	(8,218,042)
Revenue - Summary	37,464,774.47	48,676,628	52,598,737	4,000,000	48,598,737

Appropriation

23-80 Prof & Specialized Svcs-Professional & Specialize	6,908.14	122,300	62,300	0	62,300
42-10 Principal & Interest-Notes & Loans	0.00	0	1,390,600	0	1,390,600
Appropriation - Summary	6,908.14	122,300	1,452,900	0	1,452,900

NET COST	(37,457,866.33)	(48,554,328)	(51,145,837)	4,000,000	(47,145,837)
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AUDITOR-CONTROLLER/COUNTY CLERK

Auditor-Controller/County Clerk

Fund 001 Budget Unit 1121

Jenavive Herrington,
Auditor-Controller/County Clerk

BUDGET OVERVIEW

- Budget Unit 1121 is a consolidated office covering both Auditor-Controller and County Clerk duties.
- Auditor-Controller functions include financial reporting/accounting, cost plan, Single Audit, property tax calculations and distributions, payroll, services 21 ISD's, LCOE, as well as various other local agencies...just to name a few.
- County Clerk Functions include issuing marriage licenses, FBNs, notary oaths, filing Form 700s, and all duties required by government code.
- Budget Unit 1121 performed a countywide needs assessment to determine business practice improvements and efficiencies.
- With collaboration of other departments, we selected a vendor for the countywide Enterprise Resource Planning/Human Capital Management update.

BUDGET OBJECTIVES

- Revise our retention schedule to match legal requirements; our current schedule is more stringent than the law, and it is causing an unnecessary storage burdens.
- Assist county departments with conversion to paperless accounting processes.
- Assist with implementation of a credit card processor.
- Continue county-wide accounting education to increase fiscal knowledge which improves the fiscal oversight for the whole county.
- Increase efficiencies for cost savings and to make room for future revenue generating activities.

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
66-40 Charges for Services-Assess & Tax Collection	194,559.25	190,000	205,000	0	205,000
66-50 Charges for Services-Auditing & Accounting	42,174.06	29,000	45,000	0	45,000
66-85 Charges for Services-County Clerk	43,457.55	28,000	40,610	0	40,610
69-20 Other Current Services-Other	650.75	510	510	0	510
81-22 Operating Transfers-In	20,486.90	7,500	0	4,000,000	4,000,000
Revenue - Summary	301,328.51	255,010	291,120	(4,000,000)	4,291,120
Appropriation					
01-11 Salaries & Wages-Permanent	977,617.08	1,212,086	1,219,403	(43,223)	1,176,180
01-14 Salaries & Wages-Other, Term	16,018.16	5,769	10,698	0	10,698
02-21 Retirement Contributions-FICA	75,703.00	93,067	103,542	(3,307)	100,235
02-22 Retirement Contributions-PERS	225,494.69	310,779	313,753	(11,122)	302,631
03-30 Insurance-Health/Life	174,628.59	225,525	236,925	(13,620)	223,305
03-31 Insurance-Unemployment	1,944.00	2,093	2,107	(87)	2,020
03-32 Insurance-Opt Out	2,600.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	1,525.00	1,821	1,821	0	1,821
11-00 Clothing & Personal Suppl-	1,282.94	2,500	0	0	0
12-00 Communications-	2,677.21	4,000	4,000	0	4,000
14-00 Household Expense-	801.37	700	700	0	700
15-12 Insurance-Public Liability	5,441.00	6,142	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	4,357.00	6,063	11,975	0	11,975
17-00 Maintenance-Equipment-	4,368.75	10,000	10,000	0	10,000
20-00 Memberships-	1,886.00	2,500	2,500	0	2,500
22-70 Office Expense-Supplies	43,428.83	35,000	35,000	0	35,000
22-71 Office Expense-Postage	11,620.18	13,000	13,000	0	13,000
22-72 Office Expense-Books & Periodicals	450.71	1,500	1,500	0	1,500
23-80 Prof & Specialized Svcs-Professional & Specialize	224,029.44	559,890	282,900	1,000,000	1,282,900
24-00 Publications & Legal Ntcs-	0.00	750	0	0	0
28-30 Special Departmental Exp-Supplies	137,739.11	63,370	140,000	71,226	211,226

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
& Services					
28-59 Special Departmental Exp-Software Subscriptions	0.00	90,110	0	3,000,000	3,000,000
29-50 Transportation & Travel- Transportation & Travel	5,436.17	25,000	25,000	0	25,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	279.50	1,000	1,000	0	1,000
38-00 Inventory Items-	6,404.12	7,730	7,730	0	7,730
80-80 Other Financing Uses-Interfund Reimbursements	(69,794.19)	(62,800)	(62,800)	0	(62,800)
80-81 Other Financing Uses-Intrafund Reimbursements	(5,020.00)	(5,020)	(5,020)	0	(5,020)
Appropriation - Summary	1,850,918.66	2,614,975	2,366,045	3,999,867	6,365,912

NET COST	1,549,590.15	2,359,965	2,074,925	(133)	2,074,792
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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 : Finance, Treasurer-Tax Collector

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-50 Property Taxes-Penal & Cost Delinq Taxes	0.00	0	238,450	0	238,450
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	251,470.00	285,000	0	0	0
66-40 Charges for Services-Assess & Tax Collection	478,957.67	407,900	400,000	0	400,000
66-50 Charges for Services-Auditing & Accounting	511,757.69	400,000	478,000	0	478,000
Revenue - Summary	1,242,185.36	1,092,900	1,116,450	0	1,116,450

Appropriation

01-11 Salaries & Wages-Permanent	635,919.35	798,716	766,421	0	766,421
01-13 Salaries & Wages-OT, Holiday, Stby	860.53	3,000	3,000	0	3,000
01-14 Salaries & Wages-Other, Term	12,130.49	9,353	9,874	0	9,874
02-21 Retirement Contributions-FICA	47,999.72	61,433	57,734	0	57,734
02-22 Retirement Contributions-PERS	146,134.70	204,970	197,200	0	197,200
03-30 Insurance-Health/Life	120,059.72	150,030	163,324	0	163,324
03-31 Insurance-Unemployment	1,056.00	1,314	1,243	0	1,243
03-32 Insurance-Opt Out	2,666.67	2,400	0	0	0
04-00 Worker's Compensation-	1,392.00	1,797	2,454	0	2,454
12-00 Communications-	1,524.04	2,820	2,820	0	2,820
14-00 Household Expense-	182.49	500	500	0	500
15-12 Insurance-Public Liability	125,770.00	148,208	18,393	0	18,393
15-13 Insurance-Fire & Allied Cvrsgs	2,685.00	3,736	5,531	0	5,531
17-00 Maintenance-Equipment-	246,150.00	254,645	263,685	0	263,685
20-00 Memberships-	350.00	500	500	0	500
22-70 Office Expense-Supplies	37,048.62	30,000	41,800	0	41,800
22-71 Office Expense-Postage	100,294.38	100,000	120,000	0	120,000
22-72 Office Expense-Books & Periodicals	106.15	150	200	0	200
23-80 Prof & Specialized Svcs-Professional & Specialize	435,960.48	530,732	523,090	0	523,090
24-00 Publications & Legal Ntcs-	20,896.15	32,000	32,000	0	32,000
28-30 Special Departmental Exp-Supplies	6,196.56	4,000	9,000	0	9,000

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
& Services					
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	0.00	300	300	0	300
38-00 Inventory Items-	1,672.45	14,350	9,173	0	9,173
62-71 Cap. FA-Equipment-Office	0.00	0	0	60,000	60,000
80-80 Other Financing Uses-Interfund Reimbursements	(32,318.63)	(32,000)	(32,000)	0	(32,000)
Appropriation - Summary	1,914,736.87	2,322,954	2,196,242	60,000	2,256,242
NET COST	672,551.51	1,230,054	1,079,792	60,000	1,139,792



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

- Use Code Reduced
- Continued training and retention

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
66-10 Charges for Services-Planning & Engineering	1,867.00	4,000	5,000	0	5,000
66-11 Charges for Services-Subdivision Insp Fees	241.00	100	100	0	100
66-40 Charges for Services-Assess & Tax Collection	152,173.50	155,000	180,000	0	180,000
69-20 Other Current Services-Other	0.00	300	300	0	300
79-70 Sales-Other Sales-Miscellaneous	15,334.28	18,000	22,000	0	22,000
79-91 Other-Cancelled Checks	186.10	125	125	0	125
Revenue - Summary	169,801.88	177,525	207,525	0	207,525

Appropriation

01-11 Salaries & Wages-Permanent	819,113.51	1,085,617	1,076,806	0	1,076,806
01-12 Salaries & Wages-Extra Help	36,770.96	47,520	49,261	0	49,261
01-13 Salaries & Wages-OT, Holiday, Stby	15,242.79	10,000	10,000	0	10,000
01-14 Salaries & Wages-Other, Term	3,553.22	5,000	5,000	0	5,000
02-21 Retirement Contributions-FICA	61,517.51	87,511	86,738	0	86,738
02-22 Retirement Contributions-PERS	188,713.72	278,562	277,149	0	277,149
03-30 Insurance-Health/Life	150,797.29	217,355	219,759	0	219,759
03-31 Insurance-Unemployment	1,828.00	1,883	1,859	0	1,859
03-32 Insurance-Opt Out	5,741.42	7,200	4,800	0	4,800
04-00 Worker's Compensation-	4,506.00	5,408	7,400	0	7,400
11-00 Clothing & Personal Suppl-	582.50	2,000	1,875	0	1,875
12-00 Communications-	2,282.85	2,500	2,900	0	2,900
14-00 Household Expense-	827.50	800	900	0	900
15-12 Insurance-Public Liability	5,441.00	63,580	327,092	0	327,092
15-13 Insurance-Fire & Allied Cvrsg	2,427.00	3,377	5,000	0	5,000
17-00 Maintenance-Equipment-	3,184.21	4,000	3,000	0	3,000
20-00 Memberships-	4,766.40	4,700	4,700	0	4,700
22-70 Office Expense-Supplies	7,807.80	6,000	6,000	0	6,000
22-71 Office Expense-Postage	6,185.35	8,000	8,000	0	8,000
22-72 Office Expense-Books & Periodicals	843.10	2,000	2,000	0	2,000

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
23-80 Prof & Specialized Svcs- Professional & Specialize	44,380.83	25,000	50,000	0	50,000
24-00 Publications & Legal Ntcs-	0.00	1,000	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	9,641.97	7,000	9,000	0	9,000
29-50 Transportation & Travel- Transportation & Travel	7,503.19	14,000	10,000	0	10,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	9,665.75	9,000	9,000	0	9,000
38-00 Inventory Items-	2,866.44	2,000	2,000	0	2,000
80-80 Other Financing Uses-Interfund Reimbursements	(54,902.07)	(64,883)	(81,104)	0	(81,104)
80-81 Other Financing Uses-Intrafund Reimbursements	(23,784.00)	(26,573)	(33,218)	0	(33,218)
Appropriation - Summary	1,317,504.24	1,809,557	2,066,917	0	2,066,917
NET COST	1,147,702.36	1,632,032	1,859,392	0	1,859,392



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 : Finance, Central Services

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
69-20 Other Current Services-Other	8,766.62	5,000	7,500	0	7,500
Revenue - Summary	8,766.62	5,000	7,500	0	7,500
Appropriation					
01-11 Salaries & Wages-Permanent	33,190.17	33,956	33,956	0	33,956
02-21 Retirement Contributions-FICA	2,539.08	2,598	2,598	0	2,598
02-22 Retirement Contributions-PERS	7,754.52	8,706	8,737	0	8,737
03-30 Insurance-Health/Life	13,813.15	14,421	15,709	0	15,709
03-31 Insurance-Unemployment	66.00	68	68	0	68
04-00 Worker's Compensation-	238.00	270	370	0	370
11-00 Clothing & Personal Suppl-	0.00	80	80	0	80
12-00 Communications-	490.19	500	500	0	500
15-12 Insurance-Public Liability	5,441.00	6,383	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	1,270.00	1,767	2,617	0	2,617
17-00 Maintenance-Equipment-	2,334.43	5,000	2,500	0	2,500
22-70 Office Expense-Supplies	854.19	1,000	2,000	0	2,000
22-71 Office Expense-Postage	171,120.41	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	184,556.31	170,068	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	4,900	5,552	0	5,552
80-80 Other Financing Uses-Interfund Reimbursements	(172,098.69)	(100,000)	(175,000)	0	(175,000)
80-81 Other Financing Uses-Intrafund Reimbursements	(276,431.01)	(200,000)	(185,000)	0	(185,000)
Appropriation - Summary	1,227.95	226,267	209,148	0	209,148
NET COST	(7,538.67)	221,267	201,648	0	201,648



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, four 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

- 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
66-10 Charges for Services-Planning & Engineering	8,260.00	0	8,500	0	8,500
66-90 Charges for Services-Legal Services	9,938.25	20,000	5,000	0	5,000
Revenue - Summary	18,198.25	20,000	13,500	0	13,500
Appropriation					
01-11 Salaries & Wages-Permanent	710,611.72	884,579	964,288	6,209	970,497
01-14 Salaries & Wages-Other, Term	25,095.52	36,275	40,000	(8,327)	31,673
02-21 Retirement Contributions-FICA	53,319.92	65,265	71,195	475	71,670
02-22 Retirement Contributions-PERS	165,756.12	226,806	248,110	1,597	249,707
03-30 Insurance-Health/Life	98,043.29	127,217	131,306	0	131,306
03-31 Insurance-Unemployment	1,717.00	1,769	0	46	46
04-00 Worker's Compensation-	675.00	623	1,327	0	1,327
12-00 Communications-	752.45	1,000	1,000	0	1,000
15-12 Insurance-Public Liability	5,657.00	7,173	8,640	0	8,640
15-13 Insurance-Fire & Allied Cvrgrs	1,432.00	1,993	2,951	0	2,951
16-00 Jury and Witness Expense-	0.00	100	100	0	100
17-00 Maintenance-Equipment-	16.15	100	100	0	100
20-00 Memberships-	7,626.00	8,950	10,150	0	10,150
22-70 Office Expense-Supplies	5,487.88	3,500	4,000	0	4,000
22-71 Office Expense-Postage	730.89	1,000	1,000	0	1,000
22-72 Office Expense-Books & Periodicals	0.00	5,000	5,000	0	5,000
23-80 Prof & Specialized Svcs- Professional & Specialize	173.59	3,000	3,000	0	3,000
24-00 Publications & legal Ntcs-	0.00	1,000	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	15,948.60	19,250	20,000	0	20,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	750	0	0	0
29-50 Transportation & Travel- Transportation & Travel	180.46	1,000	1,500	0	1,500
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	1,006.50	250	500	0	500

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
80-80 Other Financing Uses-Interfund Reimbursements	(97,896.68)	(104,276)	(114,552)	0	(114,552)
80-81 Other Financing Uses-Intrafund Reimbursements	(15,000.00)	(15,000)	(15,000)	0	(15,000)
Appropriation - Summary	981,333.41	1,277,324	1,385,615	0	1,385,615
NET COST	963,135.16	1,257,324	1,372,115	0	1,372,115



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.

BUDGET OBJECTIVES

- Maintain collaborative and integrated processes for HR service delivery.
- Implement new recruitment module to lower vacancy rates and shorten the time-to-hire.
- Implement benefit platform and Human Resources Information System (HRIS)
- Continue to review and update HR policies and forms

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
69-20 Other Current Services-Other	80.00	90	90	0	90
Revenue - Summary	80.00	90	90	0	90

Appropriation					
01-11 Salaries & Wages-Permanent	642,211.59	696,399	702,269	0	702,269
01-12 Salaries & Wages-Extra Help	16,092.80	34,500	21,275	0	21,275
01-13 Salaries & Wages-OT, Holiday, Stby	3,185.32	817	0	0	0
01-14 Salaries & Wages-Other, Term	14,669.96	8,003	8,500	0	8,500
02-21 Retirement Contributions-FICA	50,664.58	55,545	54,091	0	54,091
02-22 Retirement Contributions-PERS	147,644.24	153,396	180,694	0	180,694
03-30 Insurance-Health/Life	92,842.56	86,002	115,138	0	115,138
03-31 Insurance-Unemployment	1,331.00	1,453	0	0	0
03-32 Insurance-Opt Out	4,800.00	4,800	2,400	0	2,400
04-00 Worker's Compensation-	17,972.00	713	48,308	0	48,308
11-00 Clothing & Personal Suppl-	304.41	350	350	0	350
12-00 Communications-	2,247.06	2,450	2,450	0	2,450
14-00 Household Expense-	470.75	600	600	0	600
15-12 Insurance-Public Liability	479,577.00	320,821	492,601	0	492,601
15-13 Insurance-Fire & Allied Cvrgrs	1,234.00	1,717	2,543	0	2,543
17-00 Maintenance-Equipment-	0.00	2,000	1,000	0	1,000
20-00 Memberships-	5,962.00	6,000	7,350	0	7,350
22-70 Office Expense-Supplies	9,941.20	15,841	12,500	0	12,500
22-71 Office Expense-Postage	478.44	600	600	0	600
23-80 Prof & Specialized Svcs- Professional & Specialize	139,721.48	158,600	101,600	0	101,600
24-00 Publications & Legal Ntcs-	0.00	20,000	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	101,774.64	184,550	146,200	0	146,200
28-59 Special Departmental Exp-Software Subscriptions	0.00	1,900	0	0	0
29-50 Transportation & Travel- Transportation & Travel	38.86	6,000	6,000	0	6,000

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	143.50	1,000	1,000	0	1,000
38-00 Inventory Items-	11,502.25	10,000	0	0	0
80-80 Other Financing Uses-Interfund Reimbursements	(183,570.83)	(188,916)	(349,762)	0	(349,762)
80-81 Other Financing Uses-Intrafund Reimbursements	(72,094.69)	(42,359)	(40,000)	0	(40,000)
Appropriation - Summary	1,489,144.12	1,542,782	1,518,707	0	1,518,707
NET COST	1,489,064.12	1,542,692	1,518,617	0	1,518,617



REGISTRAR OF VOTERS

Registrar of Voters

Fund 001 Budget Unit 1451

Maria Valadez,
Registrar of Voters

BUDGET OVERVIEW

- Maintain voter registration
- Administer federal, state, local, and special elections
- Implement and adhere to federal and state laws and regulations
- Candidate filing and campaign finance management
- Manage initiative, referendums, and recall petitions

BUDGET OBJECTIVES

- Continue conducting fair, secure, transparent, timely, and impartial elections
- Continue providing professional customer service, while maintaining highest level of Integrity
- Provide all voters equal opportunity to participate in the democratic process
- Be flexible and innovative within the framework of the law while performing duties
- Maintain a productive and efficient operation through well managed elections environment

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-90 State Aid-Other	34,850.30	2,500	2,500	0	2,500
66-70 Charges for Services-Election Services	61,366.13	40,000	22,000	0	22,000
69-20 Other Current Services-Other	16.80	15	20	0	20
79-72 Sales-Great Register	2,769.46	2,500	2,500	0	2,500
Revenue - Summary	99,002.69	45,015	27,020	0	27,020
Appropriation					
01-11 Salaries & Wages-Permanent	354,508.45	373,039	381,127	0	381,127
01-12 Salaries & Wages-Extra Help	34,398.37	44,925	19,677	34,388	54,065
01-13 Salaries & Wages-OT, Holiday, Stby	8,685.23	16,572	10,630	0	10,630
01-14 Salaries & Wages-Other, Term	3,324.00	6,082	0	0	0
02-21 Retirement Contributions-FICA	29,202.44	31,528	30,520	2,631	33,151
02-22 Retirement Contributions-PERS	85,017.02	95,648	98,064	0	98,064
03-30 Insurance-Health/Life	70,926.41	73,894	80,361	0	80,361
03-31 Insurance-Unemployment	1,008.00	841	801	0	801
04-00 Worker's Compensation-	380.00	401	549	0	549
12-00 Communications-	8,364.84	9,270	9,040	0	9,040
14-00 Household Expense-	216.72	600	500	0	500
15-12 Insurance-Public Liability	5,441.00	6,362	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	2,790.00	3,883	2,246	0	2,246
17-00 Maintenance-Equipment-	12,364.69	8,500	12,800	0	12,800
18-00 Maint-Bldgs & Imprvmts-	749.28	2,500	2,000	0	2,000
20-00 Memberships-	500.00	325	325	0	325
22-70 Office Expense-Supplies	10,318.45	11,000	8,500	0	8,500
22-71 Office Expense-Postage	69,391.04	54,400	58,550	0	58,550
22-72 Office Expense-Books & Periodicals	512.41	500	500	0	500
24-00 Publications & Legal Ntcs-	1,029.01	3,100	1,600	0	1,600
26-00 Rents & Leases-Bldg & Imp-	34,011.75	34,840	34,607	0	34,607
28-30 Special Departmental Exp-Supplies & Services	308,271.83	377,750	138,607	201,015	339,622
29-50 Transportation & Travel-	3,384.94	4,750	4,050	0	4,050

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Transportation & Travel					
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	2,632.85	4,700	4,300	0	4,300
30-00 Utilities-	8,480.70	11,900	11,900	0	11,900
62-71 Cap. FA-Equipment-Office	0.00	0	0	15,000	15,000
Appropriation - Summary	1,055,909.43	1,177,310	919,165	253,034	1,172,199
NET COST	956,906.74	1,132,295	892,145	253,034	1,145,179



PUBLIC SERVICES
Buildings and Grounds
Fund 001 Budget Unit 1671

Lars Ewing,
Director

BUDGET OVERVIEW

- Maintenance, repair, and improvement of approximately 60 county-owned facilities totaling 350,000 square feet of building space, and staff assistance and technical expertise for an additional leased facilities totaling 170,000 square feet.
- Facilities maintenance staff consists of one facilities maintenance superintendent, one facilities maintenance supervisor, six facilities maintenance technicians/workers, and four janitors, who collectively perform work for maintenance, repair, and minor building improvements involving carpentry, plumbing, electrical, mechanical, HVAC, welding, equipment mechanics, locksmithing, mold remediation, cleaning, and more.
- Capital project management staff consists of one capital project manager and seasonal project-based extra-help who manage contract efforts for larger capital projects.
- The primary source of funding for this budget unit is the General Fund. Self-funded departments are billed for facilities maintenance services through the county cost allocation plan or direct billings. Additional revenue is generated from lease agreements with telecommunications companies for antenna space on the courthouse roof, various other facility leases and public community room rentals, and the Administrative Office of the Courts for prorated share of maintenance and repairs to common courthouse areas. Lastly, capital project staff hours are largely reimbursed from capital project appropriations.

BUDGET OBJECTIVES

- Prioritize preventative maintenance to reduce long-term costs through the allocation of sufficient funds and resources toward a structured preventive maintenance program to extend the life of county buildings and infrastructure, reduce emergency repairs, and ensure the safety and functionality of all facilities.
- Deliver planned capital improvement projects.
- Collaborate with Admin, Public Works, Special Districts, and Water Resources to prepare a countywide five-year capital improvement plan.
- Maintain adequate staffing and ongoing training to keep staff updated on new technologies, safety protocols, and building code changes.
- Plan for the inclusion of an enhanced asset management and work order system in the county ERP.

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-10 Rents & Concessions-Rents & Concessions	274,232.98	266,912	268,518	0	268,518
54-90 State Aid-Other	312,096.93	15,600	0	0	0
79-90 Other-Miscellaneous	794.33	800	800	0	800
Revenue - Summary	587,124.24	283,312	269,318	0	269,318
Appropriation					
01-11 Salaries & Wages-Permanent	584,628.63	757,000	773,694	0	773,694
01-12 Salaries & Wages-Extra Help	23,281.93	35,424	69,656	0	69,656
01-13 Salaries & Wages-OT, Holiday, Stby	19,348.84	35,000	35,000	0	35,000
01-14 Salaries & Wages-Other, Term	9,817.27	4,000	5,000	0	5,000
02-21 Retirement Contributions-FICA	48,306.07	59,568	61,659	0	61,659
02-22 Retirement Contributions-PERS	129,638.87	195,118	199,071	0	199,071
03-30 Insurance-Health/Life	127,625.30	161,695	160,115	0	160,115
03-31 Insurance-Unemployment	2,029.00	1,625	1,695	0	1,695
03-32 Insurance-Opt Out	0.00	0	2,400	0	2,400
04-00 Worker's Compensation-	51,592.00	77,227	107,370	0	107,370
11-00 Clothing & Personal Suppl-	6,331.94	9,000	9,000	0	9,000
12-00 Communications-	6,211.86	8,000	8,000	0	8,000
14-00 Household Expense-	48,864.44	60,000	50,000	0	50,000
15-12 Insurance-Public Liability	27,439.00	32,599	40,073	0	40,073
15-13 Insurance-Fire & Allied Cvrgrs	104,530.00	133,459	75,220	0	75,220
17-00 Maintenance-Equipment-	29,857.92	20,000	25,000	0	25,000
18-00 Maint-Bldgs & Imprvmnts-	462,817.30	245,000	422,000	(282,344)	139,656
20-00 Memberships-	0.00	300	312	0	312
22-70 Office Expense-Supplies	2,517.77	2,500	2,500	0	2,500
22-71 Office Expense-Postage	35.94	200	500	0	500
23-80 Prof & Specialized Svcs-Professional & Specialize	174,088.95	70,000	70,000	0	70,000
23-91 Prof & Specialized Svcs-Intra-Div Services	46,594.04	46,595	46,595	0	46,595
25-00 Rents & Leases-Equipment-	5,640.98	2,500	2,500	0	2,500

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
26-00 Rents & Leases-Bldg & Imp-	33,996.00	34,000	34,000	0	34,000
27-00 Small Tools & Instruments-	7,996.46	7,900	6,000	0	6,000
28-30 Special Departmental Exp-Supplies & Services	23,680.11	18,000	18,000	0	18,000
29-50 Transportation & Travel- Transportation & Travel	10,230.09	12,000	10,000	0	10,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	32,218.46	52,000	50,000	0	50,000
30-00 Utilities-	537,750.54	384,188	415,000	0	415,000
38-00 Inventory Items-	6,211.81	20,000	10,000	(10,000)	0
48-00 Taxes & Assessments-	347.12	400	400	0	400
62-72 Cap. FA-Equipment-Autos & Light Trucks	43,587.05	0	60,000	(60,000)	0
80-80 Other Financing Uses-Interfund Reimbursements	(74,939.58)	(146,702)	(830,000)	422,000	(408,000)
80-81 Other Financing Uses-Intrafund Reimbursements	0.00	(109,254)	0	0	0
Appropriation - Summary	2,532,276.11	2,229,342	1,940,760	69,656	2,010,416
NET COST	1,945,151.87	1,946,030	1,671,442	69,656	1,741,098



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.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Restricted Reserve	\$112,443	Emergency funding for unforeseen expenditures

Revenue and Appropriation Detail

Fund: 133 : Lakebed Management

Budget Unit: 1672 : Property Management, Lakebed Management

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-60 Permits-Other	18,103.23	10,000	10,000	0	10,000
31-82 Fines, Forfeit, Penalties-Criminal Fines	300.00	1,000	1,000	0	1,000
42-01 Revenue from Use of Money-Interest	1,821.75	500	2,500	0	2,500
81-22 Operating Transfers-In	358,000.00	376,000	384,000	0	384,000
Revenue - Summary	378,224.98	387,500	397,500	0	397,500
Appropriation					
14-00 Household Expense-	0.00	1,000	1,000	0	1,000
15-10 Insurance-Other	645.88	1,500	1,500	0	1,500
17-00 Maintenance-Equipment-	1,289.73	4,000	4,000	0	4,000
22-70 Office Expense-Supplies	543.75	1,500	1,500	0	1,500
22-71 Office Expense-Postage	3,449.73	3,500	3,500	0	3,500
23-80 Prof & Specialized Svcs-Professional & Specialize	5,500.00	6,500	6,500	0	6,500
23-81 Prof & Specialized Svcs-Engineering In-House	0.00	400	400	0	400
23-90 Prof & Specialized Svcs-Administrative Services	7,411.00	4,740	9,473	0	9,473
23-91 Prof & Specialized Svcs-Intra-Div Services	267,630.35	290,430	377,843	0	377,843
24-00 Publications & Legal Ntcs-	0.00	200	200	0	200
27-00 Small Tools & Instruments-	260.67	800	800	0	800
28-30 Special Departmental Exp-Supplies & Services	5,682.91	21,507	21,507	0	21,507
53-48 Other Charges-Water Quality Improvement	36,357.18	60,600	60,600	0	60,600
90-91 Transfers & Contingencies-Contingencies	0.00	1,000	1,000	0	1,000
Appropriation - Summary	328,771.20	397,677	489,823	0	489,823
NET COST	(49,453.78)	10,177	92,323	0	92,323



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-60 Permits-Other	30,692.00	25,000	25,000	0	25,000
42-01 Revenue from Use of Money-Interest	5,249.56	1,000	4,000	0	4,000
79-97 Other-Contributions Lakebed	319,196.67	350,000	355,000	0	355,000
81-23 Operating Transfers-Out	(358,000.00)	(376,000)	(384,000)	0	(384,000)
Revenue - Summary	(2,861.77)	0	0	0	0
NET COST	2,861.77	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	\$612,014	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	23,285.22	5,000	40,000	0	40,000
54-90 State Aid-Other	278,310.80	350,000	400,000	0	400,000
Revenue - Summary	301,596.02	355,000	440,000	0	440,000
Appropriation					
14-00 Household Expense-	261.30	5,000	5,000	0	5,000
17-00 Maintenance-Equipment-	0.00	20,000	20,000	0	20,000
18-00 Maint-Bldgs & Imprvmnts-	125.55	440,000	440,000	0	440,000
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	2,249.00	3,749	2,902	1	2,903
23-91 Prof & Specialized Svcs-Intra-Div Services	6,121.51	54,060	63,356	0	63,356
28-30 Special Departmental Exp-Supplies & Services	99,799.72	225,312	232,312	0	232,312
30-00 Utilities-	8,674.49	30,000	30,000	0	30,000
48-00 Taxes & Assessments-	243.55	700	700	0	700
90-91 Transfers & Contingencies-Contingencies	0.00	1,000	1,000	0	1,000
Appropriation - Summary	117,475.12	803,821	819,270	1	819,271
NET COST	(184,120.9)	448,821	379,270	1	379,271



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

The following projects are budgeted in this fiscal year:

- Courthouse HVAC upgrades
- Sheriff Administration roof
- District Attorney roof
- Vista Point roof
- Law Library roof
- Veterans Services roof
- Agricultural Center roof
- Courthouse interior renovations
- Sheriff Dispatch roof
- Kelseyville Senior Center renovation
- Courthouse Solar Photovoltaic and electric vehicle charging

Revenue and Appropriation Detail

Fund: 978 : Capital Projects

Budget Unit: 1778 : Special Projects, Capital Projects

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-90 State Aid-Other	0.00	1,040,252	0	0	0
81-22 Operating Transfers-In	100,000.00	750,000	0	0	0
Revenue - Summary	100,000.00	1,790,252	0	0	0
Appropriation					
18-00 Maint-Bldgs & Imprvmnts-	0.00	9,273	9,273	0	9,273
23-80 Prof & Specialized Svcs-Professional & Specialize	57,431.00	5,076	0	0	0
28-30 Special Departmental Exp-Supplies & Services	0.00	45,000	45,000	0	45,000
63-04 Construction in Progress-Water Systems	0.00	2,000,000	2,000,000	0	2,000,000
63-13 Construction in Progress-Buildings & Improvements	1,582,511.34	6,632,121	5,613,424	0	5,613,424
Appropriation - Summary	1,639,942.34	8,691,470	7,667,697	0	7,667,697
NET COST	1,539,942.34	6,901,218	7,667,697	0	7,667,697



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-50 Permits-Franchises	35,726.37	45,000	30,000	0	30,000
52-90 State Taxes-Other In Lieu	2,650.49	2,651	2,671	0	2,671
54-90 State Aid-Other	264,873.42	1,662,600	875,000	0	875,000
81-22 Operating Transfers-In	410,431.02	575,000	0	0	0
81-23 Operating Transfers-Out	(13,026.82)	(45,600)	(38,483)	0	(38,483)
Revenue - Summary	700,654.48	2,239,651	869,188	0	869,188

Appropriation					
12-00 Communications-	692.32	750	750	0	750
15-12 Insurance-Public Liability	5,441.00	6,425	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrsg	1,337.00	1,861	2,442	0	2,442
18-00 Maint-Bldgs & Imprvmts-	768.00	10,768	10,768	0	10,768
23-80 Prof & Specialized Svcs-Professional & Specialize	510,761.23	2,011,322	1,325,608	3,799	1,329,407
23-91 Prof & Specialized Svcs-Intra-Div Services	10,000.00	10,000	10,000	0	10,000
24-00 Publications & Legal Ntcs-	0.00	939	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	5,733.31	3,799	3,799	(3,799)	0
30-00 Utilities-	5,128.37	10,000	10,000	0	10,000
48-00 Taxes & Assessments-	418.50	4,000	4,000	0	4,000
52-10 Other Charges-Contrib to Non-Co GovAgen	580,392.09	485,500	70,500	0	70,500
53-48 Other Charges-Water Quality Improvement	0.00	84,338	84,338	0	84,338
53-54 Other Charges-Law Enforcement	5,850.00	13,866	16,558	0	16,558
55-07 Other Charges-Community Revitalization	114,389.99	522,342	392,273	0	392,273
63-11 Construction in Progress-Docks/Piers	5,065.20	338,679	106,303	0	106,303
Appropriation - Summary	1,245,977.01	3,504,589	2,046,250	0	2,046,250

NET COST	545,322.53	1,264,938	1,177,062	0	1,177,062
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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
- Completion of Jail Generator installation
- Design and Construction of the new Lake County Sheriff's Headquarters located at the old Lake County National Guard Armory Facility

Revenue and Appropriation Detail

Fund: 960 : Public Safety Facilities

Budget Unit: 1785 : Special Projects, Public Safety Facilities

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
56-01 Other Federal-Other	0.00	988,600	988,600	0	988,600
80-98 Loans/Int Fin/Bonds-Bond Proceeds	0.00	0	11,300,690	0	11,300,690
81-22 Operating Transfers-In	879,533.00	1,329,533	0	0	0
Revenue - Summary	879,533.00	2,318,133	12,289,290	0	12,289,290
Appropriation					
61-60 Cap. FA-Bldgs & Imp-Current	0.00	0	125,000	0	125,000
63-13 Construction in Progress-Buildings & Improvements	741,263.43	7,635,043	16,648,302	0	16,648,302
Appropriation - Summary	741,263.43	7,635,043	16,773,302	0	16,773,302
NET COST	(138,269.57)	5,316,910	4,484,012	0	4,484,012



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	21,286.34	500	35,000	0	35,000
80-97 Loans/Int Fin/Bonds-Priv Sector Loan Rec	76,749.49	104,739	87,180	0	87,180
81-23 Operating Transfers-Out	0.00	(260,721)	(297,942)	0	(297,942)
Revenue - Summary	98,035.83	(155,482)	(175,762)	0	(175,762)
NET COST	(98,035.83)	155,482	175,762	0	175,762



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
81-23 Operating Transfers-Out	0.00	0	(63,457)	0	(63,457)
Revenue - Summary	0.00	0	(63,457)	0	(63,457)
NET COST	0	0	63,457	0	63,457



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-90 State Aid-Other	562,584.00	326,872	0	0	0
81-22 Operating Transfers-In	0.00	260,721	361,399	0	361,399
Revenue - Summary	562,584.00	587,593	361,399	0	361,399
Appropriation					
23-30 Prof & Specialized Svcs-CDBG General Admin	74,677.25	116,423	121,353	0	121,353
23-80 Prof & Specialized Svcs-Professional & Specialize	149,949.62	75,000	323,165	0	323,165
42-11 Principal & Interest-Advances	0.00	750,000	0	0	0
56-01 Other Loans-Business Dev Loans-94 Gnt	235,000.00	260,721	0	0	0
Appropriation - Summary	459,626.87	1,202,144	444,518	0	444,518
NET COST	(102,957.13)	614,551	83,119	0	83,119



COUNTY ADMINISTRATIVE OFFICE
Marketing and Economic Development
Fund 001 Budget Unit 1892

Susan Parker,
County Administrative Officer

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-91 Other Taxes-Transient Occupancy	828,960.88	950,000	900,000	0	900,000
54-90 State Aid-Other	0.00	0	429,919	0	429,919
81-22 Operating Transfers-In	87,698.00	736,669	302,766	0	302,766
81-23 Operating Transfers-Out	0.00	(100,000)	0	0	0
Revenue - Summary	916,658.88	1,586,669	1,632,685	0	1,632,685
Appropriation					
15-12 Insurance-Public Liability	5,441.00	6,425	7,911	0	7,911
17-00 Maintenance-Equipment-	0.00	50	50	0	50
20-00 Memberships-	800.00	800	800	1,500	2,300
22-70 Office Expense-Supplies	0.00	500	50	0	50
22-71 Office Expense-Postage	0.00	100	50	0	50
23-80 Prof & Specialized Svcs-Professional & Specialize	225,598.00	1,167,229	986,965	(1,500)	985,465
23-91 Prof & Specialized Svcs-Intra-Div Services	50,000.00	50,000	276,859	0	276,859
28-30 Special Departmental Exp-Supplies & Services	30,000.00	50,000	50,000	0	50,000
28-91 Special Departmental Exp-Advertising & Promotion	10,000.00	11,565	10,000	0	10,000
53-48 Other Charges-Water Quality Improvement	112,000.00	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	18,193.88	50,000	50,000	0	50,000
Appropriation - Summary	602,032.88	1,586,669	1,632,685	0	1,632,685
NET COST	(314,626)	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 Division includes eleven (11) full-time positions which provide the administrative, fiscal and clerical functions of both the Department of Public Works and the Water Resources Department.
- The Administrative positions are responsible for the conduct and activities of the Department, including strategic planning, policy development and implementation, and oversight of all functions of the various Divisions in the Department.
- The Fiscal segment of the Division is responsible for the development, implementation and accomplishment of detailed cost accounting, providing billing services, supervising accounts receivable functions, and serving as the focal point for internal and external financial audits.
- The Clerical staff provide point of contact for interaction with the public, both on the phone and at the counter.
- The clerical staff also coordinate with the Administrative Staff to place items on the Board agenda, and all tasks associated with Human Resources, including tracking of required training and certifications.

BUDGET OBJECTIVES

- Continue performing all functions of the Division in support of all Budget Units within the Departments of Public Works
- Continued 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 an Assistant Director of Public Works and a Deputy Public Works Director and other vacant positions and hope to stay fully staffed.

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
66-10 Charges for Services-Planning & Engineering	0.00	0	4,000	0	4,000
66-50 Charges for Services-Auditing & Accounting	1,187,738.76	1,672,864	1,870,597	0	1,870,597
69-20 Other Current Services-Other	44.70	20	50	0	50
79-71 Sales-Books	0.00	32	32	0	32
Revenue - Summary	1,187,783.46	1,672,916	1,874,679	0	1,874,679
Appropriation					
01-11 Salaries & Wages-Permanent	650,412.22	847,523	932,460	0	932,460
01-12 Salaries & Wages-Extra Help	0.00	0	16,362	0	16,362
01-13 Salaries & Wages-OT, Holiday, Stby	229.62	0	5,000	0	5,000
01-14 Salaries & Wages-Other, Term	35,857.06	11,526	13,543	0	13,543
02-21 Retirement Contributions-FICA	50,968.29	67,415	74,010	0	74,010
02-22 Retirement Contributions-PERS	151,803.89	217,305	239,922	0	239,922
03-30 Insurance-Health/Life	105,964.49	155,447	184,298	0	184,298
03-31 Insurance-Unemployment	1,619.00	1,723	1,925	0	1,925
03-32 Insurance-Opt Out	800.00	2,400	0	0	0
04-00 Worker's Compensation-	2,226.00	3,657	11,075	0	11,075
11-00 Clothing & Personal Suppl-	257.55	800	800	0	800
12-00 Communications-	5,183.29	7,945	6,820	0	6,820
14-00 Household Expense-	444.31	950	950	0	950
15-12 Insurance-Public Liability	16,322.00	18,705	23,732	0	23,732
15-13 Insurance-Fire & Allied Cvrgs	7,506.00	10,445	15,302	0	15,302
17-00 Maintenance-Equipment-	20,395.92	25,630	26,830	0	26,830
18-00 Maint-Bldgs & Imprvmts-	0.00	500	500	0	500
20-00 Memberships-	2,055.00	2,588	2,540	0	2,540
22-70 Office Expense-Supplies	12,567.10	18,000	20,000	0	20,000
22-71 Office Expense-Postage	345.72	3,000	3,000	0	3,000
22-72 Office Expense-Books & Periodicals	0.00	450	450	0	450
23-80 Prof & Specialized Svcs-Professional & Specialize	10,766.23	37,375	16,420	0	16,420

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
23-90 Prof & Specialized Svcs- Administrative Services	160,433.00	188,517	240,393	0	240,393
24-00 Publications & Legal Ntcs-	0.00	500	500	0	500
28-30 Special Departmental Exp-Supplies & Services	3,536.32	15,365	10,615	0	10,615
28-59 Special Departmental Exp-Software Subscriptions	0.00	680	680	0	680
29-50 Transportation & Travel- Transportation & Travel	3,105.92	19,050	11,050	0	11,050
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	4,590.51	6,720	8,652	0	8,652
38-00 Inventory Items-	3,311.55	8,700	6,850	0	6,850
Appropriation - Summary	1,250,700.99	1,672,916	1,874,679	0	1,874,679

NET COST	62,917.53	0	0	0	0
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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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
66-52 Charges for Services-Data Processing Charges	423,993.72	420,000	410,000	0	410,000
69-20 Other Current Services-Other	1,680.00	2,000	1,600	0	1,600
81-22 Operating Transfers-In	84,097.75	200,000	0	0	0
Revenue - Summary	509,771.47	622,000	411,600	0	411,600
Appropriation					
01-11 Salaries & Wages-Permanent	711,444.34	787,012	829,111	0	829,111
01-12 Salaries & Wages-Extra Help	20,636.39	34,000	0	0	0
01-13 Salaries & Wages-OT, Holiday, Stby	24,037.40	30,000	3,984	30,000	33,984
02-21 Retirement Contributions-FICA	56,786.88	62,114	63,975	0	63,975
02-22 Retirement Contributions-PERS	166,127.33	203,995	213,511	0	213,511
03-30 Insurance-Health/Life	62,281.74	83,306	95,601	0	95,601
03-31 Insurance-Unemployment	1,890.00	1,604	1,669	0	1,669
03-32 Insurance-Opt Out	6,533.33	7,200	4,800	0	4,800
04-00 Worker's Compensation-	3,272.00	3,643	4,981	0	4,981
12-00 Communications-	37,787.24	41,160	39,420	0	39,420
15-12 Insurance-Public Liability	5,441.00	6,134	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrsgs	2,277.00	2,893	4,691	0	4,691
17-00 Maintenance-Equipment-	34,537.92	87,000	46,500	0	46,500
22-70 Office Expense-Supplies	512.08	600	600	0	600
22-71 Office Expense-Postage	50.00	300	300	0	300
22-72 Office Expense-Books & Periodicals	0.00	200	0	0	0
26-00 Rents & Leases-Bldg & Imp-	289.09	1,000	500	0	500
27-00 Small Tools & Instruments-	2,613.47	1,000	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	432,906.63	69,000	52,850	0	52,850
28-31 Special Departmental Exp-Geographical Inform Sys	9,350.00	10,100	12,000	0	12,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	544,980	500,540	0	500,540
29-50 Transportation & Travel-Transportation & Travel	1,674.84	8,500	2,500	0	2,500

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	7,226.90	9,500	9,500	0	9,500
38-00 Inventory Items-	1,130.99	1,600	0	0	0
62-71 Cap. FA-Equipment-Office	236,788.38	200,000	0	75,000	75,000
Appropriation - Summary	1,825,594.95	2,196,841	1,895,944	105,000	2,000,944
NET COST	1,315,823.48	1,574,841	1,484,344	105,000	1,589,344



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 Inspection Division. Revenues are received from the recipients of this Division's services as well as a general county fund contribution for the Surveyor functions.
- The Design Engineering segment provides for the design or oversight of contracted professional services for a wide variety of Public Works projects serving county roads, bridges, drainage structures, bikeways, pedestrian facilities, parks, county building improvements and modifications, support facilities and other engineering or architectural needs.
- The Design Engineering segment provides for the design or oversight of contracted professional services for a wide variety of Public Works projects serving county roads, bridges, drainage structures, bikeways, pedestrian facilities, parks, county building improvements and modifications, support facilities and other engineering or architectural needs.
- The Surveyor segment is responsible for checking and processing Parcel and Subdivision Maps, Final Maps, and Records of Survey for accuracy and compliance with county ordinances and with the Subdivision Map Act of the State of California. Additionally, staff reviews and recommends conditions to the Community Development Department on all tentative parcel and subdivision maps, voluntary mergers, lot line adjustments, waivers, zoning maps, certificates of compliance, and related proposals. They also prepare related agreements and resolutions for Board of Supervisors' approval. The Surveyor segment is responsible for the preparation of maps and legal descriptions for fee title deeds and easements for a variety of public works projects; and for the formation of, or boundary changes for, special Service Areas, Maintenance Districts, Assessment Districts, and jurisdictional boundaries such as Supervisorial Districts. This segment also oversees the County Master Address Grid System; processes request for naming of roads and road name changes.
- The "Property Services" segment includes the obtaining of professional property appraisals, developing agreements with property owners or their agent's relative to purchase of land and easements for public improvement purposes. This segment negotiates and formalizes leases of county facilities (airports) and manages such leases. Additionally, staff processes those actions necessary to dispose of surplus county property, easements, and similar assets.

BUDGET OBJECTIVES

- Secure funding for various road improvement projects through available State and Federal sources.
- Prepare construction plans for the next phases of the 10-year pavement rehabilitation program.
- Complete right of way acquisition for the South Main Street/Soda Bay Road project.
- Complete the construction of the Cobb Area Roads project.
- Complete the procurement process and construction of the First Street over Clover Creek Bridge Project.

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 1908 : General, Engineering & Inspection

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-30 Permits-Road Privileges & Permit	65,202.00	115,000	91,550	0	91,550
21-60 Permits-Other	3,863.00	12,000	5,000	0	5,000
66-10 Charges for Services-Planning & Engineering	557,325.78	1,189,341	1,437,668	0	1,437,668
66-11 Charges for Services-Subdivision Insp Fees	12,986.88	32,500	9,500	0	9,500
79-73 Sales-Surveyor Maps	3,700.00	4,400	4,600	0	4,600
79-90 Other-Miscellaneous	400.00	5	1,000	0	1,000
Revenue - Summary	643,477.66	1,353,246	1,549,318	0	1,549,318

Appropriation

01-11 Salaries & Wages-Permanent	614,797.81	748,507	804,615	1	804,616
01-12 Salaries & Wages-Extra Help	14,309.76	43,047	78,588	0	78,588
01-13 Salaries & Wages-OT, Holiday, Stby	10,524.48	10,000	10,000	0	10,000
01-14 Salaries & Wages-Other, Term	18,893.56	10,000	10,000	0	10,000
02-21 Retirement Contributions-FICA	49,578.01	65,442	69,095	0	69,095
02-22 Retirement Contributions-PERS	143,562.28	209,626	207,027	0	207,027
03-30 Insurance-Health/Life	105,826.14	162,132	152,026	0	152,026
03-31 Insurance-Unemployment	1,535.00	1,721	1,766	0	1,766
03-32 Insurance-Opt Out	1,466.67	0	0	0	0
04-00 Worker's Compensation-	1,418.00	1,493	2,123	0	2,123
11-00 Clothing & Personal Suppl-	306.27	1,500	1,500	0	1,500
12-00 Communications-	2,988.21	3,000	3,000	0	3,000
15-12 Insurance-Public Liability	16,322.00	19,042	23,732	0	23,732
17-00 Maintenance-Equipment-	2,164.14	7,150	2,800	0	2,800
20-00 Memberships-	400.00	1,470	1,129	0	1,129
22-72 Office Expense-Books & Periodicals	207.36	1,300	1,300	0	1,300
23-80 Prof & Specialized Svcs-Professional & Specialize	8,412.53	112,218	137,500	0	137,500
23-85 Prof & Specialized Svcs-DPW Services	72,241.29	102,574	109,751	0	109,751
23-90 Prof & Specialized Svcs-Administrative Services	31,094.00	46,446	81,611	0	81,611

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 1908 : General, Engineering & Inspection

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
24-00 Publications & Legal Ntcs-	614.40	500	700	0	700
26-00 Rents & Leases-Bldg & Imp-	2,880.00	2,845	5,673	0	5,673
27-00 Small Tools & Instruments-	42.88	3,000	3,000	0	3,000
28-30 Special Departmental Exp-Supplies & Services	7,001.08	32,850	16,890	0	16,890
28-59 Special Departmental Exp-Software Subscriptions	0.00	3,800	3,800	0	3,800
29-50 Transportation & Travel- Transportation & Travel	4,099.43	15,972	15,972	0	15,972
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	21,033.41	30,000	30,000	0	30,000
38-00 Inventory Items-	9,747.43	14,700	6,000	0	6,000
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	56,000	0	0	0
Appropriation - Summary	1,141,466.14	1,706,335	1,779,598	1	1,779,599
NET COST	497,988.48	353,089	230,280	1	230,281



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	52,922.63	50,000	50,000	0	50,000
54-90 State Aid-Other	504,099.07	500,000	500,000	0	500,000
56-01 Other Federal-Other	747,112.74	700,000	750,000	0	750,000
81-23 Operating Transfers-Out	(735,000.00)	(1,430,361)	(820,000)	0	(820,000)
Revenue - Summary	569,134.44	(180,361)	480,000	0	480,000
Appropriation					
15-12 Insurance-Public Liability	5,441.00	6,425	7,911	0	7,911
23-80 Prof & Specialized Svcs-Professional & Specialize	33,775.60	33,212	34,105	0	34,105
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	1,087,173	2,421,170	0	2,421,170
53-48 Other Charges-Water Quality Improvement	150,000.00	150,000	150,000	0	150,000
53-50 Other Charges-Resource Management	101,446.56	102,389	117,830	0	117,830
53-54 Other Charges-Law Enforcement	100,000.00	100,000	100,000	0	100,000
53-90 Other Charges-Library & Community Svcs	0.00	15,000	15,000	0	15,000
55-07 Other Charges-Community Revitalization	0.00	500,000	500,000	0	500,000
Appropriation - Summary	425,663.16	2,029,199	3,381,016	0	3,381,016
NET COST	(143,471.28)	2,209,560	2,901,016	0	2,901,016



AUDITOR-CONTROLLER/COUNTY CLERK

Disaster Response and Recovery

Fund 110 Budget Unit 1920

Jenavive Herrington,
Auditor-Controller/County Clerk

BUDGET OVERVIEW

- Fund 110 is a special revenue fund, and it is funded day-to-day through State and Federal administrative payments and interest revenue.
- The budget unit was established to assist with tracking and claiming of County costs as they relate to declared disasters.
- Since 2015, the Disaster Response and Recovery budget unit has taken on the financial administration of fourteen declared disasters.
- All events except for the Rocky and Jerusalem Fires are still eligible for audit which leaves us with 21 million dollars in unaudited public assistance proceeds.

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 the CalOES Engage portal.
- Collaborate with CalOES to determine a procedure to remit private property debris removal insurance collection payments.
- Prepare for future audits to ensure there is sufficient documentation to support our claims.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General Reserve	\$5,309,941	To ensure money is available in the event of a major disaster.
Audit Exceptions	\$4,000,000	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	\$690,121	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	535,160.87	700,000	920,000	0	920,000
54-40 State Aid-Disaster Relief	17,884.91	356,600	322,704	0	322,704
55-40 Other Federal-Disaster Relief	917,137.89	560,380	171,066	0	171,066
81-23 Operating Transfers-Out	0.00	(716,933)	(713,799)	0	(713,799)
Revenue - Summary	1,470,183.67	900,047	699,971	0	699,971

Appropriation					
01-11 Salaries & Wages-Permanent	69,478.73	140,535	140,885	0	140,885
01-14 Salaries & Wages-Other, Term	0.00	2,676	2,549	0	2,549
02-21 Retirement Contributions-FICA	5,333.10	10,753	10,975	0	10,975
02-22 Retirement Contributions-PERS	16,188.65	36,033	36,250	0	36,250
03-30 Insurance-Health/Life	11,653.06	32,659	29,435	0	29,435
03-31 Insurance-Unemployment	268.00	281	282	0	282
04-00 Worker's Compensation-	169.00	178	244	0	244
11-00 Clothing & Personal Suppl-	0.00	80	80	0	80
12-00 Communications-	221.97	1,500	1,500	0	1,500
14-00 Household Expense-	0.00	100	150	0	150
20-00 Memberships-	0.00	150	150	0	150
22-70 Office Expense-Supplies	478.54	4,000	4,000	0	4,000
22-72 Office Expense-Books & Periodicals	0.00	131	0	0	0
23-01 Prof & Specialized Svcs-COVID19-LABOR	434,345.37	166,000	38,000	0	38,000
23-02 Prof & Specialized Svcs-COVID19-S&S	117,104.75	50,000	0	0	0
23-64 Prof & Specialized Svcs-Valley Fire-Svcs & Suppl	0.00	23,000	23,000	0	23,000
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-	0.00	55,000	55,000	0	55,000

Revenue and Appropriation Detail

Fund: 110 : Disaster Response & Recov

Budget Unit: 1920 : General, Disaster Response/Recover

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Labor					
23-72 Prof & Specialized Svcs-Pawnee Fire- S & S	0.00	2,100	2,100	0	2,100
23-74 Prof & Specialized Svcs-RiverRanch Fire-S&S	(0.50)	2,500	2,500	0	2,500
23-75 Prof & Specialized Svcs-RiverRanch Fire-Labor	6,971.24	59,000	7,000	0	7,000
23-80 Prof & Specialized Svcs-Professional & Specialize	70.00	200	250	0	250
28-30 Special Departmental Exp-Supplies & Services	95,974.85	234,284	121,284	0	121,284
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	0	1,500	0	1,500
Appropriation - Summary	758,256.76	968,960	624,934	0	624,934
NET COST	(711,926.91)	68,913	(75,037)	0	(75,037)



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 : Judicial, Trial Courts

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	135,942.66	130,000	130,000	0	130,000
31-82 Fines, Forfeit, Penalties-Criminal Fines	1,932.58	5,000	5,000	0	5,000
31-83 Fines, Forfeit, Penalties-Parking Fines	858.00	500	500	0	500
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	49,722.00	55,000	50,000	0	50,000
31-91 Fines, Forfeit, Penalties-Traffic School Bail	75,157.80	115,000	100,000	0	100,000
54-90 State Aid-Other	112,643.48	70,000	80,000	0	80,000
66-50 Charges for Services-Auditing & Accounting	1,265.88	2,000	1,500	0	1,500
66-80 Charges for Services-Law Enforcement Services	0.00	100	0	0	0
66-91 Charges for Services-Recording Fees	38,623.00	50,000	50,000	0	50,000
67-50 Judicial-Court Fees and Costs	1,383.00	2,000	2,000	0	2,000
67-63 Judicial-Admin Screen/Cite Process	9.56	100	0	0	0
67-64 Judicial-Traffic School Fee	14,920.78	20,000	15,000	0	15,000
Revenue - Summary	432,458.74	449,700	434,000	0	434,000
Appropriation					
23-91 Prof & Specialized Svcs-Intra-Div Services	1,691.34	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	277,849.34	304,658	304,658	0	304,658
NET COST	(154,609.4)	(145,042)	(129,342)	0	(129,342)



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 : Judicial, Grand Jurors

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Appropriation					
12-00 Communications-	2,549.01	2,640	2,750	0	2,750
15-12 Insurance-Public Liability	5,441.00	6,425	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	374.00	520	613	0	613
16-00 Jury & Witness Expense-	31,575.00	30,000	26,000	0	26,000
22-70 Office Expense-Supplies	5,042.97	5,000	6,141	0	6,141
22-71 Office Expense-Postage	299.40	273	250	0	250
28-30 Special Departmental Exp-Supplies & Services	3,474.33	3,600	3,600	0	3,600
29-50 Transportation & Travel- Transportation & Travel	38,601.25	50,000	45,000	0	45,000
Appropriation - Summary	87,356.96	98,458	92,265	0	92,265
NET COST	87,356.96	98,458	92,265	0	92,265



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

- Upgrade to a new Case Management System to be more efficient
- Hire new Deputy District Attorneys, Investigators and support staff to manage increasing caseload
- Continue to implement Prop 36 to make the community safer
- Successfully prosecute offenders of serious and violent crimes
- Provide Consumer protection information and outreach to the community

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-01 State Aid-Supplemental Law Enf Svcs	33,974.34	20,000	30,000	0	30,000
54-02 State Aid-Local Comm. Corrections	372,000.00	260,000	260,000	0	260,000
54-04 State Aid-DA & Public Defender	94,853.80	60,000	80,000	0	80,000
54-90 State Aid-Other	85,545.60	72,000	72,000	0	72,000
68-80 Public Protection-Educational Svcs (POST)	0.00	500	500	0	500
Revenue - Summary	586,373.74	412,500	442,500	0	442,500
Appropriation					
01-11 Salaries & Wages-Permanent	2,329,881.64	2,769,714	2,582,396	0	2,582,396
01-12 Salaries & Wages-Extra Help	90,682.85	135,522	85,149	0	85,149
01-13 Salaries & Wages-OT, Holiday, Stby	12,444.35	17,066	12,571	0	12,571
01-14 Salaries & Wages-Other, Term	97,031.64	56,696	57,477	0	57,477
02-21 Retirement Contributions-FICA	182,654.08	220,151	204,022	0	204,022
02-22 Retirement Contributions-PERS	609,442.67	801,654	753,400	0	753,400
03-30 Insurance-Health/Life	327,748.76	459,584	447,874	0	447,874
03-31 Insurance-Unemployment	5,029.00	5,430	4,950	0	4,950
03-32 Insurance-Opt Out	10,533.33	9,600	7,200	0	7,200
04-00 Worker's Compensation-	68,183.03	69,600	105,281	0	105,281
11-00 Clothing & Personal Suppl-	2,000.16	3,550	2,350	0	2,350
12-00 Communications-	4,592.45	14,280	9,684	0	9,684
14-00 Household Expense-	1,149.97	1,620	1,560	0	1,560
15-12 Insurance-Public Liability	558,031.00	628,325	647,432	0	647,432
15-13 Insurance-Fire & Allied Cvrgs	13,049.00	18,159	21,032	0	21,032
16-00 Jury & Witness Expense-	11,740.81	10,000	15,000	0	15,000
17-00 Maintenance-Equipment-	13,075.31	19,400	4,800	0	4,800
18-00 Maint-Bldgs & Imprvmts-	793.01	3,000	3,000	0	3,000
20-00 Memberships-	11,964.11	18,273	14,882	0	14,882
22-70 Office Expense-Supplies	34,485.43	28,000	27,425	0	27,425
22-71 Office Expense-Postage	531.85	1,110	1,110	0	1,110
22-72 Office Expense-Books & Periodicals	24,586.08	23,700	30,500	0	30,500

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
23-80 Prof & Specialized Svcs- Professional & Specialize	24,511.53	18,500	24,500	0	24,500
24-00 Publications & Legal Ntcs-	0.00	150	150	0	150
26-00 Rents & Leases-Bldg & Imp-	8,800.00	10,800	10,800	0	10,800
28-30 Special Departmental Exp-Supplies & Services	33,858.29	10,700	19,200	0	19,200
28-34 Special Departmental Exp-D.A.	1,692.51	1,500	1,500	0	1,500
28-36 Special Departmental Exp-P.O.S.T. Training	4,147.04	5,500	3,500	0	3,500
28-59 Special Departmental Exp-Software Subscriptions	0.00	19,958	30,667	0	30,667
29-50 Transportation & Travel- Transportation & Travel	17,463.61	15,400	15,240	0	15,240
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	19,316.26	19,082	21,198	0	21,198
38-00 Inventory Items-	5,670.69	4,000	0	4,000	4,000
48-00 Taxes & Assessments-	2.76	3	3	0	3
62-71 Cap. FA-Equipment-Office	0.00	0	0	66,565	66,565
80-80 Other Financing Uses-Interfund Reimbursements	(20,827.03)	(42,000)	(111,435)	0	(111,435)
Appropriation - Summary	4,504,266.19	5,378,027	5,054,418	70,565	5,124,983
NET COST	3,917,892.45	4,965,527	4,611,918	70,565	4,682,483



COUNTY ADMINISTRATIVE OFFICE

Public Defender

Fund 001 Budget Unit 2111

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 : Judicial, Public Defender

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-04 State Aid-DA & Public Defender	94,853.80	50,000	85,000	0	85,000
54-90 State Aid-Other	80,173.66	0	78,043	0	78,043
81-22 Operating Transfers-In	222,657.92	300,000	0	0	0
Revenue - Summary	397,685.38	350,000	163,043	0	163,043
Appropriation					
01-11 Salaries & Wages-Permanent	205,914.27	1,179,498	1,783,779	0	1,783,779
01-12 Salaries & Wages-Extra Help	0.00	0	16,929	0	16,929
01-13 Salaries & Wages-OT, Holiday, Stby	142.51	1,737	0	0	0
02-21 Retirement Contributions-FICA	15,833.73	89,073	136,774	0	136,774
02-22 Retirement Contributions-PERS	48,483.39	302,870	458,967	0	458,967
03-30 Insurance-Health/Life	21,233.38	273,404	252,434	0	252,434
03-31 Insurance-Unemployment	1,900.00	2,362	0	0	0
03-32 Insurance-Opt Out	0.00	12,000	4,800	0	4,800
11-00 Clothing & Personal Suppl-	0.00	1,001	4,500	0	4,500
12-00 Communications-	675.00	13,595	20,220	0	20,220
14-00 Household Expense-	70.75	1,260	960	0	960
15-12 Insurance-Public Liability	5,441.00	6,425	7,911	0	7,911
16-00 Jury & Witness Expense-	0.00	10,000	10,000	0	10,000
17-00 Maintenance-Equipment-	0.00	20,000	10,000	0	10,000
18-00 Maint-Bldgs & Imprvmts-	0.00	250,000	0	0	0
20-00 Memberships-	905.00	10,648	15,958	0	15,958
22-70 Office Expense-Supplies	3,189.76	33,400	33,400	0	33,400
22-71 Office Expense-Postage	8.68	1,235	1,235	0	1,235
22-72 Office Expense-Books & Periodicals	3,838.15	34,776	11,676	0	11,676
23-80 Prof & Specialized Svcs-Professional & Specialize	325,022.15	1,299,890	781,780	0	781,780
23-91 Prof & Specialized Svcs-Intra-Div Services	30,000.00	30,000	30,000	0	30,000
24-00 Publications & Legal Ntcs-	0.00	150	150	0	150
26-00 Rents & Leases-Bldg & Imp-	0.00	86,400	175,435	0	175,435
28-30 Special Departmental Exp-Supplies &	482.02	15,994	20,994	0	20,994

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Services					
28-36 Special Departmental Exp-P.O.S.T. Training	0.00	5,000	5,000	0	5,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	20,000	0	20,000
29-50 Transportation & Travel-Transportation & Travel	0.00	26,400	26,400	0	26,400
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	9,200	13,800	0	13,800
38-00 Inventory Items-	27,105.93	60,940	59,554	0	59,554
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	80,000	49,502	0	49,502
Appropriation - Summary	690,245.72	3,857,258	3,952,158	0	3,952,158

NET COST	292,560.34	3,507,258	3,789,115	0	3,789,115
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CHILD SUPPORT SERVICES

Child Support Services

Fund 107 Budget Unit 2112

Tammie Widener,
Director

BUDGET OVERVIEW

- The Department is responsible for establishing paternity, child support, and medical support orders and enforcing those orders. As circumstances change, the department also modifies child support orders to get right sized orders that are enforceable.
- The Department strives to put children first by helping parents assume responsibility for the economic and social well-being, health, and stability of their children while recognizing the value of improved relationships with both parents.
- The Department of Child Support Services is a federally mandated program that is funded 66% by the Federal Government and 34% by the State.

BUDGET OBJECTIVES

- State DCSS is managing our technology services now; this change reduced our revenue approximately \$48,608. The reduction in our revenue will be covered by eliminating the Information System Analyst I/II position.
- Purchase a New 2025 Ford Explorer. This vehicle will replace a 2001 Dodge Durango, and will be used primarily for Outreach purposes, as the Durango has systematically broken down with age. The purchase of this vehicle is primarily funded with the salary savings by eliminating the Information System Analyst I/II position.

Revenue and Appropriation Detail

Fund: 107 : Child Support Services

Budget Unit: 2112 : Judicial, Child Support Services

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	15,014.31	12,000	20,000	0	20,000
53-02 State Assistance Program-Child Support Incentive	804,158.00	801,215	801,214	0	801,214
55-02 Federal Assist Program-Child Support Admin	1,466,031.00	1,555,298	1,555,299	0	1,555,299
81-22 Operating Transfers-In	103,262.00	133,396	0	133,396	133,396
Revenue - Summary	2,388,465.31	2,501,909	2,376,513	(133,396)	2,509,909

Appropriation

01-11 Salaries & Wages-Permanent	1,171,248.69	1,432,994	1,343,929	0	1,343,929
01-13 Salaries & Wages-OT, Holiday, Stby	20,084.17	60,000	22,500	0	22,500
01-14 Salaries & Wages-Other, Term	23,748.28	35,673	8,944	0	8,944
02-21 Retirement Contributions-FICA	93,316.77	112,968	104,061	0	104,061
02-22 Retirement Contributions-PERS	273,493.80	367,419	345,793	0	345,793
03-30 Insurance-Health/Life	201,485.77	319,120	280,593	0	280,593
03-31 Insurance-Unemployment	2,945.00	2,876	2,707	0	2,707
03-32 Insurance-Opt Out	7,066.67	9,600	9,600	0	9,600
04-00 Worker's Compensation-	23,466.00	17,164	23,336	0	23,336
12-00 Communications-	10,174.31	12,300	5,100	0	5,100
14-00 Household Expense-	41,462.76	52,750	44,750	0	44,750
15-12 Insurance-Public Liability	28,709.00	33,736	41,315	0	41,315
15-13 Insurance-Fire & Allied Cvrsgs	1,280.00	1,781	1,951	0	1,951
17-00 Maintenance-Equipment-	4,993.61	10,100	6,300	0	6,300
18-00 Maint-Bldgs & Imprvmnts-	46,962.69	47,260	36,604	0	36,604
19-40 Medical Expense-Medical, Dental & Lab Exp	2,250.48	0	2,000	0	2,000
20-00 Memberships-	2,516.58	8,350	3,550	0	3,550
22-70 Office Expense-Supplies	19,486.06	46,773	41,800	0	41,800
22-71 Office Expense-Postage	8,075.58	18,240	13,240	0	13,240
22-72 Office Expense-Books & Periodicals	5,583.77	8,600	7,200	0	7,200
23-21 Prof & Specialized Svcs-Transcripts	0.00	500	500	0	500
23-41 Prof & Specialized Svcs-District	3,732.08	4,000	4,000	0	4,000

Revenue and Appropriation Detail

Fund: 107 : Child Support Services

Budget Unit: 2112 : Judicial, Child Support Services

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Attorney					
23-42 Prof & Specialized Svcs-Data Processing	3,192.00	4,000	6,000	0	6,000
23-44 Prof & Specialized Svcs-Credit/Fingerprints	645.25	1,000	1,000	0	1,000
23-47 Prof & Specialized Svcs-Service Fees	11,208.15	37,455	37,455	0	37,455
23-48 Prof & Specialized Svcs-P.O.P.	0.00	3,200	4,000	0	4,000
23-80 Prof & Specialized Svcs-Professional & Specialize	1,825.00	3,797	2,372	0	2,372
23-90 Prof & Specialized Svcs-Administrative Services	74,218.00	79,752	103,135	1	103,136
23-91 Prof & Specialized Svcs-Intra-Div Services	7,678.55	15,000	15,100	0	15,100
26-00 Rents & Leases-Bldg & Imp-	120,000.00	120,000	120,000	0	120,000
28-30 Special Departmental Exp-Supplies & Services	17,576.35	23,375	34,475	0	34,475
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	1,680	0	1,680
29-50 Transportation & Travel-Transportation & Travel	10,537.88	35,400	23,400	0	23,400
30-00 Utilities-	27,848.64	45,000	45,000	0	45,000
38-00 Inventory Items-	2,035.05	7,750	20,500	0	20,500
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	37,000	51,409	0	51,409
80-80 Other Financing Uses-Interfund Reimbursements	(21,322.26)	(15,329)	(148,725)	133,396	(15,329)
Appropriation - Summary	2,247,524.68	2,999,604	2,666,574	133,397	2,799,971
NET COST	(140,940.63)	497,695	290,061	1	290,062



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

- Upgrade to a new Case Management System to be more efficient
- Hire new Advocates to better serve the community and keep up with an increasing caseload
- 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 : Judicial, DA/Victim-Witness Program

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-90 State Aid-Other	399,606.00	426,743	395,324	0	395,324
Revenue - Summary	399,606.00	426,743	395,324	0	395,324
Appropriation					
01-11 Salaries & Wages-Permanent	253,274.60	288,847	255,890	0	255,890
01-12 Salaries & Wages-Extra Help	0.00	13,648	14,328	0	14,328
01-13 Salaries & Wages-OT, Holiday, Stby	1,413.28	709	548	0	548
01-14 Salaries & Wages-Other, Term	5,189.65	5,124	5,381	0	5,381
02-21 Retirement Contributions-FICA	19,664.77	22,918	20,424	0	20,424
02-22 Retirement Contributions-PERS	59,109.45	74,060	65,840	0	65,840
03-30 Insurance-Health/Life	68,548.45	80,814	75,500	0	75,500
03-31 Insurance-Unemployment	608.00	605	541	0	541
04-00 Worker's Compensation-	1,671.00	1,171	1,604	0	1,604
11-00 Clothing & Personal Suppl-	0.00	500	500	0	500
12-00 Communications-	1,952.90	2,028	2,112	0	2,112
14-00 Household Expense-	471.33	556	520	0	520
15-12 Insurance-Public Liability	5,441.00	6,243	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	807.00	1,123	1,208	0	1,208
17-00 Maintenance-Equipment-	2,404.48	2,800	2,800	0	2,800
18-00 Maint-Bldgs & Imprvmnts-	0.00	500	500	0	500
20-00 Memberships-	435.00	435	435	0	435
22-70 Office Expense-Supplies	1,079.51	1,560	1,360	0	1,360
22-71 Office Expense-Postage	339.28	330	210	0	210
23-80 Prof & Specialized Svcs- Professional & Specialize	5,047.91	6,390	6,390	0	6,390
28-30 Special Departmental Exp-Supplies & Services	4,862.72	12,776	13,276	0	13,276
28-59 Special Departmental Exp-Software Subscriptions	0.00	797	758	0	758
29-50 Transportation & Travel- Transportation & Travel	6,913.77	5,200	5,400	0	5,400
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	3,444.54	3,600	3,584	0	3,584

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
38-00 Inventory Items-	3,957.22	1,000	2,750	0	2,750
62-74 Cap. FA-Equipment-Other	0.00	8,000	0	0	0
80-80 Other Financing Uses-Interfund Reimbursements	(358.77)	(17,300)	(25,000)	0	(25,000)
Appropriation - Summary	446,277.09	524,434	464,770	0	464,770
NET COST	46,671.09	97,691	69,446	0	69,446



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 : Judicial, Domestic Violence Prgms

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-82 Fines, Forfeit, Penalties-Criminal Fines	2,831.68	4,600	3,000	0	3,000
69-20 Other Current Services-Other	6,118.00	6,200	4,550	0	4,550
Revenue - Summary	8,949.68	10,800	7,550	0	7,550
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	9,762.64	12,500	12,500	0	12,500
Appropriation - Summary	9,762.64	12,500	12,500	0	12,500
NET COST	812.96	1,700	4,950	0	4,950



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 : Judicial,

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	0.00	140,000	50,000	0	50,000
42-01 Revenue from Use of Money-Interest	9,726.74	4,000	4,000	0	4,000
Revenue - Summary	9,726.74	144,000	54,000	0	54,000
Appropriation					
17-00 Maintenance-Equipment-	0.00	2,000	0	0	0
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	37,300	185,000	(77,665)	107,335
24-00 Publications & Legal Ntcs-	1,049.23	2,400	6,000	0	6,000
28-30 Special Departmental Exp-Supplies & Services	293.63	74,500	2,500	0	2,500
29-50 Transportation & Travel- Transportation & Travel	0.00	3,000	3,000	0	3,000
38-00 Inventory Items-	1,384.36	20,000	21,000	0	21,000
62-71 Cap. FA-Equipment-Office	0.00	70,000	0	0	0
Appropriation - Summary	2,727.22	209,900	218,200	(77,665)	140,535
NET COST	(6,999.52)	65,900	164,200	(77,665)	86,535



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 118 sworn and 39 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-60 Permits-Other	2,627.43	2,375	2,300	0	2,300
21-62 Permits-Gun & Explosive	1,746.00	1,500	2,000	0	2,000
54-01 State Aid-Supplemental Law Enf Svcs	138,823.23	100,000	120,000	0	120,000
54-90 State Aid-Other	149,367.74	167,574	162,070	0	162,070
56-01 Other Federal-Other	13,025.70	15,000	30,792	0	30,792
66-80 Charges for Services-Law Enforcement Services	59,884.71	57,875	46,475	0	46,475
67-40 Judicial-Cert Fee-Not Fixed State	36,938.00	30,000	50,000	0	50,000
69-20 Other Current Services-Other	195.00	150	250	0	250
79-90 Other-Miscellaneous	9,509.56	1,044	0	0	0
81-22 Operating Transfers-In	273,079.00	928,207	957,997	0	957,997
Revenue - Summary	685,196.37	1,303,725	1,371,884	0	1,371,884

Appropriation					
01-11 Salaries & Wages-Permanent	4,529,812.71	5,737,244	5,499,532	(196,271)	5,303,261
01-12 Salaries & Wages-Extra Help	124,909.98	226,494	127,539	0	127,539
01-13 Salaries & Wages-OT, Holiday, Stby	868,868.39	908,052	681,671	0	681,671
01-14 Salaries & Wages-Other, Term	151,264.89	103,225	113,320	0	113,320
02-21 Retirement Contributions-FICA	418,646.19	512,350	502,283	0	502,283
02-22 Retirement Contributions-PERS	1,630,234.25	2,339,313	2,311,848	0	2,311,848
03-30 Insurance-Health/Life	866,942.10	1,088,625	998,351	0	998,351
03-31 Insurance-Unemployment	11,170.00	11,517	11,401	0	11,401
03-32 Insurance-Opt Out	12,512.35	12,000	7,200	0	7,200
04-00 Worker's Compensation-	504,450.21	584,865	493,933	196,271	690,204
11-00 Clothing & Personal Suppl-	73,316.63	75,000	65,000	0	65,000
12-00 Communications-	63,672.93	65,000	65,000	0	65,000
14-00 Household Expense-	37,845.73	37,500	42,000	0	42,000
15-12 Insurance-Public Liability	622,322.00	528,284	647,008	0	647,008
15-13 Insurance-Fire & Allied Cvrsgs	18,626.00	22,938	17,983	0	17,983
17-00 Maintenance-Equipment-	176,977.28	320,000	250,000	0	250,000
18-00 Maint-Bldgs & Imprvmnts-	10,992.00	20,000	8,000	0	8,000

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
20-00 Memberships-	6,974.00	11,000	10,000	0	10,000
22-70 Office Expense-Supplies	29,534.87	30,000	30,000	0	30,000
22-71 Office Expense-Postage	4,632.28	5,500	5,500	0	5,500
22-72 Office Expense-Books & Periodicals	17,819.36	30,000	15,000	0	15,000
23-80 Prof & Specialized Svcs- Professional & Specialize	847,169.46	1,050,000	1,000,000	0	1,000,000
23-91 Prof & Specialized Svcs-Intra-Div Services	119,125.00	250,000	0	0	0
24-00 Publications & Legal Ntcs-	63.94	150	150	0	150
25-00 Rents & Leases-Equipment-	0.00	250	250	0	250
26-00 Rents & Leases-Bldg & Imp-	64,141.00	74,201	74,201	0	74,201
27-00 Small Tools & Instruments-	82.62	500	500	0	500
28-30 Special Departmental Exp-Supplies & Services	103,680.35	105,000	105,000	0	105,000
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	0.00	0	25,000	0	25,000
29-50 Transportation & Travel- Transportation & Travel	248,493.32	325,000	275,000	0	275,000
29-53 Transportation & Travel-Sheriff	288,606.75	310,560	310,560	0	310,560
30-00 Utilities-	104,464.01	85,000	120,000	0	120,000
38-00 Inventory Items-	47,799.10	100,000	25,000	0	25,000
48-00 Taxes & Assessments-	18.12	266	266	0	266
80-80 Other Financing Uses-Interfund Reimbursements	(356,893.46)	(356,274)	(356,274)	0	(356,274)
80-81 Other Financing Uses-Intrafund Reimbursements	(701,615.00)	(364,241)	(343,314)	0	(343,314)
Appropriation - Summary	10,946,659.36	14,263,814	13,153,403	0	13,153,403
NET COST	10,261,462.99	12,960,089	11,781,519	0	11,781,519



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 142,774 calls for service during the last calendar year. These included 108,503 non 911 calls and 34,271 911 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
56-01 Other Federal-Other	10,814.00	5,652	5,822	0	5,822
56-30 Other Government Agencies-Other	0.00	306,381	0	0	0
66-60 Charges for Services-Communication Services	284,199.59	0	311,645	0	311,645
Revenue - Summary	295,013.59	312,033	317,467	0	317,467
Appropriation					
01-11 Salaries & Wages-Permanent	687,015.69	801,341	661,718	0	661,718
01-13 Salaries & Wages-OT, Holiday, Stby	221,017.71	177,895	64,955	0	64,955
01-14 Salaries & Wages-Other, Term	24,892.96	12,273	12,471	0	12,471
02-21 Retirement Contributions-FICA	70,775.42	76,675	66,231	0	66,231
02-22 Retirement Contributions-PERS	207,454.34	230,903	202,911	0	202,911
03-30 Insurance-Health/Life	130,049.40	158,192	156,836	0	156,836
03-31 Insurance-Unemployment	1,374.00	1,608	1,577	0	1,577
03-32 Insurance-Opt Out	1,866.67	2,400	0	0	0
04-00 Worker's Compensation-	37,134.00	38,028	45,273	0	45,273
11-00 Clothing & Personal Suppl-	3,779.42	1,600	1,600	0	1,600
12-00 Communications-	14,209.64	20,000	16,000	0	16,000
14-00 Household Expense-	1,014.67	1,000	1,000	0	1,000
15-12 Insurance-Public Liability	8,828.00	115,908	67,660	0	67,660
15-13 Insurance-Fire & Allied Cvrsg	11,046.00	14,947	18,327	0	18,327
17-00 Maintenance-Equipment-	56,721.80	115,000	80,000	0	80,000
18-00 Maint-Bldgs & Imprvmnts-	18,502.05	20,000	10,000	0	10,000
20-00 Memberships-	0.00	250	250	0	250
22-70 Office Expense-Supplies	2,342.58	3,000	3,000	0	3,000
22-71 Office Expense-Postage	0.00	100	100	0	100
22-72 Office Expense-Books & Periodicals	0.00	300	300	0	300
23-80 Prof & Specialized Svcs-Professional & Specialize	6,644.70	7,500	5,000	0	5,000
25-00 Rents & Leases-Equipment-	0.00	2,750	2,750	0	2,750
26-00 Rents & Leases-Bldg & Imp-	13,893.92	20,000	20,000	0	20,000
28-30 Special Departmental Exp-Supplies	0.00	1,000	1,000	0	1,000

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
& Services					
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	23,000	0	23,000
29-50 Transportation & Travel- Transportation & Travel	0.00	2,500	2,500	0	2,500
30-00 Utilities-	55,277.57	55,000	62,000	0	62,000
38-00 Inventory Items-	1,519.06	16,000	5,000	0	5,000
62-74 Cap. FA-Equipment-Other	0.00	0	0	120,000	120,000
80-81 Other Financing Uses-Intrafund Reimbursements	(58,943.00)	(150,000)	0	0	0
Appropriation - Summary	1,516,416.60	1,746,170	1,531,459	120,000	1,651,459
NET COST	1,221,403.01	1,434,137	1,213,992	120,000	1,333,992



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
56-01 Other Federal-Other	144,174.67	195,000	155,000	0	155,000
Revenue - Summary	144,174.67	195,000	155,000	0	155,000
Appropriation					
11-00 Clothing & Personal Suppl-	2,663.85	6,500	6,500	0	6,500
12-00 Communications-	855.60	1,000	1,000	0	1,000
14-00 Household Expense-	2,076.55	1,500	1,500	0	1,500
17-00 Maintenance-Equipment-	4,805.41	7,500	4,000	0	4,000
23-80 Prof & Specialized Svcs-Professional & Specialize	20,251.10	109,500	76,500	0	76,500
23-91 Prof & Specialized Svcs-Intra-Div Services	87,144.00	51,400	42,900	0	42,900
25-00 Rents & Leases-Equipment-	0.00	100	100	0	100
28-30 Special Departmental Exp-Supplies & Services	560.84	5,000	5,000	0	5,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	5,000	0	5,000
29-50 Transportation & Travel-Transportation & Travel	3,036.14	2,500	2,500	0	2,500
38-00 Inventory Items-	0.00	10,000	10,000	0	10,000
Appropriation - Summary	121,393.49	195,000	155,000	0	155,000
NET COST	(22,781.18)	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-03 State Aid-Trial Court Security	753,319.16	1,082,150	1,058,742	0	1,058,742
Revenue - Summary	753,319.16	1,082,150	1,058,742	0	1,058,742
Appropriation					
01-11 Salaries & Wages-Permanent	295,111.79	388,974	413,692	0	413,692
01-12 Salaries & Wages-Extra Help	111,488.75	230,895	197,910	0	197,910
01-13 Salaries & Wages-OT, Holiday, Stby	55,882.67	50,000	50,000	0	50,000
01-14 Salaries & Wages-Other, Term	3,259.60	5,623	5,813	0	5,813
02-21 Retirement Contributions-FICA	29,315.23	40,361	41,360	0	41,360
02-22 Retirement Contributions-PERS	112,037.31	163,930	180,209	0	180,209
03-30 Insurance-Health/Life	64,754.18	93,984	44,272	0	44,272
03-31 Insurance-Unemployment	1,055.00	1,240	1,223	0	1,223
04-00 Worker's Compensation-	35,251.05	7,063	9,679	0	9,679
11-00 Clothing & Personal Suppl-	5,546.99	10,000	10,000	0	10,000
15-12 Insurance-Public Liability	57,923.00	57,080	71,584	0	71,584
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	2,500	2,500	0	2,500
28-30 Special Departmental Exp-Supplies & Services	470.50	10,000	10,000	0	10,000
29-50 Transportation & Travel- Transportation & Travel	476.00	10,000	10,000	0	10,000
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	772,572.07	1,082,150	1,058,742	0	1,058,742
NET COST	19,252.91	0	0	0	0



SHERIFF
Sheriff-Marine Patrol
Fund 001 Budget Unit 2205

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- The Sheriff 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.

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: 2205 : Sheriff, Sheriff-Marine Patrol

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-92 State Aid-Crews	320,363.65	315,312	315,312	0	315,312
Revenue - Summary	320,363.65	315,312	315,312	0	315,312
Appropriation					
01-11 Salaries & Wages-Permanent	111,492.35	120,245	114,719	0	114,719
01-12 Salaries & Wages-Extra Help	69,934.51	105,082	31,940	0	31,940
01-13 Salaries & Wages-OT, Holiday, Stby	27,923.39	57,400	32,087	0	32,087
01-14 Salaries & Wages-Other, Term	0.00	2,165	2,066	0	2,066
02-21 Retirement Contributions-FICA	12,128.12	16,477	12,268	0	12,268
02-22 Retirement Contributions-PERS	44,271.25	53,799	53,014	0	53,014
03-30 Insurance-Health/Life	13,992.26	9,699	1,672	0	1,672
03-31 Insurance-Unemployment	493.00	438	493	0	493
04-00 Worker's Compensation-	1,952.00	6,967	10,073	0	10,073
11-00 Clothing & Personal Suppl-	2,193.33	2,500	2,000	0	2,000
12-00 Communications-	1,020.56	1,500	1,500	0	1,500
15-10 Insurance-Other	2,067.12	2,500	2,500	0	2,500
15-12 Insurance-Public Liability	58,940.00	211,164	260,946	0	260,946
15-13 Insurance-Fire & Allied Cvrgrs	575.00	800	969	0	969
17-00 Maintenance-Equipment-	19,280.18	35,000	10,000	0	10,000
25-00 Rents & Leases-Equipment-	71.24	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	0.00	2,000	2,000	0	2,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	20,000	0	20,000
29-50 Transportation & Travel- Transportation & Travel	24,186.34	35,000	4,000	0	4,000
30-00 Utilities-	3,481.17	4,000	0	0	0
Appropriation - Summary	413,921.82	692,506	588,017	0	588,017
NET COST	93,558.17	377,194	272,705	0	272,705



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 is being encumbered to upgrade and modernize the Sheriff's Office Body Worn Camera and in car camera systems.

Revenue and Appropriation Detail

Fund: 194 : Sheriff-Rural & Small Co

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	60,762.79	75,000	100,000	0	100,000
54-90 State Aid-Other	500,000.00	500,000	500,000	0	500,000
81-23 Operating Transfers-Out	0.00	(1,000,000)	0	0	0
Revenue - Summary	560,762.79	(425,000)	600,000	0	600,000
Appropriation					
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	1,554,998	2,108,267	0	2,108,267
38-00 Inventory Items-	0.00	800,000	500,000	0	500,000
62-74 Cap. FA-Equipment-Other	0.00	0	1,050,000	0	1,050,000
Appropriation - Summary	212,000.00	2,566,998	3,870,267	0	3,870,267
NET COST	(348,762.79)	2,991,998	3,270,267	0	3,270,267



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 1,482 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
68-50 Public Protection-Sheriff-Civil	19,597.00	20,000	25,000	0	25,000
68-51 Public Protection-Sheriff Civil	1,905.00	2,000	1,000	0	1,000
Revenue - Summary	21,502.00	22,000	26,000	0	26,000
Appropriation					
17-00 Maintenance-Equipment-	5,348.00	19,733	21,427	0	21,427
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	893.28	5,000	5,000	0	5,000
29-50 Transportation & Travel- Transportation & Travel	1,312.70	5,000	5,000	0	5,000
Appropriation - Summary	23,053.98	45,233	46,927	0	46,927
NET COST	1,551.98	23,233	20,927	0	20,927



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	6,893.90	10,000	5,000	0	5,000
Revenue - Summary	6,893.90	10,000	5,000	0	5,000
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	5,952.50	11,452	6,639	0	6,639
28-30 Special Departmental Exp-Supplies & Services	0.00	500	500	0	500
Appropriation - Summary	5,952.50	11,952	7,139	0	7,139
NET COST	(941.4)	1,952	2,139	0	2,139



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
56-30 Other Government Agencies-Other	26,044.00	27,657	26,460	0	26,460
Revenue - Summary	26,044.00	27,657	26,460	0	26,460
Appropriation					
28-30 Special Departmental Exp-Supplies & Services	6,735.69	32,151	20,360	0	20,360
29-50 Transportation & Travel- Transportation & Travel	49,969.59	17,061	33,803	0	33,803
Appropriation - Summary	56,705.28	49,212	54,163	0	54,163
NET COST	30,661.28	21,555	27,703	0	27,703



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	10,839.69	10,000	0	0	0
42-01 Revenue from Use of Money-Interest	7,261.59	6,000	10,000	0	10,000
Revenue - Summary	18,101.28	16,000	10,000	0	10,000
Appropriation					
17-00 Maintenance-Equipment-	0.00	3,500	5,000	0	5,000
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	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	243,517	233,775	0	233,775
Appropriation - Summary	0.00	297,267	289,025	0	289,025
NET COST	(18,101.28)	281,267	279,025	0	279,025



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,

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	17,417.70	15,000	15,000	0	15,000
Revenue - Summary	17,417.70	15,000	15,000	0	15,000
Appropriation					
17-00 Maintenance-Equipment-	18,516.99	35,000	35,000	0	35,000
18-00 Maint-Bldgs & Imprvmts-	6,949.13	50,000	50,000	0	50,000
28-30 Special Departmental Exp-Supplies & Services	9,105.00	374,164	668,114	0	668,114
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	12,000	0	12,000
29-50 Transportation & Travel- Transportation & Travel	1,158.41	25,000	25,000	0	25,000
38-00 Inventory Items-	19,831.11	50,000	50,000	0	50,000
62-74 Cap. FA-Equipment-Other	106,981.88	0	250,000	0	250,000
Appropriation - Summary	162,542.52	534,164	1,090,114	0	1,090,114
NET COST	145,124.82	519,164	1,075,114	0	1,075,114



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.

BUDGET OBJECTIVES

- Upgrade existing tablet system to improve inmate access to programs and religious services.
- Replacement of Phase I roof.
- Implement a GED program for facility.

Revenue and Appropriation Detail

Fund: 199 : Sheriff-Inmate Welfare

Budget Unit: 2215 : Sheriff, Sheriff - Inmate Welfare

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	24,399.01	17,500	30,000	0	30,000
56-30 Other Government Agencies-Other	132,077.82	92,500	60,000	0	60,000
79-70 Sales-Other Sales-Miscellaneous	858.50	0	1,200	0	1,200
Revenue - Summary	157,335.33	110,000	91,200	0	91,200
Appropriation					
23-91 Prof & Specialized Svcs-Intra-Div Services	19,279.00	19,279	19,279	0	19,279
28-30 Special Departmental Exp-Supplies & Services	72,924.27	1,022,575	1,045,283	0	1,045,283
38-00 Inventory Items-	0.00	20,000	30,000	0	30,000
Appropriation - Summary	92,203.27	1,061,854	1,094,562	0	1,094,562
NET COST	(65,132.06)	951,854	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
69-25 Other Current Services-Central Garage	27,908.43	36,960	36,960	0	36,960
Revenue - Summary	27,908.43	36,960	36,960	0	36,960
Appropriation					
28-30 Special Departmental Exp-Supplies & Services	0.00	50,000	239,930	0	239,930
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	282,021	120,000	0	120,000
Appropriation - Summary	0.00	332,021	359,930	0	359,930
NET COST	(27,908.43)	295,061	322,970	0	322,970



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
69-25 Other Current Services-Central Garage	286,781.40	309,190	309,190	0	309,190
Revenue - Summary	286,781.40	309,190	309,190	0	309,190
Appropriation					
28-30 Special Departmental Exp-Supplies & Services	0.00	50,000	181,497	0	181,497
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	503,867	445,000	0	445,000
Appropriation - Summary	0.00	553,867	626,497	0	626,497
NET COST	(286,781.4)	244,677	317,307	0	317,307



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	4,678.89	3,000	5,000	0	5,000
Revenue - Summary	4,678.89	3,000	5,000	0	5,000
Appropriation					
11-00 Clothing & Personal Suppl-	0.00	20,000	20,000	0	20,000
17-00 Maintenance-Equipment-	10,974.45	25,000	25,000	0	25,000
28-30 Special Departmental Exp-Supplies & Services	7,910.38	62,049	54,725	0	54,725
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	750	0	750
29-50 Transportation & Travel- Transportation & Travel	5,395.64	15,000	15,000	0	15,000
38-00 Inventory Items-	0.00	10,000	10,000	0	10,000
62-74 Cap. FA-Equipment-Other	18,352.74	20,000	20,000	0	20,000
Appropriation - Summary	42,633.21	152,049	145,475	0	145,475
NET COST	37,954.32	149,049	140,475	0	140,475



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	6,956.28	4,000	10,000	0	10,000
68-80 Public Protection-Educational Svcs (POST)	69,981.22	30,000	30,000	0	30,000
Revenue - Summary	76,937.50	34,000	40,000	0	40,000
Appropriation					
28-36 Special Departmental Exp-P.O.S.T. Training	47,180.58	314,873	338,855	0	338,855
Appropriation - Summary	47,180.58	314,873	338,855	0	338,855
NET COST	(29,756.92)	280,873	298,855	0	298,855



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 213.
- Correctional Staff are responsible for security, programming, recreation, feeding, 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.

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-01 State Aid-Supplemental Law Enf Svcs	33,974.34	20,500	30,000	0	30,000
54-02 State Aid-Local Comm. Corrections	1,272,465.00	1,155,620	1,112,120	0	1,112,120
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	84,000	86,500	0	86,500
68-60 Public Protection-Institutional Care & Svcs	2,900.00	1,500	0	0	0
81-22 Operating Transfers-In	110,000.00	85,000	85,000	0	85,000
Revenue - Summary	1,539,414.34	1,382,665	1,349,665	0	1,349,665

Appropriation

01-11 Salaries & Wages-Permanent	3,531,967.53	4,093,324	4,184,318	0	4,184,318
01-12 Salaries & Wages-Extra Help	103,979.56	81,510	58,182	0	58,182
01-13 Salaries & Wages-OT, Holiday, Stby	929,048.20	557,819	74,270	668,343	742,613
01-14 Salaries & Wages-Other, Term	137,109.72	37,582	38,516	0	38,516
02-21 Retirement Contributions-FICA	351,901.58	356,188	375,774	0	375,774
02-22 Retirement Contributions-PERS	1,299,124.17	1,656,978	1,753,775	0	1,753,775
03-30 Insurance-Health/Life	708,520.02	846,086	827,808	0	827,808
03-31 Insurance-Unemployment	8,340.00	8,379	8,504	0	8,504
03-32 Insurance-Opt Out	8,876.10	7,200	9,600	0	9,600
04-00 Worker's Compensation-	335,528.80	368,871	449,744	0	449,744
11-00 Clothing & Personal Suppl-	116,234.10	125,000	110,000	0	110,000
12-00 Communications-	8,469.43	10,000	10,000	0	10,000
13-00 Food-	619,705.75	675,000	675,000	0	675,000
14-00 Household Expense-	87,582.06	100,000	120,000	0	120,000
15-12 Insurance-Public Liability	173,061.00	104,395	257,649	0	257,649
15-13 Insurance-Fire & Allied Cvrgrs	91,327.00	112,471	141,435	0	141,435
17-00 Maintenance-Equipment-	43,732.69	65,000	60,000	0	60,000
18-00 Maint-Bldgs & Imprvmts-	188,927.25	200,000	200,000	0	200,000
20-00 Memberships-	180.00	1,000	1,000	0	1,000
22-70 Office Expense-Supplies	26,184.08	25,000	20,000	0	20,000

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 2301 : Detention & Correction, Sheriff-Jail Facilities

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
22-71 Office Expense-Postage	2,393.04	2,750	3,000	0	3,000
22-72 Office Expense-Books & Periodicals	13,597.28	20,000	5,000	0	5,000
23-80 Prof & Specialized Svcs-Professional & Specialize	26,585.68	25,000	20,000	0	20,000
25-00 Rents & Leases-Equipment-	0.00	500	500	0	500
27-00 Small Tools & Instruments-	187.49	1,000	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	13,544.36	25,000	25,000	0	25,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	27,000	0	27,000
29-50 Transportation & Travel- Transportation & Travel	56,663.46	65,000	30,000	0	30,000
29-53 Transportation & Travel-Sheriff	26,083.08	35,590	35,590	0	35,590
30-00 Utilities-	349,918.02	400,000	400,000	0	400,000
38-00 Inventory Items-	44,487.96	25,000	25,000	0	25,000
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	0.00	250,000	0	0	0
62-79 Cap. FA-Equipment-Prior Years	18,771.11	275,000	0	0	0
80-80 Other Financing Uses-Interfund Reimbursements	(411.90)	(100,000)	0	0	0
Appropriation - Summary	9,322,142.09	10,632,169	10,123,191	668,343	10,791,534
NET COST	7,782,727.75	9,249,504	8,773,526	668,343	9,441,869



PROBATION

Probation

Fund 001 Budget Unit 2302

Wendy Mondfrans,
Chief Probation Officer

BUDGET OVERVIEW

- Programs/Services to Assist Individuals on Supervision
- Custody and Care of Incarcerated Juveniles
- Submission of Reports to Court
- Pre-Trial Services in Collaboration with the Court
- Hiring and Training of Staff

BUDGET OBJECTIVES

- Cal Aim Implementation for Reentry Services
- Proposition 36 Implementation
- Implementation of AI in Court Reports
- Events in Collaboration with Community Partners, including implementation of CPP and CSA
- Services and Outreach to Homeless

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
53-01 State Assistance Program-Public Assistance Admin	1,020,415.70	983,919	917,824	0	917,824
54-01 State Aid-Supplemental Law Enf Svcs	0.00	0	186,733	0	186,733
54-02 State Aid-Local Comm. Corrections	1,935,094.00	1,909,441	3,090,691	0	3,090,691
54-05 State Aid-Jv Just-Youthful Offender	517,831.10	434,128	451,033	0	451,033
54-14 State Aid-SB823 /SB92 Juv Justice	100,000.00	337,238	311,849	0	311,849
54-90 State Aid-Other	823,860.31	552,819	363,238	0	363,238
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	135,744.00	160,000	119,100	0	119,100
56-30 Other Government Agencies-Other	302,848.35	285,997	317,255	0	317,255
66-50 Charges for Services-Auditing & Accounting	2,249.11	1,268	0	0	0
Revenue - Summary	4,858,042.57	4,684,810	5,777,723	0	5,777,723

Appropriation

01-11 Salaries & Wages-Permanent	2,366,268.62	3,097,987	2,935,773	0	2,935,773
01-13 Salaries & Wages-OT, Holiday, Stby	71,577.43	90,000	75,000	0	75,000
01-14 Salaries & Wages-Other, Term	37,214.13	60,000	55,000	0	55,000
02-21 Retirement Contributions-FICA	186,964.90	248,919	238,554	0	238,554
02-22 Retirement Contributions-PERS	817,777.72	1,208,699	1,158,731	0	1,158,731
03-30 Insurance-Health/Life	468,481.53	660,175	584,824	0	584,824
03-31 Insurance-Unemployment	5,941.00	6,200	5,879	0	5,879
03-32 Insurance-Opt Out	3,866.67	4,800	7,200	0	7,200
04-00 Worker's Compensation-	238,904.99	165,256	269,287	0	269,287
11-00 Clothing & Personal Suppl-	23,554.05	28,000	17,300	0	17,300
12-00 Communications-	28,594.87	63,568	45,000	0	45,000
14-00 Household Expense-	11,064.29	22,627	21,500	0	21,500
15-12 Insurance-Public Liability	55,151.00	135,036	40,023	0	40,023
15-13 Insurance-Fire & Allied Cvrsg	4,113.00	5,065	29,887	0	29,887
17-00 Maintenance-Equipment-	3,327.66	3,000	3,000	0	3,000

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 2302 : Detention & Correction, Probation

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
18-00 Maint-Bldgs & Imprvmnts-	25,883.80	14,740	10,060	0	10,060
19-40 Medical Expense-Medical, Dental & Lab Exp	3,219.46	2,000	500	0	500
20-00 Memberships-	4,452.03	10,000	5,000	0	5,000
22-70 Office Expense-Supplies	21,695.21	20,000	11,700	0	11,700
22-71 Office Expense-Postage	1,526.11	3,000	1,200	0	1,200
22-72 Office Expense-Books & Periodicals	2,670.07	4,000	3,000	0	3,000
23-80 Prof & Specialized Svcs-Professional & Specialize	116,777.57	167,333	120,800	0	120,800
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	75,821	0	0	0
27-00 Small Tools & Instruments-	19.10	200	200	0	200
28-30 Special Departmental Exp-Supplies & Services	239,393.37	256,385	143,500	0	143,500
28-59 Special Departmental Exp-Software Subscriptions	0.00	103,050	195,428	0	195,428
29-50 Transportation & Travel-Transportation & Travel	65,459.57	79,997	66,500	0	66,500
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	88,825.79	100,000	102,000	0	102,000
30-00 Utilities-	40,020.21	50,000	50,000	0	50,000
38-00 Inventory Items-	75,422.09	43,900	38,500	0	38,500
40-70 Support & Care of Persons-Support & Care of Persons	484,625.09	665,000	250,000	200,000	450,000
48-00 Taxes & Assessments-	152.68	180	190	0	190
54-02 State Aid-Local Comm. Corrections	51,640.96	143,987	86,170	0	86,170
62-72 Cap. FA-Equipment-Autos & Light Trucks	135,553.39	57,000	0	0	0
63-13 Construction in Progress-Buildings & Improvements	138,845.25	340,000	0	0	0
Appropriation - Summary	5,818,983.61	7,935,925	6,571,706	200,000	6,771,706
NET COST	960,941.04	3,251,115	793,983	200,000	993,983



HEALTH SERVICES
Jail Medical Services
Fund 001 Budget Unit 2304

Anthony Arton,
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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-02 State Aid-Local Comm. Corrections	1,346,259.00	873,196	956,128	0	956,128
Revenue - Summary	1,346,259.00	873,196	956,128	0	956,128
Appropriation					
19-41 Medical Expense-Incarcerated Individual	0.00	300,000	300,000	0	300,000
23-80 Prof & Specialized Svcs-Professional & Specialize	4,085,048.55	4,423,496	4,621,590	0	4,621,590
28-48 Special Departmental Exp-Ambulance Expense	0.00	10,000	10,000	0	10,000
80-80 Other Financing Uses-Interfund Reimbursements	0.00	(254,200)	(1,073,574)	0	(1,073,574)
Appropriation - Summary	4,085,048.55	4,479,296	3,858,016	0	3,858,016
NET COST	2,738,789.55	3,606,100	2,901,888	0	2,901,888



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 Progrms

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	87,152.97	85,000	85,000	0	85,000
81-23 Operating Transfers-Out	(85,000.00)	(85,000)	(85,000)	0	(85,000)
Revenue - Summary	2,152.97	0	0	0	0
NET COST	(2,152.97)	0	0	0	0



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 software for the pest detection program to replace the State software program that is no longer supported.
- Maintain current staffing levels of six full time permanent and three seasonal extra help employees.
- Continue to provide and participate in educational/outreach events to industry and the public as needed.

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 2601 : Protective Inspection, Agricultural Commissioner

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
53-90 State Admin Program-Agriculture	488,746.06	463,192	592,634	0	592,634
66-30 Charges for Services-Agricultural Services	12,185.00	7,150	6,950	0	6,950
69-20 Other Current Services-Other	81,403.31	85,600	95,600	0	95,600
Revenue - Summary	582,334.37	555,942	695,184	0	695,184
Appropriation					
01-11 Salaries & Wages-Permanent	397,542.90	464,088	475,905	0	475,905
01-12 Salaries & Wages-Extra Help	34,206.67	52,110	0	52,110	52,110
01-13 Salaries & Wages-OT, Holiday, Stby	2,519.60	5,109	5,255	0	5,255
01-14 Salaries & Wages-Other, Term	7,749.07	7,153	7,500	0	7,500
02-21 Retirement Contributions-FICA	31,795.00	38,074	37,583	1,434	39,017
02-22 Retirement Contributions-PERS	92,756.87	118,993	123,806	0	123,806
03-30 Insurance-Health/Life	65,518.45	77,787	79,389	105	79,494
03-31 Insurance-Unemployment	997.00	1,039	958	0	958
03-32 Insurance-Opt Out	1,466.67	2,400	2,400	0	2,400
04-00 Worker's Compensation-	1,671.00	1,892	2,592	0	2,592
10-00 Agricultural-	0.00	3,000	3,000	0	3,000
11-00 Clothing & Personal Suppl-	503.07	5,500	2,500	0	2,500
12-00 Communications-	2,888.34	3,080	3,240	0	3,240
14-00 Household Expense-	359.97	650	500	0	500
15-12 Insurance-Public Liability	16,925.00	19,274	24,825	0	24,825
15-13 Insurance-Fire & Allied Cvrsg	1,500.00	2,087	2,808	0	2,808
17-00 Maintenance-Equipment-	972.79	10,000	10,000	0	10,000
18-00 Maint-Bldgs & Imprvmts-	0.00	5,000	2,500	0	2,500
20-00 Memberships-	2,691.36	3,001	2,948	0	2,948
22-70 Office Expense-Supplies	5,803.02	5,000	6,800	0	6,800
22-71 Office Expense-Postage	1,784.83	2,500	2,500	0	2,500
22-72 Office Expense-Books & Periodicals	427.00	500	500	0	500
23-80 Prof & Specialized Svcs-Professional & Specialize	143,264.06	64,802	72,171	0	72,171
28-30 Special Departmental Exp-Supplies &	9,263.83	10,000	16,760	0	16,760

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 2601 : Protective Inspection, Agricultural Commissioner

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Services					
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	6,000	0	6,000
29-50 Transportation & Travel- Transportation & Travel	7,164.94	10,000	8,000	0	8,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	31,747.61	67,673	37,446	11,886	49,332
30-00 Utilities-	30.91	200	200	0	200
38-00 Inventory Items-	1,837.84	6,500	3,000	0	3,000
48-00 Taxes & Assessments-	79.56	80	80	0	80
62-74 Cap. FA-Equipment-Other	153,126.00	146,874	0	0	0
Appropriation - Summary	1,016,593.36	1,134,366	941,166	65,535	1,006,701
NET COST	434,258.99	578,424	245,982	65,535	311,517



COMMUNITY DEVELOPMENT DEPARTMENT

Building and Safety

Fund 109 Budget Unit 2602

Mireya Turner,
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
- Administrative support and leadership positions for the Community Development Division

BUDGET OBJECTIVES

Over the 25-26 FY, the Building Safety Division strives to:

- Remain conservative with revenue estimates, accounting for fee increases and increased project revenue anticipated, balanced with an unstable economy.
- Replenish Building Safety reserve to at least 5% of total budget this year.
- Continue to support overall Community Development Department operations, but with less contributions than the previous year.
- Using data from Open Gov, continue to assess fees and their support of division functions.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Building Safety	\$194,708	Replenish cash reserve to at least 5% of overall budget

Revenue and Appropriation Detail

Fund: 109 : Building and Safety

Budget Unit: 2602 : Protective Inspection, Building & Safety

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-20 Permits-Construction	1,315,652.93	1,300,000	1,421,990	0	1,421,990
21-63 Permits-Mobile Home	23,189.44	15,000	30,320	0	30,320
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	6,621.00	6,507	33,551	0	33,551
42-01 Revenue from Use of Money-Interest	31,264.92	12,000	31,250	0	31,250
66-10 Charges for Services-Planning & Engineering	556,759.49	649,222	586,286	0	586,286
66-17 Charges for Services-State-CBSC fees 90%	253.30	1,000	1,302	0	1,302
66-18 Charges for Services-Admin-CBSC fees 10%	0.00	100	130	0	130
66-19 Charges for Services-Technology Recovery	26,156.69	24,000	35,464	0	35,464
66-20 Charges for Services-CASP	5,818.40	5,700	6,979	0	6,979
66-50 Charges for Services-Auditing & Accounting	937.20	50	1,443	0	1,443
69-20 Other Current Services-Other	192.50	34,650	432	0	432
Revenue - Summary	1,966,845.87	2,048,229	2,149,147	0	2,149,147

Appropriation

01-11 Salaries & Wages-Permanent	907,549.87	935,845	973,038	(79,671)	893,367
01-12 Salaries & Wages-Extra Help	7,537.85	0	13,527	0	13,527
01-13 Salaries & Wages-OT, Holiday, Stby	513.17	6,000	1,000	0	1,000
01-14 Salaries & Wages-Other, Term	7,839.01	4,195	5,000	0	5,000
02-21 Retirement Contributions-FICA	70,444.40	56,667	75,197	(6,124)	69,073
02-22 Retirement Contributions-PERS	211,896.39	239,389	250,191	(20,501)	229,690
03-30 Insurance-Health/Life	165,901.66	199,692	215,391	(15,779)	199,612
03-31 Insurance-Unemployment	2,186.00	2,015	1,952	(160)	1,792
03-32 Insurance-Opt Out	2,400.00	4,400	2,400	0	2,400
04-00 Worker's Compensation-	6,557.00	6,896	6,147	0	6,147
11-00 Clothing & Personal Suppl-	1,321.93	3,965	3,650	0	3,650
12-00 Communications-	9,368.31	10,000	11,180	0	11,180
14-00 Household Expense-	361.81	926	950	0	950

Revenue and Appropriation Detail

Fund: 109 : Building and Safety

Budget Unit: 2602 : Protective Inspection, Building & Safety

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
15-12 Insurance-Public Liability	49,937.00	70,257	74,792	0	74,792
15-13 Insurance-Fire & Allied Cvrgrs	1,823.00	2,245	3,273	0	3,273
17-00 Maintenance-Equipment-	12,784.36	13,000	12,500	0	12,500
20-00 Memberships-	1,964.00	764	1,394	0	1,394
22-70 Office Expense-Supplies	13,750.83	10,545	10,302	0	10,302
22-71 Office Expense-Postage	5,475.81	5,800	5,800	0	5,800
22-72 Office Expense-Books & Periodicals	532.72	1,000	3,500	0	3,500
23-80 Prof & Specialized Svcs-Professional & Specialize	24,557.85	111,307	10,000	0	10,000
23-90 Prof & Specialized Svcs- Administrative Services	133,496.00	129,860	72,662	0	72,662
23-91 Prof & Specialized Svcs-Intra-Div Services	765,515.76	745,137	664,019	3,010	667,029
24-00 Publications & Legal Ntcs-	393.13	600	600	0	600
27-00 Small Tools & Instruments-	273.16	507	300	0	300
28-30 Special Departmental Exp-Supplies & Services	47,540.11	11,100	11,075	0	11,075
28-59 Special Departmental Exp-Software Subscriptions	0.00	139,708	40,595	0	40,595
28-61 Special Departmental Exp-Flood Mitigation Projects	19,440.42	5,200	0	0	0
29-50 Transportation & Travel- Transportation & Travel	1,140.25	1,800	500	0	500
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	44,109.32	45,000	45,490	0	45,490
38-00 Inventory Items-	1,834.60	3,165	10,536	0	10,536
Appropriation - Summary	2,518,445.72	2,766,985	2,526,961	(119,225)	2,407,736

NET COST	551,599.85	718,756	377,814	(119,225)	258,589
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COMMUNITY DEVELOPMENT DEPARTMENT

Code Enforcement

Fund 001 Budget Unit 2603

Mireya Turner,
Director

BUDGET OVERVIEW

This budget unit primarily supports:

- Leadership and management of a growing code enforcement division
- Code Enforcement Officers and Technicians, who perform the day to day code enforcement operations
- General operating expenses for code enforcement staff support, noticing, fine collection, case management, community education
- Activities related to County-wide AVA program, Prop 64 grant, CalRecycle grant, and CDBG grant.

BUDGET OBJECTIVES

Over the 25-26 FY, the Code Enforcement Division strives to:

- Increase revenue by 25% due to increased focus on and efficiency on fine collection and cost recovery.
- Restructuring existing staff into most appropriate roles, for creation of a stable management structure.
- Manage grant expenses and revenue with increased efficiency and with success grant outcomes.
- Reduce division dependency on outside sources.

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 2603 : Protective Inspection, Code Enforcement

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	0.00	31,250	31,250	0	31,250
54-90 State Aid-Other	0.00	42,488	398,128	102,908	501,036
66-50 Charges for Services-Auditing & Accounting	47,446.07	60,298	45,205	0	45,205
69-20 Other Current Services-Other	659.90	1,000	83,494	0	83,494
79-90 Other-Miscellaneous	500.00	1,000	250	0	250
81-22 Operating Transfers-In	428,354.53	293,646	1,360,079	(1,066,844)	293,235
Revenue - Summary	476,960.50	429,682	1,918,406	963,936	954,470

Appropriation

01-11 Salaries & Wages-Permanent	410,822.35	638,715	825,126	0	825,126
01-13 Salaries & Wages-OT, Holiday, Stby	2,177.44	1,000	1,000	0	1,000
01-14 Salaries & Wages-Other, Term	399.31	5,000	5,000	0	5,000
02-21 Retirement Contributions-FICA	32,125.53	49,065	63,325	0	63,325
02-22 Retirement Contributions-PERS	95,979.33	163,810	212,037	0	212,037
03-30 Insurance-Health/Life	79,104.31	154,011	202,228	0	202,228
03-31 Insurance-Unemployment	979.00	1,282	1,655	0	1,655
03-32 Insurance-Opt Out	3,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	5,929.00	3,933	23,514	0	23,514
11-00 Clothing & Personal Suppl-	6,482.67	8,520	6,750	0	6,750
12-00 Communications-	9,092.03	13,751	21,403	0	21,403
14-00 Household Expense-	262.57	245	322	0	322
15-10 Insurance-Other	0.00	0	1,100	0	1,100
15-12 Insurance-Public Liability	75,520.00	85,949	76,116	0	76,116
17-00 Maintenance-Equipment-	33.73	6,000	10,000	0	10,000
20-00 Memberships-	500.00	700	1,100	0	1,100
22-70 Office Expense-Supplies	8,641.06	24,716	26,210	0	26,210
22-71 Office Expense-Postage	4,117.20	8,000	15,800	0	15,800
23-80 Prof & Specialized Svcs-Professional & Specialize	148,649.90	250,900	238,000	0	238,000
23-90 Prof & Specialized Svcs-	71,567.00	84,634	88,160	600	88,760

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 2603 : Protective Inspection, Code Enforcement

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Administrative Services					
24-00 Publications & Legal Ntcs-	93.42	100	100	0	100
26-00 Rents & Leases-Bldg & Imp-	0.00	0	50	0	50
27-00 Small Tools & Instruments-	433.80	4,665	500	0	500
28-30 Special Departmental Exp-Supplies & Services	212,888.27	28,345	14,774	2,308	17,082
28-59 Special Departmental Exp-Software Subscriptions	0.00	61,300	34,373	0	34,373
29-50 Transportation & Travel- Transportation & Travel	942.76	7,400	6,600	0	6,600
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	43,247.78	77,826	60,000	0	60,000
30-00 Utilities-	0.00	5,600	0	0	0
38-00 Inventory Items-	23,886.79	22,583	17,673	0	17,673
62-72 Cap. FA-Equipment-Autos & Light Trucks	47,743.85	53,000	102,908	0	102,908
80-80 Other Financing Uses-Interfund Reimbursements	(448,937.50)	(1,081,406)	0	(833,151)	(833,151)
80-81 Other Financing Uses-Intrafund Reimbursements	(114,446.28)	(124,473)	0	(133,693)	(133,693)
Appropriation - Summary	721,635.32	557,571	2,058,224	(963,936)	1,094,288
NET COST	244,674.82	127,889	139,818	0	139,818



COMMUNITY DEVELOPMENT DEPARTMENT
Nuisance Abatement
Fund 188 Budget Unit 2604

Mireya Turner,
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 the 25-26 FY, the Code Enforcement Division strives to:

- Increase understanding of revenue sources and tracking
- Increase cost recovery through efficiency of Open Gov
- Manage grant expenses and revenue with increased efficiency and with success grant outcomes.
- Reduce division dependency on outside sources.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Nuisance Abatement	(\$100,000)	Replace Administrative Cost Recover in 2603

Revenue and Appropriation Detail

Fund: 188 : Nuisance Abatement

Budget Unit: 2604 : Protective Inspection, Nuisance Abatement Progrm

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-30 Property Taxes-Prior Secured	3,288.16	5,500	80,000	0	80,000
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	220,122.54	5,500	25,000	0	25,000
42-01 Revenue from Use of Money-Interest	15,972.54	2,100	6,871	0	6,871
54-90 State Aid-Other	0.00	90,750	123,475	0	123,475
66-40 Charges for Services-Assess & Tax Collection	99,957.88	0	25,000	0	25,000
81-22 Operating Transfers-In	0.00	250,000	145,175	0	145,175
Revenue - Summary	339,341.12	353,850	405,521	0	405,521
Appropriation					
23-90 Prof & Specialized Svcs-Administrative Services	2,075.00	2,500	0	0	0
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	0	100,000	(100,000)	0
28-30 Special Departmental Exp-Supplies & Services	114,672.24	300,750	278,737	0	278,737
55-06 Other Charges-Nuisance Abatement	55,917.20	240,000	276,784	0	276,784
Appropriation - Summary	172,664.44	543,250	655,521	(100,000)	555,521
NET COST	(166,676.68)	189,400	250,000	(100,000)	150,000



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-81 Fines, Forfeit, Penalties-Fish and Game Fines	1,838.43	1,200	1,200	0	1,200
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	1,092.72	800	800	0	800
42-01 Revenue from Use of Money-Interest	1,028.19	300	300	0	300
Revenue - Summary	3,959.34	2,300	2,300	0	2,300
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	1,444.00	1,653	2,229	0	2,229
28-30 Special Departmental Exp-Supplies & Services	13,400.00	17,647	17,071	0	17,071
53-87 Other Charges-Fish & Game Propagation	0.00	100	100	0	100
Appropriation - Summary	14,844.00	19,500	19,500	0	19,500
NET COST	10,884.66	17,200	17,200	0	17,200



COMMUNITY DEVELOPMENT DEPARTMENT

Planning

Fund 001 Budget Unit 2702

Mireya Turner,
Director

BUDGET OVERVIEW

This budget unit primarily supports:

- Leadership positions for the Community Development 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 the 25-26 FY, the Planning Division strives to:

- Increase revenue by 25% due to increased focus on and efficiency on cost recovery.
- Restructuring existing staff into most appropriate roles, for creation of a stable management structure.
- Complete 75% of Lake County 2050 project
- Continue to seek grant funding for additional services needed to improve the planning division.

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-10 Development Permits-Development Permits	43,883.35	65,000	81,250	(1)	81,249
21-40 Permits-Zoning	56,949.04	55,000	68,750	0	68,750
21-65 Permits-Sanit-Land Development	3,839.55	4,500	5,625	0	5,625
54-90 State Aid-Other	149,682.00	299,487	0	0	0
66-10 Charges for Services-Planning & Engineering	7,808.00	9,000	10,000	0	10,000
66-11 Charges for Services-Subdivision Insp Fees	26,962.00	4,500	5,625	0	5,625
66-12 Charges for Services-Environment Planning Fees	103,528.50	200,750	50,000	0	50,000
66-13 Charges for Services-Planned Development Fees	8,784.00	3,500	6,250	0	6,250
66-14 Charges for Services-Mitigation Monitor/Inspec	36,112.00	5,500	31,250	0	31,250
66-19 Charges for Services-Technology Recovery	7,325.83	30,000	6,250	0	6,250
66-21 Charges for Services-General Plan Maint	33,367.00	48,000	60,000	0	60,000
66-50 Charges for Services-Auditing & Accounting	30.00	0	38	0	38
69-20 Other Current Services-Other	648.70	0	188	0	188
79-90 Other-Miscellaneous	5,000.00	0	5,000	0	5,000
81-22 Operating Transfers-In	509,589.25	2,032,945	2,038,734	(643,044)	1,395,690
Revenue - Summary	993,509.22	2,758,182	2,368,960	643,045	1,725,915

Appropriation

01-11 Salaries & Wages-Permanent	1,016,805.70	1,065,126	1,305,703	(207,212)	1,098,491
01-12 Salaries & Wages-Extra Help	15,232.36	1,408	18,657	0	18,657
01-13 Salaries & Wages-OT, Holiday, Stby	214.00	6,000	1,000	0	1,000
01-14 Salaries & Wages-Other, Term	17,555.47	2,447	5,000	0	5,000
02-21 Retirement Contributions-FICA	79,531.50	82,031	100,721	(16,038)	84,683
02-22 Retirement Contributions-PERS	237,327.47	274,124	343,637	(53,315)	290,322
03-30 Insurance-Health/Life	175,179.22	192,287	239,125	(23,091)	216,034

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
03-31 Insurance-Unemployment	2,481.00	2,420	2,618	(419)	2,199
03-32 Insurance-Opt Out	1,400.00	2,400	4,800	(2,400)	2,400
04-00 Worker's Compensation-	4,984.00	3,452	4,671	0	4,671
11-00 Clothing & Personal Suppl-	760.56	3,000	800	0	800
12-00 Communications-	2,423.85	3,038	5,042	0	5,042
14-00 Household Expense-	378.88	415	443	0	443
15-12 Insurance-Public Liability	5,441.00	6,134	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	3,590.00	4,421	7,395	0	7,395
17-00 Maintenance-Equipment-	0.00	0	0	0	0
20-00 Memberships-	1,098.63	2,543	2,398	0	2,398
22-70 Office Expense-Supplies	4,963.67	9,195	13,404	0	13,404
22-71 Office Expense-Postage	2,674.78	3,500	5,070	0	5,070
22-72 Office Expense-Books & Periodicals	0.00	150	100	0	100
23-80 Prof & Specialized Svcs- Professional & Specialize	620,381.50	1,960,526	776,097	76,840	852,937
23-90 Prof & Specialized Svcs- Administrative Services	173,082.00	185,299	104,721	0	104,721
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	10,155	5,000	0	5,000
24-00 Publications & Legal Ntcs-	12,158.70	15,000	15,000	0	15,000
26-00 Rents & Leases-Bldg & Imp-	0.00	0	50	0	50
28-30 Special Departmental Exp-Supplies & Services	44,363.76	16,944	8,600	0	8,600
28-59 Special Departmental Exp-Software Subscriptions	0.00	37,180	34,538	0	34,538
29-50 Transportation & Travel- Transportation & Travel	1,796.25	27,600	3,200	0	3,200
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	803.00	1,000	700	0	700
38-00 Inventory Items-	14,883.07	5,500	2,000	0	2,000
52-10 Other Charges-Contib to Non-Co Gov Agen	49,845.00	50,000	50,000	0	50,000
80-80 Other Financing Uses-Interfund Reimbursements	(571,703.98)	(414,461)	0	(514,281)	(514,281)
80-81 Other Financing Uses-Intrafund	0.00	(237,516)	0	0	0

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Reimbursements					
Appropriation - Summary	1,917,651.39	3,321,318	3,068,401	(739,916)	2,328,485
NET COST	924,142.17	563,136	699,441	(96,871)	602,570



ANIMAL CARE AND CONTROL

Animal Care and Control
Fund 001 Budget Unit 2703

Susan Parker,
Interim Director

BUDGET OVERVIEW

- Enforces local and state laws pertaining to the ownership and care of domestic animals.
- Provides rabies control efforts through the quarantine of biting animals, responding to loose and vicious dog complaints, a dog licensing program, and offering low cost rabies vaccinations to the community.
- Provides humane animal investigations, abatement of loose and nuisance animals (including livestock), animal rescue and disaster response services (LEAP), and by providing veterinary services to any stray domestic animal within the County of Lake as mandated.
- Operates a shelter with a holding capacity of 42 dogs, 90 cats, and nearly 24 assorted livestock.
- The facility is open to the public 6 days a week where they can retrieve lost pets, surrender of stray animals, purchasing of licenses, and viewing of available animals.

BUDGET OBJECTIVES

- Convert some Extra Help positions to .75 FTE / Additional 1.0 FTE positions
- Fulfill Truck Fleet Requirements
- Cameras / gated access – staff, animal, general public safety
- Adequate boarding for livestock aligns with best practices
- Sprinklers / alarms for suppression and notification

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 2703 : Other Protection, Animal Care & Control

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-01 Development Permits-Animal	25,208.90	25,000	35,000	0	35,000
21-60 Permits-Other	1,150.00	2,000	0	0	0
56-30 Other Government Agencies-Other	4,749.75	10,000	0	0	0
66-71 Charges for Services-Animal Sales	4,511.00	5,500	12,000	0	12,000
66-72 Charges for Services-Humane Services	141,505.78	150,000	120,000	0	120,000
79-70 Sales-Other Sales-Miscellaneous	2,658.00	2,824	2,280	0	2,280
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	179,783.43	195,324	169,280	0	169,280

Appropriation

01-11 Salaries & Wages-Permanent	529,191.96	621,871	613,864	0	613,864
01-12 Salaries & Wages-Extra Help	111,167.10	112,302	115,000	0	115,000
01-13 Salaries & Wages-OT, Holiday, Stby	39,075.85	45,000	20,000	0	20,000
01-14 Salaries & Wages-Other, Term	16,390.77	5,603	5,603	0	5,603
02-21 Retirement Contributions-FICA	48,388.90	50,975	47,267	0	47,267
02-22 Retirement Contributions-PERS	125,039.09	159,555	158,102	0	158,102
03-30 Insurance-Health/Life	134,150.94	168,577	169,516	0	169,516
03-31 Insurance-Unemployment	1,214.00	1,469	1,233	0	1,233
03-32 Insurance-Opt Out	1,000.00	0	2,400	0	2,400
04-00 Worker's Compensation-	13,506.00	19,439	26,478	0	26,478
11-00 Clothing & Personal Suppl-	4,874.54	7,500	7,500	0	7,500
12-00 Communications-	9,199.85	9,000	5,000	0	5,000
14-00 Household Expense-	10,338.02	12,000	10,000	0	10,000
15-12 Insurance-Public Liability	18,481.00	20,660	26,418	0	26,418
15-13 Insurance-Fire & Allied Cvrgrs	7,255.00	8,935	10,674	0	10,674
17-00 Maintenance-Equipment-	9,168.67	7,000	7,000	0	7,000
18-00 Maint-Bldgs & Imprvmnts-	3,604.71	9,000	5,000	0	5,000
19-40 Medical Expense-Medical, Dental & Lab Exp	26,082.87	27,000	0	0	0
20-00 Memberships-	250.00	250	1,000	0	1,000

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
22-70 Office Expense-Supplies	9,965.88	8,000	3,000	0	3,000
22-71 Office Expense-Postage	511.07	800	500	0	500
22-72 Office Expense-Books & Periodicals	384.26	800	800	0	800
23-80 Prof & Specialized Svcs-Professional & Specialize	45,424.47	65,000	30,000	0	30,000
24-00 Publications & Legal Ntcs-	230.56	1,000	0	0	0
28-30 Special Departmental Exp-Supplies & Services	27,868.92	25,000	5,000	0	5,000
29-50 Transportation & Travel- Transportation & Travel	3,605.07	5,000	4,000	0	4,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	49,184.20	65,000	40,000	30,000	70,000
30-00 Utilities-	59,220.06	75,000	80,000	0	80,000
38-00 Inventory Items-	17,026.57	5,000	5,000	0	5,000
62-74 Cap. FA-Equipment-Other	68,961.00	90,000	0	0	0
Appropriation - Summary	1,390,761.33	1,626,736	1,400,355	30,000	1,430,355
NET COST	1,210,977.9	1,431,412	1,231,075	30,000	1,261,075



SHERIFF

Office of Emergency Services

Fund 001 Budget Unit 2704

Luke Bingham,
Sheriff-Coroner

BUDGET OVERVIEW

- The Lake County Sheriff's Office of Emergency Services ("Lake County OES", "Sheriff's OES" or "OES") is the lead agency for local emergency management for the County of Lake as defined by the Lake County Board of Supervisors (BOS) in Chapter 6, Article I of the Lake County Code. Emergency management is necessary to coordinate resources, maintain government operations and respond to the needs of Lake County when an emergency becomes a disaster.
- The OES Mission is to enhance the resilience of Lake County (the Operational Area) in the face of disaster. The Lake County Sheriff's OES meets its mission through activities focused on mitigation, preparation, response and recovery. This is accomplished by engaging County, City and Tribal governments, special districts, and public and private sector agencies.
- County emergency management plans such as the Emergency Operations Plan and Annexes and the Hazard Mitigation Plan are maintained by OES. OES facilitates training and exercises, plan updates and ensures plan compliance with local, state and federal laws.
- OES staff is comprised of a Director of Emergency Services (Sheriff/Coroner), Deputy Director (Lieutenant), Emergency Services Manager, Emergency Services Specialist, Sheriff/Coroner Administrative Manager, and OES Coordinator.

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-90 State Aid-Other	323,237.00	751,369	554,846	0	554,846
81-22 Operating Transfers-In	0.00	23,446	13,200	0	13,200
Revenue - Summary	323,237.00	774,815	568,046	0	568,046
Appropriation					
17-00 Maintenance-Equipment-	13,152.99	12,557	33,864	0	33,864
18-00 Maint-Bldgs & Imprvmnts-	0.00	11,291	4,000	0	4,000
23-80 Prof & Specialized Svcs- Professional & Specialize	22,599.70	358,142	161,700	0	161,700
23-91 Prof & Specialized Svcs-Intra-Div Services	148,785.00	162,841	150,414	0	150,414
28-30 Special Departmental Exp-Supplies & Services	0.00	0	23,200	0	23,200
28-59 Special Departmental Exp-Software Subscriptions	0.00	0	71,404	0	71,404
38-00 Inventory Items-	18,073.60	18,207	0	0	0
52-10 Other Charges-Contib to Non-Co Gov Agen	34,338.28	90,935	61,435	0	61,435
62-74 Cap. FA-Equipment-Other	0.00	142,133	66,029	0	66,029
80-80 Other Financing Uses-Interfund Reimbursements	(4,000.00)	(4,000)	(4,000)	0	(4,000)
Appropriation - Summary	232,949.57	792,106	568,046	0	568,046
NET COST	(90,287.43)	17,291	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

- Electronic Recording completed
- Credit Card processing completed
- Continued training and retention

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
66-91 Charges for Services-Recording Fees	206,807.70	316,000	350,000	0	350,000
69-20 Other Current Services-Other	20,955.00	60,000	60,000	0	60,000
79-70 Sales-Other Sales-Miscellaneous	0.00	100	2,500	0	2,500
79-90 Other-Miscellaneous	0.00	100	100	0	100
Revenue - Summary	227,762.70	376,200	412,600	0	412,600
Appropriation					
01-11 Salaries & Wages-Permanent	174,029.53	241,305	242,495	0	242,495
01-13 Salaries & Wages-OT, Holiday, Stby	12,305.24	2,000	5,000	0	5,000
01-14 Salaries & Wages-Other, Term	211.68	5,683	5,500	0	5,500
02-21 Retirement Contributions-FICA	14,180.38	18,797	18,738	0	18,738
02-22 Retirement Contributions-PERS	40,638.45	62,383	62,394	0	62,394
03-30 Insurance-Health/Life	41,383.21	61,525	62,984	0	62,984
03-31 Insurance-Unemployment	454.00	491	490	0	490
03-32 Insurance-Opt Out	1,391.91	2,400	2,400	0	2,400
04-00 Worker's Compensation-	1,682.00	1,994	2,729	0	2,729
12-00 Communications-	682.88	1,000	1,000	0	1,000
15-12 Insurance-Public Liability	5,441.00	6,425	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	2,649.00	3,376	5,457	0	5,457
17-00 Maintenance-Equipment-	157.52	800	800	0	800
20-00 Memberships-	1,600.00	1,800	1,800	0	1,800
22-70 Office Expense-Supplies	4,688.32	2,500	2,000	0	2,000
22-71 Office Expense-Postage	8,958.89	9,426	7,000	0	7,000
22-72 Office Expense-Books & Periodicals	276.23	600	600	0	600
23-80 Prof & Specialized Svcs- Professional & Specialize	207.00	500	500	0	500
23-91 Prof & Specialized Svcs-Intra-Div Services	23,784.00	26,574	33,218	0	33,218
24-00 Publications & Legal Ntcs-	0.00	500	500	0	500
28-30 Special Departmental Exp-Supplies & Services	0.00	0	2,000	0	2,000
29-50 Transportation & Travel-	4,130.41	5,000	4,000	0	4,000

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Transportation & Travel					
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	675.91	1,000	1,000	0	1,000
80-80 Other Financing Uses-Interfund Reimbursements	(52,433.00)	(52,433)	(65,541)	0	(65,541)
Appropriation - Summary	287,094.56	403,646	404,975	0	404,975
NET COST	59,331.86	27,446	(7,625)	0	(7,625)



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	\$149,470	The objective of the budget is to provide funds to promote micrographics and preservation.
Unreserved - Designated	\$755,982	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	20,930.13	5,000	5,000	0	5,000
66-91 Charges for Services-Recording Fees	37,015.00	40,000	40,000	0	40,000
Revenue - Summary	57,945.13	45,000	45,000	0	45,000
Appropriation					
04-00 Worker's Compensation-	34.00	36	49	0	49
22-70 Office Expense-Supplies	2,240.06	3,000	3,000	0	3,000
23-80 Prof & Specialized Svcs-Professional & Specialize	84,885.15	139,000	139,000	0	139,000
23-91 Prof & Specialized Svcs-Intra-Div Services	52,433.00	52,433	65,541	0	65,541
Appropriation - Summary	139,592.21	194,469	207,590	0	207,590
NET COST	81,647.08	149,469	162,590	0	162,590



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

- Tyler Recording System implemented
- Electronic Recording to be completed
- Credit Card processing to be completed

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Unreserved Fund Balance	\$506,959	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	24,697.76	10,000	15,000	0	15,000
66-91 Charges for Services-Recording Fees	65,089.00	65,000	65,000	0	65,000
Revenue - Summary	89,786.76	75,000	80,000	0	80,000
Appropriation					
17-00 Maintenance-Equipment-	11,596.49	16,745	16,000	0	16,000
18-00 Maint-Bldgs & Imprvmnts-	0.00	20,000	20,000	0	20,000
23-80 Prof & Specialized Svcs-Professional & Specialize	10,059.12	100,000	100,000	0	100,000
23-90 Prof & Specialized Svcs- Administrative Services	15,145.00	15,330	15,330	26,915	42,245
23-91 Prof & Specialized Svcs-Intra-Div Services	54,883.00	64,883	81,104	0	81,104
28-30 Special Departmental Exp-Supplies & Services	51,006.00	350,000	150,000	0	150,000
38-00 Inventory Items-	5,121.39	15,000	19,500	0	19,500
Appropriation - Summary	147,811.00	581,958	401,934	26,915	428,849
NET COST	58,024.24	506,958	321,934	26,915	348,849



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	\$36,758	Objective of this budget to support Recorder-Vitals & Health Statistics
Unreserved - Designated	\$67,604	Objective of this budget to support Recorder-Vitals & Health Statistics

Revenue and Appropriation Detail

Fund: 184 : Recorder-VtIs & Hlth Stat

Budget Unit: 2710 : Other Protection, Recorder-VtIs & Hlth Stat

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
66-91 Charges for Services-Recording Fees	686.10	2,000	2,000	0	2,000
Revenue - Summary	686.10	2,000	2,000	0	2,000
Appropriation					
22-70 Office Expense-Supplies	1,235.82	2,500	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	664.00	721	721	2	723
38-00 Inventory Items-	3,840.40	5,000	5,000	0	5,000
90-91 Transfers & Contingencies- Contingencies	0.00	500	500	0	500
Appropriation - Summary	5,740.22	38,721	39,221	2	39,223
NET COST	5,054.12	36,721	37,221	2	37,223



ANIMAL CARE AND CONTROL

Animal Medical Clinic

Fund 190 Budget Unit 2711

Susan Parker,
Interim Director

BUDGET OVERVIEW

- Provides medical needs for LCACC. It allows us to provide our own spays and neuters on site, as well as most of our medical needs. This In-house Medical Program provides a huge bonus for our department and the community. Since we are providing our own surgeries and medical care, the cost of adopting an animal has decreased and our euthanasia rates are declining as well.
- Services provided to the community, such as, the Community Cat Program and Low Cost Spay/Neuter allow much of the community to afford to spay/neuter their animals. The Animal Medical Clinic is able to exam all animals that are in our care where we can properly treat them for any illness or injury. In turn, our relationships with our rescue partners benefit as we are not transferring any illness or transmittable diseases. Overall, the Animal Medical Clinic allows for a better standard of care to be provided to all animals that come through the shelter.

BUDGET OBJECTIVES

- Continued effort to provide veterinarian services
- Implementing supply management best practices
- Purchasing equipment to meet industry standards and attract new talent
- Investment in the community by addressing essential needs
- Adding operational efficiency with data management and reporting

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-01 Development Permits-Animal	6,477.00	9,000	0	0	0
66-71 Charges for Services-Animal Sales	0.00	0	10,000	(10,000)	0
66-72 Charges for Services-Humane Services	32,934.70	32,000	180,000	(145,000)	35,000
79-99 Other-Donations	10,163.74	7,000	10,000	11,753	21,753
81-22 Operating Transfers-In	135,000.00	135,000	135,000	0	135,000
Revenue - Summary	184,575.44	183,000	335,000	143,247	191,753
Appropriation					
01-11 Salaries & Wages-Permanent	5,552.90	173,812	173,699	0	173,699
01-13 Salaries & Wages-OT, Holiday, Stby	633.62	5,000	5,000	0	5,000
02-21 Retirement Contributions-FICA	473.24	13,560	13,288	0	13,288
02-22 Retirement Contributions-PERS	1,293.82	35,941	44,693	0	44,693
03-30 Insurance-Health/Life	12.33	30,000	13,868	0	13,868
03-31 Insurance-Unemployment	448.00	402	347	0	347
04-00 Worker's Compensation-	635.00	721	988	0	988
14-00 Household Expense-	0.00	0	58,000	(33,000)	25,000
17-00 Maintenance-Equipment-	0.00	7,500	15,000	(7,500)	7,500
19-40 Medical Expense-Medical, Dental & Lab Exp	11,710.39	25,000	60,000	(25,000)	35,000
23-80 Prof & Specialized Svcs-Professional & Specialize	112,818.27	244,965	200,000	50,000	250,000
28-30 Special Departmental Exp-Supplies & Services	0.00	0	17,000	13,000	30,000
28-72 Special Departmental Exp-Spay-Neuter Program	0.00	0	50,000	(45,000)	5,000
38-00 Inventory Items-	205.59	10,000	10,000	0	10,000
Appropriation - Summary	133,783.16	546,901	661,883	(47,500)	614,383
NET COST	(50,792.28)	363,901	326,883	95,747	422,630



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

- Continue 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	91,989.43	74,872	92,000	0	92,000
10-20 Property Taxes-Current Unsecured	2,148.49	1,622	2,100	0	2,100
10-25 Property Taxes-Supp 813-Current	1,102.34	1,229	1,200	0	1,200
10-35 Property Taxes-Supp 813-Prior	451.27	256	350	0	350
10-40 Property Taxes-Prior Unsecured	115.29	97	120	0	120
10-70 Other Taxes-Timber Yield	0.22	25	25	0	25
42-01 Revenue from Use of Money-Interest	1,596.46	315	800	0	800
54-60 State Aid-HOPTR	691.35	733	700	0	700
81-22 Operating Transfers-In	66,587.00	60,833	50,969	0	50,969
Revenue - Summary	164,681.85	139,982	148,264	0	148,264
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	127,035.17	137,318	143,264	0	143,264
23-90 Prof & Specialized Svcs-Administrative Services	3,369.00	2,664	5,000	0	5,000
Appropriation - Summary	130,404.17	139,982	148,264	0	148,264
NET COST	(34,277.68)	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 protecting and maintaining 613 centerline miles of public roads, plus 4 miles of CSA roads in the unincorporated area of the County. The Division also maintains 125 bridges and thousands of drainage culverts on County-maintained roads.
- The Division consists of 33 field employees stationed at three satellite road maintenance yards located in Lower Lake, Kelseyville and Upper Lake.
- The focus of this division's program is preventative maintenance and the protection of the public's investment in its road system. This program is accomplished by an aggressive approach with emphasis on drainage, patching and sealing of pavement surfaces and extensions of pavement life. Traffic safety is afforded through efforts to provide adequate visibility via control of vegetation by mowing, trimming, and herbicide spraying in addition to an aggressive pavement marking and roadside warning and regulatory sign maintenance program which assists the motorist's perception of roadway conditions. Accessory and complimentary roadside fixtures are also maintained by this division such as fencing, guardrails, barriers, etc.
- This division serves as a maintenance and labor resource for other divisions' needs, and the Division's employees all respond as needed to wildfire and winter storm emergencies.

BUDGET OBJECTIVES

- Continue training opportunities for entry-level staff members to help them advance in the future.
- Complete a county-wide chip seal program that will result in approximately 20 miles of pavement preservation.
- Continue to explore new technologies for roadway rehabilitation with the goal of expanding in-house rehabilitation work.
- Expand collaboration with City partners to develop larger scale road rehabilitation projects to attract more bidders and improve unit pricing.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Inventory	\$214,301	Value of materials on hand
Restricted	\$6,597,252	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	Funds set-aside from SB1, Senate Bill 1 for future and/or large-scale pavement rehabilitation projects

Revenue and Appropriation Detail

Fund: 98 : Road

Budget Unit: 3011 : Public Ways & Facilities, Road

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	1,073,649.76	1,175,575	1,175,575	0	1,175,575
10-20 Property Taxes-Current Unsecured	24,891.08	25,000	25,000	0	25,000
10-25 Property Taxes-Supp 813-Current	13,141.96	25,000	20,000	0	20,000
10-35 Property Taxes-Supp 813-Prior	5,311.79	6,500	6,500	0	6,500
10-40 Property Taxes-Prior Unsecured	1,340.04	2,575	2,500	0	2,500
10-70 Other Taxes-Timber Yield	3.88	120	50	0	50
21-30 Permits-Road Privileges & Permit	250,191.71	365,100	365,100	0	365,100
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	48.89	300	200	0	200
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	67.79	45	50	0	50
42-01 Revenue from Use of Money-Interest	484,248.79	750,000	850,000	0	850,000
52-51 State Taxes-Highway Users	3,417,913.17	3,464,168	3,515,876	0	3,515,876
52-52 State Taxes-RMRA SB1	3,692,905.76	3,666,818	3,757,495	0	3,757,495
54-40 State Aid-Disaster Relief	0.00	325,195	329,022	0	329,022
54-60 State Aid-HOPTR	8,010.86	9,000	9,000	0	9,000
54-70 State Aid-Disaster Rev Loss Backfil	0.00	25,000	0	0	0
54-90 State Aid-Other	1,848,537.58	1,422,876	852,899	0	852,899
55-30 Other Federal-Construction (FAS)	1,270,913.43	8,473,846	11,029,852	0	11,029,852
55-40 Other Federal-Disaster Relief	178,702.22	5,778,351	6,116,308	0	6,116,308
55-50 Other Federal-Forest Reserve	201,694.47	196,034	0	0	0
66-10 Charges for Services-Planning & Engineering	55,974.01	83,900	115,816	0	115,816
66-50 Charges for Services-Auditing & Accounting	0.00	50	50	0	50
68-01 Public Ways/Facilities-Road and Street Services	0.00	730,045	627,020	0	627,020
79-50 Sales-Revenue Applic Prior Year	0.00	0	200	0	200
79-73 Sales-Surveyor Maps	0.00	6,000	6,000	0	6,000
79-90 Other-Miscellaneous	0.00	4,000	0	0	0
79-91 Other-Cancelled Checks	164.16	10	150	0	150
79-93 Other-Insurance Proceeds	8,345.07	20,000	20,000	0	20,000
81-22 Operating Transfers-In	13,912.02	727,012	727,012	(3,134)	723,878

Revenue and Appropriation Detail

Fund: 98 : Road

Budget Unit: 3011 : Public Ways & Facilities, Road

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue - Summary	12,549,968.44	27,282,520	29,551,675	3,134	29,548,541

Appropriation

01-11 Salaries & Wages-Permanent	1,462,422.69	1,872,263	1,856,573	0	1,856,573
01-12 Salaries & Wages-Extra Help	13,045.66	43,632	43,632	0	43,632
01-13 Salaries & Wages-OT, Holiday, Stby	23,774.45	30,000	30,000	0	30,000
01-14 Salaries & Wages-Other, Term	4,479.67	26,769	16,805	0	16,805
02-21 Retirement Contributions-FICA	115,350.76	148,924	149,154	0	149,154
02-22 Retirement Contributions-PERS	344,549.17	480,048	477,697	0	477,697
03-30 Insurance-Health/Life	297,468.54	404,214	433,476	0	433,476
03-31 Insurance-Unemployment	3,823.00	3,971	3,898	0	3,898
03-32 Insurance-Opt Out	9,600.00	12,000	12,000	0	12,000
04-00 Worker's Compensation-	31,072.00	34,618	42,011	0	42,011
11-00 Clothing & Personal Suppl-	8,427.65	27,625	27,625	0	27,625
12-00 Communications-	11,245.55	21,000	21,000	0	21,000
14-00 Household Expense-	3,020.58	8,670	8,670	0	8,670
15-12 Insurance-Public Liability	199,748.00	362,942	514,512	0	514,512
15-13 Insurance-Fire & Allied Cvrsg	4,269.00	5,941	7,024	0	7,024
17-00 Maintenance-Equipment-	36,665.98	51,950	51,950	0	51,950
18-00 Maint-Bldgs & Imprvmts-	3,133.76	34,235	34,235	0	34,235
19-40 Medical Expense-Medical Supplies	165.60	1,320	1,320	0	1,320
20-00 Memberships-	0.00	4,355	4,355	0	4,355
22-72 Office Expense-Books & Periodicals	524.52	500	500	0	500
23-80 Prof & Specialized Svcs-Professional & Specialize	27,101.15	774,554	1,124,554	0	1,124,554
23-81 Prof & Specialized Svcs-Engineering In-House	2,542.02	22,850	22,850	0	22,850
23-85 Prof & Specialized Svcs-DPW Services	849,257.45	1,145,382	1,584,034	0	1,584,034
23-90 Prof & Specialized Svcs-Administrative Services	103,824.00	148,130	183,560	0	183,560
24-00 Publications & Legal Ntcs-	196.90	600	600	0	600
25-00 Rents & Leases-Equipment-	1,049,307.92	1,473,051	1,692,692	0	1,692,692
27-00 Small Tools & Instruments-	11,060.00	19,100	19,100	0	19,100

Revenue and Appropriation Detail

Fund: 98 : Road

Budget Unit: 3011 : Public Ways & Facilities, Road

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
28-30 Special Departmental Exp-Supplies & Services	676,612.65	1,100,741	1,182,621	0	1,182,621
29-50 Transportation & Travel- Transportation & Travel	1,739.47	5,400	5,400	0	5,400
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	10,906.34	20,000	20,000	0	20,000
30-00 Utilities-	37,932.41	38,400	38,400	0	38,400
38-00 Inventory Items-	11,563.43	20,000	20,000	0	20,000
47-00 Rights-of-Way-	351,104.75	1,444,107	1,679,230	0	1,679,230
48-00 Taxes & Assessments-	53.55	75	75	0	75
53-55 Other Charges-Road Improvements	906,204.61	3,996,097	5,232,198	0	5,232,198
61-60 Cap FA-Bldgs & Imp-Current	0.00	0	33,660	0	33,660
63-01 Construction in Progress-Roads	359,280.22	17,040,681	14,640,031	0	14,640,031
63-02 Construction in Progress-Bridges	1,181,440.30	6,101,425	8,817,037	0	8,817,037
63-09 Construction in Progress-Sidewalks/ Curbs/BikePaths	1,047,700.68	853,000	661,000	0	661,000
Appropriation - Summary	9,200,614.43	37,778,570	40,693,479	0	40,693,479
NET COST	(3,349,354.01)	10,496,050	11,141,804	3,134	11,144,938



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	\$18,103	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 962 : Konocti Terr-Intersection
Budget Unit: 3062 : Public Ways & Facilities, Konocti Terrace

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	438.27	250	500	0	500
Revenue - Summary	438.27	250	500	0	500
NET COST	(438.27)	(250)	(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	\$20,638	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 963 : Konocti Terrace-Monument
Budget Unit: 3063 : Public Ways & Facilities, Konocti Terrace Monument

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	502.66	300	500	0	500
Revenue - Summary	502.66	300	500	0	500
NET COST	(502.66)	(300)	(500)	0	(500)



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	\$2,290	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 964 : Beaver Creek Campground

Budget Unit: 3064 : Public Ways & Facilities, Beaver Creek Campground

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	55.89	50	50	0	50
Revenue - Summary	55.89	50	50	0	50
NET COST	(55.89)	(50)	(50)	0	(50)



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.

BUDGET OBJECTIVES

- Complete storm damage slide/road repairs to Socrates Mine Rd.

BUDGETED RESERVES

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

Revenue and Appropriation Detail

Fund: 965 : Geysers Geothermal

Budget Unit: 3065 : Public Ways & Facilities, Geysers Geothermal

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	14,386.29	7,500	7,500	0	7,500
Revenue - Summary	14,386.29	7,500	7,500	0	7,500
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	510,000	398,965	0	398,965
Appropriation - Summary	0.00	510,000	398,965	0	398,965
NET COST	(14,386.29)	502,500	391,465	0	391,465



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	\$36,002	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 966 : Spruce Grove Rd @ Hwy 29
Budget Unit: 3066 : Public Ways & Facilities, Spruce Grove Rd @ Hwy 29

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	882.76	650	650	0	650
Revenue - Summary	882.76	650	650	0	650
NET COST	(882.76)	(650)	(650)	0	(650)



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	\$34,059	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 968 : Berger Bay Drainage

Budget Unit: 3068 : Public Ways & Facilities, Berger Bay Drainage

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	829.60	450	800	0	800
Revenue - Summary	829.60	450	800	0	800
NET COST	(829.6)	(450)	(800)	0	(800)



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	\$75,044	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 969 : Lakeshore Blvd Bike Lanes

Budget Unit: 3069 : Public Ways & Facilities, Lakeshore Blvd Bike Lanes

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,807.19	760	2,500	0	2,500
Revenue - Summary	1,807.19	760	2,500	0	2,500
NET COST	(1,807.19)	(760)	(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	\$7,860	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 970 : Highland Springs Road
Budget Unit: 3070 : Public Ways & Facilities, Highland Springs Rd

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	188.86	100	275	0	275
Revenue - Summary	188.86	100	275	0	275
NET COST	(188.86)	(100)	(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.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$26,526	Reserved for any future road maintenance or improvements

Revenue and Appropriation Detail

Fund: 971 : South Main @ Hwy 175

Budget Unit: 3071 : Public Ways & Facilities, South Main @ Hwy 175

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	637.61	350	925	0	925
Revenue - Summary	637.61	350	925	0	925
NET COST	(637.61)	(350)	(925)	0	(925)



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	\$50,699	Reserved for any future road or chipseals

Revenue and Appropriation Detail

Fund: 972 : Harmony Park-Melody Lane
Budget Unit: 3072 : Public Ways & Facilities, Harmony Park-Melody Lane

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,259.67	750	1,250	0	1,250
81-23 Operating Transfers-Out	(732.05)	(400)	(400)	0	(400)
Revenue - Summary	527.62	350	850	0	850
NET COST	(527.62)	(350)	(850)	0	(850)



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	\$46,769	Reserved for any future drainage maintenance or improvements

Revenue and Appropriation Detail

Fund: 973 : Harmony Park-Drainage
Budget Unit: 3073 : Public Ways & Facilities, Harmony Park-Drainage

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,132.77	550	1,250	0	1,250
Revenue - Summary	1,132.77	550	1,250	0	1,250
NET COST	(1,132.77)	(550)	(1,250)	0	(1,250)



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 Harmony 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	\$6,490	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 974 : Harmony Park-Gov't St
 Budget Unit: 3074 : Public Ways & Facilities, Harmony Park-Gov't St

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	156.34	105	215	0	215
Revenue - Summary	156.34	105	215	0	215
NET COST	(156.34)	(105)	(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	\$15,607	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 975 : Pinoleville Subdivision
Budget Unit: 3075 : Public Ways & Facilities, Pinoleville Subdivision

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	374.22	215	550	0	550
Revenue - Summary	374.22	215	550	0	550
NET COST	(374.22)	(215)	(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.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$3,432	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 976 : Hill Rd-Lakeshore Blvd
Budget Unit: 3076 : Public Ways & Facilities, Hill Rd-Lakeshore Blvd

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	83.01	50	100	0	100
Revenue - Summary	83.01	50	100	0	100
NET COST	(83.01)	(50)	(100)	0	(100)



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.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$16,999	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 977 : South Main Improvements
Budget Unit: 3077 : Public Ways & Facilities, South Main Improvements

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	408.45	250	600	0	600
Revenue - Summary	408.45	250	600	0	600
NET COST	(408.45)	(250)	(600)	0	(600)



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	\$42,699	Reserved for any future major road maintenance

Revenue and Appropriation Detail

Fund: 979 : High Valley Rd-Brassfield
Budget Unit: 3079 : Public Ways & Facilities, High Valley Rd-Brassfield

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	421.57	150	7,300	0	7,300
79-90 Other-Miscellaneous	6,789.60	6,500	6,500	0	6,500
Revenue - Summary	7,211.17	6,650	13,800	0	13,800
NET COST	(7,211.17)	(6,650)	(13,800)	0	(13,800)



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	\$36,442	Reserved for any future road or intersection improvements

Revenue and Appropriation Detail

Fund: 981 : Developer Fees - Road Imp
Budget Unit: 3081 : Public Ways & Facilities, Hartmann Road

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	917.38	350	1,200	0	1,200
Revenue - Summary	917.38	350	1,200	0	1,200
NET COST	(917.38)	(350)	(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 and maintenance of the county's only general aviation airport.
- Revenues are received from property leases, airport activity permit fees, a state grant, and contributions from the County general fund.
- Revenue for operations and improvements continues to be an issue for the Airport. When the land for the airport was donated to the County, the property owner who donated the land retained ownership of nearly all the land surrounding the field. As a result, all revenues from building rents or leases went to the owner instead of the County. Though the County has managed to purchase a hand-full of properties, the majority of the land surrounding the airport today is privately held.
- The County does receive an annual fee from aeronautical use permits issued to businesses that utilize the airport; however that revenue is not sufficient to adequately manage or support the operations of the airport.

BUDGET OBJECTIVES

- Continue removal of derelict aircraft;
- Develop an alternative fuel source on County-owned property that will result in a more reliable fuel source for pilots as well as generate revenue for the airport.
- Develop a process for charging all users of the airport a fee for accessing and utilizing the County runway property, in accordance with FAA regulations.
- Continue the operation of the pilots lounge.
- Recruit an Extra-help Airport Maintenance Worker

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-70 Other Taxes-Timber Yield	0.56	50	5	0	5
42-10 Rents & Concessions-Rents & Concessions	33,853.00	60,623	67,337	0	67,337
52-40 State Taxes-Aviation	10,000.00	10,000	10,000	0	10,000
81-22 Operating Transfers-In	13,026.82	53,100	0	81,268	81,268
81-23 Operating Transfers-Out	0.00	(7,500)	0	(21,608)	(21,608)
Revenue - Summary	56,880.38	116,273	77,342	(59,660)	137,002

Appropriation

01-12 Salaries & Wages-Extra Help	4,210.80	17,448	19,629	0	19,629
02-21 Retirement Contributions-FICA	115.81	480	540	0	540
03-31 Insurance-Unemployment	85.00	35	39	0	39
12-00 Communications-	315.01	330	360	0	360
14-00 Household Expense-	0.00	500	0	500	500
15-10 Insurance-Other	3,216.00	3,295	3,295	0	3,295
15-12 Insurance-Public Liability	5,441.00	6,425	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	5,286.00	7,356	8,704	0	8,704
17-00 Maintenance-Equipment-	7,239.13	3,600	9,000	0	9,000
18-00 Maint-Bldgs & Imprvmnts-	11,313.15	38,612	13,131	11,169	24,300
20-00 Memberships-	0.00	75	400	0	400
23-80 Prof & Specialized Svcs-Professional & Specialize	5,804.75	6,100	6,100	4,300	10,400
23-81 Prof & Specialized Svcs-Engineering In-House	2,592.82	0	10,000	0	10,000
23-85 Prof & Specialized Svcs-DPW Services	18,307.95	23,037	0	28,316	28,316
23-90 Prof & Specialized Svcs-Administrative Services	2,743.00	1,905	4,374	0	4,374
26-00 Rents & Leases-Bldg & Imp-	12,360.00	13,000	0	13,375	13,375
27-00 Small Tools & Instruments-	75.05	627	627	0	627
28-30 Special Departmental Exp-Supplies & Services	0.00	85	1,525	0	1,525
29-50 Transportation & Travel-Transportation & Travel	0.00	650	1,100	0	1,100

Revenue and Appropriation Detail

Fund: 132 : Lampson Airport

Budget Unit: 3122 : Transportation Terminals, Lampson Airport

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	0.00	400	400	0	400
30-00 Utilities-	4,852.05	5,900	4,100	1,800	5,900
38-00 Inventory Items-	0.00	200	0	200	200
48-00 Taxes & Assessments-	2.76	5	5	0	5
Appropriation - Summary	83,960.28	130,065	91,240	59,660	150,900
NET COST	27,079.9	13,792	13,898	0	13,898



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 improvements at Lampson Field. Revenues are received from Federal Aviation Administration (FAA), State grants and contributions from the County's general fund.
- Due to the lack of sustainable funding, all capital improvement projects are performed using funding from the FAA and their annual Aviation Improvement Program (AIP) grant funding of \$150,000 for small general aviation airports. These funds can be "banked" for a period not to exceed 4 years in order to perform larger improvement projects. Funds are now starting to accrue for future pavement repairs.

BUDGET OBJECTIVES

- Continue to explore funding sources for future improvement projects.
- Work with our consultant to stay current with FAA and Caltrans requirements, as well as develop plans for future projects.
- Complete Phase 1 and begin Phase 2 of the East Apron Pavement Rehabilitation - Designing
- Using General Fund contribution, complete preliminary plans for the development of hangars in the area south of the taxiway;
- Apply for a Wildfire Hazard Assessment Grant

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	2,630.11	4,009	4,000	0	4,000
52-40 State Taxes-Aviation	0.00	7,500	0	0	0
56-01 Other Federal-Other	29,603.70	135,000	267,507	0	267,507
80-93 Loans/Int Fin/Bonds-Advance To Other Fund	0.00	(135,000)	0	0	0
81-22 Operating Transfers-In	35,324.00	7,500	21,608	0	21,608
Revenue - Summary	67,557.81	19,009	293,115	0	293,115
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	78,722.20	69,617	156,267	0	156,267
61-60 Cap FA-Bldgs & Imp-Current	32,893.00	0	0	0	0
61-69 Cap FA-Bldgs & Imp-Prior	0.00	117,107	147,230	0	147,230
Appropriation - Summary	111,615.20	186,724	303,497	0	303,497
NET COST	44,057.39	167,715	10,382	0	10,382



HEALTH SERVICES
Environmental Health
Fund 170 Budget Unit 4010

Anthony Arton,
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 program.
- 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-10 Development Permits-Development Permits	9,851.00	9,000	8,300	0	8,300
21-40 Permits-Zoning	618.00	1,000	950	0	950
21-61 Permits-Sanitation-Misc	37,266.07	40,000	61,760	0	61,760
21-65 Permits-Sanit-Land Development	159,359.20	150,000	166,223	0	166,223
21-66 Permits-Sanit-Hazardous Materials	440,722.63	475,000	440,000	0	440,000
21-67 Permits-Sanit-Food Establishment	239,822.07	350,000	250,000	0	250,000
53-80 State Admin Program-Other Health	864,528.79	1,073,071	1,132,322	0	1,132,322
66-10 Charges for Services-Planning & Engineering	1,866.00	1,300	2,900	0	2,900
66-11 Charges for Services-Subdivision Insp Fees	2,166.00	150	150	0	150
66-12 Charges for Services-Environment Planning Fees	268.00	150	150	0	150
66-13 Charges for Services-Planned Development Fees	600.00	300	200	0	200
66-14 Charges for Services-Mitigation Monitor/Inspec	20,000.00	20,000	20,000	0	20,000
69-20 Other Current Services-Other	7,007.70	500	390	0	390
79-90 Other-Miscellaneous	11,315.87	12,000	7,000	0	7,000
79-91 Other-Cancelled Checks	0.00	200	200	0	200
Revenue - Summary	1,795,391.33	2,132,671	2,090,545	0	2,090,545

Appropriation

01-11 Salaries & Wages-Permanent	764,503.95	963,127	934,888	(1)	934,887
01-12 Salaries & Wages-Extra Help	3,804.96	14,904	15,354	0	15,354
01-13 Salaries & Wages-OT, Holiday, Stby	3,442.65	1,000	6,500	0	6,500
01-14 Salaries & Wages-Other, Term	7,562.38	5,849	5,849	0	5,849
02-21 Retirement Contributions-FICA	59,298.48	74,772	72,438	0	72,438
02-22 Retirement Contributions-PERS	178,532.55	253,845	240,547	0	240,547
03-30 Insurance-Health/Life	133,041.15	175,537	197,672	0	197,672
03-31 Insurance-Unemployment	1,808.00	1,961	1,901	0	1,901
03-32 Insurance-Opt Out	1,533.33	2,400	0	0	0

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
04-00 Worker's Compensation-	4,153.00	5,594	7,824	0	7,824
11-00 Clothing & Personal Suppl-	857.26	1,000	1,000	0	1,000
12-00 Communications-	6,226.47	10,000	10,000	0	10,000
14-00 Household Expense-	5,960.11	7,000	3,000	0	3,000
15-12 Insurance-Public Liability	27,203.00	31,254	39,553	0	39,553
15-13 Insurance-Fire & Allied Cvrgs	3,182.00	4,428	7,384	0	7,384
17-00 Maintenance-Equipment-	918.00	700	1,300	0	1,300
18-00 Maint-Bldgs & Imprvmnts-	3,425.71	3,500	2,500	0	2,500
19-40 Medical Expense-Medical Supplies	0.00	250	250	0	250
20-00 Memberships-	901.53	1,000	1,000	0	1,000
22-70 Office Expense-Supplies	7,640.42	4,000	9,000	0	9,000
22-71 Office Expense-Postage	138.03	2,000	2,000	0	2,000
22-72 Office Expense-Books & Periodicals	483.21	550	500	0	500
23-80 Prof & Specialized Svcs- Professional & Specialize	99,112.60	49,094	61,500	0	61,500
23-86 Prof & Specialized Svcs-Health Admin Services	153,901.00	343,067	349,430	0	349,430
23-90 Prof & Specialized Svcs- Administrative Services	41,752.00	53,778	91,441	0	91,441
24-00 Publications & Legal Ntcs-	0.00	300	300	0	300
25-00 Rents & Leases-Equipment-	3,957.07	3,503	4,200	0	4,200
27-00 Small Tools & Instruments-	210.10	200	200	0	200
28-30 Special Departmental Exp-Supplies & Services	10,714.08	8,000	28,000	0	28,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	78,871	45,000	0	45,000
29-50 Transportation & Travel- Transportation & Travel	4,579.98	5,000	8,000	0	8,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	32,789.82	35,000	40,000	0	40,000
30-00 Utilities-	14,797.12	15,000	16,500	0	16,500
38-00 Inventory Items-	1,084.20	5,000	5,000	0	5,000
80-80 Other Financing Uses-Interfund Reimbursements	(2,405.60)	0	(119,485)	0	(119,485)
Appropriation - Summary	1,575,108.56	2,161,484	2,090,546	(1)	2,090,545

NET COST	(220,282.77)	28,813	1	(1)	0
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HEALTH SERVICES

Public Health

Fund 170 Budget Unit 4011

Anthony Arton,
Director

BUDGET OVERVIEW

- AIDS Drug Assistance Program (ADAP), California Children's Services (CCS) and Medical Therapy Unit (MTU), California Lead Poisoning Prevention Program (CLPPP)
- CalFresh Healthy Living (SNAP-Ed), 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
- SafeRx, Tobacco Control Program (CTCP), & Vital Statistics

BUDGET OBJECTIVES

- Update existing Public Health Policies, evaluate gaps, and establish policies and procedures where gaps exist.
- Continue to evaluate and improve regulatory compliance.
- Expand access to mobile medical services - Wellness On Wheels truck.
- Establish cross-training efforts within clinical program staff.
- 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-60 Permits-Other	0.00	900	0	0	0
31-90 Fines, Forfeit, Penalties-Forfeitures & Penalties	1,165.98	2,000	2,000	0	2,000
53-80 State Admin Program-Other Health	3,305,601.42	8,804,855	7,765,912	0	7,765,912
56-01 Other Federal-Other	393,540.37	320,620	271,000	0	271,000
66-91 Charges for Services-Recording Fees	41,468.10	50,000	46,500	0	46,500
68-10 Health & Sanitation-Health Fees	550.00	1,000	550	0	550
68-30 Health & Sanitation-Calif Children Services	0.00	100	100	0	100
79-90 Other-Miscellaneous	4,977.25	500	2,500	0	2,500
79-91 Other-Cancelled Checks	1,449.27	100	100	0	100
79-93 Other-Insurance Proceeds	8,126.33	15,000	6,000	0	6,000
81-22 Operating Transfers-In	125,022.00	268,222	118,222	0	118,222
Revenue - Summary	3,881,900.72	9,463,297	8,212,884	0	8,212,884

Appropriation

01-11 Salaries & Wages-Permanent	2,038,839.68	3,170,411	3,133,152	0	3,133,152
01-12 Salaries & Wages-Extra Help	120,577.09	137,799	126,270	0	126,270
01-13 Salaries & Wages-OT, Holiday, Stby	41,855.39	3,000	15,000	0	15,000
01-14 Salaries & Wages-Other, Term	41,773.05	21,929	22,521	0	22,521
02-21 Retirement Contributions-FICA	164,156.62	240,961	237,980	0	237,980
02-22 Retirement Contributions-PERS	473,600.80	799,481	793,014	0	793,014
03-30 Insurance-Health/Life	326,761.46	589,750	527,245	0	527,245
03-31 Insurance-Unemployment	6,885.00	6,623	6,529	0	6,529
03-32 Insurance-Opt Out	3,733.33	2,400	4,800	0	4,800
04-00 Worker's Compensation-	65,734.00	41,397	118,815	0	118,815
12-00 Communications-	28,538.58	32,500	34,500	0	34,500
14-00 Household Expense-	15,223.43	17,890	15,000	0	15,000
15-10 Insurance-Other	12,748.33	42,485	35,000	0	35,000
15-12 Insurance-Public Liability	38,454.00	79,448	159,653	0	159,653
15-13 Insurance-Fire & Allied Cvrgrs	3,182.00	4,219	7,384	0	7,384

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
17-00 Maintenance-Equipment-	3,184.64	10,000	17,100	0	17,100
18-00 Maint-Bldgs & Imprvmts-	34,355.26	25,000	25,000	0	25,000
19-40 Medical Expense-Medical Supplies	12,919.49	25,000	25,000	0	25,000
19-41 Medical Expense-Incarcerated Individual	0.00	0	469,374	0	469,374
20-00 Memberships-	12,243.95	20,000	20,000	0	20,000
22-70 Office Expense-Supplies	28,821.94	25,000	25,000	0	25,000
22-71 Office Expense-Postage	113.43	3,000	1,500	0	1,500
22-72 Office Expense-Books & Periodicals	754.77	1,500	1,000	0	1,000
23-80 Prof & Specialized Svcs-Professional & Specialize	434,619.07	1,770,606	800,000	40,000	840,000
23-83 Prof & Specialized Svcs-Vital Stats	0.00	10,000	4,000	0	4,000
23-86 Prof & Specialized Svcs-Health Admin Services	581,665.00	1,296,834	1,320,887	0	1,320,887
23-90 Prof & Specialized Svcs-Administrative Services	172,264.00	202,219	236,000	0	236,000
24-00 Publications & Legal Ntcs-	139.40	10,000	1,000	0	1,000
25-00 Rents & Leases-Equipment-	1,358.26	2,500	3,000	0	3,000
26-00 Rents & Leases-Bldg & Imp-	13,745.00	55,000	10,000	0	10,000
27-00 Small Tools & Instruments-	95.71	250	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	215,590.90	388,093	150,000	0	150,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	175,000	25,000	0	25,000
29-50 Transportation & Travel-Transportation & Travel	37,200.27	35,000	15,000	0	15,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	969.00	10,000	3,000	0	3,000
29-52 Transportation & Travel-CCS	0.00	600	1,000	0	1,000
30-00 Utilities-	27,955.51	32,000	32,000	0	32,000
38-00 Inventory Items-	101,133.20	50,000	50,000	0	50,000
48-00 Taxes & Assessments-	130.87	160	160	0	160
62-72 Cap. FA-Equipment-Autos & Light Trucks	201,100.00	495,877	40,000	(40,000)	0
80-80 Other Financing Uses-Interfund	(509,464.32)	(300,000)	(300,000)	0	(300,000)

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Reimbursements					
Appropriation - Summary	4,752,958.11	9,533,932	8,212,884	0	8,212,884
NET COST	871,057.39	70,635	0	0	0



HEALTH SERVICES
Health Services Administration
Fund 170 Budget Unit 4012

Anthony Arton,
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
- Veterans Services
- Jail Medical & Emergency Medical Services
- First 5 Lake & Tobacco Education Program

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 an 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	15,017.74	4,938	8,239	1	8,240
66-50 Charges for Services-Auditing & Accounting	737,566.00	1,731,901	1,672,317	0	1,672,317
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	752,583.74	1,736,884	1,680,601	(1)	1,680,602
Appropriation					
01-11 Salaries & Wages-Permanent	481,377.20	850,190	880,371	0	880,371
01-12 Salaries & Wages-Extra Help	44,796.72	28,395	29,835	0	29,835
01-13 Salaries & Wages-OT, Holiday, Stby	10,783.62	2,500	8,000	0	8,000
01-14 Salaries & Wages-Other, Term	15,241.45	8,152	7,527	0	7,527
02-21 Retirement Contributions-FICA	39,007.82	66,653	68,943	0	68,943
02-22 Retirement Contributions-PERS	112,398.44	217,989	226,520	0	226,520
03-30 Insurance-Health/Life	83,575.35	184,493	132,725	0	132,725
03-31 Insurance-Unemployment	1,692.00	1,705	1,825	0	1,825
03-32 Insurance-Opt Out	2,466.67	2,400	4,440	0	4,440
04-00 Worker's Compensation-	929.00	30,004	40,344	0	40,344
12-00 Communications-	2,448.66	2,750	4,000	0	4,000
14-00 Household Expense-	4,080.48	4,935	2,500	0	2,500
15-12 Insurance-Public Liability	5,441.00	6,134	37,308	0	37,308
15-13 Insurance-Fire & Allied Cvrsgs	6,629.00	8,164	3,692	0	3,692
17-00 Maintenance-Equipment-	5,610.70	2,500	7,500	0	7,500
18-00 Maint-Bldgs & Imprvmts-	2,186.53	25,000	25,000	0	25,000
20-00 Memberships-	9,338.00	13,000	15,000	0	15,000
22-70 Office Expense-Supplies	4,779.31	4,000	4,000	0	4,000
22-71 Office Expense-Postage	1.89	100	100	0	100
23-80 Prof & Specialized Svcs-Professional & Specialize	9,659.88	59,500	60,000	0	60,000
23-90 Prof & Specialized Svcs-Administrative Services	127,081.00	79,635	78,421	1	78,422

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
24-00 Publications & Legal Ntcs-	0.00	100	100	0	100
25-00 Rents & Leases-Equipment-	616.76	665	1,000	0	1,000
27-00 Small Tools & Instruments-	36.43	500	200	0	200
28-30 Special Departmental Exp-Supplies & Services	5,883.99	7,000	15,000	0	15,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	7,000	5,000	0	5,000
29-50 Transportation & Travel- Transportation & Travel	2,220.45	5,000	3,000	0	3,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	0.00	250	250	0	250
30-00 Utilities-	8,743.82	9,500	10,000	0	10,000
38-00 Inventory Items-	0.00	15,000	8,000	0	8,000
Appropriation - Summary	987,026.17	1,643,214	1,680,601	1	1,680,602
NET COST	234,442.43	(93,670)	0	0	0



BEHAVIORAL HEALTH
Mental Health
Fund 145 Budget Unit 4014

Elise Jones,
Director

BUDGET OVERVIEW

- The FY 2025–26 proposed budget supports over \$61 million in appropriations, focusing on stabilizing essential behavioral health services, enhancing infrastructure, and expanding community-based interventions. This budget reflects the department's proactive planning, compliance with state and federal mandates, and commitment to long-term service sustainability.

BUDGET OBJECTIVES

- **Mobile Crisis Expansion:**
We are prioritizing the continued operation and expansion of our Mobile Crisis Response Team to provide 24/7, rapid, in-field crisis intervention. These services stabilize individuals experiencing psychiatric distress and reduce unnecessary hospitalizations or law enforcement involvement. This aligns with California's Crisis Care Continuum and supports AB 988 and CalAIM justice-involved initiatives. Funding supports staffing, training, SmartCare integration, and enhancements to mobile response infrastructure. These investments are expected to increase crisis diversion rates, improve care coordination, and build public trust in behavioral health services.
- **Implementation of BH-CONNECT Evidence-Based Practices (EBPs):**
In accordance with DHCS mandates, we are adopting a suite of evidence-based practices under BH-CONNECT to transform the delivery of specialty mental health services. These include:
 - Assertive Community Treatment (ACT)
 - Forensic ACT (FACT)
 - Coordinated Specialty Care (CSC) for early psychosis
- **Implementation of SB 43 Conservatorship Reforms:**
We are updating internal policies and procedures to reflect SB 43's expanded definition of "gravely disabled", which now includes individuals with severe substance use disorders or those unable to provide for their own medical care or safety. Funding will support staff training and legal coordination to ensure appropriate implementation and compliance with conservatorship reforms, while also strengthening protections for vulnerable clients.
- **South Shore Facility – BHCIP Grant:**
The Behavioral Health Continuum Infrastructure Program (BHCIP) grant is funding a full remodel of the South Shore building in Clearlake. This capital project will transform the facility into a trauma-informed, ADA-compliant, and safety-enhanced hub for both clinical and administrative services. It will address longstanding access disparities in the region and create a sustainable base of operations for integrated service delivery. Construction is planned through FY 2025–27.
- **Bringing Individuals Home – BHBH Grant:**
Through the Behavioral Health Bridge Housing (BHBH) initiative, we are expanding interim and bridge housing for individuals with serious mental illness who are unhoused or at risk. This includes case management, housing navigation, and coordination with residential providers. To date, 35 unduplicated individuals have been served. The program strengthens the connection between housing stability and behavioral health outcomes, aligning with state priorities on homelessness and whole-person care.



BEHAVIORAL HEALTH
Mental Health
Fund 145 Budget Unit 4014

Elise Jones,
Director

BUDGETED RESERVES		
Reserve Name	Amount (Current & Changes)	Purpose
MHSA Program Reserves	\$0	In FY 2025–26, Lake County Behavioral Health is canceling existing MHSA Program Reserves to align with updated state guidance and evolving funding needs. This action is both strategic and necessary.
Housing Program Reserves	\$0	In FY 2025–26, Lake County Behavioral Health is canceling prior-year housing program reserves to reallocate those funds into active, approved housing initiatives. This strategic move supports immediate service delivery and ensures alignment with state priorities.

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	47,146.99	25,000	25,000	0	25,000
53-60 State Admin Program-Mental Health	19,360,714.63	24,298,930	63,251,887	(23,821,755)	39,430,132
54-02 State Aid-Local Comm. Corrections	0.00	87,790	401,363	0	401,363
56-30 Other Government Agencies-Other	2,292,401.65	2,070,565	1,649,519	0	1,649,519
68-20 Health & Sanitation-Mental Health Services	39,686.19	40,000	60,000	0	60,000
69-20 Other Current Services-Other	1,249.00	2,000	2,330	0	2,330
79-90 Other-Miscellaneous	2,389.32	500	1,500	0	1,500
79-91 Other-Cancelled Checks	125,093.51	2,000	900	0	900
79-93 Other-Insurance Proceeds	8,126.33	6,500	6,779	0	6,779
81-22 Operating Transfers-In	661,111.56	61,112	61,110	2	61,112
81-36 Non Operating Revenue-Pr Yr Overpayment/Repay	1,180,340.00	(50,000)	(50,000)	0	(50,000)
Revenue - Summary	23,718,259.18	26,544,397	65,410,388	23,821,753	41,588,635

Appropriation

01-11 Salaries & Wages-Permanent	5,069,315.89	6,890,411	7,116,103	0	7,116,103
01-12 Salaries & Wages-Extra Help	143,358.05	138,816	140,000	0	140,000
01-13 Salaries & Wages-OT, Holiday, Stby	189,860.82	75,000	150,000	0	150,000
01-14 Salaries & Wages-Other, Term	51,682.77	62,500	60,000	0	60,000
02-21 Retirement Contributions-FICA	405,890.03	530,168	548,144	0	548,144
02-22 Retirement Contributions-PERS	1,184,300.44	1,771,845	1,838,936	0	1,838,936
03-30 Insurance-Health/Life	988,570.91	1,511,452	1,516,924	0	1,516,924
03-31 Insurance-Unemployment	47,464.00	13,643	14,308	0	14,308
03-32 Insurance-Opt Out	7,866.67	9,600	7,200	0	7,200
04-00 Worker's Compensation-	122,426.00	73,835	186,994	0	186,994
11-00 Clothing & Personal Suppl-	2,609.44	4,500	1,000	1,000	2,000
12-00 Communications-	119,801.44	82,500	59,600	5,000	64,600
14-00 Household Expense-	35,014.22	15,700	16,700	800	17,500
15-10 Insurance-Other	47,359.63	47,000	49,000	0	49,000

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
15-12 Insurance-Public Liability	67,777.00	81,516	85,647	0	85,647
15-13 Insurance-Fire & Allied Cvrgrs	7,824.00	9,635	6,363	0	6,363
17-00 Maintenance-Equipment-	18,562.46	11,000	15,800	0	15,800
18-00 Maint-Bldgs & Imprvmnts-	17,539.47	8,600	10,700	0	10,700
19-40 Medical Expense-Medical Supplies	8,718.53	1,500	1,000	0	1,000
19-41 Medical Expense-Incarcerated Individual	0.00	254,200	254,200	0	254,200
20-00 Memberships-	20,098.40	28,272	30,000	0	30,000
22-70 Office Expense-Supplies	34,743.05	5,500	6,000	1,500	7,500
22-71 Office Expense-Postage	3,575.00	2,500	3,000	0	3,000
22-72 Office Expense-Books & Periodicals	0.00	150	150	0	150
23-80 Prof & Specialized Svcs-Professional & Specialize	8,333,272.92	5,248,647	17,401,444	(151,000)	17,250,444
23-90 Prof & Specialized Svcs-Administrative Services	409,339.00	638,085	1,006,627	0	1,006,627
24-00 Publications & Legal Ntcs-	0.00	100	100	0	100
26-00 Rents & Leases-Bldg & Imp-	320,240.48	334,267	457,107	0	457,107
28-30 Special Departmental Exp-Supplies & Services	669,347.12	111,800	19,000	32,000	51,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	152,070	141,120	3,000	144,120
29-50 Transportation & Travel-Transportation & Travel	28,915.65	12,000	18,000	2,000	20,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	128,014.68	87,000	100,000	(10,000)	90,000
29-52 Transportation & Travel-CCS	1,440.55	5,000	3,000	2,000	5,000
30-00 Utilities-	72,895.11	43,500	54,300	5,100	59,400
38-00 Inventory Items-	33,283.99	43,520	20,000	30,000	50,000
40-70 Support & Care of Persons-Support & Care of Persons	8,612,178.17	5,195,000	7,615,400	1,784,600	9,400,000
42-11 Principal & Interest-Advances	0.00	4,000,000	2,000,000	0	2,000,000
48-00 Taxes & Assessments-	0.00	500	0	0	0
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	250,000	0	0	0

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
63-13 Construction in Progress-Buildings & Improvements	276,250.00	166,600	166,600	550,032	716,632
80-80 Other Financing Uses-Interfund Reimbursements	(601,029.87)	(757,325)	(783,153)	0	(783,153)
Appropriation - Summary	26,878,506.02	27,160,607	40,337,314	2,256,032	42,593,346
NET COST	3,160,246.84	616,210	(25,073,074)	26,077,785	1,004,711



BEHAVIORAL HEALTH
Substance Use Disorder Services
Fund 141 Budget Unit 4015

Elise Jones,
Director

BUDGET OVERVIEW

- The FY 2025–26 proposed budget includes total appropriations of approximately \$19.1 million to support SUD prevention, treatment, and recovery services across Lake County. This budget reflects our department's commitment to statewide reform goals under DMC-ODS, CalAIM, and community-based recovery initiatives, while strategically deploying one-time funding sources to strengthen long-term infrastructure and outcomes.

BUDGET OBJECTIVES

- **South Shore Behavioral Health Campus Expansion (BHCIP-Funded):**
A key initiative in FY 2025–26 is the continued development of the South Shore Behavioral Health Campus, funded through the Behavioral Health Continuum Infrastructure Program (BHCIP). This renovated facility will function as a centralized hub for outpatient SUD services in the Clearlake region, supporting integrated and co-located mental health and substance use treatment. The expansion is designed to:
 - Increase capacity for group counseling, walk-in intake, and Medication-Assisted Treatment (MAT)
 - Serve individuals involved in justice system reentry Improve access and reduce disparities for underserved communities
- **Integration of BH-CONNECT Evidence-Based Practices (EBPs):**
As part of the statewide BH-CONNECT initiative, Lake County Behavioral Health is evaluating incorporating EBPs into its SUD treatment model:
 - Peer Support Services
 - Individual Placement and Supported EmploymentThese models will enhance whole-person care, address social determinants of health, and promote long-term recovery outcomes.
- **Implementation of SB 43 Protocols in SUD Services:**
In alignment with SB 43 conservatorship reforms, we are updating internal protocols and training SUD clinical and program staff on the revised definition of grave disability, which now includes criteria related to severe substance use.
This will ensure:
 - Accurate referrals for conservatorship evaluations
 - Protection of individual rights
 - Legal and clinical alignment with statewide requirements
 - Expansion of Mobile Crisis Interventions for SUD
 - We are enhancing our mobile crisis response capacity to include substance use-specific interventions. These units will:
 - Provide immediate, in-field responses to SUD crises
 - Decrease emergency room utilization and law enforcement involvement
 - Improve crisis stabilization access for individuals experiencing withdrawal or overdose risks
- **Expansion of Mobile Crisis Interventions for SUD**
We are enhancing our mobile crisis response capacity to include substance use-specific interventions. These units will:
 - Provide immediate, in-field responses to SUD crises
 - Decrease emergency room utilization and law enforcement involvement
 - Improve crisis stabilization access for individuals experiencing withdrawal or overdose risks



BEHAVIORAL HEALTH
Substance Use Disorder Services
Fund 141 Budget Unit 4015

Elise Jones,
Director

- Expand Access to Full DMC-ODS Service Continuum:
Lake County Behavioral Health remains committed to expanding access to the full spectrum of Drug Medi-Cal Organized Delivery System (DMC-ODS) services. This includes:
 - Expand Access to Full DMC-ODS Service Continuum
 - Lake County Behavioral Health remains committed to expanding access to the full spectrum of
 - Drug Medi-Cal Organized Delivery System (DMC-ODS) services.

BUDGETED RESERVES		
Reserve Name	Amount (Current & Changes)	Purpose
Settlement Funds	\$4,519,319	We are increasing the opioid reserve designation in FY 2025–26 to ensure long-term sustainability of critical opioid response initiatives. This reserve allows us to responsibly manage multi-year opioid settlement funds, align spending with evolving community needs, and ensure funding is available for future high-impact activities such as MAT expansion, housing supports, and overdose prevention.
General	\$2,860,967	We are increasing general reserves for FY25/26 to strengthen the departments fiscal stability.

Revenue and Appropriation Detail

Fund: 141 : Substance Use Dis. Svcs

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	2,471.34	2,743	1,913	0	1,913
42-01 Revenue from Use of Money-Interest	58,363.75	11,990	7,787	0	7,787
53-62 State Admin Program-Drug Abuse	7,656,210.34	7,021,127	21,687,421	0	21,687,421
54-02 State Aid-Local Comm. Corrections	0.00	60,000	10,358	0	10,358
54-22 State Aid-Behavioral Health	987,277.10	1,872,383	1,925,902	0	1,925,902
56-30 Other Government Agencies-Other	2,433,909.00	5,136,218	1,488,862	0	1,488,862
68-10 Health & Sanitation-Health Fees	219,755.94	207,740	228,634	0	228,634
79-90 Other-Miscellaneous	4,570,143.35	495,076	691,119	0	691,119
79-91 Other-Cancelled Checks	77.50	86	847	0	847
79-93 Other-Insurance Proceeds	8,126.34	4,992	6,779	0	6,779
81-36 Non Operating Revenue-Pr Yr Overpayment/Repay	77,060.84	0	(50,000)	0	(50,000)
Revenue - Summary	16,013,395.50	14,812,355	25,999,622	0	25,999,622

Appropriation

01-11 Salaries & Wages-Permanent	983,418.95	1,625,181	1,608,543	0	1,608,543
01-12 Salaries & Wages-Extra Help	22,636.34	24,399	28,000	0	28,000
01-13 Salaries & Wages-OT, Holiday, Stby	4,423.86	24,000	12,000	0	12,000
01-14 Salaries & Wages-Other, Term	3,457.48	4,202	5,000	0	5,000
02-21 Retirement Contributions-FICA	76,486.18	124,615	198,141	0	198,141
02-22 Retirement Contributions-PERS	229,793.11	416,975	414,035	0	414,035
03-30 Insurance-Health/Life	206,347.31	406,219	363,279	0	363,279
03-31 Insurance-Unemployment	2,598.00	3,280	3,223	0	3,223
03-32 Insurance-Opt Out	2,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	10,712.00	86,698	53,785	0	53,785
11-00 Clothing & Personal Suppl-	0.00	100	100	0	100
12-00 Communications-	21,355.15	21,100	39,000	0	39,000
14-00 Household Expense-	8,328.06	7,500	9,500	0	9,500
15-10 Insurance-Other	23,053.04	23,000	25,500	0	25,500

Revenue and Appropriation Detail

Fund: 141 : Substance Use Dis. Svcs

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
15-12 Insurance-Public Liability	38,083.00	42,940	55,375	0	55,375
15-13 Insurance-Fire & Allied Cvrgrs	2,908.00	3,581	5,065	0	5,065
17-00 Maintenance-Equipment-	22.50	1,000	1,000	0	1,000
18-00 Maint-Bldgs & Imprvmts-	4,825.08	16,000	14,000	0	14,000
19-40 Medical Expense-Medical Supplies	48.54	500	500	0	500
20-00 Memberships-	8,548.60	25,000	26,000	0	26,000
22-70 Office Expense-Supplies	8,209.47	6,000	14,500	0	14,500
22-71 Office Expense-Postage	1,525.48	1,400	2,000	0	2,000
22-72 Office Expense-Books & Periodicals	0.00	150	100	0	100
23-80 Prof & Specialized Svcs-Professional & Specialize	10,370,940.28	11,105,329	14,845,000	(45,000)	14,800,000
23-86 Prof & Specialized Svcs-Health Admin Services	586,567.00	757,325	783,153	0	783,153
23-90 Prof & Specialized Svcs-Administrative Services	99,754.00	203,003	348,375	0	348,375
24-00 Publications & Legal Ntcs-	0.00	100	100	0	100
26-00 Rents & Leases-Bldg & Imp-	88,451.03	90,000	141,552	0	141,552
28-30 Special Departmental Exp-Supplies & Services	132,496.84	38,388	66,000	0	66,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	12,140	50,229	0	50,229
29-50 Transportation & Travel-Transportation & Travel	412.00	2,000	20,000	0	20,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	500	11,500	0	11,500
29-52 Transportation & Travel-CCS	109.81	500	500	0	500
30-00 Utilities-	17,029.10	17,000	31,000	0	31,000
38-00 Inventory Items-	4,484.09	30,038	30,000	0	30,000
48-00 Taxes & Assessments-	0.00	15	15	0	15
80-80 Other Financing Uses-Interfund Reimbursements	(12,137.42)	(8,288)	(14,969)	0	(14,969)
Appropriation - Summary	12,947,286.88	15,114,290	19,193,501	(45,000)	19,148,501

NET COST	(3,066,108.62)	301,935	(6,806,121)	(45,000)	(6,851,121)
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HEALTH SERVICES
Tobacco Education
Fund 171 Budget Unit 4016

Anthony Arton,
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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	6,405.11	3,500	5,000	1	5,001
53-80 State Admin Program-Other Health	300,000.00	300,000	300,000	0	300,000
Revenue - Summary	306,405.11	303,500	305,000	(1)	305,001
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	176,601.70	452,480	453,880	0	453,880
23-86 Prof & Specialized Svcs-Health Admin Services	0.00	1,020	1,120	1	1,121
Appropriation - Summary	176,601.70	453,500	455,000	1	455,001
NET COST	(129,803.41)	150,000	150,000	0	150,000



BEHAVIORAL HEALTH
Alcoholism Program Services
Fund 142 Budget Unit 4018

Elise Jones,
Director

BUDGET OVERVIEW

- The FY 2025–26 Alcohol Program Services budget supports critical prevention, treatment, and recovery services for individuals impacted by alcohol use disorders. Total appropriations are approximately \$14,969, reflecting a focused use of funds for targeted service areas that align with state and federal funding priorities.

BUDGET OBJECTIVES

- **Support Alcohol Use Prevention and Early Intervention:**
Maintain funding for alcohol prevention efforts, including education campaigns and youth engagement activities that reduce underage drinking and promote healthy lifestyles.
- **Bridge Funding for Unreimbursed Services:**
Cover programmatic activities or administrative expenses not fully reimbursable through other funding sources such as SABG or DMC-ODS and ensure compliance with any remaining obligations tied to historic alcohol program allocations.
- **Preserve Fiscal Flexibility:**
Maintain a modest reserve within the alcohol program fund to address emergent needs or support match requirements for future grants and strategically manage carryover and spending to align with state reporting and use-it-or-lose-it timelines.

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	9,150.77	15,571	14,894	0	14,894
42-01 Revenue from Use of Money-Interest	22.69	64	75	0	75
Revenue - Summary	9,173.46	15,635	14,969	0	14,969
Appropriation					
23-91 Prof & Specialized Svcs-Intra-Div Services	9,617.84	15,635	14,969	0	14,969
Appropriation - Summary	9,617.84	15,635	14,969	0	14,969
NET COST	444.38	0	0	0	0



PUBLIC SERVICES
Integrated Waste Management
Fund 985 Budget Unit 4121

Lars Ewing,
Director

BUDGET OVERVIEW

- This budget is an enterprise fund for integrated waste services provided to the public and funded by charges for those services. Funds are primarily derived from tipping fees at the landfill and waste hauler franchise fees. State grants provide minimal assistance for various non-discretionary recycling and waste diversion programs.
- Staffing at the landfill includes one integrated waste manager, one landfill operations supervisor, seven equipment operators, two weighmasters, one facilities maintenance technician, and extra help staff as needed to support seasonal and project-based operations. This budget unit also includes seven positions that provide management and administrative support for the entirety of the Public Services department. The other department budget units contribute to this budget unit for a proportional cost-share of those positions.
- Significant reserve funds are included. Federal and state regulations require landfill owners to provide financial assurances for the cost of future landfill closure and post-closure maintenance, corrective actions for reasonably foreseeable events, and operating liability; reserve funds are adequately funded to meet those requirements. Additional reserve funds are in place as a repository for funding various known future expenses, namely landfill expansion, equipment replacement, and the County's maintenance responsibilities for Davis Avenue and Moss Street.

BUDGET OBJECTIVES

- Maintain environmental protection and regulatory compliance with state and federal regulations (e.g., CalRecycle, EPA, DTSC) and the Eastlake Landfill, including groundwater monitoring, landfill gas management, and leachate control, to protect public health and the environment while providing affordable solid waste disposal.
- Plan for long-term solid waste management and disposal, closure/post-closure activities, and potential site expansion or alternatives to ensure uninterrupted disposal capacity for Lake County residents and businesses.
- Support waste diversion and recycling programs through education, outreach, and infrastructure to increase participation in recycling, composting, and waste reduction programs in compliance with SB 1383 and AB 341, including organics diversion, edible food recovery, and contamination reduction.
- Replacement and maintenance of landfill heavy equipment to ensure safe, efficient, and reliable operations.
- Maintain adequate operating reserves and evaluate solid waste tipping fees and franchise hauler contracts to ensure long-term financial sustainability, equitable cost recovery, and the ability to respond to future capital and regulatory demands.



PUBLIC SERVICES
Integrated Waste Management
Fund 985 Budget Unit 4121

Lars Ewing,
Director

BUDGETED RESERVES		
Reserve Name	Amount (Current & Changes)	Purpose
986 - Equipment Replacement Fund	\$1,560,597	Planning for future capital needs related to landfill heavy equipment
987 Closure/Post Closure	\$13,919,599	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	\$1,176,839	State regulations require landfill operators to demonstrate adequate financial assurances for costs of known or reasonably foreseeable corrective action
985a Expansion	\$13,881,034	Planning for future capital needs related to landfill expansion

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-50 Permits-Franchises	1,188,490.40	1,119,073	1,250,000	(110,998)	1,139,002
42-01 Revenue from Use of Money-Interest	805,724.17	274,000	1,400,000	0	1,400,000
42-10 Rents & Concessions-Rents & Concessions	7,992.00	7,992	7,992	0	7,992
54-90 State Aid-Other	228,620.75	300,251	168,500	0	168,500
68-40 Health & Sanitation-Sanitation Svcs-Current	3,954,435.06	3,633,530	3,736,360	0	3,736,360
81-22 Operating Transfers-In	62,026.00	48,524	0	50,000	50,000
81-22 Operating Transfers-In	0.00	1,324,000	3,175,000	(2,250,000)	925,000
81-22 Operating Transfers-In	457,652.00	364,844	0	400,000	400,000
81-23 Operating Transfers-Out	(519,678.00)	(1,237,368)	0	(950,000)	(950,000)
81-23 Operating Transfers-Out	0.00	(500,000)	0	(425,000)	(425,000)
Revenue - Summary	6,185,262.38	5,334,846	9,737,852	3,285,998	6,451,854

Appropriation

01-11 Salaries & Wages-Permanent	1,093,411.45	1,419,778	1,472,784	(20,592)	1,452,192
01-12 Salaries & Wages-Extra Help	141,809.30	85,419	125,982	0	125,982
01-13 Salaries & Wages-OT, Holiday, Stby	55,173.22	30,000	30,000	0	30,000
01-14 Salaries & Wages-Other, Term	28,142.09	38,044	40,000	0	40,000
02-21 Retirement Contributions-FICA	90,188.84	111,181	116,862	(1,575)	115,287
02-22 Retirement Contributions-PERS	267,155.02	365,161	379,565	(5,299)	374,266
03-30 Insurance-Health/Life	205,807.39	291,279	285,000	0	285,000
03-31 Insurance-Unemployment	3,187.00	3,690	3,207	(41)	3,166
03-32 Insurance-Opt Out	333.33	0	2,400	0	2,400
04-00 Worker's Compensation-	44,079.00	61,945	113,624	(360)	113,264
11-00 Clothing & Personal Suppl-	19,190.18	11,500	11,500	0	11,500
12-00 Communications-	7,714.78	5,352	5,400	0	5,400
14-00 Household Expense-	5,099.55	8,500	8,500	0	8,500
15-12 Insurance-Public Liability	85,718.00	63,704	81,739	0	81,739
15-13 Insurance-Fire & Allied Cvrgrs	9,318.00	11,475	3,401	0	3,401

Revenue and Appropriation Detail

Fund: 985 : Integrated Waste Mgmt

Budget Unit: 4121 : Sanitation, Integrated Waste Mgmt

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
17-00 Maintenance-Equipment-	842,450.03	550,000	550,000	0	550,000
18-00 Maint-Bldgs & Imprvmts-	362,799.51	379,000	379,000	0	379,000
19-40 Medical Expense-Medical Supplies	6.74	1,500	1,500	0	1,500
20-00 Memberships-	6,550.00	6,700	6,700	0	6,700
22-70 Office Expense-Supplies	3,864.22	6,500	6,500	0	6,500
22-71 Office Expense-Postage	3,431.53	2,500	2,500	0	2,500
23-80 Prof & Specialized Svcs- Professional & Specialize	436,100.71	462,000	567,000	0	567,000
23-90 Prof & Specialized Svcs- Administrative Services	212,647.00	283,265	210,632	0	210,632
23-91 Prof & Specialized Svcs-Intra-Div Services	29,082.00	2,200	2,200	0	2,200
25-00 Rents & Leases-Equipment-	71,078.17	38,000	38,000	0	38,000
27-00 Small Tools & Instruments-	995.62	3,000	3,000	0	3,000
28-30 Special Departmental Exp-Supplies & Services	137,853.76	173,700	173,700	275,000	448,700
29-50 Transportation & Travel- Transportation & Travel	9,733.83	157,500	150,000	0	150,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	22,128.98	19,500	19,500	0	19,500
30-00 Utilities-	78,359.31	47,250	75,000	0	75,000
38-00 Inventory Items-	3,422.15	15,000	10,000	0	10,000
48-00 Taxes & Assessments-	272.48	400	400	0	400
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	56,000	0	0	0
62-74 Cap. FA-Equipment-Other	1,305,121.32	185,000	437,000	0	437,000
63-13 Construction in Progress-Buildings & Improvements	3,398,530.71	5,800,000	2,800,000	0	2,800,000
80-80 Other Financing Uses-Interfund Reimbursements	(81,618.50)	(62,530)	(62,530)	0	(62,530)
Appropriation - Summary	8,899,136.72	10,633,513	8,050,066	247,133	8,297,199
NET COST	2,713,874.34	5,298,667	(1,687,786)	3,533,131	1,845,345



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

- Continue to lead the mass care and shelter efforts during disaster preparation and response in partnership with local, state, and federal sheltering organizations, including completion of "blue skies" fire-season preparedness activities between December and May of each fiscal year.
- Continue to deliver vital services to the residents of Lake County by maintaining a vacancy rate below 20% throughout the fiscal year and continuing to pursue creative ways to recruit and retain staff.
- Identify and implement safe solutions for high needs youth without placement by contracting for supports needed in Child Welfare Services and have a solution in places as soon as is feasible within the fiscal year.
- Continue to grow and hire to fill vacancies in Public Guardian in partnership with Behavioral Health, in response to CARE court, and in preparation for implementation of SB 43, including execution of a new Memorandum of Understanding with Behavioral Health outlining new roles and responsibilities, as well as Public Guardian funding, and launching SB 43 by the January 1, 2026, implementation date.
- Complete Voluntary Transfer of the Lake County Housing Commission to the Regional Housing Authority on January 1, 2026.

Revenue and Appropriation Detail

Fund: 168 : Social Services Admin

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
53-01 State Assistance Program-Public Assistance Admin	2,622,451.66	1,649,125	1,368,006	0	1,368,006
53-30 State Admin Program-CMSP	8,004.00	10,000	5,000	0	5,000
53-32 State Admin Program-Food Stamps	2,631,927.38	2,751,269	2,446,406	0	2,446,406
53-33 State Admin Program-Foster Care	22,159.00	154,461	144,182	0	144,182
53-34 State Admin Program-AFDC-FG/U	1,817,226.00	2,389,593	932,587	0	932,587
53-35 State Admin Program-CWS	732,817.00	1,020,844	455,389	0	455,389
53-38 State Admin Program-CCBC	250,174.00	225,000	225,000	0	225,000
53-39 State Admin Program-Medical	4,986,121.78	4,273,763	4,479,370	0	4,479,370
53-50 State Admin Program-Soc Svcs Realign Sls Tx	3,575,461.41	2,207,462	5,140,838	0	5,140,838
54-07 State Aid-H&HS-Adult Protective Sv	551,723.86	413,993	584,901	0	584,901
54-08 State Aid-H&HS-Foster Care	63,027.57	62,032	52,812	0	52,812
54-09 State Aid-H&HS-Child Welfare Svcs	2,617,449.82	2,576,124	2,193,213	0	2,193,213
54-11 State Aid-H&HS-Adoptions	495,959.34	488,129	415,576	0	415,576
54-12 State Aid-H&HS-Child Ab Prevention	141,024.93	138,798	118,168	0	118,168
54-90 State Aid-Other	0.00	25,000	0	0	0
55-01 Federal Assist Program-Public Assistance Admin	285,429.00	230,672	129,265	0	129,265
55-32 Other Federal-Food Stamps	2,941,633.00	2,594,903	2,313,136	0	2,313,136
55-33 Other Federal-Foster Care	144,840.00	144,182	81,493	0	81,493
55-34 Other Federal-AFDC FG/U	4,274,915.00	4,121,328	4,229,031	0	4,229,031
55-35 Other Federal-CWS	2,170,878.00	2,790,615	2,108,777	0	2,108,777
56-30 Other Government Agencies-Other	0.00	25,000	25,000	0	25,000
66-01 Charges for Services-Personnel Services	130,981.31	139,047	178,532	0	178,532
67-60 Judicial-Estate Fees	107,906.32	100,000	100,000	0	100,000
69-20 Other Current Services-Other	63.22	100	100	0	100
79-50 Sales-Revenue Applic Prior Year	8,930.00	25,000	25,000	0	25,000
79-60 Sales-Sale of Fixed Assets	0.00	25,000	25,000	0	25,000

Revenue and Appropriation Detail

Fund: 168 : Social Services Admin

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
79-70 Sales-Other Sales-Miscellaneous	4.50	50	50	0	50
79-90 Other-Miscellaneous	501.56	1,000	1,500	0	1,500
79-91 Other-Cancelled Checks	405.10	1,000	2,000	0	2,000
80-92 Loans/Int Fin/Bonds-Advance From Other Fund	75,000.00	100,000	100,000	0	100,000
80-93 Loans/Int Fin/Bonds-Advance To Other Fund	(1,075,000.00)	(100,000)	(100,000)	0	(100,000)
80-99 Loans/Int Fin/Bonds-Subsequent Yr Adv Repay	0.00	1,000,000	0	0	0
81-22 Operating Transfers-In	52,531.91	225,000	575,040	0	575,040
81-23 Operating Transfers-Out	(180,000.00)	(521,887)	(506,372)	2	(506,370)
Revenue - Summary	29,454,546.67	29,286,603	27,849,000	(2)	27,849,002

Appropriation

01-11 Salaries & Wages-Permanent	13,217,935.24	16,230,290	15,566,606	0	15,566,606
01-12 Salaries & Wages-Extra Help	111,455.74	347,533	157,602	0	157,602
01-13 Salaries & Wages-OT, Holiday, Stby	670,701.56	640,054	778,841	0	778,841
01-14 Salaries & Wages-Other, Term	131,936.45	249,666	252,106	0	252,106
02-21 Retirement Contributions-FICA	1,063,923.56	1,265,290	1,101,620	0	1,101,620
02-22 Retirement Contributions-PERS	3,115,272.87	4,095,690	3,701,649	0	3,701,649
03-30 Insurance-Health/Life	2,826,590.56	3,855,908	3,185,200	0	3,185,200
03-31 Insurance-Unemployment	32,000.00	33,176	33,491	0	33,491
03-32 Insurance-Opt Out	19,533.35	19,200	24,000	0	24,000
04-00 Worker's Compensation-	190,867.92	173,562	200,993	0	200,993
12-00 Communications-	121,839.10	166,542	172,092	0	172,092
14-00 Household Expense-	42,375.85	60,624	47,624	0	47,624
15-12 Insurance-Public Liability	65,451.88	68,479	103,521	0	103,521
15-13 Insurance-Fire & Allied Cvrgrs	7,335.64	9,367	11,166	0	11,166
17-00 Maintenance-Equipment-	80,662.07	121,265	102,090	0	102,090
18-00 Maint-Bldgs & Imprvmts-	45,611.09	159,657	104,657	0	104,657
20-00 Memberships-	44,856.00	45,400	49,375	0	49,375
22-70 Office Expense-Supplies	115,651.21	134,600	125,700	0	125,700
22-71 Office Expense-Postage	248,780.61	276,600	276,600	0	276,600

Revenue and Appropriation Detail

Fund: 168 : Social Services Admin

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
22-72 Office Expense-Books & Periodicals	2,431.34	6,600	4,100	0	4,100
23-50 Prof & Specialized Svcs-Gr Ave for Indep-Contract	519,007.16	834,590	178,862	0	178,862
23-53 Prof & Specialized Svcs-Child Care Bridging	85,555.49	84,647	84,195	0	84,195
23-54 Prof & Specialized Svcs-Cal Learn- Transportation	86,898.42	144,200	124,600	0	124,600
23-55 Prof & Specialized Svcs-Cal Learn- Child Care	918,574.36	810,000	1,000,000	0	1,000,000
23-56 Prof & Specialized Svcs-Cal Learn- Ancillary	127,041.62	200,200	212,800	0	212,800
23-57 Prof & Specialized Svcs-Cal Learn- Contract Pymts	50,000.00	50,000	22,777	0	22,777
23-58 Prof & Specialized Svcs-Subsidized Employment	139,516.22	100,000	135,565	0	135,565
23-59 Prof & Specialized Svcs-Family Stabilization	22,863.40	40,000	50,000	0	50,000
23-70 Prof & Specialized Svcs-Perform Incent Contract	0.00	104,862	93,162	0	93,162
23-80 Prof & Specialized Svcs-Professional & Specialize	1,451,634.93	2,631,476	2,724,952	0	2,724,952
23-90 Prof & Specialized Svcs- Administrative Services	989,843.96	1,620,499	1,648,836	1	1,648,837
23-91 Prof & Specialized Svcs-Intra-Div Services	120,296.92	140,000	140,000	0	140,000
24-00 Publications & Legal Ntcs-	1,886.07	5,000	5,000	0	5,000
25-00 Rents & Leases-Equipment-	1,253.38	2,500	2,500	0	2,500
26-00 Rents & Leases-Bldg & Imp-	760,381.41	658,023	686,936	0	686,936
27-00 Small Tools & Instruments-	2,200.07	5,000	5,000	0	5,000
28-30 Special Departmental Exp-Supplies & Services	105,117.64	195,525	766,462	0	766,462
28-32 Special Departmental Exp-EBT	219,051.35	252,000	152,000	0	152,000
28-41 Special Departmental Exp-IHSS	105,543.96	180,023	194,582	0	194,582
28-59 Special Departmental Exp-Software Subscriptions	0.00	140,692	152,765	0	152,765
29-50 Transportation & Travel- Transportation & Travel	134,829.12	175,000	125,000	0	125,000

Revenue and Appropriation Detail

Fund: 168 : Social Services Admin

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
30-00 Utilities-	214,960.85	260,000	260,000	0	260,000
38-00 Inventory Items-	27,539.64	167,700	268,700	0	268,700
40-70 Support & Care of Persons-Support & Care of Persons	16,488.12	186,500	200,806	0	200,806
40-72 Support & Care of Persons-Direct Child Welfare Cost	145,006.73	506,432	512,000	0	512,000
62-71 Cap. FA-Equipment-Office	0.00	120,000	220,000	0	220,000
Appropriation - Summary	28,400,702.86	37,574,372	35,966,533	1	35,966,534
NET COST	(1,053,843.81)	8,287,769	8,117,533	(1)	8,117,532



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
66-01 Charges for Services-Personnel Services	570,181.10	896,547	902,749	0	902,749
Revenue - Summary	570,181.10	896,547	902,749	0	902,749
Appropriation					
01-11 Salaries & Wages-Permanent	528,614.40	560,309	556,594	0	556,594
01-13 Salaries & Wages-OT, Holiday, Stby	6,545.68	10,000	10,000	0	10,000
01-14 Salaries & Wages-Other, Term	3,151.82	1,500	1,500	0	1,500
02-21 Retirement Contributions-FICA	34,654.35	43,433	43,367	0	43,367
02-22 Retirement Contributions-PERS	104,548.26	143,177	142,223	0	142,223
03-30 Insurance-Health/Life	98,937.57	133,856	144,334	0	144,334
03-31 Insurance-Unemployment	1,035.00	1,120	1,111	0	1,111
03-32 Insurance-Opt Out	2,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	844.00	891	1,220	0	1,220
Appropriation - Summary	780,731.08	896,686	902,749	0	902,749
NET COST	210,549.98	139	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
53-03 State Assistance Program-Family Support	1,073,394.00	2,030,143	2,210,348	0	2,210,348
53-11 State Assistance Program-AFDC-FG/U	1,600,064.11	708,385	700,000	0	700,000
53-12 State Assistance Program-Adoptions	317,352.00	184,712	375,000	0	375,000
53-13 State Assistance Program-Foster Care	301,614.00	106,809	100,000	0	100,000
53-15 State Assistance Program-Kin-Gap State	44,382.00	45,000	45,000	0	45,000
53-50 State Admin Program-Soc Svcs Realign Sls Tx	10,099,249.46	4,564,850	6,643,912	0	6,643,912
53-51 State Admin Program-Realignment CalWorks MOE	2,762,584.25	2,916,480	3,103,646	0	3,103,646
54-08 State Aid-H&HS-Foster Care	2,366,149.07	2,328,790	2,366,149	0	2,366,149
54-13 State Aid-H&HS-Adoption Asst Prog	2,076,177.92	2,043,398	2,076,178	0	2,076,178
55-11 Federal Assist Program-AFDC FG/U	3,274,638.00	4,195,789	4,758,965	0	4,758,965
55-12 Federal Assist Program-Adoptions	3,167,266.00	2,976,903	3,561,087	0	3,561,087
55-13 Federal Assist Program-Foster Care	1,369,871.00	1,230,179	1,148,106	0	1,148,106
55-15 Federal Assist Program-Kingap	13,835.00	20,000	10,000	0	10,000
56-30 Other Government Agencies-Other	24,636.52	25,000	35,529	0	35,529
79-50 Sales-Revenue Applic Prior Year	2,337.00	5,000	5,000	0	5,000
81-22 Operating Transfers-In	20,802.00	200,000	0	0	0
Revenue - Summary	28,514,352.33	23,581,438	27,138,920	0	27,138,920

Appropriation

28-30 Special Departmental Exp-Supplies & Services	7,516,724.71	8,219,917	8,668,920	0	8,668,920
40-30 Support & Care of Persons-Child AFDC-FG-30	10,386,465.94	9,500,000	11,000,000	0	11,000,000
40-40 Support & Care of Persons-FDC Foster Care (40-42)	4,306,686.72	5,500,000	5,500,000	0	5,500,000
40-44 Support & Care of Persons-Aid to Adopt Child (04)	6,565,501.00	6,350,000	6,800,000	0	6,800,000
40-46 Support & Care of Persons-Kin-Gap Children	79,919.00	100,000	100,000	0	100,000

Revenue and Appropriation Detail

Fund: 169 : Welfare Assistance

Budget Unit: 5121 : Public Assistance, General Welfare

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
40-47 Support & Care of Persons-Apprvd Relative Caregiver	95,373.00	70,000	70,000	0	70,000
Appropriation - Summary	28,950,670.37	29,739,917	32,138,920	0	32,138,920
NET COST	436,318.04	6,158,479	5,000,000	0	5,000,000



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
81-23 Operating Transfers-Out	(20,802.00)	(200,000)	0	0	0
Revenue - Summary	(20,802.00)	(200,000)	0	0	0
Appropriation					
40-40 Support & Care of Persons-FDC Foster Care (40-42)	37,000.00	550,000	206,566	0	206,566
Appropriation - Summary	37,000.00	550,000	206,566	0	206,566
NET COST	57,802	750,000	206,566	0	206,566



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,324.80	1,000	1,000	0	1,000
55-01 Federal Assist Program-Public Assistance Admin	242,975.00	246,220	243,000	0	243,000
81-22 Operating Transfers-In	220,331.49	607,776	597,160	0	597,160
Revenue - Summary	464,631.29	854,996	841,160	0	841,160

Appropriation					
01-11 Salaries & Wages-Permanent	183,829.56	410,978	354,378	0	354,378
01-13 Salaries & Wages-OT, Holiday, Stby	1,382.70	1,500	1,500	0	1,500
02-21 Retirement Contributions-FICA	23,689.66	31,822	27,492	0	27,492
02-22 Retirement Contributions-PERS	70,525.86	105,375	91,182	0	91,182
03-30 Insurance-Health/Life	42,461.89	63,429	49,134	0	49,134
03-31 Insurance-Unemployment	788.00	830	716	0	716
03-32 Insurance-Opt Out	2,400.00	2,400	2,400	0	2,400
04-00 Worker's Compensation-	739.00	806	1,104	0	1,104
12-00 Communications-	4,740.60	4,500	3,968	0	3,968
14-00 Household Expense-	1,232.64	1,325	849	0	849
15-12 Insurance-Public Liability	55,128.00	108,001	176,396	0	176,396
17-00 Maintenance-Equipment-	163.42	1,500	1,500	0	1,500
18-00 Maint-Bldgs & Imprvmts-	4,810.68	3,500	1,866	0	1,866
20-00 Memberships-	1,226.90	1,307	1,500	0	1,500
22-70 Office Expense-Supplies	4,008.75	4,850	4,470	0	4,470
22-71 Office Expense-Postage	3,570.23	6,000	6,000	0	6,000
22-72 Office Expense-Books & Periodicals	873.00	1,175	1,350	0	1,350
23-80 Prof & Specialized Svcs-Professional & Specialize	11,624.60	14,440	17,250	0	17,250
23-90 Prof & Specialized Svcs-Administrative Services	25,653.00	29,125	30,900	0	30,900
24-00 Publications & Legal Ntcs-	323.25	2,250	2,250	0	2,250
26-00 Rents & Leases-Bldg & Imp-	17,011.56	14,151	12,246	0	12,246
27-00 Small Tools & Instruments-	0.00	100	100	0	100
28-30 Special Departmental Exp-Supplies	18,764.58	12,150	21,500	0	21,500

Revenue and Appropriation Detail

Fund: 90 : Housing Admin

Budget Unit: 5164 : Public Assistance, Housing Admin

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
& Services					
28-59 Special Departmental Exp-Software Subscriptions	0.00	27,632	32,500	0	32,500
29-50 Transportation & Travel- Transportation & Travel	567.54	7,000	4,000	0	4,000
30-00 Utilities-	5,989.32	5,600	4,635	0	4,635
80-80 Other Financing Uses-Interfund Reimbursements	(6,629.54)	(6,750)	(10,026)	0	(10,026)
Appropriation - Summary	474,875.20	854,996	841,160	0	841,160
NET COST	10,243.91	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	26,117.76	32,808	50,000	0	50,000
69-20 Other Current Services-Other	23.46	26	50	0	50
80-97 Loans/Int Fin/Bonds-Priv Sector Loan Rec	191,168.07	98,722	7,722	0	7,722
Revenue - Summary	217,309.29	131,556	57,772	0	57,772
Appropriation					
23-30 Prof & Specialized Svcs-General Admin	17,500.00	21,208	0	0	0
23-31 Prof & Specialized Svcs-CDBG Activity Delivery	0.00	216,375	208,196	0	208,196
23-90 Prof & Specialized Svcs-Administrative Services	1,870.00	518	269	0	269
23-91 Prof & Specialized Svcs-Intra-Div Services	4,330.51	6,750	10,026	0	10,026
57-03 Home/Rental Loans-Home Pgm Income Activity	0.00	1,212,000	1,205,935	0	1,205,935
Appropriation - Summary	23,700.51	1,456,851	1,424,426	0	1,424,426
NET COST	(193,608.78)	1,325,295	1,366,654	0	1,366,654



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
53-38 State Admin Program-CCBC	24,687.00	29,778	29,778	0	29,778
Revenue - Summary	24,687.00	29,778	29,778	0	29,778
Appropriation					
52-10 Other Charges-Contib to Non-Co Gov Agen	127,840.00	138,022	138,022	0	138,022
Appropriation - Summary	127,840.00	138,022	138,022	0	138,022
NET COST	103,153	108,244	108,244	0	108,244



DEPARTMENT OF SOCIAL SERVICES

Housing-HOME New Grant

Fund 095 Budget Unit 5169

Rachael Dillman Parsons,
Director

BUDGET OVERVIEW

- Subject to the availability of grant funding, this program provides both First Time Home Buyer (FTHB) and Owner Occupied Rehabilitation (OOR) loans to qualified low-income households in unincorporated areas of Lake County. As a Housing and Community Development (HCD) requirement for the use of any HOME New Grant funds, all loan payment proceeds held in Budget Unit 5165 must first be used in full.

BUDGET OBJECTIVES

- See Budget Unit 5011



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
53-50 State Admin Program-Soc Svcs Realign Sls Tx	45,000.00	45,000	20,000	0	20,000
79-95 Other-SSI/SSP Refunds	0.00	5,000	5,000	0	5,000
Revenue - Summary	45,000.00	50,000	25,000	0	25,000
Appropriation					
40-70 Support & Care of Persons-Support & Care of Persons	11,452.08	50,000	25,000	0	25,000
Appropriation - Summary	11,452.08	50,000	25,000	0	25,000
NET COST	(33,547.92)	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
53-01 State Assistance Program-Public Assistance Admin	167,381.66	239,693	302,657	0	302,657
55-01 Federal Assist Program-Public Assistance Admin	164,785.75	236,577	297,178	0	297,178
79-85 Other-Livescan	22,737.00	25,000	25,000	0	25,000
81-23 Operating Transfers-Out	(29,568.00)	(25,000)	(25,000)	0	(25,000)
Revenue - Summary	325,336.41	476,270	599,835	0	599,835
Appropriation					
28-41 Special Departmental Exp-	332,167.41	476,270	599,835	0	599,835
Appropriation - Summary	332,167.41	476,270	599,835	0	599,835
NET COST	6,831	0	0	0	0



HEALTH SERVICES

Veterans Services

Fund 001 Budget Unit 5321

Anthony Arton,
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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
54-50 State Aid-Veterans Affairs	143,536.00	130,000	160,800	0	160,800
Revenue - Summary	143,536.00	130,000	160,800	0	160,800
Appropriation					
01-11 Salaries & Wages-Permanent	162,012.75	192,147	189,610	0	189,610
01-14 Salaries & Wages-Other, Term	1,577.41	4,711	0	0	0
02-21 Retirement Contributions-FICA	11,123.28	15,076	14,524	0	14,524
02-22 Retirement Contributions-PERS	37,781.83	49,267	48,787	0	48,787
03-30 Insurance-Health/Life	36,007.59	50,792	49,662	0	49,662
03-31 Insurance-Unemployment	383.00	384	379	0	379
04-00 Worker's Compensation-	727.00	1,225	366	0	366
12-00 Communications-	2,803.25	4,000	3,134	0	3,134
15-12 Insurance-Public Liability	5,441.00	6,234	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	523.00	728	860	0	860
17-00 Maintenance-Equipment-	0.00	200	200	0	200
18-00 Maint-Bldgs & Imprvmts-	109.19	1,000	500	0	500
20-00 Memberships-	3,000.00	3,140	3,150	0	3,150
22-70 Office Expense-Supplies	1,802.24	1,500	1,700	0	1,700
22-71 Office Expense-Postage	1,081.63	1,000	1,200	0	1,200
22-72 Office Expense-Books & Periodicals	276.13	300	300	0	300
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	20,851	0	0	0
23-90 Prof & Specialized Svcs-Administrative Services	10,178.00	20,851	56,833	0	56,833
23-91 Prof & Specialized Svcs- Intra-Div Services	2,000.00	2,000	2,000	0	2,000
28-30 Special Departmental Exp-Supplies & Services	1,897.72	4,850	4,850	0	4,850
29-50 Transportation & Travel-Transportation & Travel	3,196.76	5,000	3,500	0	3,500
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	5,000	678	0	678
30-00 Utilities-	2,328.79	4,000	3,500	0	3,500

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 5321 : Veterans Services, Veterans Services

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Appropriation - Summary	284,250.57	394,256	393,644	0	393,644
NET COST	140,714.57	264,256	232,844	0	232,844



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.
- Provide free summer meals and literacy programming at the Redbud Library with State Library "Lunch at the Library" grant.
- Increase access to the library by launching a new, modern library catalog and digital library app.
- Promote the library by participating in community events.
- Provide excellent library services to the public.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General Reserve	\$191,043	General Library Reserves

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	1,110,467.56	1,077,386	1,141,365	1	1,141,366
10-20 Property Taxes-Current Unsecured	25,525.39	25,122	25,949	0	25,949
10-25 Property Taxes-Supp 813-Current	13,100.72	17,274	14,008	0	14,008
10-35 Property Taxes-Supp 813-Prior	5,361.14	5,780	4,376	0	4,376
10-40 Property Taxes-Prior Unsecured	1,369.72	1,784	931	0	931
10-70 Other Taxes-Timber Yield	2.69	2	0	0	0
42-01 Revenue from Use of Money-Interest	10,573.44	7,902	11,157	0	11,157
42-10 Rents & Concessions-Rents & Concessions	10,039.60	10,600	12,185	0	12,185
54-60 State Aid-HOPTR	8,213.58	8,289	8,213	0	8,213
54-98 State Aid-Library	128,605.00	89,118	115,949	0	115,949
56-01 Other Federal-Other	8,275.00	8,000	0	0	0
66-60 Charges for Services-Communication Services	0.00	40,700	43,780	0	43,780
69-01 Other Current Services-Library	8,972.61	8,768	9,497	0	9,497
79-99 Other-Donations	7,431.51	5,000	5,000	0	5,000
81-22 Operating Transfers-In	513,556.00	533,552	563,552	0	563,552
Revenue - Summary	1,851,493.96	1,839,277	1,955,962	(1)	1,955,963

Appropriation

01-11 Salaries & Wages-Permanent	555,356.61	598,718	601,909	0	601,909
01-12 Salaries & Wages-Extra Help	69,884.24	95,782	106,082	0	106,082
01-13 Salaries & Wages-O/T Holiday	1,091.65	500	500	0	500
02-21 Retirement Contributions-FICA	45,227.37	48,436	48,963	0	48,963
02-22 Retirement Contributions-PERS	132,940.88	152,792	154,872	0	154,872
03-30 Insurance-Health/Life	155,448.77	175,202	187,308	0	187,308
03-31 Insurance-Unemployment	1,352.00	1,384	1,418	0	1,418
04-00 Worker's Compensation-	1,729.00	2,413	3,418	0	3,418
12-00 Communications-	60,312.36	64,990	66,030	0	66,030
14-00 Household Expense-	15,738.39	17,800	17,800	0	17,800
15-12 Insurance-Public Liability	5,441.00	6,425	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	54,118.00	74,936	63,100	0	63,100

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
17-00 Maintenance-Equipment-	2,067.97	3,150	3,520	0	3,520
18-00 Maint-Bldgs & Imprvmnts-	39,328.64	29,000	29,900	0	29,900
20-00 Memberships-	3,763.00	3,780	3,710	0	3,710
22-70 Office Expense-Supplies	20,697.35	16,400	16,420	0	16,420
22-71 Office Expense-Postage	1,055.23	1,400	1,400	0	1,400
23-80 Prof & Specialized Svcs- Professional & Specialize	120,816.35	144,400	144,990	0	144,990
23-90 Prof & Specialized Svcs- Administrative Services	125,333.00	214,210	243,558	1	243,559
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	150,463.61	214,120	226,200	0	226,200
29-50 Transportation & Travel- Transportation & Travel	942.81	2,600	2,600	0	2,600
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	968.23	3,680	3,780	0	3,780
30-00 Utilities-	75,933.28	71,840	84,450	0	84,450
38-00 Inventory Items-	12,174.25	7,880	31,500	0	31,500
48-00 Taxes & Assessments-	163.11	190	290	0	290
55-51 Other Charges-Literacy Grant	51,380.01	42,640	42,640	0	42,640
80-80 Other Financing Uses-Interfund Reimbursements	(8,235.87)	(15,000)	(15,000)	0	(15,000)
Appropriation - Summary	1,695,492.24	1,979,819	2,079,420	1	2,079,421
NET COST	(156,001.72)	140,542	123,458	0	123,458



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	\$86,656	General Reserves

Revenue and Appropriation Detail

Fund: 71 : Library Improvements

Budget Unit: 6023 : Library Services, Library Improvements

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	33,351.08	14,202	14,000	0	14,000
54-90 State Aid-Other	0.00	361,333	361,333	0	361,333
79-99 Other-Donations	22,000.00	13,000	25,000	0	25,000
Revenue - Summary	55,351.08	388,535	400,333	0	400,333
Appropriation					
18-00 Maint-Bldgs & Imprvmts-	31,335.14	11,657	0	0	0
28-30 Special Departmental Exp-Supplies & Services	15,261.19	40,417	39,000	0	39,000
63-13 Construction in Progress-Buildings & Improvements	0.00	1,566,801	1,535,331	0	1,535,331
Appropriation - Summary	46,596.33	1,618,875	1,574,331	0	1,574,331
NET COST	(8,754.75)	1,230,340	1,173,998	0	1,173,998



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.
- 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.
- With the newly added position of Beneficial Burning and Tribal Land Stewardship advisor, UCCE will be partnering 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



UC COOPERATIVE EXTENSION

UC Cooperative Extension
Fund 001 Budget Unit 6131

Matthew Barnes,
Director

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 journaling.
- 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.

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 6131 : Agricultural Education, UC Cooperative Extension

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Appropriation					
01-11 Salaries & Wages-Permanent	112,115.35	141,098	145,561	0	145,561
02-21 Retirement Contributions-FICA	8,418.63	10,794	11,319	0	11,319
02-22 Retirement Contributions-PERS	26,210.58	36,177	37,453	0	37,453
03-30 Insurance-Health/Life	28,606.28	30,040	32,627	0	32,627
03-31 Insurance-Unemployment	254.00	282	296	0	296
03-32 Insurance-Opt Out	1,066.67	2,400	2,400	0	2,400
04-00 Worker's Compensation-	276.00	178	244	0	244
10-00 Agricultural-	69.44	500	100	0	100
11-00 Clothing & Personal Suppl-	704.04	600	700	0	700
12-00 Communications-	3,339.93	5,000	5,000	0	5,000
14-00 Household Expense-	0.00	500	100	0	100
15-12 Insurance-Public Liability	5,441.00	6,397	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrsg	1,444.00	2,009	2,808	0	2,808
17-00 Maintenance-Equipment-	1,601.04	1,500	1,700	0	1,700
19-40 Medical Expense-Medical Supplies	360.00	500	100	0	100
20-00 Memberships-	0.00	200	200	0	200
22-70 Office Expense-Supplies	4,823.84	5,000	5,000	0	5,000
22-71 Office Expense-Postage	206.35	500	200	0	200
22-72 Office Expense-Books & Periodicals	34.80	300	100	0	100
23-80 Prof & Specialized Svcs-Professional & Specialize	57,564.25	60,000	60,000	0	60,000
27-00 Small Tools & Instruments-	352.49	1,000	600	0	600
28-30 Special Departmental Exp-Supplies & Services	1,261.32	3,054	2,000	0	2,000
28-38 Special Departmental Exp-Agricultural Research	173.61	1,000	500	0	500
28-59 Special Departmental Exp-Software Subscriptions	0.00	436	1,100	0	1,100
29-50 Transportation & Travel-Transportation & Travel	0.00	500	300	0	300
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	8,733.68	13,000	20,000	0	20,000
38-00 Inventory Items-	2,711.12	2,000	0	0	0

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 6131 : Agricultural Education, UC Cooperative Extension

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	33,200	0	0	0
Appropriation - Summary	265,768.42	358,165	338,319	0	338,319
NET COST	265,768.42	358,165	338,319	0	338,319



PUBLIC SERVICES
Parks and Recreation
Fund 001 Budget Unit 7011

Lars Ewing,
Director

BUDGET OVERVIEW

- Maintenance, repair, and improvement of 27 existing county parks, which include eleven play-grounds, nine boat docks, five baseball/softball fields, seven boat launch ramps, four dog parks, two tennis courts, one skate park, one basketball court, one public swimming pool, and numerous trail systems for hiking located within county parks. Additionally, the division provides grounds maintenance services for the three County museums and the courthouse grounds, and there are three future parks currently in planning stages.
- Staffing for parks maintenance consists of one parks superintendent, two parks area supervisors, nine parks maintenance works, and seasonal and project-based extra-help staff for parks maintenance and lifeguard positions. New this year for staffing is a position to oversee recreation programming and park/trail planning.
- Funding for this budget unit is provided from several sources including general fund discretionary revenues, grants, geothermal royalties, telecommunication leases, developer fees for park improvements (Quimby fees), donations, TOT fees, and recreation facility and program fees.

BUDGET OBJECTIVES

- Invest in park infrastructure for the maintenance, repair, improvement, and creation of new park facilities to ensure safe, attractive, and accessible facilities for public use.
- Expand the local trails system, with emphasis on enhancing access to natural areas, promoting non-motorized transportation, and increasing recreational opportunities countywide.
- Build a recreation program with staff, volunteers, and service providers for the continued development and operation of programs, classes, and events that serve diverse populations while promoting health and community engagement.
- Collaborate with local jurisdictions and other partners for the development of significant regional recreation facilities.
- Dedicate staff time and matching funds for pursuing state and federal grants, public-private partnerships, and community collaborations to supplement the county budget and stretch limited resources further.

Revenue and Appropriation Detail

Fund: 1 : General County

Budget Unit: 7011 : Recreation Facilities, Parks & Recreation

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-91 Other Taxes-Transient Occupancy	103,614.15	112,500	112,500	0	112,500
42-10 Rents & Concessions-Rents & Concessions	315,208.26	364,958	390,152	0	390,152
54-90 State Aid-Other	730,651.70	3,492,247	3,499,743	0	3,499,743
69-02 Other Current Services-Park and Recreation Fees	12,308.75	14,157	65,500	25,000	90,500
81-22 Operating Transfers-In	400,000.00	1,095,361	485,000	0	485,000
Revenue - Summary	1,561,782.86	5,079,223	4,552,895	(25,000)	4,577,895
Appropriation					
01-11 Salaries & Wages-Permanent	587,554.18	647,168	737,237	13,166	750,403
01-12 Salaries & Wages-Extra Help	102,574.51	134,964	158,474	0	158,474
01-13 Salaries & Wages-OT, Holiday, Stby	1,705.27	8,000	8,000	0	8,000
01-14 Salaries & Wages-Other, Term	8,294.90	5,000	5,000	0	5,000
02-21 Retirement Contributions-FICA	50,285.75	53,878	60,984	1,008	61,992
02-22 Retirement Contributions-PERS	145,446.65	166,912	189,691	3,388	193,079
03-30 Insurance-Health/Life	138,688.06	170,352	215,404	0	215,404
03-31 Insurance-Unemployment	2,175.00	2,277	2,619	37	2,656
03-32 Insurance-Opt Out	1,466.67	134	2,400	0	2,400
04-00 Worker's Compensation-	36,273.00	45,441	61,582	0	61,582
11-00 Clothing & Personal Suppl-	15,642.31	15,000	15,000	0	15,000
12-00 Communications-	7,777.79	8,000	8,000	0	8,000
14-00 Household Expense-	13,697.86	27,000	25,182	0	25,182
15-12 Insurance-Public Liability	23,376.00	24,712	30,793	0	30,793
15-13 Insurance-Fire & Allied Cvrgs	31,340.00	38,596	43,775	0	43,775
17-00 Maintenance-Equipment-	57,057.69	25,000	25,000	0	25,000
18-00 Maint-Bldgs & Imprvmts-	283,952.37	250,000	225,000	0	225,000
19-40 Medical Expense-Medical Supplies	0.00	2,500	2,500	0	2,500
20-00 Memberships-	145.08	600	600	0	600
22-70 Office Expense-Supplies	3,116.90	2,500	2,500	0	2,500
22-71 Office Expense-Postage	100.52	500	500	0	500
23-80 Prof & Specialized Svcs-	243,638.72	189,546	469,312	(349,312)	120,000

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Professional & Specialize					
23-91 Prof & Specialized Svcs-Intra-Div Services	31,265.00	31,265	31,265	(31,265)	0
24-00 Publications & Legal Ntcs-	132.33	1,500	1,500	0	1,500
25-00 Rents & Leases-Equipment-	8,232.50	7,500	7,500	0	7,500
26-00 Rents & Leases-Bldg & Imp-	10,026.00	7,500	7,500	0	7,500
27-00 Small Tools & Instruments-	10,062.37	10,000	10,000	0	10,000
28-30 Special Departmental Exp-Supplies & Services	42,993.34	60,000	2,011,750	(1,885,006)	126,744
28-59 Special Departmental Exp-Software Subscriptions	0.00	454	0	0	0
29-50 Transportation & Travel-Transportation & Travel	29,891.52	25,000	25,000	0	25,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	72,430.53	62,000	62,000	0	62,000
30-00 Utilities-	242,960.46	243,000	240,000	0	240,000
38-00 Inventory Items-	81,639.33	10,000	10,000	0	10,000
48-00 Taxes & Assessments-	1,161.65	1,900	1,900	0	1,900
55-03 Other Charges-Pathway Project	0.00	149,918	0	149,312	149,312
62-74 Cap. FA-Equipment-Other	12,443.10	7,500	0	31,000	31,000
63-12 Construction in Progress-Park Improvements	1,027,382.36	4,187,608	3,127,000	0	3,127,000
80-80 Other Financing Uses-Interfund Reimbursements	(34,680.19)	0	(2,341,720)	2,200,000	(141,720)
Appropriation - Summary	3,290,249.53	6,623,225	5,483,248	132,328	5,615,576
NET COST	1,728,466.67	1,544,002	930,353	107,328	1,037,681



PUBLIC SERVICES
Park Development-Quimby
Fund 073 Budget Unit 7073

Lars Ewing,
Director

BUDGET OVERVIEW

- Quimby fees are collected on new residential subdivisions and parcel maps to provide funding to ensure that adequate recreational land, open space, and related facilities are available in the area in which the development occurs to meet growing recreational needs.
- Quimby fees are used for the development of new parks or the improvement of existing parks. The fees cannot be used to pay operating or maintenance expenses for existing parks.

BUDGET OBJECTIVES

- Plan and prioritize projects based on location, need, feasibility, cost, and alignment with the county's long term visions and goals.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Quimby - Park Development & Improvement	\$128,015	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	6,506.32	5,593	4,500	0	4,500
66-11 Charges for Services-Subdivision Insp Fees	0.00	6,786	3,393	0	3,393
Revenue - Summary	6,506.32	12,379	7,893	0	7,893
Appropriation					
23-90 Prof & Specialized Svcs- Administrative Services	119.00	85	261	0	261
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	0	135,720	0	135,720
Appropriation - Summary	119.00	85	135,981	0	135,981
NET COST	(6,387.32)	(12,294)	128,088	0	128,088



PUBLIC SERVICES
John T. Klaus Park
Fund 074 Budget Unit 7074

Lars Ewing,
Director

BUDGET OVERVIEW

- The County of Lake is the benefactor of the 1994 John T. Klaus Estate Trust (Trust) for the development of the John T. Klaus Park on approximately 600 acres of property in Clearlake Oaks. 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. Fund 074 and Budget Unit 7074 were established for that purpose.

BUDGET OBJECTIVES

- Long-term goal is the development of an open-space regional park.
- Short-term goals for FY 2025-26 is to use the recently-completed concept master plan as the basis for performing CEQA analysis and AB 52 tribal consultation for the full project, and design development of the initial park opening phase, all of which will aid in increasing project readiness to be well-positioned for competitive grants.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
John T. Klaus Park	\$3,282,954	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	69,998.41	39,000	101,532	0	101,532
92-01 Contributions-Private Party	1,897,010.00	200,000	200,000	0	200,000
Revenue - Summary	1,967,008.41	239,000	301,532	0	301,532
Appropriation					
01-12 Salaries & Wages-Extra Help	0.00	67,077	67,077	0	67,077
02-21 Retirement Contributions-FICA	0.00	0	3,701	0	3,701
03-31 Insurance-Unemployment	177.00	184	184	0	184
11-00 Clothing & Personal Suppl-	0.00	3,000	3,000	0	3,000
12-00 Communications-	0.00	1,000	1,000	0	1,000
14-00 Household Expense-	224.72	1,000	1,000	0	1,000
15-13 Insurance-Fire & Allied Cvrgs	0.00	0	381	0	381
17-00 Maintenance-Equipment-	266.68	5,000	5,000	0	5,000
18-00 Maint-Bldgs & Imprvmts-	25,583.53	20,000	25,000	0	25,000
22-70 Office Expense-Supplies	67.75	500	500	0	500
22-71 Office Expense-Postage	0.00	0	500	0	500
23-80 Prof & Specialized Svcs-Professional & Specialize	18,500.32	75,000	75,000	0	75,000
24-00 Publications & Legal Ntcs-	0.00	200	200	0	200
25-00 Rents & Leases-Equipment-	386.45	5,000	20,000	0	20,000
27-00 Small Tools & Instruments-	863.94	10,000	10,000	0	10,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	0	6,500	0	6,500
30-00 Utilities-	269.14	5,000	5,000	0	5,000
38-00 Inventory Items-	11,836.42	10,000	10,000	0	10,000
62-72 Cap. FA-Equipment-Autos & Light Trucks	0.00	30,000	0	0	0
62-74 Cap. FA-Equipment-Other	0.00	0	9,000	0	9,000
63-12 Construction in Progress-Park Improvements	0.00	250,000	0	0	0
Appropriation - Summary	58,175.95	482,961	243,043	0	243,043
NET COST	(1,908,832.46)	243,961	(58,489)	0	(58,489)



PUBLIC SERVICES

County Museums

Fund 001 Budget Unit 7201

Lars Ewing,
Director

BUDGET OVERVIEW

- The Lake County Museums serve as stewards of Lake County's historic and cultural resources and educators for Lake County's future. Each of the three museums receive many artifacts of importance each year and in sum hold a great deal of the historic and cultural non-renewable resources of Lake County. Through the interpretation of these sites and the many artifacts that are saved within their walls, the county's residents, students and visitors can learn about the unique and interesting history of the region.
- Funds are provided for marketing from budget unit 1892, which provides for a robust strategic marketing plan designed to increase community engagement and awareness of new and improved exhibits, staff membership and participation with community groups and business associations, promotes field trip opportunities for schools, and supports a broader and more diverse marketing outreach in Lake County and the general northern California.
- Museums must invest in thorough inventory reviews and proper documentation of collections. This includes updating databases, digitizing records, and confirming cultural affiliations—tasks that require trained staff and technological resources.

BUDGET OBJECTIVES

- Museums must ensure appropriate collections storage, conservation, and sometimes temporary curation during repatriation reviews, which can involve additional environmental controls or handling protocols.
- Invest in equipment, systems, and training that meet professional standards for the care and documentation of collections
- Thorough inventory reviews and proper documentation of collections. This includes updating databases, digitizing records, and confirming cultural affiliations. These tasks require staff training and technological resources.
- Proper preservation and display techniques for collection care are vital to the longevity of museum artifacts.

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-10 Rents & Concessions-Rents & Concessions	509.00	1,500	1,500	0	1,500
54-90 State Aid-Other	58,500.00	79,080	36,000	0	36,000
69-20 Other Current Services-Other	0.00	10	10	0	10
81-22 Operating Transfers-In	0.00	100,000	0	0	0
Revenue - Summary	59,009.00	180,590	37,510	0	37,510
Appropriation					
01-11 Salaries & Wages-Permanent	81,627.87	104,260	109,481	0	109,481
01-12 Salaries & Wages-Extra Help	116,287.91	142,304	140,349	14,910	155,259
01-13 Salaries & Wages-OT, Holiday, Stby	1,090.28	3,000	3,000	0	3,000
02-21 Retirement Contributions-FICA	9,748.59	11,958	11,575	1,140	12,715
02-22 Retirement Contributions-PERS	19,061.19	26,732	28,169	0	28,169
03-30 Insurance-Health/Life	12,879.40	32,562	31,455	0	31,455
03-31 Insurance-Unemployment	492.00	494	500	30	530
04-00 Worker's Compensation-	729.00	2,051	1,318	0	1,318
12-00 Communications-	5,606.57	6,000	6,000	0	6,000
14-00 Household Expense-	568.90	2,000	4,900	0	4,900
15-12 Insurance-Public Liability	5,613.00	6,425	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	13,373.00	18,610	24,947	0	24,947
17-00 Maintenance-Equipment-	10.32	500	158	0	158
18-00 Maint-Bldgs & Imprvmnts-	173.20	455	150	0	150
19-40 Medical Expense-Medical, Dental & Lab Exp	0.00	300	300	0	300
20-00 Memberships-	943.00	2,000	2,000	0	2,000
22-70 Office Expense-Supplies	1,711.89	5,000	5,000	0	5,000
22-71 Office Expense-Postage	466.84	200	200	0	200
22-72 Office Expense-Books & Periodicals	724.98	800	800	0	800
23-80 Prof & Specialized Svcs-Professional & Specialize	549.75	17,000	9,000	0	9,000
28-30 Special Departmental Exp-Supplies & Services	30,554.46	80,000	39,000	15,000	54,000

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
28-59 Special Departmental Exp-Software Subscriptions	0.00	3,500	5,000	0	5,000
28-91 Special Departmental Exp-Advertising & Promotion	22,709.76	30,000	15,000	0	15,000
29-50 Transportation & Travel-Transportation & Travel	1,554.25	3,000	3,000	0	3,000
38-00 Inventory Items-	2,068.97	20,000	0	10,000	10,000
48-00 Taxes & Assessments-	27.33	30	30	0	30
63-13 Construction in Progress-Buildings & Improvements	110,000.00	144,000	0	94,000	94,000
80-80 Other Financing Uses-Interfund Reimbursements	(977.99)	0	(110,000)	0	(110,000)
Appropriation - Summary	437,594.47	663,181	339,243	135,080	474,323

NET COST	378,585.47	482,591	301,733	135,080	436,813
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PUBLIC SERVICES
Museum Improvements
Fund 070 Budget Unit 7202

Lars Ewing,
Director

BUDGET OVERVIEW

- The Lake County Museum Fund was created as a repository for monies that are collected through donations and trusts. These funds are solely earmarked for exhibits, improvements to exhibits and exhibit displays, archival storage supplies, tracking and care.
- Donations that are designated for the Lake Family Pomo sculpture are separated from museum donations and housed in this reserve for use on the project.
- Donations and funds are used to develop and host temporary exhibits that attract new audiences and promote cultural exchange.

BUDGET OBJECTIVES

- Preserve cultural heritage by ensuring that funds are used appropriately for the conservation, restoration, and proper storage of artifacts to ensure their long-term preservation
- Proper conservation, restoration, and storage of artifacts so they remain available for study and appreciation by future generations
- Improve and create new exhibits to be accessible and engaging for all visitors, including young learners, through updated displays, signage, and interpretive materials

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Museum Improvements	\$26,515	Exhibits, exhibit improvements, exhibit displays, archival storage supplies tracking and care. Designated as the repository for the donations for also designated.
Pomo Sculpture	\$50,204	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,910.86	1,700	1,700	0	1,700
79-99 Other-Donations	8,596.56	5,500	5,500	0	5,500
Revenue - Summary	10,507.42	7,200	7,200	0	7,200
Appropriation					
23-91 Prof & Specialized Svcs-Intra-Div Services	0.00	0	10,000	0	10,000
28-30 Special Departmental Exp-Supplies & Services	0.00	5,000	0	0	0
Appropriation - Summary	0.00	5,000	10,000	0	10,000
NET COST	(10,507.42)	(2,200)	2,800	0	2,800



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Appropriation					
90-91 Transfers & Contingencies- Contingencies	0.00	4,548,360	4,548,360	0	4,548,360
Appropriation - Summary	0.00	4,548,360	4,548,360	0	4,548,360
NET COST	0	4,548,360	4,548,360	0	4,548,360



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	36,148.03	35,000	38,000	0	38,000
10-20 Property Taxes-Current Unsecured	822.63	800	850	0	850
10-25 Property Taxes-Supp 813-Current	401.28	450	450	0	450
10-35 Property Taxes-Supp 813-Prior	166.29	125	125	0	125
10-40 Property Taxes-Prior Unsecured	43.59	30	30	0	30
42-01 Revenue from Use of Money-Interest	2,077.93	750	2,500	0	2,500
54-60 State Aid-HOPTR	264.63	275	275	0	275
56-01 Other Federal-Other	0.00	200,000	200,000	0	200,000
Revenue - Summary	39,924.38	237,430	242,230	0	242,230
Appropriation					
18-00 Maint-Bldgs & Imprvmnts-	0.00	192,386	209,463	0	209,463
23-80 Prof & Specialized Svcs-Professional & Specialize	27,870.00	65,500	65,500	0	65,500
23-91 Prof & Specialized Svcs-Intra-Div Services	2,537.23	16,750	19,118	0	19,118
28-30 Special Departmental Exp-Supplies & Services	0.00	10,000	10,000	0	10,000
48-00 Taxes & Assessments-	65.48	200	200	0	200
Appropriation - Summary	30,472.71	284,836	304,281	0	304,281
NET COST	(9,451.67)	47,406	62,051	0	62,051



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	\$800	Emergency flood response efforts.
Restricted Groundwater Recharge Reserve	\$11,105	Supports groundwater recharge projects and planning.

Revenue and Appropriation Detail

Fund: 204 : Flood-Zone #4

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	12,540.61	13,000	13,000	0	13,000
10-20 Property Taxes-Current Unsecured	285.11	300	300	0	300
10-25 Property Taxes-Supp 813-Current	141.37	100	100	0	100
10-35 Property Taxes-Supp 813-Prior	58.08	50	50	0	50
10-40 Property Taxes-Prior Unsecured	15.44	20	20	0	20
42-01 Revenue from Use of Money-Interest	8,944.04	5,000	10,000	0	10,000
54-60 State Aid-HOPTR	91.73	100	100	0	100
81-23 Operating Transfers-Out	0.00	(65,000)	0	0	0
Revenue - Summary	22,076.38	(46,430)	23,570	0	23,570
Appropriation					
18-00 Maint-Bldgs & Imprvmnts-	0.00	30,000	60,000	0	60,000
23-80 Prof & Specialized Svcs-Professional & Specialize	3,785.00	105,000	105,000	0	105,000
23-81 Prof & Specialized Svcs-Engineering In-House	0.00	3,000	12,259	6	12,265
23-91 Prof & Specialized Svcs-Intra-Div Services	2,510.41	30,800	36,006	(6)	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	12,906	0	12,906
Appropriation - Summary	6,295.41	182,706	227,171	0	227,171
NET COST	(15,780.97)	229,136	203,601	0	203,601



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	\$495	Reserved for emergency flood response.
Restricted Modification	\$1,743	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	10,513.79	10,000	11,000	0	11,000
10-20 Property Taxes-Current Unsecured	238.59	250	250	0	250
10-25 Property Taxes-Supp 813-Current	117.15	50	100	0	100
10-35 Property Taxes-Supp 813-Prior	48.80	50	30	0	30
10-40 Property Taxes-Prior Unsecured	12.74	25	20	0	20
42-01 Revenue from Use of Money-Interest	1,065.58	500	1,450	0	1,450
54-60 State Aid-HOPTR	76.75	100	100	0	100
56-01 Other Federal-Other	0.00	300,000	300,000	0	300,000
79-90 Other-Miscellaneous	0.00	2,000	8,000	0	8,000
81-22 Operating Transfers-In	0.00	25,000	0	0	0
Revenue - Summary	12,073.40	337,975	320,950	0	320,950
Appropriation					
18-00 Maint-Bldgs & Imprvmnts-	0.00	290,000	290,000	0	290,000
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	5,500	6,000	0	6,000
23-91 Prof & Specialized Svcs-Intra-Div Services	3,998.24	26,620	42,867	0	42,867
28-30 Special Departmental Exp-Supplies & Services	0.00	29,725	4,725	0	4,725
30-00 Utilities-	27.06	150	150	0	150
48-00 Taxes & Assessments-	0.00	50	50	0	50
Appropriation - Summary	4,025.30	352,045	343,792	0	343,792
NET COST	(8,048.1)	14,070	22,842	0	22,842



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
General Reserve	\$25	Emergency funding; likely to be closed and rolled into restricted reserve at Final Budget.
Restricted Reserve	\$108,701	Emergency backup for unforeseen expenditures or revenue shortfalls.

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	4,416.76	1,000	4,000	0	4,000
69-20 Other Current Services-Other	0.00	5	5	0	5
81-22 Operating Transfers-In	76,811.84	353,000	345,000	0	345,000
81-23 Operating Transfers-Out	0.00	0	(25,000)	25,000	0
Revenue - Summary	81,228.60	354,005	324,005	(25,000)	349,005
Appropriation					
01-11 Salaries & Wages-Permanent	526,384.68	855,654	1,117,349	0	1,117,349
01-12 Salaries & Wages-Extra Help	10,510.98	27,090	27,090	0	27,090
01-13 Salaries & Wages-OT, Holiday, Stby	7,968.61	5,000	10,000	0	10,000
01-14 Salaries & Wages-Other, Term	21,874.27	15,000	0	0	0
02-21 Retirement Contributions-FICA	42,279.88	67,734	87,216	0	87,216
02-22 Retirement Contributions-PERS	122,998.75	223,234	287,494	0	287,494
03-30 Insurance-Health/Life	110,067.89	173,377	215,898	0	215,898
03-31 Insurance-Unemployment	1,662.00	1,797	2,418	0	2,418
03-32 Insurance-Opt Out	0.00	5,000	2,400	0	2,400
04-00 Worker's Compensation-	27,275.00	59,489	67,114	0	67,114
11-00 Clothing & Personal Suppl-	4,281.70	8,000	8,000	2,000	10,000
12-00 Communications-	3,338.60	10,500	10,500	500	11,000
14-00 Household Expense-	820.96	1,500	1,500	0	1,500
15-12 Insurance-Public Liability	47,418.00	51,847	63,620	0	63,620
15-13 Insurance-Fire & Allied Cvrsgs	506.00	623	926	0	926
17-00 Maintenance-Equipment-	4,775.94	12,500	12,500	0	12,500
18-00 Maint-Bldgs & Imprvmnts-	34.31	1,000	1,000	0	1,000
20-00 Memberships-	1,394.30	6,000	6,000	0	6,000
22-70 Office Expense-Supplies	8,641.13	8,000	8,000	4,000	12,000
22-71 Office Expense-Postage	1,095.60	5,000	5,000	0	5,000
23-80 Prof & Specialized Svcs-Professional & Specialize	10,201.45	13,100	13,100	0	13,100
23-85 Prof & Specialized Svcs-DPW Services	148,503.99	162,125	0	0	0

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
23-90 Prof & Specialized Svcs- Administrative Services	37,589.00	57,729	60,627	1	60,628
24-00 Publications & Legal Ntcs-	0.00	1,500	1,500	0	1,500
26-00 Rents & Leases-Bldg & Imp-	1,760.00	2,000	2,000	0	2,000
27-00 Small Tools & Instruments-	47.18	1,500	1,000	0	1,000
28-30 Special Departmental Exp-Supplies & Services	12,364.33	24,319	32,044	3,956	36,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	3,000	3,000	2,000	5,000
29-50 Transportation & Travel- Transportation & Travel	6,944.24	12,500	12,500	7,500	20,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	27,246.90	33,000	53,000	27,000	80,000
38-00 Inventory Items-	4,637.12	5,000	20,000	0	20,000
80-80 Other Financing Uses-Interfund Reimbursements	(1,120,308.75)	(1,493,400)	(1,808,790)	(21,956)	(1,830,746)
Appropriation - Summary	72,314.06	360,718	324,006	25,001	349,007
NET COST	(8,914.54)	6,713	1	1	2



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 2025 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-30 Property Taxes-Prior Secured	4,676.42	5,000	5,000	0	5,000
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	1,518.46	5,000	5,000	0	5,000
42-01 Revenue from Use of Money-Interest	2,142.80	1,000	3,000	0	3,000
54-90 State Aid-Other	15,711.66	596,364	302,412	0	302,412
66-40 Charges for Services-Assess & Tax Collection	65,749.22	70,000	72,000	0	72,000
80-92 Loans/Int Fin/Bonds-Advance From Other Fund	0.00	193,020	0	0	0
80-93 Loans/Int Fin/Bonds-Advance To Other Fund	0.00	(193,020)	0	0	0
81-22 Operating Transfers-In	14,958.94	16,500	18,000	0	18,000
Revenue - Summary	104,757.50	693,864	405,412	0	405,412
Appropriation					
14-00 Household Expense-	56.11	300	300	0	300
23-80 Prof & Specialized Svcs-Professional & Specialize	27,678.86	390,020	207,671	0	207,671
23-81 Prof & Specialized Svcs-Engineering In-House	0.00	2,500	2,700	0	2,700
23-91 Prof & Specialized Svcs-Intra-Div Services	93,078.00	114,550	139,070	0	139,070
24-00 Publications & Legal Ntcs-	0.00	300	0	0	0
28-30 Special Departmental Exp-Supplies & Services	13,012.15	217,131	156,477	0	156,477
90-91 Transfers & Contingencies-Contingencies	0.00	1,000	1,000	0	1,000
Appropriation - Summary	133,825.12	725,801	507,218	0	507,218
NET COST	29,067.62	31,937	101,806	0	101,806



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 groundwater 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	799,106.19	765,000	800,000	0	800,000
10-20 Property Taxes-Current Unsecured	18,673.60	20,000	20,000	0	20,000
10-25 Property Taxes-Supp 813-Current	9,581.46	10,000	10,000	0	10,000
10-35 Property Taxes-Supp 813-Prior	3,922.34	4,000	4,000	0	4,000
10-40 Property Taxes-Prior Unsecured	1,002.11	1,000	1,000	0	1,000
10-70 Other Taxes-Timber Yield	3.02	20	20	0	20
21-60 Permits-Other	160,129.00	150,000	165,000	0	165,000
31-82 Fines, Forfeit, Penalties-Criminal Fines	0.00	500	500	0	500
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	30.16	20	20	0	20
42-01 Revenue from Use of Money-Interest	21,211.71	10,000	25,000	0	25,000
42-10 Rents & Concessions-Rents & Concessions	600.00	1,000	1,000	0	1,000
54-60 State Aid-HOPTR	6,008.79	7,000	7,000	0	7,000
54-90 State Aid-Other	512,659.56	10,925,284	10,093,916	(270,110)	9,823,806
56-01 Other Federal-Other	216,237.51	277,595	189,436	0	189,436
56-30 Other Government Agencies-Other	7,500.00	7,500	25,000	0	25,000
66-10 Charges for Services-Planning & Engineering	5,562.50	3,000	3,000	0	3,000
79-90 Other-Miscellaneous	46,757.90	20,000	25,000	0	25,000
80-92 Loans/Int Fin/Bonds-Advance From Other Fund	0.00	193,020	0	0	0
80-93 Loans/Int Fin/Bonds-Advance To Other Fund	0.00	(193,020)	0	0	0
81-22 Operating Transfers-In	237,403.05	1,052,500	2,013,907	0	2,013,907
81-23 Operating Transfers-Out	(14,958.94)	(16,500)	(18,000)	0	(18,000)
Revenue - Summary	2,031,429.96	13,237,919	13,365,799	270,110	13,095,689

Appropriation

01-11 Salaries & Wages-Permanent	9,000.00	9,000	9,000	0	9,000
01-12 Salaries & Wages-Extra Help	299,006.14	335,484	439,704	0	439,704
02-21 Retirement Contributions-FICA	10,341.43	9,225	12,092	0	12,092

Revenue and Appropriation Detail

Fund: 200 : Watershed Protection Dist

Budget Unit: 8109 : Watershed Protection, Watershed Protection Dist

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
02-22 Retirement Contributions-PERS	6,809.08	17,529	17,529	0	17,529
03-31 Insurance-Unemployment	687.00	671	880	0	880
04-00 Worker's Compensation-	2,261.00	1,489	2,040	0	2,040
11-00 Clothing & Personal Suppl-	6,502.62	7,500	6,600	0	6,600
12-00 Communications-	5,730.01	7,600	7,600	0	7,600
14-00 Household Expense-	5,681.19	7,250	7,250	0	7,250
17-00 Maintenance-Equipment-	3,639.00	5,000	5,000	0	5,000
18-00 Maint-Bldgs & Imprvmts-	21,695.36	50,000	50,000	0	50,000
22-70 Office Expense-Supplies	1,258.92	5,350	4,850	0	4,850
22-71 Office Expense-Postage	1,161.47	5,000	5,000	1,000	6,000
23-80 Prof & Specialized Svcs- Professional & Specialize	546,582.94	2,254,000	2,418,923	16,937	2,435,860
23-81 Prof & Specialized Svcs-Engineering In-House	415.45	5,000	5,000	0	5,000
23-85 Prof & Specialized Svcs-DPW Services	0.00	106,789	0	0	0
23-90 Prof & Specialized Svcs- Administrative Services	83,495.00	65,249	95,489	0	95,489
23-91 Prof & Specialized Svcs-Intra-Div Services	743,822.65	960,190	1,450,244	(297,752)	1,152,492
24-00 Publications & Legal Ntcs-	0.00	500	500	0	500
25-00 Rents & Leases-Equipment-	0.00	5,000	5,000	0	5,000
27-00 Small Tools & Instruments-	4,118.78	9,000	6,500	0	6,500
28-30 Special Departmental Exp-Supplies & Services	82,120.86	1,762,705	1,727,416	9,705	1,737,121
28-59 Special Departmental Exp-Software Subscriptions	0.00	15,000	15,000	0	15,000
29-50 Transportation & Travel- Transportation & Travel	2,639.98	12,485	8,000	0	8,000
29-51 Transportation & Travel-Cent. Gar.- Pool Mlg ONLY	328.41	5,000	5,000	0	5,000
30-00 Utilities-	2,134.03	8,000	8,000	0	8,000
38-00 Inventory Items-	2,761.24	5,050	4,250	0	4,250
52-10 Other Charges-Contrib to Non-Co GovAgen	5,000.00	5,000	5,000	0	5,000

Revenue and Appropriation Detail

Fund: 200 : Watershed Protection Dist

Budget Unit: 8109 : Watershed Protection, Watershed Protection Dist

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
53-48 Other Charges-Water Quality Improvement	117,835.70	152,500	152,500	0	152,500
60-00 Cap. Fixed Asset-Land-	44,854.28	7,900,000	6,706,760	0	6,706,760
62-74 Cap. FA-Equipment-Other	112,955.38	10,000	951,407	0	951,407
80-80 Other Financing Uses-Interfund Reimbursements	(159,998.43)	(21,000)	0	0	0
Appropriation - Summary	1,962,839.49	13,721,566	14,132,534	(270,110)	13,862,424
NET COST	(68,590.47)	483,647	766,735	0	766,735



SPECIAL DISTRICTS

Lighting Districts

Funds 210-219, 261 Budget Units 8210-8219, 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.

BUDGET OBJECTIVES

- Consolidation of Clearlake Oaks and Clearlake Keys Districts as well as annexation of additional area.
- Continue to provide lighting for the safety and security of the public.
- Work with the Kelseyville Business Association to silhouette light the buildings along Main Street.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
O&M Reserve	\$889,343	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 streetlight districts.

Revenue and Appropriation Detail

Fund: 210 : Anderson Springs Lighting

Budget Unit: 8210 : Street Lighting, Anderson Springs Lighting

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	5,102.84	4,335	4,465	0	4,465
10-20 Property Taxes-Current Unsecured	120.38	91	94	0	94
10-25 Property Taxes-Supp 813-Current	57.39	65	67	0	67
10-30 Property Taxes-Prior Secured	174.00	270	278	0	278
10-35 Property Taxes-Supp 813-Prior	22.05	16	16	0	16
10-40 Property Taxes-Prior Unsecured	6.26	8	8	0	8
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	98.49	145	149	0	149
42-01 Revenue from Use of Money-Interest	2,308.26	419	703	0	703
54-60 State Aid-HOPTR	38.73	37	38	0	38
66-40 Charges for Services-Assess & Tax Collection	2,278.00	2,352	2,423	0	2,423
Revenue - Summary	10,206.40	7,738	8,241	0	8,241
Appropriation					
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	51.00	161	243	0	243
23-90 Prof & Specialized Svcs-Administrative Services	137.96	278	425	0	425
30-00 Utilities-	1,024.72	1,500	1,575	0	1,575
Appropriation - Summary	1,213.68	1,939	2,243	0	2,243
NET COST	(8,992.72)	(5,799)	(5,998)	0	(5,998)

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	1,456.14	1,000	1,030	0	1,030
10-20 Property Taxes-Current Unsecured	35.75	26	27	0	27
10-25 Property Taxes-Supp 813-Current	24.90	29	30	0	30
10-35 Property Taxes-Supp 813-Prior	8.99	5	5	0	5
10-40 Property Taxes-Prior Unsecured	1.88	2	2	0	2
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	0.61	1	1	0	1
42-01 Revenue from Use of Money-Interest	163.81	42	55	0	55
54-60 State Aid-HOPTR	11.53	11	11	0	11
Revenue - Summary	1,703.61	1,116	1,161	0	1,161
Appropriation					
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	20.00	68	97	0	97
23-90 Prof & Specialized Svcs-Administrative Services	91.98	110	169	0	169
30-00 Utilities-	489.06	600	600	0	600
Appropriation - Summary	601.04	778	866	0	866
NET COST	(1,102.57)	(338)	(295)	0	(295)

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	6,664.32	5,520	5,686	0	5,686
10-20 Property Taxes-Current Unsecured	218.40	163	168	0	168
10-25 Property Taxes-Supp 813-Current	166.39	200	206	0	206
10-35 Property Taxes-Supp 813-Prior	57.56	35	36	0	36
10-40 Property Taxes-Prior Unsecured	11.59	12	12	0	12
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	4.93	1	1	0	1
42-01 Revenue from Use of Money-Interest	1,505.52	533	549	0	549
54-60 State Aid-HOPTR	70.51	74	76	0	76
Revenue - Summary	8,699.22	6,538	6,734	0	6,734
Appropriation					
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	145.00	463	656	0	656
23-90 Prof & Specialized Svcs-Administrative Services	620.38	745	1,143	0	1,143
30-00 Utilities-	3,289.82	4,100	4,100	0	4,100
Appropriation - Summary	4,055.20	5,308	5,899	0	5,899
NET COST	(4,644.02)	(1,230)	(835)	0	(835)

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	19,582.66	18,686	19,247	0	19,247
10-20 Property Taxes-Current Unsecured	418.66	320	330	0	330
10-25 Property Taxes-Supp 813-Current	205.42	309	318	0	318
10-35 Property Taxes-Supp 813-Prior	86.22	55	57	0	57
10-40 Property Taxes-Prior Unsecured	22.27	23	24	0	24
42-01 Revenue from Use of Money-Interest	164.66	71	73	0	73
54-60 State Aid-HOPTR	134.68	143	147	0	147
Revenue - Summary	20,614.57	19,607	20,196	0	20,196
Appropriation					
18-00 Maint-Bldgs & Imprvmnts-	0.00	20,000	0	0	0
30-00 Utilities-	20,392.78	22,405	22,550	0	22,550
80-80 Other Financing Uses-Interfund Reimbursements	0.00	(20,000)	0	0	0
Appropriation - Summary	20,392.78	22,405	22,550	0	22,550
NET COST	(221.79)	2,798	2,354	0	2,354

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	22,809.32	18,900	19,467	0	19,467
10-20 Property Taxes-Current Unsecured	507.83	374	385	0	385
10-25 Property Taxes-Supp 813-Current	249.33	358	369	0	369
10-35 Property Taxes-Supp 813-Prior	103.27	64	66	0	66
10-40 Property Taxes-Prior Unsecured	27.07	27	28	0	28
42-01 Revenue from Use of Money-Interest	2,219.40	563	800	0	800
54-60 State Aid-HOPTR	163.36	168	173	0	173
Revenue - Summary	26,079.58	20,454	21,288	0	21,288
Appropriation					
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	457.00	1,578	1,969	0	1,969
23-90 Prof & Specialized Svcs-Administrative Services	1,861.15	2,236	3,430	0	3,430
30-00 Utilities-	12,946.07	14,225	14,967	0	14,967
Appropriation - Summary	15,264.22	18,039	20,366	0	20,366
NET COST	(10,815.36)	(2,415)	(922)	0	(922)

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	35,360.59	27,873	28,709	0	28,709
10-20 Property Taxes-Current Unsecured	1,138.24	804	828	0	828
10-25 Property Taxes-Supp 813-Current	886.20	976	1,005	0	1,005
10-35 Property Taxes-Supp 813-Prior	293.62	164	169	0	169
10-40 Property Taxes-Prior Unsecured	62.06	56	58	0	58
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	26.46	10	10	0	10
42-01 Revenue from Use of Money-Interest	5,545.35	1,823	1,878	0	1,878
54-60 State Aid-HOPTR	367.51	360	371	0	371
Revenue - Summary	43,680.03	32,066	33,028	0	33,028
Appropriation					
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	612.00	2,139	3,281	0	3,281
23-90 Prof & Specialized Svcs-Administrative Services	2,963.95	3,727	5,717	0	5,717
30-00 Utilities-	17,047.80	18,859	19,801	0	19,801
Appropriation - Summary	20,623.75	24,725	28,799	0	28,799
NET COST	(23,056.28)	(7,341)	(4,229)	0	(4,229)

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	19,053.88	16,251	18,868	0	18,868
10-20 Property Taxes-Current Unsecured	413.84	293	302	0	302
10-25 Property Taxes-Supp 813-Current	199.93	278	286	0	286
10-35 Property Taxes-Supp 813-Prior	80.44	49	50	0	50
10-40 Property Taxes-Prior Unsecured	21.75	21	22	0	22
42-01 Revenue from Use of Money-Interest	699.95	289	919	0	919
54-60 State Aid-HOPTR	133.13	132	136	0	136
Revenue - Summary	20,602.92	17,313	20,583	0	20,583
Appropriation					
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	368.00	2,198	2,260	0	2,260
23-90 Prof & Specialized Svcs-Administrative Services	2,113.63	2,568	3,938	0	3,938
30-00 Utilities-	18,461.08	20,281	20,281	0	20,281
Appropriation - Summary	20,942.71	25,047	26,479	0	26,479
NET COST	339.79	7,734	5,896	0	5,896

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	17,482.22	15,804	17,326	0	17,326
10-20 Property Taxes-Current Unsecured	591.53	429	442	0	442
10-25 Property Taxes-Supp 813-Current	477.43	542	558	0	558
10-35 Property Taxes-Supp 813-Prior	161.73	91	94	0	94
10-40 Property Taxes-Prior Unsecured	31.10	31	32	0	32
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	15.58	6	6	0	6
42-01 Revenue from Use of Money-Interest	5,245.43	1,886	1,943	0	1,943
54-60 State Aid-HOPTR	191.09	193	199	0	199
Revenue - Summary	24,196.11	18,982	20,600	0	20,600
Appropriation					
18-00 Maint-Bldgs & Imprvmnts-	0.00	2,000	2,000	0	2,000
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	413.00	1,313	1,191	0	1,191
23-90 Prof & Specialized Svcs-Administrative Services	1,378.73	1,353	2,075	0	2,075
30-00 Utilities-	7,756.52	10,000	10,000	0	10,000
Appropriation - Summary	9,548.25	14,666	15,266	0	15,266
NET COST	(14,647.86)	(4,316)	(5,334)	0	(5,334)

Revenue and Appropriation Detail

Fund: 261 : CSA #1-Clearlake Keys

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	14,565.30	12,905	13,292	0	13,292
10-20 Property Taxes-Current Unsecured	331.46	251	259	0	259
10-25 Property Taxes-Supp 813-Current	164.64	248	255	0	255
10-35 Property Taxes-Supp 813-Prior	68.36	45	46	0	46
10-40 Property Taxes-Prior Unsecured	18.02	19	20	0	20
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	214.99	201	207	0	207
42-01 Revenue from Use of Money-Interest	3,376.84	1,315	1,354	0	1,354
54-60 State Aid-HOPTR	106.63	113	116	0	116
66-40 Charges for Services-Assess & Tax Collection	9,573.50	9,551	9,838	0	9,838
Revenue - Summary	28,419.74	24,648	25,387	0	25,387
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	228.69	15,000	15,000	0	15,000
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	1,005.00	3,192	2,674	0	2,674
23-90 Prof & Specialized Svcs-Administrative Services	2,504.07	3,037	4,658	0	4,658
30-00 Utilities-	13,513.90	15,000	15,750	0	15,750
Appropriation - Summary	17,251.66	36,229	38,082	0	38,082
NET COST	(11,168.08)	11,581	12,695	0	12,695



SPECIAL DISTRICTS
Lands End
Fund 251 Budget Unit 8351

Robin Borre,
Administrator

BUDGET OVERVIEW

- LACOSAN manages this infrastructure as a satellite sewer collection system. The wastewater collected in this system is discharged to the City of Lakeport and is treated at their treatment facility. The collection system contains 42 commercial and 156 residential connections.

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.
- Determine funding for feasibility study regarding consolidation of Lands End/South Lakeport with Kelseyville Water Works.
- Complete negotiations and new contract with the City of Lakeport to take the wastewater from this district and for Special Districts to take the wastewater for a section within the City that is adjacent to North Lakeport.
- Complete Countywide SCADA evaluation to upgrade all the systems to a fully integrated and remote access system.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Capital Improvement Reserve	\$66,195	Reserves for capital improvement projects and expenditures outside of routine, recurring, and usual operations & maintenance.

Revenue and Appropriation Detail

Fund: 251 : Lands End
Budget Unit: 8351 : H & S Utilities, Lands End

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,657.49	897	924	0	924
66-50 Charges for Services-Auditing & Accounting	45.00	75	77	0	77
70-40 Sewer-Sales and Service	210,786.38	191,723	221,085	0	221,085
70-46 Sewer-Delinquent Sewer	3,296.56	1,290	1,329	0	1,329
70-51 Sewer-Special Assmt-Cap Imp	13,310.66	1,342	13,734	0	13,734
Revenue - Summary	229,096.09	195,327	237,149	0	237,149
Appropriation					
12-00 Communications-	2,604.39	2,784	2,948	0	2,948
17-00 Maintenance-Equipment-	450.00	500	500	0	500
18-00 Maint-Bldgs & Imprvmnts-	0.00	500	500	0	500
23-77 Prof & Specialized Svcs-Labor-In House	954.50	2,000	2,524	0	2,524
23-80 Prof & Specialized Svcs-Professional & Specialize	196,956.90	203,200	213,360	0	213,360
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	6,567.00	9,761	10,611	0	10,611
23-90 Prof & Specialized Svcs-Administrative Services	3,073.90	2,680	2,229	0	2,229
30-00 Utilities-	12,041.70	9,076	9,529	0	9,529
63-05 Construction in Progress-Sewer Systems	0.00	0	5,000	0	5,000
Appropriation - Summary	222,648.39	230,501	247,201	0	247,201
NET COST	(6,447.7)	35,174	10,052	0	10,052



SPECIAL DISTRICTS
Corinthian Bay
Fund 252 Budget Unit 8352

Robin Borre,
Administrator

BUDGET OVERVIEW

- This budget provides the funding for the operation and maintenance of this satellite wastewater collection system in Corinthian Bay. This system contains 73 single family dwelling unit connections. LACOSAN manages this collection system which discharges to the Kelseyville Wastewater Treatment facility.

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.
- Work on consolidation of the district with Kelseyville Water Works.
- Complete Countywide SCADA evaluation to upgrade all the systems to a fully integrated and remote access system.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Capacity Expansion Reserve	\$590	Reserves for capital improvement projects & expenditures outside of routine, recurring, and usual operations, and maintenance

Revenue and Appropriation Detail

Fund: 252 : Corinthian Bay
Budget Unit: 8352 : H & S Utilities, Corinthian Bay

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,140.75	503	1,260	0	1,260
66-50 Charges for Services-Auditing & Accounting	85.00	90	92	0	92
70-40 Sewer-Sales and Service	18,623.34	20,153	20,153	0	20,153
70-46 Sewer-Delinquent Sewer	787.00	474	787	0	787
Revenue - Summary	20,636.09	21,220	22,292	0	22,292
Appropriation					
12-00 Communications-	1,068.30	1,164	1,222	0	1,222
17-00 Maintenance-Equipment-	0.00	500	500	0	500
18-00 Maint-Bldgs & Imprvmnts-	0.00	500	500	0	500
23-77 Prof & Specialized Svcs-Labor-In House	572.33	2,000	500	0	500
23-80 Prof & Specialized Svcs-Professional & Specialize	7,651.00	16,771	25,421	0	25,421
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	6,432.00	12,214	5,000	0	5,000
23-90 Prof & Specialized Svcs-Administrative Services	1,106.68	965	596	0	596
30-00 Utilities-	5,568.92	4,800	5,040	0	5,040
63-05 Construction in Progress-Sewer Systems	0.00	0	5,000	0	5,000
Appropriation - Summary	22,399.23	38,914	43,779	0	43,779
NET COST	1,763.14	17,694	21,487	0	21,487



SPECIAL DISTRICTS
Middletown Sewer
Fund 253 Budget Unit 8353

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget Unit 8353 provides funding for the operation and maintenance of the wastewater collection system and treatment plant in Middletown. The Middletown treatment plant serves approximately 572 connections in the Middletown community and 75 in the Anderson Springs Community.

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.
- Seek funding opportunities for the Middletown Sewer Treatment Plant Improvement Project.
- Complete Countywide SCADA evaluation to upgrade all the systems to a fully integrated and remote access system.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Capacity Expansion Reserve	\$23,624	Reserves for future projects that expand the capacity capabilities of the collection and treatment systems.
O&M Reserve	\$15,999	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: 253 : Middletown Sewer

Budget Unit: 8353 : H & S Utilities, Middletown Sewer

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	966.28	200	206	0	206
42-01 Revenue from Use of Money-Interest	2,715.22	4,803	4,947	0	4,947
54-90 State Aid-Other	0.00	4,751,250	0	0	0
66-50 Charges for Services-Auditing & Accounting	2,043.46	1,475	1,519	0	1,519
70-40 Sewer-Sales and Service	313,890.38	336,750	348,536	0	348,536
70-42 Sewer-Capacity Expansion Fee	50,461.98	24,643	0	0	0
70-46 Sewer-Delinquent Sewer	9,948.21	8,942	9,210	0	9,210
Revenue - Summary	380,025.53	5,128,063	364,418	0	364,418

Appropriation

12-00 Communications-	2,452.78	2,611	2,759	0	2,759
14-00 Household Expense-	153.00	500	500	0	500
17-00 Maintenance-Equipment-	8,973.05	22,000	10,000	0	10,000
18-00 Maint-Bldgs & Imprvmnts-	16,750.55	23,000	8,000	0	8,000
23-77 Prof & Specialized Svcs-Labor-In House	59,256.00	54,851	54,851	0	54,851
23-80 Prof & Specialized Svcs-Professional & Specialize	46,049.48	48,104	54,449	0	54,449
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	48,491.50	114,427	120,149	0	120,149
23-90 Prof & Specialized Svcs-Administrative Services	8,791.92	7,664	14,037	0	14,037
27-00 Small Tools & Instruments-	63.22	2,500	2,500	0	2,500
28-30 Special Departmental Exp-Supplies & Services	44,918.58	41,000	58,800	0	58,800
30-00 Utilities-	94,777.60	97,500	102,350	0	102,350
48-00 Taxes & Assessments-	2.76	5	5	0	5
63-05 Construction in Progress-Sewer Systems	0.00	4,751,250	0	0	0
80-80 Other Financing Uses-Interfund Reimbursements	(8,081.00)	(13,483)	(26,871)	0	(26,871)
Appropriation - Summary	322,599.44	5,151,929	401,529	0	401,529

Revenue and Appropriation Detail

Fund: 253 : Middletown Sewer

Budget Unit: 8353 : H & S Utilities, Middletown Sewer

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
NET COST	(57,426.09)	23,866	37,111	0	37,111



SPECIAL DISTRICTS

Lake County Sanitation District SE Regional System
Fund 254 Budget Unit 8354

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget Unit 8354 includes the Southeast Regional Wastewater System, the single largest utility system managed by Special Districts. This system serves a population of approximately 13,000 people. It consists of over 100 miles of raw wastewater collection pipelines and 21 pump stations. It includes a full-service treatment facility with a septage receiving station.
- The Southeast Regional Wastewater System serves the City of Clearlake and the area northwest to the “Gooseneck”, and the community of Lower Lake. There are 8,094 single family dwelling unit connections being served in this system.
- This system is connected to the effluent recycling system that transports treated wastewater to the Geysers geothermal generation complex. This portion of the recycling system includes 29 miles of pipeline, 6 pump stations and storage tank reservoir under the management of LACOSAN. This includes the day-to-day and annual maintenance activities of these systems.

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 Septage Receiving Station Improvements.
- Complete design and environmental for the new Vallejo Lift Station.
- Complete design and environmental for the new Highlands Lift Station.
- 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.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Debt Service Reserves	\$322,204	Reserve is a requirement of the Bond Financing.
Capacity Expansion Reserve	\$1,292,454	Reserves for future projects that expand the capacity capabilities of the collection and treatment systems.
Mitigation Reserve	\$1,324	Reserve for Mitigation.
Capital Improvement Reserve	\$74,001	Reserves for capital improvement projects & expenditures outside of routine, recurring, and usual operations, and maintenance.
O & M Reserves	\$2,021,618	Reserves for Operations and Maintenance which include routine & maintenance work, emergencies, & equipment.

Revenue and Appropriation Detail

Fund: 254 : LACOSAN SE Regional Sys
Budget Unit: 8354 : H & S Utilities, LACOSAN SE Regional Sys

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	258,457.57	131,967	135,926	0	135,926
42-01 Revenue from Use of Money-Interest	173,866.62	124,387	128,119	0	128,119
54-90 State Aid-Other	317,556.76	1,381,809	1,265,838	0	1,265,838
55-40 Other Federal-Disaster Relief	0.00	54,298	64,421	0	64,421
66-50 Charges for Services-Auditing & Accounting	28,435.69	27,624	28,453	0	28,453
70-40 Sewer-Sales and Service	2,951,789.01	2,940,451	3,028,665	0	3,028,665
70-42 Sewer-Capacity Expansion Fee	1,128,266.11	13,446	0	0	0
70-44 Sewer-Other Agencies Septic	140,904.37	124,671	128,411	0	128,411
70-46 Sewer-Delinquent Sewer	734,768.71	605,927	931,522	0	931,522
70-51 Sewer-Special Assmt-Cap Imp	424,170.74	418,744	431,306	0	431,306
71-90 Water-Other Contributions	503,800.37	862,052	847,805	0	847,805
79-90 Other-Miscellaneous	0.00	0	24,000	0	24,000
79-91 Other-Cancelled Checks	920.99	500	515	0	515
Revenue - Summary	6,662,936.94	6,685,876	7,014,981	0	7,014,981

Appropriation

12-00 Communications-	40,981.10	44,550	46,517	0	46,517
14-00 Household Expense-	14,382.14	18,669	17,000	0	17,000
15-13 Insurance-Fire & Allied Cvrqs	93,797.00	130,529	141,340	0	141,340
17-00 Maintenance-Equipment-	411,328.16	603,000	378,000	0	378,000
18-00 Maint-Bldgs & Imprvmts-	386,176.75	414,500	414,500	0	414,500
20-00 Memberships-	10,000.00	12,000	12,000	0	12,000
23-77 Prof & Specialized Svcs-Labor-In House	918,793.91	1,092,479	1,166,611	0	1,166,611
23-79 Prof & Specialized Svcs-Projects-Outside	0.00	8,500	8,500	0	8,500
23-80 Prof & Specialized Svcs-Professional & Specialize	290,447.00	470,608	355,109	0	355,109
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	1,662,422.00	2,309,680	1,909,914	0	1,909,914
23-90 Prof & Specialized Svcs-Administrative Services	95,723.56	83,445	102,935	1	102,936

Revenue and Appropriation Detail

Fund: 254 : LACOSAN SE Regional Sys

Budget Unit: 8354 : H & S Utilities, LACOSAN SE Regional Sys

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
25-00 Rents & Leases-Equipment-	0.00	10,000	10,000	0	10,000
27-00 Small Tools & Instruments-	14,048.19	15,000	15,000	0	15,000
28-30 Special Departmental Exp-Supplies & Services	580,930.88	519,760	543,498	0	543,498
28-59 Special Departmental Exp-Software Subscriptions	0.00	9,161	9,161	0	9,161
30-00 Utilities-	1,100,541.59	949,317	1,126,615	0	1,126,615
38-00 Inventory Items-	30,090.71	7,145	0	0	0
48-00 Taxes & Assessments-	157.80	172	172	0	172
60-00 Land-	0.00	100,000	8,000	0	8,000
61-60 Cap. FA-Bldgs & Imp-Current	366,036.53	450,000	150,000	0	150,000
62-74 Cap. FA-Equipment-Other	718,920.62	752,365	99,320	0	99,320
62-79 Cap. FA-Equipment-Prior Years	0.00	550,000	0	0	0
63-05 Construction in Progress-Sewer Systems	66,988.95	2,281,809	2,492,641	0	2,492,641
Appropriation - Summary	6,801,766.89	10,832,689	9,006,833	1	9,006,834
NET COST	138,829.95	4,146,813	1,991,852	1	1,991,853



SPECIAL DISTRICTS

Lake County Sanitation District NW Regional System
Fund 255 Budget Unit 8355

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget unit 8355 includes the Northwest Regional Wastewater Systems. This system serves a population of approximately 9,000 people and consists of over 100 miles of raw wastewater collection pipelines and 21 pump stations. It includes a full-service treatment facility with a septage receiving station.
- The Northwest Regional Wastewater System serves the northern portion of the City of Lakeport (16th Street/Ashe Street Pump Station and northward), and the communities of North Lakeport, Upper Lake, Nice, Lucerne, Kono Tayee, and Paradise Valley. There are 6,038 single family dwelling unit connections served by this system.
- This system is connected to the effluent recycling system that transports treated wastewater to the Geysers geothermal generation complex. This portion of the wastewater recycling system includes 23 miles of pipeline, 2 pump stations, and SCADA (supervisory control and data acquisition) facilities under the management of LACOSAN. This includes the day to day and annual maintenance activities of this portion of the system.

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 Septage Receiving Station Improvements.
- Complete Countywide SCADA evaluation to upgrade all the systems to a fully integrated and remote access system.
- Refurbish and line the lift stations in Paradise Cove.
- Work with County Admin as needed on FLASHES project.
- Complete the capacity study for the existing system.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Capacity Expansion Reserve	\$132,329	Reserves for future projects that expand the capacity capabilities of the collection and treatment systems
O&M Reserve	\$52,595	Reserves for Operations and Maintenance which include routine & maintenance work, emergencies and equipment.

Revenue and Appropriation Detail

Fund: 255 : LACOSAN NW Regional Sys
Budget Unit: 8355 : H & S Utilities, LACOSAN NW Regional Sys

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	33,335.18	35,890	36,966	0	36,966
42-01 Revenue from Use of Money-Interest	11,691.28	6,021	6,201	0	6,201
55-40 Other Federal-Disaster Relief	0.00	168,385	173,125	0	173,125
66-50 Charges for Services-Auditing & Accounting	11,306.48	10,875	11,201	0	11,201
70-40 Sewer-Sales and Service	2,369,963.00	2,718,000	3,189,000	0	3,189,000
70-44 Sewer-Other Agencies Septic	106,511.99	95,825	98,699	0	98,699
70-46 Sewer-Delinquent Sewer	223,384.65	190,514	285,771	0	285,771
79-91 Other-Cancelled Checks	492.20	313	313	0	313
81-22 Operating Transfers-In	0.00	400,000	400,000	0	400,000
Revenue - Summary	2,756,684.78	3,625,823	4,201,276	0	4,201,276

Appropriation					
12-00 Communications-	16,057.36	15,765	15,201	0	15,201
14-00 Household Expense-	3,205.21	3,000	3,000	0	3,000
15-13 Insurance-Fire & Allied Cvrsgs	1,578.00	2,196	2,378	0	2,378
17-00 Maintenance-Equipment-	121,296.16	80,000	80,000	0	80,000
18-00 Maint-Bldgs & Imprvmts-	149,334.48	86,900	143,780	0	143,780
19-40 Medical Expense-Medical Supplies	0.00	250	250	0	250
20-00 Memberships-	4,730.00	5,203	5,500	0	5,500
23-77 Prof & Specialized Svcs-Labor-In House	322,674.47	547,224	638,807	0	638,807
23-80 Prof & Specialized Svcs-Professional & Specialize	173,651.93	225,116	231,039	0	231,039
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	427,515.00	962,122	1,131,216	0	1,131,216
23-90 Prof & Specialized Svcs-Administrative Services	63,753.85	55,577	74,233	0	74,233
26-00 Rents & Leases-Bldg & Imp-	6,781.73	7,200	7,560	0	7,560
27-00 Small Tools & Instruments-	2,502.24	6,000	6,000	0	6,000
28-30 Special Departmental Exp-Supplies & Services	196,089.86	287,554	301,931	0	301,931
28-59 Special Departmental Exp-Software	0.00	9,456	5,888	0	5,888

Revenue and Appropriation Detail

Fund: 255 : LACOSAN NW Regional Sys

Budget Unit: 8355 : H & S Utilities, LACOSAN NW Regional Sys

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Subscriptions					
30-00 Utilities-	1,300,281.30	1,103,700	1,538,845	0	1,538,845
38-00 Inventory Items-	5,667.00	1,451	0	0	0
48-00 Taxes & Assessments-	394.13	430	430	0	430
61-60 Cap. FA-Bldgs & Imp-Current	0.00	400,000	1,010,826	0	1,010,826
62-74 Cap. FA-Equipment-Other	19,633.50	168,385	1,012,500	0	1,012,500
63-05 Construction in Progress-Sewer Systems	0.00	0	436,000	0	436,000
Appropriation - Summary	2,815,146.22	3,967,529	6,645,384	0	6,645,384
NET COST	58,461.44	341,706	2,444,108	0	2,444,108



SPECIAL DISTRICTS

Anderson Springs Sewer District
Fund 256 Budget Unit 8356

Robin Borre,
Administrator

BUDGET OVERVIEW

- Budget Unit 8356 provides funding for the Anderson Springs Sewer System. This is a new sewer system within the boundaries of Lake County Sanitation District. The district is made up of approximately 3.5 miles of low-pressure sewer force main within the community and about 2 miles of transmission main along State Highway 175 to the Middletown wastewater treatment plant. Each active parcel within the district has an onsite grinder pump/wet well configuration which collects the residential waste, processes it, and pumps it into the collection system to the treatment plant.
- The community lost 198 of 212 homes during the Valley Fire and most could not be rebuilt without a sewer system due to building and code changes for septic systems. Many agencies and organizations worked together to secure funding for this system. The system became operational in 2020 and there are currently 75 active customers with more coming online on a regular basis.

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.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Capacity Expansion Reserve	\$688,541	Reserves for future projects that expand the capacity capabilities of the collection and treatment systems.
O&M Reserve	\$139,321	Reserves for Operations and Maintenance which include routine & maintenance work, emergencies and equipment.
Capital Improvement Reserve	\$80,861	Reserves for capital improvement projects & expenditures outside of routine, recurring, and usual operations, and maintenance.

Revenue and Appropriation Detail

Fund: 256 : Anderson Springs Sewer
Budget Unit: 8356 : H & S Utilities, Anderson Springs Sewer

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	22,302.39	9,290	9,568	0	9,568
66-50 Charges for Services-Auditing & Accounting	229.72	251	258	0	258
70-40 Sewer-Sales and Service	44,178.78	39,570	41,000	0	41,000
70-46 Sewer-Delinquent Sewer	(176.25)	1,000	1,341	0	1,341
70-51 Sewer-Special Assmt-Cap Imp	14,888.25	14,723	14,723	0	14,723
Revenue - Summary	81,422.89	64,834	66,890	0	66,890
Appropriation					
17-00 Maintenance-Equipment-	2,018.47	2,000	6,600	0	6,600
18-00 Maint-Bldgs & Imprvmnts-	0.00	3,000	3,200	0	3,200
23-77 Prof & Specialized Svcs-Labor-In House	3,535.25	10,000	5,000	0	5,000
23-80 Prof & Specialized Svcs-Professional & Specialize	8,381.00	14,583	27,971	0	27,971
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	6,137.00	10,998	10,826	0	10,826
23-90 Prof & Specialized Svcs-Administrative Services	753.09	657	710	0	710
28-59 Special Departmental Exp-Software Subscriptions	0.00	2,000	2,000	0	2,000
63-05 Construction in Progress-Sewer Systems	0.00	0	20,000	0	20,000
Appropriation - Summary	20,824.81	43,238	76,307	0	76,307
NET COST	(60,598.08)	(21,596)	9,417	0	9,417



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.
- Purchase and install new stove for the Community Center.
- Complete the Parking Lot at the Community Center project funded by CDBG funding.
- Work with the Campground Committee regarding issuance of campground keys and determine a more efficient distribution and distribution of access keys.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Community Center Reserve	\$5,866	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,116.77	327	350	0	350
54-90 State Aid-Other	0.00	0	198,792	0	198,792
66-50 Charges for Services-Auditing & Accounting	445.50	395	406	0	406
69-02 Other Current Services-Park and Recreation Fees	20,084.49	19,836	20,431	0	20,431
79-91 Other-Cancelled Checks	47.79	30	35	0	35
Revenue - Summary	21,694.55	20,588	220,014	0	220,014
Appropriation					
14-00 Household Expense-	207.00	400	420	0	420
15-12 Insurance-Public Liability	1,291.00	1,000	1,000	0	1,000
18-00 Maint-Bldgs & Imprvmnts-	14,911.88	13,500	5,000	0	5,000
22-70 Office Expense-Supplies	0.00	100	100	0	100
22-71 Office Expense-Postage	3,001.53	3,200	3,360	0	3,360
23-80 Prof & Specialized Svcs-Professional & Specialize	2,678.95	5,182	5,182	0	5,182
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	3,188.00	3,188	3,348	0	3,348
30-00 Utilities-	327.93	500	10,525	0	10,525
48-00 Taxes & Assessments-	2.35	6	6	0	6
61-60 Cap. FA-Bldgs & Imp-Current	0.00	0	198,792	0	198,792
62-74 Cap. FA-Equipment-Other	0.00	0	15,000	0	15,000
Appropriation - Summary	25,608.64	27,076	242,733	0	242,733
NET COST	3,914.09	6,488	22,719	0	22,719



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.

BUDGET OBJECTIVES

- Complete Rate Study and work to implement new rate structure for sustainability.
- Complete pressure zone distribution study to determine alternatives for distribution system.
- Continued work on the Lakebed Recovery project
- Complete location and construction of DWR funded well project.
- Complete lead service line inventory.
- Continue working with the Advisory Committee on roads maintenance.

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	\$118,604	Reserves for capital improvement projects and expenditures outside of routine, recurring, and usual operations, and maintenance work for the water system.
Water System Replacement	\$10,894	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	\$338,137	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	159,865.08	138,267	142,415	0	142,415
10-20 Property Taxes-Current Unsecured	3,649.95	2,721	2,802	0	2,802
10-25 Property Taxes-Supp 813-Current	1,803.64	6,548	6,744	0	6,744
10-30 Property Taxes-Prior Secured	0.00	205	211	0	211
10-35 Property Taxes-Supp 813-Prior	744.14	595	612	0	612
10-40 Property Taxes-Prior Unsecured	197.07	280	288	0	288
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	322.96	2,333	2,402	0	2,402
42-01 Revenue from Use of Money-Interest	20,824.38	7,909	8,146	0	8,146
54-60 State Aid-HOPTR	1,174.18	1,228	1,264	0	1,264
54-90 State Aid-Other	185,753.40	1,747,133	1,578,150	0	1,578,150
55-40 Other Federal-Disaster Relief	0.00	66,633	0	0	0
56-01 Other Federal-Other	2,104,579.33	5,693,965	3,636,137	0	3,636,137
66-50 Charges for Services-Auditing & Accounting	9,689.90	9,936	10,234	0	10,234
71-21 Water-Sales & Svcs Misc	182,920.40	204,161	204,161	0	204,161
71-25 Water-Water Collection-Tax Roll	3,275.49	8,070	9,906	0	9,906
71-26 Water-Reconnections	3,488.35	4,824	4,968	0	4,968
71-51 Water-Special Assmt-Cap Imp	38,446.65	38,911	38,911	0	38,911
79-91 Other-Cancelled Checks	0.00	5	5	0	5
Revenue - Summary	2,716,734.92	7,933,724	5,647,356	0	5,647,356

Appropriation

12-00 Communications-	1,238.87	1,467	1,467	0	1,467
17-00 Maintenance-Equipment-	13,511.85	19,328	20,294	0	20,294
18-00 Maint-Bldgs & Imprvmnts-	74,568.20	115,400	48,869	0	48,869
23-77 Prof & Specialized Svcs-Labor-In House	91,957.00	135,227	153,269	0	153,269
23-80 Prof & Specialized Svcs-Professional & Specialize	65,345.11	49,798	56,663	0	56,663
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	87,506.00	126,136	65,926	0	65,926
23-90 Prof & Specialized Svcs-	12,352.91	12,657	14,704	0	14,704

Revenue and Appropriation Detail

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Administrative Services					
27-00 Small Tools & Instruments-	0.00	1,005	0	0	0
28-30 Special Departmental Exp-Supplies & Services	30,576.73	33,350	35,050	0	35,050
28-59 Special Departmental Exp-Software Subscriptions	0.00	5,000	0	0	0
30-00 Utilities-	83,912.67	98,000	90,000	0	90,000
42-11 Principal & Interest-Advances	0.00	2,000,000	0	0	0
48-00 Taxes & Assessments-	48.56	75	75	0	75
61-60 Cap. FA-Bldgs & Imp-Current	0.00	0	200,000	0	200,000
62-74 Cap. FA-Equipment-Other	0.00	88,845	0	0	0
63-02 Construction in Progress-Bridges	2,177,183.35	6,060,598	3,989,580	0	3,989,580
63-04 Construction in Progress-Water Systems	38,705.50	1,380,500	1,274,707	0	1,274,707
Appropriation - Summary	2,676,906.75	10,127,386	5,950,604	0	5,950,604
NET COST	(39,828.17)	2,193,662	303,248	0	303,248



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	\$656,025	Created to place unused revenue for future projects
Restricted- Emergency	\$187,841	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	81,266.69	70,000	70,000	0	70,000
10-20 Property Taxes-Current Unsecured	1,859.62	2,500	2,500	0	2,500
10-25 Property Taxes-Supp 813-Current	895.80	750	2,750	0	2,750
10-35 Property Taxes-Supp 813-Prior	375.60	450	450	0	450
10-40 Property Taxes-Prior Unsecured	96.94	100	100	0	100
42-01 Revenue from Use of Money-Interest	15,819.93	12,000	18,000	0	18,000
54-60 State Aid-HOPTR	598.23	650	650	0	650
Revenue - Summary	100,912.81	86,450	94,450	0	94,450
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	25,000	25,000	0	25,000
23-85 Prof & Specialized Svcs-DPW Services	4,779.96	6,752	4,879	0	4,879
23-90 Prof & Specialized Svcs-Administrative Services	1,985.00	1,359	1,723	0	1,723
30-00 Utilities-	0.00	310	0	0	0
Appropriation - Summary	6,764.96	33,421	31,602	0	31,602
NET COST	(94,147.85)	(53,029)	(62,848)	0	(62,848)



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

- No significant projects are planned for these Benefit Zones, only routine maintenance throughout the year.
- There is one more chip seal that is needed, which will be performed in FY 26/27

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$24,284	funds that are set aside for future maintenance and chip seals

Revenue and Appropriation Detail

Fund: 264 : CSA #23 Zone A Gordon Spr

Budget Unit: 8464 : Public Ways & Facilities, Zone A-Gordon Springs

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	462.14	200	750	0	750
66-40 Charges for Services-Assess & Tax Collection	3,151.00	3,276	3,276	0	3,276
Revenue - Summary	3,613.14	3,476	4,026	0	4,026
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	1,000	3,000	0	3,000
23-85 Prof & Specialized Svcs-DPW Services	425.00	425	425	0	425
Appropriation - Summary	425.00	1,425	3,425	0	3,425
NET COST	(3,188.14)	(2,051)	(601)	0	(601)



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

- No significant projects are planned for these Benefit Zones, only routine maintenance throughout the year.
- There is one more chip seal that is needed, which will be performed in FY 26/27.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$3,156	Funds that are set aside for future maintenance and chip seals

Revenue and Appropriation Detail

Fund: 265 : CSA #23-Zone B Stonefield

Budget Unit: 8465 : Public Ways & Facilities, Zone B Stonefield Court

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	78.20	50	150	0	150
66-40 Charges for Services-Assess & Tax Collection	1,131.50	1,308	1,308	0	1,308
Revenue - Summary	1,209.70	1,358	1,458	0	1,458
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	1,000	3,000	0	3,000
23-85 Prof & Specialized Svcs-DPW Services	337.00	337	337	0	337
Appropriation - Summary	337.00	1,337	3,337	0	3,337
NET COST	(872.7)	(21)	1,879	0	1,879



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 BU with the Kelseyville system
- Complete lead service line inventory

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	\$200,724	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 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	9,569.64	3,516	3,621	0	3,621
66-50 Charges for Services-Auditing & Accounting	1,941.09	1,591	1,639	0	1,639
71-21 Water-Sales & Svcs Misc	88,425.44	86,499	89,094	0	89,094
71-25 Water-Water Collection-Tax Roll	315.78	1,342	757	0	757
71-26 Water-Reconnections	1,771.94	1,697	1,748	0	1,748
71-90 Water-Other Contributions	191.36	185	191	0	191
79-91 Other-Cancelled Checks	75.28	13	13	0	13
Revenue - Summary	102,290.53	94,844	97,064	0	97,064
Appropriation					
15-13 Insurance-Fire & Allied Cvrgrs	314.00	437	473	0	473
17-00 Maintenance-Equipment-	461.96	2,000	4,000	0	4,000
18-00 Maint-Bldgs & Imprvmts-	31,023.52	9,161	7,504	0	7,504
23-77 Prof & Specialized Svcs-Labor-In House	14,852.00	16,752	13,237	0	13,237
23-80 Prof & Specialized Svcs-Professional & Specialize	47,614.00	44,868	47,152	0	47,152
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	32,452.00	32,622	29,739	0	29,739
23-90 Prof & Specialized Svcs-Administrative Services	5,851.08	5,995	7,071	0	7,071
28-30 Special Departmental Exp-Supplies & Services	515.00	2,000	2,000	0	2,000
30-00 Utilities-	984.00	1,500	1,500	0	1,500
48-00 Taxes & Assessments-	5.52	10	10	0	10
63-04 Construction in Progress-Water Systems	0.00	0	10,000	0	10,000
Appropriation - Summary	134,073.08	115,345	122,686	0	122,686
NET COST	31,782.55	20,501	25,622	0	25,622



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, Riviera 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	74.05	0	150	0	150
66-40 Charges for Services-Assess & Tax Collection	1,785.00	0	1,050	0	1,050
81-23 Operating Transfers-Out	(3,500.97)	0	(1,200)	1,200	0
Revenue - Summary	(1,641.92)	0	0	(1,200)	1,200
NET COST	1,641.92	0	0	(1,200)	(1,200)



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 Keys 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

- 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	3,138.56	1,500	3,975	0	3,975
Revenue - Summary	3,138.56	1,500	3,975	0	3,975
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	122,659	129,581	0	129,581
Appropriation - Summary	0.00	122,659	129,581	0	129,581
NET COST	(3,138.56)	121,159	125,606	0	125,606



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

- 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	312.61	15	350	0	350
Revenue - Summary	312.61	15	350	0	350
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	12,123	17,890	0	17,890
Appropriation - Summary	0.00	12,123	17,890	0	17,890
NET COST	(312.61)	12,108	17,540	0	17,540



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.
- Complete lead service line inventory.

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	\$27,987	Reserves for capital improvement projects and expenditures outside of routine, recurring, usual operations, and maintenance work.
O&M Reserve	\$486,068	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	64,270.39	56,727	58,429	0	58,429
10-20 Property Taxes-Current Unsecured	1,465.07	1,248	1,285	0	1,285
10-25 Property Taxes-Supp 813-Current	744.97	1,152	1,187	0	1,187
10-35 Property Taxes-Supp 813-Prior	322.71	206	212	0	212
10-40 Property Taxes-Prior Unsecured	80.69	87	90	0	90
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	0.00	17	18	0	18
42-01 Revenue from Use of Money-Interest	17,466.88	4,974	5,123	0	5,123
54-60 State Aid-HOPTR	471.31	530	546	0	546
66-50 Charges for Services-Auditing & Accounting	2,278.64	1,996	2,056	0	2,056
71-21 Water-Sales & Svcs Misc	65,675.85	64,303	66,232	0	66,232
71-25 Water-Water Collection-Tax Roll	0.00	75	1,395	0	1,395
71-26 Water-Reconnections	414.43	323	333	0	333
71-51 Water-Special Assmt-Cap Imp	19,015.09	18,201	18,747	0	18,747
Revenue - Summary	172,206.03	149,839	155,653	0	155,653

Appropriation

12-00 Communications-	500.36	400	400	0	400
17-00 Maintenance-Equipment-	1,417.96	5,000	5,000	0	5,000
18-00 Maint-Bldgs & Imprvmts-	14,873.05	40,000	22,000	0	22,000
23-77 Prof & Specialized Svcs-Labor-In House	38,099.34	65,343	44,850	0	44,850
23-80 Prof & Specialized Svcs-Professional & Specialize	1,346.28	500	11,651	0	11,651
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	16,078.00	35,332	17,918	0	17,918
23-90 Prof & Specialized Svcs-Administrative Services	3,055.41	3,131	4,261	0	4,261
28-30 Special Departmental Exp-Supplies & Services	9,745.72	4,320	5,025	0	5,025
28-59 Special Departmental Exp-Software Subscriptions	0.00	5,000	5,000	0	5,000
30-00 Utilities-	11,604.56	13,100	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
38-00 Inventory Items-	1,600.83	783	0	0	0
61-60 Cap. FA-Bldgs & Imp-Current	0.00	0	192,300	0	192,300
63-04 Construction in Progress-Water Systems	0.00	0	25,000	0	25,000
Appropriation - Summary	98,321.51	172,909	348,105	0	348,105
NET COST	(73,884.52)	23,070	192,452	0	192,452



COMMUNITY DEVELOPMENT DEPARTMENT

Wildfire Benefit

Fund 275 Budget Unit 8475

Mireya Turner,
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

Over the 25-26 FY, the Code Enforcement Division strives to:

- Adopt a budget for this program that will lead to greater program outcomes.

Revenue and Appropriation Detail

Fund: 275 : CSA #23-Wildfire Benefit

Budget Unit: 8475 : Public Ways & Facilities, CSA #23-Wildfire Benefit

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	8,264.11	4,000	5,000	0	5,000
66-40 Charges for Services-Assess & Tax Collection	2,350.00	56	0	0	0
Revenue - Summary	10,614.11	4,056	5,000	0	5,000
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	18,656.16	272,850	278,454	0	278,454
23-91 Prof & Specialized Svcs-Intra-Div Services	5,647.59	11,550	0	0	0
Appropriation - Summary	24,303.75	284,400	278,454	0	278,454
NET COST	13,689.64	280,344	273,454	0	273,454



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.
- Completion of SCADA upgrades for treatment plant and tank sites.
- Complete Ozone repairs.
- Review and determine the feasibility of consolidation of District with Kelseyville.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Debt Service Reserve	\$177,445	Reserves for securing and repaying a capital improvement loan for improvements to the water system.
Capacity Expansion	\$194,223	Reserves for future projects that expand the capacity capabilities of the distribution and treatment systems.
Capital Improvement	\$35,037	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	27,385.37	3,082	14,000	0	14,000
54-90 State Aid-Other	0.00	5,000,000	0	0	0
55-40 Other Federal-Disaster Relief	0.00	800,000	800,000	0	800,000
66-50 Charges for Services-Auditing & Accounting	11,687.30	12,980	13,369	0	13,369
70-51 Sewer-Special Assmt-Cap Imp	82,439.90	78,578	80,935	0	80,935
71-21 Water-Sales & Svcs Misc	460,131.09	483,073	497,565	0	497,565
71-25 Water-Water Collection-Tax Roll	6,808.70	6,092	6,275	0	6,275
71-26 Water-Reconnections	3,181.86	2,837	2,922	0	2,922
71-50 Water-Special Assmt-Loans	89,041.22	88,297	88,297	0	88,297
71-90 Water-Other Contributions	3,048.83	2,576	2,653	0	2,653
Revenue - Summary	683,724.27	6,477,515	1,506,016	0	1,506,016

Appropriation

12-00 Communications-	9,685.36	10,435	11,077	0	11,077
14-00 Household Expense-	528.05	550	550	0	550
17-00 Maintenance-Equipment-	26,999.05	22,506	15,000	0	15,000
18-00 Maint-Bldgs & Imprvmts-	163,743.44	73,000	73,000	0	73,000
19-40 Medical Expense-Medical Supplies	0.00	100	100	0	100
23-77 Prof & Specialized Svcs-Labor-In House	164,050.91	217,507	255,746	0	255,746
23-80 Prof & Specialized Svcs-Professional & Specialize	19,750.25	38,500	57,637	0	57,637
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	154,368.00	218,834	82,748	0	82,748
23-90 Prof & Specialized Svcs-Administrative Services	13,978.36	14,322	19,674	0	19,674
27-00 Small Tools & Instruments-	1,768.45	2,500	2,500	0	2,500
28-30 Special Departmental Exp-Supplies & Services	44,540.36	40,040	40,040	0	40,040
28-59 Special Departmental Exp-Software Subscriptions	0.00	8,000	0	0	0
30-00 Utilities-	126,958.03	126,500	133,275	0	133,275
48-00 Taxes & Assessments-	68.19	86	86	0	86

Revenue and Appropriation Detail

Fund: 280 : CSA #20-Soda Bay Water

Budget Unit: 8480 : Public Ways & Facilities, CSA #20 Soda Bay Water

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
61-60 Cap. FA-Bldgs & Imp-Current	87,616.00	8,000	120,000	0	120,000
62-74 Cap. FA-Equipment-Other	13,910.25	65,000	0	0	0
63-04 Construction in Progress-Water Systems	0.00	5,800,000	800,000	0	800,000
Appropriation - Summary	827,964.70	6,645,880	1,611,433	0	1,611,433
NET COST	144,240.43	168,365	105,417	0	105,417



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 two new wells. One at the water plant and one on Crystal Lake Way.
- Complete MOU with Westlake Subdivision to maintain the distribution lines.
- Complete the pressure zone tank property negotiations and lot line adjustments.
- Complete SCADA study and implantation of new technology.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Capacity Expansion	\$444,296	Reserves for future projects that expand the capacity capabilities of the distribution and treatment systems.
Capital Improvement	\$175,173	Reserves for capital improvement projects and expenditures outside of routine, recurring, usual operations, and maintenance.
O&M Reserve	\$280,611	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	591.52	365	376	0	376
42-01 Revenue from Use of Money-Interest	48,079.60	22,298	22,967	0	22,967
42-10 Rents & Concessions-Rents & Concessions	24,344.76	25,075	25,827	0	25,827
54-90 State Aid-Other	0.00	1,500,000	1,491,360	0	1,491,360
66-50 Charges for Services-Auditing & Accounting	11,968.91	11,313	11,652	0	11,652
71-21 Water-Sales & Svcs Misc	831,675.96	835,924	861,002	0	861,002
71-25 Water-Water Collection-Tax Roll	1,218.62	5,958	11,996	0	11,996
71-26 Water-Reconnections	8,021.47	7,527	7,753	0	7,753
71-90 Water-Other Contributions	1,655.20	1,547	1,593	0	1,593
Revenue - Summary	927,556.04	2,410,007	2,434,526	0	2,434,526

Appropriation

12-00 Communications-	3,273.98	3,449	3,449	0	3,449
14-00 Household Expense-	1,912.94	1,500	1,500	0	1,500
15-13 Insurance-Fire & Allied Cvrsg	63.00	88	95	0	95
17-00 Maintenance-Equipment-	33,855.34	53,000	43,000	0	43,000
18-00 Maint-Bldgs & Imprvmts-	71,594.27	83,500	78,500	0	78,500
19-40 Medical Expense-Medical Supplies	0.00	100	100	0	100
23-77 Prof & Specialized Svcs-Labor-In House	202,307.03	315,127	302,223	0	302,223
23-80 Prof & Specialized Svcs-Professional & Specialize	41,033.35	46,334	59,860	0	59,860
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	218,250.00	463,107	167,762	0	167,762
23-90 Prof & Specialized Svcs-Administrative Services	26,961.23	27,622	38,461	0	38,461
27-00 Small Tools & Instruments-	2,078.04	1,200	1,200	0	1,200
28-30 Special Departmental Exp-Supplies & Services	115,416.39	91,000	96,050	0	96,050
28-59 Special Departmental Exp-Software Subscriptions	0.00	15,000	5,210	0	5,210

Revenue and Appropriation Detail

Fund: 281 : CSA #21-North Lkpt Water

Budget Unit: 8481 : Public Ways & Facilities, CSA #21 N Lakeport Water

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
30-00 Utilities-	210,087.14	218,676	228,575	0	228,575
38-00 Inventory Items-	2,811.09	1,566	0	0	0
48-00 Taxes & Assessments-	5.52	10	10	0	10
60-00 Land-	3,000.00	167,000	146,000	0	146,000
61-60 Cap. FA-Bldgs & Imp-Current	246,606.75	30,000	140,000	0	140,000
63-04 Construction in Progress-Water Systems	0.00	1,857,611	1,561,360	0	1,561,360
Appropriation - Summary	1,179,256.07	3,375,890	2,873,355	0	2,873,355
NET COST	251,700.03	965,883	438,829	0	438,829



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

- Routine maintenance throughout the year.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$9,726	Funds that are set aside for future maintenance and chip seals

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	230.80	105	350	0	350
66-40 Charges for Services-Assess & Tax Collection	1,982.75	2,160	2,160	0	2,160
Revenue - Summary	2,213.55	2,265	2,510	0	2,510
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	1,193.60	1,000	3,326	0	3,326
23-85 Prof & Specialized Svcs-DPW Services	338.00	338	338	0	338
Appropriation - Summary	1,531.60	1,338	3,664	0	3,664
NET COST	(681.95)	(927)	1,154	0	1,154



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

- Routine maintenance throughout the year.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$123,903	Funds that are set aside for future maintenance and chip seals

Revenue and Appropriation Detail

Fund: 284 : CSA#23 Zone D Shadow Hill

Budget Unit: 8484 : Public Ways & Facilities, CSA#23 Zone D Shadow Hill

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	44.10	0	250	0	250
42-01 Revenue from Use of Money-Interest	2,258.42	1,000	3,550	0	3,550
66-40 Charges for Services-Assess & Tax Collection	11,709.25	13,039	13,039	0	13,039
Revenue - Summary	14,011.77	14,039	16,839	0	16,839
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	1,600	5,000	0	5,000
23-85 Prof & Specialized Svcs-DPW Services	628.00	628	628	0	628
Appropriation - Summary	628.00	2,228	5,628	0	5,628
NET COST	(13,383.77)	(11,811)	(11,211)	0	(11,211)



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

- Routine maintenance throughout the year.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$9,987	Funds that are set aside for future maintenance and chip seals

Revenue and Appropriation Detail

Fund: 285 : CSA#23 Zone E Monte Vista

Budget Unit: 8485 : Public Ways & Facilities, CSA#23 Zone E Monte Vista

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	209.55	100	325	0	325
66-40 Charges for Services-Assess & Tax Collection	1,811.00	1,988	1,988	0	1,988
Revenue - Summary	2,020.55	2,088	2,313	0	2,313
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	1,000	3,255	0	3,255
23-85 Prof & Specialized Svcs-DPW Services	331.00	331	331	0	331
Appropriation - Summary	331.00	1,331	3,586	0	3,586
NET COST	(1,689.55)	(757)	1,273	0	1,273



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

- Routine maintenance throughout the year.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$10,657	Funds that are set aside for future maintenance and chip seals

Revenue and Appropriation Detail

Fund: 286 : CSA#23 Zone F Piner Court

Budget Unit: 8486 : Public Ways & Facilities, CSA#23 Zone F Piner Court

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	294.41	150	420	0	420
66-40 Charges for Services-Assess & Tax Collection	824.25	1,001	1,001	0	1,001
Revenue - Summary	1,118.66	1,151	1,421	0	1,421
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	1,000	3,000	0	3,000
23-85 Prof & Specialized Svcs-DPW Services	326.00	326	326	0	326
Appropriation - Summary	326.00	1,326	3,326	0	3,326
NET COST	(792.66)	175	1,905	0	1,905



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

- Routine maintenance throughout the year.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$61,790	Funds that are set aside for future maintenance and chip seals

Revenue and Appropriation Detail

Fund: 287 : CSA#23 Zone G Vista Mount

Budget Unit: 8487 : Public Ways & Facilities, CSA#23 Zone G Vista Mntn

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,296.05	750	1,950	0	1,950
66-40 Charges for Services-Assess & Tax Collection	5,122.50	4,542	4,542	0	4,542
Revenue - Summary	6,418.55	5,292	6,492	0	6,492
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	1,000	3,000	0	3,000
23-85 Prof & Specialized Svcs-DPW Services	360.00	360	360	0	360
Appropriation - Summary	360.00	1,360	3,360	0	3,360
NET COST	(6,058.55)	(3,932)	(3,132)	0	(3,132)



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

- Routine maintenance throughout the year.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$51,528	Funds that are set aside for future maintenance and chip seals

Revenue and Appropriation Detail

Fund: 288 : CSA#23 Zone H Dohnary Rdg

Budget Unit: 8488 : Public Ways & Facilities, CSA#23 Zone H Dohnary Rdg

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,123.68	600	1,500	0	1,500
66-40 Charges for Services-Assess & Tax Collection	5,763.50	4,570	4,570	0	4,570
Revenue - Summary	6,887.18	5,170	6,070	0	6,070
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	1,300	5,000	0	5,000
23-85 Prof & Specialized Svcs-DPW Services	410.00	410	410	0	410
Appropriation - Summary	410.00	1,710	5,410	0	5,410
NET COST	(6,477.18)	(3,460)	(660)	0	(660)



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

- 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	597.33	150	825	0	825
Revenue - Summary	597.33	150	825	0	825
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	23,200	27,436	0	27,436
Appropriation - Summary	0.00	23,200	27,436	0	27,436
NET COST	(597.33)	23,050	26,611	0	26,611



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

- 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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	1,271.97	750	1,775	0	1,775
Revenue - Summary	1,271.97	750	1,775	0	1,775
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	50,166	53,148	0	53,148
Appropriation - Summary	0.00	50,166	53,148	0	53,148
NET COST	(1,271.97)	49,416	51,373	0	51,373



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

- Routine maintenance throughout the year.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
General	\$7,723	Funds that are set aside for future maintenance and chip seals

Revenue and Appropriation Detail

Fund: 292 : CSA#23 Zone L Walnut Vist

Budget Unit: 8492 : Public Ways & Facilities, CSA#23 Zone L Walnut Vist

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	351.77	150	550	0	550
66-40 Charges for Services-Assess & Tax Collection	2,058.75	2,235	2,235	0	2,235
Revenue - Summary	2,410.52	2,385	2,785	0	2,785
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	11,897	11,897	0	11,897
23-85 Prof & Specialized Svcs-DPW Services	338.00	338	338	0	338
Appropriation - Summary	338.00	12,235	12,235	0	12,235
NET COST	(2,072.52)	9,850	9,450	0	9,450



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

- Complete the Live Oak Drive water main improvements.
- Complete the tertiary analysis for the wastewater plant.
- Complete the I&I slip lining project.
- Complete the lead service line inventory.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
O&M Reserves	\$117,443	Reserves for Operations and Maintenance which include routine and maintenance work, emergencies and equipment.
Mitigation Reserve	\$16,000	Reserves for Mitigation.
Capital Improvement Reserve	\$71,649	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	\$1,284,669	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	147,405.94	133,247	137,244	0	137,244
10-20 Property Taxes-Current Unsecured	3,330.09	2,536	2,612	0	2,612
10-25 Property Taxes-Supp 813-Current	1,645.01	2,495	2,570	0	2,570
10-35 Property Taxes-Supp 813-Prior	692.25	552	569	0	569
10-40 Property Taxes-Prior Unsecured	178.79	188	194	0	194
31-95 Fines, Forfeit, Penalties-Penalties & Cost on Delq	1,422.16	581	598	0	598
42-01 Revenue from Use of Money-Interest	34,107.69	10,565	10,882	0	10,882
54-60 State Aid-HOPTR	1,071.28	1,146	1,180	0	1,180
54-90 State Aid-Other	31,658.20	331,086	329,089	0	329,089
55-40 Other Federal-Disaster Relief	0.00	200,149	159,784	0	159,784
56-01 Other Federal-Other	0.00	300,000	0	0	0
66-50 Charges for Services-Auditing & Accounting	8,096.25	6,849	7,054	0	7,054
70-40 Sewer-Sales and Service	367,032.20	348,896	756,000	0	756,000
70-42 Sewer-Capacity Expansion Fee	25,160.68	25,161	0	0	0
70-51 Sewer-Special Assmt-Cap Imp	169,750.45	166,825	20,000	0	20,000
71-21 Water-Sales & Svcs Misc	509,282.06	505,027	677,000	0	677,000
71-22 Water-Capacity Expansion Fee	10,000.00	10,000	0	0	0
71-23 Water-Connection Fee	2,100.00	1,400	1,442	0	1,442
71-25 Water-Water Collection-Tax Roll	8,747.95	3,951	3,951	0	3,951
71-26 Water-Reconnections	6,273.18	4,385	4,517	0	4,517
71-93 Water-Other Contrib CL State Pk	12,366.63	7,410	7,632	0	7,632
79-91 Other-Cancelled Checks	62.48	25	26	0	26
81-22 Operating Transfers-In	0.00	0	298,080	0	298,080
Revenue - Summary	1,340,383.29	2,062,474	2,420,424	0	2,420,424

Appropriation

12-00 Communications-	10,389.67	11,527	12,012	0	12,012
14-00 Household Expense-	5,767.21	5,000	5,000	0	5,000
15-13 Insurance-Fire & Allied Cvrgs	672.00	935	1,012	0	1,012
17-00 Maintenance-Equipment-	74,267.19	65,800	65,800	0	65,800

Revenue and Appropriation Detail

Fund: 293 : Co Wtrwrks Dist #3 Kville

Budget Unit: 8593 : Co Wtrwrks Dist #3 Kville, Co Wtrwrks Dist #3 Kville

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
18-00 Maint-Bldgs & Imprvmts-	115,002.57	76,000	76,000	0	76,000
23-77 Prof & Specialized Svcs-Labor-In House	364,871.00	432,632	550,083	0	550,083
23-80 Prof & Specialized Svcs-Professional & Specialize	89,228.83	55,337	78,842	0	78,842
23-89 Prof & Specialized Svcs-Spec Dist Admin's Svcs	198,678.00	385,296	404,561	0	404,561
23-90 Prof & Specialized Svcs-Administrative Services	26,819.00	32,360	41,376	0	41,376
25-00 Rents & Leases-Equipment-	95,180.00	95,180	95,180	0	95,180
27-00 Small Tools & Instruments-	3,407.91	8,000	8,000	0	8,000
28-30 Special Departmental Exp-Supplies & Services	110,886.21	95,000	99,750	0	99,750
30-00 Utilities-	270,890.12	169,044	250,350	0	250,350
38-00 Inventory Items-	12,253.80	6,000	0	0	0
48-00 Taxes & Assessments-	81.31	82	82	0	82
61-60 Cap FA-Bldgs & Imp-Current	0.00	8,000	246,237	(246,237)	0
62-74 Cap. FA-Equipment-Other	70,090.98	200,149	0	246,237	246,237
63-04 Construction in Progress-Water Systems	15,099.50	331,086	379,089	0	379,089
63-05 Construction in Progress-Sewer Systems	0.00	300,000	348,080	0	348,080
80-80 Other Financing Uses-Interfund Reimbursements	(56,872.21)	(50,134)	(72,573)	0	(72,573)
Appropriation - Summary	1,406,713.09	2,227,294	2,588,881	0	2,588,881
NET COST	66,329.8	164,820	168,457	0	168,457



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.
- Actively recruit a CIP Project Manager and deliver our projects.
- 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).

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Petty Cash Reserve	\$400	Reserves for Petty Cash.
Equipment Reserve	\$105,399	Reserves for the purchase of equipment such as employee vehicles and office machinery.
O&M Reserves	\$224,695	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	22,570.86	25,901	26,678	0	26,678
54-90 State Aid-Other	149,371.54	480,761	71,515	0	71,515
66-11 Charges for Services-Subdivision Insp Fees	166.00	52	52	0	52
66-50 Charges for Services-Auditing & Accounting	233.71	1,500	1,500	0	1,500
66-51 Charges for Services-Accounting Fees S.D.A.	5,053,760.24	7,864,173	7,451,613	0	7,451,613
81-22 Operating Transfers-In	0.00	430,000	600,000	0	600,000
Revenue - Summary	5,226,102.35	8,802,387	8,151,358	0	8,151,358

Appropriation

01-11 Salaries & Wages-Permanent	2,817,431.35	3,327,080	3,627,304	0	3,627,304
01-12 Salaries & Wages-Extra Help	305.59	153,855	179,010	0	179,010
01-13 Salaries & Wages-OT, Holiday, Stby	243,985.09	252,000	261,412	0	261,412
01-14 Salaries & Wages-Other, Term	49,975.18	17,214	0	0	0
02-21 Retirement Contributions-FICA	237,137.32	277,337	303,650	0	303,650
02-22 Retirement Contributions-PERS	657,945.98	851,207	933,305	0	933,305
03-30 Insurance-Health/Life	535,056.78	666,871	747,409	0	747,409
03-31 Insurance-Unemployment	6,439.00	6,791	7,627	0	7,627
03-32 Insurance-Opt Out	2,866.67	2,400	7,200	0	7,200
04-00 Worker's Compensation-	51,687.00	54,785	73,825	0	73,825
11-00 Clothing & Personal Suppl-	15,962.35	18,000	18,000	0	18,000
12-00 Communications-	20,078.09	21,924	22,758	0	22,758
14-00 Household Expense-	15,398.64	18,620	20,460	0	20,460
15-12 Insurance-Public Liability	234,834.00	250,384	228,845	0	228,845
15-13 Insurance-Fire & Allied Cvrsg	79,666.00	110,864	91,991	0	91,991
17-00 Maintenance-Equipment-	95,185.69	37,500	37,500	0	37,500
18-00 Maint-Bldgs & Imprvmts-	29,264.48	39,790	15,790	0	15,790
19-40 Medical Expense-Medical Supplies	826.13	2,000	2,000	0	2,000
20-00 Memberships-	7,929.99	8,697	10,332	0	10,332
22-70 Office Expense-Supplies	42,945.20	42,000	44,100	0	44,100

Revenue and Appropriation Detail

Fund: 295 : Special Districts Admin

Budget Unit: 8695 : Admin - Special Dist, Special Districts Admin

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
22-71 Office Expense-Postage	50,636.06	51,000	53,550	0	53,550
22-72 Office Expense-Books & Periodicals	249.86	1,000	1,000	0	1,000
23-80 Prof & Specialized Svcs-Professional & Specialize	56,062.28	77,880	276,250	0	276,250
23-90 Prof & Specialized Svcs-Administrative Services	176,508.00	263,918	260,329	0	260,329
25-00 Rents & Leases-Equipment-	0.00	500	500	0	500
27-00 Small Tools & Instruments-	1,666.59	2,000	2,000	0	2,000
28-30 Special Departmental Exp-Supplies & Services	97,268.44	105,920	106,715	0	106,715
28-59 Special Departmental Exp-Software Subscriptions	0.00	75,877	78,445	0	78,445
29-50 Transportation & Travel-Transportation & Travel	13,760.53	22,000	22,000	0	22,000
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	238,962.76	180,000	195,000	0	195,000
30-00 Utilities-	12,117.92	14,076	23,301	0	23,301
38-00 Inventory Items-	5,737.30	6,215	0	0	0
48-00 Taxes & Assessments-	2.76	5	5	0	5
52-10 Other Charges-Contrib to Non-Co GovAgen	72,255.03	377,797	45,006	0	45,006
61-60 Cap. FA-Bldgs & Imp-Current	0.00	65,000	236,563	0	236,563
62-74 Cap. FA-Equipment-Other	0.00	923,551	0	0	0
62-79 Cap. FA-Equipment-Prior Years	0.00	103,000	101,345	0	101,345
63-05 Construction in Progress-Sewer Systems	0.00	400,000	400,000	0	400,000
Appropriation - Summary	5,870,148.06	8,829,058	8,434,527	0	8,434,527

NET COST	644,045.71	26,671	283,169	0	283,169
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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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	28,695.62	35,000	35,000	0	35,000
53-81 State Admin Program-ARB Funding	625,495.47	1,778,111	8,583	0	8,583
Revenue - Summary	654,191.09	1,813,111	43,583	0	43,583
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	60,517	60,517	(1)	60,516
23-90 Prof & Specialized Svcs-Administrative Services	0.00	4,942	5,526	1	5,527
28-30 Special Departmental Exp-Supplies & Services	0.00	32,200	14,547	0	14,547
28-73 Special Departmental Exp-Moyer	347,910.22	3,214,025	908,000	0	908,000
55-20 Other Charges-GAMP I Data Mgmt System	0.00	9,201	9,201	0	9,201
Appropriation - Summary	347,910.22	3,320,885	997,791	0	997,791
NET COST	(306,280.87)	1,507,774	954,208	0	954,208



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 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. Costs of non-compliance are substantial and include but are not limited to: costs for increased state vehicle fees, mandatory inspection, implementation of many ATCM requirements impacting local industry and agriculture, developing more stringent burn regulations, developing and implementing an attainment plan and an emissions credit and banking program, which would add additional costs to the program, public, and local government agencies. Progress toward the goal will be measured through monitoring efforts of GAMP, SLAMS, and other air quality indicators. The performance criteria include: 1) the annual legal attainment determinations by the ARB; 2) public complaint activity; and 3) ambient air monitoring, marker results and trends.

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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
21-60 Permits-Other	645,267.07	700,392	880,551	0	880,551
31-70 Fines, Forfeit, Penalties-Vehicle Code Fines	0.00	50	50	0	50
31-84 Fines, Forfeit, Penalties-Civil Fines	128,550.00	70,000	70,000	0	70,000
42-01 Revenue from Use of Money-Interest	21,761.43	8,000	15,000	0	15,000
53-81 State Admin Program-ARB Funding	117,925.57	384,953	349,000	0	349,000
56-01 Other Federal-Other	32,740.00	12,740	12,740	0	12,740
69-20 Other Current Services-Other	50,789.96	55,000	0	0	0
69-23 Other Current Services-Air Monitoring	4,129.09	15,000	2,000	0	2,000
79-50 Sales-Revenue Applic Prior Year	2,114.96	4,000	1,000	0	1,000
Revenue - Summary	1,003,278.08	1,250,135	1,330,341	0	1,330,341

Appropriation

01-11 Salaries & Wages-Permanent	381,722.94	541,393	612,369	0	612,369
01-12 Salaries & Wages-Extra Help	15,987.22	43,992	2,250	0	2,250
01-13 Salaries & Wages-Overtime	176.28	6,000	12,000	0	12,000
01-14 Salaries & Wages-Other, Term	15,054.74	19,585	37,620	0	37,620
02-21 Retirement Contributions-FICA	29,564.18	44,583	48,791	0	48,791
02-22 Retirement Contributions-PERS	82,446.65	149,515	154,992	0	154,992
03-30 Insurance-Health/Life	36,637.98	109,369	110,089	0	110,089
03-31 Insurance-Unemployment	1,147.00	1,171	1,209	0	1,209
03-32 Insurance-Insurance / Opt Out	2,400.00	7,200	2,400	0	2,400
04-00 Worker's Compensation-	1,841.00	3,500	3,500	0	3,500
11-00 Clothing & Personal Suppl-	0.00	5,000	5,000	0	5,000
12-00 Communications-	12,855.57	25,000	25,000	0	25,000
14-00 Household Expense-	1,209.91	4,500	4,500	0	4,500
15-12 Insurance-Public Liability	27,364.00	40,000	50,000	0	50,000
15-13 Insurance-Fire & Allied Cvrqs	7,090.00	15,000	30,000	0	30,000
17-00 Maintenance-Equipment-	5,726.93	18,000	18,000	0	18,000
18-00 Maint-Bldgs & Imprvmts-	26,972.66	85,000	50,000	0	50,000
19-40 Medical Expense-Medical Supplies	2,985.66	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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
20-00 Memberships-	1,669.59	5,000	6,500	0	6,500
22-70 Office Expense-Supplies	3,204.70	7,000	10,000	0	10,000
22-71 Office Expense-Postage	1,602.46	6,000	6,000	0	6,000
22-72 Office Expense-Books & Periodicals	1,122.99	2,000	2,000	0	2,000
23-80 Prof & Specialized Svcs-Professional & Specialize	16,871.72	40,000	60,000	0	60,000
23-90 Prof & Specialized Svcs- Administrative Services	5,002.00	30,074	32,466	1	32,467
24-00 Publications & Legal Ntcs-	1,816.57	3,000	4,000	0	4,000
25-00 Rents & Leases-Equipment-	0.00	8,500	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	7,795.98	35,000	30,000	0	30,000
28-59 Special Departmental Exp-Software Subscriptions	0.00	15,000	20,000	0	20,000
29-50 Transportation & Travel- Transportation & Travel	4,490.50	15,500	15,500	0	15,500
30-00 Utilities-	24,930.69	30,000	35,000	0	35,000
38-00 Inventory Items-	11,290.11	30,200	30,000	(1)	29,999
61-69 Cap. FA-Bldgs & Imp-Prior	27,759.82	225,000	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	225,000	200,000	0	200,000
90-91 Transfers & Contingencies- Contingencies	0.00	20,000	20,000	0	20,000
Appropriation - Summary	758,739.85	1,849,082	1,875,186	0	1,875,186
NET COST	(244,538.23)	598,947	544,845	0	544,845



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
10-10 Property Taxes-Current Secured	271,930.00	137,311	140,057	0	140,057
42-01 Revenue from Use of Money-Interest	871.00	300	1,000	0	1,000
Revenue - Summary	272,801.00	137,611	141,057	0	141,057
Appropriation					
42-11 Principal & Interest-Advances	269,237.00	274,622	280,114	0	280,114
52-10 Other Charges-Contrib to Non-Co Gov Age	0.00	3,511	5,204	0	5,204
Appropriation - Summary	269,237.00	278,133	285,318	0	285,318
NET COST	(3,564)	140,522	144,261	0	144,261



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	53,014.32	46,149	40,000	0	40,000
80-99 Loans/Int Fin/Bonds-Subsequent Yr Adv Repay	22,424.00	27,786	34,372	0	34,372
Revenue - Summary	75,438.32	73,935	74,372	0	74,372
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	6,500.00	5,900	5,900	0	5,900
57-07 Home/Rental Loans-Housing Development Loans	0.00	920,077	993,012	0	993,012
Appropriation - Summary	6,500.00	925,977	998,912	0	998,912
NET COST	(68,938.32)	852,042	924,540	0	924,540



DEPARTMENT OF PUBLIC WORKS

ISF Central Garage

Fund 905 Budget Unit 9905

Vacant,
Director

BUDGET OVERVIEW

- The Central Garage (BU9905) operation is an Internal Service Fund (ISF) that is responsible for providing safe and economical automobile and light truck transportation for all County departments.
- Central Garage maintains a "Pool" fleet of approximately 148 vehicles.
- All Pool vehicles are charged out to their respective assigned county departments on a mileage basis wherein the rates are established to cover the cost of operation and maintenance as well as to fund vehicle replacement.
- A total of (9) vehicles are scheduled for replacement this year.

BUDGET OBJECTIVES

- Continue to provide excellent customer service to the customers of Central Garage.
- Add (1) new PHEV to the pool to utilize the (2) new EV charging stations located at Central Garage.
- Continue to provide the most economical vehicles by utilizing the California vehicle state contract.

Revenue and Appropriation Detail

Fund: 905 : ISF-Central Garage

Budget Unit: 9905 : Internal Service, Central Garage

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	36,841.58	22,500	22,500	0	22,500
42-11 Rents & Concessions-Equipment Replacement	304,939.09	424,120	310,911	32,908	343,819
69-20 Other Current Services-Other	64,555.22	45,200	45,200	0	45,200
69-25 Other Current Services-Central Garage	536,800.20	902,860	948,076	0	948,076
79-60 Sales-Sale of Fixed Assets	15,141.70	13,800	6,600	0	6,600
79-90 Other-Miscellaneous	3,923.91	2,500	2,500	0	2,500
79-93 Other-Insurance Proceeds	2,728.26	25,000	0	0	0
81-23 Operating Transfers-Out	0.00	(30,000)	0	0	0
Revenue - Summary	964,929.96	1,405,980	1,335,787	(32,908)	1,368,695
Appropriation					
17-00 Maintenance-Equipment-	95,074.66	229,100	235,148	0	235,148
23-80 Prof & Specialized Svcs-Professional & Specialize	650.00	960	960	0	960
23-85 Prof & Specialized Svcs-DPW Services	42,514.27	58,790	66,961	0	66,961
23-91 Prof & Specialized Svcs-Intra-Div Services	152,264.54	195,587	256,152	0	256,152
28-30 Special Departmental Exp-Supplies & Services	378,266.16	496,673	518,885	0	518,885
48-00 Taxes & Assessments-	283.55	750	750	0	750
62-72 Cap. FA-Equipment-Autos & Light Trucks	257,136.87	352,866	310,911	32,908	343,819
62-79 Cap. FA-Equipment-Prior Years	0.00	142,954	0	0	0
80-80 Other Financing Uses-Interfund Reimbursements	(65,926.00)	(71,700)	(53,980)	0	(53,980)
Appropriation - Summary	860,264.05	1,405,980	1,335,787	32,908	1,368,695
NET COST	(104,665.91)	0	0	0	0



DEPARTMENT OF PUBLIC WORKS

ISF Heavy Equipment
Fund 907 Budget Unit 9907

Vacant,
Director

BUDGET OVERVIEW

- The Heavy Equipment Maintenance Division (BU 9907) is an Internal Service Fund (ISF) that is responsible for performing scheduled services, maintenance, and repairs to approximately 114 pieces of equipment that are used by the Road Maintenance Division.
- The division is responsible for administering the state-mandated Biennial Inspection Terminal (BIT). The BIT program consists of performing complete detailed inspections of all commercial trucks every 90 days and keeping accurate weekly records on the operation and maintenance of these vehicles for review by the California Highway Patrol
- The division also coordinates and provides services, inspections and repairs for other County Departments that utilize heavy equipment and trucks to perform their operations such as Solid Waste, Agriculture Department, Special Districts, Water Resources and the Sheriff's Department.
- The division is responsible for keeping all commercial vehicles in compliance with the California Air Resource Board which includes but is not limited to the mandated Clean Truck Check opacity testing and database updating.
- The division is self-supporting in that the County Road Department, who is the primary user of this Division's equipment, is charged an hourly rental rate on equipment used, which recovers operation/maintenance cost as well as a component for replacement cost.
- A 5-year equipment replacement plan has been established and is reviewed and updated several times a year. In conjunction with the 5-year equipment replacement plan, approximately \$250,000 is programmed each year to fund that budget year's scheduled equipment replacement.
- Equipment replacement funding is based on depreciation schedules for each piece of equipment. Depreciation is tracked in BU 9908.

BUDGET OBJECTIVES

- Continue to provide excellent maintenance and repair services to heavy equipment to maximize usage and minimize down time.
- Continue to provide training for staff as technology and CARB regulations continue to evolve.

Revenue and Appropriation Detail

Fund: 907 : ISF-Hvy Equip-Rental Op
 Budget Unit: 9907 : Internal Service, Heavy Equipment

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-10 Rents & Concessions-Rents & Concessions	817,481.26	1,252,342	1,337,806	0	1,337,806
69-20 Other Current Services-Other	32,654.71	21,500	10,500	0	10,500
Revenue - Summary	850,135.97	1,273,842	1,348,306	0	1,348,306
Appropriation					
17-00 Maintenance-Equipment-	264,606.44	255,113	305,301	0	305,301
18-00 Maint-Bldgs & Imprvmnts-	0.00	750	750	0	750
23-80 Prof & Specialized Svcs-Professional & Specialize	725.00	1,035	1,035	0	1,035
23-85 Prof & Specialized Svcs-DPW Services	48,640.85	67,353	80,738	0	80,738
23-91 Prof & Specialized Svcs-Intra-Div Services	373,149.29	586,763	597,687	0	597,687
27-00 Small Tools & Instruments-	3,200.81	5,000	5,100	0	5,100
28-30 Special Departmental Exp-Supplies & Services	213,332.01	357,828	357,695	0	357,695
Appropriation - Summary	903,654.40	1,273,842	1,348,306	0	1,348,306
NET COST	53,518.43	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

- BU 9908 was created specifically for equipment replacement in accordance with the 5-year equipment replacement plan. This plan is reviewed and updated several times during the year and approximately \$250,000 is programmed each year to fund that budget cycles equipment replacement.
- Equipment replacement funding is based on depreciation schedules for each piece of equipment.
- 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

- Replace equipment #0313 - 2000 Ford F-350 4x4 utility plow truck with a new 1-ton 4x4 SRW plow truck.
- Replace equipment #0430 – 2009 Ford F-450 4x4 flatbed plow truck with a new 1.25-ton 4x4 cab chassis plow truck.
- Replace equipment #0431 – 2010 Ford F150 4x4 extra cab truck with a new 1/2-ton 4x4 crew cab truck.
- Replace equipment #0432 – 2010 Ford F150 4x4 extra cab truck with a new 1/2-ton 4x4 crew cab truck.
- Replace equipment #0433 – 2010 Ford F150 4x4 extra cab truck with a new 1/2 ton 4x4 crew cab truck.

Revenue and Appropriation Detail

Fund: 908 : ISF-Hvy Equip-Restricted

Budget Unit: 9908 : Internal Service, Heavy Equip-Restricted

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-11 Rents & Concessions-Equipment Replacement	231,826.66	238,302	228,686	0	228,686
79-60 Sales-Sale of Fixed Assets	23,086.00	6,100	10,500	0	10,500
81-22 Operating Transfers-In	0.00	490	0	0	0
Revenue - Summary	254,912.66	244,892	239,186	0	239,186
Appropriation					
62-74 Cap. FA-Equipment-Other	46,948.54	245,281	303,014	0	303,014
62-79 Cap. FA-Equipment-Prior Years	0.00	112,200	0	0	0
Appropriation - Summary	46,948.54	357,481	303,014	0	303,014
NET COST	(207,964.12)	112,589	63,828	0	63,828

Revenue and Appropriation Detail

Fund: 909 : ISF-Hvy Equip-Replacement

Budget Unit: 9909 : Internal Service, Heavy Equip-Replacement

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
81-23 Operating Transfers-Out	0.00	(490)	0	0	0
Revenue - Summary	0.00	(490)	0	0	0
NET COST	0	490	0	0	0



DEPARTMENT OF PUBLIC WORKS
ISF Fleet Maintenance
Fund 911 Budget Unit 9911

Vacant,
Director

BUDGET OVERVIEW

- BU 9911 is the Budget Unit that accounts for the personnel of the Division. Revenue is generated for this Budget Unit through the sale of labor services to the other Budget Units.

BUDGET OBJECTIVES

- Continue to provide excellent maintenance and repair services to vehicles and heavy equipment to maximize usage and minimize down time.
- Provide EV maintenance training

Revenue and Appropriation Detail

Fund: 911 : ISF-Fleet Maintenance

Budget Unit: 9911 : Internal Service, Fleet Maintenance

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
69-20 Other Current Services-Other	525,413.83	782,350	854,919	0	854,919
Revenue - Summary	525,413.83	782,350	854,919	0	854,919
Appropriation					
01-11 Salaries & Wages-Permanent	299,603.92	368,832	384,985	(1)	384,984
01-13 Salaries & Wages-OT, Holiday, Stby	0.00	2,500	2,500	0	2,500
01-14 Salaries & Wages-Other, Term	2,411.40	5,488	5,652	0	5,652
02-21 Retirement Contributions-FICA	22,478.77	28,827	30,075	0	30,075
02-22 Retirement Contributions-PERS	69,949.21	85,938	98,454	0	98,454
03-30 Insurance-Health/Life	75,997.69	109,341	106,518	0	106,518
03-31 Insurance-Unemployment	598.00	749	777	0	777
04-00 Worker's Compensation-	18,629.00	26,461	36,157	0	36,157
11-00 Clothing & Personal Suppl-	648.41	1,720	2,015	0	2,015
12-00 Communications-	6,527.01	7,620	7,790	0	7,790
14-00 Household Expense-	4,851.35	7,165	8,035	0	8,035
15-12 Insurance-Public Liability	5,441.00	6,134	8,261	0	8,261
15-13 Insurance-Fire & Allied Cvrgrs	13,427.00	16,536	6,875	0	6,875
17-00 Maintenance-Equipment-	104.71	4,350	4,350	0	4,350
18-00 Maint-Bldgs & Imprvmts-	6,018.90	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	919.20	2,775	2,775	0	2,775
23-90 Prof & Specialized Svcs-Administrative Services	16,619.00	72,983	92,042	0	92,042
27-00 Small Tools & Instruments-	1,722.72	4,340	4,340	0	4,340
28-30 Special Departmental Exp-Supplies & Services	5,097.00	7,950	8,200	0	8,200
29-50 Transportation & Travel-Transportation & Travel	0.00	2,400	2,400	0	2,400
30-00 Utilities-	12,346.28	12,915	14,745	0	14,745
62-73 Cap. FA-Equipment-Shop	0.00	0	18,974	0	18,974
Appropriation - Summary	563,390.57	784,024	854,920	(1)	854,919

Revenue and Appropriation Detail

Fund: 911 : ISF-Fleet Maintenance

Budget Unit: 9911 : Internal Service, Fleet Maintenance

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
NET COST	37,976.74	1,674	1	(1)	0



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	5,804.79	5,000	5,000	0	5,000
79-90 Other-Miscellaneous	1,785.00	0	2,000	0	2,000
Revenue - Summary	7,589.79	5,000	7,000	0	7,000
Appropriation					
23-80 Prof & Specialized Svcs-Professional & Specialize	55,835.00	0	65,000	0	65,000
28-30 Special Departmental Exp-Supplies & Services	0.00	284,154	214,813	0	214,813
Appropriation - Summary	55,835.00	284,154	279,813	0	279,813
NET COST	48,245.21	279,154	272,813	0	272,813



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	30,897.70	25,000	30,000	0	30,000
79-90 Other-Miscellaneous	183,659.00	156,144	0	0	0
Revenue - Summary	214,556.70	181,144	30,000	0	30,000
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	0.00	10,000	10,000	0	10,000
46-21 Claims & Judgements-Current Claims	286,419.25	987,281	924,807	0	924,807
Appropriation - Summary	287,176.21	998,281	935,807	0	935,807
NET COST	72,619.51	817,137	905,807	0	905,807



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	15,004.25	20,000	20,000	0	20,000
79-90 Other-Miscellaneous	3,445,985.49	4,069,000	5,010,000	0	5,010,000
Revenue - Summary	3,460,989.74	4,089,000	5,030,000	0	5,030,000
Appropriation					
15-10 Insurance-Other	3,270,453.20	4,122,700	5,044,000	0	5,044,000
15-12 Insurance-Public Liability	5,441.00	6,425	7,911	0	7,911
15-13 Insurance-Fire & Allied Cvrgrs	305.00	424	617	0	617
17-00 Maintenance-Equipment-	0.00	100	0	0	0
20-00 Memberships-	9,835.07	10,135	10,250	0	10,250
22-70 Office Expense-Supplies	482.27	500	500	0	500
22-71 Office Expense-Postage	0.00	50	50	0	50
23-80 Prof & Specialized Svcs-Professional & Specialize	39,677.78	104,046	120,000	0	120,000
23-90 Prof & Specialized Svcs-Administrative Services	24,170.00	0	6,061	0	6,061
23-91 Prof & Specialized Svcs-Intra-Div Services	48,743.00	52,138	57,276	0	57,276
28-30 Special Departmental Exp-Supplies & Services	0.00	10,000	2,500	0	2,500
29-50 Transportation & Travel-Transportation & Travel	0.00	1,000	0	0	0
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	300	0	0	0
38-00 Inventory Items-	0.00	500	0	0	0
46-20 Claims & Judgements-Judgements	240,000.00	0	50,000	0	50,000
46-23 Claims & Judgements-Miscellaneous Uninsured	129,733.99	132,080	103,312	0	103,312
90-91 Transfers & Contingencies-Contingencies	0.00	0	50,000	0	50,000
Appropriation - Summary	3,768,841.31	4,440,398	5,452,477	0	5,452,477
NET COST	307,851.57	351,398	422,477	0	422,477



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

	2023-24 Actuals	2024-25 Adopted	2025-26 Requested	Admin Adjustments (all)	2025-26 Adjusted Requests
Revenue					
42-01 Revenue from Use of Money-Interest	14,255.95	15,000	15,000	0	15,000
79-90 Other-Miscellaneous	1,741,000.00	2,692,000	2,880,000	0	2,880,000
Revenue - Summary	1,755,255.95	2,707,000	2,895,000	0	2,895,000
Appropriation					
15-10 Insurance-Other	2,474,578.00	2,692,000	2,880,000	0	2,880,000
20-00 Memberships-	9,835.08	10,135	10,500	0	10,500
22-70 Office Expense-Supplies	33.62	250	50	0	50
22-71 Office Expense-Postage	0.00	50	50	0	50
23-80 Prof & Specialized Svcs-Professional & Specialize	0.00	4,465	500	0	500
23-90 Prof & Specialized Svcs-Administrative Services	1,808.00	34,101	19,045	0	19,045
23-91 Prof & Specialized Svcs-Intra-Div Services	48,743.00	52,138	57,276	0	57,276
28-30 Special Departmental Exp-Supplies & Services	4,472.40	6,000	6,000	0	6,000
29-50 Transportation & Travel-Transportation & Travel	0.00	1,000	0	0	0
29-51 Transportation & Travel-Cent. Gar.-Pool Mlg ONLY	0.00	300	0	0	0
38-00 Inventory Items-	0.00	5,000	1,000	0	1,000
46-23 Claims & Judgements-Miscellaneous Uninsured	0.00	124,479	129,692	0	129,692
90-91 Transfers & Contingencies-Contingencies	0.00	100,000	75,000	0	75,000
Appropriation - Summary	2,539,470.10	3,029,918	3,179,113	0	3,179,113
NET COST	784,214.15	322,918	284,113	0	284,113