

TABLE OF CONTENTS

RESOLUTIONS

- * RESOLUTION ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-26
- * RESOLUTION ESTABLISHING NEW CLASSIFICATIONS, THE EFFECTIVE DATE THEREOF, AND AMENDING THE POSITION ALLOCATION CHART FOR FISCAL YEAR 2025-26 TO CONFORM TO THE FINAL RECOMMENDED BUDGET
- ATTACHMENT A: NEW CLASSIFICATIONS
- ATTACHMENT B: FULL POSITION ALLOCATION CHART

CAPITAL ASSET LIST	A-1-10
---------------------------------	---------------

ADJUSTMENT SUMMARY	B-1-11
SUMMARY OF REVENUE – ADJUSTMENTS BY FUND	B-1
SUMMARY OF APPROPRIATIONS – ADJUSTMENTS BY FUND	B-5
GENERAL COUNTY REVENUE – ADJUSTMENTS BY BUDGET UNIT	B-8
GENERAL COUNTY APPROPRIATIONS – ADJUSTMENTS BY BUDGET UNIT	B-10

FUND SUMMARY – COMBINING SCHEDULES 1-4, 12-14.....	C-1-5
---	--------------

NARRATIVES AND SCHEDULE 9/SCHEDULE 15

BU 1011 – BOARD OF SUPERVISORS.....	D-1
BU 1012 – COUNTY ADMINISTRATIVE OFFICE	D-4
BU 1014 – CLERK OF THE BOARD OF SUPERVISORS.....	D-7
BU 1072 – CANNABIS PROGRAM (FUND 64)	D-9
BU 1120 – NON-DEPARTMENTAL REVENUE	D-11
BU 1121 – AUDITOR-CONTROLLER.....	D-13
BU 1122 – TREASURER-TAX COLLECTOR	D-16
BU 1123 – ASSESSOR.....	D-19
BU 1124 – CENTRAL SERVICES	D-22
BU 1231 – COUNTY COUNSEL	D-25
BU 1341 – HUMAN RESOURCES.....	D-28
BU 1451 – REGISTRAR OF VOTERS.....	D-31
BU 1671 – BUILDINGS AND GROUNDS	D-34
BU 1672 – LAKEBED MANAGEMENT (FUND 133)	D-37
BU 1673 – LAKEBED SPECIAL PROGRAMS (FUND 179).....	D-39
BU 1674 – FLOOD CORRIDOR MAINTENANCE (FUND 136)	D-41
BU 1778 – CAPITAL PROJECTS (FUND 978)	D-43
BU 1781 – SPECIAL PROJECTS	D-45
BU 1785 – PUBLIC SAFETY FACILITIES (FUND 960)	D-47
BU 1794 – CDBG PROGRAM INCOME (FUND 94).....	D-49
BU 1796 – CDBG PI CAPITAL PROJECTS (FUND 936)	D-51
BU 1891 – CDBG PI-BUSINESS RELIEF	D-53
BU 1892 – MARKETING AND ECONOMIC DEVELOPMENT	D-55

BU 1903 – DEPARTMENT OF PUBLIC WORKS ADMINISTRATION	D-57
BU 1904 – INFORMATION TECHNOLOGY	D-60
BU 1908 – ENGINEERING AND INSPECTION	D-63
BU 1918 – GEOTHERMAL RESOURCE ROYALTIES (FUND 118).....	D-66
BU 1920 – DISASTER RESPONSE AND RECOVERY (FUND 110).....	D-68
BU 2101 – TRIAL COURTS	D-71
BU 2106 – GRAND JURORS.....	D-73
BU 2110 – DISTRICT ATTORNEY	D-75
BU 2111 – PUBLIC DEFENDER.....	D-78
BU 2112 – CHILD SUPPORT SERVICES (FUND 107)	D-81
BU 2113 – VICTIM WITNESS.....	D-84
BU 2115 – DOMESTIC VIOLENCE PROGRAMS (FUND 180)	D-87
BU 2116 – DISTRICT ATTORNEY-ASSET FORFEITURE (FUND 80)	D-89
BU 2201 – SHERIFF-CORONER	D-91
BU 2202 – SHERIFF-CENTRAL DISPATCH	D-94
BU 2203 – SHERIFF-MARIJUANA SUPPRESSION	D-97
BU 2204 – SHERIFF-COURT SECURITY	D-99
BU 2205 – SHERIFF-MARINE PATROL.....	D-101
BU 2206 – SHERIFF-RURAL AND SMALL COUNTIES (FUND 194).....	D-103
BU 2207 – SHERIFF-CIVIL (FUND 191).....	D-105
BU 2208 – SHERIFF-BLOOD ALCOHOL (FUND 192).....	D-107
BU 2210 – SHERIFF-STC (FUND 196)	D-109
BU 2212 – SHERIFF-AUTOMATED WARRANTS (FUND 195).....	D-111
BU 2213 – SHERIFF-DNA (FUND 189).....	D-113
BU 2214 – SHERIFF-ASSET FORFEITURE (FUND 198).....	D-115
BU 2215 – SHERIFF-INMATE WELFARE (FUND 199).....	D-117
BU 2216 – SHERIFF-POOL VEHICLE REPLACEMENT (FUND 57)	D-119
BU 2217 – SHERIFF-PURSUIT VEHICLE REPLACEMENT (FUND 58).....	D-121
BU 2218 – SHERIFF-SEARCH & RESCUE (FUND 187)	D-123
BU 2220 – SHERIFF-POST (FUND 186).....	D-125
BU 2301 – JAIL FACILITIES	D-127
BU 2302 – PROBATION	D-130
BU 2304 – JAIL MEDICAL SERVICES	D-133
BU 2305 – CRIMINAL JUSTICE FACILITIES (FUND 51).....	D-135
BU 2601 – AGRICULTURAL COMMISSIONER	D-137
BU 2602 – BUILDING AND SAFETY (FUND 109).....	D-140
BU 2603 – CODE ENFORCEMENT	D-143
BU 2604 – NUISANCE ABATEMENT (FUND 188).....	D-146
BU 2701 – FISH AND GAME (FUND 131).....	D-148
BU 2702 – PLANNING	D-150
BU 2703 – ANIMAL CARE AND CONTROL	D-154
BU 2704 – EMERGENCY SERVICES	D-157
BU 2707 – RECORDER.....	D-159
BU 2708 – RECORDER-MICROGRAPHICS (FUND 182).....	D-162
BU 2709 – RECORDER-MODERNIZATION (FUND 183)	D-164
BU 2710 – RECORDER-VITALS & HEALTH STATISTICS (FUND 184).....	D-166

BU 2711 – VET MEDICAL CLINIC (FUND 190)	D-168
BU 2714 – BIOLOGICAL COMMUNITY (FUND 134)	D-170
BU 3011 – ROAD (FUND 98).....	D-172
BU 3062 – KONOCTI TERRACE-INTERSECTION (FUND 962).....	D-179
BU 3063 – KONOCTI TERRACE-MONUMENT (FUND 963)	D-181
BU 3064 – BEAVER CREEK CAMPGROUND (FUND 964)	D-183
BU 3065 – GEYSERS GEOTHERMAL (FUND 965).....	D-185
BU 3066 – SPRUCE GROVE ROAD @ HWY 29 (FUND 966).....	D-187
BU 3068 – BERGER BAY DRAINAGE (FUND 968)	D-189
BU 3069 – LAKESHORE BLVD BIKE LANES (FUND 969)	D-191
BU 3070 – HIGHLAND SPRINGS ROAD (FUND 970)	D-193
BU 3071 – SOUTH MAIN STREET @ HWY 175 (FUND 971).....	D-195
BU 3072 – HARMONY PARK-MELODY LANE (FUND 972)	D-197
BU 3073 – HARMONY PARK-DRAINAGE (FUND 973)	D-199
BU 3074 – HARMONY PARK-GOVERNMENT ST (FUND 974).....	D-201
BU 3075 – PINOLEVILLE SUBDIVISION (FUND 975)	D-203
BU 3076 – HILL ROAD-LAKESHORE BLVD (FUND 976).....	D-205
BU 3077 – SOUTH MAIN IMPROVEMENTS (FUND 977).....	D-207
BU 3079 – HIGH VALLEY RD-BRASSFIELD (FUND 979).....	D-209
BU 3081 – DEVELOPER FEES-ROAD IMPROVEMENTS (FUND 981)	D-211
BU 3122 – LAMPSON AIRPORT (FUND 132).....	D-213
BU 3123 – LAMPSON FIELD CAPITAL PROJECTS (FUND 923)	D-216
BU 4010 – ENVIRONMENTAL HEALTH (FUND 170)	D-218
BU 4011 – PUBLIC HEALTH (FUND 170)	D-222
BU 4012 – HEALTH ADMINISTRATION (FUND 170)	D-226
BU 4014 – MENTAL HEALTH (FUND 145)	D-229
BU 4015 – ALCOHOL & OTHER DRUG SERVICES (FUND 141)	D-234
BU 4016 – TOBACCO EDUCATION (FUND 171)	D-239
BU 4018 – ALCOHOLISM PROGRAM SERVICES (FUND 142)	D-241
BU 4121 – INTEGRATED WASTE MANAGEMENT (FUND 985).....	D-243
BU 5011 – SOCIAL SERVICES ADMINISTRATION (FUND 168)	D-247
BU 5012 – SOCIAL SERVICES SPECIAL PROGRAMS (FUND 168).....	D-252
BU 5121 – GENERAL WELFARE (FUND 169).....	D-254
BU 5125 – WRAPAROUND SERVICES (FUND 169).....	D-257
BU 5164 – HOUSING ADMINISTRATION (FUND 90).....	D-259
BU 5165 – HOME PI HOUSING SERVICES (FUND 97)	D-262
BU 5168 – SENIOR CITIZENS PROGRAMS	D-264
BU 5169 – HOUSING-HOME NEW GRANT (FUND 95).....	D-266
BU 5281 – GENERAL RELIEF (FUND 169)	D-267
BU 5282 – IHSS PUBLIC AUTHORITY ADMINISTRATION (FUND 161).....	D-269
BU 5321 – VETERANS SERVICES	D-271
BU 6022 – LIBRARY (FUND 125).....	D-274
BU 6023 – LIBRARY IMPROVEMENTS (FUND 71).....	D-277
BU 6131 – UC COOPERATIVE EXTENSION.....	D-279
BU 7011 – PARKS AND RECREATION	D-283
BU 7073 – PARK DEVELOPMENT-QUIMBY (FUND 73).....	D-286

BU 7074 – JOHN T. KLAUS PARK (FUND 74).....	D-288
BU 7201 – COUNTY MUSEUMS	D-291
BU 7202 – MUSEUM IMPROVEMENTS (FUND 70)	D-294
BU 7999 – CONTINGENCIES	D-296
BU 8101 – FLOOD ZONE #1 (FUND 201).....	D-298
BU 8104 – FLOOD ZONE #4 (FUND 204).....	D-300
BU 8105 – FLOOD ZONE #5 (FUND 205).....	D-302
BU 8107 – WATER RESOURCES ADMINISTRATION (FUND 207).....	D-304
BU 8108 – UPPER MIDDLE CREEK BASIN (FUND 208)	D-307
BU 8109 – WATERSHED PROTECTION DISTRICT (FUND 200)	D-309
BU 8210-8213, 8216-8219, 8461 – LIGHTING DISTRICTS.....	D-313
BU 8351 – LANDS END (FUND 251).....	D-323
BU 8352 – CORINTHIAN BAY (FUND 252).....	D-325
BU 8353 – MIDDLETOWN SEWER (FUND 253)	D-327
BU 8354 – LAKE COUNTY SANITATION DISTRICT-SE REGIONAL SYSTEM (FUND 254)	D-330
BU 8355 – LAKE COUNTY SANITATION DISTRICT-NW REGIONAL SYSTEM (FUND 255)	D-333
BU 8356 – ANDERSON SPRINGS SEWER DISTRICT (FUND 256)	D-336
BU 8460 – SPRING VALLEY CAMPGROUND (FUND 260).....	D-338
BU 8462 – SPRING VALLEY CSA #2 (FUND 262)	D-340
BU 8463 – TWIN LAKES CSA #3 (FUND 263)	D-343
BU 8464 – CSA #23 ZONE A GORDON SPRINGS (FUND 264)	D-345
BU 8465 – CSA #23 ZONE B STONEFIELD COURT (FUND 265)	D-347
BU 8466 – CSA #6 FINLEY (FUND 266)	D-349
BU 8468 – CSA #23 ZONE M RIVIERA HEIGHTS (FUND 268).....	D-351
BU 8470 – CSA #23 ZONE P CLEARLAKE KEYS (FUND 270).....	D-353
BU 8472 – CSA #23 ZONE R CHIPPEWA SOUTH (FUND 272).....	D-355
BU 8473 – CSA #13 KONO TAYEE (FUND 273)	D-357
BU 8475 – WILDFIRE BENEFIT (FUND 275).....	D-360
BU 8480 – CSA #20 SODA BAY WATER (FUND 280).....	D-362
BU 8481 – CSA #21 NORTH LAKEPORT WATER (FUND 281)	D-365
BU 8483 – CSA #23 ZONE C OAK TREE COURT (FUND 283)	D-368
BU 8484 – CSA #23 ZONE D SHADOW HILL (FUND 284).....	D-370
BU 8485 – CSA #23 ZONE E MONTE VISTA (FUND 285)	D-372
BU 8486 – CSA #23 ZONE F PINER COURT (FUND 286).....	D-374
BU 8487 – CSA #23 ZONE G VISTA MOUNTAIN (FUND 287).....	D-376
BU 8488 – CSA #23 ZONE H DOHNARY RIDGE (FUND 288).....	D-378
BU 8490 – CSA #23 ZONE J SOUTH BUCKINGHAM (FUND 290)	D-380
BU 8491 – CSA #23 ZONE K RIVIERA WEST (FUND 291).....	D-382
BU 8492 – CSA #23 ZONE L WALNUT VISTA (FUND 292)	D-384
BU 8593 – KELSEYVILLE WATERWORKS (FUND 293).....	D-386
BU 8695 – SPECIAL DISTRICTS ADMINISTRATION (FUND 295).....	D-389
BU 8798 – AIR CONTROL OFFICER'S SPECIAL PROGRAMS (FUND 298).....	D-392
BU 8799 – AIR QUALITY MANAGEMENT DISTRICT (FUND 299).....	D-394
BU 8826 – REDEVELOPMENT OBLIGATION (FUND 126)	D-397

BU 8894 – REDEVELOPMENT HOUSING SUCCESSOR AGENCY (FUND 938).	D-399
BU 9905 – ISF-CENTRAL GARAGE (FUND 905)	D-401
BU 9907 – ISF-HEAVY EQUIPMENT (FUND 907).....	D-403
BU 9908-9909 – ISF-HEAVY EQUIPMENT RESTRICTED (FUNDS 908-909)	D-405
BU 9911 – ISF-FLEET MAINTENANCE (FUND 911)	D-408
BU 9917 – ISF-EMPLOYEE HEALTH AND WELLNESS (FUND 917).....	D-411
BU 9918 – ISF-UNEMPLOYMENT (FUND 918)	D-413
BU 9919 – ISF-PUBLIC LIABILITY (FUND 919)	D-415
BU 9920 – ISF-WORKERS COMPENSATION (FUND 920).....	D-417