Draft Recommended Budget FY 26-27

UPDATES

June 17, 2026

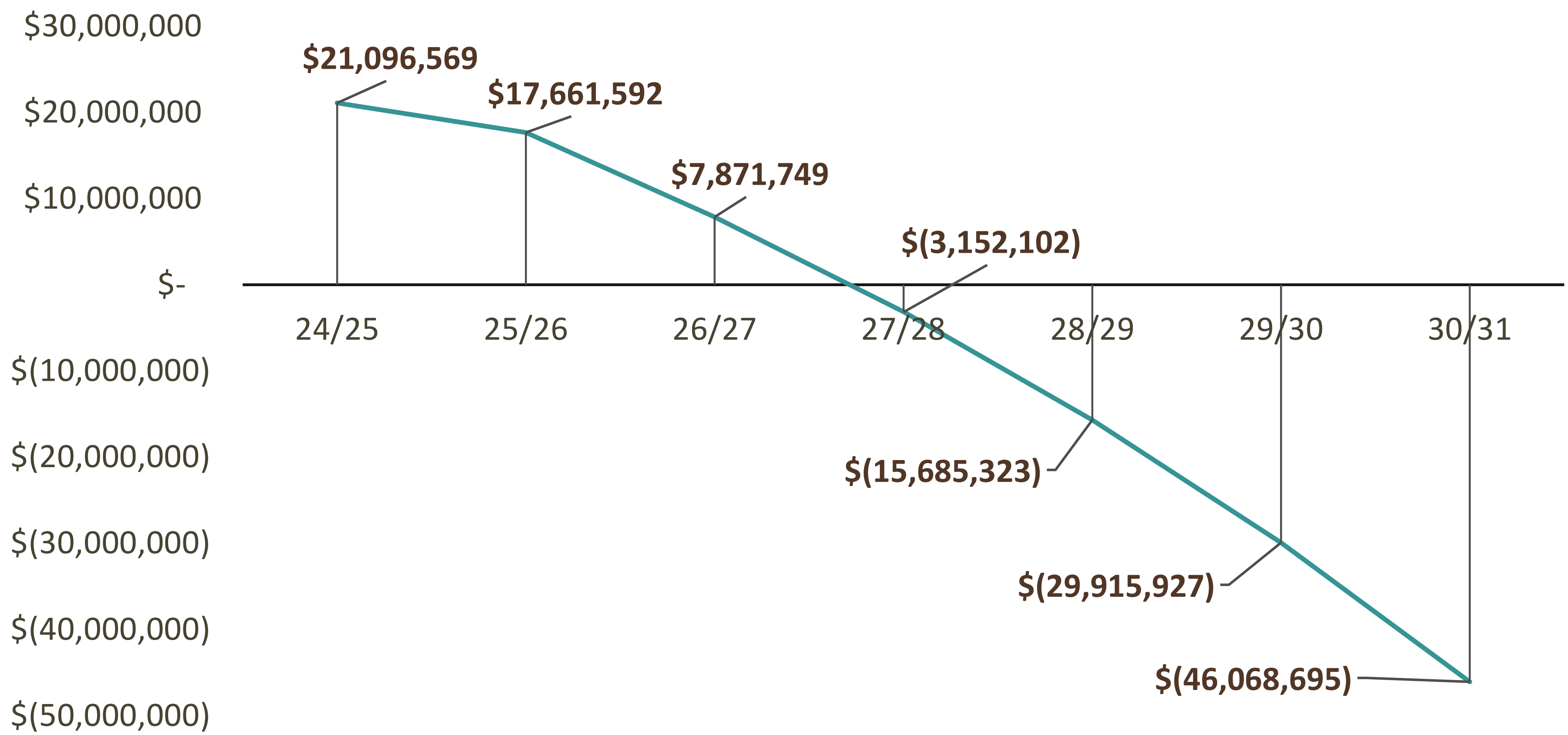
County of Lake

COST SAVING OPTIONS

- No new positions added at Recommended
- Hiring Freeze
- No adjustments or increases to individual salary requests
- Authorize Admin. staff to reduce General Fund Budgets by 5-10% depending on FBA
- Remove vacant positions
- Attrition
- No Extraordinary Requests to General Fund

OPTION 1 - 5% REDUCTION

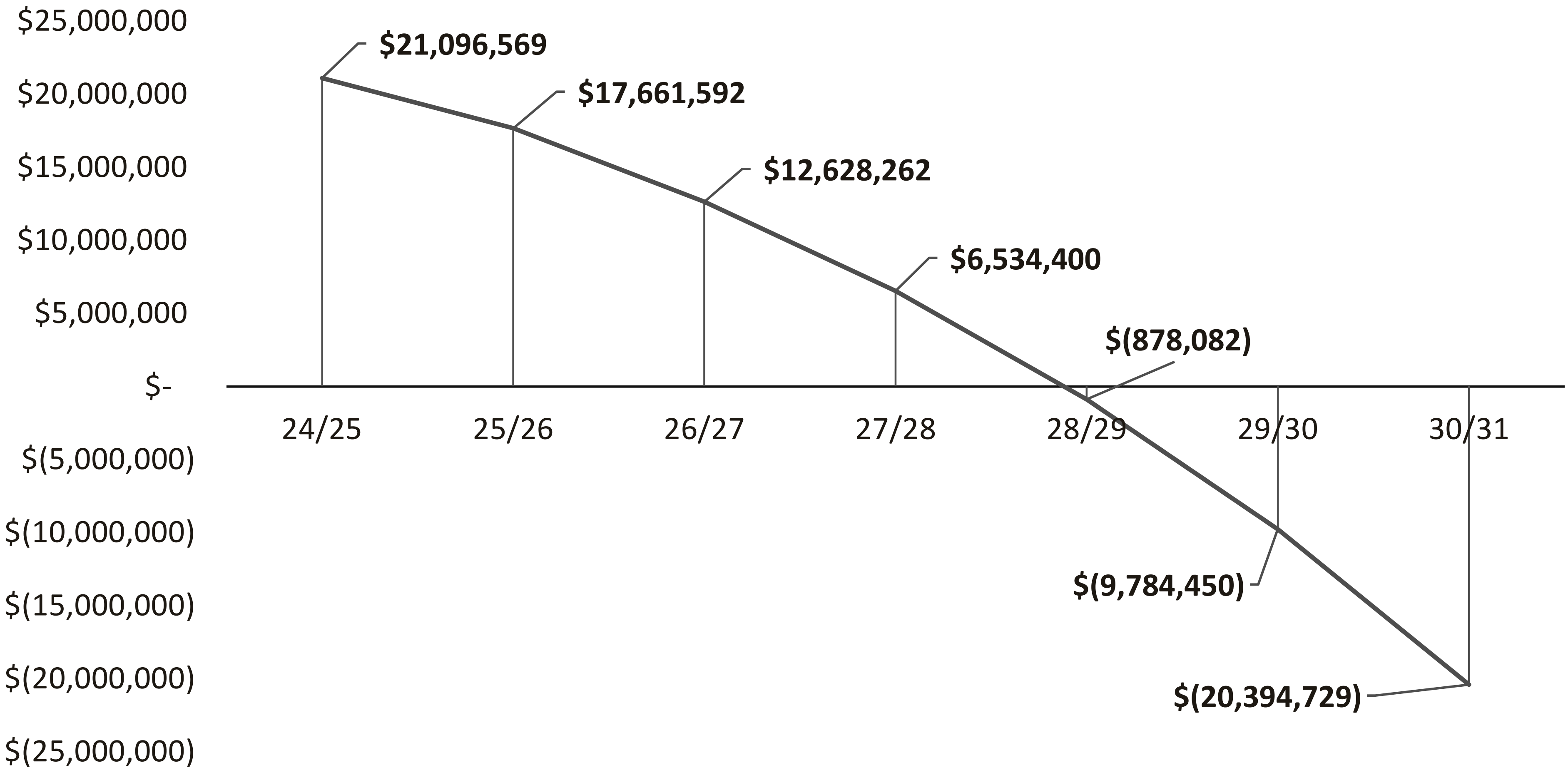
	24/25 Actual	25/26 Est. Actual	26/27 Projected	27/28 Projected	28/29 Projected	29/30 Projected	30/31 Projected
Beginning Fund Balance	23,444,184	21,096,569	17,661,592	7,871,749	(3,152,102)	(15,685,323)	(29,915,927)
Revenues							
Property Tax's	32,453,558	33,545,893	35,349,805	36,263,437	37,200,682	38,162,151	39,148,470
Retail Sales & Use Tax	8,795,489	8,169,460	8,300,000	8,532,436	8,771,381	9,017,018	9,269,534
Reserve (Increase)/Decreases:	-	4,432,000	-	-	-	-	-
Other Revenues	41,121,075	36,395,450	36,934,103	37,850,068	38,788,750	39,750,711	40,736,529
Total Resources	105,814,306	103,639,372	98,245,500	90,517,690	81,608,711	71,244,557	59,238,605
Expenditures							
Payroll & Benefits	52,577,865	58,528,760	65,564,244	68,116,001	70,973,629	74,050,466	77,383,982
Operating Expenditures	25,167,313	25,354,631	24,809,507	25,553,792	26,320,406	27,110,018	27,923,319
ARPA Expenses	6,972,559	2,094,389					
Total Expenditures	84,717,737	85,977,780	90,373,751	93,669,793	97,294,035	101,160,484	105,307,301
Ending Fund Balance	**21,096,569**	**17,661,592**	**7,871,749**	**(3,152,102)**	**(15,685,323)**	**(29,915,927)**	**(46,068,695)**



OPTION 1 - 5% REDUCTION

OPTION 2 - 10% REDUCTION

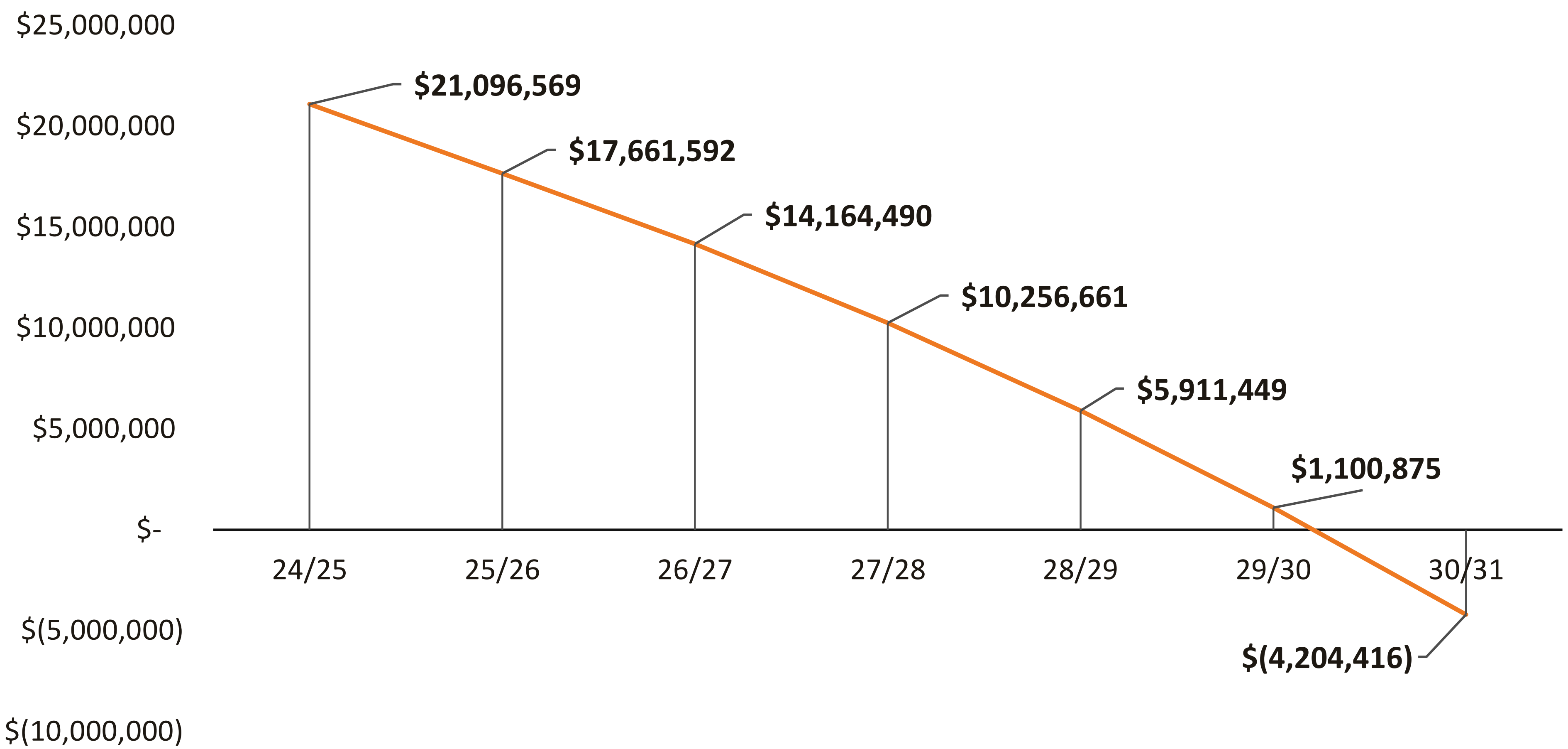
	24/25 Actual	25/26 Est. Actual	26/27 Projected	27/28 Projected	28/29 Projected	29/30 Projected	30/31 Projected
Beginning Fund Balance	23,444,184	21,096,569	17,661,592	12,628,262	6,534,400	(878,082)	(9,784,450)
Revenues							
Property Tax's	32,453,558	33,545,893	35,349,805	36,263,437	37,200,682	38,162,151	39,148,470
Retail Sales & Use Tax	8,795,489	8,169,460	8,300,000	8,532,436	8,771,381	9,017,018	9,269,534
Reserve *(Increase)/Decreases*	-	4,432,000	-	-	-	-	-
Other Revenues	41,121,075	36,395,450	36,934,103	37,850,068	38,788,750	39,750,711	40,736,529
Total Resources	105,814,306	103,639,372	98,245,500	95,274,204	91,295,214	86,051,798	79,370,082
Expenditures							
Payroll & Benefits	52,577,865	58,528,760	62,113,495	64,530,948	67,238,175	70,153,073	73,311,141
Operating Expenditures	25,167,313	25,354,631	23,503,743	24,208,856	24,935,121	25,683,175	26,453,670
ARPA Expenses	6,972,559	2,094,389					
Total Expenditures	84,717,737	85,977,780	85,617,238	88,739,804	92,173,296	95,836,248	99,764,811
Ending Fund Balance	**21,096,569**	**17,661,592**	**12,628,262**	**6,534,400**	**(878,082)**	**(9,784,450)**	**(20,394,729)**



OPTION 2 - 10% REDUCTION

RECOMMENDED OPTION: NEEDED TO BALANCE TO FY 30/31

	24/25 Actual	25/26 Est. Actual	26/27 Projected	27/28 Projected	28/29 Projected	29/30 Projected	30/31 Projected
Beginning Fund Balance	23,444,184	21,096,569	17,661,592	14,164,490	10,256,661	5,911,449	1,100,875
Revenues							
Property Tax's	32,453,558	33,545,893	35,349,805	36,263,437	37,200,682	38,162,151	39,148,470
Retail Sales & Use Tax	8,795,489	8,169,460	8,300,000	8,532,436	8,771,381	9,017,018	9,269,534
Reserve *(Increase)/Decreases*	-	4,432,000	-	-	-	-	-
Other Revenues	41,121,075	36,395,450	36,934,103	37,850,068	38,788,750	39,750,711	40,736,529
Total Resources	105,814,306	103,639,372	98,245,500	96,810,432	95,017,475	92,841,329	90,255,407
Expenditures							
Payroll & Benefits	52,577,865	58,528,760	60,577,267	62,697,471	64,891,882	67,163,098	69,513,807
Operating Expenditures	25,167,313	25,354,631	23,503,743	23,856,300	24,214,144	24,577,356	24,946,017
ARPA Expenses	6,972,559	2,094,389					
Total Expenditures	84,717,737	85,977,780	84,081,010	86,553,770	89,106,026	91,740,454	94,459,823
Ending Fund Balance	**21,096,569**	**17,661,592**	**14,164,490**	**10,256,661**	**5,911,449**	**1,100,875**	**(4,204,416)**



RECOMMENDED OPTION - NEEDED TO BALANCE TO FY 30/31

BU Name	BU	Object Code	Change
Sheriff-Marine Patrol	2205	1-11	(57,692)
Sheriff-Marine Patrol	2205	1-12	75,700
Sheriff-Marine Patrol	2205	1-13	(7,218)
Sheriff-Marine Patrol	2205	1-14	(578)
Sheriff-Marine Patrol	2205	2-21	(4,905)
Sheriff-Marine Patrol	2205	2-22	(22,122)
Sheriff-Marine Patrol	2205	3-30	(12,761)
Sheriff-Marine Patrol	2205	3-31	54
Sheriff-Marine Patrol	2205	11-00	(317)
Sheriff-Marine Patrol	2205	17-00	2,500
Sheriff-Marine Patrol	2205	26-00	18,721
Sheriff-Marine Patrol	2205	28-30	1,500
Sheriff-Marine Patrol	2205	29-50	6,118
Sheriff-Marine Patrol	2205	30-00	1,000
		Total	-

BUDGET TRANSFER – NO ADDITIONAL FUNDS REQUESTED

POSITION ALLOCATION CHANGES

BU Name	BU	Page #	Ask	Recommend	Funding Source
District Attorney	2110	D-78	Deputy DA	No	General Fund
District Attorney	2110	D-78	DA Investigator I/II	No	General Fund
District Attorney	2110	D-78	SSA I/II	No	General Fund
District Attorney	2110	D-78	Legal Admin Asst/Sr	No	General Fund
Sheriff Administration	2201	D-94	Admin Asst/Sr	Yes	Budgeted
Sheriff-Jail	2301	D-130	Sergeant (Limited Term)	Yes	Budgeted
Probation	2302	D-133	Staff Services Analyst I (Limited Term)	Yes	Prop 64, Budgeted
Mental Health	4014	D-230	Outreach & Prevention Specialist PPT	Yes	Remove

EXTRAORDINARY REQUESTS – CAPITAL ASSETS

BU Name	BU	Object Code	Page #	Amount	Ask	Recommend	Funding Source
Probation	2302	63-13	D-133	220,599.00	Create capital asset in 63-13 for Construction	Yes	General fund, Budgeted
Roads	3011	63-01	D-174	1,500,000	Increase Socrates Mine Road PM 1.0	Yes	Geothermal
Roads	3011	80-80	D-174	1,500,000	Funding from 1918, 28-30 already budgeted	Yes	Geothermal
Auditor	1121	23-80	D-14	230,000	ERP Consultants	Yes	Cannabis
Auditor	1121	62-71	D-14	1,064,485	Workday	Yes	Cannabis
Auditor	1121	81-22	D-14	1,294,485	ERP Project	Yes	Cannabis
Cannabis	1072	81-23	D-9	1,294,485	Unanticipated increase in revenue from the last month	Yes	Cannabis
Lampson	3123	63-13	D-216	1,200,000.00	Temporary loan for cash flow. $3,000 county match	Yes	General Fund

NEW REQUESTS

Budget Unit Name	BU	Object Code	Page #	Amount	Ask	Recommend	Funding Source
Watershed Protection District	8109	81-22	D-309	200,000.00	Board approved for PGE Engineering	Yes	Cannabis
Watershed Protection District	8109	23-80	D-309	250,000.00	Board approved for PGE Engineering	Yes	Cannabis
Watershed Protection District	8109	Reserve	D-309	($50,000)	Reduce Reserve to Fund PGE Engineering	Yes	Fund 200 Reserve
Cannabis	1072	81-23	D-9	(200,000.00)	Board approved for PGE Engineering	Yes	Cannabis
Watershed Protection District	8109	01-12	D-309	270,000.00	Ramp Monitors	Yes	Cannabis
Watershed Protection District	8109	81-22	D-309	270,000.00	Ramp Monitors	Yes	Cannabis
Cannabis	1072	81-23	D-9	(270,000.00)	Ramp Monitors	Yes	Cannabis

CAPTIAL ASSET CHANGES

BU Name	BU	Object Code	Page #	Amount	Ask	Recommend	Funding Source
BU Name	**BU**	**Object Code**	**Page #**	**Amount**	**Ask**	**Recommend**	**Funding Source**
Watershed Protection District	8109	28-30	D-309		Move to Capital Asset	Yes	Budgeted
Watershed Protection District	8109	62-74	D-309		Create Capital Asset	Yes	Budgeted
Mental Health	4014	63-13	D-230	4,014,467	Southshore Expansion Project	Yes	BHCIP Bond Grant
Mental Health	4014	56-30	D-230	4,014,467	BHCIP Bond Grant	Yes	BHCIP Bond Grant
Sheriff-Administration	2201	62-74	D-94	-	Move Capital from 2202 to 2201 on CA Listing	Yes	General fund, Budgeted
Sheriff-Rural & Small Counties	2206	62-74	D-106	25,000.00	New Facility, Year One	Yes	Carry Over
Sheriff-Rural & Small Counties	2206	62-74	D-106	50,000.00	New Facility, Years Two-Five	Yes	Carry Over
Emergency Services	2704	62-74	D-159	-	Rename lines 2 to say FY 25	Yes	General Fund, Budgeted